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Report of the Secretary-General

Part II: Administrative and statutory matters

(d) Auditors' report and administrative accounts for the financial year 2013

I. Introduction

1. This document contains the Auditors' report and the administrative accounts for the second year of the nineteenth financial period 2012-2013. These accounts have been drawn up in accordance with regulation 14 of the UNWTO Financial Regulations and are submitted to the Executive Council in compliance therewith.

2. The contents of this document are as follows:

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II. Auditors' report on the administrative accounts for the financial year 2013

1. Audit Opinion

1. In accordance with Article 26 of the Statutes of the World Tourism Organization (UNWTO), Financial Regulations (FR) 16, 17 and Annex I and other related regulations and rules, we have examined the financial statements and relevant schedules (document CE/98/3(II)(d), part III to XII with Annexes I to VIII), properly identified of the UNWTO for the financial year ending 31st December 2013 as well as the accounts of the Funds in Trust for Voluntary Contributions (VCF), "Activities related to Education and to Sustainable Tourism Development" (UNWTO-Italy Agreement) and for the "Permanent Secretariat of the Affiliate Members" (UNWTO-Spain Agreement). The accounts of the United Nations Development Programme (UNDP-UNWTO), the Multi-Donor Trust Fund (MDTF) and joint programmes (JPs) for the same period were also examined.

2. In particular, we carried out a comprehensive review of the accounting procedures and such tests of accounting entries (sample checks) and supporting evidence as we considered necessary depending on the circumstances.

3. As a result of our review, we are of the opinion that the Financial Statements of the UNWTO properly reflect the recorded financial transactions for the financial year 2013 and that these transactions were in accordance with the Statutes and the Financial Regulations, the budgetary rules and other applicable guidelines, and present fairly the financial position on 31st December 2013.

Nevertheless, it is considered necessary to make the following observations and recommendations:

2. Summary

- (a) We observed that in 2013, 126 Full Members, 4 Associate Members and the majority of the Affiliate Members had fully or partially paid their contributions. In relation to previous years, the number of Members which have not paid any contribution has decreased. Of the 4 New Members only 3 had fully or partially paid their contributions. (Para no. 7)
- (b) Agreements with approved formal payment plans were in place with 18 Full Members with contributions due to the Organization. Out of these, 3 Full Members have paid in full up to 2013. In addition, one Full Member approved the entry into force of its payment plan beginning 1 January 2014. (Para no. 10)
- (c) We recommend that all income and all expenses of the Organization under the Extra-budgetary part should be submitted to the General Assembly (GA) along with the budget for approval. (Para no. 6)
- (d) We recommend that to improve the transparency of the VC funds; it will be more appropriate to give detailed information about income, expenses and balances of all different VC funds in line with the information given in respect of UNDP funds and MDTFs. In addition, it will be more appropriate to show the contribution amounts of income in Annex VI in addition to USD also in EUR. The Secretariat accepted the recommendation and modified the report accordingly. (Para no. 31)
- (e) Of all 86 VC funds, no financial transactions were observed in 27 VC funds, of which 15 were hold in USD and 12 were hold in EUR. We recommend that the Secretariat should obtain confirmation from the programme managers at the end of the year about the funds which are closed. (Para no. 32)

- (f) We recommend that Part XI of the Report on Accounts which gives information about UNDP Operating Funds should contain the information about funds received, expenditure incurred during the year and balances under different projects as presented in respect of MDTF and JPs. The Secretariat accepted the observation and revised the format of presentation. (Para no. 36)
- (g) We observed that 5 projects under MDTF and JPs had no expenditure during 2013. There is a balance of USD 19.341,87 under these projects which is required to be refunded back to UNDP. We recommend that since this is a liability of UNWTO towards UNDP, the amount may be transferred to the Provisions in the balance of MDTF and JPs. (Para no. 38)
- (h) We observed that in respect of projects NIC MDGF1941 and NIC MDGF 1827 the information of expenditure is recorded only on receipt of expenditure details from UNDP Nicaragua. In these two projects, the information about expenditure incurred was very old and most of the expenditure recorded under these projects belonged to the year 2012. We recommend that the information about expenditure may be obtained timely so that correct information can be presented in Financial Statements. (Para no. 39)
- (i) We observed that the balances available under Provisions ASHI and OSGR as on 31st December 2013 were EUR 1.155.177,98 and EUR 364.351,83 respectively. According to the Actuarial Valuation done by the consultant Aon Hewitt, the Net Liability as on 31st December 2013 in respect of ASHI and OSGR is EUR 9.194.092,00 and EUR 1.515.593,00 respectively. The appropriations made to these provisions are on ad-hoc basis. We recommend that UNWTO prepares a comprehensive plan to meet its post-retirement liabilities in future. (Para no. 27)
- (j) We observed that there is balance of EUR 121.067,17 under the Provision for Security. UNWTO presently has no plan of expenditure under this head in foreseeable future. We recommend that this balance may be treated as Reserves and not as Provision. (Para no. 28)
- (k) The External Auditors are prepared to conduct compliance audits and performance audits (value for money) in the following years as well. The External Auditors welcome all suggestions of the governing bodies and the Secretariat in auditing issues of performance. (Para no. 45)

3. FINANCIAL AUDIT

3.1 Structure of the Financial Statements

4. The Financial Statements consist basically of the Consolidated Balance Sheet and the Consolidated Statement of Income and Expenditures. The latter, which in the document on administrative, financial and statutory matters is called the Consolidated Results and Changes in Reserve Funds and Other Provisions, has the same structure that was introduced in 2012 at the recommendation of the Auditors, in which a distinction is made between actual income and expenditure on the one hand, and asset variations caused by transfers between funds (meaning allocations taken from other reserve accounts or transfers into the different existing provisions).

5. Part IV (Consolidated results and changes in reserve funds and other provisions) has two parts i.e. Reserve Funds and Other Provisions. The Reserve Funds are divided again into two parts i.e. Budget part and Extra Budgetary part. We observed that only the budget part of the Income and expenses of the Organization (EUR 12.676.000,00 for the year 2013) was submitted to the General Assembly for approval. Difference between Income and expense of this part was reported as zero in the Financial Statements for the year 2013. We also observed that apart from the income and expense under the Budget, there are certain heads under the Extra-budgetary part which has separate income and expenses. For example, Publications and Sundry Income. Income and expenses of these Extra-budgetary parts is not submitted to General Assembly along with the budget for approval. Only the appropriations to be made out of these parts (Sundry Income and Income from sale of publications) is submitted to General Assembly. We recommend that all income and all expenses of the Organization

under the Extra-budgetary part should be submitted to the General Assembly along with the budget for approval.

6. Since the income and expenses under the Extra-budgetary part are not submitted to General Assembly for approval, the accounts also do not reflect all income and expenses at one place and the difference between all income and all expenses of the Organization is not reported in the accounts as a separate information. Accounts included in the Balance Sheet under the heading of reserve funds include in their balances the difference between income and expenditure. Moreover, this statement of results should provide data broken down in terms of the nature of expenditures and income in addition to movement in reserve funds, with a view to providing better information.

3.2 Contributions of Members

7. The budget of the organization shall be financed by the contributions of the Members (Statutes, Annex Financing Rules para 3). Because of changes of members, the assessed contributions for the year 2013 had to be adjusted (see Financial Statements part III note 3).

Table 1

Adjusted Contributions of Members 2013

	Assessed Contributions	Adjusted Contributions
Full Members	11.473.198,00 EUR	11.108.299,00 EUR
Associate Members	186.165,00 EUR	163.359,00 EUR
Affiliate Members	529.000,00 EUR	507.576,14 EUR
Σ	12.188.363,00 EUR	11.779.234,14 EUR

8. We examined the payment of contributions during 2013 and its effect on the execution of the budget.

Table 2

Contributions received from Members

Payment by Members	2012			2013		
	No. of Members	Contribution received (in EUR)	% of Adj. C.	No. of Members	Contribution received (in EUR)	% of Adj. C.
Full Members						
Full Payment	107	9.518.413,33	81,80	106	9.207.949,00	78,17
Partial Payment	12	207.238,25	1,78	20	804.744,55	6,83
Partial Payment (Due)	(12)	(179.410,75)	(1,54)	(20)	(368.355,45)	(3,13)
No Payment Received (Due)	35	(1.077.387,00)	(9,26)	26	(727.250,00)	(6,17)
Σ (All Contribution Paid)	154	9.725.651,58	83,58	152	10.012.693,55	85,00

Associate Members						
Full Payment	4	110.676,00	0,95	4	117.747,00	0,99
No Payment Received (Due)	2	(44.718,00)	(0,38)	2	(45.612,00)	(0,39)
Affiliate Members						
Contribution Paid		312.733,00	2,69		338.645,09	2,87
Contribution Due		(186.015,98)	(1,60)		(168.931,05)	(1,43)
Σ (All Contribution Paid)		10.149.060,58	87,22		10.469.085,64	88,88
Σ (All Contributions Due)		(1.487.531,73)	(12,78)		(1.310.148,50)	(11,12)

% of Adj. C. - percentage of Adjusted Contributions

9. In 2013, 126 Full Members (82,9 %), 4 Associate Members and the majority of the Affiliate Members had fully or partially paid their contributions. In relation to previous years, the number of Members which have not paid any contribution has decreased. The percentage of paid contribution in relation to the adjusted contributions has increased slightly from 87,22 to 88,88 % (increase of 1,66 %).

3.3 Contribution Arrears

10. The contribution arrears due to the Organization, at 31st December 2013 was EUR 15.561.779,31. The Organization has made full provision in the accounts for contribution arrears. At the date of the General Assembly 2013, agreements with approved formal payment plans were in place with 18 Full Members with contributions due to the Organization. Out of these, 3 Full Members have paid in full up to 2013. In addition, one Full Member approved the entry into force of its payment plan beginning 1 January 2014.

11. Collection of Contributions Arrears in last few years was as below:

Table 3

Collected Contribution Arrears of Members 2013

2010	2011	2012	2013
1.060.074,47 EUR	1.472.749,87 EUR	1.242.164,25 EUR	1.986.845,47 EUR

The contribution arrears collected in 2013 increased and was 12,2 % of contribution arrears due at the end financial year 2012.

3.4 New Members

12. In the biennium financial period 2012-2013, 4 New Members entered the Organization (2 in 2012 and another 2 in 2013). Their contributions are considered as income to the extra-budgetary account Sundry Income (SI) – Miscellaneous Revenue (see Detailed Financial Provisions (DFP) 5.01).

Table 4

Contributions of New Members

Payment	2012			2013		
Status of Payment	No. of Members	Contribution received (in EUR)	% of C. SI.	No. of Members	Contribution received (in EUR)	% of C. SI
Full Members						
Full Payment	0			2	71.289,33	27,05
Partial Payment	0			1	69.008,55	26,19
Partial Payment (Due)	0			(1)	(59.379,95)	(22,53)
No Payment Received (Due)	2	(39.334,75)		1	(25.340,00)	(9,62)
∑ (All Contribution Paid)	2			4	140.297,88	53,24
Affiliate Members						
Contribution Paid		24.500,00			17.500,00	6,64
Contribution Due		(16.100,00)			(21.000,00)	(7,97)
∑ (All Contribution Paid)		24.500,00			157.797,88	59,88
∑ (All Contributions Due)		(55.434,75)			(105.719,95)	(40,12)

% of C. SI - percentage of Contributions to extra-budgetary fund Sundry Income

13. DFP para 5.01 states: "This contribution (*of New Members*) shall be considered sundry income for the current financial year." In a similar wording the Detailed Financial Rules (DFR) para IV.1 states that the contributions of New Members "shall be considered miscellaneous revenue for the current financial year." As we understand, this provision applies to all financial years until these contributions will be included in the assessment of contributions for the following financial period. The Secretariat agreed that the provision would be clarified in the next proposed amendment of the Detailed Financial Rules.

3.5 Extra-budgetary Part

3.5.1 Sundry Income

14. The Organization has established an extra-budgetary account named Sundry Income (SI). This SI includes income from interest and other sundry income (see DFP, para 5.03).

15. In 2013, the income of SI was EUR421.633,39 divided in following:

- Income from Bank interest with accumulated total of EUR225.757,48
- Other income with accumulated total of EUR195.875,91

Table 5

Sundry Income- Other Income

Account Code	Account Description	Income (EUR)
750000010001	New Full Members-actual	140.297,88
750000010002	New Full Members-arrears	14.491,75
750000010003	New Affiliate M.-actual	17.500,00
750000010004	New Affiliate M.-arrears	4.900,00
750000020001	Other sundry income	18.686,28
Σ		195.875,91

All contributions of New Members are reflected in the accounts as income to the extra-budgetary account SI until they will be included in the assessment of contributions. Other sundry income includes six financial transactions regarding transfers of the remaining balances of closed VCF with an accumulated total of EUR 6.604,56 to the Extra-budgetary account SI (VC 05-004, 05-005, 05-504, 05-505, 05-539, 05-540).

16. All income of SI is outcome of regular mandates of the Organization. The surplus of this account is used as a permanent source for budgetary allocation to increase the budget income. In 2013, the amount of EUR 241.424,73 was transferred to the budget income. The closing balance of this account was EUR 1.382.737,16. The reason to keep income and expenses of Sundry Income out of budget was not clear. We recommend that the Organization examine the relevance of keeping the income and expense of SI separate.

3.5.2 Publications

17. The balance of the Publications reserve appearing in the balance sheet as at 31st December 2013 is same as the balance as at 31st December 2012. This is due to the fact that the income attributed to this reserve is equal to the expenditures made plus the transfer to the budget income as per the allocation approved by the General Assembly held in 2011 (A/RES/603(XIX)). Publications income in 2013 decreased by 4.6% with respect to the net invoiced amount in 2012, while expenditures increased in 2013 by approximately 15%, with the net result for the financial year amounting to EUR 215,502.80 (difference between expenditures and income; without taking into account financial interest and allocations made from reserve accounts to budgetary funds).

18. There was a transfer from the Publications reserve to the budget income amounting to EUR 226,419.33, which is smaller than the allocation approved by the General Assembly held in 2011(A/RES/603(XIX) for 2013 (EUR 250.000), as it was not considered necessary to disburse the full amount of the allocation due to the high level of collection of contribution arrears.

19. Relative to the Publications extra-budgetary reserve, the Balance Sheet shows income to be distributed in several years, which reflects the amount of publication sales to distributors and depositories which were made and are pending collection of payment, as such sales were booked on a cash-accounting basis.

20. The reason to keep income and expenses of Publication Reserve out of budget was not clear. We recommend that the Organization examine the relevance of keeping the income and expense of Publication Reserve separate.

3.5.3 Replacement of fixed assets Fund

21. The Fixed Assets Replacement Fund is a reserve meant to finance the renewal of fixed asset items. The movements that occurred during the 2013 financial year in the Fixed Assets Replacement Fund account of the Balance Sheet correspond to the accounting procedure established by the entity for its functioning. The amount of the reserve fund is increased by provisions made during the financial year (both depreciation of fixed assets as well as allocation of reserves) plus the financial yields derived from this replacement fund, and is decreased by the net book value of fixed assets removed from service and by the expenditures made in the execution of the activities related to the reserve (in the financial year 2013, these were activities carried out for the implementation of IPSAS and of the web platform).

22. Through decision CE/DEC/7(LXXXV), the Executive Council authorized the Secretary-General to use the reserve of the Fixed Asset Replacement Fund to finance the cost of implementation of the new IPSAS rules. The Secretary-General, in accordance with resolution 567(XVIII) of the General Assembly, decided to make a series of provisions related to this investment in IPSAS, charged against the budget of this financial year: provision for the implementation of IPSAS; provision for the implementation of the web platform; provision for the implementation of IT infrastructure and provision for the implementation of a statistics information system.

23. The reason to classify this fund as extra-budgetary is not clear as it is one of the reserves of the Organization. We recommend that classification of this reserve under Extra-Budgetary part may be re-examined.

3.6 Provisions

24. As per the consolidated results of UNWTO for 31st December 2013, a provision of EUR 246.556,97 and EUR 250.000,00 was made under the account heads ASHI and OSGR respectively.

25. In respect of provision for ASHI (After Service Health Insurance), it was decided to appropriate EUR 200.000,00 annually from 2010-11 budget. For the year 2013, the General Assembly had approved allocation of EUR 143.000,00 to be charged to section D05 of the budget. In addition to this allocation, the Secretary-General decided to increase this provision by EUR 103.556,97 charged to programme D0501 of the budget taking into account that this provision has not yet been sufficiently funded

26. In respect of OSGR (Provision for repatriation), the General Assembly had approved budgetary allocation of EUR 157.000,00 for the year 2013. The Secretary General decided to increase the provision by EUR 93.000,00 charged to budgetary programme D0502 considering that this provision is not yet sufficiently funded.

27. We observed that the balances available under Provisions ASHI and OSGR as on 31st December 2013 were EUR 1.155.177,98 and EUR 364.351,83 respectively. According the Actuarial Valuation done by the consultant Aon Hewitt, the Net Liability as on 31st December 2013 is in respect of ASHI and OSGR is EUR 9.194.092,00 and EUR 1.515.593,00 respectively. The appropriations made to these provisions are on ad-hoc basis. We recommend that UNWTO prepares a comprehensive plan to meet its post-retirement liabilities in future.

28. Moreover, a provision of EUR 121.067,17 is available in respect of Security. There was neither any further appropriation nor any expenditure from the balance available during the year. UNWTO presently has no plan of expenditure under this head in foreseeable future. We recommend that this balance may be treated as Reserves and not as Provision.

3.7 Voluntary Contributions

29. Para 5.14.3 of DFP states: "The report of the Secretary General on the financial situation of the Organization shall include information on the use of the contribution paid into the fund". In 2013 the Extra-budgetary fund VC funds contained at all 86 projects, covered by VC of different donors on which 39 were held in USD and 47 were held in EUR.

30. The Financial Statements, Annex VI contained 30 VC funds which received some income in the year 2013. In case of VC from 13 projects, the amount were shown in USD with an accumulated income of USD 860.820,07 and in respect of 17 projects the amount were shown in Euro with an accumulated income of EUR 916.166,53. No detailed statement was available about the expenses incurred out of VC funds in line with DFP para 5.14.3 as mentioned above.

31. In the Financial Statements at part IV, the total VC received income is shown as an accumulated total of EUR (EUR 1.565.117,87) and the expenses as an accumulated total of EUR (EUR 2.007348,74). We recommend that to improve the transparency, it will be more appropriate to give detailed information about income, expenses and balances of all different VC in line with the information given in respect of UNDP funds and MDTFs. In addition, it will be more appropriate to show the contribution amounts of income in Annex VI in addition to USD also in EUR. The Secretariat accepted the recommendation and modified the report accordingly.

32. In 2013, five VC funds were closed with refund made to the donors (VC 05-035, 05-036, 05-501, 05-533, 05-564). In addition, six VC funds were closed with transfer of the remaining balances to the General Fund – Extra-budgetary fund Sundry Income (VC 05-004, 05-005, 05-504, 05-505, 05-539, 05-540). Of all 86 VC funds, no financial transactions were observed in 27 VC funds, of which 15 were hold in USD and 12 were hold in EUR.

33. We recommend that the Secretariat should obtain confirmation from the programme managers at the end of the year whether the works under any of the VC projects during the year have been completed or future project activities will be made.

34. We reviewed a sample of financial transactions regarding travel expenses charged to VC funds. In some of these cases, it was not clear whether charging a particular travel expense have been done in compliance with the agreements under the related VC funds.

3.8 Operating Fund UNDP-UNWTO

35. Part XI of the Report on accounts contains the Status of Funds in respect of UNDP Operating Funds. Section A of the Part XI gives information about the allocations made during the year and the expenditure incurred for all projects together. This section also contains the expenditure incurred on individual projects under UNDP Funds. Section B of this part contains the balance sheet in respect of UNDP Funds. The balance sheet shows the balance available under the Project Clearing Account as a total for all the five projects currently being implemented by UNWTO.

36. We observed that this Section does not contain the information about funds received, expenditure incurred during the current year and the balances available in respect of individual projects. Presenting this information in Section A of this part will improve the transparency of state of affairs in respect of these projects. Such information is already being made available in respect of Multi-Donor Trust Funds in Part XII. The Secretariat accepted the observation and revised the format of presentation.

3.9 Operating Funds MDTF and JP's

37. Part XII of the Report on accounts contains the Status of Funds in respect of projects under MDTFs and JPs. This section contains the expenditure incurred on individual projects under MDTFs and JPs. There are total 12 projects shown in the statement. Section B of this part is the balance sheet in respect of all the projects under MDTFs and JPs. As shown in the balance sheet, there is an aggregate Reserve of USD 254.836,75 in respect of all the projects.

38. We observed that out of 12 projects, in respect of 5 projects, there was zero expenditure during 2013. These projects are ECU MDGF 1745, HND MDGF 1824, ECU MDGF 1781, TUR MDGF 1792 and CFIA/A-21. The total reserve available in respect of these projects is USD 19,341.87. As per the agreement with UNDP, the balances available under these projects need to be transferred to UNDP. Hence, so much of the reserve is not available to UNWTO under these projects. Pending the actual transfer to funds, this amount should have been shown as a Provision in the balance sheet reducing the Reserve by the equal amount.

39. We also observed that in respect of projects NIC MDGF1827 and NIC MDGF1941 expenditure of USD 224.032,42 and USD 41.884,06 respectively was booked for the year 2013. On detailed scrutiny of the expenditure we noticed that in respect of NIC MDGF1941, the expenditure of USD 36.795,55 shown in the year 2013 was actually incurred in last 3 months of 2012. There was no information as to whether any expenditure was incurred during 2013 or not and if incurred how much. There is a balance of USD 55.957,93 under this project available to be spent. We also noticed that all the expenses charged to 2013 under NIC MDGF1827 were incurred between August 2012 and May 2013.

40. As UNWTO is following the practice of booking the expenditure as and when the reports from UNDP Nicaragua is received, the expenditure figures shown in the accounts of a particular year do not reflect the actual expenditure incurred during that particular year. This does not give a true picture of status of projects. This is because of delay in receipt of reports from UNDP Nicaragua. We recommend that the figures of expenditure under various projects should be obtained from the concerned programme managers at the end of the year so that true picture can be reflected in the accounts.

3.10 International Public Sector Accounting Standards (IPSAS)

41. The Secretariat established a project group for the implementation of the IPSAS to prepare the scheduling and to address individual key themes. As reported by the Secretariat, the project covers not only accounting standards requirements but also adaptation/developing of all administrative procedures and processes, improvement of internal control and financial & budgetary management, etc. Furthermore, it was not just restricted to key finance and budget staff, but communicated to all staff across the Organization and there was an open engagement with the Auditors.

42. On the base on the gap analysis of 2010 the Secretariat developed the UNWTO IPSAS Policy Guidance Manual (PGM) and drafted the UNWTO IPSAS-Related Procedures Manual (RPM), the UNWTO Accounting Manual (AM), the amended Charts of Accounts (COA) based on IPSAS, actuarial valuations and other valuations, the amended the UNWTO Financial Rules and Regulations (FRR), carried out the UNWTO IPSAS internal communication and training plan and periodically reported to the UNWTO governing bodies. Furthermore, a new IT system (Financial Management Information System-FMIS) has been developed to comply with IPSAS requirements. With this set of guidelines the Secretariat will generate the opening balance compliant with IPSAS as at 1 January 2014. The GA entrusted the External Auditors the auditing of this opening balance under IPSAS which will take place at end of May 2014.

4. PERFORMANCE AUDIT

43. In addition to examining the accounts and the Financial Statements the Statutes of the Organization allow to extent the external audit to issues of compliance and performance. The provisions of Article 26 (2) of the Statutes stipulate:

“The Auditors, in addition to examining the accounts, may make such observations as they deem necessary with respect to the efficiency of the financial procedures and management, the accounting system, the internal financial controls and, in general, the financial consequences of administrative practices.” References to these provisions are made in FR 16 with Annex I accordingly.

44. The External Auditors recommended during the audit of accounts for the year 2012 the need to improve the internal control systems. During the audit of accounts for the year 2013, we have observed a series of entries to make corrections and to remedy errors. That could be avoided in the future through a reinforcement of such control systems.

45. In addition the External Auditors are prepared to conduct performance audits (value for money) in the following years as well. The International Organization of Supreme Audit Institutions (INTOSAI) issued the International Standards for Supreme Audit Institutions (ISSAI). The ISSAI 300 and the series 3000 give guidelines for such performance audits. The External Auditors welcome all suggestions of the governing bodies and the Secretariat in auditing issues of performance.

Madrid, March 21, 2014

External Auditors, UNWTO

**Intervención General de la Administración del Estado, Spain
Office of the Comptroller and Auditor General of India
German Federal Court of Auditors**

III. Consolidated balance sheet at 31 December 2013

(in euros)

ASSETS			2013	2012
	2013	2012		
CASH AND BANKS (note 1)			15.159.605,06	15.165.621,28
Petty cash	23.364,55	26.960,43		
Cash at Banks - Current Accounts	5.392.351,32	4.532.672,84		
Cash at Banks - Fixed-term deposit Accounts	9.743.889,19	10.605.988,01		
DEBTORS - CONTRIBUTIONS TO THE GENERAL FUND (see Annexe I) (notes 2 and 3)			15.561.779,31	16.269.181,83
Contributions due for the current financial year	1.552.169,12	1.689.021,32		
Contributions due for previous financial years : Members	12.805.225,75	12.849.328,31		
Contributions due from previous financial years : Former Members	1.204.384,44	1.730.832,20		
DEBTORS - CONTRIBUTIONS TO THE WORKING CAPITAL FUND (see Annex III)			11.864,95	5.342,55
DEBTORS - OTHER CONTRIBUTIONS (Voluntary contributions)			737.380,47	1.266.122,85
OTHER DEBTORS			855.556,32	821.168,90
GUARANTEES AND DEPOSITS			3.168,54	3.168,54
FIXED ASSETS (note 4)			191.957,29	202.033,81
Headquarters building (note 5)	p.m.	p.m.		
Tangible fixed assets	1.071.243,30	1.198.845,89		
Accumulated depreciation of tangible fixed assets	(879.286,01)	(996.812,08)		
TOTAL ASSETS			32.521.311,94	33.732.639,76
LIABILITIES			2013	2012
	2013	2012		
CREDITORS			1.324.188,97	1.166.091,46
Fixed Assets Replacement Fund - creditor (note 4)	191.957,29	202.033,81		
Other creditors	1.132.231,68	964.057,65		
ADVANCE CONTRIBUTIONS			1.198.468,64	1.090.781,54
Advance contributions to the General Fund	1.198.468,64	1.090.781,54		
Advance contributions to the Working Capital Fund	0,00	0,00		
PROVISIONS FOR OUTSTANDING CONTRIBUTIONS			16.311.024,73	17.540.647,23
Total contributions outstanding, General Fund	15.561.779,31	16.269.181,83		
Total contributions outstanding, Working Capital Fund	11.864,95	5.342,55		
Total contributions outstanding, Voluntary contributions	737.380,47	1.266.122,85		
OTHER PROVISIONS (note 6)			1.782.693,92	1.595.077,35
INCOME TO BE DISTRIBUTED IN SEVERAL YEARS			7.237,25	18.007,95
RESERVE FUNDS (note 7)			11.897.698,43	12.322.034,23
Working Capital Fund	2.804.386,82	2.812.219,69		
Publications (note 8)	686.924,24	686.924,24		
Sundry income (note 8)	1.382.737,16	1.375.416,24		
Voluntary contributions	2.980.341,83	3.422.572,70		
Affiliate Members programme of work	189.320,99	121.923,50		
Special contingency fund (note 9)	485.419,96	485.419,96		
Replacement of fixed assets (note 4)	1.695.457,90	1.917.259,61		
Income from Project Management: PNUD & Voluntary Cont.	933.100,94	826.075,52		
ST-EP Foundation	740.008,59	674.222,77		
Balance outstanding contributions (note 10)	0,00	0,00		
TOTAL LIABILITIES			32.521.311,94	33.732.639,76

Notes to the consolidated balance sheet

At its 14th session (Seoul and Osaka, 2001), the General Assembly approved the establishment of the euro as the Organization's currency of payment and account [resolution 433(XIV)] replacing the US dollar, the currency of account used until 31 December 2001. Effective 1 January 2002, the euro is the currency of account of the Organization.

Notes

1. The breakdown of cash balances by currency is as follows:

	<u>In USD</u>	<u>In EUR</u>	Equivalent Total <u>In euros</u>
Petty Cash	18,301.74	10,095.79	23,364.55
Cash at Banks, current accounts	520,445.69	5,015,028.20	5,392,351.32
Cash at Banks, fixed term deposits.....	4,170,000.00	6,720,639.19	9,743,889.19

With regard to the large proportion of funds deposited in current bank accounts in euros compared to the amount of funds deposited in fixed-term accounts in euros, it should be pointed out that the conditions that have been negotiated for current-account deposits with some of the banks are more favourable than those offered for fixed-term deposits in terms of both the yield on the total balance deposited as well as the costs of managing such accounts.

The value in euros of all accounts in U.S. dollars has been calculated at the United Nations operational rate of exchange for 31 December 2013 (USD 1 = EUR 0.725).

2. From the final amount of contributions owed to the General Fund for 2012, the amount of EUR202,600.50 has been deducted as a consequence of the regularizing in the accounts EUR199,000.00 of former Affiliate Members whose debts date back at least five years, in accordance with Executive Council decision 8(LXIII-LXIV) (see approved procedure in paragraph 3 of the decision, and for the breakdown of the outstanding debts of these former Members see Annex II of this document) and from the cancellation of EUR3,600.00 corresponding to the arrear contributions of the following Affiliate Members as a consequence of the adjustment made according to their date of withdrawal:

IMTUR:.....	2,000.00
The Buzz Business:	1,600.00

3. From the contributions owed for the 2013 financial year, the amount of EUR425,765.49 has been deducted as a consequence of:

(a) Cancellation of EUR304,076.00 corresponding to the contribution of former Full Member Canada, whose withdrawal took effect on 12 May 2012

(b) Cancellation of EUR60,815.00 corresponding to the contribution of former Full Member Latvia, whose withdrawal took effect on 22 December 2012

(c) Cancellation of the contribution of EUR22,806.00 of former Associate Member Netherlands Antilles as a consequence of its dissolution on 10 October 2010 and in accordance with decision CE/DEC/7(XCIII)

(d) Regularizing in the accounts of EUR16,000.00 corresponding to the debt of the former Affiliate Members in note 2.

(e) Cancellation of EUR22,068.49 corresponding to the contribution owed by the following Affiliate Members, as a result of the adjustment carried out according to their date of withdrawal from the Organization:

Asociación de Agencias de Turismo de Cusco AATC-CUSCO	1,200.00
CAPTUR – Cámara Provincial de Turismo PICHINCHA	1,200.00
Elite Traveler	1,200.00
Federação Brasileira de Conventions & Visitors Bureau FBC&VB..	1,200.00
GIPET Groupement Interprofessionnel des professionnels des	
entreprises touristiques	1,200.00
Global Tourism Interface	1,200.00
IGGY	400.00
International Institute of Hotel Management and Tourism	1,200.00
Lincoln University	1,200.00
OTEK.....	2,400.00
Province of Avellino	1,200.00
ROUTES The Route Development Centre Ltd.	1,200.00
Sixt Rent a Car	68.49
The Buzz Business.....	2,400.00
Tourism Resource Limited.....	1,200.00
Tralliance Corporation	1,000.00
Union Inter-Arabe pour L'Hôtellerie et le Toursime.....	1,200.00
Visa International.....	1,200.00

4. The fixed assets shown in the Balance Sheet are those corresponding to the depreciable assets specified in financial provision 6.18 of the Detailed Financial Provisions attached to the Financial Regulations, i.e., computer hardware, document reproduction machinery and vehicles.

These break down as follows:

	<u>EUR</u>
- computer hardware	555,790.30
- document reproduction machinery	420,598.00
- vehicles	94,855.00
Total	<u>1,071,243.30</u>

The net value of the fixed assets is offset in the liabilities column of the Balance Sheet under the "creditors" heading, by means of the Fixed Assets Replacement Fund – creditors.

Depreciable asset purchases are charged, in their entirety, to the budget corresponding to the financial year in which these acquisitions are made. In following years, the annual depreciations which fuel the Fixed Assets Replacement Fund (Heading: Reserve Funds) until they are no longer in service are charged to the budget. Hence, the cost of replacing these goods is charged to the Replacement Fund and not to the budget. All other non-depreciable fixed assets are registered as physical off-balance-sheet stock which is not valued and which is earmarked in its entirety as a budgetary expense.

The fixed assets corresponding to computer hardware are depreciated over their five years of service. The depreciation period for document reproduction machinery and vehicles is seven years.

To calculate annual depreciation, the straight-line method is applied for the direct reduction of capital by means of a uniform annual amortization.

<u>Variation in the net value of fixed assets</u>		<u>EUR</u>
Net asset value, 1 January 2013.....	202,033.81	
Less: fixed asset value removed from service in 2013.....	(3,167.46)	
Less: Depreciation 2013	(73,915.81)	124,950.54
Purchases in 2013		<u>67,006.75</u>
Net asset value, 31 December 2013.....		191,957.29

<u>Variation in the Fixed Asset Replacement Fund</u>		<u>EUR</u>
Account balance, 1 January 2013.....		1,917,259.61
Charge for replacement 2013		73,915.81
Financial yields in 2013.....		22,493.85
Allocation for implementation of IPSAS.....		159,000.00
Allocation for implementation of web platform.....		158,000.00
Allocation for implementation of IT Infrastructure		50,000.00
Allocation for implementation of an statistics information system.....		111,000.00
Less: Accrued depreciation of fixed assets removed from service in 2013 used to offset fixed asset purchased in 2013.....		(191,441.88)
Less: Web platform costs.....		(71,318.39)
Less: IT infrastructure costs		(0.00)
Less: IPSAS implementation costs		(533,451.10)
Account balance, 31 December 2013		1,695,457.90

In accordance with decision CE/DEC/7(LXXXV), the Executive Council has authorized the Secretary-General to use the reserve of the Fixed Asset Replacement Fund to finance the cost of implementation of the new International Public Sector Accounting Standards (IPSAS).

As for the planned investments for the implementation of the web platform, for the improvement of the IT infrastructure, and for the implementation of IPSAS, the Secretary-General, in accordance with resolution A/RES/567(XVIII), has decided to allocate, charged against the budget of this financial year, the provisions shown above in the variation of the Fixed Asset Replacement Fund.

The provision for the implementation of the web platform, created in 2009 with an allocation of 300,000 euros, had the following movements in financial year 2013:

<u>Initial balance</u>	<u>Allocations</u>	<u>Costs</u>	<u>Final balance</u>
162,272.71	158,000.00	71,318.39	248,954.32

The provision for the improvement of the IT infrastructure, created in 2009 with an initial allocation of 300,000 euros had the following movements in financial year 2013:

<u>Initial balance</u>	<u>Allocations</u>	<u>Costs</u>	<u>Final balance</u>
263,461.54	50,000.00	0.00	313,461.54

In 2013 the Secretary-General decided to allocate a budget provision of EUR111,000.00 to implement a new statistics information system.

The breakdown, by allocation of funds, of the balance of this reserve at 31/12/2013 is as follows:

- Implementation of IPSAS.....	1,022,042.04
- Web platform	248,954.32
- IT infrastructure.....	313,461.54
- Statistics information system	<u>111,000.00</u>
	<u>1,695,457.90</u>

5. The Headquarters building is made available by the Kingdom of Spain for a symbolic nominal rent of USD 1.00.

6. Other provisions:

(a) In accordance with resolution 498(XVI) of the General Assembly (Dakar, 2005), the following provisions have been made, charged against the 2005 financial year:

- Provision of EUR200,000.00 to cover expenses deriving from the application of United Nations security guidelines at the headquarters building. The balance of this provision at the close of financial year 2012 was EUR121,067.17. During the financial year 2013 no expenditure has been charged against this provision; and
- Provision of EUR250,000.00 for crisis management for situations of risk of pandemics or natural disasters that affect tourism at the global level. The balance of this provision at the closing of the financial year 2012 was EUR23,178.70. No expenses have been charged to this provision during the financial year 2013.

(b) In financial year 2010 the following provisions were made, charged against budget:

- Provision for After Service Health Insurance (ASHI). This provision was allocated an annual appropriation EUR200,000 in Part IV, section 1, of the 2010-2011 budget in accordance with the budgetary structure approved by the 18th General Assembly. Furthermore, the Executive Council, in decision CE/DEC/5(LXXXVIII), in accordance with resolution A/RES/572(XVIII) of the General Assembly, decided to allocate, charged against the surplus from 2006-2007, the sum of EUR700,000 to this provision. The General Assembly at its nineteenth session approved an annual allocation of EUR143,000 for the period 2012-2013 to be charged to section D05 of the budget.

The balance of this provision at the close of financial year 2012 was EUR1,018,833.79. During financial year 2013, costs charged to this provision amounted to EUR110,212.78 and the budgetary provision of EUR143,000.00 approved by the General Assembly has been allocated. Furthermore, the Secretary-General decided to increase this provision by EUR103,556.97 charged to programme D0501 of the Budget taking into account that this provision has not yet been sufficiently funded, and therefore the balance at the close of the financial year amounts to EUR1,155,177.98.

- Provision for repatriation (OSGR). This provision, like the above-mentioned one, was allocated an annual appropriation of EUR100,000 in Part IV, section 2 of the 2010-2011 budget, and such appropriation was also transferred to section D05 Provisions in the new structure of the programme with an annual appropriation of 157,000 for the period 2012-2013. The balance of this provision at the close of financial year 2012 was EUR238,104.69. In the financial year 2013, costs charged this provision amounted to EUR123,752.86. Concerning income, in addition to the budgetary allocation of EUR157,000.00 approved by the General Assembly, the Secretary-General has decided to increase the provision by EUR93,000.00 charged to budgetary program (D0502), considering that this provision is not yet sufficiently funded, and therefore its balance at the close of the financial year amounts to EUR364,351.83.
 - Provision for Themis. The Secretary-General, in accordance with resolution A/RES/567(XVIII), decided to make a provision of EUR180,000 charged against the budget of the financial year 2010 to cover the expected costs of the holding of the Global Tourism Forum held in 2011 in the Principality of Andorra as well as for other activities of the Themis Program. The balance of this provision at the closing of the financial year 2012 was EUR179,819.06. In 2013 costs charged against this provision amounted to EUR85,376.41 giving a balance at the close of the financial year of EUR94,442.65.
- (c) In financial year 2011 the following provisions were made:
- Provision of EUR50,000.00 to reinforce the activity of Hotel Energy Solutions (HES) within the Institutional and Corporate Relations programme, and for the coordination and co-implementation of the project EU-DG EuropeAid, for the preparation of a study on Sustainable Tourism Development, financed by the European Commission. The balance of this provision at the closing of the financial year 2012 was EUR4,000.00. In 2013 expenses have been charged against this provision for an amount of EUR4,000.00 and EUR6,401.65 have been transferred from the remaining balance of project 05-520: "Excellence in energy efficiency for the tourism industry – Accommodation Sector" therefore the balance at the closing of the financial year was EUR6,401.65.

- Provision of EUR10,073.94 to cover the payment to the City of Madrid of the “Urban waste management service fee” for the Headquarters Building corresponding to 2010, pending notification of payment on the part of the Spanish Government. The balance of this provision at the closing of the financial year 2012 was EUR10,073.94. In 2013 this provision has been increased by EUR8,000.00 corresponding to the estimate cost of this fee in 2013 until payment notice is received. No expenses have been charged to this provision during 2013, therefore the balance at the closing of the financial year was EUR18,073.94.

7. See table IV. Consolidated results and changes in reserve funds and other provisions

8. Budgetary allocations approved by the 19th General Assembly (A/RES/603(XIX)) to finance the 2012-2013 budget, charged against the following reserve funds:

	2012	2013
- Sundry income	295,000.00 EUR	329,000.00 EUR
- Publications.....	250,000.00 EUR	250,000.00 EUR

Due to the high receipts from arrear contributions the approved allocations for 2013 have not been disbursed in full (see table VII, Budgetary Results in 2013).

9. The 88th Executive Council, in decision CE/DEC/6 (LXXXVIII), authorized the Secretary-General to utilize the surplus from financial period 2008-2009 (EUR485,419.96) to create a “Special Contingency Account” in accordance with the criteria established in resolution 572(XVIII) and under the terms and conditions stipulated in Annex 4 of document A/18/15.

	<u>EUR</u>
10. Arrear contributions received in 2013.....	1,986,845.47
Reimbursement of the debt of the General Fund to the Working Capital Fund during 2013.....	<u>(1,986,845.47)</u>
Balance arrear contributions received in 2013.....	0.00

At the close of the accounts, the United Nations exchange rate applied to the currency held by the Organization in relation to the euro was: USD 1 = EUR 0.725 (EUR 1=USD 1.379).

IV. Consolidated results and changes in reserve funds and other provisions at 31 December 2013

(in euros)

	Opening balance	2013			2013			2013 RESULTS			Closing balance
		Income	Allocations	Total	Expenses	Transfers	Total	Income - Expenses	Allocations - Transfers	Total	
RESERVE FUNDS											
Budget	0,00	12.455.931,11	467.844,06	12.923.775,17	12.052.342,62	871.432,55	12.923.775,17	403.588,49	-403.588,49	0,00	0,00
Balance outstanding contributions / Budgetary results (note 1)	0,00	12.455.931,11	467.844,06	12.923.775,17	12.052.342,62	871.432,55	12.923.775,17	403.588,49	-403.588,49	0,00	0,00
Extra-budgetary	12.322.034,23	2.897.931,90	551.915,81	3.449.847,71	3.214.897,57	659.285,94	3.874.183,51	(316.965,67)	(107.370,13)	(424.335,80)	11.897.698,43
Working Capital Fund (note 2)	2.812.219,69	6.552,90		6.552,90	14.385,77		14.385,77	-7.832,87		(7.832,87)	2.804.386,82
Publications	686.924,24	464.147,73		464.147,73	237.728,40	226.419,33	464.147,73	226.419,33	-226.419,33	0,00	686.924,24
Sundry Income (note 3)	1.375.416,24	421.633,39		421.633,39	172.887,74	241.424,73	414.312,47	248.745,65	-241.424,73	7.320,92	1.382.737,16
Voluntary contributions (note 4)	3.422.572,70	1.565.117,87		1.565.117,87	2.007.348,74		2.007.348,74	-442.230,87		(442.230,87)	2.980.341,83
Affiliate Members programme of work	121.923,50	183.229,86		183.229,86	115.832,37		115.832,37	67.397,49		67.397,49	189.320,99
Special contingency fund (note 5)	485.419,96	0,00		0,00	0,00		0,00	0,00		0,00	485.419,96
Replacement of fixed assets (note 6)	1.917.259,61	22.493,85	551.915,81	574.409,66	604.769,49	191.441,88	796.211,37	-582.275,64	360.473,93	(221.801,71)	1.695.457,90
Income from Project Management	826.075,52	117.767,31		117.767,31	10.741,89		10.741,89	107.025,42		107.025,42	933.100,94
ST-EP Foundation (note 7)	674.222,77	116.988,99		116.988,99	51.203,17		51.203,17	65.785,82		65.785,82	740.008,59
TOTAL RESERVE FUNDS	12.322.034,23	15.353.863,01	1.019.759,87	16.373.622,88	15.267.240,19	1.530.718,49	16.797.958,68	86.622,82	(510.958,62)	(424.335,80)	11.897.698,43
OTHER PROVISIONS (note 8)											
Security	121.067,17	0,00		0,00	0,00		0,00	0,00		0,00	121.067,17
Risk and Crisis	23.178,70	0,00		0,00	0,00		0,00	0,00		0,00	23.178,70
ASHI	1.018.833,79	0,00	246.556,97	246.556,97	110.212,78		110.212,78	-110.212,78	246.556,97	136.344,19	1.155.177,98
OSGR	238.104,69	0,00	250.000,00	250.000,00	123.752,86		123.752,86	-123.752,86	250.000,00	126.247,14	364.351,83
Themis	179.819,06	0,00		0,00	85.376,41		85.376,41	-85.376,41		(85.376,41)	94.442,65
HES	4.000,00	0,00	6.401,65	6.401,65	4.000,00		4.000,00	-4.000,00	6.401,65	2.401,65	6.401,65
Local tax	10.073,94	0,00	8.000,00	8.000,00	0,00		0,00	0,00	8.000,00	8.000,00	18.073,94
TOTAL OTHER PROVISIONS	1.595.077,35	0,00	510.958,62	510.958,62	323.342,05	0,00	323.342,05	-323.342,05	510.958,62	187.616,57	1.782.693,92
TOTAL RESERVE FUNDS + OTHER PROV.	13.917.111,58	15.353.863,01	1.530.718,49	16.884.581,50	15.590.582,24	1.530.718,49	17.121.300,73	-236.719,23	0,00	-236.719,23	13.680.392,35

V. Consolidated results 2013/2012 comparative

(in euros)

FUNDS	INCOME		EXPENSES		RESULTS	
	2013	2012	2013	2012	2013	2012
Budget	12.923.775,17	12.276.224,83	12.923.775,17	12.276.224,83	0,00	0,00
Budget	12.923.775,17	12.276.224,83	12.923.775,17	12.276.224,83	0,00	0,00
Extra-budgetary	3.449.847,71	4.614.146,79	3.874.183,51	4.013.658,47	(424.335,80)	600.488,32
Working Capital Fund	6.552,90	0,00	14.385,77	0,00	-7.832,87	0,00
Publications	464.147,73	483.078,44	464.147,73	626.672,13	0,00	-143.593,69
Sundry Income	421.633,39	331.998,31	414.312,47	579.505,76	7.320,92	-247.507,45
Voluntary contributions	1.565.117,87	3.098.756,98	2.007.348,74	2.305.382,32	-442.230,87	793.374,66
Affiliate Members programme of work	183.229,86	165.550,00	115.832,37	179.530,98	67.397,49	-13.980,98
Special contingency fund	0,00	0,00	0,00	0,00	0,00	0,00
Replacement of fixed assets	574.409,66	165.197,04	796.211,37	248.658,00	-221.801,71	-83.460,96
Income from Project Management	117.767,31	168.540,94	10.741,89	9.216,07	107.025,42	159.324,87
ST-EP Foundation	116.988,99	201.025,08	51.203,17	64.693,21	65.785,82	136.331,87
TOTAL FUNDS	16.373.622,88	16.890.371,62	16.797.958,68	16.289.883,30	(424.335,80)	600.488,32
OTHER PROVISIONS						
Security	0,00	0,00	0,00	0,00	0,00	0,00
Risk and Crisis	0,00	0,00	0,00	0,00	0,00	0,00
ASHI	246.556,97	71.576,66	110.212,78	0,00	136.344,19	71.576,66
OSGR	250.000,00	139.597,68	123.752,86	56.755,16	126.247,14	82.842,52
Themis	0,00	20.000,00	85.376,41	1.744,28	-85.376,41	18.255,72
HES	6.401,65	0,00	4.000,00	46.000,00	2.401,65	-46.000,00
Local tax	8.000,00	0,00	0,00	0,00	8.000,00	0,00
TOTAL OTHER PROVISIONS	510.958,62	231.174,34	323.342,05	104.499,44	187.616,57	126.674,90
TOTAL FUNDS + OTHER PROVISIONS	16.884.581,50	17.121.545,96	17.121.300,73	16.394.382,74	-236.719,23	727.163,22

Notes to the consolidated results

1. The budget for financial year 2013, approved by the 19th General Assembly (Gyeongju, Republic of Korea, 2011), amounted to EUR12,767,000 [A/RES/603(XIX)]. The resources approved to fund the budget and the resources received in 2013 were the following:

	Resources approved	Resources received
- Contributions from Members	12,188,000.00	10,469,085.64
- Allocation from the Sundry Income reserve	329,000.00	241,424.73
- Allocation from the Publications reserve	<u>250,000.00</u>	<u>226,419.33</u>
	<u>12,767,000.00</u>	<u>10,936,929.70</u>
- Arrear contributions	--	<u>1,986,845.47</u>
		<u>12,923,775.17</u>

The budgetary results for financial years 2013 and 2012 are shown in table VII of this document.

2. See table VI of this document.

3. The breakdown of income and expenditure under this reserve is as follows:

- Income: Bank interest (EUR225,757.48) and other income (EUR195,875.91)
- Expenses: Net exchange rate differences negative (EUR172,887.74) and budgetary allocation (EUR241,424.73).

4. See Annex VI of this document.

5. See note 9 of the Consolidated Balance Sheet.

6. See note 4 of the Consolidated Balance Sheet.

7. During financial year 2013, the following contributions for the activities of the ST-EP Foundation reserve were received:

- USD146,405.50 from the ST-EP Foundation in the Republic of Korea.

8. See note 6 of the Consolidated Balance Sheet.

VI. Working Capital Fund – Statement of nominal level and available balance at 31 December 2013

(in euros)

. Nominal Level 31 December 2012		2.803.176,47
Plus new Members :		
United Arab Emirates (rejoin)	9.629,10	
Trinidad and Tobago (rejoin)	<u>3.446,20</u>	13.075,30
. Nominal Level at 31 December 2013		2.816.251,77
<hr/>		
. Available balance at 31 December 2012		2.812.219,69
Disbursements :		
- Repayment of its contribution to former Member Canada		(12.160,97)
- Repayment of its contribution to former Member Latvia		(2.224,80)
- Advance made to the General Fund to cover 2013 budgetary expenditure pending receipt of unpaid contributions		(1.986.845,47)
Receipts :		
- Contributions received :		
Myanmar	1.242,15	
Trinidad and Tobago	3.446,20	
Cape Verde	828,70	
Azerbaijan	<u>1.035,85</u>	6.552,90
- Arrear contributions applied to reimburse in full the advance made during 2013 to cover the General Fund shortfall		1.986.845,47
. Available balance at 31 December 2013		2.804.386,82

VII. Budgetary results for the financial year 2013 at 31 December 2013

(in euros)

	<u>2013</u>	<u>%</u>	<u>2012</u>	<u>%</u>
Approved budget	12.767.000,00	100,00	12.433.000,00	100,00
Actual budgetary receipts :				
. Members' contributions	10.469.085,64	82,00	10.149.060,58	81,63
. Amount spent from the allocations approved by the 19th General Assembly :				
- Allocation from Publications Account	226.419,33	1,77	420.000,00	3,38
- Allocation from interest on investment / other income	241.424,73	1,89	465.000,00	3,74
	-----	-----	-----	-----
Total budgetary receipts	10.936.929,70	85,67	11.034.060,58	88,75
Budgetary expenditure	(12.923.775,17)	(101,23)	(12.276.224,83)	(98,74)
Cash deficit / advance made from the Working Capital Fund [in accordance with Financial Regulation 10.2(b)]	(1.986.845,47)	(15,56)	(1.242.164,25)	(9,99)
Arrear contributions receipts in the financial year	1.986.845,47		1.242.164,25	
	-----		-----	
2013 Surplus / Balance arrear contributions after reimbursing the Working Capital Fund [in accordance with Financial Regulation 10.2(e)]	0,00		0,00	

VIII. 2013 Budget: Statement of approved appropriations, actual expenditure and transfers (*)

(in euros)

	APPROVED APPROPRIATIONS			ACTUAL EXPENDITURE			BUDGET DEVIATION (C-F)	TRANSFERS OF APPROPRIATIONS			REVISED APPROPRIATIONS (C+H+I+J)	BALANCE (K-F)
	STAFF COSTS	NON STAFF COSTS	TOTAL	STAFF COSTS	NON STAFF COSTS	TOTAL		(**)				
								BUDGET 2012 (Balance)	FROM:	TO:		
A REGIONAL												
A01 Regional Programme, Africa	322.000,00	140.000,00	462.000,00	346.523,66	112.828,12	459.351,78	2.648,22		(2.648,22)		459.351,78	0,00
A02 Regional Programme, Americas	322.000,00	140.000,00	462.000,00	321.553,17	199.946,88	521.500,05	(59.500,05)			59.500,05	521.500,05	0,00
A03 Regional Programme, Asia and the Pacific	322.000,00	140.000,00	462.000,00	388.948,90	106.437,62	495.386,52	(33.386,52)			33.386,52	495.386,52	0,00
A04 Regional Programme, Europe	322.000,00	75.000,00	397.000,00	245.147,81	169.261,38	414.409,19	(17.409,19)			17.409,19	414.409,19	0,00
A05 Regional Programme, Middle East	212.000,00	75.000,00	287.000,00	222.449,46	68.562,54	291.012,00	(4.012,00)			4.012,00	291.012,00	0,00
TOTAL REGIONAL PROGRAMMES	1.500.000,00	570.000,00	2.070.000,00	1.524.623,00	657.036,54	2.181.659,54	(111.659,54)	0,00	(2.648,22)	114.307,76	2.181.659,54	0,00
B OPERATIONAL												
B01 Sustainable Development of Tourism	433.000,00	125.000,00	558.000,00	415.783,66	108.116,27	523.899,93	34.100,07		(34.100,07)		523.899,93	0,00
B02 Technical Cooperation and Services	423.000,00	85.000,00	508.000,00	513.069,40	44.638,58	557.707,98	(49.707,98)			49.707,98	557.707,98	0,00
B03 Statistics and Tourism Satellite Account	373.000,00	140.000,00	513.000,00	377.030,98	209.707,71	586.738,69	(73.738,69)			73.738,69	586.738,69	0,00
B04 Affiliate Members	102.000,00	20.000,00	122.000,00	95.307,81	15.407,54	110.715,35	11.284,65		(11.284,65)		110.715,35	0,00
B05 Knowledge Network	51.000,00	20.000,00	71.000,00	60.208,35	28.904,40	89.112,75	(18.112,75)			18.112,75	89.112,75	0,00
B06 Tourism Trends and Marketing Strategies	433.000,00	140.000,00	573.000,00	237.872,95	139.329,06	377.202,01	195.797,99		(195.797,99)		377.202,01	0,00
B07 Institutional and Corporate Relations	272.000,00	260.000,00	532.000,00	205.290,32	227.545,08	432.835,40	99.164,60			(99.164,60)	432.835,40	0,00
B08 Destination Management and Quality	160.000,00	45.000,00	205.000,00	173.714,98	27.349,23	201.064,21	3.935,79			(3.935,79)	201.064,21	0,00
B09 Ethics and Social Dimension of Tourism	160.000,00	40.000,00	200.000,00	157.088,42	40.914,30	198.002,72	1.997,28			(1.997,28)	198.002,72	0,00
B10 Fairs and Special Field Projects	212.000,00	155.000,00	367.000,00	150.074,51	149.808,74	299.883,25	67.116,75			(67.116,75)	299.883,25	0,00
B11 Themis	0,00	150.000,00	150.000,00	0,00	100.619,91	100.619,91	49.380,09			(49.380,09)	100.619,91	0,00
TOTAL OPERATIONAL PROGRAMME	2.619.000,00	1.180.000,00	3.799.000,00	2.385.441,38	1.092.340,82	3.477.782,20	321.217,80	0,00	(462.777,22)	141.559,42	3.477.782,20	0,00
C SUPPORT - DIRECT TO MEMBERS												
C01 Communications and Publications	424.000,00	130.000,00	554.000,00	358.879,67	307.255,13	666.134,80	(112.134,80)			112.134,80	666.134,80	0,00
C02 Conferences	654.000,00	189.000,00	843.000,00	701.250,09	162.918,51	864.168,60	(21.168,60)			21.168,60	864.168,60	0,00
C03 Management	2.026.000,00	259.000,00	2.285.000,00	2.101.405,84	361.696,05	2.463.101,89	(178.101,89)			178.101,89	2.463.101,89	0,00
TOTAL SUPPORT-DIRECT TO MEMBERS PROGRAMME	3.104.000,00	578.000,00	3.682.000,00	3.161.535,60	831.869,69	3.993.405,29	(311.405,29)	0,00	0,00	311.405,29	3.993.405,29	0,00
D SUPPORT - INDIRECT TO MEMBERS												
D01 Budget and Finance	484.000,00	131.000,00	615.000,00	485.070,90	105.016,58	590.087,48	24.912,52		(24.912,52)		590.087,48	0,00
D02 Human Resources	433.000,00	132.000,00	565.000,00	337.937,99	134.255,11	472.193,10	92.806,90		(92.806,90)		472.193,10	0,00
D03 Information and Communication Technology	373.000,00	410.000,00	783.000,00	333.318,83	421.765,34	755.084,17	27.915,83		(27.915,83)		755.084,17	0,00
D04 General Services	355.000,00	598.000,00	953.000,00	367.496,41	589.510,01	957.006,42	(4.006,42)			4.006,42	957.006,42	0,00
D05 Provisions	0,00	300.000,00	300.000,00	0,00	496.556,97	496.556,97	(196.556,97)	156.775,17		39.781,80	496.556,97	0,00
TOTAL SUPPORT-INDIRECT TO MEMBERS PROGRAMME	1.645.000,00	1.571.000,00	3.216.000,00	1.523.824,13	1.747.104,01	3.270.928,14	(54.928,14)	156.775,17	(145.635,25)	43.788,22	3.270.928,14	0,00
T O T A L	8.868.000,00	3.899.000,00	12.767.000,00	8.595.424,11	4.328.351,06	12.923.775,17	(156.775,17)	156.775,17	(611.060,69)	611.060,69	12.923.775,17	0,00

(*) This information is presented in accordance with changes in the structure of the revised program budget for 2013, approved by the 20th General Assembly resolution A/RES/619 (XX). The comparison with the previous program structure for 2013 adopted by the 19th General Assembly can be seen in Annex VII

(**) In accordance with Article 5 of the Financial Regulations, the Secretary-General has decided to use the 2012 budget balance for 2013, transferring remanent credits of EUR156.775, 17. See Annex VIII the resulting budgetary balance for the year 2012.

Appropriation transfers – 2013 budget

A. Appropriation transfers from one part of the budget to another (regulation 5.3(b) of the financial regulations and decision CE/DEC/6(LIII))

Appropriation transfers between different parts of the budget were carried out by the Secretary-General with the prior authorization of the Chairman of the Programme and Budget Committee and the Chairman of the Executive Council, subject to confirmation by the Programme and Budget Committee and the Executive Council.

Transfer 1:

Column I and J (of table VIII)	
(EUR 59,500.05)	From: Part D, Programme D02 – Human Resources
EUR 59,500.05	To: Part A, Programme A02 – Regional Programme Americas
	Transfer needed to cover excess expenditure in the activities carried out by Programme A02, Regional Programme Americas, as a consequence of the recruitment of external staff to reinforce the Programme's activities.

Transfer 2:

Column I and J (of table VIII)	
(EUR 33,386.52)	From: Part B, Programme B01 – Sustainable Development of Tourism
EUR 33,386.52	To: Part A, Programme A03 – Regional Programme Asia and Pacific
	Transfer needed to cover excess expenditure on staff of Programme A03, Regional Programme Asia and Pacific, due to the difference that exists between the average cost per post used in calculating the budget and the actual cost of staff of this programme.

Transfer 3:

Column I and J (of table VIII)	
(EUR 713.55)	From: Part B, Programme B01 – Sustainable Development of Tourism
(EUR 4,246.06)	From: Part B, Programme B06 – Tourism Trends and Marketing Strategies
(EUR 2,572.01)	From: Part B, Programme B08 – Destination Management and Quality
(EUR 1,669.39)	From: Part B, Programme B09 – Ethics and Social Dimension of Tourism
(EUR 3,743.92)	From: Part D, Programme D01 – Budget and Finance
(EUR 4,464.26)	From: Part D, Programme D03 – Information and Communication Technologies
EUR 17,409.19	To: Part A, Programme A04 – Regional Programme, Europe
	Transfer needed to cover excess expenditure in the activities carried out by Programme A04, Regional Programme Europe, as a consequence of the recruitment of external staff to reinforce the Programme's activities.

Transfer 4:

Column I and J (of table VIII)	
(EUR 2,648.22)	From: Part A, Programme A01 – Regional Programme, Africa
(EUR 1,363.78)	From: Part B, Programme B08 – Destination Management and Quality
EUR 4,012.00	To: Part A, Programme A05 – Regional Programme Middle East
	Transfer needed to cover excess expenditure on staff of Programme A05, Regional Programme Middle East, due to the difference that exists between the average cost per post used in calculating the budget and the actual cost of staff of this programme.

Transfer 5:

Column I and J (of table VIII)	
(EUR 99,164.60)	From: Part B, Programme B07 – Institutional and Corporate Relations
(EUR 12,970.20)	From: Part D, Programme D03 – Information and Communication Technologies
EUR112,134.80	To: Part C, Programme C01, Communications and Publications
	Transfer needed to cover excess expenditure in the activities carried out by Programme C01, Communications and Publications, due to the allocation of EUR158,000 for the maintenance and improvement of UNWTO's web platform.

Transfer 6:

Column I and J (of table VIII)	
(EUR 21,168.60)	From: Part D, Programme D01 – Budget and Finance
EUR 21,168.60	To: Part C, Programme C02 – Conferences Services
	Transfer needed to cover excess expenditure on staff of Programme C02, Conferences Services, due to the difference that exists between the average cost per post used in calculating the budget and the actual cost of staff of this programme.

Transfer 7:

Column I and J (of table VIII)	
(EUR 178,101.89)	From: Part B, Programme B06 – Tourism Trends and Marketing Strategies
EUR 178,101.89	To: Part C, Programme C03 – Management
	Transfer needed to cover excess expenditure on staff of Programme C03, Management, due to the difference that exists between the average cost per post used in calculating the budget and the actual cost of staff of this programme and other excess costs as a consequence of the increase in this programmes' activities.

B. Appropriation transfers between programmes within the same part of the budget (regulation 5.3(a) of the financial regulations and Decision CE/DEC/6(LIII))

Appropriation transfers between sections within the same part of the budget were carried out by the Secretary-General with the prior authorization of the Chairman of the Programme and Budget Committee, subject to confirmation by the Programme and Budget Committee and the Executive Council.

Transfer 1:

Column I and J (of table VIII)	
(EUR 327.89)	From: Part B, Programme B09 – Ethics and Social Dimensions of Tourism
(EUR 49,380.09)	From: Part B, Programme B11 - Themis
EUR 49,707.98	To: Part B, Programme B02 – Technical Cooperation and Services
	Transfer needed to cover excess expenditure on staff of Programme B02, Technical Cooperation and Services, as a consequence of changing one general service category post into a professional service category.

Transfer 2:

Column I and J (of table VIII)	
(EUR 13,450.04)	From: Part B, Programme B06 – Tourism Trends and Marketing Strategies
(EUR 60,288.65)	From: Part B, Programme B10 – Fairs and Special Field Projects
EUR 73,738.69	To: Part B, Programme B03 – Statistics and Tourism Satellite Account
	Transfer needed to cover excess expenditure on the activities of Programme B03, Statistics and Tourism Satellite Account, due to the EUR111,000 allocation for the implementation of a statistics information system.

Transfer 3:

Column I and J (of table VIII)	
(EUR 11,284.65)	From: Part B, Programme B04 – Affiliate Members
(EUR 6,828.10)	From: Part B, Programme B10 – Fairs and Special Field Projects
EUR 18,112.75	To: Part B, Programme B05 – Knowledge Network
	Transfer needed to cover excess expenditure on staff of Programmes B05, Knowledge Network due to the difference that exists between the average cost per post used in calculating the budget and the actual cost of staff of this programme.

Transfer 4:

Column I and J (of table VIII)	
(EUR 4,006.42)	From: Part D, Programme D03 – Information and Communication Technologies
EUR 4,006.42	To: Part D, Programme D04 – General Services
	Transfer needed to cover excess expenditure on staff of Programme D04, General Services due to the difference that exists between the average cost per post used in calculating the budget and the actual cost of staff of this programme.

Transfer 5:

Column I and J (of table VIII)	
(EUR 33,306.85)	From: Part D, Programme D02 – Human Resources
(EUR 6,474.95)	From: Part D, Programme D03 – Information and Communication Technologies
EUR 39,781.80	To: Part D, Programme D05 – Provisions
	Transfer needed to cover excess expenditure on the activities carried out by Programme D05, Provisions as a consequence of the additional allocation of EUR196,556.97 for after service health insurance (ASHI) and repatriation (OSGR) provisions.

C. Appropriation transfers between different financial years of the same financial period (regulation 5.1(a) and 5.3(c) of the financial regulations and Resolution A/RES/567(XVIII))

Transfer 1:

Column K (of table VIII)	
(EUR 4,080.59)	From: 2012 Part A, Programme A01 – Regional Programme Africa
(EUR 9,199.68)	From: 2012 Part A, Programme A02 – Regional Programme Americas
(EUR 12,459.46)	From: 2012 Part B, Programme B01 – Sustainable Development of Tourism
(EUR 2,730.56)	From: 2012 Part B, Programme B03 – Statistics and Tourism Satellite Account
(EUR 18,492.57)	From: 2012 Part B, Programme B05 - Communications
(EUR 23,320.50)	From: 2012 Part B, Programme B06 – Tourism Trends and Marketing Strategies
(EUR 23,056.75)	From: 2012 Part B, Programme B10 – Information Resources and Archives
(EUR 2,169.35)	From: 2012 Part B, Programme B11 – Ethic and Social Dimensions of Tourism
(EUR 443.25)	From: 2012 Part C, Programme C03 – Programme and Coordination
(EUR 1,810.21)	From: 2012 Part C, Programme C05 – Fairs
(EUR 6,695.17)	From: 2012 Part D, Programme D02 – Human Resources
(EUR 52,317.09)	From: 2012 Part D, Programme D03 – Information and Communication Technologies
EUR 156,775.17	To: 2013 Part D, Programme D05 – Provisions
	Transfer needed to cover excess expenditure on the activities carried out by Programme D05, Provisions as a consequence of the additional allocation of EUR196,556.97 for after service health insurance (ASHI) and repatriation (OSGR) provisions.

IX. Statement of fund-in-trust Agreement UNWTO/Italy

(Activities related to Education and Sustainable Development of Tourism)

Balance Sheet at 31 December 2013
 compared with balances of the previous financial year
 (in euros)

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash at Banks - Current Accounts	27.087,25	27.087,25
Debtors (General Fund)	0,00	0,00
Other debtors	0,00	0,00
Advance of funds (Themis Foundation)	378,05	378,05
	-----	-----
TOTAL ASSETS	27.465,30	27.465,30
<u>LIABILITIES</u>		
Creditors (General Fund)	12,56	12,56
Reserves	27.452,74	27.452,74
	-----	-----
TOTAL LIABILITIES	27.465,30	27.465,30

STATEMENT OF INCOME AND EXPENDITURE AT 31 DECEMBER 2013

(in euros)

<u>EXPENDITURE</u>		<u>INCOME</u>	
Expenditure	0,00	Income	0,00
	-----		-----
Total expenditure	0,00	Total income	0,00

During the year 2013 has not carried out any activity under this fund.

X. Statement of fund-in-trust Permanent Secretariat of Affiliate Members

(Agreement UNWTO / Spain)
 Balance Sheet at 31 December 2013
 compared with balances of the previous financial year
 (in euros)

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>
Cash - Banks	81.819,19	78.852,95
Debtors	19,03	0,00
	-----	-----
TOTAL ASSETS	81.838,22	78.852,95
<u>LIABILITIES</u>		
Creditors (General Fund)	0,00	12.320,71
Reserve	81.838,22	66.532,24
	-----	-----
TOTAL LIABILITIES	81.838,22	78.852,95

STATEMENT OF INCOME AND EXPENDITURE AT 31 DECEMBER 2013

(in euros)

<u>EXPENDITURE</u>		<u>INCOME</u>	
Activity expenditure	76.957,68	Contribution income	92.000,00
Financial expenditure	0,00	Financial income	263,66
	-----		-----
Total expenditure	76.957,68	Total income	92.263,66

XI. United Nations Development Programme / World Tourism Organization - Operating Fund

A. Status of Funds as at 31 December 2013 compared with previous year status

(in US dollars)

The following statement shows the expenditure incurred by the UNWTO during the financial year 2013 in the execution of 6 projects as an Executing Agency. These funds have been allocated by the United Nations Development Programme (UNDP) when using Project Clearing Account (PCA) mechanism.

Executing Agency: World Tourism Organization (UNWTO)

Reporting Period: 01/01/2013-31/12/2013

		SYR00074479	UKR00084878	UGA00081477	MAR0008489 4	TGO00061947	UGA00079649	Total
Total Allocations	A	41,662.74	20,505.01	442,915.00	163,115.08	319,000.00	220,000.00	1,207,197.83
Allocations - previous years		62,507.00	20,428.10	258,225.00	0.00	0.00	0.00	341,160.10
Allocations - current year		-20,844.26	76.91	184,690.00	163,115.08	319,000.00	220,000.00	866,037.73
Total Expenditure	B+C D	41,662.74	20,505.01	285,803.84	94,129.86	177,512.05	48,676.23	668,289.73
Project Costs - previous years	B	37,875.22	10,640.92	69,421.61	0.00	0.00	0.00	117,937.75
Project Costs - current year	B	0.00	8,000.00	190,400.04	87,971.93	161,374.56	45,491.81	493,238.34
Indirect Support Costs - previous years	C	3,787.52	1,064.09	6,942.17	0.00	0.00	0.00	11,793.78
Indirect Support Costs - current year	C	0.00	800.00	19,040.02	6,157.93	16,137.49	3,184.42	45,319.86
Available Allocations	A-D E	0.00	0.00	157,111.16	68,985.22	141,487.95	171,323.77	538,908.10

Project titles:

SYR00074479	Project formulation mission for sustainable rural tourism development in Al-Ghab (Syria)
UKR00076109	Support to the regional development agency of the autonomous Republic of Crimea project (Ukraine)
UGA00081477	Implementation of "Improving Policies and Regulations to support Development of Markets in Tourism" project (Uganda)
MAR00084894	Accompagnement du Ministère du Tourisme du Maroc dans la mise en oeuvre du nouveau système de classement des établissements d'hébergement touristique (Maroc)
TGO00061947	L'appui à l'élaboration d'un plan directeur de développement et d'aménagement touristiques (Togo)
UGA00079649	Support for development of inclusive markets in Tourism (Uganda)

B. Balance Sheet as at 31 December 2013 compared with previous year status

(in US dollars)

	2013	2012
<i>Assets</i>	<i>270,383.01</i>	<i>196,297.11</i>
Cash at Bank, Current Accounts	244,800.89	192,131.26
Debtors	25,582.12	4,165.85
<i>Liabilities</i>	<i>270,383.01</i>	<i>196,297.11</i>
Creditors	155,727.03	82,930.17
Operating Funds	114,655.98	113,366.94
Current year PCA (Project Clearing Account)	136,940.58	171,905.12
Current year SCA (Service Clearing Account)	-22,284.60	-58,538.18

XII. UN MDTFs & JPs

A. Certified Financial Statement as at 31 December 2013

as at 31 December 2013
(in US dollars)

The following statement shows the expenditure incurred by the UNWTO during the financial year 2013 in the execution of 12 Multi-Donor Trust Funds (MDTFs) and Joint Programmes (JPs) as Participating UN Organization. These funds have been allocated by the United Nations Development Programme (UNDP) acting as Administrative Agency (AA) when using the pass-through fund management modality for MDTFs and JPs established by the UN system, national authorities and donors fund management mechanism.

Participating UN Organization: World Tourism Organization (UNWTO)

Reporting Period: 01/01/2013-31/12/2013

Project number		ECU	HND	SEN	ECU	TUR	EGY	NIC	NIC	SRB	PER	PAN	CFIA/A-21	Total
		MDGF	MDGF	MDGF	MDGF	MDGF	MDGF	MDGF	MDGF	MDGF	MDGF	MDGF		
		1745	1824	1801	1781	1792	1775	1827	1941	2068	2081	2097		
Total Funds Received	A	396,436.00	709,410.00	566,005.00	463,310.00	601,340.00	565,816.00	1,893,782.00	253,946.00	1,026,211.00	623,810.00	570,868.00	151,809.85	7,822,743.85
Funds Received - previous years	A	396,436.00	709,410.00	566,005.00	463,310.00	601,340.00	565,816.00	1,893,782.00	253,946.00	1,026,211.00	623,810.00	570,868.00	151,809.85	7,822,743.85
Funds Received - current year	A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditure B+C	D	392,067.49	706,078.98	490,420.35	458,678.77	594,328.89	524,207.46	1,868,013.91	197,988.07	1,004,783.48	623,796.46	555,733.39	151,809.85	7,567,907.10
Project Costs - previous years	B	369,874.99	659,886.90	456,342.45	428,671.80	555,447.51	376,948.90	1,521,774.96	143,151.50	875,523.80	420,814.55	327,349.10	146,256.79	6,282,043.25
Project Costs - current year	B	0.00	0.00	1,994.33	0.00	0.00	113,685.58	224,032.42	41,884.06	63,526.18	162,172.79	192,027.90	0.00	799,323.26
Indirect Support Costs - previous years	C	22,192.50	46,192.08	31,943.97	30,006.97	38,881.38	25,614.99	106,524.25	10,020.63	61,286.67	29,457.02	22,914.44	5,553.06	430,587.96
Indirect Support Costs - current year	C	0.00	0.00	139.60	0.00	0.00	7,957.99	15,682.28	2,931.88	4,446.83	11,352.10	13,441.95	0.00	55,952.63
Funds on Hand A-D	E	4,368.51	3,331.02	75,584.65	4,631.23	7,011.11	41,608.54	25,768.09	55,957.93	21,427.52	13.54	15,134.61	0.00	254,836.75
Cummulative Interest Earnings														

Project titles:

ECU 1745: Conservation and Sustainable Management of the Natural and Cultural Heritage of the Yasuni Biosphere Reserve; HND 1824: Creativity and cultural identity for local development; SEN 1801: Promoting Initiatives and Cultural Industries in Senegal; ECU 1781: Development and Cultural Diversity to reduce Poverty and promote Social Inclusion; TUR 1792: Alliances for Culture Tourism (ACT) in Eastern Anatolia; EGY 1775: The Dahshur World Heritage Site Mobilization for Cultural Heritage for Community Development; NIC 1827: Cultural Recovery and Creative Productive Development on the Caribbean Coast of Nicaragua; NIC 1941: National Development Capacities for Improving Employment and Self-Employment Opportunities for Young People; SRB 2068: Sustainable Tourism for Rural Development; PER 2081: Inclusive creative industries: an innovative tool for alleviating poverty in Peru; PAN 2097: Entrepreneurial Opportunities Network for Poor Families; CFIA/A-21: Targeted communications for travellers, the travel industry and tourist destinations – phase II.

B. Balance Sheet as at 31 December 2013 compared with previous year status

(in US dollars)

	2013	2012
<i>Assets</i>	<i>308,283.33</i>	<i>1,256,200.26</i>
Cash at Banks - Current Accounts	123,743.73	254,286.75
Cash at Banks - Fixed Term Deposit Accounts	100,000.00	615,000.00
Items Pending of Allocation	0	0
Debtors	84,539.60	386,913.51
<i>Liabilities</i>	<i>308,283.33</i>	<i>1,256,200.26</i>
Creditors	53,446.58	146,087.62
Reserves	254,836.75	1,110,112.64

XIII. Actions to be taken by the Executive Council

1. The Executive Council is requested:
 - (a) To note that in the financial year 2013 the level of budgetary expenditure was maintained within the limit of approved appropriations;
 - (b) To observe that the level of budgetary income received in 2013 made it possible to execute 100.00 per cent of the approved budget, and 2012 budgetary balance by the corresponding transfer of appropriation from different financial years made as per regulation 5.1(a) and 5.3(c) of the Financial Regulations and resolution A/RES/567(XVIII), thus achieving an income/expenditure balance of zero in the financial period 2012-2013 in accordance with the recommendation of the General Assembly in resolution 567(XVIII);
 - (c) To approve the transfers of appropriations indicated in the document and which were made with the prior authorization of the Chairman of the Programme and Budget Committee (Argentina) and the Chairman of the Executive Council (Romania), in accordance with Financial Regulation 5(3) and Detailed Financial Provision 3.07;
 - (d) To recommend to the Secretary-General to continue in 2014 his approaches to Members that owe contributions to the Organization in order to secure their payment;
 - (e) To recommend to the General Assembly to approve the administrative accounts for the financial year 2013, as reported by the Auditors; and
 - (f) To thank the Chairman of the Programme and Budget Committee (Argentina) and the Auditors (Spain, India and Germany) for the important work carried out.

Annex I. Statement of contributions due to the General Fund at 31 December 2013

BUDGETARY CONTRIBUTIONS / CONTRIBUTIONS BUDGÉTAIRES / CONTRIBUCIONES PRESUPUESTARIAS				
FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES AÑOS	EUR	2013 EUR	EUR
	AFGHANISTAN-AFGANISTAN	81-87,89-08,10,12	677.938,77	0,00
ALBANIA-ALBANIE	-	0,00	671,55	671,55
ALGERIA-ALGÉRIE-ARGELIA	-	0,00	0,00	0,00
ANDORRA - ANDORRE	-	0,00	0,00	0,00
ANGOLA	-	0,00	0,00	0,00
ARGENTINA-ARGENTINE	-	0,00	0,00	0,00
ARMENIA-ARMÉNIE	-	0,00	0,00	0,00
AUSTRALIA - AUSTRALIE	-	0,00	133.622,00	133.622,00
AUSTRIA-AUTRICHE	-	0,00	0,00	0,00
AZERBAIJAN-AZERBAÏYÁN-AZERBAÏDJAN	-	0,00	0,00	0,00
BAHAMAS	-	0,00	0,00	0,00
BANGLADESH (5)	-	0,00	0,00	0,00
BAHRAIN-BAHREIN-BAHRÉÏN	78-84,02,10	331.688,95	0,00	331.688,95
BELARUS-BÉLARUS-BELARÚS	-	0,00	0,00	0,00
BENIN - BÉNIN	12	24.843,00	25.340,00	50.183,00
BHUTAN-BHOUTAN-BHUTÁN	-	0,00	4.107,05	4.107,05
BOLIVIA-BOLIVIE	81-87, 89-98	428.180,57	0,00	428.180,57
BOSNIA AND HERZEGOVINA BOSNIE-HERZÉGOVINE BOSNIA Y HERZEGOVINA	-	0,00	0,00	0,00
BOTSWANA (2)	-	0,00	0,00	0,00
BRAZIL-BRÉSIL-BRASIL	-	0,00	3.575,58	3.575,58
BRUNEI DARUSSALAM / BRUNÉI DARUSSALAM	-	0,00	0,00	0,00
BULGARIA-BULGARIE	-	0,00	0,00	0,00
BURKINA FASO	02-04,11-12	102.124,46	490,81	102.615,27
BURUNDI	77-07,11-12	708.883,83	6.368,97	715.252,80
CAMBODIA-CAMBODGE- CAMBOYA	80-92	330.275,67	0,00	330.275,67
CAMEROON CAMEROUN CAMERUN	09-10	25.207,26	25.340,00	50.547,26
CAPE VERDE - CAP-VERT - CABO VERDE	08-12	92.290,70	20.271,00	112.561,70
CENTRAL AFRICAN REPUBLIC RÉPUBLIQUE CENTRAFRICAINE REPUBLICA CENTROAFRICANA	06-12	152.448,00	25.340,00	177.788,00

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES AÑOS	EUR	2013 EUR	EUR
	CHAD-TCHAD	12	24.836,56	25.340,00
CHILE-CHILI	-	0,00	0,00	0,00
CHINA-CHINE	-	0,00	0,00	0,00
COLOMBIA-COLOMBIE (3)	-	0,00	0,00	0,00
CONGO	-	0,00	0,00	0,00
COSTA RICA	-	0,00	0,00	0,00
CÔTE D'IVOIRE	05-07,11	80.514,00	25.340,00	105.854,00
CROATIA-CROATIE-CROACIA	-	0,00	0,00	0,00
CUBA	-	0,00	0,00	0,00
CYPRUS-CHYPRE-CHIPRE	-	0,00	0,00	0,00
CZECH REPUBLIC RÉPUBLIQUE TCHÈQUE REPUBLICA CHECA	-	0,00	0,00	0,00
DEM. PEOPLE'S REP. OF KOREA RÉP. POP. DÉM. DE CORÉE REP. POP. DEM. DE COREA	-	0,00	9.667,86	9.667,86
DEM. REPUBLIC OF THE CONGO RÉPUBLIQUE DÉM. DU CONGO REPUBLICA DEM. DEL CONGO	95-96,98-00,02-06 08-12	288.218,26	0,00	288.218,26
DJIBOUTI	03-12	212.500,00	22.806,00	235.306,00
DOMINICAN REP.-RÉP. DOMINICAINE REPUBLICA DOMINICANA	-	0,00	0,00	0,00
ECUADOR-ÉQUATEUR	-	0,00	988,25	988,25
EGYPT-ÉGYPTE-EGIPTO (5)	-	0,00	0,00	0,00
EL SALVADOR	95-96	39.692,76	0,00	39.692,76
ERITREA, ÉRYTHRÉE	-	0,00	0,00	0,00
ETHIOPIA-ÉTHIOPIE-ETIOPIA	-	0,00	0,00	0,00
FIJI-FIDJI	-	0,00	0,00	0,00
FRANCE-FRANCIA	-	0,00	0,00	0,00
GABON (4)	-	0,00	0,00	0,00
GAMBIA-GAMBIE (5)	93-05,08-10	311.691,15	25.340,00	337.031,15
GEORGIA-GÉORGIE	-	0,00	0,00	0,00
GERMANY-ALLEMAGNE-ALEMANIA	-	0,00	0,00	0,00
GHANA	-	0,00	30.407,00	30.407,00
GREECE-GRÈCE-GRECIA	-	0,00	0,00	0,00

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES AÑOS	EUR	2013 EUR	EUR
	GUATEMALA	-	0,00	0,00
GUINEA-GUINÉE	96-98-00,07	153.171,75	0,00	153.171,75
GUINEA-BISSAU-GUINÉE-BISSAU	92-96,99-12	398.636,55	25.340,00	423.976,55
EQUATORIAL GUINEA GUINÉE ÉQUATORIALE GUINEA ECUATORIAL	-	0,00	25.002,00	25.002,00
HAITI - HAÏTI	-	0,00	0,00	0,00
HONDURAS	-	0,00	0,00	0,00
HUNGARY-HONGRIE-HUNGRIA	-	0,00	0,00	0,00
INDIA-INDE	-	0,00	0,00	0,00
INDONESIA-INDONÉSIE (2)	-	0,00	0,00	0,00
IRAN, ISLAMIC REP. OF (1) IRAN,RÉPUBLIQUE ISLAMIQUE D' IRAN, REPUBLICA ISLAMICA DE	12	59.623,00	60.815,00	120.438,00
IRAQ	85-87, 91-06,12	1.886.609,34	0,00	1.886.609,34
ISRAEL-ISRAËL	-	0,00	0,00	0,00
ITALY-ITALIE-ITALIA	-	0,00	0,00	0,00
JAMAICA-JAMAÏQUE	-	0,00	0,00	0,00
JAPAN-JAPON (2)	-	0,00	0,00	0,00
JORDAN-JORDANIE-JORDANIA	-	0,00	0,00	0,00
KAZAKHSTAN-KAZAJSTÁN	-	0,00	0,00	0,00
KENYA	-	0,00	0,00	0,00
KYRGYZSTAN-KIRGHIZISTAN KIRGUISTAN	95-10,12	394.462,89	25.340,00	419.802,89
KUWAIT-KOWEÏT	-	0,00	0,00	0,00
LAO PEOPLE'S DEM. REP. RÉPUBLIQUE POP. DÉM. LAO REP.DEM.POP. LAO	89-95,04	186.610,41	0,00	186.610,41
LEBANON-LIBAN-LIBANO	-	0,00	0,00	0,00
LESOTHO (2)	-	0,00	0,00	0,00
LIBYA - LIBYE - LIBIA	-	0,00	0,00	0,00
LITHUANIA-LITUANIE-LITUANIA	-	0,00	0,00	0,00
MACEDONIA, FORMER YUGOSLAVE REP. MACÉDOINE, EX-RÉP. YUGOSLAVE DE MACEDONIA, EX REP. YUGOSLAVA DE	11-12	59.622,00	30.407,00	90.029,00

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES	EUR	2013	EUR
	AÑOS		EUR	
MADAGASCAR	10,12	26.486,25	25.340,00	51.826,25
MALAYSIA-MALAISIE-MALASIA	-	0,00	0,00	0,00
MALAWI (4)	11-12	47.617,99	25.340,00	72.957,99
MALDIVES-MALDIVAS	-	0,00	0,00	0,00
MALI	-	0,00	25.340,00	25.340,00
MALTA-MALTE	-	0,00	0,00	0,00
MAURITANIA-MAURITANIE	77-05	640.655,89	18.607,21	659.263,10
MAURITIUS-MAURICE-MAURICIO(5)	-	0,00	0,00	0,00
MEXICO-MEXIQUE	-	0,00	0,00	0,00
MONACO-MÓNACO	-	0,00	0,00	0,00
MONGOLIA-MONGOLIE	-	0,00	25.340,00	25.340,00
MONTENEGRO / MONTÉNÉGRO	-	0,00	0,00	0,00
MOROCCO-MAROC-MARRUECOS	-	0,00	90.729,21	90.729,21
MOZAMBIQUE	-	0,00	0,00	0,00
MYANMAR	-	0,00	0,00	0,00
NAMIBIA-NAMIBIE	08	44.358,00	11.358,36	55.716,36
NEPAL - NÉPAL	-	0,00	25.340,00	25.340,00
NETHERLANDS - PAYS-BAS - PAISES BAJOS	-	0,00	0,00	0,00
NICARAGUA	95,97-02,08	153.927,04	0,00	153.927,04
NIGER	83-87, 90-07,10-11	573.745,81	0,00	573.745,81
NIGERIA - NIGÉRIA	-	0,00	1.581,88	1.581,88
NORWAY - NORVÈGE - NORUEGA	-	0,00	0,00	0,00
OMAN - OMÁN	-	0,00	0,00	0,00
PAKISTAN (5)	10,12	34.051,75	30.407,00	64.458,75
PANAMA	-	0,00	0,00	0,00
PAPUA NEW GUINEA PAPOUASIE-NOUVELLE-GUINÉE PAPUA NUEVA GUINEA	08-12	118.448,00	25.340,00	143.788,00
PARAGUAY	-	0,00	0,00	0,00
PÉRU-PEROU	-	0,00	4.479,00	4.479,00
PHILIPPINES-FILIPINAS	-	0,00	0,00	0,00
POLAND-POLOGNE-POLONIA	-	0,00	0,00	0,00
PORTUGAL	-	0,00	0,00	0,00
QUATAR - QATAR	-	0,00	0,00	0,00
REPUBLIC OF KOREA RÉPUBLIQUE DE CORÉE REPUBLICA DE COREA	-	0,00	0,00	0,00
REPUBLIC OF MOLDOVA RÉPUBLIQUE DE MOLDOVA REPUBLICA DE MOLDOVA	-	0,00	0,00	0,00
ROMANIA-ROUMANIE-RUMANIA	-	0,00	0,00	0,00
RUSSIAN FEDERATION FÉDÉRATION DE RUSSIE FEDERACION DE RUSIA	-	0,00	0,00	0,00

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES AÑOS	EUR	2013 EUR	EUR
	RWANDA	12	2.523,04	0,00
SAN MARINO - SAINT-MARIN	-	0,00	0,00	0,00
SAO TOMÉ-AND-PRINCIPE SAO TOMÉ-ET-PRINCIPE SANTO TOMÉ Y PRINCIPE	86-12	560.291,65	20.271,00	580.562,65
SAUDI ARABIA - ARABIE SAOUDITE ARABIA SAUDITA	-	0,00	0,00	0,00
SÉNÉGAL-SENEGAL	12	24.843,00	25.340,00	50.183,00
SERBIA / SERBIE	-	0,00	0,00	0,00
SEYCHELLES	-	0,00	0,00	0,00
SIERRA LEONE - SIERRA LEONA	79-00,03-12	702.504,39	25.340,00	727.844,39
SLOVAKIA - SLOVAQUIE - ESLOVAQUIA	-	0,00	0,00	0,00
SLOVENIA - SLOVÉNIE - ESLOVENIA	-	0,00	0,00	0,00
SOUTH AFRICA - AFRIQUE DU SUD- SUDAFRICA (2)	-	0,00	0,00	0,00
SPAIN-ESPAGNE-ESPAÑA	-	0,00	0,00	0,00
SRI LANKA	-	0,00	0,00	0,00
SUDAN-SOUDAN	84-86,89-03,06-08	445.506,92	25.340,00	470.846,92
SWAZILAND - SWAZILANDIA	-	0,00	0,00	0,00
SWITZERLAND-SUISSE-SUIZA	-	0,00	0,00	0,00
SYRIAN ARAB REPUBLIC RÉPUBLIQUE ARABE SYRIENNE REPUBLICA ARABE SIRIA	12	59.623,00	60.815,00	120.438,00
TAJIKISTAN / TAYIKISTÁN / TADJIKISTAN	-	0,00	450,00	450,00
THAILAND-THAÏLANDE-TAILANDIA	-	0,00	0,00	0,00
TIMOR-LESTE	11-12	1.022,68	589,46	1.612,14
TOGO	03-06	72.289,23	0,00	72.289,23
TUNISIA-TUNISIE-TUNEZ	-	0,00	327,00	327,00
TURKEY-TURQUIE-TURQUIA (1)	-	0,00	0,00	0,00
TURKMENISTAN - TURKMÉNISTAN	95-98,00-12	504.066,40	0,00	504.066,40
UCRANIA - UKRAINE	-	0,00	0,00	0,00
UGANDA-UGANDA (5)	95-00,02-04,10-12	232.971,44	0,00	232.971,44
UNITED ARAB EMIRATES ÉMIRATS ARABES UNIS EMIRATOS ARABES UNIDOS	1981-1987	518.247,76	0,00	518.247,76
UNITED REP. OF TANZANIA (5) RÉPUBLIQUE-UNIE DE TANZANIE REPUBLICA UNIDA DE TANZANIA	-	0,00	27.278,31	27.278,31
URUGUAY	02-03,11	135.577,22	0,00	135.577,22
UZBEKISTAN-OUZBÉKISTAN	-	0,00	0,00	0,00
VANUATU	12	19.874,00	20.271,00	40.145,00
VENEZUELA	-	0,00	28.058,84	28.058,84

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES AÑOS	EUR	2013 EUR	EUR
	VIET NAM	-	0,00	0,00
YEMEN - YÉMEN	79-89,95	233.603,44	0,00	233.603,44
ZAMBIA-ZAMBIE	-	0,00	402,11	402,11
ZIMBABWE	0	0,00	0,00	0,00
Total Full Members Total Membres effectifs Total Miembros Efectivos		12.122.304,78	1.095.605,45	13.217.910,23

ASSOCIATE MEMBERS MEMBRES ASSOCIÉS MIEMBROS ASOCIADOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNÉES AÑOS	EUR	2013 EUR	EUR
	ARUBA	11-12	44.718,00	22.806,00
MACAO	-	0,00	0,00	0,00
MADEIRA, MADERE	-	0,00	0,00	0,00
FLEMISH COMM. OF BELGIUM COMM. FLAMANDE DE BELGIQUE COMUNIDAD FLAMENCA BELGA	-	0,00	0,00	0,00
HONG KONG, CHINA	-	0,00	0,00	0,00
PUERTO RICO, PORTO RICO	10-12	67.077,00	22.806,00	89.883,00
Total Associate Members Total Membres associés Total Miembros Asociados		111.795,00	45.612,00	157.407,00

AFFILIATE MEMBERS MEMBRES AFFILIÉS MIEMBROS AFILIADOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNÉES AÑOS	EUR	2013 EUR	EUR
	Total Affiliate Members Total Membres afiliés Total Miembros Afiliados	01-12	177.150,70	162.514,67

FORMER MEMBERS ANCIENS MEMBRES EX-MIEMBROS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNÉES AÑOS	EUR	2013 EUR	EUR
	Total Former Full Members Total Anciens Membres effectifs Total Ex-Miembros Efectivos	79-99	1.094.447,39	0,00
Total Form Associate Members Total Anciens Membres associés Total Ex-Miembros Asociados	86	1.947,90	0,00	1.947,90
Total Form.Affiliate Members Total Anciens Membres affiliés Total Ex-Miembros Afiliados	10-12	58.682,54	6.416,38	65.098,92
BUDGETARY CONTRIBUTIONS DUE CONTRIBUTIONS BUDGÉTAIRES DUES CONTRIBUCIONES PRESUP. ADEUDADAS		13.566.328,31	1.310.148,50	14.876.476,81

EXTRA-BUDGETARY CONTRIBUTIONS CONTRIBUTIONS EXTRA-BUDGÉTAIRES CONTRIBUCIONES EXTRA-PRESUPUESTARIAS [CE/DEC/19(XXXVIII)]				
	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNÉES AÑOS	EUR	2013 EUR	EUR
	Total Full Members Total Membres effectifs Total Miembros Efectivos	98,02-04	200.554,31	84.719,95
Total Associate Members Total Membres associés Total Miembros Asociados	02	10.876,83	0,00	10.876,83
Total Affiliate Members Total Membres affiliés Total Miembros Afiliados	01-09	182.544,13	152.717,05	335.261,18
Total Former Full Members Total Anciens Membres effectifs Total Ex-Miembros Efectivos	99	1.389,15	0,00	1.389,15
Total Form Associate Members Total Anciens Membres associés Total Ex-Miembros Asociados	-	0,00	0,00	0,00
Total Form. Affiliate Members Total anciens Membres affiliés Total Ex-Miembros Afiliados	05-07	47.917,46	4.583,62	52.501,08

EXTRA-BUDGETARY CONTRIBUTIONS DUE			
CONTRIB.EXTRA-BUDGÉTAIRES DUES	443.281,88	242.020,62	685.302,50
CONTRIB.EXTRA-PRESUP.ADEUDADAS			

TOTAL CONTRIBUTIONS DUE			
TOTAL CONTRIBUTIONS DUES	14.009.610,19	1.552.169,12	15.561.779,31
TOTAL CONTRIBUCIONES ADEUDADAS			

FINANCIAL YEAR STARTS / EXERCICE FINANCIER COMMENCE / EJERCICIO FINANCIERO COMIENZA:

(1)	MARCH	MARS	MARZO
(2)	APRIL	AVRIL	ABRIL
(3)	MAY	MAI	MAYO
(4)	JUNE	JUIN	JUNIO
(5)	JULY	JUILLET	JULIO

Annex II. Regularization in the accounts of bad debts attributable to former Affiliate Members

Procedure approved in paragraph 3 of decision CE/DEC/8 (LXIII-LXIV)

At its sixty-third/sixty-fourth sessions the Executive Council approved the proposal of the Secretary-General, acting on the recommendation of the Auditors, to regularize in the accounts as from the financial year 2000 the debts incurred by former Affiliate Members owing to non-payment of their contributions for five or more years and that the amount should cease to appear in the Organization's balance sheet.

The amounts owed by these former Affiliate Members should be recorded in an additional list of "Former Affiliate Members with Bad Debts", to be made available to WTO's Business Council. It is absolutely essential that this list be consulted before new applications are accepted from former Members that may have incurred debts. Such candidates must discharge any outstanding debts before their applications are considered.

Every year, the former Affiliate Members appearing on this list will be asked to cancel their debts. Any such debts collected will be treated as "sundry income" since these debts do not appear in the balance sheet as outstanding contributions.

REGULARIZATION IN 2013 OF FORMER MEMBERS WITH DEBT SIMILAR OR SUPERIOR TO FIVE YEARS
RÉGULARISATION EN 2013 DES DETTES ÉGALES OU SUPÉRIEURES À CINQ ANNÉES DES EX - MEMBRES
REGULARIZACION EN 2013 DE EX-MIEMBROS AFILIADOS CON DEUDA IGUAL O SUPERIOR A CINCO AÑOS

FORMER AFFILIATE MEMBERS EX - MEMBRES AFFILIES EX - MIEMBROS AFILIADOS	BUDG. AND PROGRAMME CONT. DUE CONT.DUES BUDGET + PROGRAMME CONT. ADEUDADAS PRESUP.+PROGRAMA			
	ARREARS / ARRIERES / ATRASOS		2013	TOTAL
	YEARS / ANNÉES / AÑOS	EUR	EUR	EUR
AIR INDIA	2009-2010	4.400,00	0,00	4.400,00
AMBROSETTI S.p.A	2009-2010	4.000,00	0,00	4.000,00
ASOC. AGENC. DE TUR. DE CUSCO AATC.CUSCO	2009-2012	9.600,00	1.200,00	10.800,00
ASOC. DE EMPRESAS DE AGENCIAS DE VIAJES	2009-2012	9.600,00	400,00	10.000,00
ASOCIACION INSTITUTO TECNOLOGICO HOTELERO	2009	2.400,00	0,00	2.400,00
AUTHENTREX S.A.	2009-2012	8.400,00	0,00	8.400,00
CAMARA PROV. TUR. PICHINCHA-CAPTUR	2009-2012	9.600,00	1.200,00	10.800,00
ELITE TRAVELER	2009-2012	9.600,00	1.200,00	10.800,00
EUROPEAN FED. FARM & VILLAGE TOUR.EUROGITES	2009	2.400,00	0,00	2.400,00
FED. BRASILEIRA DE CONV.& VISITORS BUREAU	2007-2012	9.200,00	1.200,00	10.400,00
FED.ESP. DE ASOC. DE AGENCIAS DE VIAJES FEAAY	2009-2012	9.600,00	0,00	9.600,00
GIPET-GROUP.INTERPROF.ENTREPRISES TOUR.	2009-2012	8.400,00	1.200,00	9.600,00
GLOBAL TOURISM INTERFACE	2009-2012	8.400,00	1.200,00	9.600,00
INT. INST. OF HOTEL MNGMT & TOURISM	2009-2012	9.600,00	1.200,00	10.800,00
INT. YOUTH HOSTEL FEDERATION	2009	2.000,00	0,00	2.000,00
KPM G (UK)	2009	200,00	0,00	200,00
OFFICE DU TOURISME & CONGRESS DE NICE	2009	2.200,00	0,00	2.200,00
MOONSHINE MARKETING S.L.	2009-2011	6.800,00	0,00	6.800,00
PROVINCE OF AVELLINO	2009-2012	9.600,00	1.200,00	10.800,00
ROUTES-THE ROUTE DEV. CENTRE LTD.	2009-2012	9.600,00	1.200,00	10.800,00
SOCIEDAD NAC. DE TUR. Y TRANSPORTE SONATT	2009-2010	3.800,00	0,00	3.800,00
TECHNISCHE UNIVERSITAT DRESDEN	2009	2.400,00	0,00	2.400,00
TEXAS AM UNIV. DPT. RECR. PARKS & T.SCIENCES	2009-2011	6.800,00	0,00	6.800,00
THE FUTURE FOUNDATON	2009-2010	2.600,00	0,00	2.600,00
TOURISM FINANCE CORPORATION OF INDIA	2009	2.400,00	0,00	2.400,00
TOURISM MARKETING & INTELLIGENCE (TM I)	2009-2010	4.400,00	0,00	4.400,00
TOURISM RESOURCE LTD.	2009-2012	8.400,00	1.200,00	9.600,00
TRALLIANCE CORPORATION	2009-2012	9.600,00	1.200,00	10.800,00
TOURISM ROI LLC	2009-2010	3.800,00	0,00	3.800,00
UNION INTER-ARABE POUR L'HOTELLERE ET TOUR.	2009-2012	9.600,00	1.200,00	10.800,00
VISA INTERNATIONAL	2009-2012	9.600,00	1.200,00	10.800,00
Total Former Affiliate Members	1999-2004	199.000,00	16.000,00	215.000,00
Total Ex - Membres Affilies				
Total Ex - Miembros Afiliados				

Annex III. Statement of advance contributions owed by Full Members to the Working Capital Fund at 31 December 2013

(in euros)

<u>FULL MEMBERS</u>	<u>Contributions due</u>
UNITED ARAB EMIRATES	9,629.10
LIBERIA	1,242.15
VANUATU	<u>993.70</u>
TOTAL	<u>EUR11,864.95</u>

Annex IV. Breakdown of contributions due to the General Fund at 31 December 2013 by year (1976 to 2013)

(in euros)

Year	Full Members	Associate Members	Affiliate Members	Total Members	Former Full Members	Former Associate Members	Former Affiliate Members	Total Former Members	Grand Total	Grand Total accumulated
1976	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1977	12.244,60	0,00	0,00	12.244,60	0,00	0,00	0,00	0,00	12.244,60	12.244,60
1978	56.803,24	0,00	0,00	56.803,24	0,00	0,00	0,00	0,00	56.803,24	69.047,84
1979	65.295,88	0,00	0,00	65.295,88	13.312,82	0,00	0,00	13.312,82	78.608,70	147.656,54
1980	148.124,91	0,00	0,00	148.124,91	21.943,42	0,00	0,00	21.943,42	170.068,33	317.724,87
1981	263.133,60	0,00	0,00	263.133,60	21.234,81	0,00	0,00	21.234,81	284.368,41	602.093,28
1982	293.778,48	0,00	0,00	293.778,48	22.650,91	0,00	0,00	22.650,91	316.429,39	918.522,67
1983	307.986,36	0,00	0,00	307.986,36	24.056,91	0,00	0,00	24.056,91	332.043,27	1.250.565,94
1984	265.078,33	0,00	0,00	265.078,33	23.180,97	0,00	0,00	23.180,97	288.259,30	1.538.825,24
1985	287.752,71	0,00	0,00	287.752,71	23.460,59	0,00	0,00	23.460,59	311.213,30	1.850.038,54
1986	397.549,82	0,00	0,00	397.549,82	22.749,73	1.947,90	0,00	24.697,63	422.247,45	2.272.285,99
1987	295.235,55	0,00	0,00	295.235,55	22.865,40	0,00	0,00	22.865,40	318.100,95	2.590.386,94
1988	195.543,48	0,00	0,00	195.543,48	32.590,58	0,00	0,00	32.590,58	228.134,06	2.818.521,00
1989	283.341,24	0,00	0,00	283.341,24	30.852,18	0,00	0,00	30.852,18	314.193,42	3.132.714,42
1990	337.535,60	0,00	0,00	337.535,60	33.753,56	0,00	0,00	33.753,56	371.289,16	3.504.003,58
1991	381.035,09	0,00	0,00	381.035,09	138.960,02	0,00	0,00	138.960,02	519.995,11	4.023.998,69
1992	339.801,25	0,00	0,00	339.801,25	137.082,31	0,00	0,00	137.082,31	476.883,56	4.500.882,25
1993	283.984,73	0,00	0,00	283.984,73	135.827,19	0,00	0,00	135.827,19	419.811,92	4.920.694,17
1994	375.718,76	0,00	0,00	375.718,76	21.498,09	0,00	0,00	21.498,09	397.216,85	5.317.911,02
1995	474.093,98	0,00	0,00	474.093,98	24.176,39	0,00	0,00	24.176,39	498.270,37	5.816.181,39
1996	510.551,73	0,00	0,00	510.551,73	304.314,71	0,00	0,00	304.314,71	814.866,44	6.631.047,83
1997	466.193,21	0,00	0,00	466.193,21	23.307,47	0,00	0,00	23.307,47	489.500,68	7.120.548,51
1998	517.255,27	0,00	0,00	517.255,27	16.629,33	0,00	0,00	16.629,33	533.884,60	7.654.433,11
1999	430.082,33	0,00	0,00	430.082,33	1.389,15	0,00	0,00	1.389,15	431.471,48	8.085.904,59
2000	424.507,67	0,00	0,00	424.507,67	0,00	0,00	0,00	0,00	424.507,67	8.510.412,26
2001	310.462,74	0,00	2.021,40	312.484,14	0,00	0,00	0,00	0,00	312.484,14	8.822.896,40
2002	448.684,72	10.876,83	0,00	459.561,55	0,00	0,00	0,00	0,00	459.561,55	9.282.457,95
2003	588.505,83	0,00	270,47	588.776,30	0,00	0,00	0,00	0,00	588.776,30	9.871.234,25
2004	381.976,26	0,00	0,00	381.976,26	0,00	0,00	0,00	0,00	381.976,26	10.253.210,51
2005	354.215,03	0,00	2.000,00	356.215,03	0,00	0,00	0,00	0,00	356.215,03	10.609.425,54
2006	354.963,31	0,00	0,00	354.963,31	0,00	0,00	0,00	0,00	354.963,31	10.964.388,85
2007	289.497,34	0,00	0,00	289.497,34	0,00	0,00	0,00	0,00	289.497,34	11.253.886,19
2008	374.941,70	0,00	0,00	374.941,70	0,00	0,00	0,00	0,00	374.941,70	11.628.827,89
2009	295.098,66	0,00	13.200,00	308.298,66	0,00	0,00	0,00	0,00	308.298,66	11.937.126,55
2010	427.731,73	22.359,00	43.500,00	493.590,73	0,00	0,00	26.200,00	26.200,00	519.790,73	12.456.917,28
2011	393.495,40	44.718,00	120.049,82	558.263,22	0,00	0,00	34.400,00	34.400,00	592.663,22	13.049.580,50
2012	690.658,55	44.718,00	178.653,14	914.029,69	0,00	0,00	46.000,00	46.000,00	960.029,69	14.009.610,19
2013	1.180.325,40	45.612,00	315.231,72	1.541.169,12	0,00	0,00	11.000,00	11.000,00	1.552.169,12	15.561.779,31
Total	13.503.184,49	168.283,83	674.926,55	14.346.394,87	1.095.836,54	1.947,90	117.600,00	1.215.384,44	15.561.779,31	

Annex V. Statement of cash flow

(in euros)

CASH FLOWS FROM OPERATING ACTIVITIES	2013	2012
Net excess (shortfall) of income over expenditure (reserve funds)	(424.335,80)	600.488,32
(Increase) decrease in debtors - contributions to the General Fund	707.402,52	(118.978,04)
(Increase) decrease in debtors - contributions to the Working Capital Fund	(6.522,40)	(2.484,30)
(Increase) decrease in debtors - other contributions	528.742,38	653.189,72
(Increase) decrease in other debtors	(34.387,42)	1.561.506,71
Increase (decrease) in creditors	168.174,03	(2.047.773,64)
Increase (decrease) in provisions for outstanding contributions	(1.229.622,50)	(531.727,38)
Increase (decrease) in other provisions	187.616,57	126.674,90
NET CASH FLOWS FROM OPERATING ACTIVITIES	(102.932,62)	240.896,29
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES		
(Increase) decrease in fixed assets	10.076,52	67.006,08
Increase (decrease) in fixed assets Replacement Fund - creditor	(10.076,52)	(67.006,08)
Increase (decrease) in advance contributions	107.687,10	184.710,07
Increase (decrease) of income to be distributed in several years	(10.770,70)	(3.986,80)
NET CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES	96.916,40	180.723,27
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	(6.016,22)	421.619,56
CASH AND TERM DEPOSITS, BEGINNING OF PERIOD	15.165.621,28	14.744.001,72
CASH AND TERM DEPOSITS, END OF PERIOD	15.159.605,06	15.165.621,28

Annex VI. Statement of voluntary contributions – Annual Summary of Balances & Income/Expenditure at 31 December 2013

Nº of projet	Voluntary Contributions in US dollars	in US dollar				Euro equivalent				in US dollar			in Euro
		Opening balance	Income	Expenditure	Balance 31/12/2013	Opening balance	Income	Expenditure	Balance 31/12/2013	Committed funds	Total funds received	Current debt	Current debt
4	Members of South Asian region - South Asia project	4.711,37	0,00	4.711,37	0,00	6.261,28	0,00	6.261,28	0,00	37.415,01	37.415,01	0,00	0,00
5	Cote d'Ivoire - Elabor. de un sist. de información turística y de una C. Satél. del Turis.	924,45	0,00	924,45	0,00	1.038,16	0,00	1.038,16	0,00	15.891,00	15.891,00	0,00	0,00
7	Corea - Contribución para gastos de viajes de los funcionarios coreanos en la OMT	10.437,94	0,00	5.732,58	4.705,36	11.804,92	0,00	4.372,18	7.432,74	58.950,05	58.950,05	0,00	0,00
10	China - The criteria for the Best Tourism Cities of China	2.596,84	0,00	0,00	2.596,84	9.760,61	0,00	0,00	9.760,61	100.000,00	100.000,00	0,00	0,00
11	RPD de Corea - Mt.Kumgang Sustainable Tourism Development Master Plan	18.238,96	0,00	0,00	18.238,96	16.761,21	0,00	0,00	16.761,21	120.000,00	120.000,00	0,00	0,00
15	China / Shandong - Coastal Holiday Tourism Plan	22.331,09	0,00	0,00	22.331,09	24.890,65	0,00	0,00	24.890,65	410.300,00	410.300,00	0,00	0,00
18	Macao - Support to Earthquake Indonesia Funds	4.762,25	0,00	0,00	4.762,25	10.379,39	0,00	0,00	10.379,39	100.000,00	100.000,00	0,00	0,00
20	China / Guilin - Design and develop. of a Diploma Programme in Hospitality Management	30.481,51	0,00	0,00	30.481,51	15.235,52	0,00	0,00	15.235,52	389.000,00	389.000,00	0,00	0,00
22	India - Project for integrated and sust.develop. of tour. in Uttarakhand, Orisa y West Bengal	217.526,96	0,00	23.594,61	193.932,35	150.984,05	0,00	17.824,64	133.159,41	653.000,00	653.000,00	0,00	0,00
23	UNDP Macedonia - Preparation of the National Tourism Develop. Strategy 2008-2012	11.908,39	0,00	0,00	11.908,39	6.657,96	0,00	0,00	6.657,96	150.819,00	150.819,00	0,00	0,00
29	India - Formulation & implement. of a Tour. Dev. Master Plan for the State of Punjab	369.624,49	183.480,00	162.003,04	391.101,45	291.073,20	138.417,31	122.713,08	306.777,43	1.688.360,00	1.688.200,00	160,00	116,00
30	Botswana - Review of Botswana's 1990 Tourism Policy	1.749,33	0,00	1.332,90	416,43	4.472,29	0,00	982,35	3.489,94	63.568,24	63.568,24	0,00	0,00
33	MoU / Netherland - SNV / ST-EP Foundation	59.955,83	0,00	51.955,83	8.000,00	-44.003,70	0,00	39.754,48	-83.758,18	2.604.291,91	2.604.291,91	0,00	0,00
35	UNDP Nepal - Technical Assessment of the Tourism Industry of Nepal	738,47	-738,47	0,00	0,00	693,75	-535,39	158,36	0,00	9.261,53	9.261,53	0,00	0,00
36	UNDP Cote d'Ivoire - Conference for the re-launching of Tourism in Cote d'Ivoire	10.188,46	-10.188,46	0,00	0,00	8.389,59	-7.386,63	1.002,96	0,00	19.811,54	19.811,54	0,00	0,00
37	Egypt - Implementation of the New Hotel Classification System	913.693,27	112.200,00	44.971,45	980.921,82	615.905,12	84.598,80	33.853,42	666.650,50	2.665.036,00	2.665.036,00	0,00	0,00
38	UNDP Benin - Mission d'appui sectoriel	-9.745,63	0,00	0,00	-9.745,63	-7.064,19	0,00	0,00	-7.064,19	9.900,00	0,00	9.900,00	7.177,50
39	Botswana - Implementation of Tourism Satellite Account	28.887,38	0,00	0,00	28.887,38	23.271,17	0,00	0,00	23.271,17	118.125,00	118.125,00	0,00	0,00
40	UNDP Botswana - Community-based Tourism project	25.969,92	0,00	0,00	25.969,92	21.447,42	0,00	0,00	21.447,42	100.000,00	100.000,00	0,00	0,00
42	UNOPS - Fifth Africa-Asia Business Forum, TICAD / UNDP Africa	17.159,46	0,00	0,00	17.159,46	12.577,16	0,00	0,00	12.577,16	64.212,00	64.212,00	0,00	0,00
43	Bahrain - Hotel Reevaluate	5.679,87	0,00	0,00	5.679,87	3.665,61	0,00	0,00	3.665,61	21.000,00	21.000,00	0,00	0,00
44	UNDP Burundi - Tourism Development	8.491,61	26.370,00	9.183,09	25.678,52	-15.074,40	20.146,68	7.007,87	-1.935,59	392.220,00	392.220,00	0,00	0,00
46	CICETE - Tibet Development	8.355,21	0,00	0,00	8.355,21	-312,03	0,00	0,00	-312,03	65.239,38	65.239,38	0,00	0,00
47	Oman - Tourism Manpower	27.777,76	0,00	0,00	27.777,76	14.012,61	0,00	0,00	14.012,61	141.300,00	141.300,00	0,00	0,00
49	UNOPS - Global Impact & Vulnerability Alert System / RIVAF	21.749,37	0,00	3.649,10	18.100,27	15.265,58	0,00	2.817,17	12.448,41	132.000,00	132.000,00	0,00	0,00
51	UNIDO - Best practices for reduction of land sourced impacts resulting from coastal tourism	273.676,46	0,00	223.884,84	49.791,62	211.897,10	0,00	167.527,84	44.369,26	623.000,00	585.500,00	37.500,00	27.187,50
52	RETOSA - National statistical capacity building programme for Southern Africa	13.531,32	15.000,00	13.595,69	14.935,63	9.508,62	11.320,00	10.298,12	10.530,50	175.000,00	170.000,00	5.000,00	3.625,00
54	STEP Korea - Nepal Tourism Development	10.969,47	0,00	0,00	10.969,47	9.178,21	0,00	0,00	9.178,21	20.000,00	20.000,00	0,00	0,00
55	PAC - Ecotourism Mali	915,33	0,00	915,33	0,00	236,52	0,00	236,52	0,00	25.000,00	25.000,00	0,00	0,00
115	STEP Destination Management Fund - Kenya Beach Management	14.170,98	0,00	14.170,98	0,00	8.337,94	0,00	8.337,94	0,00	33.000,00	33.000,00	0,00	0,00
117	Macau & Flemish - HR & SME Development	189.004,41	0,00	2.677,77	186.326,64	146.282,50	0,00	2.032,13	144.250,37	195.675,71	195.675,71	0,00	0,00
119	UNDP Romania - Integrated Urban Development	46.731,09	0,00	0,00	46.731,09	36.269,86	0,00	0,00	36.269,86	57.600,00	57.600,00	0,00	0,00
120	UNDP Ghana - National Tourism Development Planning	8.444,75	31.779,00	12.877,48	27.346,27	12.036,82	23.961,37	9.644,82	26.353,37	158.895,00	158.895,00	0,00	0,00
121	Saudi Commission for Tourism and Antiquities - Development of Domestic and Internal Tourism	0,00	78.500,00	54.606,51	23.893,49	0,00	59.189,00	40.882,93	18.306,07	78.500,00	78.500,00	0,00	0,00
122	SNV Nepal - Preparation of a Project Document for the National Tourism Strategy Plan for Nepal	0,00	11.343,00	10.496,26	846,74	0,00	8.666,05	7.886,70	779,35	11.343,00	11.343,00	0,00	0,00
123	Qatar - Implementation of the new Tourism Strategy and Action Plan in Qatar	0,00	143.110,00	13.263,51	129.846,49	0,00	107.650,57	10.121,87	97.528,70	286.220,00	143.110,00	143.110,00	103.754,75
124	SNV Nepal - Development of the National Tourism Strategy Plan for Nepal	0,00	140.030,00	22.131,80	117.898,20	0,00	105.722,65	16.468,74	89.253,91	140.030,00	140.030,00	0,00	0,00
125	UNESCO - Heritage Corridors Tourism Strategy Workshop	0,00	29.935,00	13.575,95	16.359,05	0,00	22.600,93	10.002,38	12.598,55	29.935,00	29.935,00	0,00	0,00
126	GTERC - Joint Research on Asia Tourism Trends	0,00	100.000,00	39,59	99.960,41	0,00	74.600,00	29,48	74.570,52	500.000,00	100.000,00	400.000,00	290.000,00
	Total Voluntary Contributions in USD	2.371.638,37	860.820,07	690.294,13	2.542.164,31	1.631.840,50	648.951,34	521.255,42	1.759.536,42	12.463.899,37	11.868.229,37	595.670,00	431.860,75

Nº of projet	Voluntary Contributions in Euro	in US dollar				in Euro				in Euro		
		Opening balance	Income	Expenditure	Balance 31/12/2013	Opening balance	Income	Expenditure	Balance 31/12/2013	Committed funds	Total funds received	Current debt
501	VISA / SGT España - Estudio de CEOMT sobre factores que afectan al turismo en 2002	0,00	0,00	0,00	0,00	10.786,77	-10.786,77	0,00	0,00	39.213,23	39.213,23	0,00
504	Harmo - Ten (Sponsorship contributions) Affiliate Members activities	0,00	0,00	0,00	0,00	740,33	0,00	740,33	0,00	3.563,84	3.563,84	0,00
505	World Meetings Industry (Sponsorshipcontributions) Affiliate Members activities	0,00	0,00	0,00	0,00	1.335,47	0,00	1.335,47	0,00	27.500,00	27.500,00	0,00
510	Korea - Asia Activity Fund / Promotion in the least developed countries in Asia	0,00	0,00	0,00	0,00	13.091,93	69.202,72	68.133,49	14.161,16	453.068,35	453.068,35	0,00
511	Romania - Tourism Development Master Plan for Romania	0,00	0,00	0,00	0,00	12.651,31	0,00	0,00	12.651,31	290.400,00	290.400,00	0,00
515	SEGIB - Programa de calidad moderniza en el sector turístico. Distintivo "M"	0,00	0,00	0,00	0,00	36.113,40	0,00	0,00	36.113,40	97.500,00	87.750,00	9.750,00
516	Bahrain - Develop of a classification and grading system for hotels in Bahrain	0,00	0,00	0,00	0,00	11.387,09	0,00	0,00	11.387,09	112.200,00	56.100,00	56.100,00
517	Oman - Development of a Tourism Satellite Account (TSA)	0,00	0,00	0,00	0,00	39.952,24	0,00	0,00	39.952,24	92.950,00	92.950,00	0,00
519	Rwanda - Sustainable Tourism Development Master Plan for Rwanda	0,00	0,00	0,00	0,00	73.483,79	0,00	12.334,14	61.149,65	276.500,00	273.888,24	2.611,76
520	EACI / EU Project - Excellence in Energy for the Tourism Industry (EETI)	0,00	0,00	0,00	0,00	8.401,65	0,00	8.401,65	0,00	783.954,36	783.954,36	0,00
521	AECID Spain - Desarrollo de un Plan Estratégico Turístico para Niger	0,00	0,00	0,00	0,00	57.523,57	0,00	0,00	57.523,57	250.000,00	250.000,00	0,00
527	China / Guilin - Tourism Information on Web	0,00	0,00	0,00	0,00	11.596,01	0,00	0,00	11.596,01	48.952,42	48.952,42	0,00
528	AECID - STEP Africa	0,00	0,00	0,00	0,00	31.739,19	0,00	29.718,70	2.020,49	300.000,00	300.000,00	0,00
529	Japan - Osaka Office	0,00	0,00	0,00	0,00	0,00	236.104,00	236.104,00	0,00	1.209.323,00	1.209.323,00	0,00
531	Netherlands - Risk and Crisis Management Acivities	0,00	0,00	0,00	0,00	43.554,92	0,00	0,00	43.554,92	50.000,00	50.000,00	0,00
532	Ramsar - Development of Ornithological Tourism to Reduce Poverty in the West Africa Regional Park	0,00	0,00	0,00	0,00	5.370,83	0,00	0,00	5.370,83	27.397,00	27.397,00	0,00
533	AECID - STEP Cambodia	0,00	0,00	0,00	0,00	122.918,13	-122.918,13	0,00	0,00	577.081,87	577.081,87	0,00
534	Boao Forum Hainan - International Tourist Island	0,00	0,00	0,00	0,00	106.864,16	0,00	42,00	106.822,16	118.196,32	118.196,32	0,00
535	Uzbekistan - Tourism Satellite Account	0,00	0,00	0,00	0,00	2.944,36	0,00	0,00	2.944,36	8.000,00	8.000,00	0,00
536	FITUR / Casa Africa - INVESTOUR	0,00	0,00	0,00	0,00	5.879,11	9.000,00	0,00	14.879,11	27.000,00	27.000,00	0,00
537	China / Guangdong - World Tourism Day	0,00	0,00	0,00	0,00	127.837,02	0,00	4.263,87	123.573,15	200.000,00	200.000,00	0,00
539	Madrid - Promotion of Sustainable Tourism & MDG Objectives	0,00	0,00	0,00	0,00	229,79	0,00	229,79	0,00	25.000,00	25.000,00	0,00
540	Tianjin Municipal Government - China International Tourism Industry Festival	0,00	0,00	0,00	0,00	213,00	0,00	213,00	0,00	35.100,00	35.100,00	0,00
541	Germany - Energy Efficiency for Sustainable Tourism in Pangandaran, Indonesia	0,00	0,00	0,00	0,00	477.520,79	138.755,00	292.001,22	324.274,57	1.217.391,00	1.217.391,00	0,00
544	Fundación Cultural Banesto - Solidarity & Sustainable Tourism in Africa	0,00	0,00	0,00	0,00	24.934,66	0,00	12.511,11	12.423,55	45.000,00	45.000,00	0,00
547	MICE Industry - Global Trends and Development Strategy for Hangzhou	0,00	0,00	0,00	0,00	8.392,52	0,00	0,00	8.392,52	50.000,00	50.000,00	0,00
549	European Travel Commission - NTO Tourism Marketing Evaluation	0,00	0,00	0,00	0,00	9.987,50	0,00	10.000,32	-12,82	20.000,00	20.000,00	0,00
550	EC / DEVCO - Enhancing capacities for sustainable tourism for development in developing countries	0,00	0,00	0,00	0,00	173.627,83	55.937,00	173.357,99	56.206,84	295.937,00	295.937,00	0,00
552	Germany - Support for Georgia in the field of protected area development	0,00	0,00	0,00	0,00	24.253,15	266.093,58	239.819,71	50.527,02	375.438,58	346.093,58	29.345,00
553	European Travel Commission - Preparation Handbook E-Marketing	0,00	0,00	0,00	0,00	7.286,00	0,00	7.286,00	0,00	21.860,00	21.860,00	0,00
554	Fundación Europamundo - Consolidación del producto Misterios del Titikaka	0,00	0,00	0,00	0,00	19.106,55	0,00	19.125,00	-18,45	38.250,00	38.250,00	0,00
555	Hangzhou Tourism Commission - Symposium on MICE Tourism	0,00	0,00	0,00	0,00	4.882,98	0,00	17,00	4.865,98	40.000,00	40.000,00	0,00
556	Austria - University Klagenfurt / Tourism & Peace	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	12.514,00	12.514,00	0,00
557	Fundación ACS - Informe accesibilidad universal en beneficio del turismo para todos	0,00	0,00	0,00	0,00	9.099,20	0,00	6.700,00	2.399,20	35.000,00	35.000,00	0,00
558	Germany - Training on Tourism & Biodiversity	0,00	0,00	0,00	0,00	136.395,46	21.435,00	157.809,99	20,47	238.820,00	238.820,00	0,00
559	Flemish - Capacity support and stimulation of SME development in Inhambane Peninsula	0,00	0,00	0,00	0,00	70.481,37	0,00	8.014,69	62.466,68	110.000,00	75.000,00	35.000,00
560	UEMOA - Besoins en formation touristique et hôtelière des états de l'UEMOA	0,00	0,00	0,00	0,00	-12,44	0,00	-12,44	0,00	13.000,00	13.000,00	0,00
561	Germany - Development of sustainable tourism along migratory bird flyways	0,00	0,00	0,00	0,00	68.923,56	50.576,44	54.911,98	64.588,02	161.176,44	141.776,44	19.400,00
562	F. ONCE - Manual sobre el turismo accesible para todos y una compilación de buenas practicas	0,00	0,00	0,00	0,00	0,00	40.910,10	40.910,00	0,10	82.210,10	82.210,10	0,00
563	Diputación provincial de Valladolid - Traducción al castellano del e-toolkit de Hotel Energy Solutions	0,00	0,00	0,00	0,00	13.221,00	0,00	6.698,31	6.522,69	19.153,50	19.153,50	0,00
564	Azerbaijan - Tourism law of the Republic of Azerbaijan	0,00	0,00	0,00	0,00	18.018,00	-6.823,56	11.194,44	0,00	11.216,44	11.216,44	0,00
565	F. Europamundo - Acceso a los mercados y nuevas tecnologías de turismo rural en Costa Rica	0,00	0,00	0,00	0,00	0,00	33.833,40	33.850,40	-17,00	33.833,40	33.833,40	0,00
566	EC / EACI - Nearly-Zero Emissions Hotels (NEZEH)	0,00	0,00	0,00	0,00	0,00	60.348,90	20.522,59	39.826,31	201.163,00	60.348,90	140.814,10
567	Korea - Asia Competitiveness Fund / Technical assistance on enhancing tourism competitiveness	0,00	0,00	0,00	0,00	0,00	47.000,00	8.602,46	38.397,54	47.000,00	47.000,00	0,00
568	EC - Venetian Routes: Enhancing a shared European multi-cultural sustainable tourism	0,00	0,00	0,00	0,00	0,00	7.498,85	1.256,11	6.242,74	14.997,71	7.498,85	7.498,86
569	Indonesia - Visa Facilitation within the APEC Member Economies	0,00	0,00	0,00	0,00	0,00	20.000,00	20.000,00	0,00	20.000,00	20.000,00	0,00
570	Fundación Mapfre - Estudio y Publicación: Turismo en las Americas	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	5.000,00	0,00	5.000,00
	Total Voluntary Contributions in EUR	---	---	---	---	1.790.732,20	916.166,53	1.486.093,32	1.220.805,41	8.161.861,56	7.856.341,84	305.519,72
	Grand total in EUR	---	---	---	---	3.422.572,70	1.565.117,87	2.007.348,74	2.980.341,83	-	-	737.380,47

Annex VII. Statement of approved appropriations for 2013 in accordance with the new structure approved by the 20th General Assembly

BUDGET 2013 APPROVED BY THE 19TH GENERAL ASSEMBLY (in euros)						REVISED APPROPRIATIONS 2013 IN ACCORDANCE TO THE NEW STRUCTURE APPROVED BY THE 20TH GENERAL ASSEMBLY (in euros)					
MAJOR PARTS AND PROGRAMMES APPROPRIATION LINES	POSTS		2013			MAJOR PARTS AND PROGRAMMES APPROPRIATION LINES	POSTS		2013		
	P	G	STAFF	NON STAFF	TOTAL		P	G	STAFF	NON STAFF	TOTAL
A REGIONAL						A REGIONAL					
A01 Regional Programme, Africa	2	2	322.000	140.000	462.000	A01 Regional Programme, Africa	2	2	322.000	140.000	462.000
A02 Regional Programme, Americas	2	2	322.000	140.000	462.000	A02 Regional Programme, Americas	2	2	322.000	140.000	462.000
A03 Regional Programme, Asia and the Pacific	2	2	322.000	140.000	462.000	A03 Regional Programme, Asia and the Pacific	2	2	322.000	140.000	462.000
A04 Regional Programme, Europe	2	2	322.000	75.000	397.000	A04 Regional Programme, Europe	2	2	322.000	75.000	397.000
A05 Regional Programme, Middle East	1	2	212.000	75.000	287.000	A05 Regional Programme, Middle East	1	2	212.000	75.000	287.000
TOTAL REGIONAL PROGRAMMES	9	10	1.500.000	570.000	2.070.000	TOTAL REGIONAL PROGRAMMES	9	10	1.500.000	570.000	2.070.000
B OPERATIONAL						B OPERATIONAL					
B01 Sustainable Development of Tourism	3	1	382.000	85.000	467.000	B01 Sustainable Development of Tourism	3	2	433.000	125.000	558.000
B02 Technical Cooperation and Services	2	4	424.000	85.000	509.000	B02 Technical Cooperation and Services	3	3	423.000	85.000	508.000
B03 Statistics and Tourism Satellite Account	2	3	373.000	140.000	513.000	B03 Statistics and Tourism Satellite Account	2	3	373.000	140.000	513.000
B04 Affiliate Members	0	2	102.000	20.000	122.000	B04 Affiliate Members	0	2	102.000	20.000	122.000
B05 Communications	2	2	322.000	75.000	397.000	B05 Knowledge Network	0	1	51.000	20.000	71.000
B06 Tourism Trends and Marketing Strategies	2	2	322.000	140.000	462.000	B06 Tourism Trends and Marketing Strategies	3	2	433.000	140.000	573.000
B07 Risk and Crisis Management	1	0	111.000	40.000	151.000	B07 Institutional and Corporate Relations	2	1	272.000	260.000	532.000
B08 Institutional and Corporate Relations	1	0	111.000	260.000	371.000	B08 Destination Management and Quality	1	1	160.000	45.000	205.000
B09 Destination Management	1	1	160.000	45.000	205.000	B09 Ethics and Social Dimension of Tourism	1	1	160.000	40.000	200.000
B10 Information Resources and Archives	1	3	262.000	35.000	297.000	B10 Fairs and Special Field Projects	1	2	212.000	155.000	367.000
B11 Ethics and Social Dimension of Tourism	1	1	160.000	40.000	200.000	B11 Themis	0	0	0	150.000	150.000
B12 Special Field Program	0	0	0	40.000	40.000				0	150.000	150.000
B13 Knowledge Network	0	0	0	20.000	20.000						
B14 Themis	0	1	51.000	150.000	201.000						
TOTAL OPERATIONAL PROGRAMME	16	20	2.780.000	1.175.000	3.955.000	TOTAL OPERATIONAL PROGRAMME	16	18	2.619.000	1.180.000	3.799.000
C SUPPORT - DIRECT TO MEMBERS						C SUPPORT - DIRECT TO MEMBERS					
C01 Languages, Meetings and Documents	6	2	766.000	189.000	955.000	C01 Communications and Publications	2	4	424.000	130.000	554.000
C02 Management	7	7	1.755.000	240.000	1.995.000	C02 Conferences	5	2	654.000	189.000	843.000
C03 Programme and Coordination	2	0	220.000	19.000	239.000	C03 Management	9	8	2.026.000	259.000	2.285.000
C04 Publications and e-Library	0	1	51.000	20.000	71.000						
C05 Fairs	1	1	160.000	115.000	275.000						
TOTAL SUPPORT-DIRECT TO MEMBERS PROGRAMME	16	11	2.952.000	583.000	3.535.000	TOTAL SUPPORT-DIRECT TO MEMBERS PROGRAMME	16	14	3.104.000	578.000	3.682.000
D SUPPORT - INDIRECT TO MEMBERS						D SUPPORT - INDIRECT TO MEMBERS					
D01 Budget and Finance	3	3	484.000	131.000	615.000	D01 Budget and Finance	3	3	484.000	131.000	615.000
D02 Human Resources	2	2	322.000	132.000	454.000	D02 Human Resources	3	2	433.000	132.000	565.000
D03 Information and Communication Technology	2	3	373.000	410.000	783.000	D03 Information and Communication Technology	2	3	373.000	410.000	783.000
D04 Premises and Internal Services	0	9	457.000	598.000	1.055.000	D04 General Services	0	7	355.000	598.000	953.000
D05 Provisions	0	0	0	300.000	300.000	D05 Provisions	0	0	0	300.000	300.000
TOTAL SUPPORT-INDIRECT TO MEMBERS PROGRAMME	7	17	1.636.000	1.571.000	3.207.000	TOTAL SUPPORT-INDIRECT TO MEMBERS PROGRAMME	8	15	1.645.000	1.571.000	3.216.000
TOTAL	48	58	8.868.000	3.899.000	12.767.000	TOTAL	49	57	8.868.000	3.899.000	12.767.000

Annex VIII. 2012 Budget: Statement of appropriations, actual expenditure and transfers

(en euros)

	A		B		C		D		E		F		G		H		I		J		K	
	APPROVED APPROPRIATIONS						ACTUAL EXPENDITURE						BUDGET DEVIATION (G-F)	TRANSFERS OF APPROPRIATIONS				REVISED APPROPRIATIONS (G+H+I)	BALANCE (J-F)			
	STAFF COSTS		NON-STAFF COSTS		TOTAL		STAFF COSTS		NON-STAFF COSTS		TOTAL			STAFF COSTS		NON-STAFF COSTS						
A REGIONAL																						
A01 Regional Programme, Africa	313.000,00	140.000,00	453.000,00	305.300,10	122.539,89	427.839,99	25.160,01	(16.001,22)	(5.078,20)	431.920,58	4.080,59											
A02 Regional Programme, Americas	313.000,00	140.000,00	453.000,00	302.832,53	126.070,93	428.903,46	24.096,54	(14.896,86)	(14.896,86)	438.103,14	9.199,68											
A03 Regional Programme, Asia and the Pacific	313.000,00	140.000,00	453.000,00	401.972,28	145.078,20	547.050,48	(94.050,48)	88.972,28	5.078,20	547.050,48	0,00											
A04 Regional Programme, Europe	313.000,00	75.000,00	388.000,00	248.617,97	154.278,89	402.896,86	(14.896,86)		14.896,86	402.896,86	0,00											
A05 Regional Programme, Middle East	205.000,00	75.000,00	280.000,00	221.001,22	101.916,85	322.918,07	(42.918,07)	16.001,22	26.916,85	322.918,07	0,00											
TOTAL REGIONAL PROGRAMMES	1.457.000,00	570.000,00	2.027.000,00	1.479.724,10	649.884,76	2.129.608,86	(102.608,86)	88.972,28	26.916,85	2.142.889,13	13.280,27											
B OPERATIONAL																						
B01 Sustainable Development of Tourism	372.000,00	85.000,00	457.000,00	337.143,06	80.480,63	417.623,69	39.376,31	(26.916,85)	(26.916,85)	430.083,15	12.459,46											
B02 Technical Cooperation and Services	411.000,00	85.000,00	496.000,00	515.296,40	70.743,71	586.040,11	(90.040,11)	90.040,11	(90.040,11)	586.040,11	0,00											
B03 Statistics and Tourism Satellite Account	362.000,00	140.000,00	502.000,00	245.671,76	122.809,33	368.477,09	133.522,91	(130.792,35)	(130.792,35)	371.207,65	2.730,56											
B04 Affiliate Members	97.000,00	20.000,00	117.000,00	126.275,70	18.581,57	144.857,27	(27.857,27)	27.857,27	(27.857,27)	144.857,27	0,00											
B05 Communications	313.000,00	75.000,00	388.000,00	196.644,73	111.390,59	308.035,32	79.964,68		(61.472,11)	326.527,89	18.492,57											
B06 Tourism Trends and Marketing Strategies	313.000,00	140.000,00	453.000,00	226.345,20	113.294,19	339.639,39	113.360,61		(90.040,11)	362.959,89	23.320,50											
B07 Risk and Crisis Management	107.000,00	40.000,00	147.000,00	131.868,54	56.763,59	188.632,13	(41.632,13)		16.763,59	188.632,13	0,00											
B08 Institutional and Corporate Relations	107.000,00	260.000,00	367.000,00	174.304,56	265.015,58	439.320,14	(72.320,14)		5.015,58	439.320,14	0,00											
B09 Destination Management	156.000,00	45.000,00	201.000,00	167.398,24	44.363,74	211.761,98	(10.761,98)			211.761,98	0,00											
B10 Information Resources and Archives	254.000,00	35.000,00	289.000,00	36.792,87	9.16,09	37.708,96	251.291,04	(201.033,34)	(27.200,95)	60.765,71	23.056,75											
B11 Ethics and Social Dimension of Tourism	156.000,00	40.000,00	196.000,00	146.080,71	42.364,98	188.445,69	7.554,31	(5.384,96)		190.615,04	2.169,35											
B12 Special Field Program	0,00	40.000,00	40.000,00	0,00	44.583,72	44.583,72	(4.583,72)		4.583,72	44.583,72	0,00											
B13 Knowledge Network	0,00	20.000,00	20.000,00	53.208,21	20.838,06	74.046,27	(54.046,27)	53.208,21	838,06	74.046,27	0,00											
B14 Themis	49.000,00	150.000,00	199.000,00	0,00	151.176,75	151.176,75	47.823,25	(47.823,25)		151.176,75	0,00											
TOTAL OPERATIONAL PROGRAMME	2.697.000,00	1.175.000,00	3.872.000,00	2.357.029,98	1.143.318,53	3.500.348,51	371.651,49	(201.033,34)	(88.388,96)	3.582.577,70	82.229,19											
C SUPPORT - DIRECT TO MEMBERS																						
C01 Languages, Meetings and Documents	745.000,00	120.000,00	865.000,00	791.098,39	90.088,98	881.187,37	(16.187,37)	16.187,37		881.187,37	0,00											
C02 Management	1.699.000,00	240.000,00	1.939.000,00	1.849.388,50	301.472,11	2.150.860,61	(211.860,61)	150.388,50	61.472,11	2.150.860,61	0,00											
C03 Programme and Coordination	215.000,00	19.000,00	234.000,00	83.767,71	60.816,77	144.584,48	89.415,52	(88.972,28)		145.027,72	443,24											
C04 Publications and e-Library	49.000,00	20.000,00	69.000,00	99.644,84	25.321,99	124.966,83	(55.966,83)	50.644,84	5.321,99	124.966,83	0,00											
C05 Fairs	156.000,00	115.000,00	271.000,00	143.218,62	104.461,81	247.680,43	23.319,57	(16.187,37)	(5.321,99)	249.490,64	1.810,21											
TOTAL SUPPORT-DIRECT TO MEMBERS PROGRAMME	2.864.000,00	514.000,00	3.378.000,00	2.967.118,06	582.161,66	3.549.279,72	(171.279,72)	112.061,06	61.472,11	3.551.533,17	2.253,45											
D SUPPORT - INDIRECT TO MEMBERS																						
D01 Budget and Finance	470.000,00	131.000,00	601.000,00	452.923,46	171.170,93	624.094,39	(23.094,39)		23.094,39	624.094,39	0,00											
D02 Human Resources	313.000,00	132.000,00	445.000,00	315.100,71	100.109,73	415.210,44	29.789,56		(23.094,39)	421.905,61	6.695,17											
D03 Information and Communication Technology	362.000,00	410.000,00	772.000,00	369.395,59	322.361,48	691.757,07	80.242,93		(27.925,84)	744.074,16	52.317,09											
D04 Premises and Internal Services	440.000,00	598.000,00	1.038.000,00	355.404,66	599.469,11	954.873,77	83.126,23		(83.126,23)	954.873,77	0,00											
D05 Provisions	0,00	300.000,00	300.000,00	0,00	411.052,07	411.052,07	(111.052,07)		111.052,07	411.052,07	0,00											
TOTAL SUPPORT-INDIRECT TO MEMBERS PROGRAMME	1.585.000,00	1.571.000,00	3.156.000,00	1.492.824,42	1.604.163,32	3.096.987,74	59.012,26	0,00	0,00	3.156.000,00	59.012,26											
TOTAL	8.603.000,00	3.830.000,00	12.433.000,00	8.296.696,56	3.979.528,27	12.276.224,83	156.775,17	0,00	0,00	12.433.000,00	156.775,17											