

## Executive Council

Eighty-eighth session  
Puerto Iguazú, Argentina, 6-8 June 2010  
Provisional agenda item 5(a)

CE/88/5(a)  
Madrid, April 2010  
Original: Spanish

### ADMINISTRATIVE, FINANCIAL AND STATUTORY MATTERS

#### (a) Report of the Secretary-General on the financial situation and plan of expenditure for 2010

1. Financial situation
2. Agreement with Iraq for the payment of arrears
3. Allocation of the surplus from financial period 2006-2007
4. Progress report on the implementation of IPSAS
5. Progress report on the establishment of an Internal Oversight function

#### 1. Financial situation

The General Assembly at its eighteenth session (Astana, Kazakhstan, 2009) approved a budget of EUR12,433,000 for the 2010 financial year [A/RES/572(XVIII)]. The level of contributions to be received in 2010 from all of the Full, Associate and Affiliate Members was established at EUR11,723,000 [A/RES/573(XVIII)].

#### BUDGETARY RESULTS OF THE FINANCIAL YEAR 2010 AT 31 MARCH 2010

(in Euros)

<b>BUDGETARY INCOME</b> .....		<b>7,166,359.89</b>
- Contributions of Members.....	6,456,539.89	
- Budgetary allocation from sundry income .....	419,000.00	
- Budgetary allocation from publications account .....	291,000.00	
<b>BUDGETARY EXPENDITURE</b> .....		<b><u>(2,676,628.98)</u></b>
Balance of budgetary cash		<b>4,489,730.91</b>
		=====
Income from arrear contributions received in 2010.....		297,747.76

1. In regard to the payment of contributions, paragraph 12 of the Financing Rules attached to the Statutes stipulates the following:

*"12. The Members of the Organization shall pay their contribution in the first month of the financial year for which it is due."*

In compliance with the above rule, at 31 January 2010 contributions received from Members totalled EUR2,280,681.16, representing 19 per cent of the amount receivable from them (i.e. EUR11,723,881,90), compared with 24 per cent in 2009, and 18 per cent of the budget approved for 2010 (EUR12,433,000).

2. By 31 March 2010 on the other hand, a total of EUR6,456,539.89 had been received in contributions for the current year, i.e. 55 per cent of total contributions receivable from Members. By the same date the previous year the percentage was 57 per cent.

3. Annex VI to this document shows a statement of contributions due from Full and Associate Members at 31 March 2010.

4. Of the total contributions received, EUR248,383.26 are the Affiliate Members' contributions to the budget. This amount represents 49 per cent of the total of EUR510,882,90 receivable from these Members for 2010. At the same date last year, the figure was 46 per cent.

5. A total of EUR297,747.76 was received in respect of arrear contributions. In the same period last year EUR747,941.40 had been received. The following is a list of the Members that have paid arrears:

<u>FULL MEMBERS</u>	<u>Arrear contributions</u> <u>received</u>	
Cambodia	15,012,57	
Congo	51,381,51	
Honduras	4,036,89	
Lebanon	66,552,00	
Niger	41,545,00	
Peru	6,276,54	
Republic of Korea	84,320,18	
Tajikistan	1,043,85	
Yemen	<u>10,979,17</u>	281,147.76
<b>AFFILIATE MEMBERS</b>		16,400.00
<b>EX AFFILIATE MEMBERS</b>		<u>200.00</u>
<b>Total arrears received</b>		<b>EUR297,747.76</b> =====

6. Total budgetary expenditure incurred at 31 March 2010 amounted to EUR2,676,628.98, representing 22 per cent of total approved appropriations (EUR12,433,000), compared to EUR2,690,137.27 by the same date last year, (21 per cent).

7. The expenditure carried out in accordance with the collection of income has made it possible to maintain the financial balance recommended by the General Assembly. Actual expenditure and its projection up to the end of the current year indicate that both fixed costs and the costs of the programme of work will not exceed the levels established in the plan expenditure for 2010.

## ESTIMATED BUDGETARY INCOME AND EXPENDITURE FOR 2010

8. Following the recommendation of the Eighteenth General Assembly (Astana, Kazakhstan, October 2009) that care be taken to ensure that the programme of work and budget is executed according to the income received, the Secretary-General, in accordance with Provision 3.04 "Plan of Expenditure" of the Detailed Financial Provisions and with the practice in previous years, has prepared an "estimate of income and expenditure" for the financial year 2010 in the light of the approved appropriations and forecast income, and taking into consideration the experience of previous financial years.

9. At its eighteenth session, the General Assembly approved a budget of EUR12,433,000 for the financial year 2010.

10. The following table establishes a comparison between income and approved appropriations and also provides at 31<sup>st</sup> March 2010 an estimate of income receivable, and limits expenditure to a level consistent with that amount. In this way, the result for the financial year would be in balance with the overall financial situation, taking into account the amount available in the Working Capital Fund and the foreseeable amount of income from arrear contributions.

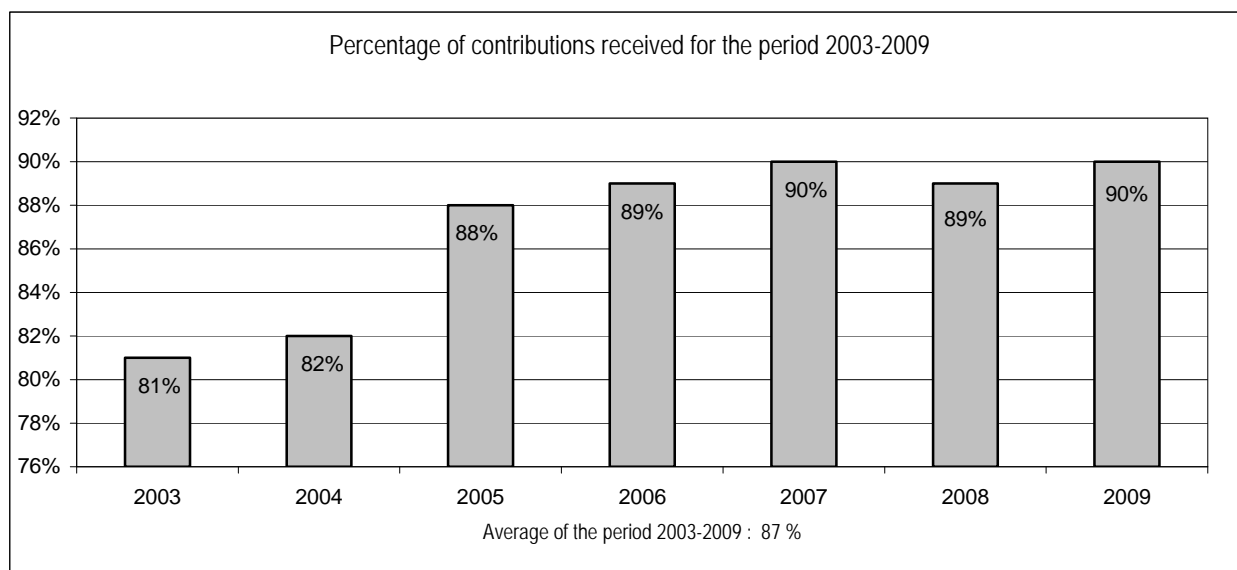
	<u>EUR</u> <u>INCOME AND APPROVED</u> <u>APPROPRIATIONS</u>	<u>EUR</u> <u>INCOME AND EXPENDITURE</u> <u>AT 31/03/2010</u>	<u>EUR</u> <u>ESTIMATED INCOME</u> <u>AND EXPENDITURE</u>
<b><u>BUDGETARY INCOME</u></b>	<b><u>12,433,881.90</u></b>	<b><u>7,166,359.89</u></b>	<b><u>11,254,000.00</u></b>
- Contributions of the Members (Full, Associate and Affiliate)	11,723,881.90	6,456,539.89	10,544,000.00
- Allocation from sundry income	419,000.00	419,000.00	419,000.00
- Allocation from Publications account	291,000.00	291,000.00	291,000.00
<b><u>BUDGETARY EXPENDITURE</u></b>	<b><u>12,433,000.00</u></b>	<b><u>2,676,628.98</u></b>	<b><u>11,751,000.00</u></b>
<b><u>RESULTS FORECAST FOR THE FINANCIAL YEAR 2010</u></b>	<b>881.90</b>	<b>4,489,730.91</b>	<b>(497,000,00)</b>
- Any forecast cash shortfall would be covered by an advance from the Working Capital Fund .....		0.00	497,000.00
- Forecast income from arrear contributions .....		297,747.76	497,000.00
(*)	This amount results from adjusting the contributions of the Affiliate Members (EUR882.90) and the adjustment of the contributions of Full and Associate Members (-EUR1.00).		

11. The forecasts of income receivable, the proposed level of expenditure and the result for the financial year are analysed below.

### Income

12. Income from contributions likely to be received in the current financial year has been estimated at EUR10,544,000, i.e., 90 per cent of total assessed contributions. This estimate is based on the average percentage of contributions received in the past two years (see graph 1), brought up to date using information on income actually received as of 31 March 2010.

GRAPH 1



13. Included under the heading budgetary income for 2010 is an allocation of EUR419,000 from sundry income, a further allocation of EUR291,000 from the Publications Account, as approved by the General Assembly for the financial year 2010.

14. Given the total availability of these allocations, the overall amount of estimated budgetary income comes to EUR11,254,000, representing 91 per cent of the established budgetary income.

### Expenditure

15. Expenses in this financial year have been limited to EUR11,751,000 which amounts to 95 per cent of the approved appropriations. In accordance with the presentation by the Secretary-General to the 18th General Assembly contained in document A/18/14 "Management Strategy and Designation of the Management Team of the Secretariat" and with resolution A/RES/571(XVIII), the Secretariat is currently undergoing a restructuring process. Once this process is completed, a redistribution of appropriations will be carried out in accordance with that structure. An advance of such redistribution may foreseeably be given in the Addendum to this document by 31 May.

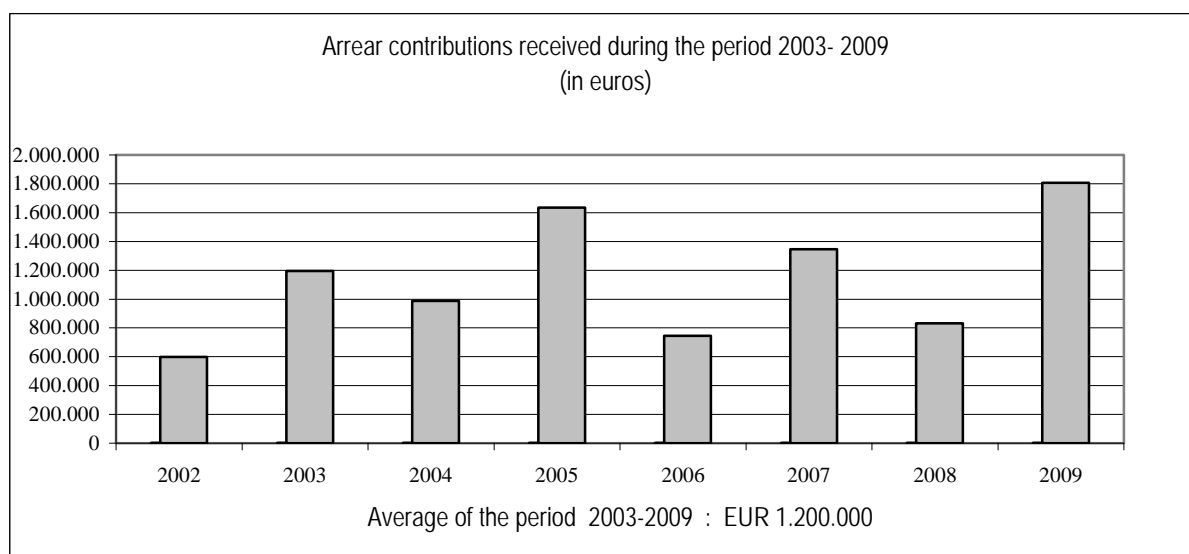
### Result of the financial year

16. A cash shortfall of no more than EUR497,000 is expected in 2010, which will be covered by an advance from the Working Capital Fund, and which will be reimbursed using arrear contributions received during the financial year as established in Financial Regulation 10.2(a) and (b).

### Arrear contributions

17. Concerning income from arrear contributions, it has been cautiously estimated that an amount of around EUR497,000 could be received during 2010 based on the amount collected to date. While this amount is substantially below the average of arrear contributions received in the past seven years, the trend in recent years, as can be seen in the following graph has been variable, with significant declines in 2002, 2006 and 2008 and a noteworthy increase in 2005 and 2009. Having said this, one consequence of the good performance over the past several years in terms of the prompt and on-time collection of contributions (an average rate of 89% over the period 2005-2009) is that of mechanically reducing – and this is a positive trend – the potential for the collection of arrears. Moreover, it should be kept in mind that those Members with arrears still outstanding are now mainly, though not exclusively, countries that have experienced in the past significant social or economic difficulties, sometimes combined with natural disasters. Therefore, despite the Secretariat's best efforts, and the good intentions of the Members concerned, many are simply not yet in a position to make a firm commitment to repay their contribution arrears or to adopt a suitable payment plan.

GRAPH 2



18. The Secretariat will persist in its policy of encouraging those Members that are in arrears with their contributions to present proposals for the payment of their arrears at least in instalments.

#### Voluntary contributions

19. As of the date of this document, the following voluntary contributions have been received:

- EUR63,354 from the Government of the Republic of Korea for the funding of various projects within the framework of the Asia Activities Fund for the promotion of tourism in the least developed countries of the Asia-Pacific region;
- EUR700,000 from the Spanish Agency for International Cooperation for Development (AECID) to fund the project "Mekong Discovery Trail" in Cambodia;
- EUR60,000 from the Tourism Board of Madrid, Spain, for the promotion of Sustainable Tourism and the achievement of the United Nations Millennium Development Goals;
- EUR226,350 as the last instalment of a total contribution of EUR1,331,012 from the Government of the Federal Republic of Germany for maintenance costs in Bonn of a UNWTO Consulting Unit in Biodiversity and Tourism for Tsunami Affected Countries;
- EUR150,000 as partial instalment of a total contribution of EUR598,978 from the Government of the Federal Republic of Germany for maintenance costs in Bonn of a UNWTO Consulting Unit in Biodiversity and Tourism;
- USD35,437.50 as partial payment of a total contribution of USD118,125 from the Government of Botswana for the implementation of the Tourism Satellite Account;
- USD33,212.50 as partial payment of a total contribution of USD135,300 from the Government of Oman for the implementation of the project "Tourism Manpower and Training Needs Analysis and Human Resources Development Action Plan";

#### Salary scales for staff in the Professional and Higher Categories

20. The Council is informed that the United Nations General Assembly, on 22 December 2009 approved for implementation, effective 1 January 2010, a new salary scale for staff in the Professional and Higher categories. This was notified to UNWTO by the International Civil Service Commission (ICSC).

21. The United Nations has decided to revise upwards by 3.04 per cent the base salary of officials in these categories on a "no-loss, no-gain" basis.

22. Simultaneously with the introduction of the revised base salary scale on 1 January 2010, post adjustment multipliers applicable at all duty stations were reduced by the same percentage so that the overall amount of remuneration (base salary plus post adjustment) remains unchanged, except minor adjustments due to rounding off.

23. The purpose of this measure is to limit variations in the multiplier which is established for each country depending on the cost of living and the value of the dollar against the local currency and which determines the amount of post adjustment payable and, in so doing, to prevent a surge in expenditure resulting from a possible decline in the value of the dollar against the local currency.

24. By virtue of Article 16 of the "Agreement between the United Nations and the World Tourism Organization" adopted on 23 December 2003, UNWTO agreed to accept the Statute of the International Civil Service Commission and to develop with the United Nations uniform standards of international employment.

25. Accordingly, the Executive Council is invited to take note of the new salary scale approved by the United Nations and applied by the Secretary-General with effect from 1 January 2010, in accordance with Staff Rule 33(1).

## 2. Agreement with Iraq for the payment of arrears

1. Following the recommendation by the General Assembly in resolution A/RES/557(XVIII), the UNWTO held meetings with the delegation of Iraq in order to come to an agreement regarding the amount owed and the settlement of its arrears.

2. After the meetings held with the Delegation of Iraq, the Secretariat recommends that the total amount of the debt accrued up to 2006 be considered as 849,885.19 euros. This amount is obtained based on the contribution assessed for Iraq for 1990 and applying a reduction of 5% annually. This revised amount has been determined following the examination of Iraq's assessed contributions for the period 1985-2006 following the mutual agreement reached on miscalculation of Iraq's notified contributions for that period, as mandated by the General Assembly at its 17<sup>th</sup> session A/RES/523(XVII). The contributions corresponding to the years from 1985 to 1987 remain unchanged. This revision of the amount requires the approval of the General Assembly through the Executive Council.

3. Due to Iraq's difficulty in obtaining the necessary liquidity to meet the payments, the delegation considered the possibility of utilizing the funds from the United Nations "Oil-for-Food" programme to settle its arrears.

4. The Delegation of the Government of Iraq has made a commitment to request its Government to propose to the United Nations Security Council to allow them to utilize the "Oil-for-Food" funds to pay the contribution arrears. In the event that the Security Council does not accept such a procedure, the Government of Iraq undertakes to accept a payment plan over 25 years with equal instalments, which would come into effect on 1 January 2014.

5. In view of the above, a payment plan will be submitted to the 88<sup>th</sup> session of the Executive Council. This 25 year plan for an amount of 849,885.19 Euros will start on 1<sup>st</sup> January 2014 once the agreed grace period is finalised. This plan will only become effective in the event that the United Nations Security Council would not accept the proposal from the Government of Iraq to use the "Oil for Food" Programme funds to settle Iraq's arrears. Final approval of the payment plan is reserved to the General Assembly.

### 3. Allocation of the surplus from financial period 2006-2007: Reserve for the medical insurance of the staff of the Organization after separation from service.

1. Heeding the recommendation made by the Executive Council in decision 8(LXXXV) regarding the use of the surplus resulting from financial period 2006-2007, which amounts to 830,993.50 euros, the General Assembly, in resolution 572(XVIII), authorized the Secretary-General to utilize this surplus to create a special account for contingencies for the purpose of covering extraordinary and inevitable expenses, such as the Organization's liabilities vis-à-vis its staff members when they conclude their service at the UNWTO, in accordance with the terms stipulated in Annex IV of document A/18/15.

2. The Secretary-General considers that it is urgently necessary to allocate the financial resources needed to meet the liabilities deriving from the post-separation benefits of the Organization's staff as required by the International Public Sector Accounting Standards (IPSAS), as well as for the implementation of the said accounting standards in the Organization.

3. According to the actuarial study carried out by an external consulting firm, the sum needed in order to cover the UNWTO's accrued liabilities under this heading up to 31 December 2009, would amount to 2.6 million euros. In addition to this initial reserve for past services, it would be necessary to make an annual provision for services accrued starting 1 January 2010.

4. Based on the calculations of the aforementioned study, the Secretary-General decided to allocate, for the first time, in the 2010-2011 budget, an annual provision of 200,000 euros to cover these services.

5. As a result of the above, and in light of resolution 572(XVIII) of the General Assembly and of the terms stipulated in Annex IV of document A/18/15, the Secretary-General recommends to the Executive Council that, from the surplus of financial year 2006-2007, that is to say 830,993.50 euros, 700,000 euros should be allocated to fund part of the 2.6 million euros corresponding to liabilities already accrued for medical insurance benefits after separation from service of UNWTO staff, and 130,993.50 euros to increase the Reserve Funds for the Replacement of Fixed Assets. This reserve finances required activities such as ICT infrastructure investments or the implementation of the International Public Sector Accounting Standards (IPSAS).

6. Consequently, in light of General Assembly resolution 572 (XVIII), the Executive Council is requested to approve the proposal presented by the Secretary-General to allocate, charged against the surplus of the period 2006-2007 amounting to 830,993.50 euros, the sum of 700,000 euros to fund the liabilities accrued for medical insurance benefits after separation from service of staff members of the Organization, and 130,993.50 euros to increase the Reserve Funds for the Replacement of Fixed Assets.

### 4. Progress report on the implementation of International Public Sector Financial Standards (IPSAS)

#### Introduction

1. The present report updates the Committee on Budget and Finance (CBF) and Executive Council (EC) on the progress made in the implementation of IPSAS in UNWTO and is a follow up to the reports submitted in 2007 (CBF/48/2) and 2009 (CBF/50/1).

2. IPSAS are principle based general purpose financial reporting standards reflected in the Audited Financial Statements of an organization. The standards are independently developed through a rigorous development and review process by the standard setting board established by the International Federation of Accountants (IFAC). Financial statements prepared under IPSAS are credible, understandable and comparable and enhance an organization's management and governance processes.

3. The present document describes the progress to date, outlines the strategy, budget, work plan and timelines, notes possible changes to the regulatory framework and identifies the major impact areas.

#### Background

4. In 2005 the United Nations High Level Committee Management (HLCM) decided that all United Nations (UN) System Organizations would adopt IPSAS for financial reporting by 2010 (CEB/2005/HCLM/R.24).

5. The UNWTO EC and General Assembly (GA) approved the adoption of IPSAS in 2006 (CE/81/DEC). A document setting out the implementation strategy and tentative timetable for the introduction of IPSAS was submitted to the CBF/ EC in 2007 (CBF/48/2) and an information note (CBF/50/1) providing an indicative plan for implementation was submitted in 2009. In its decision on the External Auditors (EA) report and administrative accounts of the Organization for the financial year 2008 (CE/Dec/7 (LXXXV) the EC inter alia approved the progressive adoption of the standards in 2010-2011, agreed to the utilisation of the reserve fund for the replacement of fixed assets to finance the implementation and further agreed that the UNWTO should take steps aimed at ensuring that these new accounting standards have been adopted as soon as possible.

#### Implementation Progress to Date - UN/UNWTO

6. Despite the extraordinary efforts by UN System organizations the target date of 2010 for the implementation of IPSAS was not met by most organizations. The introduction of regulatory, accounting policy and procedure changes as well as the upgrading or introduction of IPSAS compliant information technology (IT) systems have proved to be formidable challenges requiring a considerable investment of time and resources.

7. The United Nations Task Force on Accounting Standards (UNTFAS) under the auspices of the Finance and Budget Network of the Chief Executives Board (CEB) has provided invaluable support through the development of guidance documents and policies. The UNTFAS, of which UNWTO is an active member, seeks to achieve uniform approaches to IPSAS implementation with a view to ensuring that the financial reports of UN system organizations will be IPSAS compliant and will be harmonized to the largest extent possible.

8. To date only one UN system organization has implemented IPSAS (World Food Programme (WFP) in 2008). 8 organisations are expected to comply with IPSAS from 2010. 16 organizations are targeting 2011 or 2012 whereas the UN itself (mainly due to the lack of compliant computer systems) expects implementation in 2014.

9. UNWTO is planning to be IPSAS compliant by next biennium. Although the UNWTO has completed some of the essential preparatory actions a number of challenges remain to be overcome before the Secretariat can make a definitive commitment on the adoption of IPSAS to a concrete date including the development UNWTO specific accounting policies and procedures as well as the actual implementation management changes.

10. The Auditors of the UNWTO, in their report on the organization 2009 accounts (CE/88/5(b)), highlight the adequacy of the main steps taken concerning the IPSAS implementation project as well as they recommend that the adequate manpower be put in place urgently so that the IPSASs are implemented as soon as possible.

11. An important aspect of IPSAS is that organizations are not able to claim full IPSAS compliance unless all the standards are adopted and complied with. UNWTO intends to introduce improvements in its reporting standards in advance of IPSAS.

#### Strategy, Budget, Work Plan and Timetable

##### *Strategy*

12. The implementation of IPSAS is one aspect of financial management and oversight improvements being introduced by the UNWTO. The strategy for implementation is set out in two distinct phases. The first is the preparatory work required to achieve IPSAS compliance (accounting policy and practice as well as management change) and the second is to introduce a new and enhanced IT system to support IPSAS financial reporting and management reporting over the longer term. An analysis of UNWTO IT system requirements and decisions on the appropriate systems will be made in advance with a view to introducing IPSAS compliant financial management and reporting systems.



13. In order to have an improved internal management control, UNWTO has introduced a pre-phase to the implementation of IPSAS which is the introduction of a new financial model in two axes (budgetary accounting and financial accounting) based on the "four eyes principle". This implies that each transaction builds in checks and balances to reduce its risks and increase its control. The adoption of IPSAS is supported by the financial accounting axe. Annex I and II presents the two phases of the IPSAS project as well as the pre-phase of the new financial model.

#### *Budget*

14. Within the total available funding approved by the GA the Secretariat has established a budget to undertake phase one of the project. This budget is presented as annex III of the document.

15. The second phase of the project involves the introduction of new and enhanced IT systems to support financial management and IPSAS. The Secretariat intends to undertake an analysis of the IT needs of the Organization before deciding on the most appropriate and cost effective system . Therefore it is too early to prepare detailed financial estimates or budgets for the second phase of the project which will in any event be contained within the financial resources available to the organization for IPSAS implementation.

#### Work plan and timetable

16. The Secretariat has designated an IPSAS project manager (part-time) and the project team is being established supported by external experts. An IPSAS Steering Group comprising the senior management of the Organization has been established in order to support and enable the implementation of the IPSAS project within the Secretariat. This structure is presented in annex IV of the document.

17. The Secretariat has also prepared a detailed work plan with a list of activities, tasks, outputs, and timelines for UNWTO's transition to IPSAS. A summary of the main milestones under the work plan are as follows:

2007/2008	<ul style="list-style-type: none"> <li>▪ Reports to EC on IPSAS</li> <li>▪ EC approval of IPSAS implementation and funding</li> </ul>
2009	<ul style="list-style-type: none"> <li>▪ Report to EC on IPSAS</li> <li>▪ Report on Financial reporting gaps (UNWTO/IPSAS)</li> <li>▪ Development of strategy and work plan</li> <li>▪ Development of UNWTO IPSAS project structure</li> </ul>
2010/2011	<ul style="list-style-type: none"> <li>▪ Progress report to EC</li> <li>▪ Recruitment of technical experts</li> <li>▪ Development of accounting policies</li> <li>▪ Awareness for UNWTO staff</li> <li>▪ Determination of employee liabilities</li> <li>▪ Record expenses on the delivery principle</li> <li>▪ Improvements to existing computer systems</li> <li>▪ Analysis of IT system needs</li> <li>▪ Revision of the Chart of Accounts incorporating all activities</li> </ul>
2012/2013	<ul style="list-style-type: none"> <li>▪ Progress report to EC</li> <li>▪ Completion of accounting policies</li> <li>▪ Completion of adaptation of the Chart of Accounts incorporating all activities</li> <li>▪ Financial Regulations and Financial Provisions amendments to EC</li> <li>▪ Briefing of EC on IPSAS</li> <li>▪ Training of finance staff and other UNWTO staff as required</li> <li>▪ Opening IPSAS entries prepared</li> <li>▪ Decision on enhanced/new IT systems</li> </ul>
2014/onwards	<ul style="list-style-type: none"> <li>▪ Progress report to EC</li> </ul>

- Issuance of accounting policies
- Preparation of interim financial statements
- Submission of IPSAS compliant financial statements to External Auditors
- Financial Statements and External Audit Report to EC
- Completion and go live of enhanced/new IT systems

18. In implementing the work plan the Secretariat will work closely with the UNTFAS and draw on the experience of other UN system organizations. The Secretariat will also discuss IPSAS matters and accounting policies with the UNWTO External Auditors during the transition period.

#### Amendments to Financial Regulations and Financial Provisions

19. The Secretariat is in the process of reviewing the Financial Regulations and Financial Provisions to ensure that these do not conflict with IPSAS. An initial review indicates that some changes, particularly to the Financial Provisions, will be required. In undertaking the more detailed review the Secretariat will draw on the experience of other UN system organizations further advanced the UNWTO in IPSAS implementation. The External Auditors will also be consulted during the review. In the event that changes were required, the Secretariat will submit proposals to the EC in advance of IPSAS implementation.

#### Major Impact Areas Detected

20. The report on the gaps between UNWTO's financial reporting and IPSAS prepared at the end of 2009 has identified the main areas of impact as:

21. Contributions: Assessed and voluntary contributions will be recorded on an accrual basis as revenue and assets on the basis of the GA approved assessments and written confirmation of voluntary contributions. In order to ensure that the contribution receivables are reported at fair value a policy to determine the allowances for doubtful debts will need to be developed.

22. Fixed Assets: Policies will be developed for the recording of property, plant and equipment and depreciation thereon. This will be an enhancement of the present policies on the recording of fixed assets.

23. Publications: Revenue and expense for publications will be on an accrual basis. A valuation of unsold/undistributed publications inventories will need to be made to determine if these are of sufficient financial materiality to be reported in the financial statements as inventory assets.

24. Employee Benefits: Employee benefits include after service medical insurance, accrued annual leave and repatriation removal, grants and travel.

25. One area of financial reporting which has been weak in UN system organizations is in employee benefits which have been recorded on a pay-as-you-go basis (that is to say on a cash basis) rather than recorded as earned in the period of service (accrual basis). The current United Nations System Accounting Standards (UNSAS) permit this approach but under IPSAS all earned employee benefits must be recorded as liabilities in the financial period. It is important to understand that the recording of liabilities is not dependent on the provision of budgetary resources.

26. The most financially significant employee benefit is the after service medical insurance (ASHI) liabilities which on the basis of an independent actuarial study were estimated at Euro 2.2m as at 31 December 2007. A number of UN system organizations followed the lead of the UN in recording these liabilities in their Financial Statements in 2007. UNWTO makes provision in the annual budget and financial accounts for expected cash outgoings for ASHI in the financial period but to date has not recognised the full liability for employee after service benefits.

27. The Secretariat will commission an actuarial study of employee liabilities and will determine the accrued liabilities for ASHI and all other employee benefits. These liabilities will be reported in the financial statements to the extent possible in advance of IPSAS. The budgetary implications of a change in the financial reporting for employee benefits will be discussed with the EC following the determination of the employee benefit liabilities.

28. Financial Statements, Accounting Policies and Notes: The format of the financial statements, policies and notes under IPSAS will be significantly different from the present formats. The EC will be briefed in advance on the changes to the format to the financial statements.

29. Other: UNWTO will develop accounting policies to record in-kind contributions and review the arrangements with other organisations with which UNWTO has close co-operative working relationship in support of the Organization's mandate.

#### Progressive Introduction of Improvements in Accounting Policies and Financial Reporting

30. As mentioned above UNWTO cannot claim IPSAS compliance unless all the standards are applied. However this does not prevent UNWTO from introducing improvements in accounting policies and financial reporting in advance of IPSAS. It has been the experience of other UN organizations that the introduction of improved accounting policies and financial reporting is highly desirable and positions an organization well for full IPSAS implementation.

31. It is the intention of the Secretariat to progressively introduce a number of improvements in advance of IPSAS while taking care to ensure that the present financial statements remain consistent and comparable with prior financial periods as already discussed and approved by the EC/GA.

32. Expenditures on the delivery principle: Unlike many UN system organizations UNWTO records expenditures on the basis of goods or services received in the financial period (delivery principle) as opposed to the inclusion as expenditures of legal obligations or commitments which remain open (undelivered) at year end . In this respect UNWTO is following sound accrual accounting principles for most expenditure. As the proper recording of expenditures in the financial year in which such expenditures were incurred is an important accrual principle under IPSAS the Secretariat will focus on the year end closure procedures to the extent possible to ensure all expenditures are accrued.

#### Training and Communication

33. The work plan includes a communication programme including training and awareness for management, staff and members. The UNTFAS has developed a number of interactive training modules which deliver a basic understanding of IPSAS as well as more advanced training on specific standards.

34. It is intended that all UNWTO staff complete the basic training module and members of the EC and GA will also be invited to complete the module as part of the overall IPSAS awareness programme in advance to IPSAS implementation.

35. The Secretariat will provide IPSAS implementation progress reports to the EC throughout the period leading up to the implementation of IPSAS and conduct an IPSAS information workshop at an appropriate time.

36. Therefore, the present document which describes the IPSAS progress to date, outlines the strategy, budget work plan and timelines, notes possible changes to the regulatory framework and identifies the major impact areas is submitted to the eighty-eighth Executive Council through the Committee on Budget and Finance to obtain its comments and recommendations.

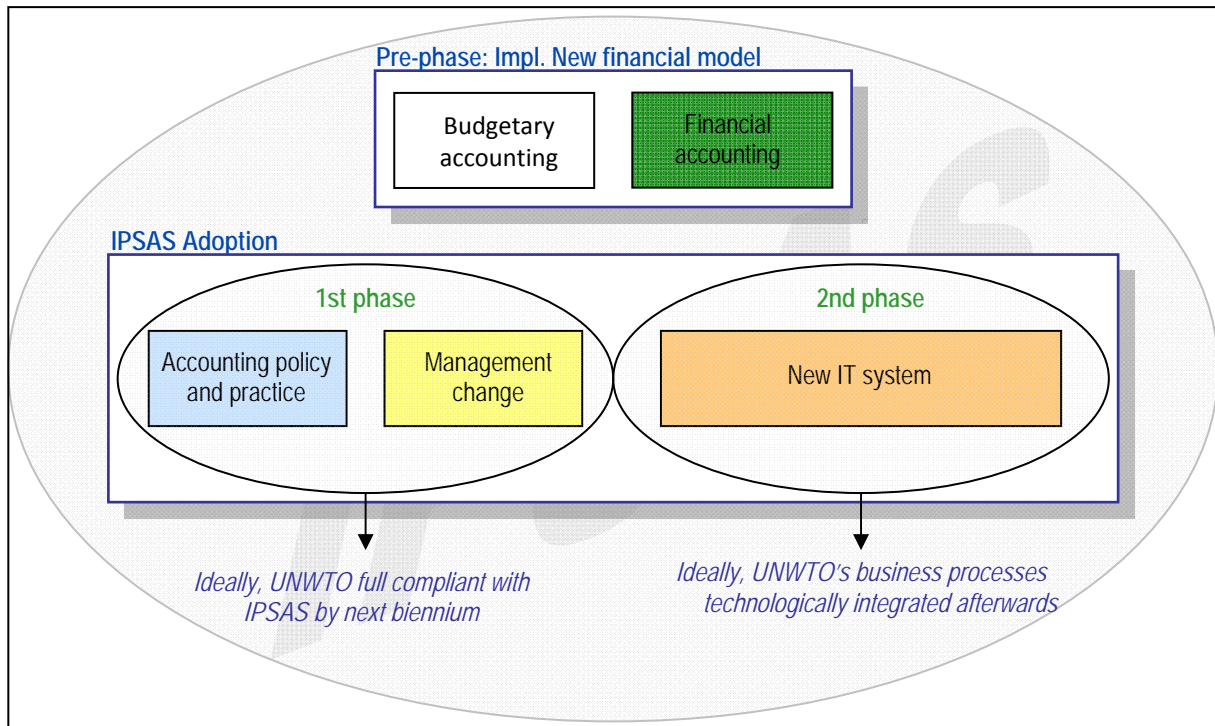
#### Acronyms

ASHI	After Service Medical Insurance
CEB	Chief Executives Board
CBF	Committee on Budget and Finance
EA	External Auditors
EC	Executive Council
GA	General Assembly
HLCM	High Level Committee on Management
IFAC	International Federation of Accountants
IT	<b>Information Technology</b>

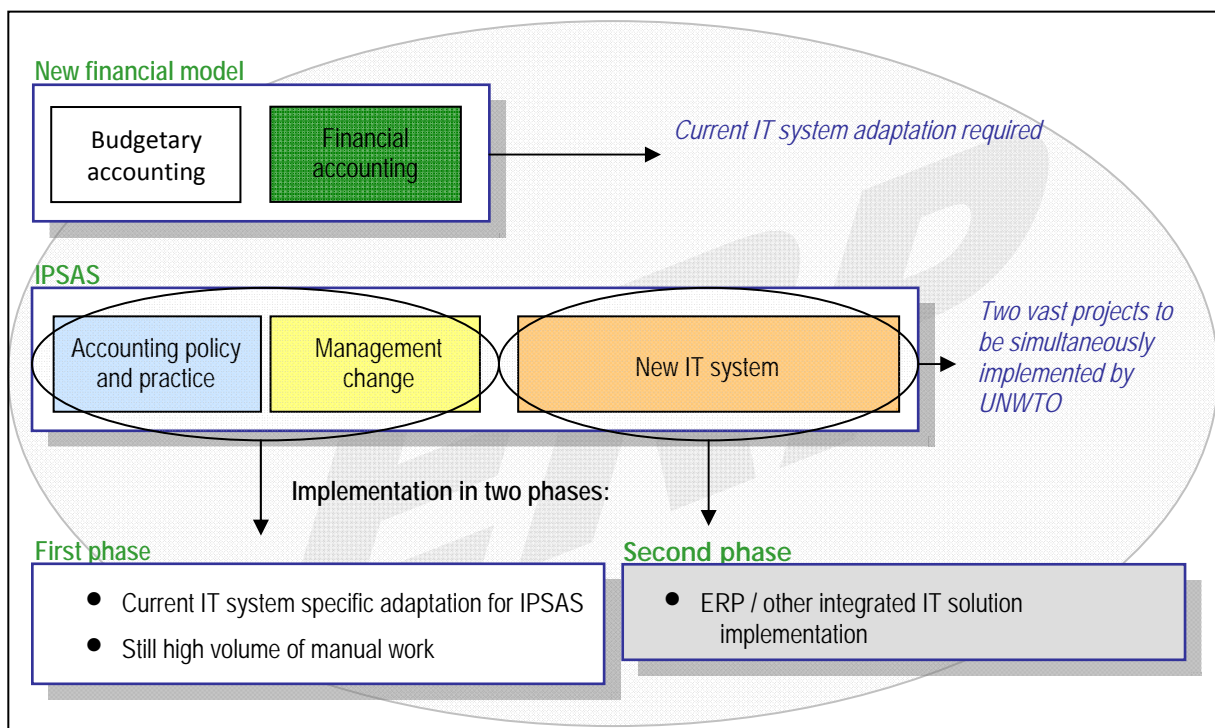
CE/88/5(a)

IPSAS	International Public Sector Accounting Standards
UN	United Nations
UNSAS	United Nations System Accounting Standards
UNWTO	United Nations World Tourism Organisation
UNTFAS	United Nations Task Force on Accounting Standards
WFP	World Food Programme

Annex I: Summary of the work plan for the implementation of IPSAS



Annex II: IT system considerations



## Annex III: Budget and resources

IPSAS WP 2010-2014			
			Estimated cost/Expense (EUR) (rounded)
<b>Total reserve fund to date (*)</b>			<b>1,220,000.00</b>
<b>Total resources needed/actual expense</b>			<b>613,400.00</b>
	<i>Reources needed</i>		<i>596,000.00</i>
	Personnel: Technical experts, Senior Advisor, assistant/s		349,000.00
	Consultancies		42,000.00
	Computer system analyst and programmer		55,000.00
	Actuarial studies		40,000.00
	Travel (UNTFAS meetings and workshops)		30,000.00
	Equipment, supplies, miscellaneous		10,000.00
	Contingencies		70,000.00
	<i>Actual expense</i>		<i>17,400.00</i>
	Gap analysis		7,100.00
	Travel, miscellaneous		10,300.00
<b>Balance available for 2nd phase of the project</b>			<b>606,600.00</b>
Source: UNWTO's books as at 31/03/2010			
Notes:			
_Project manager and project direction not included as being part of UNWTO regular staff			
_IPSAS component ERP/integrated IT system cost not included			
(*) EUR 130,993.50 of the 2006-2007 surplus, as mentioned before in this document, are not included in this reserve.			

Annex IV: IPSAS project structure

**Project Direction** (meetings/communications as needed)

Functions	Deliverables	Members
<ul style="list-style-type: none"> <li>• Authorization</li> </ul>	<ul style="list-style-type: none"> <li>• Approval of resources</li> </ul>	<ul style="list-style-type: none"> <li>• SG</li> <li>• Dir Admin (DA)</li> </ul>

**Steering Committee within the Secretariat** (bimonthly meetings or as needed)

Functions	Deliverables	Members (representation not to be delegated)
<ul style="list-style-type: none"> <li>• Being informed of required changes in work practices</li> <li>• Overseeing work plan timetable</li> <li>• Resolving potential implementation problems (especially with third parties)</li> </ul>	<ul style="list-style-type: none"> <li>• Update in work practices</li> <li>• Review work plan and resources</li> <li>• Detect and sort out problems with timetable</li> <li>• Enable implementation</li> </ul>	<ul style="list-style-type: none"> <li>• Ex Dir 1</li> <li>• Ex Dir 2</li> <li>• Ex Dir 3</li> <li>• DA</li> <li>• Head Office SG</li> <li>• Project Manager (PM)</li> </ul>

**Project Team**

Functions	Deliverables	Members
<ul style="list-style-type: none"> <li>• Leadership</li> </ul>	<ul style="list-style-type: none"> <li>• Managing project</li> <li>• Recommendations on deliverables</li> </ul>	<ul style="list-style-type: none"> <li>• PM (part-time)</li> </ul>
<ul style="list-style-type: none"> <li>• Technical and administrative implementation</li> </ul>	<ul style="list-style-type: none"> <li>• Produce project deliverables</li> <li>• Have the UNWTO to gain IPSAS understanding and expertise</li> <li>• Assist project activities</li> </ul>	<ul style="list-style-type: none"> <li>• PM</li> <li>• Accounting Specialists &amp; Project Assistant/s</li> <li>• Senior Project Advisor</li> <li>• Other external consultants – TBD (to be determined), based on necessities</li> <li>• External companies (Actuaries, etc.) – TBD, based on necessities</li> </ul>

**Technical Group within the Secretariat**(meetings as needed)

Functions	Deliverables	Members
<ul style="list-style-type: none"> <li>• Being informed on recommendations on deliverables</li> </ul>	<ul style="list-style-type: none"> <li>• Becoming acquainted with IPSAS progress and requirements</li> <li>• Provide technical advise on required changes</li> <li>• Assess changes required in current work practices</li> <li>• Implement new practices</li> </ul>	<ul style="list-style-type: none"> <li>• DA (chairman)</li> <li>• PM</li> <li>• FIN Staff</li> <li>• Others – TBD depending on subject</li> </ul>

**Auditors** (periodical communications based in progress)

Functions	Deliverables	Members
<ul style="list-style-type: none"> <li>• Comment on IPSAS policy proposals</li> <li>• Verify compliance of UNWTO practice with stated policies</li> </ul>	<ul style="list-style-type: none"> <li>• Annual report</li> </ul>	<ul style="list-style-type: none"> <li>• Spain</li> <li>• India</li> </ul>

**CBF & Governing Bodies (EC-GA)**

Functions	Deliverables	Members
<ul style="list-style-type: none"> <li>• Oversee approval of IPSAS project resources and deliverables</li> </ul>	<ul style="list-style-type: none"> <li>• Decisions</li> </ul>	<ul style="list-style-type: none"> <li>• Members of CFB</li> <li>• Members of EC</li> <li>• Members of GA</li> </ul>

## 5. Progress report on the establishment of an Internal Oversight function

### Background

1. In 2007 the UN-Joint Inspection Unit (JIU) conducted a review of Management and Administration in the UNWTO. The resulting report (JIU/REP/2009/1), issued in 2009, noted that UNWTO did not possess any internal oversight activity and recommended the elaboration and implementation of an Internal Oversight strategy (JIU recommendation 22: *"The UNWTO General Assembly should in-source the internal audit, inspection, evaluation and monitoring functions to any other organization in the United Nations system that has the capacity to respond. Alternatively, the UNWTO should provide the necessary resources, three positions, for the above-mentioned functions for the 2010-2011 biennium"*).

2. In 2009 the Secretary General outlined to the Members of the Executive Council his vision on the management of the Secretariat for the period 2010-2013 (CE/86/5). This vision includes the need to establish an Internal Oversight activity in the Secretariat (CE/86/5, paragraph 2.i: *"Addressing audit and evaluation needs through creating additional full-time staff positions as recommended by the JIU appears unrealistic at this moment. Alternative mechanisms for providing the function, either through outsourcing or cost-sharing with other small UN bodies is being considered"*). The UNWTO General Assembly supported this Management Strategy of the Secretariat through resolution A/RES/571 (XVIII).

### Strategy, Progress to Date

3. Therefore and pursuant to the JIU recommendation (JIU/REP/2009/1, recommendation 22) and the UNWTO Secretariat Management Strategy for the period 2010-2013 (CE/86/5 and A/RES/571 (XVIII)), the Secretariat has developed a tentative approach in three phases to establish UNWTO Internal Oversight function. The first phase is the preparatory work required to achieve an Internal Oversight function of the UNWTO; the second is the establishment of detail procedures on Audit, Evaluation and Investigation as well as an Internal Oversight Manual; and, the third is to carry out a proposed Implementation Strategy and Plan for Internal Oversight by potential oversight projects.

4. In 2010, the Secretariat with the help of an external expert undertook the first phase of this approach and, as a result, a draft UNWTO Internal Oversight Charter has been laid down. This draft document is presented in annex V.

5. The UNWTO Internal Oversight Charter is a formal document that sets out the purpose and framework for the Internal Oversight function of the UNWTO. Its purpose is to review and assess results, management controls, systems and processes and to provide advice for improvement to the Secretary General in order to support the effective discharge of his responsibilities and the achievement of UNWTO's mission and goals. The UNWTO Internal Oversight Charter also defines that the UNWTO Internal Oversight function should combine the disciplines of Internal Audit, Evaluation, Inspection and Investigation.

6. Although the JIU recommended that three positions be reserved for the Internal Oversight function, due to the limited size and resources of the UNWTO, the Secretariat is considering that this function could be served through most cost-efficient mechanisms. Staffing options may include external collaborators, cost-free experts, seconded officials from another international/national organization or part-time staff.

7. Therefore, the present document which describes the Secretariat's approach to develop a UNWTO Internal Oversight function is submitted to the eighty-eighth Executive Council through the Committee on Budget and Finance to obtain its comments and recommendations.

### Acronyms

JIU UN Joint Inspection Unit



## Annex V: UNWTO Internal Oversight Charter

### Introduction

1. This Charter sets out the purpose and framework for the Internal Oversight function of the United Nations World Tourism Organization (hereinafter referred to as UNWTO).

### Purpose

2. The mission of Internal Oversight is to review and assess results, management controls, systems and processes and to provide advice through recommendations and suggestions for improvement. As a result assurance and assistance is provided to the Secretary General to support the effective discharge of his responsibilities and the achievement of UNWTO's mission and goals. This Charter also strengthens accountability, stewardship and corporate governance.

### Definitions

3. Internal Oversight at the UNWTO combines the disciplines of internal audit, evaluation, inspection and investigation.

- a) **Internal audit** is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
- b) **Evaluation** is the systematic and impartial assessment of an activity, project, programme, strategy, policy, sector, operational area, etc., which focuses on expected and achieved results and aims at determining their relevance, impact, effectiveness, efficiency, and sustainability.
- c) **Inspection** is a review conducted on an ad hoc basis in situations when there is a high risk of wasted resources or poor management. The review analyzes the issues concerned and proposes corrective actions.
- d) **Investigation** is an examination of allegations of wrongdoing by person(s) in order to determine whether wrongdoing has actually occurred and if so, assign responsibility.

### Nature of Work

4. Based upon an assessment of risks and issues facing the UNWTO and the prioritization of assignments, the nature of work that can be provided by Internal Oversight is very broad in scope. It may:

- Assess expected and achieved results to determine their accuracy, relevance, impact, effectiveness, efficiency, and sustainability;
- Review and appraise the reliability, effectiveness and integrity of the internal control systems, organizational structures, systems and processes to add value and improve an organization's operations;
- Assist management in the development and improvement of management control systems;
- Review and appraise systems aimed at ensuring compliance with UNWTO Rules, Regulations and established internal policies;
- Review and appraise the effective, efficient and economical use, and the safeguarding of human, financial and material resources of the Organization;
- Determine the extent to which assets are accounted for and safeguarded from loss;
- Identify and evaluate significant exposure of the Organization to risk and contribute to the improvement of risk management;
- Undertake, when required, any investigation pertaining to cases of alleged wrongdoing;
- Undertake *ad hoc* inspections to identify vulnerable areas and malfunctions; and,

- Perform quality assurance reviews to ensure completeness, timeliness, objectivity and accuracy of its reports.

#### Standards for Internal Oversight

5. Internationally recognized standards for Investigation, Evaluation and Internal Audit shall be followed by Internal Oversight personnel. Common standards that are applicable to all Internal Oversight engagements include integrity, independence, objectivity, competence, due professional care and quality assurance. The entire of sets of standards shall be maintained in the Internal Oversight Manual.

#### Chief of Internal Oversight

6. The role of Chief of Internal Oversight shall be performed by a person with an appropriate balance of skills, knowledge and experience in oversight services, preferably with international experience. Staffing options may include a part time staff member, seconded individual and / or an external collaborator to meet the level of resources needed. The position will be for a period not exceeding five years and he/she would not be eligible for any further employment in UNWTO.

7. The appointment, replacement or dismissal of the person filling the role of Chief of Internal Oversight shall be made by the Secretary General.

#### Authority

8. Subject to the approval of the Secretary General, the person filling the role of Chief of Internal Oversight has the authority to initiate, carry out and report on any action considered necessary to fulfil his/her mandate.

9. The person filling the role of Chief of Internal Oversight shall have unrestricted, unlimited, direct and prompt access to all UNWTO records, staff members, consultants of the Organization. The confidential nature of any information received shall be respected and used only in so far as it is necessary for the performance of the Oversight assignment.

#### Implementation

10. The person filling the role of Chief of Internal Oversight shall:

- Establish a biennial risk-based oversight plan clearly linked to the Management strategy of the Secretary General of the UNWTO. Each proposed project shall include objectives; rational and proposed resources. The plan will be approved by the Secretary General.
- Ensure Oversight projects are planned, executed and reported with the available resources. Oversight shall be conducted in a professional, impartial and unbiased manner.
- Submit to the Secretary General final reports including Executive Summaries. Pressing issues shall be reported immediately to the Secretary General.
  - A draft shall be issued to the relevant managers, who shall be given the opportunity to respond before finalization of the report. The final may include any relevant comments and action plans to address recommendations from the managers concerned. The final report shall reflect the opinion of the person filling the role of Chief of Internal Oversight.
  - At the end of each review, a final report shall be issued, which shall present the objectives, scope, methodology, findings and conclusions of the audit, and include, if applicable, recommendations for improvements.
  - The final report shall include an Executive Summary that highlights the most significant findings, conclusions and recommendations. The person filling the role of Chief of Internal Oversight shall also include any other issue that warrants special attention by the Secretary General.

- Maintain an Internal Oversight Manual that sets out the policies and implementation procedures to be followed by UNWTO Internal Oversight. The manual focuses on key items expanding on the contents of this Charter. UNOIOS manuals for Investigation, Inspection, Evaluation and Internal Audit will be included in the UNWTO Internal Oversight Manual and serve as reference material. When necessary, the material may be supplemented with reference material from other professional practice manuals.
- Coordinate periodic follow-up of previously made recommendations. (Although the responsibility for implementing recommendations rests with the management of the UNWTO).

#### Periodic Report to the Secretary General

11. The person filling the role of Chief of Internal Oversight shall periodically report to the Secretary General the activities of Internal Oversight.

#### Investigation

12. The need to protect the privacy and reputation of those accused of wrongdoing needs to be appropriately balanced with the need to protect the rights of the Organization. As a result investigations are of a sensitive nature and need to be managed with the upmost discretion. Investigation Procedures have been developed that are designed to ensure that appropriate practice is followed to ensure effectiveness and fairness.



## ANNEX VI / ANNEXE VI / ANEXO VI

STATEMENT OF CONTRIBUTIONS DUE TO THE GENERAL FUND AT 31 MARCH 2010

ETAT DES CONTRIBUTIONS DUES AU FONDS GENERAL AU 31 MARS 2010

ESTADO DE CONTRIBUCIONES ADEUDADAS AL FONDO GENERAL AL 31 DE MARZO DE 2010

BUDGETARY CONTRIBUTIONS / CONTRIBUTIONS BUDGETAIRES / CONTRIBUCIONES PRESUPUESTARIAS				
FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL EUR
	YEARS/ANNEES AÑOS	EUR	2010 EUR	
	AFGHANISTAN-AFGANISTAN	81-87,89-08	628.252,77	
ALBANIA-ALBANIE	-	0,00	37.826,00	37.826,00
ALGERIA-ALGERIE-ARGELIA	-	0,00	0,00	0,00
ANDORRA - ANDORRE	-	0,00	44.717,00	44.717,00
ANGOLA	07-08	26.767,30	29.689,00	56.456,30
ARGENTINA-ARGENTINE	06	171,39	0,00	171,39
ARMENIA-ARMENIE	-	0,00	26.416,00	26.416,00
AUSTRALIA - AUSTRALIE	-	0,00	225.631,00	225.631,00
AUSTRIA-AUTRICHE	-	0,00	0,00	0,00
AZERBAIJAN-AZERBAIYÁN	08	24.476,00	0,00	24.476,00
BAHAMAS	-	0,00	0,00	0,00
BANGLADESH (5)	-	0,00	27.358,00	27.358,00
BAHRAIN-BAHREIN-BAHREÍN	1977-2002	311.016,25	41.980,00	352.996,25
BELARUS-BÉLARUS-BELARÚS	-	0,00	0,00	0,00
BENIN	-	0,00	24.662,00	24.662,00
BHUTAN-BHOUTAN-BHUTÁN	-	0,00	0,00	0,00
BOLIVIA-BOLIVIE	77-87, 89-98	488.814,50	27.575,00	516.389,50
BOSNIA AND HERZEGOVINA BOSNIE-HERZEGOVINE BOSNIA Y HERZEGOVINA	-	0,00	0,00	0,00
BOTSWANA (2)	-	0,00	49.325,00	49.325,00
BRAZIL-BRESIL-BRASIL	-	0,00	0,00	0,00
BRUNEI DARUSSALAM / BRUNÉI DARUSSALAM	-	0,00	0,00	0,00
BULGARIA-BULGARIE	-	0,00	0,00	0,00
BURKINA FASO	95-97,00,02-04	120.772,30	24.843,00	145.615,30
BURUNDI	77-07	702.793,96	24.843,00	727.636,96
CAMBODIA-CAMBODGE- CAMBOYA	77-92	375.313,38	0,00	375.313,38
CAMEROON CAMEROUN CAMERUN	09	364,26	24.843,00	25.207,26
CANADA - CANADÁ	08	21.506,20	298.114,00	319.620,20

## Annex VI / Annexe VI / Anexo VI

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNEES AÑOS	EUR	2009 EUR	EUR
	CAPE VERDE-CAP VERT-CABO VERDE	02-09	145.840,00	19.874,00
CENTRAL AFRICAN REPUBLIC REPUBLIQUE CENTRAFRICAINE REPUBLICA CENTROAFRICANA	06-09	77.919,00	24.843,00	102.762,00
CHAD-TCHAD	07-09	73.315,00	24.843,00	98.158,00
CHILE-CHILI	09	67.096,40	99.371,00	166.467,40
CHINA-CHINE	-	0,00	0,00	0,00
COLOMBIA-COLOMBIE (3)	09	1.939,18	0,00	1.939,18
CONGO	88-08	431.610,80	0,00	431.610,80
COSTA RICA	-	0,00	0,00	0,00
CÔTE D'IVOIRE	04-09	161.262,00	24.843,00	186.105,00
CROATIA-CROACIE-CROACIA	-	0,00	118.754,00	118.754,00
CUBA	-	0,00	0,00	0,00
CYPRUS-CHYPRE-CHIPRE	-	0,00	0,00	0,00
CZECH REPUBLIC REPUBLIQUE TCHEQUE REPUBLICA CHECA	-	0,00	0,00	0,00
DEM. PEOPLE'S REP. OF KOREA REP. POP. DEM. DE COREE REP. POP. DEM. DE COREA	08-09	29.798,86	24.843,00	54.641,86
DEM. REPUBLIC OF THE CONGO REPUBLIQUE DEM. DU CONGO REPUBLICA DEM. DEL CONGO	91-96,98-00,02-06 08-09	312.564,26	24.843,00	337.407,26
DJIBOUTI	03-09	145.423,00	22.359,00	167.782,00
DOMINICAN REP.-REP. DOMINICAINE REPUBLICA DOMINICANA	-	0,00	0,00	0,00
ECUADOR-EQUATEUR	-	0,00	0,00	0,00
EGYPT-EGYPTE-EGIPTO (5)	-	0,00	106.389,00	106.389,00
EL SALVADOR	95-96	47.553,76	44.717,00	92.270,76
ERITREA, ERYTHREE	-	0,00	24.662,00	24.662,00
ETHIOPIA-ETHIOPIE-ETIOPIA	-	0,00	0,00	0,00
FIJI-FIDJI	09	2.938,00	4.042,26	6.980,26
FRANCE-FRANCIA	-	0,00	317.988,00	317.988,00
GABON (4)	06-07	55.013,82	47.875,00	102.888,82
GAMBIA-GAMBIE (5)	81-84, 86-05,08-09	535.787,00	24.843,00	560.630,00

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNEES AÑOS	EUR	2009 EUR	EUR
GEORGIA-GEORGIE	-	0,00	0,00	0,00
GERMANY-ALLEMAGNE-ALEMANIA	-	0,00	0,00	0,00
GHANA	-	0,00	29.594,00	29.594,00
GREECE-GRECE-GRECIA	-	0,00	187.432,00	187.432,00
GUATEMALA	-	0,00	0,00	0,00
GUINEA-GUINEE	95-96,98-00,07-09	180.558,75	24.843,00	205.401,75
GUINEA-BISSAU-GUINEE-BISSAU	92-96,99-09	324.107,55	24.843,00	348.950,55
EQUATORIAL GUINEA GUINÉE ÉQUATORIALE GUINEA ECUATORIAL	09	19.874,00	21.278,00	41.152,00
HAITI	-	0,00	24.662,00	24.662,00
HONDURAS	-	0,00	29.601,39	29.601,39
HUNGARY-HONGRIE-HUNGRIA	-	0,00	0,00	0,00
INDIA-INDE	-	0,00	0,00	0,00
INDONESIA-INDONESIE (2)	-	0,00	0,00	0,00
IRAN, ISLAMIC REP. OF (1) IRAN, REPUBLIQUE ISLAMIQUE D' IRAN, REPUBLICA ISLAMICA DE	-	0,00	61.561,00	61.561,00
IRAQ	85-87, 91-06	1.856.798,34	29.811,00	1.886.609,34
ISRAEL-ISRAËL	-	0,00	0,00	0,00
ITALY-ITALIE-ITALIA	-	0,00	0,00	0,00
JAMAICA-JAMAIQUE	-	0,00	59.623,00	59.623,00
JAPAN-JAPON (2)	-	0,00	317.988,00	317.988,00
JORDAN-JORDANIE-JORDANIA	-	0,00	0,00	0,00
KAZAKHSTAN-KAZAJSTÁN	-	0,00	0,00	0,00
KENYA	-	0,00	29.811,00	29.811,00
KYRGYZSTAN-KIRGHIZISTAN KIRGUISTAN	95-09	344.776,89	24.843,00	369.619,89
KUWAIT-KOWEÏT	-	0,00	149.057,00	149.057,00
LAO PEOPLE'S DEM.REP. REPUBLIQUE POP. DEM. LAO REP.DEM.POP. LAO	85,88-95,04	232.608,29	24.843,00	257.451,29
LATVIA-LETTONIE-LETONIA	-	0,00	0,00	0,00
LEBANON-LIBAN-LIBANO	-	0,00	71.252,00	71.252,00
LESOTHO (2)	-	24.843,00	24.843,00	49.686,00
LIBYAN ARAB JAMAHIRIYA- JAMAHIRIYA ARABE LIBYENNE JAMAHIRIYA ARABE LIBIA	04-09	244.004,00	59.623,00	303.627,00
LITHUANIA-LITUANIE-LITUANIA	-	0,00	40.690,70	40.690,70

## Annex VI / Annexe VI / Anexo VI

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNEES AÑOS	EUR	2009 EUR	EUR
MACEDONIA, FORMER YUGOSLAVE REP. MACEDOINE, EX REP. YUGOSLAVE DE MACEDONIA, EX REP. YUGOSLAVA DE	-	0,00	29.594,00	29.594,00
MADAGASCAR	09	23.276,40	24.843,00	48.119,40
MALAYSIA-MALAISIE-MALASIA	-	0,00	0,00	0,00
MALAWI (4)	00,02-09	174.699,24	24.843,00	199.542,24
MALDIVES-MALDIVAS	-	0,00	24.662,00	24.662,00
MALI	90-93,96-98,00,08-09	173.374,25	24.843,00	198.217,25
MALTA-MALTE	-	0,00	0,00	0,00
MAURITANIA-MAURITANIE	76-09	696.638,04	24.843,00	721.481,04
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	93-00,04,08	286.382,05	24.843,00	311.225,05
MONTENEGRO / MONTÉNÉGRÓ	-	0,00	0,00	0,00
MOROCCO-MAROC-MARRUECOS	-	0,00	82.706,00	82.706,00
MOZAMBIQUE	-	0,00	24.662,00	24.662,00
NAMIBIA-NAMIBIE	08	44.358,00	0,00	44.358,00
NEPAL	-	0,00	24.662,00	24.662,00
NETHERLANDS - PAYS-BAS - PAISES BAJOS	-	0,00	0,00	0,00
NICARAGUA	93-95,97-02,08-09	205.236,04	24.843,00	230.079,04
NIGER	82-87, 90-07	544.380,95	20.654,19	565.035,14
NIGERIA	-	0,00	21.334,81	21.334,81
NORWAY - NORVÈGE - NORUEGA	-	0,00	0,00	0,00
OMAN - OMÁN	-	0,00	0,00	0,00
PAKISTAN (5)	08	1.750,24	29.811,00	31.561,24
PANAMA	-	0,00	0,00	0,00
PAPUA NEW GUINEA PAPOUASIE-NOUVELLE-GUINÉE PAPUA NUEVA GUINEA	08-09	43.919,00	24.843,00	68.762,00
PARAGUAY	-	0,00	23.950,00	23.950,00
PERU-PEROU	90-91,95,96,03	175.410,55	59.623,00	235.033,55
PHILIPPINES-FILIPINAS	09	4.574,30	63.834,00	68.408,30
POLAND-POLOGNE-POLONIA	-	0,00	0,00	0,00
PORTUGAL	-	0,00	187.432,00	187.432,00
QUATAR	-	0,00	0,00	0,00
REPUBLIC OF KOREA REPUBIQUE DE CORÉE REPUBLICA DE COREA	-	0,00	0,00	0,00
REPUBLIC OF MOLDOVA REPUBLIQUE DE MOLDOVA REPUBLICA DE MOLDOVA	-	0,00	0,00	0,00
ROMANIA-ROUMANIE-RUMANIA	-	0,00	59.189,00	59.189,00



FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNEES AÑOS	EUR	2009 EUR	EUR
	RUSSIAN FEDERATION FEDERATION DE RUSSIE FEDERACION DE RUSIA	-	0,00	0,00
RWANDA	-	0,00	0,00	0,00
SAN MARINO - SAINT-MARIN	-	0,00	0,00	0,00
SAO TOME-AND-PRINCIPE SAO TOME-ET-PRINCIPE SANTO TOME Y PRINCIPE	86-09	500.669,65	19.874,00	520.543,65
SAUDI ARABIA-ARABIE SAOUDITE ARABIA SAUDITA	-	0,00	0,00	0,00
SÉNÉGAL-SENEGAL	-	0,00	24.609,00	24.609,00
SERBIA / SERBIE	08	30.955,00	35.627,00	66.582,00
SEYCHELLES	-	0,00	0,00	0,00
SIERRA LEONE - SIERRA LEONA	79-00,03-09	627.975,39	24.843,00	652.818,39
SLOVAKIA - SLOVAQUIE -ESLOVAQUIA	-	0,00	0,00	0,00
SLOVENIA-SLOVENIE-ESLOVENIA	-	0,00	0,00	0,00
SOUTH AFRICA - AFRIQUE DU SUD- SUDAFRICA (2)	-	0,00	142.503,00	142.503,00
SPAIN-ESPAGNE-ESPAÑA	-	0,00	315.673,00	315.673,00
SRI LANKA	-	0,00	0,00	0,00
SUDAN-SOUDAN	84-86,89-03,06-08	457.439,92	0,00	457.439,92
SWAZILAND - SWAZILANDIA	-	0,00	0,00	0,00
SWITZERLAND-SUISSE-SUIZA	-	0,00	0,00	0,00
SYRIAN ARAB REPUBLIC REPUBLIQUE ARABE SYRIENNE REPUBLICA ARABE SIRIA	09	4.002,05	59.623,00	63.625,05
TAJIKISTAN / TAYIKISTÁN /TADJIKISTAN	-	0,00	0,00	0,00
THAILAND-THAILANDE-TAILANDIA	-	0,00	0,00	0,00
TIMOR-LESTE	08-09	22.791,00	22.359,00	45.150,00
TOGO	99-06	136.920,03	24.843,00	161.763,03
TUNISIA-TUNISIE-TUNEZ	-	0,00	0,00	0,00
TURKEY-TURQUIE-TURQUIA (1)	-	0,00	0,00	0,00
TURKMENISTAN	95-98,00-09	414.633,40	29.811,00	444.444,40
UCRANIA - UKRAINE	-	0,00	63.834,00	63.834,00
UGANDA-OUGANDA (5)	95-00,02-04	171.698,76	24.843,00	196.541,76
UNITED REP. OF TANZANIA (5) REPUBLIQUE-UNIE DE TANZANIE REPUBLICA UNIDA DE TANZANIA	07-08	40.058,59	29.811,00	69.869,59
URUGUAY	01-03	155.577,22	55.151,00	210.728,22

## Annex VI / Annexe VI / Anexo VI

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNEES AÑOS	EUR	2009 EUR	EUR
	UZBEKISTAN-OUZBEKISTAN	09	24.843,00	24.843,00
VENEZUELA	-	0,00	0,00	0,00
VIET NAM	-	0,00	29.689,00	29.689,00
YEMEN	79-89,94-95,97-98,06	268.086,32	0,00	268.086,32
ZAMBIA-ZAMBIE	-	0,00	3.939,02	3.939,02
ZIMBABWE	08-09	35.780,86	24.843,00	60.623,86
<b>Total Full Members Total Membres Effectifs Total Miembros Efectivos</b>		<b>13.281.310,46</b>	<b>4.906.686,37</b>	<b>18.187.996,83</b>

ASSOCIATE MEMBERS MEMBRES ASSOCIES MIEMBROS ASOCIADOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNEES AÑOS	EUR	2010 EUR	EUR
	ARUBA	-	0,00	0,00
MACAO	-	0,00	26.719,00	26.719,00
MADEIRA, MADERE	-	0,00	0,00	0,00
FLEMISH COMM. OF BELGIUM COMM. FLAMANDE DE BELGIQUE COMUNIDAD FLAMENCA BELGA	-	0,00	26.719,00	26.719,00
HONG KONG, CHINA	06	20.716,00	0,00	20.716,00
NETHERLANDS ANTILLES ANTILLES NEERLANDAISES ANTILLAS NEERLANDESAS	01-09	161.287,86	22.359,00	183.646,86
PUERTO RICO, PORTO RICO	-	22.359,00	22.359,00	44.718,00
<b>Total Associate Members Total Membres Associes Total Miembros Asociados</b>		<b>204.362,86</b>	<b>98.156,00</b>	<b>302.518,86</b>

AFFILIATE MEMBERS MEMBRES AFFILIES MIEMBROS AFILIADOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNEES AÑOS	EUR	2010 EUR	EUR
	<b>Total Affiliate Members Total Membres Affilies Total Miembros Afiliados</b>	<b>96-09</b>	<b>284.876,47</b>	<b>262.499,64</b>

FORMER MEMBERS EX-MEMBRES EX-MIEMBROS	ARREAR CONTRIBUTIONS ARRIÈRES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNEES AÑOS	EUR	2010 EUR	EUR
	Total Former Full Members Total Ex-Membres effectifs Total Ex-Miembros Efectivos	77-99	1.685.586,36	0,00
Total Form Associate Members Total Ex-Membres Associés Total Ex-Miembros Asociados	86	1.947,90	0,00	1.947,90
Total Form.Affiliate Members Total Ex-Membres Afiliés Total Ex-Miembros Afiliados	06-09	40.807,80	0,00	40.807,80
BUDGETARY CONTRIBUTIONS DUE CONTRIBUTIONS BUDGETAIRES DUES CONTRIBUCIONES PRESUP. ADEUDADAS		15.498.891,85	5.267.342,01	20.766.233,86

EXTRA-BUDGETARY CONTRIBUTIONS CONTRIBUTIONS EXTRA-BUDGETAIRES CONTRIBUCIONES EXTRA-PRESUPUESTARIAS [CE/DEC/19(XXXVIII)]				
	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNEES AÑOS	EUR	2010 EUR	EUR
<b>Total Full Members</b>				
<b>Total Membres Effectifs</b>	<b>98,02-04</b>	<b>135.963,31</b>	<b>19.874,00</b>	<b>155.837,31</b>
<b>Total Miembros Efectivos</b>				
<b>Total Associate Members</b>				
<b>Total Membres Associés</b>	<b>02</b>	<b>10.876,83</b>	<b>0,00</b>	<b>10.876,83</b>
<b>Total Miembros Asociados</b>				
<b>Total Affiliate Members</b>				
<b>Total Membres Affiliés</b>	<b>01-09</b>	<b>272.646,43</b>	<b>230.747,95</b>	<b>503.394,38</b>
<b>Total Miembros Afiliados</b>				
<b>Total Former Full Members</b>				
<b>Total Ex-Membres Effectifs</b>	<b>99</b>	<b>1.389,15</b>	<b>0,00</b>	<b>1.389,15</b>
<b>Total Ex-Miembros Efectivos</b>				
<b>Total Form Associate Members</b>				
<b>Total Ex-Membres Associés</b>	<b>-</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>Total Ex-Miembros Asociados</b>				
<b>Total Form.Affiliate Members</b>				
<b>Total Ex-Membres Affiliés</b>	<b>05-07</b>	<b>30.358,90</b>	<b>0,00</b>	<b>30.358,90</b>
<b>Total Ex-Miembros Afiliados</b>				
<b>EXTRA-BUDGETARY CONTRIBUTIONS DUE</b>				
<b>CONTRIB.EXTRA-BUDGETAIRES DUES</b>		<b>451.234,62</b>	<b>250.621,95</b>	<b>701.856,57</b>
<b>CONTRIB.EXTRA-PRESUP.ADEUDADAS</b>				
<b>TOTAL CONTRIBUTIONS DUE</b>				
<b>TOTAL CONTRIBUTIONS DUES</b>		<b>15.950.126,47</b>	<b>5.517.963,96</b>	<b>21.468.090,43</b>
<b>TOTAL CONTRIBUCIONES ADEUDADAS</b>				

## 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