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OF SUSTAINABLE TOURISM
FOR DEVELOPMENT



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Report of the Secretary-General

Report on the progress of the reform of the Organization (White Paper implementation)

I. Introduction

1. Proposed in 2009 by the Secretary-General and approved in October 2011, the White Paper has been at the core of UNWTO governance for the two mandates of the Secretary-General.
2. At the end of 2017, the UNWTO Secretariat will change Management. It is therefore time to evaluate results in order to better establish new challenges.
3. As highlighted in table 1 below, the Secretary-General has recurrently reported on the progress achieved in relation with his political commitment materialized in the White Paper. This report presents a balance sheet of the reform process from 2009 to 2017.

Table 1: List of reports related to the White Paper: preparation, approval and implementation

October 2009	RES A/RES/571(XVIII): <i>The General Assembly, Having before it the Management Strategy proposed by the newly elected Secretary General, (...) Requests the Secretary General to present to the eighty-eighth session of the Executive Council a white paper on the reform process he has proposed to undertake in the Secretariat, and to report on the progress achieved at its nineteenth session.</i>
June 2010	Presentation of the White Paper [CE/88/7]
October 2010	Second draft of the White Paper [CE/89/7]
June 2011	Third draft of the White Paper [CE/90/3 Annex 2]
October 2011	White Paper endorsed by GA19 (Gyeongju, Republic of Korea) [AG/19/11]
June 2012	Draft implementation plan for the White Paper [CE/93/8] endorsed by EC93 (Madrid, Spain). This document has served as a basis for the subsequent progress reports on the White Paper



August 2013	Report on the progress of the reform of the Organization (White Paper) [A/20/5(l)(e)]
September 2015	Report on the reform of the Organization (White Paper implementation) [A/21/8(l)(f)]
October 2016	Report on the reform of the Organization (White Paper implementation) [CE/104/7(c)]

4. **Part I** of this document focusses on the results achieved based on the White Paper document, as approved by the General Assembly in the Republic of Korea in 2011, meanwhile **Part II** analyses how the Secretary-General has also used the *White Paper Implementation Plan* as an effective tool to respond to emerging recommendations for improving governance of the Organization, recommendations made notably by the Joint Inspection Unit and the UNWTO External Auditors. Additionally, the tables updating on the achievement of the *White Paper Implementation Plan* are available in **Annexes 1 and 2**.

II. Part I. White Paper: overview of the results achieved

5. The present report gives an overview on how the challenges identified in the White Paper have globally been tackled since 2011. The structure of this report followed the one proposed in the *Part 2 of the White Paper document: challenges, changes and proposals*. It gives, on one hand, the key statements of the White Paper and, on the other, corresponding actions undertaken and results achieved.

Table 2: White Paper Challenges

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I. UNWTO mission and relevance

6. **White Paper Statement:** *“The UNWTO at the present time, as the leading global tourism organization, should provide leadership, support and added value to its Member States and Affiliate Members (...)*

7. Since 2011, in order to achieve its leadership role, the Organization has addressed the major issues and challenges that the tourism sector has been confronted to, as well as the emerging ones: safe and seamless travel, innovation and technology, quality, culture and tourism, tourism for development, measuring sustainability in tourism, etc.

8. **White Paper Statement:** *“The Organization should fully embrace the Millennium Development Goals and demonstrate, through concrete examples of good practice, policy orientations and hard data, how tourism can and does contribute to their achievement.”*

9. UNWTO has progressively aligned its action with the MDG Agenda. As of today, its programme of work is prepared to demonstrate its full contribution to the successors of the MDGs: the 17 SDGs and the 2030 Agenda. The International Year of Sustainable Tourism for Development, 2017, has been a catalyst of this process.

10. **White Paper Statement:** *“The relevance of the Organization will also be strengthened when some key nations—such as the United States of America, the United Kingdom, Ireland, New Zealand, Sweden, Denmark, Finland, the United Arab Emirates, several Caribbean island states, among others—now absent in the membership, decide to join UNWTO”*

11. This is probably one of the areas for which UNWTO ambitions were not fully successful. However, several countries joined the Organization, such as Barbados, Liberia, Myanmar, Samoa, Trinidad and Tobago and the United Arab Emirates, during the period under consideration, many others remained outside and some left UNWTO, such as Australia, Canada, Latvia, Norway and United Kingdom. Comoros, Palestine and Somalia¹ have shown interest to join in 2017.

II. Lines of action for UNWTO

12. **White Paper Statement:** *“UNWTO should play a leading and at the same time truthful role (...). This should be done on the normative as well as on the operational level through the development of methodologies, policy guidelines and analytical tools and techniques that allow governments to foresee, quantify and understand current and future tourism trends, development opportunities and likely impacts of all nature and sign.”*

13. The Committee on Statistics and Tourism Satellite Account (CSTSA) has a strong track record of leading worldwide consensus building and of professionalism since the early 1990s. It led pioneering developments such as the *International Recommendations for Tourism Statistics 2008* and *Tourism Satellite Account: Recommended Methodological Framework 2008*. Presently, it is propelling the work towards a Statistical Framework for Measuring Sustainable Tourism (MST), in partnership with the UN Statistics Division.

14. In line with the modus operandi of the Committee on Statistics and Tourism Satellite Account, the functioning of the Committee of Tourism and Competitiveness (CTC) and the Committee on Tourism and Sustainability (CTS) has been reinforced. These bodies have an advisory and consultative role and are meant to be the first step of a validation process that channels technical outputs referring to principles, policies, practices and processes such as guidelines, definitions, criteria and standards to the

¹ See details in document A/22/8(a)(I) on Membership status

corresponding governing organs for adoption. The Executive Council has already endorsed some outputs of the CTC and the work continues.

15. Most of UNWTO publications include policy guidelines. In addition, for the first time, UNWTO Secretariat published two compilations, one of UNWTO Recommendations, 1975–2015 and one of UNWTO Declarations, 1980 – 2016, which constitute a set of instruments for setting standards and policies in the different tourism fields.

16. The UN Statistical Commission recently (March 2017) supported the [Report of the World Tourism Organization on Tourism Statistics](#) and highlighted as priorities: (a) the development of a Statistical Framework for Measuring Sustainable Tourism (MST); (b) the development of a TSA Compilation Guide; (c) advancement of the work on SDG indicators related to sustainable tourism; and (d) the need for capacity building for measuring sustainable tourism, notably in compiling TSA, as stressed by developing countries in particular.

17. UNWTO engaged in the formulation of two international conventions, namely the “Convention on the Protection of Tourists and on the Rights and Obligations of Tourism Service Providers” and the “Framework Convention on Tourism Ethics”. UNWTO considers that there is a need to strengthen the ethical principles and the protection of tourists. The Framework Convention on Tourism Ethics will be presented for consideration and hopefully approval by the 22nd session of the General Assembly in Chengdu, China.

18. The “Convention on the Protection of Tourists and on the Rights and Obligations of Tourism Service Providers” has been developed by the working group members over the last six years, during which twelve meetings and a Public Consultation with all UNWTO Member States have taken place in order to discuss the content of the convention. The draft is in an advanced stage, and hopefully, will be approved in the framework of a Treaty Conference before the 23rd session of the General Assembly.

19. UNWTO has continued the expansion and progress in strengthening the governance mechanism of the UNWTO International Network of Sustainable Tourism Observatories (INSTO). An updated framework was presented to the 104th session of the UNWTO Executive Council in 2016. The initiative aims to support sustainable tourism development through evidence based decision making, better use of data and timely measurement to support policy making and management at destinations.

III. How and who should establish the priority areas of work?

20. **White Paper Statement:** *“If a full, all-purpose agenda of work is adopted, without any prioritisation, a dispersion of resources and efforts can occur and has indeed occurred (...). There is a need, therefore, to establish a balance between needs and ambitions on the one hand, and resources availability on the other; this means establishing priorities.”*

21. Every two years, the Secretariat conducts a Survey on priorities with a relatively high rate of responses from Full and Associate Members (above 60%). In addition, Regional Commissions debate the results of the survey and the draft programme of work and budget. With regard to statistics, the Committee on Statistics and TSA has a crucial role in defining the activities to be included in the programme of work.

22. The work of the Programme Committee has been merged with that of the Committee on Budget and Finance so as to ensure that there is consistency between the programme priorities established by the former and the budgetary and resource allocations made by the latter. The Programme and Budget Committee (PBC) has been successfully operating since 2012.

23. The ad hoc meetings on priorities for UNWTO PoW in Europe, led by the CEU Chair, should also be mentioned. They proved to be efficient and could be replicated in other regions. Meetings have a clear advantage over surveys, since they allow dialogue and consensus building on priority areas of work among Members.

24. The communication on the priorities of the Organization by the Secretary-General has become clearer and more stable over years, notably in the past biennium during which the 3 UNWTO overarching priorities were systematically recalled to the Members and the general public:

- (a) Promoting safe and seamless travel,
- (b) Enhancing the role of technology in tourism, and
- (c) Placing sustainability at the heart of tourism development and promoting the role of sustainable tourism in development.

25. **White Paper Statement:** *“The World Committee on Tourism Ethics (WCTE) should engage in the elaboration of proposals on ethics-related issues that have been prioritized by the Executive Council and the General Assembly.”*

26. The WCTE has been fully renewed in its composition and its functioning. It has engaged in the production of guidelines on several topics, such as the Recommendations on Accessible Tourism for All and those on Accessible Information in Tourism; the Recommendations on the Responsible Use of Ratings and Reviews on Digital Platforms (elaborated in collaboration with Yelp, TripAdvisor and Minube); and the re-edition of the Tips for the Responsible Traveller in the framework of the International Year of Sustainable Tourism for Development, The Committee is currently preparing a set of recommendations on the protection of indigenous communities in tourism. Moreover, in 2016 the Committee launched the UNWTO Ethics Award category as part of the already existing UNWTO Awards

27. **White Paper Statement:** *“The private sector affiliated to UNWTO should also be called to contribute with its expertise to the priority work decided for each biennial Programme.”*

28. The integration of Affiliate Members in the life and work of the Organization has clearly improved. Several reports on key tourism subjects have been yearly published in cooperation with affiliated tourism corporations and education institutes. The presence of Affiliate Members in UNWTO events, notably statutory ones has increased significantly, notably during the last General Assembly meetings (46 in 2013, and 111 in 2015). Affiliate Members also participated in surveys on priorities, though at a lesser level than Full and Associate Members.

IV. A relevant Organization owned by its Members

29. **White Paper Statement:** *“The sense of ownership of the Organization on the part of Member States, Associate and Affiliate Members needs to be strengthened. (...).The Assembly should gradually become the summit of the tourism industry worldwide.”*

30. General Assembly meetings have evolved since 2009: A Ministerial meeting, dedicated to strategic matters, precedes the opening of the General Assembly. In addition, there is a better integration of Affiliate Members and partners, the general debate is more focussed, a reduction of time dedicated to administrative issues has been carried out in order to strengthen the debate around policy issues, etc.

31. **White Paper Statement:** *“The sense of ownership would also be reinforced if Members are more*

strongly involved in the drafting of decisions and resolutions to be adopted by the Executive Council and the General Assembly, respectively.”

32. Each document of the EC and GA includes a draft of a decision or a resolution called “actions to be taken” so as to allow Members to better prepare themselves for the meetings.

33. **White Paper Statement:** *“Special efforts will be made by the Secretary-General in the current term to enhance and ensure permanent communication with the Members, as the basis for fruitful cooperation and relationships.”*

34. Member relations: An Executive Director for Member Relations (EDMR) is in charge, ensuring better internal coordination among Regional and other Programmes. Member Relations Committee (MRC) meetings are regularly held (once a month approx.). Country reports are updated at the Secretariat. Each staff member of the Secretariat produces back-to-office reports after missions in any country, which can be consulted by any other staff travelling to the same country. Newsletters and press releases are issued regularly: The UNWTO CRM system allows for more targeted communication, etc. In 2016, for example, a monthly UNWTO newsletter was issued in Spanish, French and English, alongside a regional newsletter. Furthermore, Members are regularly informed about the activities of the Secretariat through press releases (110 in 2016).

35. **White Paper Statement:** *“Additionally, and in order to strengthen communications with members, the Secretary-General will formally request all Member States and Associate Members to designate an official in their Ministry or NTA to act as UNWTO Focal Point, with clearly defined roles and responsibilities.”*

36. At this stage, most of our Member States have focal points who follow up on UNWTO matters and receive all UNWTO communications, as defined in the White Paper.

37. **White Paper Statement:** *“There is also a need to address the rather limited use apparently made by Members of the substantive volume of work undertaken by the UNWTO Secretariat, and which is available in hundreds of technical publications issued by UNWTO over the last few years, most of which are available through the e-library.”*

38. There is better communication through newsletters and press releases on activities by the Secretariat (events, publications, projects, etc.). The number of accesses of the e-library provided to Member States has increased from 774 to 871 between 2015 and 2016.

V. Funding and resource mobilization

39. **White Paper Statement:** *“Fund-raising must become a continuous, cross-cutting concern of all members of the staff, each in his/her particular area of work or region.”*

40. In 2010, the UNWTO Secretariat established a programme that is responsible for Institutional Relations and Resource Mobilization. In particular it is working on (a) cooperation with UN institutions and other international and regional organizations, (b) developing strategic partnerships and alliances with donor agencies and multilateral financing institutions, (c) devising and implementing a resource mobilization strategy and an action plan and (d) working on tourism for development issues, in order to further position tourism and the UNWTO within major international and UN- Processes so as to raise awareness on the vast potential of tourism as a tool for development, peace and prosperity and for achieving the 2030 Agenda.

41. The Secretariat has brought about a progressive cultural change regarding resource mobilization.

Between 2014 and 2016, the ratio XB/RB has increased revenue² from 14% to 27%. There are some success stories illustrating this cultural change. For example, for the first time in all UNWTO Awards history, the last two editions reached a positive finance balance, covering 100% of the cost expenditures, paying previous debts and even raising enough funds to cover the expenses of the next edition displaying a positive accumulated balance of 90,000€ prior to begin the fundraising campaign for the upcoming edition. For its statutory meetings, UNWTO has also engaged in more systematic sponsorship practices.

42. The International Year of Sustainable Tourism for Development, 2017 has been a unique opportunity to raise awareness of the contribution of sustainable tourism to development among public and private sector decision-makers, as well as the public at large. According to the UN Resolution on the International Year, extra-budgetary funding was required for its implementation. At the date of this report, more than 60 sponsors and partners have contributed financially to the activities of the Secretariat for coordinating and implementing this Year with almost one million euros.

43. Developed at the request of UNWTO Member States, a Draft Resource Mobilization Strategy setting out how the Organization can mobilize more and “better” resources, is presented to the UNWTO General Assembly in document A/22/10(I)(a). It builds on the outcomes of the Working Group on Official Development Assistance, as well as in-depth internal consultations at UNWTO Secretariat.

44. **White Paper Statement:** *“The Chairmen of each Commission should work jointly with their respective Regional Director, to systematically approach funding sources within or outside the region that are specialized in, or known to support the region.”*

45. Systematic approach about fundraising through the Regional Commissions is still an avenue to be explored. However, the Secretariat has worked on specific regional partnerships, as explained in Part VII below.

VI. Technical Cooperation and ST-EP Initiative

46. **White Paper Statement:** *“(...) technical cooperation requests addressed by Members to UNWTO should ideally be clearly linked to wider issues in order to facilitate the fund-raising efforts of the Organization and improve the chances of obtaining the necessary funds for delivering the assistance. (...) The Organization, in full agreement and cooperation with the Members requesting assistance to UNWTO should, therefore, aim at inserting their tourism needs within wider development efforts (...).*

47. Advocacy efforts on tourism as a tool for development have reached a peak in the declaration of 2017 as the International Year of Sustainable Tourism for Development and in the alignment of the UNWTO programme of work with the 2030 Agenda.

48. The Secretariat has been implementing a good amount of technical cooperation projects (44 during the last biennium). The nature of these technical cooperation projects has been extremely varied and put tourism in relation with wider issues. For example, within the framework of the Coastal Tourism Project in Africa, UNWTO developed a methodology for a rapid tourism value chain analysis at destination level, and build the capacity of project stakeholders in Cameroon, the Gambia, Ghana, Kenya, Mozambique, Nigeria and Tanzania to apply the methodology in the project demonstration sites in their country and to use the outcome to identify opportunities to enhance the local economic impact from tourism.

² Members assessed contributions revenue/ Other contributions (VC and FIT), net of reduction revenue as per UNWTO audited Statements of Financial Performance

49. **White Paper Statement:** *Partnerships with other, non-tourism international organizations should be sought for expanding resources available for UNWTO's technical cooperation activities (...).*

50. Partners involved in technical cooperation projects in the last years are as follows: National Tourism Administrations, other government entities from national, provincial and local level dealing with tourism, bilateral and multilateral development agencies and NGOs involved in the tourism sector, and tourism training institutes. UNWTO has obtained funding for project implementation from a wide range of sources, including Development Banks (World Bank, Inter-American Development Bank), multilateral donors (European Union (EU)), UN Agencies (UNDP, UNIDO, ITC), governments and donor agencies (Korea Tourism Organization, Flemish Government, Spanish Development Agency AECID, Government of Macau - China, Spanish Development Agency AECID, Netherlands Development Agency SNV, Italian Cooperation), the private sector (Chimelong Group, EuropaMundo Foundation), and in several cases projects are also implemented in countries and provinces whose governments make their own funding available. Total funding received from these partners and donors for the implementation of technical cooperation projects amounts to over 20 million US\$ over the past 8 years.

VII. Partnerships and Affiliate Members

51. **White Paper Statement:** *More formal and permanent partnerships will be sought with institutions such as the European Travel Commission (ETC), the Caribbean Tourism Organization (CTO), the Pacific Asia Travel Association (PATA), the Arab Tourism Organization, International Air Transport Association (IATA), International Hotel and Restaurant Association (IHRA), International Federation of Tour Operators (IFTO) and a few others, in order to undertake joint research work with them, as well as to extend the reach of UNWTO's sphere of influence. A special effort should be made to partner with the World Travel and Tourism Council (WTTC) as a global private sector body.*

52. The Secretariat has expanded partnerships with most of the above-mentioned institutions, notably through recurrent joint activities, such as the UNWTO/ETC joint research programme (22 publications during the past 16 years), the UNWTO/PATA Forum (11th edition in 2017), the UNWTO/WTTC Open Letter on Travel and Tourism presented between 2011 and mid-2017 to 87 Heads of State and Government, the participation of IATA and IHRA in many UNWTO events and initiatives. UNWTO also signed in 2012 a memorandum of understanding with the European Commission and more specifically, in 2016 an agreement with the EC DG GROW supporting usual activities of the programme of work regarding statistics, tourism market trends, ethics and tourism, and the expansion of the Silk Road.

53. In addition, UNWTO is a leading member of the Global Travel Association Coalition (GTAC), a cooperation mechanisms between the leading global private sector and government organizations aimed to speak with 'One Voice' on key issues shaping the growth of the sector, while promoting a better understanding of Travel & Tourism's role as a driver of economic progress, employment and sustainable development (Airports Council International, Cruise Lines International Organization, IATA, ICAO, PATA, World Economic Forum and WTTC).

54. After the 10-Year Framework of Programmes on Sustainable Consumption and Production (10YFP) was adopted at Rio+20 in 2012, the Sustainable Tourism Programme of the 10YFP was launched in November 2014. It is one of the six initial programmes under the framework. It is led by UNWTO with the governments of France, Morocco and the Republic of Korea as Co-leads and in collaboration with the 10YFP Secretariat at UN Environment. The programme is functioning as a collaborative platform of organizations. The multi-stakeholder advisory committee (MAC) includes organizations such as OECD, RETOSA, SPTO, UNDP, UN Environment and WTTC. Among the over 120 partners, there are organizations such as ACS, IFDD or IHRA.

55. In the area of statistics, UNWTO maintains strategic partnerships with Eurostat, ILO, OECD and the UN Statistics Division (UNSD) towards the development of and consensus around measuring tourism. Formal reporting mechanisms of UNWTO to the UN Statistical Commission and the UN Committee of Experts on Environmental-Economic Accounting (since 2016) are in place. UNWTO is an active member of the Committee for the Coordination of Statistical Activities, which promotes coordination, integration and complementarity among the statistical programmes of international organizations. Members comprise UNSD and other divisions of the Department of Economic and Social Affairs (DESA) the Regional Commissions, the UN Programmes and Funds, the Specialized Agencies and related organizations, certain non-UN intergovernmental organizations (OECD, EUROSTAT, Interstate Statistical Committee of the Commonwealth of Independent States and World Trade Organization), regional development banks and the International Statistical Institute.

56. **White Paper Statement:** *UNWTO's Affiliate Members bring knowledge and diversity but their present composition (...), still lacks, for different reasons, broader coverage in terms of geographic and sectoral representation.*

57. The composition of the Affiliate Members has globally increased in the past eight years, from 370 in 2009 to 504 in 2017. However, despite the important proportional increase of members in Asia-Pacific, geographic representation can still be improved. Europe is still predominant, and Africa and Middle East under-represented, as shown in the following tables:

AM by Regions	2009	2017
Europe	204	291
Asia-Pacific	39	61
Americas	83	107
Africa	26	30
Middle East	18	15
Total	370	504
AM by activities	2009	2017
University and research programmes	88	131
National, regional, local promotion board	58	57
Tourism business management consultancy	40	50
Accommodation	30	22
Professional associations	32	51
Travel agencies & tour operators	30	51
Trade fairs & exhibition management	18	24
Air, rail & road transport	13	13
Destination management organizations	14	20
Mass media	8	9
Research, social, economic and cultural impacts	0	19
Others activities	39	57
Total	370	504

58. White Paper Statement: *“In order to adequately deliver the Affiliate Members what they expect from UNWTO and for the Organization to fully benefit from their membership, all three councils (Business, Destinations and Education) will be revisited.”*

59. Improving the Rules of Procedure of the Affiliate Members: a new proposal is to be submitted to the 22nd session of the General Assembly for approval. Its objective is to strengthen the integration and participation of the Affiliate Members within the Organization, to align the admission to affiliate membership with that of the Statutes, to improve the election of the members of the Board and, ultimately, to consolidate in one body the rules and regulations applicable to this membership category.

60. UNWTO has created Networks and Working Groups where members from different backgrounds can meet around a common topic of interest in order to discuss challenges, share experiences and build common solutions. Additionally, these networks work towards positively advocating tourism policy in line with UNWTO's principles, while assisting tourism stakeholders to support initiatives with tangible outcomes.

61. White Paper Statement: *“the Secretariat of the Affiliate Members and the Regional Programmes must work closely together in order to provide simultaneously, both a regional focus and a global perspective.”*

62. All the five Regional Programmes and the Affiliate Members Programme are grouped under the category of “Member Relations” under the supervision and coordination of the same Executive Director. For the purpose of coordination of all member related programmes, the Member Relations Committee (MRC) was established, grouping the heads of these programmes and also heads of communications and special field programmes, and holds monthly meetings since 2014.

63. White Paper Statement: *“External relations and partnerships also refer to the Organization's obligations towards the United Nations and the benefits that UNWTO and Member States should be able to draw from there.”*

64. In addition to the office in New York, UNWTO has officially opened a liaison office in Geneva. The Office aims to enhance the support to Member States as well as facilitate the coordination with the United Nations and other multilateral organizations in the context of the 2030 Agenda.

65. By embracing the Delivering as ONE initiative, which is based on four principles: -One Budget, One Leader, One Programme, One Office, - UNWTO has joined forces and formed in 2010 the UN Steering Committee on Tourism for Development (SCTD) that aims to strengthen tourism's potential to contribute to sustainable development. Many activities were also carried out in cooperation with UN sister organizations, notably but not only UNDP, UN Women, ICAO, UNODC, UNESCO and UNIDO.

Also within the spirit of One UN, UNWTO has been collaborating with some country teams in the UN Development Assistance Framework (UNDAF) and/or Development Partnership Framework (DPF)

VIII. Associated external entities

66. White Paper Statement: *“Without judging the results achieved from each of these partnerships or the benefits Member States have derived from them, it is clear that the Organization needs to define some general principles and specific norms for the establishment of partnerships, and all the more so if such partnerships lead to the creation of entities which will use the name, brand and logo of UNWTO.”*

67. The Secretariat has developed a set of criteria and conditions that existing and new external entities should comply with, in line with the policy and practice of the United Nations and its specialized

agencies. These conditions were adopted by the General assembly at its 21st session in Medellín, Colombia, by resolution 656(XXI).

68. In accordance with resolution 656(XXI) mentioned above, a Host Country Agreement is being negotiated with the Government of Japan for the UNWTO Office in Nara, in order to ensure the appropriate legal framework for the Office, so that it operates as an integral part of the UNWTO, subject to its rules and policies. Regarding ST-EP, in 2017, the situation has improved as follows: the ST-EP Foundation is finalizing its transformation into an international organization, fully independent from the UNWTO, as decided by the General Assembly at its 20th session in Zambia/Zimbabwe through resolution 622(XX).

69. For financial and accounting purposes, UNWTO applies the UN Framework for control, Joint Control and Influence (CJI) in determining control of other entities in compliance with IPSAS 34-38 as shown under the updated edition of the UNWTO IPSAS Policy Guidance Manual – Edition III, 2016.

IX. Evaluation of programmes, projects and activities

70. **White Paper Statement:** *“Linking staff evaluation to the quality levels of the Secretariat’s outputs and to the degree of satisfaction of Members with these outputs in some cases is not only logical, but it constitutes a rewarding recognition for those officials who perform their duties with excellence, and will encourage further improvement of staff performance and productivity.”*

71. The performance management and evaluation scheme is currently being reviewed in this sense.

72. **White Paper Statement:** *“The full implementation of current and future monitoring and evaluation procedures put in place will, in turn, facilitate the establishment of the recommended results-based management and results-based budgeting methods, which are meant to raise productivity and enhance work effectiveness.”*

73. The Secretariat is conducting some consumer-oriented type quality evaluation, notably on events. However, results-based management and budget practices have not been developed at UNWTO yet. Results-based budget implies a medium-term approach which requires substantive resources for IT adaptation and management change.

X. Structure of the Secretariat

74. **White Paper Statement:** *In line with a more restrained list of priority areas, the structure of the Secretariat should be more flexible to ensure maximum productivity of its limited staff. Thus, instead of having long-standing units or departments that, though producing valuable results, tend to work in a compartmentalized manner and perpetuate their work, mostly in a routine and semi-permanent manner, it is proposed that staff be allocated to specific programmes which have been defined as priorities by Members and which are time-bound.*

75. In 2010, the Secretariat abandoned the structure based on departments, sections and units and, since then, has worked with Regional, Operational and Support Programmes. The structure has not gained a lot of flexibility from this mere change of name, but some adjustments have certainly been done in order to rationalize the use of UNWTO’s scarce human resources: the Communication Programme has absorbed Publications, Documentation and Archives and Fairs, the Statistics Programme and the Market Trends Programme has been merged.

76. In addition, when new priorities arose from Members, the Secretary-General entrusted Special Advisers to manage them temporarily so to avoid the creation of a new programme. It has been the

case with the issues of tourism and culture, tourism and sports and, more recently, tourism, innovation and technology.

XI. Internal management and administration

77. The White Paper mentions a number of reform initiatives on the internal management and administration of the Organization that are being progressively introduced. It has to be noted that the Secretariat went obviously beyond what was stated in 2011, notably regarding:

- (a) Formalization of the reform process of the Organization, including inputs from the White Paper, the Joint Inspection Unit and the External Auditors and the cycles for its consideration by the Governing Bodies;
- (b) Financial matters: implementation of IPSAS, development of a tailor-made ERP system, process for pre-acceptance of voluntary contributions;
- (c) HR matters: Implementation of the Professional Growth Plan, definition of a new Service Contract scheme for non-staff, more structured recruitment and promotion processes through the Appointment and Promotion Board;
- (d) ICT matters: development of reliable technological infrastructure for the Secretariat, review of data model, development of specific applications;
- (e) General services: development of procurement manual and implementation of annual procurement plans, enhancement of building facilities, review of travel policies, strengthening of security procedures;
- (f) Legal Counsel: development and implementation of policy on agreements, support to conventions on ethics and consumer protection, implementation of ethics function;
- (g) It can also be noted that since October 2015, UNWTO is officially a climate-neutral organization.

XII. Relationships with host government and headquarters

78. **White Paper Statement:** *One of the issues that have been raised in the discussions of the HQ Committee is the need for the host country to review the headquarters building, generously offered at practically no cost, but clearly unsuitable to the current, modern needs of an intergovernmental organization.*

79. An important issue, though not mentioned in the White Paper document, is the negotiation of a renewed Headquarters agreement. A new agreement was signed on 25 June 2015, bringing benefits for UNWTO and its employees, notably but not only:

- (a) Possibility for Member States to open diplomatic missions in representation to UNWTO to strengthen relations and promoting a greater engagement and participation within the daily activities of the Organization.
- (b) Exemption from VAT on services (before the exemption was only granted for goods and works). This represents a reimbursement of up to 215,000€ per year for the Organization, equalling the annual contribution of UNWTO's biggest country contributors.
- (c) Visa accreditation for all UNWTO employees for the duration of their contract: solving the problem of non-EU employees with a contract of less than a year.

- (d) Facilities for retirees to stay in Spain after retirement.
- (e) 1947 Convention automatically applied to all meetings of UNWTO in Spain: no need to negotiate specific agreements.
- (f) Recognition of UN status to UNWTO and its applicable legal framework on privileges and immunities

80. The UNWTO Secretariat jointly worked with the Spanish authorities on this issue, notably in 2012 when a joint report has been produced analysing political, financial and technical requirements. No concrete solution was found at that time, but the matter is still under discussion.

II. Part II: the White Paper, an inclusive tool to centralize all recommendations regarding UNWTO governance

81. The *Implementation Plan of the White Paper*, endorsed by the Executive Council at its 93rd session in 2012, has been conceived as a living document to be updated if and when the situation so requires, becoming henceforth UNWTO's internal tool for driving and following up on changes and internal reforms of the Organization. Year after year, the Secretariat added to the original WP recommendations those produced by the Joint Inspection Unit (JIU) and the external auditors (EAs).

82. Tables 1, 2 and 3 in **Annex I** give an overview on the 39 different recommendations still in progress (Table 1: WP recommendations, Table 2: JIU recommendations and Table 3: EAs' recommendations).

83. Table 4, in **Annex II**, shows 147 recommendations (WP, JIU and EAs) already reported as completed in previous reports and considered as closed as per resolution A/RES/656(XXI).

III. Actions to be taken by the General Assembly

84. The General Assembly is invited:

- (a) To acknowledge all the work achieved since the approval of the White Paper in 2011 and to approve the report;
- (b) To consider closed those recommendations that have been 100% implemented; and
- (c) To request the Secretary-General to keep working on the improvement of the governance of the Organization and to report on it to the next session of the General Assembly.

Annex I: Recommendations in progress

Table 1: White Paper Recommendations in progress

Reference in WP	Progress Level	Actions taken as of July 2017
1. Par. 66-71: "(...) The Organization must therefore move towards innovative funding models involving its non-governmental partners, particularly those from the private sector and partner with other international and regional organizations, in order to leverage its limited resources. (...)")	100%	<ul style="list-style-type: none"> • Increased engagement with the private sector through initiatives such as UNWTO Prototypes which aim to carry out product development exercises and leverage funding for the Organization. UNWTO Awards 100% externally funded since 2015. • A Tourism for Development Facility has been developed in 2015/16 that shall help to increase awareness on UNWTO's work in the field among donors and thus increase funding. It also is considered as a continuation of the International Year of Sustainable Tourism for Development, 2017 that shall provide opportunities to further strengthen this line of work of the Secretariat and attract voluntary contributions. • Strengthened cooperation with UN Agencies, in particular UNDP and others through, inter alia, the established Steering Committee on Tourism for Development and Regional Development Banks, such as European Bank for Reconstruction and Development and European Union.
2. Par. 101-111, and 123: external entities	50%	<ul style="list-style-type: none"> • In 2015, the General Assembly, through resolution 656(XXI), adopted a set of principles and criteria developed by the Secretariat for existing and new external entities, following the model of governance adopted in 2011, through resolution 602(XIX). • These principles and conditions consist of a twofold approach where an entity can either be an integral part of the Organization to which UNWTO rules and regulations apply (Category I) or else a non-controlled entity (Category II), completely independent from the Organization. • This set of criteria and conditions, that existing and new external entities should comply with, are in line with the policy and practice of the United Nations and its specialized agencies. • Regarding new entities, the establishment of entities under Category I has to be approved by the General Assembly in accordance with Article 12(j) of the Statutes. In addition, an agreement with the Host Country should be signed and include at the minimum the conditions contained in Annex II of document A/21/8(I)(f), in view of the legal implications and responsibility of the Organization over these entities. To cooperate with non-controlled entities, an agreement will be concluded with the entity and it should include at the minimum the conditions established in the said document. • In relation to the existing entities mentioned in the Annex of document A/20/5(I)(e), the Secretariat will pursue its

Reference in WP	Progress Level	Actions taken as of July 2017
		efforts, in cooperation with the host governments of these entities, for the revision and update of the constitutive agreements to ensure their adherence to the conditions established in Annex II of document A/21/8(l)(f).
3. Par. 23: “1. (...) leadership can and should also be provided through the provision of well-conceived guidelines for tourism policy definition by governments, (...)”	75%, Ongoing	<ul style="list-style-type: none"> • A proposal was submitted to, and approved by, the Executive Council in order to give to the technical committees on sustainability and competitiveness a normative role regarding guidelines, standards and definitions, in line with the modus operandi of the technical committee on Statistics and TSA. Reports on activities of technical committees are systematically submitted to the Council. Committees are operational and first normative outputs have been approved by the Council. • The “Convention on the Protection of Tourists and on the Rights and Obligations of Tourism Service Providers” has been developed by the working group members during the last six years. The draft is in an advance stage, and hopefully, will be approved in the framework of a Treaty Conference before the 23rd session of the General Assembly. Also contributing to the normative role of the Organization the WCTE proposed to the General Assembly that the Global Code of Ethics in Tourism is transformed into a legally binding treaty. The text of the new Framework Convention of Tourism Ethics is submitted to the 22nd General Assembly for consideration and possible approval or adoption. • The Secretariat is also working with ISO TC228 on the development of a comprehensive standard on accessible tourism which will provide guidance on key aspects of policy making, strategy, infrastructure, products and services throughout the whole tourism value chain.
4. Par. 30: “The relevance of the Organization will also be strengthened when some key nations, (...) now absent in the membership, decide to join UNWTO, so that they participate in the global tourism debate with governmental peers from the rest of the world (...)”	Ongoing	<ul style="list-style-type: none"> • Negotiations with non-UNWTO members are permanent. • Contacts with the following countries to explore membership opportunities have taken place: <ul style="list-style-type: none"> ○ Europe: Estonia, Sweden, Luxembourg. ○ Americas: USA, Canada, Guyana, Grenada, St. Lucia, Belize, Antigua & Barbuda. ○ Africa: Union of the Comoros, Somalia • Barbados and Samoa officially joined the Organization in 2015. • Comoros, Somalia and Palestine have shown interest to join in 2017

Table 2: JIU Recommendations newly added to the WP Implementation Plan

JIU Reference	Progress Level	Status and actions taken as of July 2017
JIU/REP/2007/1. Voluntary Contributions in the United Nations		
5. Executive heads should review the existing policies and procedures of their respective organizations that guide interactions with donor countries and revise them, as appropriate, to ensure that those interactions are conducted in a systematic and open manner.	75%	Status: accepted, under implementation Proposed actions: Revision of internal rules and procedures for being more donor-friendly.
6. The legislative bodies of United Nations system organizations that have not already done so should request their respective executive heads to develop a corporate resource mobilization strategy for the consideration and approval of the legislative bodies.	90%	Status: Accepted, in progress. UNWTO has established a programme specifically tasked with resource mobilization. Comments: A Resource Mobilization Strategy has been developed and is presented to the UNWTO General Assembly in 2017. In addition to the Strategy an Action Plan for 2018-2021 was developed that comprises concrete actions focusing on mobilizing resources for specific activities at HQ – level as well as projects in the field.
JIU/REP/2008/6. Review of Management of Internet Websites		
7. The executive head of each United Nations system organization should ensure that clear policies and corresponding mechanisms are adopted for the good governance and management of the organization's website.	50%	Status: Accepted, in progress. UNWTO's website is under the coordination of Communications with ICT providing technical support. Comments: web policies, guidelines and technology are being upgraded. A tender for the development of a new UNWTO website is to be launched aiming at having it ready by mid-2018.
8. The executive heads of each United Nations system organization should ensure that the website strategy be regularly updated and linked with and taking account of the other business strategies of the organization and report on the measures taken to the governing body on a regular basis.	50%	Status: accepted, in progress. UNWTO's website is under the coordination of Communications with ICT providing technical support. Comments: web policies, guidelines and technology are being upgraded. A tender for the development of a new UNWTO website is to be launched aiming at having it ready by mid-2018.
9. The executive head of each United Nations system organization should ensure that policies and guidelines are in	25%	Status: accepted, in progress. UNWTO's website is under the coordination of Communications with ICT providing technical support. Comments: web policies, guidelines and technology

JIU Reference	Progress Level	Status and actions taken as of July 2017
place that, among other things, specify requirements and standards relating to (a) web layout and design; (b) editorial control and review of web content and (c) web accessibility		are being upgraded. A tender for the development of a new UNWTO website is to be launched aiming at having it ready by mid-2018.
JIU/REP/2010/5. Audit Function		
10. To enhance accountability, controls and compliance, the legislative bodies should revise the mandates of audit/oversight committees to include the review of both internal and external auditors' performance as well as other responsibilities, including governance and risk management.	100%	<p>Status: partially accepted, review of external auditor's mandate in accordance to change in number of auditors in Statutes.</p> <p>The report by the external auditor is submitted to the Executive Council.</p> <p>Due to its size, the UNWTO Secretariat does not have internal audit. The Programme and Budget Committee reviews the implementation of the programme of work before its submission to the Executive Council and General Assembly.</p> <p>Comments: In practice, the number of external auditors has been reduced to one since 2016 (UNWTO Financial Statements for the year ended 31 December 2015). Corresponding amendments to the Statutes and the Financing Rules are submitted to the 22GA .</p>
JIU/NOTE/2013/1: Reference Checks in the United Nations System Organizations		
11. JIU invites the executive heads of the United Nations system organizations to adopt the benchmarks set out in the present note with a view to ensuring that their respective organizations have sound reference checking procedures, and to report progress made to the legislative/governing bodies.	80%	<p>Status: accepted and in progress except benchmark 5, not accepted.</p> <p>While the UNWTO does conduct reference checking, its mechanism does not comply with all the benchmarks below.</p> <p>Comments:</p> <ul style="list-style-type: none"> (i) Procedure for checking references is in place (ii) Reference check to all externally recruited staff is applied (iii) Reference checks for selected candidate only is performed
JIU/REP/2014/4: post-Rio+20 review of environmental governance within the United Nations system		
12. The Secretary-General as the Chair of CEB should prepare where necessary, under the appropriate guidance of the General Assembly, a common policy and related guidelines to prevent the conflict	25%	<p>Status: accepted, pending implementation. UNWTO follows ICSC's standards of conduct and conflict of interest.</p> <p>Members of all technical committees are subject to approval by the Executive Council.</p> <p>Proposed actions: adopt CEB guidelines on conflict</p>

JIU Reference	Progress Level	Status and actions taken as of July 2017
of interest of any members and experts participating in technical and scientific panels and committees in the field of environment, to be followed by all United Nations system organizations and by multilateral environmental agreements.		of interest when available.
13. The Secretary-General, after consultation with the executive heads of member organizations of CEB in his capacity as its Chair, should submit to the UNEA of UNEP and the high-level political forum on sustainable development, for approval, proposals for a system-wide framework of measuring and monitoring resources required for the implementation of environment protection and sustainable development within the United Nations system organizations.	25%	<p>Status: accepted, in progress. UNWTO is part of the mechanisms established by the CEB for environmental protection and sustainable development. It needs, however, to be kept in mind the small amount of resources available to the UNWTO.</p> <p>Proposed actions: adopt CEB framework with due consideration to resources required for its implementation.</p>
JIU/REP/2014/5. Follow-up inspection of the 2009 review of Management and Administration in the World Tourism Organization		
14. The UNWTO General Assembly should provide the required resources to permit the use of Chinese language as an official language of the Organization in accordance with UNWTO General Assembly resolution 521 (XVII)	25%	<p>Status: accepted, in progress.</p> <p>Implementation requires entry into force of the amendment to Article 38 of the Statutes. This amendment has not been yet ratified by two-thirds of the Members and is therefore not enforceable.</p> <p>Proposed actions: (i) Remind Members who have not yet ratified amendment of the Statutes to do so, (ii) seek voluntary contributions to enable interim implementation of the recommendation.</p> <p>Comments: In 2015, the General Assembly, resolution 622(XXI), urged Member States to ratify all the amendments (including that of Article 38) to the Statutes and Financing Rules as soon as possible.</p>
15. The Secretary General should develop modalities of cooperation with the respective foundations and offices and submit them to the 2011 UNWTO General Assembly for consideration and approval, together with the outcome of the mentioned JIU investigation on	50%	<p>Status: accepted, in progress</p> <p>No JIU investigation was ever carried out. See actions 42 and 43 of A/20/5(l)(e). Reform of relations with entities on track.</p> <p>Comments: : A new arrangement is being developed for the Nara office.</p> <p>A new agreement with the Government of Andorra for the Themis Foundation was signed in 2014. While</p>

JIU Reference	Progress Level	Status and actions taken as of July 2017
the subject		maintaining the status quo of the Themis Foundation as a controlled entity, the agreement clarifies the responsibilities of the parties towards the Foundation.
16. The Secretary General should ensure that written summary records/minutes of the governing body meetings are duly produced	50%	<p>Status: partially accepted, electronic records of Governing Bodies discussions to be kept by Secretariat</p> <p>Each governing body meeting has a report with the decisions taken and fully discussed prior to its adoption. Further, audio tapes of meetings are kept.</p> <p>Proposed actions: use technologically efficient systems</p>
17. The practice of appointing the Director of Affiliate Members by a single Member State should be discontinued. The position maybe financed from extra-budgetary resources, but the selection process has to be done according to an open, competitive and transparent recruitment process. The Inspector recommends that the earliest opportunity be found for a renegotiation of the issue with the host country and that the cost of that post be reasonably shared by all member states in the interest of compliance with the principle of equal rights and equal duties for full members.	25%	<p>Status: partially accepted,</p> <p>The Programme Director of Affiliate Members is under a non-staff contract paid through a voluntary contribution of a Member. The SG chooses amongst several candidates.</p> <p>Proposed actions: expand Secretary-General's choice of candidates from Member financing the Fund-in-Trust</p>
18. The UNWTO General Assembly should endorse the results-based management (RBM) framework developed by the JIU and request the Secretariat to use it in the implementation of RBM. The Secretary-General, making use of the results based benchmarks and framework developed by the JIU, should present to the Programme and Budget Committee in 2015 a report demonstrating how, within its particular constraints in terms of size and resources, the Secretariat has moved towards the implementation of the results-based management (RBM).	25%	<p>Status: partially accepted:</p> <p>The Secretariat prepares a programme of work based on the priorities of its Members, and recurrently reports on its implementation.</p> <p>Comments: Results-based budget and management implies a medium-term approach which requires substantive resources for IT adaptation and management change.</p> <p>Proposed actions: (i) Members could assess information gaps required in the programme of work and its implementation (ii) new approaches to formulating, implementing and reporting/evaluating the programme of work could be explored</p>

JIU Reference	Progress Level	Status and actions taken as of July 2017
19. The Secretary General should develop a rule defining the exceptional circumstances under which the extension of contracts over the age of retirement could be granted	25%	<p>Status: partially accepted, As a general rule, staff leaves on the planned retirement date. Exceptional extensions of up to two years of highly qualified staff have been made fully in compliance with staff regulation 28.</p> <p>Proposed actions: Secretary-General to report to the Executive Council extensions beyond retirement age</p>
20. The UNWTO General Assembly should modify the Statutes of the Organization in order to provide for the selection of a single external auditor with a specified term limitation as well as country rotation	100%	<p>Status: Accepted, in progress</p> <p>Proposed actions: amendment to the Statutes will be submitted to the 22nd GA</p>
21. It is suggested that the Secretary General review the functions, staffing (with status and grades), costs (gross and net from any compensation of services with the UN Women Fund) of the UNWTO New York Liaison Office and submit a report thereupon to the Executive Council (item newly raised)	25%	<p>Status: accepted, in progress</p> <p>Proposed actions: The Secretariat is renting since 2016 an office space in New York for the Liaison office for the Special Representative and three collaborators. In addition, the newly opened Geneva Liaison Office is hosted since 2015 in the ITC premises and has one Representative, supported by one person. The importance of the two liaison offices is significant, in particular to ensure the further inclusion of tourism in the development and peace agenda in general and in the 2030 Agenda.</p>
22. The Secretary General could, in the context of the appointment of the EDs, formulate and publish formal job descriptions and inform the UNWTO governing bodies on measures to enhance the transparency of their grade, selection and appointment process (item newly raised)	50%	<p>Status: Partially accepted, The Secretary-General informs the Executive Council of the structure of the Secretariat and of his choice and terms of EDs</p> <p>Proposed actions: Job descriptions for Executive Directors to be prepared and Executive Council informed of Secretary-General's choices</p>
23. The Inspector is of the view that the Secretary General could take measures to improve the gender balance at the senior grade level (item newly raised)	25%	<p>Status: accepted, in progress. 7 of the 18 staff at grades P5 and above are female.</p> <p>Comments: Vacancies at senior levels provide opportunities to improve gender balance.</p>
JIU/REP/2014/6: Analysis of the evaluation function in the United Nations System		
24. The executive heads of United Nations system organizations should adopt a balanced approach in addressing the purpose of	50%	<p>Status: Accepted, in progress.</p> <p>The Secretariat reports on the implementation of the programme of work and budget to the Programme and Budget Committee, Executive Council, Regional Commissions and General Assembly; in addition an</p>

JIU Reference	Progress Level	Status and actions taken as of July 2017
evaluation for accountability, and for the development of a learning organization that has the appropriate incentive systems for innovation, risk-taking and the use of multidisciplinary perspectives.		annual report stating key achievements of the Organization for the year is being published since 2010; evaluation of key events done since 2008; technical missions evaluated from 2008-2010 and since 2010 replaced by back-to-office reports. Comments: The Secretariat will progressively continue introducing new evaluation tools above existing ones, taking into account costs-benefits of such tools.
JIU/REP/2014/8: use of non-staff personnel and related contractual modalities in the United Nations System organizations		
25. The legislative/governing bodies of the United Nations system organizations should systematically exercise their oversight functions on the use of non-staff personnel through regular reviews of non-staff personnel information/data provided by the respective executive heads.	50%	Status: Under consideration. The Executive Council has been informed of the conditions of service of non-staff. Proposed actions: consider reporting of non-staff personnel to governing bodies.
26. The executive heads of the United Nations system organizations should ensure periodic analytical reporting both internally (to senior management) and externally (to the respective governing body) on the use of non-staff personnel in their organizations. Such reports should include detailed data and analysis on the use of non-staff, including the number of non-staff and associated expenditure, their weight in the total workforce, the breakdown of contractual modalities and the areas and locations used, the developing trends and the potential risks and corresponding measures.	25%	Status: Under consideration. The Executive Council was informed of the conditions of service of non-staff. Internal reporting is done regularly Proposed actions: consider reporting of non-staff personnel to governing bodies.
JIU/REP/2014/9: Contract management and administration in the United Nations System		
27. The executive heads of the United Nations system organizations should develop a specific contract-management training programme in their	25%	Status: Accepted, pending implementation. Training on procurement has been delivered to all staff including summary introduction to contract management. Proposed actions: provide training on contract

JIU Reference	Progress Level	Status and actions taken as of July 2017
organizations that would include courses offered as a requirement for all persons managing contracts of a certain size, value and complexity.		management.
28. The executive heads of the United Nations system organizations should ensure that a system exists in their organizations for documenting and reporting on a contractor's performance in meeting contract requirements, and assign responsibility and management accountability for completeness of the contractor's performance reporting.	25%	Status: accepted, pending implementation. Certification of delivery is made for each contract. Each manager monitors performance of the contractor. Proposed actions: To develop a registry containing contractors with unsatisfactory performance.
JIU/REP/2015/1: Evaluation of mainstreaming of full and productive employment and decent work by the United Nations system Organizations		
29. Executive heads of United Nations system organizations should instruct their respective technical units to re-examine their work to identify if these areas where the decent work agenda can be linked to their activities and to make existing linkages more explicit. Such organizations may wish to cooperate with ILO for support in this process.	100%	Status: accepted, pending implementation. Proposed actions: UNWTO has continuously worked with ILO in the past years on many issues, including decent work, resulting on several publications and other publications. More recently, it has contributed to the Guidelines on Ethical Work, as developed by the ILO. Future plans include a workshop on "Tourism and Employment" to be held in October 2017 with the ILO, Spanish Authorities and labor unions and business associations.
JIU/REP/2015/4: Public information and communications policies and practices in the United Nations system		
30. The legislative/governing bodies of the United Nations system organizations should request the executive heads to embrace the nine benchmarks proposed in the present report, in order to enhance the strategic role of the public information and communications function in contributing to the achievement of organizational goals and priorities, thereby promoting global support for their organization.	25%	Status: accepted, pending implementation. Proposed actions: To assess the benchmarks and their applicability to the UNWTO. To be incorporated in the communication strategy to be presented at the 22nd General Assembly. Document to be included as an annex in the Secretary-General report to the General Assembly on mainstreaming tourism in the global agenda.
31. Starting from the forthcoming programme and budget cycle, the executive	25%	Status: accepted, pending implementation. Proposed actions: To assess the benchmarks and their applicability to the UNWTO. To be incorporated in

JIU Reference	Progress Level	Status and actions taken as of July 2017
heads of the United Nations system organizations should reinforce in a sustainable manner the strategic role of the public information and communications function within their organization, by adhering to the nine benchmarks proposed in the present report, as applicable.		the communication strategy to be presented at the 22nd General Assembly. Document to be included as an annex in the Secretary-General report to the General Assembly on mainstreaming tourism in the global agenda.
32. The executive heads of the United Nations system organizations that have not yet done so should develop an effective social media strategy that is based on updated guidelines and is properly aligned with the other respective policies and frameworks/strategies for public information and communications.	25%	Status: accepted, pending implementation. Proposed actions: To assess the benchmarks and their applicability to the UNWTO. To be incorporated in the communication strategy to be presented at the 22nd General Assembly. Document to be included as an annex in the Secretary-General report to the General Assembly on mainstreaming tourism in the global agenda.
33. The executive heads of the United Nations system organizations should strengthen the in-house capacity for social media management, with a view to creating specific content and maintaining organizational accounts, as well as to providing advice on the proper use of social media.	100%	Status: Accepted, implemented. UNWTO has in-house capacity for social media management commensurate with its overall resource level. UNWTO has hired in April 2017 a digital marketing service contract staff to cater for social media and website management.
JIU/REP/2015/5: Review of activities and resources devoted to address climate change in the United Nations Organizations		
34. The executive heads of United Nations system organizations should present to the governing bodies of their organizations a long-term United Nations system-wide climate change strategy responsive to the outcome of the twenty-first session of the Conference of the Parties to the United Nations Framework Convention on Climate Change, and request its endorsement and the support necessary for its effective implementation, in order to achieve measurable interim results by 2020.		Status: accepted, pending implementation. Due to its cross-sectorial nature, tourism can contribute to a more resource efficient value chain and stimulate behavioural change towards low-carbon destinations. Proposed actions: For consideration, pending approval of a long term UN-system-wide climate change strategy
35. The governing bodies of	25%	Status: accepted, pending implementation.

JIU Reference	Progress Level	Status and actions taken as of July 2017
<p>the United Nations system organizations should support and endorse the participation of their respective organizations involved in cross-cutting areas directly or indirectly related to climate change in a system-wide United Nations strategy to combat climate change, in a manner consistent with the outcome of the twenty-first session of the Conference of the Parties to the United Nations Framework Convention on Climate Change (COP21).</p>		<p>UNWTO has implemented climate change related projects and activities which reflect a “quadruple bottom line” of environmental, social, economic and climate responsiveness.</p> <p>The Sustainable Tourism Programme of the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns (10YFP), led by UNWTO, supports cooperation between stakeholders to advance resource efficiency and low-carbon practices in the tourism sector.</p> <p>Proposed actions: For consideration, pending approval of a long term UN-system-wide climate change strategy</p>
<p>36. The executive heads of the United Nations system organizations involved in areas with clear cross-linkages with climate change should elaborate and agree upon a common methodology to establish criteria to ensure the traceability of specific funding for climate change adaptation and mitigation, seeking consistency and coherence in the context of the climate change regime methodologies.</p>		<p>Status: Under consideration</p> <p>The Programme on Sustainable Tourism of the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns (10YFP STP), led by UNWTO, supports cooperation between stakeholders for the development and implementation of innovative projects and good practices in resource efficient and low-carbon tourism planning, improving sustainable livelihoods and adapting to the reality of a changing climate.</p> <p>Proposed actions: Assess the involvement of UNWTO as this initiative progresses</p>
<p>37. Executive heads of the member organizations of the CEB, under the leadership of the Secretary-General in his capacity as Chair of the CEB, should promote the development of a common information-sharing system for the measurement and monitoring of the United Nations system activities and resources aimed at addressing climate change, by sector and type of funding, so as to ensure the most cost-efficient and effective delivery of activities to tackle climate change.</p>		<p>Status: Accepted, pending implementation</p> <p>UNWTO continues participating in the UNCC Learn, a collaborative initiative involving more than 35 global organizations, which supports countries, among others, on sustainable learning to address climate change. The initiative responds to the COP22 Decision on improving the effectiveness of the Doha Work Programme on the Article 6 of the UNFCCC Convention, which seeks to reduce the impact of climate change by enabling society to be a part of the solution, through education, training and public awareness and also to Article 12 of the Paris Agreement during COP23 on the same issue.</p> <p>Proposed actions: Assess the involvement of UNWTO in the initiative under the CEB as it progresses</p>
JIU/ML/2015/2: Management Letter on UNWTO efforts towards IPSAS compliance		
<p>38. The Secretary-General of UNWTO should</p>	<p>100%</p>	<p>Status: Accepted, implemented</p>

JIU Reference	Progress Level	Status and actions taken as of July 2017
review/regularize the status and level of posts and positions used for the employees (staff and collaborators) directly or indirectly responsible for the UNWTO transition to IPSAS, preferably by using the services of an independent and experienced classification specialist.		UNWTO is compliant with IPSAS since 1 January 2014. IPSAS sustainability tasks are embedded within the Budget and Finance Programme.

Table 3: External auditors' recommendations newly added to the WP Implementation Plan

Auditors Report Reference	Progress Level	Status and actions taken as of July 2017
Auditors Report for the Financial Closing of 2013		
39. Of all 86 Voluntary Contribution (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) 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.	100 %	Status: accepted, completed. The Secretariat periodically review the status of the VC. UNWTO audited Financial Statements compliant with IPSAS and UNWTO Financial Rules and Regulations shows all UNWTO transactions.

Annex II: Closed recommendations**Table 4: Recommendations closed as per resolution A/RES/656(XXI)**

White Paper Recommendations
1. Par. 37 to 41: Collecting Members' opinions "(...) Most Members surely understand the major challenge of having to select priority areas and omit some other areas for the sake of efficiency (...)"
40. Par. 42, 43 and 45: "(...) Regional Commissions should identify aspirations and needs of Member States in their respective regions and define suitable programmes to respond to such needs (...)" "(...) The programme Committee should also ensure that the various Technical Committees are fully involved in the programme formulation process"
2. Par. 44: "(...) it is proposed that the Chairs of the Regional Commissions maintain regular exchanges, including annual meetings"
3. Par. 45: "(...) The option of formulating a four-year instead of a two-year Programme of Work should also be considered (...)"
4. Par. 46: Merging PC and CBF
5. Par. 47: "(...) working on the basis of technical networks, with specialized experts and representatives of other relevant organizations, appointed to serve as advisors in each committee (...)"
6. Par. 48-49: WCTE "(...) The General Assembly is, therefore, called to re-examine the way in which the Committee has been functioning and the necessary changes in its format, composition and methods of work. ...)"
7. Par. 54-59: "(...) routine matters should be reserved to the extent possible for the Executive Council. (...)"
8. Par. 60: "(...) enhance and ensure permanent communication with the Members (...)" Par. 63-64: UNWTO Focal Points Network
9. Par. 61: "(...) production of an authoritative "Country Factsheet" with key indicators (...)" "(...) A "Regional Report" will be issued every four months (...)"
10. Par. 65: "(...) a need to address the rather limited use apparently made by Members of the substantive volume of work undertaken by the UNWTO Secretariat (...)"
11. Par. 89: "UNWTO's Affiliate Members bring knowledge and diversity but their present composition (about 400 members of different sizes, out of which 220 are Europeans), still lacks, for different reasons, broader coverage in terms of geographic and sectoral representation."
12. Par. 91: "According to a recent survey conducted by the Secretariat of the Affiliate Members, the majority expects their membership to mean a global outreach, exchange of knowledge, experience, best practices, know-how and market intelligence."
13. Par. 94: "Therefore, in order to strengthen the Organization and the position of Affiliate Members, non-governmental members need to be taken care of in a regionalized approach by the Regional Commissions"
14. Par. 127: "(...) a number of administrative reform initiatives are being progressively introduced, including: Adoption of International Civil Service Commission's standards of conduct, aiming at higher ethical conduct and establishing a framework for staff accountability. (...)"
15. Par. 127: "(...) A staff position of Procurement and legal officer, redeployed from existing resources, has been recruited since March 2010 in order to assist the Legal Adviser and to improve current procurement practices and enhance competition among suppliers. (...)"
16. Par. 127: "The corresponding work plan, including the development of specifications for a gap analysis between the "as is" and the "to be" situation is finalized. Yet, the need to adapt IPSAS and other UN administrative guidelines and standards to the very small size of the Organization is being constantly kept in mind."

JIU/REP/2007/1. Voluntary Contributions in the United Nations

41. The legislative bodies of United Nations system organizations should request their respective executive heads to expedite work on the harmonization of support cost recovery policies that is currently being carried out under the auspices of the United Nations System Chief Executives Board for Coordination (CEB).

17. The legislative bodies of United Nations system organizations should request their respective executive heads to ensure that agreements negotiated with individual donor countries for associate expert/junior professional officer programmes include a funding component for candidates from under- and unrepresented countries.

18. The legislative bodies of each United Nations fund and programme should establish an intergovernmental working group to develop proposals for a voluntary indicative scale of contributions for core resources, based on the model adopted by UNEP, for the consideration and approval of the legislative bodies.

19. Executive heads should develop, or continue to develop, flexible funding modalities, such as thematic funding and pooled funding, for the consideration and approval of the legislative bodies.

20. Executive heads should ensure that the resource mobilization strategy developed for their respective organizations includes a centralized coordinating entity and that the roles, responsibilities and any delegated authorities for resource mobilization are clearly specified in appropriate administrative instruments.

JIU/REP/2008/6. Review of Management of Internet Websites

21. For relevant, timely and high quality website content, the executive head of each United Nations system organization should ensure the implementation of a CMS which offers full support to Latin, non-Latin and bi-directional scripts and, as far as practicable, be compatible with CMS used by other organizations. When selecting an appropriate CMS, they should give serious consideration to adopting common information exchange standards and also consider the benefits of a common CMS across the United Nations system.

22. The executive head of each United Nations system organization should ensure that sufficient and sustained funding for staffing and training are allocated to website management. If such funding could not be provided through redeployment or other means, it should be reported to the governing body for its consideration in order to implement those recommendations contained in this report, which have financial implications, inter alia, CMS, staffing, training, language parity, adoption of common information exchange standards, etc.

23. The governing bodies of the United Nations system organizations should establish an ad hoc committee dealing with the implementation of multilingualism on their corporate websites. The governing bodies shall review the report submitted by the ad hoc committee on the measures and financial implications to achieve language parity on their websites and take appropriate action.

24. The executive heads of the United Nations system organizations should establish a mechanism reporting to the HLCM, with the participation of all stakeholders, for coordination purposes and to establish common policies, standards and guidelines on websites.

25. The governing bodies of United Nations system organizations should request the executive heads to report to their next session on the implementation of the recommendations contained in this report addressed to the executive heads, in particular those aimed at reforming website governance, updating website strategy and policy, and implementing multilingualism.

JIU/REP/2009/8. Selection Executive Heads

26. The legislative bodies of the United Nations, specialized agencies and IAEA, which have not yet done so, should conduct hearings/meetings with candidates running for the post of executive head, in order to enhance transparency and credibility of the selection process and to make the process more inclusive of all Member States.

27. In order to enhance transparency and ensure accountability in the appointment process of executive heads of the United Nations funds, programmes, other subsidiary organs and entities, the Secretary-General

<p>of the United Nations, in consultation with the organizations concerned, should:</p> <p>(a) Issue vacancy announcements for all the posts of executive head on the organization's website and in public media, such as relevant journals, periodicals and newspapers;</p> <p>(b) Establish criteria and terms of references, including required competencies, qualifications and experience, expected to be possessed by candidates for the said posts of executive head;</p> <p>(c) Establish rigorous criteria and procedures for screening candidates for the posts of executive head of the United Nations funds, programmes, other subsidiary organs and entities, and for interviews with candidates conducted by the ad hoc panels and by the Secretary-General.</p>
<p>28. In order to enhance transparency of the appointment of executive heads of the United Nations funds, programmes, other subsidiary organs and entities, and to make the process more inclusive of Member States, the Secretary-General should ensure that hearings/meetings be conducted with the shortlisted candidates by members of the executive boards, advisory committees and/or the other legislative bodies of the United Nations funds, programmes, other subsidiary organs and entities.</p>
<p>29. The legislative bodies of the United Nations system organizations, which have not yet done so, should establish timelines for the selection process of their executive heads ending at least three months before the expiring date of the mandate of the incumbent, in order to ensure a smooth transition between the incumbent and the incoming executive head.</p>
<p>30. The legislative bodies of the United Nations system organizations should request all candidates for the post of executive head to submit, together with their curriculum vitae, a certificate of good health signed by a recognized medical facility.</p>
<p>31. The legislative bodies of the United Nations system organizations should adopt provisions to limit the terms of their executive heads to a maximum of two successive terms not exceeding five years each, if such provisions have not yet been adopted.</p>
<p>32. The legislative/governing bodies of the United Nations system organizations should condemn and prohibit unethical practices such as promises, favours, invitations, gifts, etc., provided by candidates for the post of executive head or their supporting governments during the selection/election campaign, in return for favourable votes for certain candidates.</p>
<p>33. The legislative bodies of the United Nations system organizations should adopt provisions comprehensively addressing conflicts of interest pertaining to, and/or wrongdoing/misconduct allegedly committed by, executive heads, if such provisions have not yet been adopted.</p>
<p>34. The legislative bodies of the United Nations system organizations should direct the internal oversight or ethics office/function, as appropriate, or JIU to conduct investigations into alleged cases of wrongdoing or misconduct, including retaliation and irregularities relating to financial disclosure statements, allegedly committed by executive heads of system organizations. The investigating authority should report the outcome of the investigation directly to the legislative body of the respective organization for action on the matter. The JIU, however, can undertake on its own initiative such investigations, should it so decide.</p>
<p>35. The legislative bodies of the United Nations system organizations should establish rigorous policies regarding the acceptance of gifts, honours, decorations, etc., by their executive heads, where no such policies currently exist.</p>
<p>36. The legislative bodies of the United Nations system organizations should include in the terms of appointment of their executive heads a provision for a possible termination allowance based on ICSC standards, where such a provision is missing.</p>
<p>JIU/REP/2010/3.Ethics</p>
<p>37. The legislative bodies of the smaller organizations should direct their respective executive heads to put forward proposals for providing the ethics function through either a joint ethics office established by a group of organizations on a cost-sharing basis or in-sourcing to the ethics office of another organization on a cost-sharing/cost recovery basis.</p>
<p>38. The executive heads should ensure that the post of head of the ethics office in their respective organizations has ethics qualifications and experience as a requirement, and this should be included in the job description for the post and in the vacancy announcement.</p>
<p>39. The executive heads should ensure that the vacancy for the appointment of the head of the ethics office in their respective organizations is open to both internal and external candidates on an equal basis, and that the vacancy announcement is widely publicized.</p>

40. The executive heads should ensure that the vacancy announcement for the appointment of the head of the ethics office in their respective organizations is prepared in full consultation with the staff representatives.
41. The executive heads should ensure that a staff representative serves on the appointment board for the selection of the head of the ethics office.
42. The legislative bodies should direct their respective executive heads to apply term limits to the appointment of the head of the ethics office, which should be a non-renewable appointment of seven years, or no more than two consecutive appointments of four or five years, with no possibility of re-employment by the same organization.
43. The legislative bodies should direct their respective executive heads to ensure that the head of the ethics office submits an annual report, or a summary thereof, unchanged by the executive head, directly to the legislative body, together with any comments of the executive head thereon.
44. The legislative bodies should direct their respective executive heads to ensure that the head of the ethics office has informal access to the legislative bodies which is enshrined in writing.
45. The executive heads of United Nations system organizations who have not already done so should expedite the process of seeking membership for their respective organizations in the United Nations Ethics Committee.
46. The legislative bodies of the smaller organizations should direct their respective executive heads to put forward proposals for providing the ethics function through either a joint ethics office established by a group of organizations on a cost-sharing basis or in-sourcing to the ethics office of another organization on a cost-sharing/cost recovery basis.
47. The executive heads should ensure that the post of head of the ethics office in their respective organizations has ethics qualifications and experience as a requirement, and this should be included in the job description for the post and in the vacancy announcement.
48. The executive heads should ensure that the vacancy for the appointment of the head of the ethics office in their respective organizations is open to both internal and external candidates on an equal basis, and that the vacancy announcement is widely publicized.
49. The executive heads should ensure that the vacancy announcement for the appointment of the head of the ethics office in their respective organizations is prepared in full consultation with the staff representatives.
50. The executive heads should ensure that a staff representative serves on the appointment board for the selection of the head of the ethics office.
51. The legislative bodies should direct their respective executive heads to apply term limits to the appointment of the head of the ethics office, which should be a non-renewable appointment of seven years, or no more than two consecutive appointments of four or five years, with no possibility of re-employment by the same organization.
52. The legislative bodies should direct their respective executive heads to ensure that the head of the ethics office submits an annual report, or a summary thereof, unchanged by the executive head, directly to the legislative body, together with any comments of the executive head thereon.
53. The legislative bodies should direct their respective executive heads to ensure that the head of the ethics office has informal access to the legislative bodies which is enshrined in writing.
54. The executive heads of United Nations system organizations who have not already done so should expedite the process of seeking membership for their respective organizations in the United Nations Ethics Committee.
55. The executive heads should ensure that mandatory ethics training is provided to all staff of their respective organizations, and should take the lead by participating in this training, including mandatory refresher courses that should take place every three years.
56. The legislative bodies should direct their respective executive heads to put forward proposals for an internal mechanism to be established that would set out the modalities for the ethics office and/or the internal oversight service to investigate or undertake reviews of allegations brought against the executive head of the organization, including reporting the outcome of the investigation or review directly to the respective legislative body.

JIU/REP/2010/5. Audit Function
57. To enhance accountability and transparency, the legislative/governing bodies should require that the financial statements be finalized no later than three months after the end of the financial period to enable the external auditor to submit his/her report, first to the audit/oversight committee and then, no later than six months after the end of the financial period to the legislative/governing body, and to have it published on the website of the organization.
58. The legislative/governing bodies in the United Nations system organizations direct the executive heads at each organization to inform them of all third-party audit/verification requests, after consulting the audit/oversight committees and the external auditors.
59. The legislative bodies should require that the charter of the audit/oversight committees be reviewed regularly, at least every three years, and any change be submitted for the approval of the legislative bodies
60. The legislative/governing bodies should elect/appoint the audit/oversight committee members, the number of whom should vary between five and seven members with due regard to professional competency, geographical distribution and gender balance so as to represent the governing bodies' collective interests. The candidates should be screened by a committee, unless the audit/oversight committee is a subcommittee of the legislative/governing bodies, to ensure compliance with the said requirements, including independence before their appointment.
61. To ensure transparency and disseminate best practices, the chair of the audit/oversight committee should submit at least one annual report directly to legislative/governing bodies with separate comments by executive heads, if any, which should be published on the website of the organization, in line with best practices.
JIU/REP/2010/06. IPSAS
62. The legislative bodies should request their respective executive heads to issue regular progress reports on the implementation status of IPSAS.
63. The legislative bodies should provide the support, staffing and funding required to ensure successful and effective transition to IPSAS.
64. The Executive Heads should ensure that the set of 16 best practices identified in the present JIU report is applied when implementing the IPSAS project.
JIU/REP/2010/7. Trust Funds
65. The legislative bodies of the United Nations system organizations should strengthen the integrated management of the regular budget and extrabudgetary resources in order to ensure that the extrabudgetary resources, including the trust funds, are in line with the strategic and programmatic priorities of the organizations.
66. The legislative bodies of the United Nations system organizations should invite all donors to respond favourably to the efforts made by the organizations to increase the portion and volume of thematic trust funds and other types of pooled funds, in order to facilitate more efficient trust fund management.
67. The executive heads of the United Nations system organizations should ensure that risks related to trust funds are assessed, and measures are taken to manage them.
68. The executive heads of the United Nations system organizations should review, consolidate and update existing legal instruments relating to the administration and management of trust funds in their organizations, and ensure that they are available to and accessible by all staff concerned in a user-friendly format.
69. The Secretary-General, in his capacity as Chairman of the CEB, should develop a common position regarding the conditions and modalities for accepting and receiving resources for trust funds from regional financial institutions and development banks. Once such a common position has been developed, the rules, regulations and policies of the organizations should be updated and submitted to the respective legislative bodies for approval.
70. The Secretary-General, in his capacity as Chairman of the CEB, should revitalize the inter-agency work with a view to come to an agreement among the United Nations system organizations on the harmonization of cost recovery policies and principles for trust funds, as well as activities financed by other extrabudgetary resources. Such cost recovery policy should include an unambiguous rule on the programme support cost (PSC) rate and the categories of costs to be charged directly to the programmes.

71. The legislative bodies of the United Nations system organizations should review the harmonized cost recovery policies and principles for trust funds and activities financed by other extrabudgetary resources, once they have been agreed within the CEB, with a view to updating the cost recovery policies of their organizations accordingly.
72. The executive heads of the United Nations system organizations should ensure that their current and future ERP systems can provide the required financial data for managing, monitoring and reporting on trust funds and trust-fund-financed activities.
73. The executive heads of the United Nations system organizations should review and update the provisions for delegation of authority with regard to trust fund management with a view to adjusting to the changing and increasing role of the regional and country offices.
74. The executive heads of the United Nations system organizations should ensure that training programmes for field staff include adequate training on trust fund administration and management.
JIU/NOTE/2011/1. Procurement
75. Executive heads should integrate risk management into the procurement process. This should include the operation of procurement units, analysis of procurement activities and the implementation of individual procurements.
76. Executive heads should, with the guidance of governing bodies, develop and gradually implement environmentally responsible procurement policies and guidelines in compliance with the principle of competition and with all due respect for the access of developing countries and countries in transition to procurement.
77. Executive heads should review their ethics policies and practices on procurement with a view to aligning them with best practices.
78. Executive heads should adopt a vendor sanction policy as a matter of priority so as to enhance transparency and accountability in procurement activities.
79. Executive heads should develop a formal mechanism to review vendor complaints in order to enhance objectivity, fairness, transparency and consistency in the procurement process.
80. Executive heads should ensure the development and implementation of knowledge mechanisms to identify, share and disseminate lessons learned and best practices in procurement activities across their organizations.
81. Executive heads should assess and identify the importance of the procurement function for organizational activities at their respective organizations, position this function appropriately in the managerial hierarchy and provide the required human resources for procurement activities based on an analysis of volume, complexity and workload involved
82. Executive heads should develop a procurement training policy based on the assessment of the competencies needed in procurement, with a view to ensuring that staff dealing with procurement are well trained and provide highly professional services.
83. Executive heads should ensure that the procurement process, contract management and data collection capabilities are integrated into the information systems of their organizations.
84. Executive heads should regularly review the performance of LTAs and try to maximize their use by collecting and analysing relevant statistics and seeking more standardization and demand aggregation in the procurement of goods and services.
85. Executive heads should ensure that there is regular internal (to senior management) and external (to governing bodies) reporting with respect to procurement activities.
JIU/REP/2011/2. Senior appointments
86. The General Assembly should endorse the guidelines in paragraph 87 (a) to (l) of this report and direct the Secretary-General to follow the guidelines in selecting and appointing senior managers in tandem with the process outlined in the Secretary-General's accountability report (A/64/640).
JIU/REP/2011/9. ICT governance
87. The executive heads of the United Nations system organizations should ensure that the ICT governance committee, or equivalent, is composed of the most senior business managers representing all major services of the organization, and chaired by an executive manager, preferably at the level of deputy

head of the organization or equivalent.
88. The executive heads of the United Nations system organizations should ensure that the ICT governance committee, or equivalent, is convened regularly with the fullest possible participation of its members, adequate documentation is provided in a timely manner and meeting records are kept, so as to make full use of the committee's work and function.
89. The executive heads of the United Nations system organizations should ensure that the function and performance of the ICT governance committee, or equivalent, is reviewed and evaluated regularly, but not less than every three years, so as to ensure its effectiveness and facilitate improvement.
90. The executive heads of the United Nations system organizations should ensure that the Chief Information Officer (CIO), or equivalent, should be placed at an appropriate senior level with overall responsibilities and authority, and have access to executive management.
91. The executive heads of the United Nations system organizations should ensure that corporate ICT strategies are prepared, endorsed and periodically reviewed and updated, in order to ensure that they are closely aligned to the organization's business needs and priorities and yield value for their ICT investment.
92. The legislative bodies of the United Nations system organizations should request the executive heads to present the corporate ICT strategies to Member States for their information and support.
93. The executive heads of the United Nations system organizations should make sure that their ICT strategies are closely aligned to the organization's medium- and long-term strategic plans or equivalent, so as to ensure that ICT sustains and supports the organization's business needs and mandates.
94. The executive heads of the United Nations system organizations should establish monitoring mechanisms for the implementation of their ICT strategies, ensuring that the ICT strategy and its implementation roadmap, deliverables and performance indicators are continuously monitored and regularly reported on to the ICT governance committee, or equivalent.
95. The executive heads of the United Nations system organizations should strengthen their efforts in keeping track of the ICT costs in their organizations, including the total annual recurring and ad hoc ICT costs, as well as details on the main cost elements.
96. The executive heads of the United Nations system organization should ensure that post-implementation reviews of major ICT investments and projects are conducted in line with the organization's ICT investment methodologies and policies.
JIU/REP/2014/5. Follow-up inspection of the 2009 review of Management and Administration in the World Tourism Organization
97. The Secretary General should elaborate a detailed phased work plan, including necessary resources, for the implementation of IPSAS and submit it to the General Assembly for approval.
98. It is suggested that this forthcoming report (by the JIU on non-staff) be used to review the employment of non-staff personnel in liaison with the Human Resources network of the CEB (item newly raised)
JIU/REP/2014/6: Analysis of the Evaluation Function in the United Nation System
99. The executive heads of United Nations system organizations should make the use of evaluation an organizational priority based on a well-defined vision, strategy and results framework for the evaluation function, and report to their legislative bodies on the level, nature and impact of use of evaluation.
JIU/REP/2014/8: Use of non-staff personnel and related contractual modalities in the United Nations system Organizations
100. The executive heads of the United Nations system organizations should ensure that individuals working for the organization under third-party/outsourcing contracts have decent working conditions, including a fair salary and social benefits and entitlements.
101. The executive heads of the United Nations system organizations should ensure that the gender balance policy and related measures include non-staff personnel, including United Nations Volunteers (UNVs). Gender balance in non-staff personnel recruitment should be promoted and monitored as part of the overall gender equality policy.
102. The executive heads of the United Nations system organizations should allow long-serving non-staff (including UNVs) to apply as internal candidates for vacant staff positions, with a view to ensuring fairness and providing a measure to reduce long-serving non-staff in the organizations.

103. The executive heads of the United Nations system organizations should ensure that long-serving non-staff personnel (including UNVs) have access to appropriate formal internal justice mechanisms. To that end, the executive heads should consider allowing them access to existing mechanisms or establish another practical system for their use.
104. The executive heads of the United Nations system organizations, as a matter of priority, should ensure and formalize the access of non-staff personnel (including UNVs) to mediation, the ethics office, the office of the ombudsman and other informal conflict-resolution mechanisms, and ensure that such personnel have recourse to the policies on the prevention of harassment and whistle-blowing. Furthermore, non-staff should be informed of those rights.
105. The executive heads of the United Nations system organizations should revise their non-staff policies, including the definition of non-staff and the criteria for the use of non-staff personnel, by using the employment relationship principle in accordance with relevant labour recommendations of the International Labour Organization.
106. The executive heads of the United Nations system organizations should review the use of non-staff personnel with a view to identifying long-serving non-staff personnel under a de facto employment relationship and establish a plan (short- to medium-term) to terminate the inappropriate prolonged use of non-staff personnel. The plan, including resources required, should be presented to the legislative/governing bodies for endorsement and provision of the necessary financial support.
107. The executive heads of the United Nations system organizations should strengthen their internal monitoring, control and oversight of the use of non-staff personnel, through the sustained application of effective internal control mechanisms, systematic corporate monitoring and information/data collection, analysis and audits. They should ensure that a central department/unit at the corporate level is held responsible for global monitoring, analysis and reporting on the issue.
108. The executive heads of the United Nations system organizations should ensure that updated and consolidated practical guidelines on the use of non-staff personnel are in place to guide managers involved in decision-making on the use of non-staff contractual modalities.
109. The executive heads of the United Nations system organizations should ensure that there is a clear, fair and rational mechanism for the determination and adjustment of remuneration levels of non-staff personnel, particularly in respect of long-serving non-staff.
JIU/REP/2014/9: Contract Management and Administration in the United Nations system
110. The legislative bodies of the United Nations system organizations should direct the executive heads of their organizations to update and, when necessary, develop specific policies, procedures, guidance and follow-up systems to ensure effective and efficient management of post-award contract activities.
111. The executive heads of the United Nations system organizations should incorporate in their annual statements of internal controls certifications, by individuals with procurement and contracts management authority, that the execution of contracts has been in full compliance with the organization's policies, procedures and rules.
112. The executive heads of the United Nations system organizations should re-assess the financial and human-resource needs for post-award contract management in terms of current and projected contract volume, value, complexity and type and decide on the best support structures required (e.g. centralized or decentralized) to ensure best value for money and the achievement of the organization's objectives.
113. The executive heads of the United Nations system organizations should ensure that supervisors of persons managing contracts incorporate contract-management criteria in these persons' annual performance evaluations.
114. The executive heads of the United Nations system organizations should conduct a study in their organizations to analyse the causes of modifications in contracts above certain thresholds and identify systemic deficiencies contributing to cost increases and delays. Remedial action should follow to address such deficiencies.
115. The executive heads of the United Nations system organizations should ensure that, when applicable, appropriate levels of liquidated damages and other remedies are included in the standard clauses of contracts and are judiciously enforced to protect the interests and rights of their organizations.
116. The legislative bodies of the United Nations system organizations should direct the executive heads of their organizations to put in place a system whereby the persons designated to manage contracts after

award are notified in writing about their accountability and responsibilities when managing a contract, and possess the required qualifications to manage the contract.
JIU/NOTE/2014/1: Use of retirees and staff retained beyond the mandatory age of separation at United Nations Organizations
117. Executive heads should set up effective mechanisms to capitalize on the knowledge and experience of staff due to retire and of retirees when rehired through coaching and mentoring programmes, in line with good practices identified.
118. Executive heads should (a) set up a coherent regulatory framework for the approval of exceptions, to retain staff beyond the mandatory age of separation and for the employment of retirees, regardless of the type of contract and funding, based on good practices identified in the United Nations and other system organizations, taking into account the specific needs of certain highly specialized technical agencies; and (b) ensure strict compliance with this framework.
119. Executive heads of organizations, particularly those with a large number/proportion of staff retained beyond MAS and retirees rehired, should: (a) take immediate action to limit such cases to exceptions which are fully justified and regularly monitored and reported to legislative bodies; and (b) ensure that their employment in senior executive and general service positions is restricted to instances where needs cannot be met by current staff, and that they are rehired as consultants, when applicable, with due regard to the specific needs of organizations.
120. Executive heads of organizations, particularly those with a large number/proportion of staff retained beyond MAS and retirees rehired, should: (a) take immediate action to limit such cases to exceptions which are fully justified and regularly monitored and reported to legislative bodies; and (b) ensure that their employment in senior executive and general service positions is restricted to instances where needs cannot be met by current staff, and that they are rehired as consultants, when applicable, with due regard to the specific needs of organizations.
Auditors Report for the Financial Closing of 2013
121. 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.
122. 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.
123. 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)
124. Old Provision for security / New Restricted Acc Surpl SECU 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)
125. The reason to classify this fund (replacement reserve) 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.
126. 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.
127. 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)

128. We observed that the balances available under Provisions ASHI³ and OSGR⁴ 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)

129. DFR 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.

Auditors Report for the opening balance of 2014

130. According to Para 9 of IPSAS 2, an investment normally qualifies as a cash equivalent when it has a short maturity of three months or less. It is, however, observed that in the financial statement two investments with a maturity of one month are regarded as short term investments (with a maturity of more than three but less than twelve months).

131. The accounting policy says that UNWTO will reduce assessed contributions receivables from full and associate members by applying an allowance as follows: (i) No allowance is applied to those whose arrears are for the current and prior year contributions; (ii) In arrears exceeding the current and prior year contributions (two years) but with payment plans, an allowance of 50 % of total outstanding receivables is applied; (iii) An allowance of 100% of total outstanding receivables will be applied for those in arrears without payment plans or those with payment plans but who are in default in the last two years. In respect of Central African Republic, Burkina Faso and Iraq it is, however, observed that the allowances have not been provided in compliance with accounting policy.

132. In terms of Para 76(b) of IPSAS 1 an asset shall be classified as current if it is expected to be realized within twelve months from the reporting date. It is observed that UNWTO has made 100 % provisions in respect of many full members where contributions remained outstanding for years together but classified those assets as current assets. This classification is apparently in contradiction with the principles of IPSAS as expectation of UNWTO to receive those arrears within a year is not based on facts, because there is no payment plan indicating the intention of paying the arrears and the past payment experience does not support the expectation. The past payment experience of those defaulting countries does not support the expectation of realising the arrears in the operating cycle or in the next 12 months from the reporting date. However, it is recommended that UNWTO should soon put all efforts to get into payment plans with all defaulting countries and classifying the arrears receivable as per payment plans.

133. The contributions receivable, as figured in the financial position, are composed of contributions receivables of different kinds with number of sub-groups having material value. The information regarding the sub-groups has not been incorporated. Para 89 of IPSAS 1 states categorically that "Additional line items, headings, and sub-total shall be presented on the face of the statement of financial position when such presentation is relevant to an understanding of the entity's financial position".

134. It was observed that miscellaneous receivables (VAT) have been re-classified under the heading of contributions receivable. This was inappropriate because both are in no way associated with each other.

135. In case of the contributions receivable, the financial year 2014 has been considered as current year for the purpose of presentation of the opening balances as at 1st January 2014. The Financial Regulations, however, state that the contributions and advances shall be due and payable in full within the first month of the financial year to which they relate. As at 1st January of the following calendar year, the unpaid balance of such contributions and advances shall be considered to be one year in arrears. In view of above provision, it does not appear to be appropriate to consider the year 2014 as current year for restated balances as at 31st December 2013. Moreover, there is no justification for considering the contribution for the year 2014 as arrear as at 1st January 2014.

³ After Service Health Insurance

⁴ End of Service Benefit

<p>136. UNWTO is a member of UNJSPF, a multi-employer defined benefit plan for providing pensions to employees in their post-employment days. It is, however, observed that UNWTO considers the same as a defined contribution scheme and, accordingly, has not assessed the accumulated liability on that count as at 1st January 2014. According to IPSAS 25, if any defined benefit plan is considered as a defined contribution plan, the entity has to disclose that the plan is defined benefit plan and the reason why the sufficient information is not available to account for the plan as a defined benefit plan. However, no such disclosure has been found in the financial position.</p>
<p>137. UNWTO has recognized accrued annual leave payable, accrued end of service payable and accrued ASHI payable as defined benefits plans and assessed the liabilities as at 1st January 2014. The disclosures, as required under Para 141 (b), (d) and (n) of IPSAS 25, have not been provided.</p>
<p>138. A liability shall be classified as non-current, if it does not satisfy one of the criteria given in Para 80 of IPSAS 1. It is, however, observed that current liabilities include the contributions received in the year 2013 from the full member Congo in the amount of EUR 6,964.47 that are due to be settled in the year 2015. According to IPSAS this liability shall be classified as non-current.</p>
<p>139. Para 150 of IPSAS 1, among other things, states that – “An entity shall disclose the following, if not disclosed elsewhere in information published with the financial statements: (a) The domicile and legal form of the entity, and the jurisdiction within which it operates; (b) A description of the nature of the entity’s operations and principal activities; (c) A reference to the relevant legislation governing the entity’s operations;” No such disclosure has been found on the face of the financial position and that needs to be included as applicable in respect of UNWTO.</p>
<p>140. According to Para 27 of IPSAS 4 an entity shall translate foreign currency monetary items into its functional currency at each reporting date. It shall use the closing rate at the reporting date. UNWTO determined the following exchange rates (direct quotation) at 31st December 2013: (i) 1 USD = 0.725 EUR (UN Operational Rate of Exchange, UNORE) (ii) 1 USD = 104.93 YPN (UNORE). It is, however, observed that, in some cases, the indirect quotation was used to translate foreign currencies, with an exchange rate, correct to three decimal places. This caused rounding differences</p>
<p>141. Explanatory note 1 to the financial position shows “Cash at banks – current accounts” and “Short Term deposits” in Euro, while part of these amounts are originally valued in a different foreign currency (USD). It is required that these amounts are shown separately in their original currencies.</p>
<p>142. UNWTO took lease of two photocopiers in 2013. The lease period shall be four years and the future lease payments shall be EUR 44.850,78. The economic life of photocopiers is estimated to be five years. According to Para 15 of IPSAS 13 a lease shall be recognized as a finance lease, if e. g. (i) At the inception of the lease the present value of minimum lease payments amounts to substantially all of the fair value of the leased asset and/or (ii) The lease term is for the major part of the asset’s economic life, even if title is not transferred. UNWTO recognised this lease as an operating lease instead of finance lease without assigning any reason in the financial position. The External Auditors hold the view that the contract should be recognised as a finance lease because lease term covers the majority of the assets economic life (80 %). Moreover it is not documented that the asset’s fair value is less than the present value of minimum lease payments and there is no evidence to prove that the lessor still holds the risk and reward of the property leased out.</p>
<p>143. Note 7 of the financial position states that the UNWTO headquarters’ building in Capitán Haya, in Madrid, is regarded as a contribution in-kind by the Government of Spain under IPSAS and therefore treated as an operating lease. No opening adjustment had been required. The External Auditors hold the view that for the purpose of establishing the accounting treatment to be given to the aforementioned transaction under IPSAS, the consideration should also be given to the provisions established in Appendix A to IPSAS 1, that is, the prevalence of substance over form. It is pertinent to consider the provisions contained in Article I of the Special Agreement on the Headquarters Building UNWTO, saying that “The Spanish Government accords to the Organization, which accepts, the right to use for an indefinite period the building at No. 42 calle Capitán Haya, at Madrid (...) as the permanent Headquarters of the Organization.” Furthermore, Article IV of the same agreement establishes that the Organization shall pay to the Government of Spain an annual nominal rent of one US dollar only. In addition, the Para 9 of IPSAS 23 states that when an entity receives resources with no consideration or a nominal consideration in return, (such as a “symbolic” one dollar per year) the transaction is likely to fall in the category of a non-exchange one. In this regard, the legal form of a lease at a nominal value, being very much lower than the market price, is indicating in another way the fulfilment of the conditions relating to a non-exchange</p>

transaction. We, at the same time, need to consider that UNWTO does not seem to have full control over the asset in the sense that rewards have been transferred, while major part of the risks associated with the property have been retained by the Government of Spain. This stands in the way of considering the property as an asset in the financial statements of UNWTO. However, taking into account the materiality of this property and its significant impact on the financial statements, UNWTO should treat this property as a service in-kind according to IPSAS 23 and make the necessary adjustments. This means that UNWTO should recognize the revenues in-kind and the expenses in-kind in the statement of financial performance and make disclosures with adequate information in the notes to accounts.

144. The financial position reveals that the net asset/equity of UNWTO consists of accumulated surplus and reserves. The reserves, on the other hand, composed of working capital fund, special contingency reserve and replacement reserve. Para 7 of IPSAS 1 defines net assets/equity as the “residual interest in the assets of the entity after deducting all its liabilities”.

The FR 10(2) (f) of Financial Regulation of UNWTO stipulates that “if a member withdraws its membership in the Organization, any credit it may have in the working capital fund shall be used towards liquidation of any financial obligation such a member may have to the Organization. Any residual balance shall be refunded to the withdrawing member”. This suggests that the working capital fund is a liability and cannot be considered as a part of net asset or equity. Hence, presentation of the same under the category of net assets/equity violates the principles of fair representation of financial position. The fact remains that working capital fund is refundable to the members withdrawing from the Organization. Hence it cannot be considered as a residual interest to form part of net assets or equity. It may be noted that the working capital fund may not have fixed maturity but it does have regulatory obligation to refund. In the same logic, the redeemable preference shares with contractual obligation to refund are not considered as part of the equity in corporate books of accounts. The UN system organizations may rethink about its presentation if situation demands so.

145. In comparison to closing balance as at 31st December 2013, several accounts were reclassified. The transactions between UNWTO and satellites were shown in the financial position as “Interfunds”. This merits more information in the notes, e. g. an explanatory table, to make the disclosure more useful to the users.