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Rapport du Secrétaire général

Partie IV : Rapport sur la réforme de l'Organisation (application du Livre blanc)

Introduction

1. Proposé en 2009 par le Secrétaire général et approuvé en octobre 2011, le Livre blanc s'est trouvé au cœur de la gouvernance de l'OMT durant les deux mandats du Secrétaire général.
2. À la fin de l'année 2017, la direction du Secrétariat de l'OMT changera. Le moment est venu d'évaluer les résultats afin de mieux déterminer les nouveaux défis à relever.
3. Comme illustré au tableau 1 ci-dessous, le Secrétaire général a présenté de manière récurrente des rapports sur l'avancée de son engagement politique tel que cristallisé dans le Livre blanc. Le présent rapport dresse le bilan du processus de réforme depuis 2009 jusqu'en 2017.

Tableau 1 : Liste des rapports concernant la préparation, l'approbation et l'application du Livre blanc

Octobre 2009	RES A/RES/571(XVIII): <i>L'Assemblée générale, Vu la stratégie de gestion proposée par le Secrétaire général nouvellement élu, ... Demande au Secrétaire général de lui présenter à la quatre-vingt-huitième session du Conseil exécutif un livre blanc sur le processus de réforme qu'il a proposé de mener à bien au sein du Secrétariat et de lui faire part des progrès réalisés à sa dix-neuvième session.</i>
Juin 2010	Présentation du Livre blanc [CE/88/7]
Octobre 2010	Deuxième mouture du Livre blanc [CE/89/7]
Juin 2011	Troisième mouture du Livre blanc [CE/90/3 Annexe 2]
Octobre 2011	Le Livre blanc est entériné par l'AG19 (Gyeongju, République de Corée) [AG/19/11]
Juin 2012	Projet de plan de mise en œuvre du Livre blanc [CE/93/8] approuvé par le CE93 (Madrid, Espagne). Ce document a constitué la base pour les rapports ultérieurs concernant les progrès sur la mise en œuvre du Livre blanc.
Août 2013	Rapport sur les progrès de la réforme de l'Organisation (Livre blanc) [A/20/5(l)(e)]



Septembre 2015	Rapport sur la réforme de l'Organisation (application du Livre blanc) [A/21/8(I)(f)]
Octobre 2016	Rapport sur la réforme de l'Organisation (application du Livre blanc) [CE/104/7(c)]

4. La **Partie I** du présent document se centre sur les résultats obtenus à partir du Livre blanc, tel qu'approuvé par l'Assemblée générale tenue en République de Corée en 2011, tandis que la **Partie II** analyse la manière dont le Secrétaire général a également utilisé le *Plan de mise en œuvre du Livre blanc* comme un outil efficace pour tenir compte des recommandations formulées en vue d'améliorer la gestion de l'Organisation, notamment les recommandations du Corps commun d'inspection et celles des commissaires aux comptes de l'OMT. En outre, les tableaux de suivi des progrès de l'exécution du Plan de mise en œuvre du Livre blanc figurent aux **Annexes 1 et 2**.

Partie I. Livre blanc : aperçu des résultats obtenus

5. Le présent rapport donne un aperçu de la manière dont les défis identifiés dans le Livre blanc ont globalement été abordés depuis 2011. La structure du rapport est un calque de celle proposée dans la *Deuxième partie du Livre blanc : défis, changements et propositions*. Il présente, d'une part, les principales déclarations du Livre blanc et d'autre part, les actions y afférentes ayant été entreprises et les résultats obtenus.

Tableau 2 : Défis du Livre blanc

I.	Mission et rôle de l'OMT
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VI.	Coopération technique et initiative ST-EP
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XII.	Relations avec le gouvernement hôte et question du siège de l'Organisation

I. Mission et rôle de l'OMT

6. **Énoncé du Livre blanc :** « À l'heure actuelle, en tant qu'organisation touristique leader au niveau mondial, l'OMT devrait fournir direction et appui à ses États membres et à ses Membres affiliés ... »

7. Depuis 2011, pour remplir son rôle de chef de file, l'Organisation a abordé les principaux problèmes et défis auquel le secteur était confronté ainsi que ceux qui ont émergé : sûreté et fluidité des voyages, innovation et technologie, qualité, culture et tourisme, tourisme au service du développement, mesure de la durabilité du tourisme, etc.

8. **Énoncé du Livre blanc :** « L'Organisation doit adhérer pleinement aux Objectifs du Millénaire pour le développement et démontrer, par des exemples concrets de bonnes pratiques, des orientations politiques et des données de référence, comment le tourisme peut contribuer à leur réalisation et y contribuer effectivement. »

9. L'action de l'OMT a progressivement été alignée sur le Programme des OMD. Désormais, son programme de travail est préparé dans le but de démontrer sa pleine contribution aux successeurs des OMD, à savoir les 17 ODD et le Programme de développement durable à l'horizon 2030. L'Année internationale du tourisme durable pour le développement, 2017, a joué un rôle moteur dans ce processus.

10. **Énoncé du Livre blanc :** « L'importance de l'Organisation sera encore renforcée le jour où certains grands pays – comme les États-Unis d'Amérique, le Royaume-Uni, l'Irlande, la Nouvelle-Zélande, la Suède, le Danemark, la Finlande, les Émirats arabes unis et plusieurs États insulaires des Caraïbes, entre autres – décideront de la rejoindre »

11. C'est là probablement l'un des domaines dans lesquels les ambitions de l'OMT n'ont pas pleinement abouti. Cependant, plusieurs pays ont rejoint l'Organisation durant la période en examen, tels que la Barbade, le Libéria, Myanmar, Samoa, Trinité-et-Tobago et les Émirats arabes unis, de nombreux autres sont restés en dehors et certains ont quitté l'OMT, comme l'Australie, le Canada, la Lettonie, la Norvège et le Royaume-Uni. Les Comores, la Palestine et la Somalie¹ ont fait état de leur souhait de rejoindre l'Organisation en 2017.

II. Domaines de travail de l'OMT

12. **Énoncé du Livre blanc :** « L'OMT devrait jouer à cet égard un véritable rôle de premier plan ... Ceci devrait se faire au niveau normatif autant qu'opérationnel, en établissant des méthodologies, des directives et des instruments et techniques analytiques permettant aux gouvernements de prévoir, quantifier et comprendre les tendances actuelles et futures du tourisme, les possibilités de développement et les impacts probables, quels qu'ils soient. »

13. Le Comité pour les statistiques et le compte satellite du tourisme jouit d'une longue tradition de professionnalisme en tant que chef de file de l'édification du consensus mondial depuis le début des années 1990. Ce comité a mené des évolutions pionnières, comme les *Recommandations internationales pour les statistiques sur le tourisme 2008* et le *Compte satellite pour le tourisme : Cadre méthodologique recommandé 2008*. Il propulse les travaux vers un Cadre statistique sur la mesure du tourisme durable, en partenariat avec la Division de statistique de l'ONU.

14. Conformément à la façon de procéder du Comité pour les statistiques et le compte satellite du tourisme, le fonctionnement du Comité du tourisme et de la compétitivité et du Comité du tourisme et de

¹ Voir les détails dans le document A/22/8(a)(I) : Le point sur les Membres

la durabilité a été renforcé. Ces organes ont un rôle consultatif et sont conçus comme étant la première étape d'un processus de validation qui génère des résultats techniques concernant les principes, les politiques, les pratiques et les processus tels que lignes directrices, définitions, critères et normes à l'intention des organes de gouvernance compétentes aux fins de leur adoption. Le Conseil exécutif a déjà approuvé certains de ces aboutissements, et les travaux se poursuivent.

15. La plupart des publications de l'OMT contiennent des lignes directrices politiques. En outre, pour la première fois, le Secrétariat de l'OMT a publié deux recueils, le premier réunissant les recommandations de l'OMT de 1975 à 2015 et le deuxième, les déclarations de l'OMT de 1980 à 2016. Ces recueils constituent des instruments aux fins de l'adoption de normes et de politiques dans les différents domaines du tourisme.

16. La Commission de statistique de l'ONU a donné son aval récemment (en mars 2017) au [Rapport de l'Organisation mondiale du tourisme sur les statistiques du tourisme](#) et souligné comme étant prioritaires : (a) l'élaboration du cadre statistique de mesure du tourisme durable ; (b) l'élaboration d'un guide sur l'établissement des comptes satellites du tourisme ; (c) l'avancée des travaux sur les indicateurs des ODD liés au tourisme durable ; et (d) la nécessité de renforcer les capacités en matière de statistiques mesurant le tourisme durable, notamment en lien avec le compte satellite du tourisme, tel que mis en avant en particulier par les pays en développement.

17. L'OMT s'est occupée de la rédaction de deux conventions internationales, à savoir la « Convention sur la protection des touristes et sur les droits et obligations des prestataires de services touristiques » et la « Convention-cadre relative à l'éthique du tourisme ». L'OMT estime qu'il convient de renforcer les principes éthiques et la protection des touristes. La Convention-cadre relative à l'éthique du tourisme sera présentée pour examen et, espère-t-on, approbation par la 22^{ème} session de l'Assemblée générale à Chengdu, Chine.

18. La « Convention sur la protection des touristes et sur les droits et obligations des prestataires de services touristiques » a été élaborée par les membres du groupe de travail au cours des six dernières années, aux cours desquelles se sont tenues douze réunions et une consultation publique de tous les États membres de l'OMT, en vue de débattre du contenu de la convention. Le projet de document se trouve à une étape avancée du processus et devrait faire l'objet d'une approbation lors d'une Conférence de traité qui devrait se réunir avant la tenue de la 23^{ème} session de l'Assemblée générale.

19. L'OMT a poursuivi son avancement et ses progrès afin de renforcer le mécanisme de gouvernance du Réseau international de l'OMT d'observatoires du tourisme durable (INSTO). Un cadre mis à jour a été présenté à la 104^{ème} session du Conseil exécutif de l'OMT en 2016. L'initiative vise à soutenir le développement du tourisme durable à partir d'un processus décisionnel fondé sur des faits démontrés, d'une meilleure utilisation des données et d'une mesure effectuée en temps opportun afin d'appuyer l'élaboration de politiques et la gestion dans les lieux de destination.

III. Qui devrait établir les domaines de travail prioritaires et comment ?

20. **Énoncé du Livre blanc :** « Si l'on adopte un programme de travail général sans fixer aucune priorité, on risque d'obtenir, comme cela s'est déjà produit, une dispersion des ressources et des efforts...Par conséquent, il faut trouver un équilibre entre les besoins et les ambitions, d'un côté, et les ressources disponibles de l'autre et donc fixer des priorités. »

21. Tous les deux ans, le Secrétariat effectue une enquête sur les priorités, laquelle obtient un taux de réponse relativement élevé de la part des Membres et des Membres associés (plus de 60 %). En outre, les Commissions régionales débattent des résultats de l'enquête et du projet de programme de travail et de budget. Quant aux statistiques, le Comité pour les statistiques et le compte satellite du tourisme joue un rôle crucial dans la définition des activités à inclure dans le programme de travail.

22. Le travail du Comité du programme a été fusionné avec celui du Comité du budget et des finances, afin de s'assurer d'une cohérence entre les priorités du programme établies par le premier et les allocations budgétaires et en ressources effectuées par le second. Le Comité du programme et du budget fonctionne de manière satisfaisante depuis 2012.

23. Il convient également de mentionner ici les réunions ad hoc tenues en Europe sur les priorités pour le programme de travail de l'OMT, sous la direction du président de la CEU. Elles se sont révélées d'une grande efficacité et pourraient être reproduites dans d'autres régions. Les réunions présentent un avantage évident par rapport aux enquêtes, car elles permettent le dialogue et l'édification d'un consensus entre Membres sur les domaines de travail prioritaires.

24. La communication sur les priorités de l'Organisation par le Secrétaire général a gagné en clarté et en stabilité au fil des ans, en particulier au cours du dernier exercice biennal, durant lequel trois priorités d'ensemble de l'OMT ont été rappelées systématiquement aux Membres et au grand public :

- a) La promotion de la sûreté et de la fluidité des voyages,
- b) Le renforcement du rôle des technologies dans le tourisme, et
- c) La durabilité placée au cœur du développement du tourisme et la promotion du rôle du tourisme durable pour le développement.

25. **Énoncé du Livre blanc** : « Le comité mondial d'éthique du tourisme doit se livrer à l'élaboration de propositions sur des questions en lien avec l'éthique ayant reçu un rang prioritaire par le Conseil exécutif et l'Assemblée générale. »

26. Le Comité mondial d'éthique du tourisme fait l'objet d'une transformation dans sa composition et son fonctionnement. Il s'est consacré à l'élaboration de lignes directrices sur différents sujets, comme les Recommandations en faveur d'un tourisme accessible à tous et celles sur l'accessibilité de l'information dans le secteur touristique ; les Recommandations pour une utilisation responsable des évaluations et des avis sur les plateformes numériques (en collaboration avec Yelp, TripAdvisor et Minube) ; et la réédition des Conseils pratiques pour être un voyageur responsable, dans le cadre de l'Année internationale du tourisme durable pour le développement. Le Comité prépare à l'heure actuelle un ensemble de recommandations sur la protection des communautés autochtones dans le tourisme. De surcroît, en 2016 le Comité a lancé la catégorie Prix de l'éthique de l'OMT qui rejoint les autres prix décernés par l'Organisation.

27. **Énoncé du Livre blanc** : « Les Membres affiliés du secteur privé devraient également être appelés à mettre leur savoir-faire au service des priorités décidées pour chaque programme biennal. »

28. L'intégration des Membres affiliés dans la vie et les activités de l'Organisation se trouve clairement renforcée. Plusieurs rapports sur des thématiques fondamentales pour le tourisme ont été publiés chaque année en coopération avec des sociétés touristiques affiliées et des établissements d'enseignement. La présence des Membres affiliés lors des événements de l'OMT, notamment ceux prévus aux Statuts, a considérablement augmenté, en particulier lors des dernières réunions de l'Assemblée générale (46 en 2013, et 111 en 2015). Les Membres affiliés ont également pris part aux enquêtes sur les priorités, avec toutefois un taux de réponse inférieur à celui des Membres et des Membres associés.

IV. Une Organisation au service de ses Membres et leur appartenant

29. **Énoncé du Livre blanc** : « Le sentiment de contrôle de l'Organisation de la part des États membres, des Membres associés et des Membres affiliés doit être renforcé... L'Assemblée devrait progressivement devenir le sommet du secteur touristique dans le monde entier. »

30. Les réunions de l'Assemblée générale se sont transformées depuis 2009 : Une réunion ministérielle, consacrée aux questions stratégiques, précède l'ouverture de l'Assemblée générale. En outre, l'intégration des Membres affiliés et des partenaires s'est améliorée, le débat général est plus ciblé, le temps consacré aux questions administratives a été réduit dans le but de renforcer le débat autour des questions politiques, etc.

31. **Énoncé du Livre blanc** : « *Impliquer davantage les Membres dans la rédaction des décisions et des résolutions qui doivent être adoptées respectivement par le Conseil exécutif et l'Assemblée générale contribuerait également à renforcer leur sentiment de contrôle de l'Organisation.* »

32. Chaque document du Conseil exécutif et de l'Assemblée générale comporte un projet de décision ou de résolution, appelé « Suites à donner », de sorte que les Membres peuvent mieux se préparer pour les réunions.

33. **Énoncé du Livre blanc** : « *Au cours de ce mandat, le Secrétaire général va redoubler d'efforts pour promouvoir et garantir une communication permanente avec les membres, qui constitue la base d'une coopération et de relations fructueuses.* »

34. Relations avec les Membres : Un directeur exécutif pour les relations avec les Membres est institué, assurant une meilleure coordination interne entre programmes régionaux et autres. Des réunions du Comité des relations avec les Membres se tiennent régulièrement (environ une fois par mois). Les rapports par pays sont mis à jour au Secrétariat. Chaque membre du personnel du Secrétariat rédige des rapports de retour de mission, quel que soit le pays où celle-ci ait eu lieu, lesquels peuvent être consultés par tout autre membre du personnel se rendant dans le même pays. Des bulletins d'information et des communiqués de presse sont régulièrement publiés : le système CRM de l'OMT permet des communications plus ciblées, etc. Par exemple, en 2016 un bulletin d'information a été publié en espagnol, français et anglais, outre la newsletter régionale. Par ailleurs, les Membres sont tenus régulièrement informés des activités du Secrétariat au moyen de communiqués de presse (110 en 2016).

35. **Énoncé du Livre blanc** : « *Par ailleurs, pour renforcer les communications avec les Membres, le Secrétaire général va demander officiellement à l'ensemble des États membres et des Membres associés de désigner au sein de leur ministère ou de leur ANT un agent de liaison de l'OMT, qui aura un rôle et des responsabilités bien définis.* »

36. La plupart de nos États membres compte désormais un agent de liaison qui s'occupe du suivi des questions intéressant l'OMT et qui reçoit toutes les communications de l'Organisation, tel que défini dans le Livre blanc.

37. **Énoncé du Livre blanc** : « *La faiblesse du sentiment de propriété et de contrôle se manifeste également dans l'utilisation relativement limitée que les Membres semblent faire de tout le travail accompli par le Secrétariat de l'OMT, et qui est mis à leur disposition dans les centaines de publications techniques élaborées par l'Organisation au cours de ces dernières années, qui sont pour la plupart disponibles aussi sur la bibliothèque virtuelle.* »

38. Les activités du Secrétariat (événements, publications, projets, etc.) font l'objet d'une meilleure communication par le biais de bulletins d'information et de communiqués de presse. Le nombre d'accès à la bibliothèque virtuelle fournis aux États membres est passé de 774 à 871 entre 2015 et 2016.

V. Sources de financement et mobilisation de fonds

39. **Énoncé du Livre blanc** : « *La collecte de fonds doit devenir une préoccupation constante et interdisciplinaire pour tous les membres du personnel, chacun dans son propre domaine de travail ou*

sa région. »

40. En 2010, le Secrétariat de l'OMT a mis sur pied un programme pour les Relations institutionnelles et la mobilisation de fonds. Celui-ci œuvre en particulier : (a) à la coopération avec des organismes des Nations Unies et d'autres organisations internationales ou régionales, (b) à l'établissement de partenariats stratégiques et d'alliances avec des organismes donateurs et des institutions multilatérales de financement, (c) à la conception et la mise en œuvre d'une stratégie et d'un plan d'action de mobilisation de fonds, et (d) aux questions relatives au tourisme au service du développement, afin de mieux positionner le tourisme et l'OMT au sein des processus internationaux et des Nations Unies, de sorte de faire prendre conscience de l'immense potentiel du tourisme en tant qu'instrument contribuant au développement, à la paix et la prospérité, et à la réalisation du Programme de développement à l'horizon 2030.

41. Le Secrétariat a apporté un changement progressif à la culture de la mobilisation de fonds. Entre 2014 et 2016, le ratio XB/RB a donné des revenus accrus² de 14 % à 27 %. Ce changement de culture est illustré par quelques réussites. Par exemple, pour la première fois de l'histoire des Prix de l'OMT, les deux dernières éditions ont atteint un bilan financier positif, ce qui a permis de couvrir 100 % des dépenses, de rembourser des dettes préalables et même de collecter suffisamment de fonds pour couvrir les dépenses de l'édition suivante, avec un solde excédentaire de 90 000 euros avant le début de la campagne de mobilisation de fonds destinés à l'édition suivante. Pour ses réunions statutaires, l'OMT a commencé à recourir à des pratiques de parrainage plus systématiques.

42. L'Année internationale du tourisme durable pour le développement, 2017, a constitué une occasion unique pour sensibiliser les décideurs des secteurs privé et public ainsi que l'opinion publique sur la contribution du tourisme durable au développement. Aux termes de la Résolutions des Nations Unies sur l'Année internationale, un financement extrabudgétaire était nécessaire pour sa mise en œuvre. À la date de rédaction du présent rapport, plus de 60 sponsors et partenaires ont apporté une contribution financière de presque un million d'euros aux activités de Secrétariat relatives à la coordination et mise en œuvre de l'Année.

43. Élaboré à la demande des États membres de l'OMT, un projet de stratégie de mobilisation de fonds est présenté à l'Assemblée générale dans le document A/22/10(I)(a). Ce projet décrit la manière dont l'Organisation peut mobiliser davantage de ressources, et de « meilleures » ressources, et s'appuie sur les résultats du Groupe de travail sur l'aide publique au développement ainsi que sur des consultations internes approfondies au niveau du Secrétariat de l'OMT.

44. **Énoncé du Livre blanc** : « Les présidents de chaque commission devraient travailler ensemble avec le directeur régional respectif pour prendre contact de façon systématique avec des sources de financement spécialisées ou dont on sait qu'elles soutiennent la région. »

45. Une approche systématique de la collecte de fonds par le biais des commissions régionales doit encore être envisagée. Cependant, le Secrétariat a œuvré à la mise en place de partenariats régionaux spécifiques, comme précisé à la Partie VII ci-dessous.

VI. Coopération technique et initiative ST-EP

46. **Énoncé du Livre blanc** : « ... les demandes de coopération technique que les États membres adressent à l'OMT devraient idéalement être clairement liées à des difficultés plus vastes, afin de faciliter les efforts de collecte de fonds de l'Organisation et d'augmenter les chances d'obtenir les fonds nécessaires à la fourniture de l'aide. ... Par conséquent, en accord et en collaboration avec les

² Revenu des contributions évaluées des Membres / Autres contributions (CV et FIT), au net de la réduction de revenus, tel que précisé dans les états vérifiés de rendement financier de l'OMT.

Membres qui sollicitent son aide, l'Organisation devrait s'efforcer d'intégrer les besoins touristiques de ces Membres dans les efforts de développement déployés plus largement ...

47. Le plaidoyer pour le tourisme en tant qu'instrument pour le développement a trouvé son point culminant avec la déclaration de 2017 comme Année internationale du tourisme durable pour le développement, et l'alignement du programme de travail de l'OMT sur le programme 2030.

48. Le Secrétariat met en œuvre bon nombre de projets de coopération technique (44 au cours du dernier exercice biennal). Ces projets de coopération technique sont de nature extrêmement variée et inscrivent le tourisme dans de plus larges thématiques. Par exemple, dans le cadre du projet sur le tourisme côtier en Afrique, l'OMT a élaboré une méthodologie d'analyse rapide de la chaîne de valeur touristique au niveau des destinations, et renforcé les capacités des parties prenantes du projet au Cameroun, en Gambie, au Ghana, au Kenya, au Mozambique, au Nigéria et en Tanzanie pour qu'elles appliquent cette méthodologie dans les sites de démonstration du projet de leur pays, et qu'elles en utilisent les résultats pour détecter les possibilités de renforcer l'impact économique du tourisme.

49. Énoncé du Livre blanc : *Il convient de rechercher des partenariats avec d'autres organisations internationales qui ne soient pas du secteur du tourisme en vue de mobiliser davantage de ressources à affecter aux activités de coopération technique de l'OMT ...*

50. Les partenaires impliqués dans des projets de coopération technique au cours des dernières années sont les suivants : administrations nationales du tourisme, autres organismes publics de niveau national, provincial ou local traitant du tourisme, agences de développement bilatérales et multilatérales ainsi qu'ONG s'occupant du secteur du tourisme, et instituts de formation dans le tourisme. L'OMT a obtenu un financement pour la mise en œuvre de projets provenant de sources très variées, y compris les banques de développement (Banque mondiale, Banque interaméricaine de développement), des donateurs multilatéraux (Union européenne – UE), organismes des Nations Unies (PNUD, ONUDI, CCI), gouvernements et organismes donateurs (organisation coréenne du tourisme, gouvernement flamand, agence espagnole de développement AECID, gouvernement de Macao - Chine, agence néerlandaise de développement SNV, coopération italienne), secteur privé (Chimelong Group, Fondation EuropaMundo), projets qui dans plusieurs cas sont mis en œuvre dans des pays et des provinces dont les pouvoirs publics mettent aussi des fonds propres à disposition. Le total des financements reçus de ces partenaires et donateurs au cours des huit dernières années pour la mise en œuvre des projets de coopération technique a dépassé les 20 millions USD.

VII. Partenariats et Membres affiliés

51. Énoncé du Livre blanc : *Des partenariats officiels et permanents seront recherchés auprès d'institutions telles que la Commission européenne du tourisme (CET), l'Organisation du tourisme des Caraïbes (OTC), l'Association du tourisme du Pacifique-Asie (PATA), l'Organisation arabe de tourisme, l'Association du transport aérien international (IATA), l'Association internationale de l'hôtellerie et de la restauration (IHRA), la Fédération internationale des tour-opérateurs (IFTO) et d'autres, afin de mener des recherches conjointes et d'étendre la sphère d'influence de l'OMT. Un effort spécial devrait être fait pour passer un accord avec le Conseil mondial du voyage et du tourisme (WTTC) en tant qu'organe du secteur privé de portée mondiale.*

52. Le Secrétariat a étendu ses partenariats avec la plupart des institutions susmentionnées, notamment par le biais d'activités conjointes récurrentes, comme le programme de recherche conjoint OMT/CET (22 publications au cours des 16 dernières années), le Forum OMT/PATA (11^{ème} édition en 2017), la lettre ouverte OMT/WTTC sur les voyages et le tourisme présentée, entre 2011 et mi-2017, à 87 chefs d'État et de gouvernement, la participation d'IATA et de l'IHRA à nombre d'événements et initiatives de l'OMT. L'Organisation a en outre signé en 2012 un mémorandum d'entente avec la Commission européenne, et plus spécifiquement, en 2016, un accord avec la DG GROW de la

Commission qui soutient les activités habituelles du programme de travail concernant les statistiques, les tendances du marché du tourisme, l'éthique et le tourisme, et l'expansion de la Route de la soie.

53. En outre, l'OMT est un membre important de la Global Travel Association Coalition (GTAC), mécanisme de coopération entre le secteur privé chef de file et les organisations gouvernementales cherchant à parler « d'une seule voix » sur les principales questions qui façonnent l'avenir du secteur tout en favorisant une meilleure compréhension du rôle des voyages et du tourisme en tant que moteur du progrès économique, de l'emploi et du développement durable (Conseil international des aéroports, Organisation internationale des lignes de croisière, IATA, OACI, PATA, Forum économique mondial et WTTC).

54. Après l'adoption du Cadre décennal de programmation concernant les modes de consommation et de production durables, à Rio+20 en 2012, le Programme de tourisme durable fut lancé en novembre 2014. Il s'agit de l'un des six programmes initiaux au titre du Cadre décennal. Il est mené par l'OMT avec les gouvernements français, marocain et coréen en tant que chefs de file, et en collaboration avec le Secrétariat du Cadre décennal d'ONU-Environnement. Le programme fonctionne en tant que plateforme collaborative d'organisations. Le comité consultatif multipartite inclut des organisations telles que l'OCDE, RETOSA, SPTO, le PNUD, ONU-Environnement et le WTTC. Parmi les plus de 120 partenaires figurent des organisations telles qu'ACS, IFDD ou IHRA.

55. Dans le domaine des statistiques, l'OMT poursuit ses partenariats stratégiques avec Eurostat, l'OIT, l'OCDE and la Division de statistique de l'ONU pour l'élaboration d'une mesure du tourisme et l'obtention d'un consensus s'y rapportant. Les mécanismes redditionnels officiels de l'OMT auprès de la Commission de statistique de l'ONU et du Comité d'experts des Nations Unies sur la comptabilité environnementale-économique (depuis 2016) sont en place. L'OMT est un membre actif du Comité pour la coordination des activités statistiques, qui promeut la coordination, l'intégration et la complémentarité des programmes statistiques des organisations internationales. Ce Comité compte des membres tels que la Division de statistique de l'ONU et d'autres divisions du Département des affaires économiques et sociales des Commission régionales, des programmes et des Fonds des Nations Unies, les institutions spécialisées et organisations apparentées, certaines organisations intergouvernementales non-onusiennes (OCDE, EUROSTAT, le comité statistique interétatique de la Communauté des États indépendants et l'Organisation mondiale du commerce), des banques régionales de développement et l'Institut international de statistique.

56. **Énoncé du Livre blanc :** *Le groupe des Membres affiliés de l'OMT apporte connaissances et diversité, mais dans sa composition actuelle ... il a encore besoin, pour diverses raisons, d'une représentation géographique et sectorielle plus large.*

57. Le nombre de Membres affiliés a globalement augmenté au cours des huit années écoulées, passant de 370 en 2009 à 504 en 2017. Néanmoins, en dépit de l'augmentation proportionnellement considérable du nombre de membres en Asie-pacifique, la représentation géographique peut encore être améliorée. L'Europe reste prédominante, alors que l'Afrique et le Moyen-Orient sont sous-représentés, comme les tableaux ci-dessous l'illustrent :

Membres affiliés par région	2009	2017
Europe	204	291
Asie-Pacifique	39	61
Amériques	83	107
Afrique	26	30
Moyen-Orient	18	15
Total	370	504

Membres affiliés par activité	2009	2017
Universités et programmes de recherche	88	131
Conseils de promotion au niveau national, régional ou local	58	57
Société de conseil en administration commerciale du tourisme	40	50
Hébergement	30	22
Associations professionnelles	32	51
Agences de voyage et voyagistes	30	51
Gestion des expositions et salons professionnels	18	24
Transport aérien, ferroviaire et routier	13	13
Organisations de gestion des destinations	14	20
Médias de masse	8	9
Recherche, impacts sociaux, économiques et culturels	0	19
Autres activités	39	57
Total	370	504

58. Énoncé du Livre blanc : « Pour pouvoir fournir aux Membres affiliés ce qu'ils attendent de l'OMT et pour que l'Organisation bénéficie pleinement de leur affiliation, un réexamen des trois conseils (professionnel, des destinations et de l'éducation) est nécessaire. »

59. Amélioration du Règlement intérieur du Comité des Membres affiliés : une nouvelle proposition sera soumise à la 22^{ème} session de l'Assemblée générale pour approbation. Son objectif est de renforcer l'intégration et la participation des Membres affiliés au sein de l'Organisation, d'aligner l'admission en qualité d'affilié sur ce qui figure aux Statuts, d'améliorer l'élection des membres du Conseil et, en dernière instance, de consolider en un organe unique les règles et réglementations applicables à cette catégorie de membres.

60. L'OMT a créé des réseaux et des groupes de travail permettant aux membres de divers horizons de se réunir autour d'un sujet d'intérêt commun en vue d'en examiner les défis, de partager leurs expériences et d'envisager des solutions communes. En outre, ces réseaux participent au plaidoyer en faveur d'une politique du tourisme conforme aux principes de l'OMT, tout en aidant les parties prenantes du secteur du tourisme à appuyer les initiatives ayant des résultats tangibles.

61. Énoncé du Livre blanc : « le Secrétariat des Membres affiliés et les programmes régionaux doivent travailler en étroite collaboration pour offrir en même temps une orientation régionale et une perspective mondiale. »

62. Chacun des cinq programmes régionaux et le programme des membres affiliés sont regroupés sous la catégorie des « relations avec les Membres », sous la supervision et la coordination du même directeur exécutif. Aux fins de la coordination de tous les programmes relatifs aux Membres, un Comité des relations avec les Membres a été établi, réunissant les directeurs de ces programmes, ainsi que les responsables des programmes de communication et de programmes spécial terrain ; il tient une réunion mensuelle depuis 2014.

63. **Énoncé du Livre blanc** : « Les relations extérieures et les partenariats renvoient également aux obligations de l'organisation envers les Nations Unies et aux avantages que l'OMT et les États membres devraient pouvoir en tirer. »

64. Outre le bureau de New York, l'OMT a ouvert officiellement un bureau de liaison à Genève. Celui-ci vise à améliorer l'appui donné aux États membres ainsi qu'à faciliter la coordination avec les Nations Unies et d'autres organisations multilatérales dans le contexte du Programme 2030.

65. En adhérant à l'initiative « Unis dans l'action », fondée sur quatre principes : Un seul budget, un seul chef, un seul programme, un seul bureau, l'OMT a rassemblé les forces et constitué en 2010 le Comité directeur des Nations Unies sur le tourisme pour le développement (CDTD) qui vise à consolider le potentiel du tourisme à contribuer au développement durable. De nombreuses activités ont par ailleurs été menées à bien en coopération avec des organisations sœurs du système des Nations Unies, notamment, mais sans s'y limiter, le PNUD, ONU-Femmes, l'OACI, l'ONU-DC, l'UNESCO et l'ONUDI.

Toujours dans l'esprit de « Unis dans l'action », l'OMT a collaboré avec certaines équipes de pays du Plan-cadre des Nations Unies pour l'aide au développement (PNUAD) et/ou du Cadre de partenariat pour le développement.

VIII. Entités externes

66. **Énoncé du Livre blanc** : « Sans se fonder sur les résultats de chacun de ces partenariats ni sur les avantages que les États membres en ont tiré, il est clair que l'Organisation doit définir des principes généraux et des normes particulières pour l'établissement de partenariats, d'autant plus s'ils conduisent à la création d'entités qui utilisent le nom, la marque et le logo de l'OMT. »

67. Le Secrétariat a compilé un ensemble de critères et de conditions que les entités externes existantes ou nouvelles doivent respecter, conformément à la politique et aux pratiques des Nations Unies et de ses institutions spécialisées. Ces conditions ont été adoptées par l'Assemblée générale lors de sa 21^{ème} session à Medellín, Colombie, aux termes de la résolution 656(XXI).

68. Conformément à la résolution 656(XXI) mentionnée ci-dessus, un accord avec le pays hôte est en cours de négociation avec le gouvernement japonais pour le bureau de l'OMT à Nara, en vue d'assurer le cadre juridique approprié à ce bureau de sorte qu'il puisse fonctionner en tant que partie intégrante de l'OMT, soumis à ses règles et procédures. Concernant ST-EP, in 2017 la situation s'est améliorée de la manière suivante : la Fondation ST-EP parachève sa transformation en organisation internationale, tout à fait indépendante de l'OMT, tel que décidé par l'Assemblée générale lors de sa 20^{ème} session en Zambie/Zimbabwe aux termes de sa résolution 622(XX).

69. À des fins de finance et de comptabilité, l'OMT applique le Cadre des Nations Unies pour le contrôle, le contrôle conjoint et l'influence pour déterminer le contrôle d'autres entités en accord avec les normes IPSAS 34-38 telles que décrites dans l'édition actualisée du Manuel d'orientation politique IPSAS de l'OMT, 3^{ème} édition, 2016.

IX. Évaluation des programmes, des projets et des activités

70. **Énoncé du Livre blanc** : « Rapprocher l'évaluation du personnel des niveaux de qualité des résultats du Secrétariat et du degré de satisfaction des Membres quant à ces résultats n'est pas seulement logique, c'est une reconnaissance gratifiante pour les fonctionnaires qui remplissent leurs fonctions avec excellence, et cela les encouragera à faire encore mieux et à augmenter leur productivité. »

71. Le système d'évaluation et de gestion de l'exécution des tâches est en cours de révision à cette fin.

72. **Énoncé du Livre blanc :** « L'application des procédures de contrôle et d'évaluation actuelles et futures facilitera l'établissement des méthodes de gestion et de budgétisation axées sur les résultats qui ont été recommandées afin d'augmenter la productivité et de renforcer l'efficacité du travail. »

73. Le Secrétariat effectue des évaluations de la qualité de type avis des consommateurs, notamment lors d'événements. Cependant, la gestion et les pratique budgétaires axées sur les résultats n'ont pas encore été intégrées au sein de l'OMT. Une budgétisation axée sur les résultats implique une approche à moyen terme, ce qui exige des ressources substantielles pour l'adaptation informatique et la gestion du changement.

X. Structure du Secrétariat

74. **Énoncé du Livre blanc:** Avec une liste de domaines prioritaires réduite, la structure du Secrétariat devrait être plus souple pour garantir la productivité maximale de son personnel restreint. Par conséquent, plutôt que de garder d'anciens départements ou unités qui, bien que produisant des résultats valables, tendent à travailler de manière cloisonnée et parfois routinière, nous proposons que les membres du personnel soient affectés à des programmes spécifiques définis comme prioritaires par les Membres et limités dans le temps.

75. En 2010, le Secrétariat a abandonné la structure fondée sur les départements, les sections et les unités, et travaille depuis lors avec des programmes régionaux, opérationnels et d'appui. La structure n'a pas grandement gagné en souplesse avec un simple changement de nom, mais certains ajustements ont certainement été réalisés en vue de rationaliser l'utilisation des ressources humaines restreintes de l'Organisation : le Programme des communications a absorbé les Publications, la Documentation et les archives et les Salons, et les Programmes statistique et tendances du marché ont été fusionnés.

76. En outre, lorsque les Membres ont élevé de nouveaux sujets au rang de priorités, le Secrétaire-général en a confié temporairement la gestion à des conseillers spéciaux, afin d'éviter la création d'un nouveau programme. Ce fut le cas pour les thèmes Tourisme et culture, Tourisme et sport et, plus récemment, Tourisme, innovation et technologie.

XI. Administration et gestion interne

77. Le Livre blanc mentionne une série d'initiatives tendant à la réforme de l'administration et de la gestion interne de l'Organisation qui sont opérées progressivement. Il convient de signaler que le Secrétariat est allé au-delà de ce qui était énoncé en 2011, notamment concernant :

- a) L'officialisation du processus de réforme de l'Organisation, incluant les apports du Livre blanc, du Corps commun d'inspection et des commissaires aux comptes ainsi que ceux résultant des cycles d'examen de la réforme par les organes directeurs ;
- b) Finances : application des normes IPSAS, élaboration d'un système de gestion intégré fait sur mesure, processus d'acceptation préalable des contributions volontaires ;
- c) Ressources humaines : Mise en œuvre du plan d'évolution professionnelle, définition d'un nouveau système de contrat de service pour le personnel n'ayant pas le statut de fonctionnaire, recrutement plus structuré et processus de promotion passant par le Comité des nominations et des promotions ;

- d) Informatique : construction d'une infrastructure technologique fiable pour le Secrétariat, réexamen du modèle des données, élaboration d'applications spécifiques ;
- e) Services généraux : rédaction d'un manuel des acquisitions et mise en œuvre de plans annuels d'acquisitions, amélioration des installations du bâtiment, révision des politiques de voyages, renforcement des procédures de sécurité ;
- f) Conseiller juridique : élaboration et mise en œuvre d'une politique sur les accords, soutien aux conventions relatives à l'éthique et à la protection des consommateurs, mise en œuvre de la fonction de déontologie ;
- g) On notera également que depuis le mois d'octobre 2015, l'OMT est officiellement une organisation climatiquement neutre.

XII. Relations avec le gouvernement hôte et question du siège de l'Organisation

78. **Énoncé du Livre blanc** : *Une des questions soulevées lors des discussions au sein du Comité concerne la nécessité, pour le pays hôte, de reconsidérer la question du bâtiment du siège : généreusement mis à la disposition de l'Organisation quasiment gratuitement, il n'est clairement pas adapté aux besoins actuels et modernes d'une organisation intergouvernementale.*

79. Une question importante, bien que non mentionnée dans le Livre blanc, a été la négociation d'un nouvel accord de siège. Le nouvel accord a été signé le 25 juin 2015, apportant des avantages à l'OMT et à ses effectifs, notamment, sans pour autant s'y limiter :

- a) La possibilité pour les États membres d'ouvrir des missions diplomatiques de représentation auprès de l'OMT en vue de renforcer les relations et de promouvoir un plus grand engagement et une participation renforcée aux activités quotidiennes de l'Organisation.
- b) L'exemption de la TVA sur les services (l'exemption ne concernait autrefois que les biens et les travaux). Ceci représente un remboursement atteignant 215 000 euros par an pour l'Organisation, ce qui équivaut à la contribution annuelle des pays contribuant le plus à l'OMT.
- c) L'octroi de visas à tous les employés de l'OMT pour la durée de leur contrat, ce qui résout le problème des ressortissants de pays qui ne sont pas membres de l'UE ayant un contrat de moins d'un an.
- d) Des facilités pour les pensionnés souhaitant rester en Espagne à leur départ à la retraite.
- e) L'application automatique de la Convention de 1947 à toutes les réunions de l'OMT en Espagne : il n'est donc plus nécessaire de négocier des accords particuliers.
- f) Reconnaissance du statut ONU à l'OMT, et donc de son cadre juridique sur les privilèges et immunités.

80. Le Secrétariat de l'OMT a travaillé de concert avec les autorités espagnoles sur cette question, notamment en 2012 lors de l'élaboration d'un rapport conjoint d'analyse des exigences politiques, financières et techniques. Aucune solution concrète n'a été trouvée à ce moment, mais la question est toujours en discussion.

II. Partie II : Le Livre blanc, un instrument inclusif centralisant toutes les recommandations relatives à la gouvernance de l'OMT.

81. Le **Plan de mise en œuvre du Livre blanc**, approuvé par le Conseil exécutif lors de sa 93^{ème} session en 2012, est conçu comme un document évolutif à adapter si et quand la situation l'exige. Il est dorénavant l'instrument interne de l'OMT pour animer et faire le suivi des changements et des réformes internes de l'Organisation. Année après année, le Secrétariat a ajouté aux recommandations initiales du Livre blanc celles qui émanaient du Corps commun d'inspection et des commissaires aux comptes.

82. Les tableaux 1, 2 et 3 à l'**Annexe I** donnent un aperçu des 39 recommandations différentes encore en cours (tableau 1 : recommandations du Livre blanc, tableau 2 : recommandations du Corps commun d'inspection et tableau 3: recommandations des commissaires aux comptes).

83. Le tableau 4, à l'**Annexe II**, énumère les 147 recommandations (Livre blanc, Corps commun d'inspection et commissaires aux comptes) déjà signalées comme étant appliquées dans de précédents rapports et estimées terminées en vertu de la résolution A/RES/656(XXI).

III. Suites à donner par l'Assemblée générale

84. L'Assemblée générale est invitée à :

- a) prendre acte de l'ensemble des travaux réalisés depuis l'approbation du Livre blanc en 2011 et à approuver le présent rapport ;
- b) considérer comme étant terminées les recommandations mises en œuvre à 100 % ; et
- c) prier le Secrétaire général de poursuivre les travaux sur l'amélioration de la gouvernance de l'Organisation et à lui en faire rapport lors de la prochaine session de l'Assemblée générale.

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(1)(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 of interest of any members and	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 of interest when available.</p>

JIU Reference	Progress Level	Status and actions taken as of July 2017
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.		
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 the subject	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 maintaining the status quo of the Themis Foundation</p>

JIU Reference	Progress Level	Status and actions taken as of July 2017
		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>
19. The Secretary General should develop a rule defining	25%	Status: partially accepted, As a general rule, staff leaves on the planned retirement date. Exceptional

JIU Reference	Progress Level	Status and actions taken as of July 2017
the exceptional circumstances under which the extension of contracts over the age of retirement could be granted		<p>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 evaluation for accountability, and for the development of a	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 annual report stating key achievements of the Organization for the year is being published since</p>

JIU Reference	Progress Level	Status and actions taken as of July 2017
learning organization that has the appropriate incentive systems for innovation, risk-taking and the use of multidisciplinary perspectives.		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 organizations that would include courses offered as a requirement for all persons	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 management.

JIU Reference	Progress Level	Status and actions taken as of July 2017
managing contracts of a certain size, value and complexity.		
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%	<p>Status: accepted, pending implementation. Certification of delivery is made for each contract. Each manager monitors performance of the contractor.</p> <p>Proposed actions: To develop a registry containing contractors with unsatisfactory performance.</p>
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%	<p>Status: accepted, pending implementation.</p> <p>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.</p>
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%	<p>Status: accepted, pending implementation.</p> <p>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.</p>
31. Starting from the forthcoming programme and budget cycle, the executive heads of the United Nations system organizations should reinforce in a sustainable	25%	<p>Status: accepted, pending implementation.</p> <p>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-</p>

JIU Reference	Progress Level	Status and actions taken as of July 2017
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.		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 the United Nations system organizations should support and endorse the participation of their respective organizations	25%	Status: accepted, pending implementation. UNWTO has implemented climate change related projects and activities which reflect a “quadruple bottom line” of environmental, social, economic and

JIU Reference	Progress Level	Status and actions taken as of July 2017
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).		climate responsiveness. 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. Proposed actions: For consideration, pending approval of a long term UN-system-wide climate change strategy
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.		Status: Under consideration 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. Proposed actions: Assess the involvement of UNWTO as this initiative progresses
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.		Status: Accepted, pending implementation 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. Proposed actions: Assess the involvement of UNWTO in the initiative under the CEB as it progresses
JIU/ML/2015/2: Management Letter on UNWTO efforts towards IPSAS compliance		
38. The Secretary-General of UNWTO should review/regularize the status and level of posts and positions used for the employees (staff	100%	Status: Accepted, implemented UNWTO is compliant with IPSAS since 1 January 2014. IPSAS sustainability tasks are embedded within the Budget and Finance Programme.

JIU Reference	Progress Level	Status and actions taken as of July 2017
and collaborators) directly or indirectly responsible for the UNWTO transition to IPSAS, preferably by using the services of an independent and experienced classification specialist.		

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 of the United Nations, in consultation with the organizations concerned, should:

<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>
<p>40. The executive heads should ensure that the vacancy announcement for the appointment of the head</p>

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.
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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

<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>JIU/REP/2014/9: Contract Management and Administration in the United Nations system</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>

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.

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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 the Actuarial Valuation done by

³ After Service Health Insurance

<p>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 EUR1.515.593,00 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)</p>
<p>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.</p>
<p>Auditors Report for the opening balance of 2014</p>
<p>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).</p>
<p>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.</p>
<p>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.</p>
<p>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".</p>
<p>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.</p>
<p>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.</p>
<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</p>

⁴ End of Service Benefit

<p>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.</p> <p>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 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</p>

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.