

FOR DECISION

Agenda item 5(b)
Financial Situation of the Organization

A/23/5(b) rev.1
Madrid, 7 September 2019
Original: English

Executive summary

I UNWTO Financial Report for the period ended 30 June 2019

As of 30 June 2019, the Secretary-General reports the updated plan of income and expenditure of the Regular Budget for 2019 and the budgetary result of the Regular Budget at 30 June 2019. The budgetary income estimate for the year 2019 has been updated at EUR 12,894,000 while budgetary expenditures in this financial year have been planned to be EUR 12,394,000; all in all, budgetary cash balance at 31 December 2019 is expected to be positive by EUR 500,000. As at 30 June 2019, the total budgetary income received (cash-in) amounts to EUR 11,035,073, including the Members' arrears received (EUR 1,591,846); as of the same date, the budgetary expenditure amounts to EUR 11,415,520.

The Secretary-General submits the Organization interim provisional Statements of Financial Position and Financial Performance for the period ended 30 June 2019 as well as financial performance and position highlights for the same period. The Secretary-General also transmits to the General Assembly updated information on the Members falling under the provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes.

II UNWTO Financial Report and Audited Financial Statements for the year ended 31 December 2018

The Organization Financial Report and Audited Financial Statements for the year ended 31 December 2018 submitted to the Executive Council (see document CE/110/4(d)) are presented to the General Assembly for its information.

The RB budgetary cash balance resulted in a cash surplus of EUR 2,423,634 out of which EUR 511,202 previously advanced by the Working Capital Fund (WCF) to the General Fund in 2017 were returned to the WCF. In addition, the advance made by the WCF to the GF in 2014, amounting to EUR 238,396 was returned to the WCF.

III Closing of the Audited Financial Statements of the twenty-first financial period (2016-2017)

The Organization Audited Financial Statements for the twenty-first financial period (years ended 31 December 2016 and 2017), the budgetary cash balance of the Regular Budget and the Working Capital for the same periods are presented to the General Assembly for closure.

IV Draft Budget for the period 2020-2021

The Secretary-General submits to the General Assembly for its endorsement the present draft Regular Budget for the period 2020-2021 in accordance with Article 23(2) of the Statutes.

The proposed 2020-2021 Regular Budget is based on having a 0% increase in the Members' contributions for 2020 over their 2019 contributions and a 0% increase in the 2021 contributions over 2020. Contributions for Full and Associate Members are assessed in accordance to the proposed scale for 2020 and 2021. The proposed scale of contributions is calculated following Annex II of the UNWTO Financial Regulations on the Formula for fixing the contributions of Member States.



The Organization's Regular Budget budgetary income is budgeted on account of assessed contributions (Full, Associate and Affiliate Members) and allocations. For the biennium 2020-2021 other allocations are also budgeted as budgetary income. In real terms, the 2020-2021 proposed budget is some 1% lower than the one approved for 2008-2009 even when the additional budgetary income allocations for the 2020 and 2021 biennium proposed by the Secretary-General are taken into account. The proposal includes tighter financial limits than in the previous biennia and aims to strike a balance between meeting Members' expectations for budgetary restraint and minimizing impacts on the effective delivery of the Programme of Work.

V Election of the External Auditor for 2020-2021

The General Assembly is requested to consider designating an External Auditor for the Organization for the period 2020-2021. Once elected, the Member entrusted with the external auditing of the Organization's Financial Statements will be required to propose for this function a person or persons who are nationals of the Member State and who perform the function of controlling public accounts in their home country.

In accordance with the procedure established, any Member State of the Organization wishing to present its candidature to the post of External Auditor of the UNWTO for the period 2020-2021, for the external audit of the UNWTO Financial Statements for the years ended 31 December 2019 and 2020, may do so by written notice addressed to the Secretary-General.

Action by the General Assembly

DRAFT RESOLUTION¹

The General Assembly,

Having examined the different parts of the report in document A/23/5(b) rev.1 and the addendum A/23/5(b) Add.1 containing updated information as of 31 August,

1. *Takes note* with appreciation of the comprehensive information contained in the documents and their annexes;
 1. UNWTO Financial Report for the period ended 31 August 2019
2. *Approves* the Secretary-General's proposal of using the Project Support Cost balance;
3. *Delegates* to the Executive Council the authority to approve the use of PSC/Reserve Funds, within those years when there is no General Assembly;
4. *Decides* to continue applying the measure of suspension of rights and privileges provided for in Article 34 of the Statutes as per A/RES/217(VII) paragraph 1(a) and (b) to the Members and/or Paragraph 13 of the Financing Rules attached to the Statutes listed in Annex I.10.B of A/23/5(b) Add.1, if they have not reached an agreement with the Secretary-General on a plan for the payment of their arrears;
5. *Decides* in view of their compliance with the agreed payment plans during the period of reference of this document, to renew the temporary exemption from provisions of Paragraph 13 of the Financing Rules attached to the Statutes to Full Members Gambia, Iraq, Kyrgyzstan, Nicaragua and Uruguay and to grant temporary exemption from the provisions of Paragraph 13 of the Financing Rules attached to the Statutes to Full Members Chad and Vanuatu as well as to the Affiliate Members PATWA and Azerbaijan Tourism & Management University;
6. *Also decides* to maintain the temporary exemption to Bolivia, Cambodia, Djibouti, Equatorial Guinea, Guinea, Guinea-Bissau, Lao People's Democratic Republic,

¹ This is a draft resolution. For the final resolution adopted by the Assembly, please refer to the Resolutions document issued at the end of the session.

Mauritania, Niger, Pakistan, Sao Tome and Principe, Sudan, Syrian Arab Republic, and Yemen, albeit making it clear that these provisions will be reapplied to these Members if they are not up to date with their payment plans by 1 April 2020;

7. *Establishes* the following conditions for the Members requesting temporary exemption from the provisions of Paragraph 13 of the Financing Rules attached to the Statutes and which propose payment plans to settle their arrears in instalments: (i) to discharge the contribution corresponding to the present year before the General Assembly session at which their case is reviewed, and (ii) strict observance of the plan agreed for the settlement of arrears;

Having regard to Afghanistan's and Libya's special circumstances,

8. *Grants* them temporary exemption from the provisions of Paragraph 13 of the Financial Rules attached to the Statutes until further revision by the forthcoming 24th session of the General Assembly and calls upon the Full Members Afghanistan and Libya to agree on payment plans for the settlement of their arrears to be submitted to the 24th session of the General Assembly;
 9. *Requests* the Secretary-General to report to the Governing Bodies about the application of this resolution and the Members' compliance with the agreements made with a view, as the case may be, to maintaining the temporary exemption from the provisions of Paragraph 13 of the Financing Rules attached to the Statutes or reapplying those provisions to them if they have not fulfilled their commitments;
- II.* UNWTO Financial Report and Audited Financial Statements for the year ended 31 December 2018
10. *Takes note* with satisfaction of the unqualified opinion of the External Auditor that the UNWTO Financial Statements for the year ended 2018 present a true image of the financial position of the UNWTO as at 31 December 2018 and of its performance, its cash flows and changes in equity for the year ended 31 December 2018, in compliance with UNWTO Financial Regulations and Rules and International Public Sector Accounting Standards (IPSAS);
 11. *Thanks* the Secretary-General for correcting the deficit of previous years and ensuring the sound financial stability of the Organization within one year of his mandate;
- III.* Closing of the UNWTO Audited Financial Statements of the twenty-first financial period (2016-2017)
12. *Endorses* Executive Council decisions CE/DEC/10(CV) and CE/DEC/12(CVIII) on the approval of the UNWTO Financial Statements for the years 2016 and 2017 respectively;
 13. *Approves* the closing of the UNWTO Audited Financial Statements of the twenty-first financial period (2016-2017), the budgetary cash balance of the Regular Budget and Working Capital Fund situation for the same period;
- IV.* Draft Budget for the period 2020-2021
14. *Endorses* the draft Regular Budget of the Organization for the period 2020-2021, for a total amount of EUR 30,096,000 and authorizes the Secretary-General to implement it in accordance with the amounts collected;
 15. *Endorses* that the budgetary income approved for the next biennium should be provided by the contributions of the Full and Associate Members in the rounded amounts of EUR 13,273,000 for 2020 and EUR 13,321,000 for 2021, and that the balance to be financed should be covered by the contributions of the Affiliate Members, with the necessary adjustments deriving from any changes in the number of Affiliate Members, and the other sources of funding referred to in document CE/110/5(a);

16. *Approves the proposed scale of contributions for 2020-2021;*
17. Also approves the Secretary-General's proposal on the assessed contributions of the Affiliate Members and the deductions for specific members previously endorsed by the Executive Council;
- V. Election of the External Auditor for 2020-2021
18. *Designates [country name] as the External Auditor to carry out the external auditing of the Organization for the period 2020-2021 for the external audit of the UNWTO Financial Statements for the years ended 31 December 2019 and 2020.*

I. UNWTO Financial Report for the period ended 30 June 2019

A. Regular Budget Plan of income and expenditure for 2019 and Budgetary result at 30 June 2019

Introduction

1. The UNWTO Regular Budget (RB) is financed from assessed contributions from Members² and budgetary allocations. The Regular Budget of the Organization covering the two-year budget period 2018-2019 (A/22/10(II)) was approved by the General Assembly (GA) (A/RES/688(XXII)) at EUR 27,603,000 broken down by the 2018 and 2019 annual budgets which amounted to EUR 13,609,000 and 13,994,000 respectively.
2. Annex I.1 establishes a comparison between: (a) the approved income and appropriations for the year 2019 (approved income/original budget column), (b) an estimate of income receivable and consistent expenditure limits for the year 2019 as at 30 June 2019 (plan of income and expenditure column), and (c) the budgetary cash balance at 30 June 2019 based on cash received to date and actual expenditures to date and commitments to 31 December 2019 (budgetary cash balance column).

Plan of income and expenditure of the Regular Budget for 2019

3. In accordance with UNWTO Detailed Financial Rule (DFR) III.4 the Secretary-General submitted a plan of income and expenditure at 31 March 2019 to the 110th session of the Executive Council (EC) (CE/110/4(e)rev.1) in light of: (a) the approved appropriations and forecast income, (b) the experience of previous financial years, and (c) the recommendation of the General Assembly at its 22nd session that care be taken to ensure that the programme of work and budget is executed according to the amounts collected (A/RES/688(XXII)). The plan of income and expenditure shows the forecast of budgetary income receivable, the proposed level of budgetary expenditure and the forecast of budgetary result for the financial year 2019.
4. This section shows the plan of income and expenditure prepared by the Secretary-General at 30 June 2019.

Planned budgetary income

5. Budgetary income from contributions assessed from Full, Associate and Affiliate Members to be received in the current financial year has been estimated at EUR 10,850,000, i.e., 78 per cent of total assessed contributions. The level of contributions receipts from Full, Associate and Affiliate Members at 30 June 2019 is below the average level of collection of the past five years at the same date (i.e., EUR 9,664,663) and represents 86% of the estimate plan of income.
6. As for budgetary income from arrear contributions, it has been estimated that an amount of around EUR 1,900,000 will be received during 2019 based on the average level of collection of the past ten years at 31 December (i.e., EUR 1,473,665), brought up to date using information on income actually received as of 30 June 2019 and taking into account the impact of the Assembly years. The amount of arrears collected to 30 June 2019 represents 84% of the estimated income. This amount is well above the average level of collection of the past five years (i.e., EUR 908,383) at the same date.
7. The budgetary allocation from the Publications store accumulated surplus has been maintained at the level approved by the General Assembly (EUR 144,000), so the budgetary income estimated for the financial year and its implementation stand for 100%.
8. All in all, budgetary income estimate for the year 2019 has been updated at EUR 12,894,000. The income received to date represents 86% of the estimated plan of income

² UNWTO Financial Regulation (FR) 6

Entity, basis and presentation differences between the Regular Budget and accounting bases are shown in the UNWTO financial report for the year ended 31 December 2018 (CE/110/4(d)).

which is a lower percentage than that in 2018 (92%), higher than in 2017 (80%) and the same than in 2016 (86%).

Planned budgetary expenditure and budgetary difference

9. Budgetary expenditures in this financial year have been planned to be EUR 12,394,000 which amounts to 89% of the approved appropriations. This percentage matches the budgetary expenditure target established by the Secretary-General at 30 June 2019, broken down by 84% and 100% for staff and non-staff costs respectively. The budgetary expenditure to date represents 92% of the estimated plan of expenditure for the current year, a lower percentage to those in previous years at 30 June (95% in both 2018 and 2017 and 96% in 2016). For non-staff costs, the implementation level stays at 76% at 30 June 2019, a percentage that is lower than that in 2018, 2017 and 2016 (82% in 2018 and 84% in both years 2017 and 2016) at the same date. It should be noted that budgetary expenditures to date include budgetary and legal commitments up to the end of the year.
10. Through these adjustments, budgetary cash balance at 31 December 2019 is expected to be positive by EUR 500,000. Therefore, as of 30 June 2019, the overall plan of income and expenditure established by the Secretary-General, as shown in Annex I.1, is updated from the previous income and expenditure plan at 31 March 2019.

Budgetary cash result of the Regular Budget at 30 June 2019

11. This section analyses the status of the budgetary result (cash balance) of the Regular Budget at 30 June 2019 based on cash received to date and actual expenditures to date and commitments to 31 December 2019.

Budgetary income (cash-in)

12. The total budgetary income received (cash-in) amounts to EUR 11,035,073, including the Members' arrears received during the period ended 30 June 2019. The level of contribution receipts for the current year from Full, Associate and Affiliate Members amounts to EUR 9,299,226 which represents 67% of the assessed contributions receivable of this year (i.e., EUR 13,901,048.00), the lowest percentage in the last five years (72%, 76%, 77%, 76% and 79% at 30 June 2018, 2017, 2016, 2015 and 2014 respectively).
13. Arrear contributions received to date (EUR 1,591,846) are in line with the ones received at 30 June 2018 date (EUR 1,615,038) and significantly higher than those received in the period 2017 to 2016 at 30 June (EUR 622,561 in 2017 and EUR 810,325 in 2016).

Budgetary expenditure

14. The budgetary expenditure amounts to EUR 11,415,520 which includes accrued expenses and reconciling items up to 30 June 2019 (EUR 5,340,336) and commitments up to 31 December 2019 (EUR 6,075,184). For non-staff costs, budgetary and legal commitments up to 31 December 2019 amount to 52% (46% and 47% in 2018 and 2017 respectively) and accrued expenses and reconciling items up to 30 June 2019 to 48% (54% in 2018 and 53% in 2017). As for staff costs, the amount accrued in the form of staff costs, excluding accrued after-service employee benefits, during the first six months of the year amounts to EUR 3,988,966, an amount lower than those of the previous three years (i.e., EUR 4,006,373 in 2018, EUR 4,480,590 in 2017 and EUR 4,386,045 in 2016) representing 46%, and budgetary commitments up to 31 December 2019 represent 54%, a similar percentages as in 2018 and 2017 (47%-45% in both years). Annex I.2 shows staff cost information by virtue of Article 16 of the "Agreement between the United Nations and the World Tourism Organization" adopted on 23 December 2003.

Budgetary result (cash balance)

15. At 30 June 2019, the budgetary cash balance (total budgetary income received (cash-in) less budgetary expenditure) results in a cash deficit of EUR -380,448 (EUR 105,695 in 2018, EUR -2,014,754 in 2017 and EUR -1,228,807 in 2016). The budgetary cash balance is dependent on the timing of the payment of assessed contributions by Members. The Organization's ability to meet its short-term obligations and comply with the programme of

work could be impacted if delays are encountered in the collection of Members' contributions. Paragraph 12 of the Financing Rules attached to the Statutes stipulates that "The Members of the Organization shall pay their contribution in the first month of the financial year for which it is due..."

B. Provisional interim UNWTO Financial Statements for the period ended 30 June 2019

16. In accordance with UNWTO Financial Regulation (FR) 14.7, the Secretary-General submits an interim financial statement to the Executive Council. Annex I.3 to this document include the provisional interim unaudited UNWTO Statement of Financial Position at 30 June 2019 and the provisional interim unaudited UNWTO Statement Financial Performance for the period ended 30 June 2019.

C. Financial performance and position highlights for the period ended 30 June 2019

17. This section includes other relevant financial information for the period ended 30 June 2019.

Assessed contributions

18. Assessed contributions due to the General Fund amounts to EUR 20,837,066 at 30 June 2019. Annex I.4 contains the "Statement of contributions due by Members at 30 June 2019" and the "Arrear contributions received from Members for the period ended 30 June 2019".

Voluntary contributions received and in-kind contributions

19. Total voluntary contributions received (cash-in) for the period to 30 June 2019 amount to EUR 875,691, a higher amount compared to the voluntary contributions received for the same period in 2018 (EUR 750,687) but lower to the ones in 2017 (EUR 901,220) and in 2016 (EUR 2,303,185). Annex I.5 "Voluntary contributions for the period ended 30 June 2019" shows a list of voluntary contributions received (cash-in) by project.
20. The Organization also receives in-kind contributions in the form of travel and use of conference facilities. For the period to 30 June 2019 these donations amount to EUR 1,166,454 (EUR 1,036,285 in 2018 and EUR 764,964 in 2017). Annex I.6 "In-kind donations for the period ended 30 June 2019" shows a list of in-kind contributions received by donor.

Initiative and Project support costs project balances

21. Annex I.7 shows the PSC (Project Support Cost) and PRF (project reserve funds or initiative projects) projects movements for the period ended 30 June 2019.
22. The variable indirect costs recovered from voluntary contributions are grouped under the Project Support Cost (PSC) project to support services which cannot be traced unequivocally to voluntary contributions, typically administrative units' services. Based on DFR Annex III on Cost recovery guidelines, article 13, the Secretary-General may authorize the transfer of the PSC balance to the General Fund. The Secretary-General proposes that after the compensation of the variable indirect costs through PSC is secured, the PSC balance may also be used for the benefit of the General Fund to support the Organization priorities.
23. The Secretary-General proposes that the General Assembly delegate to the Executive Council the authority to approve the use of PSC/Reserve Funds. This is to allow flexibility and consistency with sustainability of the Organization. The proposal on its use shall depend on the needs of Member States and shall be submitted to the Executive Council only for those years when there is no General Assembly.

D. Application of Article 34 of the Statutes and/or Paragraph 13 of the Financing Rules attached to the Statutes at 30 June 2019

Introduction

24. In accordance with FR 8.3, the Secretary-General transmits to the Executive Council updated information on the Members falling under the provisions of Article 34 of the Statutes

and/or Paragraph 13 of the Financing Rules attached to the Statutes, texts shown in Annex I.8, thanking those that have made the necessary efforts in order to fulfil their financial obligations and reminding Members of the importance of settling their contributions within the time period stipulated thereby averting delays that could hamper the Organization's programme of work execution.

Members subject to provisions of Article 34 of the Statutes and/or Paragraph 13 of the Financing Rules attached to the Statutes

25. At 30 June 2019, the provisions of Article 34 of the Statutes and/or Paragraph 13 of the Financing Rules attached to the Statutes are applied to the Members listed in the table shown in Annex I.9. These Members have been deprived of Member's privileges in the form of services and the right to vote in the Assembly and Council. The stipulations of Article 34 of the Statutes and/or of Paragraph 13 of the Financing Rules attached to the Statutes are applicable as of 1 January 2019 to the Full Members Timor-Leste and Ethiopia, respectively.
26. The update from the previous statement at 31 March 2019 (CE/110/4(e) rev.1) on the amount due by Members subject to provisions of Article 34 of the Statutes and/or Paragraph 13 of the Financing Rules attached to the Statutes at 30 June 2019 is also included in Annex I.9.
27. In June 2019 Full Member Afghanistan submitted written request for the waiving of its arrear contribution of 1981-2001 (the period when Afghanistan had been suffering catastrophic violent conflicts) to be included in the agenda of the General Assembly. Since the UNWTO Statutes and the General Assembly cannot provide a mechanism of waiving arrears, the Secretariat is proposing to the General Assembly to grant Afghanistan temporary exemption from the provisions of Paragraph 13 of the Financing Rules and Article 34 of the Statutes. The above-mentioned exemption falls under General Assembly resolution [A/RES/162(VI)] paragraphs (1) and (2) as follows:

"1. the Member has explained the reasons for its failure to pay in writing and has requested the restoration of its rights in writing;

2. the Council finds that the circumstances are beyond the Member's control".

28. The Secretary-General has addressed letters to all the Members subject to provisions of Article 34 of the Statutes and/or Paragraph 13 of the Financing Rules attached to the Statutes, urging them to discharge their debts or propose plans for their payment in installments over a period of years according to their circumstances. The Members to which the provisions of Article 34 of the Statutes will be applicable in 2020 are listed in Annex I.10.A and the Members that will continue to be subject the provisions of Article 34 of the Statutes and/or Paragraph 13 of the Financing Rules attached to the Statutes as shown in Annex I.10.B, in both cases if they have not agreed on a payment plan with the Secretariat for the settlement of their arrears.

Members granted temporary exemption from the application of Paragraph 13 of the Financing Rules attached to the Statutes

29. Annex I.11 shows the degree of compliance with the conditions laid down by the Assembly for Members with agreed payment plans for the settlement of their outstanding balance, and which have been granted a temporary exemption from the application of the stipulations of Paragraph 13 by the 22nd session of the General Assembly (Chengdu, China 11-16 September 2017). At the request of the Members mentioned in said table, the General Assembly agreed, in its resolution A/RES/682(XXII), excerpts shown in Annex I.12, to grant them temporary exemption from the application of the aforementioned provisions subject to the following conditions: (a) immediate payment of the contribution corresponding to the year before the General Assembly session at which their case is reviewed; and, (b) strict observance of the agreed payment plan for the settlement of arrears.
30. The Full Members Chad and Vanuatu submitted payment plans to the 110th session of the Executive Council (EC) (CE/DEC/5(CX)). The former Full Member presented a ten-year payment plan to cover its arrears for an amount of EUR 156,564 starting in 2018 and the

latter a twenty-year long payment plan to cover its arrears for an amount of EUR 164,988 starting in 2019. The Affiliate Members of Patwa – Pacific Asia Travel Writers Association and Azerbaijan Tourism and Management also submitted payments plans to the 108th (CE/DEC/13(CVIII)) and 110th EC (CE/DEC/5(CX)) respectively. The former submitted a two-year long payment plan for the settlement of its arrears amounting to EUR 12,000 and the latter a three-year installment payment plan for the settlement of its arrears (EUR 9,700). These payment plans are to be ratified by the present session of the General Assembly.

31. All the communications received from Members after the date of this document requesting temporary exemption from the provisions of Paragraph 13 of the Financing Rules attached to the Statutes are to be submitted to the present session of the General Assembly for its consideration.

II. UNWTO Financial Report and Audited Financial Statements for the year ended 31 December 2018

A. Introduction

32. UNWTO has submitted UNWTO Financial Report and Audited Financial Statements for the year ended 31 December 2018 (see document CE/110/4(d)) to the 110th Executive Council session for its approval.

B. UNWTO Financial Statements for the year ended 31 December 2018 and Audit opinion

33. The External Auditor has issued an unqualified (clean) opinion on the UNWTO Financial Statements for the year ended 2018. As expressed in the External Auditor's opinion the UNWTO Financial Statements "present, in all material respects, a true image of the net assets and financial situation of the World Tourism Organization as at 31 December 2018, as well as of its performance, its cash flows and changes in equity for the year then ended, in accordance with the applicable regulatory framework for financial reporting, and in particular, with the accounting principles and criteria contained therein".

C. Financial Report for the year 2018

34. The UNWTO Financial Report of the Secretary-General for the year 2018 includes a discussion and an analysis of UNWTO's financial position and financial and budgetary performance for the financial year ended 31 December 2018.
35. The RB budgetary cash balance resulted in a cash surplus of EUR 2,423,634 out of which EUR 511,202 previously advanced by the Working Capital Fund (WCF) to the General Fund in 2017 were returned to the WCF. The Secretary-General proposes that the 2018 remaining available RB budgetary cash surplus amounting to EUR 1,912,432 be utilized as detailed in the report, as approved by the 110th Executive Council session in its decision CE/DEC/4(CX).

III. Closing of the UNWTO Audited Financial Statements of the twenty-first financial period (2016-2017)

A. Introduction

36. In accordance with the provisions of Article 23(2) of the Statutes, paragraph 11 of the Financing Rules attached to the Statutes, and regulation 17(2) of the Financial Regulations (FR), the Organization Audited Financial Statements for the twenty-first financial period (years ended 31 December 2016 and 2017) were submitted to the Executive Council for examination at its 105th and 108th sessions through documents CE/105/7(b) and CE/108/7(b) respectively and are transmitted to the General Assembly for approval through the present report together with the budgetary cash balance of the Regular Budget and the Working Capital Fund situation for the same period.

B. UNWTO Audited Financial Statements for the years ended 31 December 2016 and 2017

37. The Organization prepares annual Financial Statements in accordance with the UNWTO Financial Regulations and Rules, compliant with the International Public Sector Accounting Standards (IPSAS) and in line with the United Nations (UN) policy that IPSAS be used as the accounting standards by UN system organizations. By adopting and implementing IPSAS in 2014 and consolidating its implementation in the following years, UNWTO has enhanced its ability to produce relevant and useful financial information, its transparency and visibility using internationally recognized accounting standards. This increase in the quality, consistency and credibility of financial reporting leads to increased confidence of Member States and donors as to the accountability of the Organization and is a major achievement for an organization of the size of UNWTO.
 38. The Financial Statements for the years ended 31 December 2016 and 2017 were subjected to external audit in accordance with Annex 1 to the Financial Regulations. The audit opinion and report of the External Auditor on the Financial Statements were submitted to the Executive Council in accordance with Financial Regulation 17.2.
 39. The 105th and 108th Executive Council sessions took note with satisfaction and recommended the General Assembly to approve the UNWTO Audited Financial Statements for the years ended 31 December 2016 and 2017 through decisions CE/DEC/10(CV) and CE/DEC/12(CVIII) respectively (see Annex II.1 on CE/DEC/10(CV) and CE/DEC/12(CVIII) excerpts).
- C. Budgetary cash balance of the Regular Budget and Working Capital Fund advance of the twenty-first financial period (2016-2017) at 31 December 2017**
40. Annex II.2 shows the budgetary cash balance of the Regular Budget and the Working Capital Fund (WCF) situation of the twenty-first financial period (2016-2017) at 31 December 2017.

IV. Draft Budget for the period 2020-2021

A. Introduction

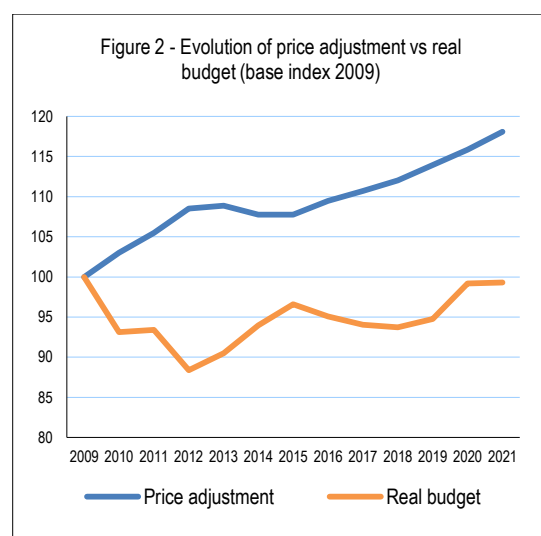
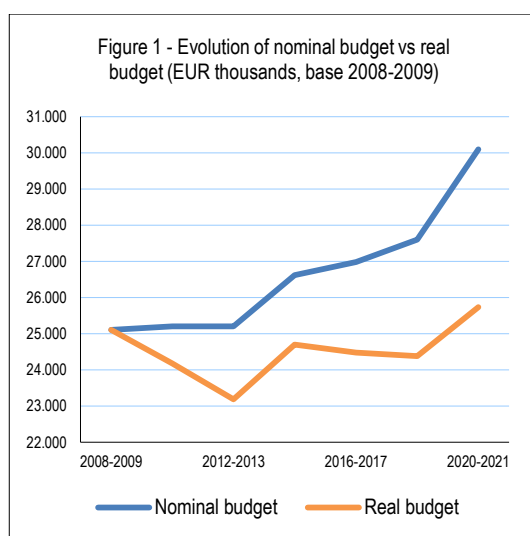
41. The proposed 2020-2021 Regular Budget (RB), the budget, is based on having a 0% increase in the Members' contributions for 2020 over their 2019 contributions and a 0% increase in the 2021 contributions over 2020. It is important to note that, in real terms, the 2020-2021 proposed budget is some 1% lower than the one approved for 2008-2009 even when the additional budgetary income allocations for the 2020 and 2021 biennium proposed by the Secretary-General are taken into account. The following clarifications and budget tables explain the relevant parameters of this proposed budget envelope. The proposed Regular Budget to implement the proposed Programme of Work (A/23/5(a)) is achievable taking into account increased efficiencies by the Secretariat and increased reliance on technical and financial cooperation with external parties.
42. The proposed Programme of Work to implement the 2020-2021 proposed Regular Budget is available in document A/23/5(a).
43. The Budget of the organization only includes Regular Budget projects within the General Fund. Other Projects within the General Fund or Other Funds (Voluntary Contributions Funds and Fund In Trust) will be added to the Organization's output and reinforce the resources and thus the activities of the Organization, especially in respect of technical cooperation.

B. Revised budget 2018-2019

44. The General Assembly at its 22nd session in Chengdu, China, approved the Programme of Work and Budget of the Organization for the period 2018-2019 (A/RES/688(XXII)). The Programme of Work was presented in accordance with the standard description for that document, around two independent strategic objectives: (a) improving competitiveness and quality, while (b) promoting sustainability and ethics in tourism development. The programme-based budget was classified in accordance to four major parts (Regional, Operational and Direct and Indirect Support parts).

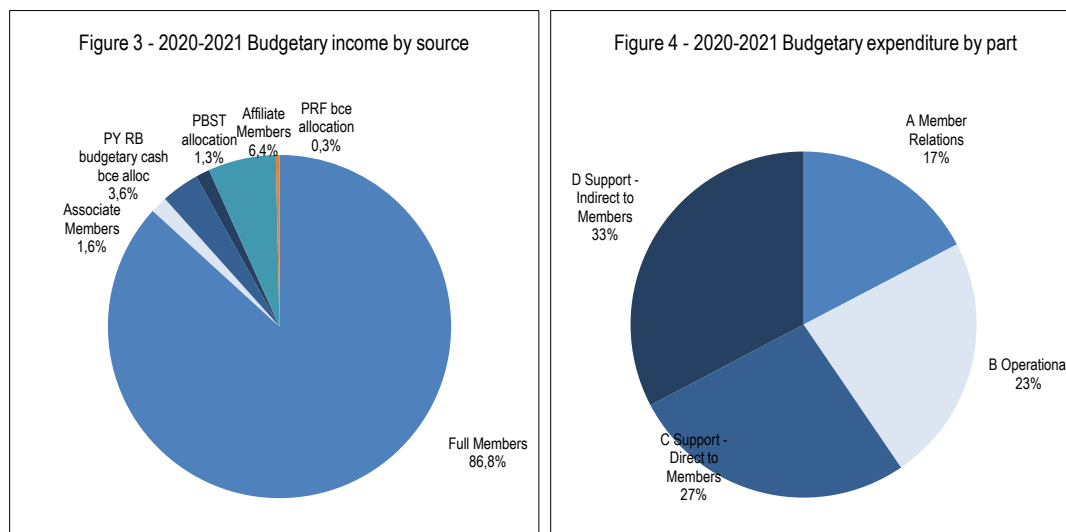
45. The budget envelope for the 2018-2019 biennium (A/22/10(II)) is EUR 27,603,000, representing an increase of 2% of the 2016-2017 budget envelope.
46. The structure of the 2018-2019 budget approved by the General Assembly has evolved since its approval in 2017 and up to 31 March 2019. The main changes referred to:
- (a) movements of staff posts among sections including the grouping of staff vacancies under one single section Staff vacancies & ASEB (after-service employee benefits) provisions;
 - (b) slight variations in the name of some sections: ASEB provisions is now called Staff vacancies & ASEB provisions, Ethics, Culture and Social was renamed as Ethics and Social Responsibility;
 - (c) splitting of areas of work to different sections and new sections: the former section of Statistics, Trends and Policy has been broken down into two sections, i.e. Statistics section and Tourism Market Intelligence and Competitiveness section; new section Innovation, Investments and Digital Transformation.
 - (d) grouping of areas of work from different sections and renames: the Special Field Projects (Silk Road) activity being added to the Technical Cooperation section renamed as Technical Cooperation and Silk Road section, the UNWTO liaison offices activity being added to Institutional Relations and Resource Mobilization renamed as Institutional Relations and Partnerships, the activities of Destination Management and Quality and Publications grouped under the new Tourism Market Intelligence and Competitiveness section; in consequence the Communications and Publications section was renamed as Communications. Security functions now fall under the scope of Management.
47. These changes in the 2018 and 2019 budget structure were approved by the 109th Executive Council (CE/109/3(b)ii rev.1 CE/109/3(b)iiAdd.1 in its decision CE/DEC/5(CVIX) and have resulted in the redeployment of appropriations amongst sections. These changes have been made within approved resources.
48. Annex III.1, "2018-2019 Budget as approved by the 22nd General Assembly (A/RES/688(XXII))", shows the originally approved 2018-2019 budget and Annex III.2, "2018-2019 Approved appropriations by the 109th Executive Council (EC) (CE/DEC/5(CVIX))", presents the revised budget for 2018-2019 in line with the updated Programme of Work structure of 30 September 2018. Irrespective of these structural changes, the budget envelope of the Organization for 2018-2019 remains unchanged at EUR 27,603,000.

C. 2020-2021 Budget envelope



49. The 18th, 19th and 21st General Assembly sessions approved the budgets for 2010-2011 (A/RES/572(XVIII)), 2012-2013 (A/RES/603(XIX)), and 2016-2017 (A/RES/651(XXI)) which represented zero nominal growth in Members' contributions. The 20th and 22nd General Assembly sessions approved a budget for 2014-2015 (A/RES/619(XX)) and for 2018-2019 (A/RES/688(XXII)) which absorbed a 5.6% and 2.3% increase as accumulated price adjustment respectively. Annex III.3 shows the budget envelope evolution since biennium 2008-2009 in nominal and real terms. As can be seen from these budgets, the Secretary-General has embarked on significant restructuring efforts, aimed largely at reducing costs and enhancing efficiency within the budget envelope for the last nine years.
50. As a result of the application of this policy since 2010 and taking into account the budget increases in the biennia 2014-2015 and 2018-2019, the budgets of the Organization up to 2019 have experienced an accumulated loss of purchasing power of some 6% due to inflation. Price adjustment expectations for the years 2019-2020-2021 in Spain have been prudently estimated by the Secretary-General at around 1.7% annually for both 2019 and 2020 and 1.9% for 2021. In the case that no additional allocations as proposed by the Secretary-General were approved as additional budgetary income resources for the 2020-2021 biennial budget, the purchasing power loss would be maintained at around 6% up to 2021. This would represent a higher negative real growth in the resources of the Organization of some 5% compared to the budget approved for 2008-2009.
51. The non-approval of the proposed additional budgetary income allocations is seen as significantly detrimental to the capacity of the Organization to manage and implement the mandate embedded in this document including new areas of work. The negative impact is more pronounced given the relatively small size of the Secretariat and the requirements imposed by the United Nations family of organizations to its members. Annex III.4 on price and statutory costs adjustments, provides the evolution of price adjustment for Spain compared to approved/proposed budgets.
52. In this context, the Secretary-General proposes to maintain Members' contributions for 2020 by 0% over the 2019 level and for 2021 by 0% over the 2020 level. The non-increase of Members' contributions has been partly compensated by the additional budgetary income allocations proposed by the Secretary-General. These additional allocations would partly mitigate the inflation increases in recent years to some extent for the Organization in the period 2009-2021.
53. Therefore, it is proposed that in 2020 the individual contributions of Members will increase by 0% compared to the 2019 Members' assessed contributions, unless they are subject to increases or reductions of up to 7.5% annually for changing group. Likewise, for 2021 it is proposed that Members' contributions will increase by 0% unless they are subject to increases or reductions of up to 7.5% annually for changing group.
54. The budget for 2020 and 2021 has to be adjusted in its categories of expenditure including staff costs as they are determined by the International Civil Service Commission (ICSC) and updated by the United Nations General Assembly.

Income budget



55. The Organization's RB budgetary income is budgeted on account of assessed contributions (Full, Associate and Affiliate Members) and the accumulated surplus of publication sales. For the biennia 2020-2021 other allocations are also budgeted as budgetary income.
56. Annex III.5, "2020-2021 Proposed income and expenditure budget compared with 2018-2019 budget", presents the budgetary income and expenditure approved for 2018-2019 and proposed for 2020-2021. As required under UNWTO Detailed Financial Rule (DFR) III.7, this table presents the budget by parts, financial year and financial period. Additional budget tables in this document are provided for information purposes as required by UNWTO Financial Regulations 4.3 and 4.4.
57. Contributions for Full and Associate Members are assessed in accordance to the proposed scale for 2020 and 2021 as shown in Annex III.6, Contributions of the Full, Associate and Affiliate Members. Contributions for 2019 are also included in the scale for ease of comparison. The propose scale of contributions is calculated following Annex II of the UNWTO Financial Regulations (FR) on the Formula for fixing the contributions of Member States.
58. Contributions for Affiliate Members are assessed using the average number of members based on past experience and assuming an ambitious increase along the biennia 2020-2021. CE/DEC/8(CV) para. 6. The Executive Council's decision on a fee deduction for specific Affiliate Members (Tedqual members) as outlined in document CE/95/6(c) (CE/DEC/20(XCV)) has also been taken into account.
59. Allocation from Publications store accumulated surplus remains at a slightly lower level as the total budgeted amounts in 2018-2019, following a steady pace in sales of publications.
60. Additionally, the Secretary-General proposes other allocations to use as budgetary income resources:
- Allocation from 2018 RB budgetary cash balance amounting to EUR 1,074,036 (EUR 537,017.85 in each biennia year) as proposed by the Secretary-General in the Executive Council (EC) document CE/110/4(d) "UNWTO financial report and audited Financial Statements for the year ended 31 December 2018". Out of this proposed annual allocation, the Secretary-General proposes to allocate EUR 150,000 in each biennia year to the UNWTO Agenda for Africa 2030 project (see document A/23/5(a));
 - Allocation from PRF (project reserve fund) pool balance amounting to EUR 103,569.50 at 31 March 2019 (see CE/110/4(e) "UNWTO Financial report for the period ended 31 March 2019") in accordance with Financial Regulation (FR) 10.1(f) and as proposed by the Secretary-General to the 109 EC session (document CE/109/3(b)ii rev.1 approved by CE/DEC/5(CVIX)) of increasing proposed RB budgetary income as necessary.

Expenditure budget

61. The 2020-2021 budget structure maintains the revised 2018-2019 budget structure at 31 March 2019 as explained above except for two additional staff positions in the 2020-2021 budget structure.
62. Annex III.7, "2020-2021 Proposed appropriations and 2018-2019 approved appropriations - Analysis of changes by parts and sections", shows the proposed budget for 2020-2021 as compared to the approved budget for 2018-2019 and its total variation. As in previous biennia, expenditures are kept in balance with budgeted income, hence avoiding the Organization having to incur a deficit or unused resources. Concerning price changes, the average inter-biennial adjusted salary growth adopted (i.e., 0.98% per year, for two years), results in a combined price change of 1.97%. Volume changes in staff costs internalize the new structure of the Organization's Management and the vacancy rate which needs to be embedded in the budgetary estimates (approx. 9%).
63. After-service employee benefits (ASEB) provisions are mainly based on expected annual disbursements (pay-as-you-go (PAYG) approach) and service costs of after-service employee benefits expenses for after-service health insurance (ASHI) and other after-service benefits. Detailed information on after-service employee benefits liabilities, UN ASHI Working Group conclusions and draft UNWTO ASEB liabilities funding strategy is shown under document CE/110/4(d) on UNWTO Financial Report and Audited Financial Statements for the year ended 31 December 2018.
64. Annex III.8, "2020-2021 Draft budget - Summary of proposals", shows the budget for each year 2020 and 2021 by part and section. The UNWTO Agenda for Africa 2030 project is included within the Regional Department for Africa section.

V. Election of the External Auditor for 2020-2021

Introduction

65. Article 26 of the Statutes and Financial Regulation (FR) 15 stipulate that two External Auditors shall be elected for a two-year (renewable) term of office: "The Assembly shall elect from among its Full Members, on the recommendation of the Council, two External Auditors to audit the accounts of the Organization."
66. However, based on the rationale provided in document A/21/8(II)(e), the twenty-first session of the General Assembly in resolution A/RES/661(XXI), elected for the first time in the history of UNWTO a single External Auditor for the period 2016-2017 for the external audit of the UNWTO Financial Statements for the years ended 31 December 2015 and 2016.
67. In the said resolution the General Assembly requested the Secretary-General to prepare an amendment to Article 26 of the Statutes and other statutory documents of the Organization to reduce to one the number of External Auditors and to submit it to the twenty-second session of the General Assembly for approval.
68. The twenty-second session of the General Assembly adopted the amendments to the Statutes, the Financing Rules, the Financial Regulations and the Detailed Financial Rules presented by the Secretary-General to reduce the number of External Auditors to one (resolution 696 (XXII)). The Assembly, having noted that such amendments will only come into force on the date of entry into force of the amendment to the Statutes and its Financing Rules, decided nevertheless to elect a single External Auditor (Spain) for the period 2018-2019 for the external audit of the UNWTO Financial Statements for the years ended 31 December 2017 and 2018.

Procedure

69. In accordance with the procedure established, any Member State of the Organization wishing to present its candidature to the post of External Auditor of the UNWTO for the period 2020-2021, for the external audit of the UNWTO Financial Statements for the years

ended 31 December 2019 and 2020, may do so by written notice addressed to the Secretary-General.

70. The deadline for submission of candidatures will remain open until the corresponding agenda item is discussed by the General Assembly.
71. In accordance with the established practice, once elected by the General Assembly, the Member entrusted with the external auditing of the Organization's Financial Statements will be required to propose for this function a person or persons who are nationals of the Member State and who perform the function of controlling public accounts in their home country.

Annex I.1: Comparison of 2019 approved budget, 2019 plan of income and expenditure and budgetary cash balance at 30 June 2019 – Regular Budget
Comparison of budget, plan of income and expenditure and budgetary cash balance - Regular Budget at 30 June 2019

Euros

	Approved income / Original budget ¹	Plan of income and expenditure	Budgetary cash balance (cash-in less expenditure)
Budgetary difference	0	500,000	-380,448
<i>Budgetary income</i>	<i>13,994,000</i>	<i>12,894,000</i>	<i>11,035,073</i>
Contributions from Full and Associate Members	13,166,000	10,400,000	8,901,201
Full Members	12,944,000	10,178,000	8,704,545
Associate Members	222,000	222,000	196,656
Other income sources	828,000	594,000	542,025
Allocation from Publication store accumulated surplus	144,000	144,000	144,000
Affiliate Members	684,000	450,000	398,025
Arrear contributions		1,900,000	1,591,846
<i>Budgetary expenditure</i>	<i>13,994,000</i>	<i>12,394,000</i>	<i>11,415,520</i>

Remarks:

1 Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/688(XXII) of document A/22/10(II) and CE/DEC/5(CVIX).

Annex I.2: Staff cost information

1. By virtue of Article 16 of the “Agreement between the United Nations and the World Tourism Organization” adopted on 23 December 2003, UNWTO agreed to accept the Statute of the United Nations International Civil Service Commission (ICSC) and to develop with the United Nations uniform standards of international employment.
2. The remuneration of staff in the Professional and higher categories consists of a base salary and a post adjustment. The base salary scale is periodically published and updated by the ICSC. The post adjustment is an amount paid in addition to base salary which ensures that no matter where United Nations system staff work, their remuneration has a purchasing power equivalent to that at the base of the system, i.e., New York. The post adjustment index is monthly published by the ICSC reflecting the evolution of the cost of living and is normally updated every five years following the ICSC methodology based on place-to-place salary surveys. At the date of this report the date of the next survey is not yet known.
3. The remuneration of staff in the General Service category is based on a salary scale published by the ICSC and is updated on the basis of the 90% of the Madrid consumer price index (CPI) movement from the latest increase if such movement is positive following the ICSC methodology. The salary scale for staff in the General Service category was revised effective 1 October 2018 and would be updated effective 1 October 2019. At the date of this report this percentage is not yet known.

Annex I.3: Provisional interim UNWTO Financial Statements for the period ended 30 June 2019
Provisional interim unaudited UNWTO Statement of Financial Position at 30 June 2019
**Statement of financial position
at 30 June 2019**

Euros

	30/06/2019	30/06/2018	31/12/2018
Assets	31,605,499	27,050,969	24,385,792
<i>Current Assets</i>	<i>30,696,611</i>	<i>25,790,620</i>	<i>23,403,401</i>
Cash and cash equivalents	21,062,964	17,548,971	17,449,084
Inventories	20,896	52,350	20,896
Members assessed contributions receivable, net	7,749,872	6,218,914	3,899,273
Other contributions receivables, net	1,395,928	1,510,836	1,567,734
Other receivables, net	289,228	372,406	362,083
Other current assets	177,723	87,143	104,331
<i>Non-current assets</i>	<i>908,888</i>	<i>1,260,349</i>	<i>982,391</i>
Investments	128,410	125,716	128,410
Members assessed contributions receivable, net	169,745	411,174	169,745
Property, plant and equipment	216,021	284,879	246,725
Intangible assets, net	388,023	431,955	430,838
Other non-current assets	6,689	6,625	6,673
Liabilities and Net Assets/Equity	31,605,499	27,050,969	24,385,792
Liabilities	21,778,408	21,257,836	23,916,953
<i>Current Liabilities</i>	<i>1,516,556</i>	<i>1,184,020</i>	<i>3,919,498</i>
Payables and accruals	580,468	710,820	1,137,022
Transfers payable	319,079	224,235	358,495
Employee benefits	81,053	73,442	487,354
Advance receipts	151,472	42,535	1,560,325
Provisions	381,206	129,505	372,110
Other current liabilities	3,278	3,483	4,192
<i>Non-current Liabilities</i>	<i>20,261,852</i>	<i>20,073,816</i>	<i>19,997,455</i>
Employee benefits	20,247,377	20,060,641	19,983,275
Advance receipts	4,918	0	4,918
Other non-current liabilities	9,557	13,175	9,262
Net Assets/Equity	9,827,091	5,793,133	468,839
Accumulated surplus/(deficit)	5,384,507	1,343,754	-3,973,745
Reserves	4,442,584	4,449,379	4,442,584

Provisional interim unaudited UNWTO Statement Financial Performance for the period ended 30 June 2019

**Statement of financial performance
for the year ended 30 June 2019**

Euros

	30/06/2019	30/06/2018	31/12/2018
Revenue	17,010,004	17,185,989	21,988,066
Members assessed contributions	14,422,177	13,799,063	13,853,263
Other contributions (VC and FIT), net of reduction	583,434	1,096,883	3,586,765
Publications revenue, net of discounts and returns	177,075	156,551	396,955
Changes in currency exchange differences	0	107,852	105,461
Other revenues	1,827,318	2,025,640	4,045,622
Expenses	7,656,450	8,337,775	18,503,877
Wages, salaries and employee benefits	5,547,899	6,021,861	12,221,575
Grants and other transfers	160,182	191,334	341,187
Travel	590,616	691,587	1,392,421
Supplies, consumables and running costs	1,252,254	1,354,071	2,943,764
Changes in currency exchange differences	17,150	0	0
Depreciation, amortization and impairment	81,760	73,580	150,607
Other expenses	6,589	5,342	1,454,323
Surplus/(deficit) for the year	9,353,554	8,848,214	3,484,189

Annex I.4: Assessed contributions at 30 June 2019**Statement of contributions due by Members at 30 June 2019****Statement of contributions due to the General Fund
at 30 June 2019**

Euros

Members	Years	Arrear	Contributions due	
		Contributions	2019	Total
Total		15,946,069.03	4,890,996.56	20,837,065.59
Full Member		14,088,684.60	4,283,903.54	18,372,588.14
Budgetary contributions		14,045,838.60	4,239,343.54	18,285,182.14
Afghanistan	81-87, 89-08, 10, 12, 14, 19	703,795.66	27,850.00	731,645.66
Albania	19	0.00	50,129.00	50,129.00
Algeria		0.00	0.00	0.00
Andorra		0.00	0.00	0.00
Angola	19	0.00	46,928.00	46,928.00
Argentina		0.00	0.00	0.00
Armenia		0.00	0.00	0.00
Austria		0.00	0.00	0.00
Azerbaijan		0.00	0.00	0.00
Bahamas	19	0.00	50,129.00	50,129.00
Bahrain		0.00	0.00	0.00
Bangladesh	18	34,544.00	0.00	34,544.00
Barbados	19	0.00	33,419.00	33,419.00
Belarus		0.00	0.00	0.00
Benin		0.00	0.00	0.00
Bhutan		0.00	0.00	0.00
Bolivia	81-87, 89-98, 19	413,180.57	33,419.00	446,599.57
Bosnia and Herzegovina		0.00	0.00	0.00
Botswana	19	0.00	55,700.00	55,700.00
Brazil	18-19	276,476.00	297,212.00	573,688.00
Brunei Darussalam		0.00	0.00	0.00
Bulgaria		0.00	0.00	0.00
Burkina Faso	12, 16-19	105,180.00	27,850.00	133,030.00
Burundi	77-07, 11-13, 15-19	813,481.78	22,850.00	836,331.78
Cabo Verde	19	0.00	1,727.00	1,727.00
Cambodia	83-92, 19	255,212.82	37,135.00	292,347.82
Cameroon	17-19	55,892.33	33,419.00	89,311.33
Central African Republic	07-19	280,464.20	27,850.00	308,314.20
Chad	12-19	183,342.56	27,850.00	211,192.56
Chile		0.00	0.00	0.00
China	19	0.00	356,477.00	356,477.00
Colombia	19	0.00	8,614.63	8,614.63
Comoros		0.00	0.00	0.00
Congo	19	0.00	33,419.00	33,419.00
Costa Rica		0.00	0.00	0.00
Croatia		0.00	0.00	0.00
Cuba		0.00	0.00	0.00
Cyprus		0.00	0.00	0.00
Czech Republic		0.00	0.00	0.00
Côte d'Ivoire		0.00	0.00	0.00
Democratic People's Republic of Korea	18-19	13,239.00	27,850.00	41,089.00
Democratic Republic of the Congo	19	0.00	27,845.00	27,845.00
Djibouti	03-19	355,155.00	25,065.00	380,220.00
Dominican Republic		0.00	0.00	0.00
Ecuador	16, 19	1,568.84	316.68	1,885.52
Egypt	19	0.00	111,399.00	111,399.00
El Salvador	19	0.00	50,021.36	50,021.36
Equatorial Guinea	13-15, 17-19	151,054.00	38,894.00	189,948.00

Members	Years	Arrear Contributions due		Total
		Contributions	2019	
Eritrea		0.00	0.00	0.00
Ethiopia	17-19	55,566.00	30,946.00	86,512.00
Fiji		0.00	0.00	0.00
France		0.00	0.00	0.00
Gabon	15-19	213,869.56	55,700.00	269,569.56
Gambia	98-05, 08-10, 13	222,292.51	0.00	222,292.51
Georgia		0.00	0.00	0.00
Germany		0.00	0.00	0.00
Ghana	17-19	64,036.00	33,419.00	97,455.00
Greece		0.00	0.00	0.00
Guatemala	19	0.00	50,129.00	50,129.00
Guinea	96, 98-00, 07-09, 14-19	266,065.01	27,850.00	293,915.01
Guinea-Bissau	92-96, 99-19	557,142.55	27,850.00	584,992.55
Haiti	18	596.67	0.00	596.67
Honduras	19	0.00	33,419.00	33,419.00
Hungary		0.00	0.00	0.00
India		0.00	0.00	0.00
Indonesia		0.00	0.00	0.00
Iran, Islamic Republic of	17, 19	11,934.00	93,856.00	105,790.00
Iraq	91-06, 12, 19	1,720,668.12	46,928.00	1,767,596.12
Israel		0.00	0.00	0.00
Italy		0.00	0.00	0.00
Jamaica		0.00	0.00	0.00
Japan	19	0.00	356,477.00	356,477.00
Jordan		0.00	0.00	0.00
Kazakhstan		0.00	0.00	0.00
Kenya	16	465.79	0.00	465.79
Kingdom of Eswatini		0.00	0.00	0.00
Kuwait	98, 19	34,309.21	167,098.00	201,407.21
Kyrgyzstan	97-10, 12-15	401,737.12	0.00	401,737.12
Lao People's Democratic Republic	90-95, 04, 19	128,663.06	27,850.00	156,513.06
Lebanon	19	0.00	91,649.00	91,649.00
Lesotho	19	0.00	27,850.00	27,850.00
Liberia	12-19	183,349.00	27,850.00	211,199.00
Libya	14-19	291,591.00	66,840.00	358,431.00
Lithuania		0.00	0.00	0.00
Madagascar	17-19	52,954.44	27,850.00	80,804.44
Malawi	11-19	206,123.99	27,850.00	233,973.99
Malaysia		0.00	0.00	0.00
Maldives		0.00	0.00	0.00
Mali	19	0.00	27,850.00	27,850.00
Malta		0.00	0.00	0.00
Mauritania	79-05, 16-19	681,646.46	27,850.00	709,496.46
Mauritius		0.00	0.00	0.00
Mexico		0.00	0.00	0.00
Monaco		0.00	0.00	0.00
Mongolia	19	0.00	13,419.00	13,419.00
Montenegro	19	0.00	33,419.00	33,419.00
Morocco		0.00	0.00	0.00
Mozambique	19	0.00	27,850.00	27,850.00
Myanmar	19	0.00	2,159.00	2,159.00
Namibia	19	0.00	55,700.00	55,700.00
Nepal	19	0.00	27,850.00	27,850.00
Netherlands		0.00	0.00	0.00
Nicaragua	08-09	34,206.04	0.00	34,206.04
Niger	83-87, 90-07, 10-11, 14-19	706,911.81	27,850.00	734,761.81
Nigeria	15-19	124,561.74	46,928.00	171,489.74
Oman		0.00	0.00	0.00

Members	Years	Arrear	Contributions due	Total
		Contributions	2019	
Pakistan	15-19	51,160.26	46,928.00	98,088.26
Panama	19	0.00	61,893.00	61,893.00
Papua New Guinea		0.00	0.00	0.00
Paraguay		0.00	0.00	0.00
Peru	18-19	6,023.78	37,480.76	43,504.54
Philippines		0.00	0.00	0.00
Poland		0.00	0.00	0.00
Portugal		0.00	0.00	0.00
Qatar	19	0.00	179,054.00	179,054.00
Republic of Korea		0.00	0.00	0.00
Republic of Moldova	19	0.00	2,159.00	2,159.00
Romania		0.00	0.00	0.00
Russian Federation		0.00	0.00	0.00
Rwanda	15-19	89,204.04	27,850.00	117,054.04
Samoa	19	0.00	16,710.00	16,710.00
San Marino		0.00	0.00	0.00
Sao Tome and Principe	86-14, 18-19	610,880.65	16,710.00	627,590.65
Saudi Arabia	19	0.00	834.18	834.18
Senegal	15, 17-19	59,738.46	27,850.00	87,588.46
Serbia		0.00	0.00	0.00
Seychelles		0.00	0.00	0.00
Sierra Leone	80-00, 03-19	851,706.12	27,850.00	879,556.12
Slovakia		0.00	0.00	0.00
Slovenia		0.00	0.00	0.00
Somalia		0.00	0.00	0.00
South Africa		0.00	0.00	0.00
Spain		0.00	0.00	0.00
Sri Lanka		0.00	0.00	0.00
Sudan	89-03, 06-08, 13-14, 18-19	488,032.18	33,419.00	521,451.18
Switzerland		0.00	0.00	0.00
Syrian Arab Republic	12-19	377,194.21	54,989.00	432,183.21
Tajikistan		0.00	0.00	0.00
Thailand	19	0.00	185,675.00	185,675.00
The former Yugoslav Republic of Macedonia		0.00	0.00	0.00
Timor-Leste	15-19	56,989.70	30,946.00	87,935.70
Togo	05-06, 18-19	66,752.83	27,850.00	94,602.83
Trinidad and Tobago		0.00	0.00	0.00
Tunisia		0.00	0.00	0.00
Turkey		0.00	0.00	0.00
Turkmenistan	95-98, 00-12, 16-19	626,103.40	46,928.00	673,031.40
Uganda	96-00, 02-04, 10-12, 15-19	333,625.05	33,419.00	367,044.05
Ukraine		0.00	0.00	0.00
United Arab Emirates	19	0.00	105,829.50	105,829.50
United Republic of Tanzania	17-19	35,686.57	33,419.00	69,105.57
Uruguay	02-03, 19	96,577.22	74,270.00	170,847.22
Uzbekistan		0.00	0.00	0.00
Vanuatu	10-17	164,998.00	0.00	164,998.00
Venezuela	16, 18-19	109,349.27	106,370.00	215,719.27
Viet Nam		0.00	0.00	0.00
Yemen	79-89, 95, 14-19	385,876.45	33,419.00	419,295.45
Zambia	14, 17, 19	34,663.57	30,946.00	65,609.57
Zimbabwe	19	0.00	30,890.43	30,890.43
<i>Extrabudgetary contributions</i>		42,846.00	44,560.00	87,406.00
Comoros	18-19	16,067.00	16,710.00	32,777.00
Somalia	18-19	26,779.00	27,850.00	54,629.00

Members	Years	Arrear	Contributions due	Total
		Contributions	2019	
<i>Associate Member</i>		24,101.00	25,065.00	49,166.00
Aruba	19	0.00	25,065.00	25,065.00
Flemish Community of Belgium		0.00	0.00	0.00
Hong Kong, China		0.00	0.00	0.00
Macao, China		0.00	0.00	0.00
Madeira		0.00	0.00	0.00
Puerto Rico	18	24,101.00	0.00	24,101.00
<i>Affiliate Member</i>	03-18, 19	802,116.83	581,194.69	1,383,311.52
<i>Former Full Member</i>	79-99	918,478.93	0.00	918,478.93
<i>Former Associate Member</i>	86	1,947.90	0.00	1,947.90
<i>Former Affiliate Member</i>	18-19	110,739.77	833.33	111,573.10

Remarks:

Full Members	Financial year start month
United Republic of Tanzania	July
Malawi	June
Bangladesh	July
Gambia	July
Uganda	July
Colombia	May
South Africa	April
Egypt	July
Iran, Islamic Republic of	March
Japan	April
Botswana	April
Indonesia	April
Lesotho	April
Mauritius	July
Turkey	March
Gabon	June
Pakistan	July

Arrear contributions received from Members for the period ended 30 June 2019**Arrear contributions received from Members due to the General Fund
for the period ended 30 June 2019**

Euros

Members	Contribution year	30/06/2019
Total		1,624,134.42
<i>Full Members</i>		<i>1,546,746.23</i>
Barbados	18	32,134.00
Benin	18	26,779.00
Botswana	18	53,558.00
Colombia	18	25,450.16
Congo	16-18	64,710.38
Côte d'Ivoire	17-18	34,666.85
Democratic People's Republic of Korea	18	13,540.00
Dominican Republic	18	64,269.00
Egypt	18	118,898.00
Gambia	98-99	20,208.41
Iran, Islamic Republic of	17-18	87,308.00
Iraq	91,18	73,613.58
Kuwait	18	160,671.00
Kyrgyzstan	97	23,631.59
Lebanon	18	99,080.00
Lesotho	18	26,779.00
Madagascar	16-17	17,733.82
Mauritania	78-79, 15-16	55,095.70
Mongolia	16,18	46,614.00
Namibia	08	44,358.00
Nicaragua	02,08	17,103.00
Oman	18	78,301.00
Papua New Guinea	08-16	208,503.00
Peru	15,17-18	31,677.74
Rwanda	12,15	20,435.00
Saudi Arabia	03	101,628.00
<i>Affiliate Members</i>	<i>15-18</i>	<i>77,388.19</i>

Annex I.5: Voluntary contributions the period ended 30 June 2019**Voluntary contribution received
for the period ended 30 June 2019**

Euros

Project	Donor	Curr.	Amount	EUR
Total				875,691.29
UNDP PCA *	UNDP	USD	508,641.00	443,026.31
Joint Research on Asia Tourism Trends	Global Tourism Economy Research Centre	USD	100,000.00	87,600.00
Asia Activity Fund	Republic of Korea	EUR	76,872.23	76,872.23
Promoting Investment and Competitiveness in the Tourism Sector (PICTS)	Malawi	USD	83,000.00	73,953.00
UNWTO Technical Assistance in the Development of the Tourism Sector	Lesotho	USD	74,467.00	65,456.49
Needs Assessment and Formulation of Project Document in Ethiopia	UNDP Ethiopia	USD	25,311.00	22,248.37
Study on Global CO2 Emissions from Tourism	Amadeus It Group	EUR	15,000.00	15,000.00
Formulation of a Tourism Law	United Arab Emirates	USD	17,050.00	14,935.80
Revision procesos metodológicos en la estimacion de Estadísticas básicas de Turismo	Honduras	USD	12,600.00	11,037.60
UNWTO.Quest: Gobernanza Turística para el desarrollo local	Argentina	EUR	10,000.00	10,000.00
Implementacion de la Cuenta Satelite de Turismo	Cabo Verde	USD	10,869.10	9,553.94
Regional Workshop of Tourism Statistics for the Countries of the Gulf Coop. Council	GCC-Stat	USD	10,604.00	9,511.79
Affiliate Members Global Report on Inclusive Tourism Destinations	Desarrollo e Investigaciones Turísticas Globaldit	EUR	5,000.00	5,000.00
Formulation of a New Tourism Policy and Updating Tourism Master Plan	Ministry of Tourism, Envir. and Culture of Lesotho	EUR	4,942.37	4,942.37
National Tourism Development Strategy and Master Plan	Botswana	USD	5,350.00	4,686.60
JPOs	UNDP	USD	5,012.30	4,465.96
UNWTO/JTB Initiative	JTB Corporation	EUR	4,058.00	4,058.00
2nd Global Report on Women in Tourism	Gesellschaft für Internationale Zusammenarbeit	EUR	3,992.00	3,992.00
High Level Dialogue on Digital Skills in Tourism	Google LLC	EUR	3,050.83	3,050.83
Investour-UNWTO Sponsorships	Quantum Solutions Emerging Markets	EUR	3,000.00	3,000.00
Japan Travel and Tourism Association and Gurunavi AFMS Report on Gastronomy	Gurunavi Inc.	EUR	2,500.00	2,500.00
Study and Analysis of Impacts of Mega Events on Tourism	Rissho University	EUR	800.00	800.00

Remarks:

Contributions received in currency other than EUR are converted to EUR using UN Operational Exchange Rate (UNORE) at the date of reception of fund.

* UNDP Morocco / New System of Classification of Tourist Accommodation Establishment

Annex I.6: In-kind contributions received for the period ended 30 June 2019**In-kind contributions received
for the period ended 30 June 2019**

Euros

Donor	Project	EUR
Total		1,166,453.73
<i>Use of conference facilities and premise</i>		<i>840,527.24</i>
Spain	Headquarter premise	454,186.62
Berchtesgadener Land	4th Euro-Asian Mountain Tourism Conference	196,000.00
Azerbaijan	110th Session of the Executive Council in Baku, Azerbaijan from 17-19 June 2019	44,950.00
Bhutan	31st Joint Mtg. UNWTO Comm. for East Asia and the Pacific & UNWTO Comm. for South Asia	30,769.00
Egypt	UNWTO 45th Meeting Tourism Tech Adventure "TTA"	24,299.00
Colombia	Tourism Tech Adventure: Scaling UP	21,315.00
Basque Culinary Center Fundazioa	V Foro Mundial de Turismo Gastronómico de La OMT	21,000.00
Jamaica	Global conference on jobs and inclusive growth: Small and medium tourism enterprises	9,723.60
International Trade Centre	Geneva premise	9,704.32
Cape Verde	1st UNWTO/ICAO Ministerial Conf. on Tourism & Air Transport in Africa	8,749.00
Instituto Guatemalteco de Turismo	Celebración de la 64º Com. de la OMT para las Americas y el Seminario "Gestion de Destinos"	5,561.40
Korea, DPR of	13th UNWTO Asia Pacific Exec. Training Programme on Tourism Policy & Strategy	5,000.00
Globalia	Final de la 1º Competición de Start-ups de la OMT y Presentación del Hub de Innovación	4,000.00
Croatia	64th Mtg. of the UNWTO Comm. for Europe & Workshop on Growth, Innovation and Partnership	3,169.30
Argentina	Curso "Turismo Rural Comunitario como Modelo de Desarrollo Endógeno"	2,100.00
<i>Donated travel</i>		<i>325,926.49</i>
Tourism Council of Bhutan		25,100.16
Azerbaijan		24,289.95
Ministerio de Turismo de Colombia		20,108.05
EGEDA		18,996.62
Azerbaijan State Tourism Agency		16,024.26
Qatar		15,852.81
Saudi Commission for Tourism and Antiquities SCTA		15,108.99
Instituto Guatemalteco de Turismo		14,456.13
Egypt		14,155.10
Ministry of Tourism of Croatia		12,549.18
Cabo Verde		11,030.34
United Arab Emirates		10,394.79
Côte d'Ivoire Tourisme		10,223.82
Ministry of Tourism Jamaica		9,154.86
Secretaría de Turismo de México		7,900.00
JTA - Japan Tourism Agency		7,118.39
Berchtesgadener Land Tourismus (BGLT)		6,510.09
Ministry of Handicraft and Tourism of Mali		6,065.08
Portugal		5,418.21
Seoul Metropolitan Government		5,070.84
Various donors and donors with contribution below EUR 5,000		70,398.82

Annex I.7: Project support costs and initiative projects movements for the period ended 30 June 2019

Project support costs (PSC) and Initiative projects (PRF) movements for the period ended 30 June 2019

Euros

Description	Net assets		Net assets	Actual amounts	Outstanding commitments	Actual amounts after commitments
	01/01/2019	Movements	30/06/2019	30/06/2019	30/06/2019	30/06/2019
<i>Project support cost projects</i>	590,872.76	176,680.08	767,552.84	767,552.84	144,827.01	622,725.83
Project Support Cost Pool	318,388.95	222,930.85	541,319.80	541,319.80	0.00	541,319.80
PSC-DAFN	123,206.00	-26,144.72	97,061.28	97,061.28	81,652.96	15,408.32
PSC-Education and Training	80,000.00	-24,922.18	55,077.82	55,077.82	30,957.92	24,119.90
PSC-NYLO	67,290.42	341.53	67,631.95	67,631.95	32,216.13	35,415.82
PSC-OFSG	-8.75	8.64	-0.11	-0.11	0.00	-0.11
UNDP / JPO	1,996.14	4,465.96	6,462.10	6,462.10	0.00	6,462.10
<i>Initiative projects</i>	311,276.71	-37,340.28	273,936.43	273,936.43	2,031.87	271,904.56
Project Reserve Fund Pool ¹	103,574.21	-4.71	103,569.50	103,569.50	0.00	103,569.50
PRF-OFTS	34,382.95	-34,382.95	0.00	0.00	0.00	0.00
PRF-EU Horizon 2020	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00
China Initiative Fund - Asia	56,141.40	-2,952.62	53,188.78	53,188.78	476.17	52,712.61
<i>Technical Cooperation Initiative</i>	114,178.15	0.00	114,178.15	114,178.15	1,555.70	112,622.45
PRF-TECO	72,983.00	0.00	72,983.00	72,983.00	1,555.70	71,427.30
China-Initiative-Funds-TECO	41,195.15	0.00	41,195.15	41,195.15	0.00	41,195.15

Remarks:

¹ Balance proposed to use as a RB budgetary income allocation in draft 2020-2021 budget of the Organization (see CE/110/5(a) and A/23/5(b)).

Legend:

Project support cost projects: PSC-DAFN (Project support cost - Administration and finance), PSC-Education and Training (Project support cost - Education and Training), PSC-NYLO (Project support cost - New York liaison office), PSC-OFSG (Project support cost - Office of Secretary General), UNDP/JPO (United Nations Development Programme / Junior Professional Officer).

Initiative projects: PRF-OFTS (Project reserve fund - Office of tourism and sports), PRF-EU Horizon 2020 (Project reserve fund - European Union Horizon 2020), PRF-TECO (Project reserve fund - Technical Cooperation).

Annex I.8: Texts of Article 34 of the Statutes and Paragraph 13 of the Financing Rules attached to the Statutes

Article 34 of the Statutes

1. Article 34 of the Statutes concerning the suspension of Members provides as follows:

"1. If any Member is found by the Assembly to persist in a policy that is contrary to the fundamental aim of the Organization as mentioned in Article 3 of these Statutes, the Assembly may, by a resolution adopted by a majority of two-thirds of Full Members present and voting, suspend such Member from exercising the rights and enjoying the privileges of membership.

"2. The suspension shall remain in force until a change of such policy is recognized by the Assembly."

2. At its seventh session the General Assembly adopted the following resolution A/RES/217(VII) concerning the application of these provisions:

A/RES/217(VII)

Suspension of Members in arrears in the payment of statutory contributions: Article 34 of the Statutes

"The General Assembly,

"Considering decision CE/DEC/2(XXX) by which the Executive Council recommended the Assembly to apply Article 34 of the Statutes and consequently to suspend the Members of the Organization whose contribution arrears are equal to or exceed the contributions owed by such Members for four financial years and who have not, within six months, agreed with the Secretary-General on a payment plan for reimbursing these arrears,

"Considering document A/7/10(j) prepared by the Secretary-General pursuant to the above Executive Council decision,

"Recognizing that Article 34 of the Statutes, which provides the sanction of suspension when a Member persists in a policy that is contrary to the fundamental aim of the Organization as mentioned in Article 3 of the Statutes, becomes applicable in the case of prolonged non-payment of obligatory contributions to the Organization's budget, such an attitude clearly constituting a policy contrary to the aims of WTO,

"1. Decides to apply henceforward the measure of suspension provided for in Article 34 of the Statutes:

(a) when a Member of the Organization has accumulated contribution arrears in respect of any four financial years, which need not be consecutive, partial payment of contributions not preventing the measure of suspension being applied, and;

(b) when the aforementioned Member has not agreed a payment plan for the contribution arrears with the Secretary-General within a period of one year from the date of the resolution by which the Assembly noted that the measure of suspension was applicable to the Member pursuant to Article 34 of the Statutes;

.....

3. Requests the Secretary-General to apply the present resolution and to inform each session of the Executive Council concerning its application"

Paragraph 13 of the Financing Rules attached to the Statutes

3. The provisions of paragraph 13 of the Financing Rules attached to the Statutes read as follows:

"13. A Member which is in arrears in the payment of its financial contributions to the Organization's expenditure shall be deprived of the privileges enjoyed by the Members in the form of services and the right to vote in the Assembly and the Council if the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding two financial years. At the request of the

Council, the Assembly may, however, permit such a Member to vote and to enjoy the services of the Organization if it is satisfied that the failure to pay is due to conditions beyond the control of the Members."

4. In this regard, at its sixth session the Assembly adopted the following resolution:

A/RES/162(VI)

"The General Assembly,

.....

"Confirms the following provisions;

"When a Full Member becomes subject to the provisions of paragraph 13 of the Financing Rules and Regulation 8(7) of the Financial Regulations, the Assembly may restore that Member's right to vote and to enjoy the services of the Organization, only on an exceptional basis, when:

"1. the Member has explained the reasons for its failure to pay in writing and has requested the restoration of its rights in writing;

"2. the Council finds that the circumstances are beyond the Member's control;

"3. the Council and the country concerned have agreed to the measures which should be taken in order to settle the arrears."

Annex I.9: Application of Article 34 of the Statutes and Paragraph 13 of the Financing Rules attached to the Statutes at 30 June 2019

Members subject to the provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes

Statement of Members subject to provisions of Article 34 of the Statutes and/or Paragraph 13 of the Financing Rules attached to the Statutes

at 30 June 2019

Euros

Full Members	Para. 13	Art. 34	Arrear contributions		
			Years	Number of years	EUR
<i>Total</i>					4,710,763.07
Afghanistan	X	X	81-87, 89-08,10,12,14	30	703,795.66
Burkina Faso	X	X	12,16-18	4	105,180.00
Burundi	X	X	77-07,11-13, 15-18	38	813,481.78
Central African Republic	X	X	07-18	12	280,464.20
Ethiopia	X		17-18	2	55,556.00
Gabon	X	X	15-18	4	213,869.56
Liberia	X	X	12-18	7	183,349.00
Malawi	X	X	11-18	8	206,123.99
Nigeria	X	X	15-18	4	124,561.74
Rwanda	X	X	15-18	4	89,204.04
Sierra Leone	X	X	80-00,03-18	37	851,706.12
Timor Leste	X	X	15-18	4	56,989.70
Togo	X		05-06,18	3	66,752.83
Turkmenistan	X	X	95-98,00-12, 16-18	20	626,103.40
Uganda	X	X	96-00,02-04, 10-12, 15-18	15	333,625.05

Movements from previous statement of contributions due by Members subject to the provisions of Article 34 of the Statutes and/or Paragraph 13 of the Financing Rules attached to the Statutes

Movements from previous statement of the amount due by Members subject to provisions of Article 34 of the Statutes and/or

Paragraph 13 of the Financing Rules attached to the Statutes

at 30 June 2019

Euros

	31/03/2019	Increase	Decrease	30/06/2019
<i>Amount due</i>	5,079,538.63	-	368,775.58	4,710,763.05

Annex I.10: Members to which the provisions of Article 34 of the Statutes will be applicable in 2020 and Members that will continue to be subject the provisions of Article 34 of the Statutes and/or Paragraph 13 of the Financing Rules attached to the Statutes, if they have not agreed on a payment plan for the settlement of their arrears with the Secretariat

A. Members to which the provisions of Article 34 of the Statutes will be applicable in 2020 if they have not agreed on a payment plan for the settlement of their arrears with the Secretariat

FULL MEMBERS

1. TOGO

AFFILIATE MEMBERS

1. APTECE (Portugal)
2. ASOCIACION CLUSTER DE TURISMO DE MONTAÑA (Spain)
3. ASOCIACION EUROPEA PARA EL DESARROLLO DE LA CULTURA GASTRONOMICA (Spain)
4. ASSOCIATION EUROPEAN NETWORK OF PLACES FOR PEACE (ENPP) (Portugal)
5. CARIBBEAN OFFICE OF TRADE AND INDUSTRIAL DEVELOPMENT (Trinidad & Tobago)
6. CONCANACO SERVYTUR MÉXICO
7. CEAV-CONFEDERACION ESPAÑOLA DE AGENCIAS DE VIAJES
8. CORK FOREST CONSERVATION ALLIANCE (CFCA) (USA)
9. DEPARTMENT OF TURISM – PORTO ALEGRE CITY COUNCIL (Brazil)
10. DISCOVERYMICE (Malaysia)
11. ESCUELA SUPERIOR DE TURISMO INSTITUTO POLITECNICO NACIONAL (Mexico)
12. UNIVERSIDAD AUTÓNOMA DEL ESTADO DE MEXICO
13. FEDERACION DE ENTIDADES ORGANIZADORAS DE CONGRESOS COCAL (Argentina)
14. GANGNAMEH HAMADAN TOURISM RECREATION AND SPORTS CO. (Islamic Republic of Iran)
15. GRAND AURUM MARKETING FZ LLC (United Arab Emirates)
16. INSTITUCION UNIVERSITARIA COLEGIO MAYOR DE ANTIOQUIA (Colombia)
17. ITTIC IRAN TOURING & TOURISM INVESTMENT COMPANY
18. JAMES COOK UNIVERSITY SCHOOL OF BUSINESS (Australia)
19. KWELA FLEET MANAGEMENT (South Africa)
20. MDP CONSULTING (France)
21. MEDICAL TOURISM ASSOCIATION (USA)
22. NEOTURISM (France)
23. PARAMOUNT HOTELS AND RESORTS FZ-LLC (United Arab Emirates)
24. PREFECTURA DEL GUAYAS (Ecuador)
25. QUESTEX – DESTINATION DEVELOPMENT (USA)
26. RCM GLOBAL TRADE SA (Mexico)
27. SANTUR – SANTA CATARINA TURISMO S/A (Brazil)
28. ST. PETERSBURG STATE UNIVERSITY OF SERVICE & ECONOMICS (Russian Federation)
29. SUSTAINABLE TOURISM PARTNERSHIP PROGRAMME (South Africa)
30. TOURISM HOTEL SECURITY WORLDWIDE MAGAZINE (Switzerland)
31. TRAVEL IN MED (Monaco)
32. UNIVERSITY OF MONTENEGRO FACULTY OF TOURISM & HOTEL MANAGEMENT (Serbia)
33. URAL INTERNATIONAL INSTITUTE FOR TOURISM (Russian Federation)
34. VILLAGE FOR ALL SRL (Italy)
35. WORLD TOURISM FORUM (Turkey)

B. Members that will continue to be subject the provisions of Article 34 of the Statutes and/or Paragraph 13 of the Financing Rules attached to the Statutes, if they have not agreed on a payment plan for the settlement of their arrears with the Secretariat

FULL MEMBERS

1. AFGHANISTAN
2. BURKINA FASO

3. BURUNDI
4. CENTRAL AFRICAN REPUBLIC
5. ETHIOPIA
6. GABON
7. LIBERIA
8. MALAWI
9. NIGERIA
10. RWANDA
11. SIERRA LEONE
12. TIMOR LESTE
13. TOGO
14. TURKMENISTAN
15. UGANDA

AFFILIATE MEMBERS

1. ADAMANT CORPORATION S.A. DE C.V. (MONEYBACK antes TAXBACK) (Mexico)
2. AFRO TOURISM (Nigeria)
3. AGENCY PAN-UKRAINE LTD
4. ANALYA INTERNATIONAL COLLEGE FOR TOURISM (Turkey)
5. APTECE (Portugal)
6. ASOCIACION CLUSTER DE TURISMO DE MONTAÑA (España)
7. ASSOCIAÇÃO DOS HOTEIS E RESORTS DE ANGOLA - AHRA
8. ASOCIACION EUROPEA PARA EL DESARROLLO DE LA CULTURA GASTRONOMICA (Spain)
9. ASSOCIAÇÃO INTERPARLAMENTAR DE TURISMO (AIDT) – (Brazil)
10. ASSOCIATION EUROPEAN NETWORK OF PLACES OF PEACE (ENPP) (PORTUGAL)
11. ASSOCIATION OF TURKISH TRAVEL AGENCIES (TURSAB)
12. AYU TECHNOLOGY SOLUTIONS LLC/DBA WEBSITE ALIVE (USA)
13. AZERBAIJAN TOURISM ASSOCIATION
14. BANCO NACIONAL DE COMERCIO EXTERIOR S.N.C. (Mexico)
15. BORSA INTERNAZIONALE DEL TURISMO (BIT) (Belgium)
16. CALIFORNIA UNIVERSITY OF PENNSYLVANIA (USA)
17. CAMARA NACIONAL DE COMERCIO SERVICIOS Y TURISMO DE CHILE - CNC
18. CARIBBEAN OFFICE OF TRADE AND INDUSTRIAL DEVELOPMENT LTD (Trinidad & Tobago)
19. CATERING & TOURISM TRAINING INSTITUTE (Ethiopia)
20. CENTRE FOR THE PROMOTION OF NATIONAL TOURISM PRODUCT (Uzbekistan)
21. CHINESE FRIENDLY INTERNATIONAL S.L. (Spain)
22. CICTOURGUNE (Spain)
23. CONFEDERACION DE CAMARAS NAC. DE COMERCIO SERVICIOS Y TURISMO CONCANACO (Mexico)
24. CONFEDERACION ESPAÑOLA DE AGENCIAS DE VIAJE – CEAV
25. CORK FOREST CONSERVATION ALLIANCE (CFCA) (USA)
26. CONSOLIDATED TOURISM AND INVESTMENT CONSULTANTS LTD CTICO (Jamaica)
27. DEPARTMENT FOR TOURISM AND SPORT OF MOSCOW (Russian Federation)
28. DEPARTMENT OF TOURISM – PORTO ALEGRE CITY COUNCIL (Brazil)
29. DESTINO PUNTA DEL ESTE (Uruguay)
30. DISCOVERYMICE (Malaysia)
31. DUSTY WORLD S.L. (Spain)
32. ESCUELA SUPERIOR DE TURISMO DEL INSTITUTO POLITECNICO NACIONAL (Mexico)
33. FACULTAD DE TURISMO GASTRONOMICO DE LA UNIVERSIDAD AUTONOMA ESTADO DE MEXICO
34. FEDERACION ENTIDADES ORG. DE CONGRESOS Y AFINES DE AMERICA LATINA (COCAL)(Argentina)
35. FEDERAL ESTABLISHMENT OF HIGHER EDUCATION “RUSSIAN STATE UNIVERSITY”
36. FEDERATION NATIONALE DE L’INDUSTRIE TOURISTIQUE CÔTE D’IVOIRE FENITOURCI
37. FLOOFL CLC (UK)
38. FUNDACIÓN GENERAL DE LA UNIVERSIDAD DE ALCALA (Spain)
39. FUNDACION UNIVERSITARIA CAFAM
40. GANGNAMEH HAMADAN TOURISM RECREATION & SPORTS COMPANY (Islamic Republic of Iran)
41. GRAND AURUM MARKETING FZ LLC. (United Arab Emirates)

42. GAUTENG TOURISM AUTHORITY (South Africa)
43. GREEN TOURISM ACTIVE (South Africa)
44. IDESTUR – INSTITUTO DE DESENVOLVIMENTO DO TURISMO RURAL (Brazil)
45. INSTITUTE OF TRAINING REASECHAR & OPERATIONAL CONSULTANCY (Islamic Republic of Iran)
46. INTERNATIONAL TRADE AND EXHIBITIONS GROUP (ITE) (UK)
47. INSTITUCION UNIVERSITARIA COLEGIO MAYOR DE ANTIOQUIA (Colombia)
48. INSTITUTO DE FOMENTO TURISTICO (INFOTUR) (Angola)
49. INSTITUTO MEDIO DE GESTAO HOTELARIA E TURISMO FCO DOS SANTOS (IMGHT-FS) (Angola)
50. INTERNATIONAL SUSTAINABLE TOURISM INITIATIVE HARVARD T.H. CHAN SCHOOL OF PUBLIC HEALTH (USA)
51. IRANIAN TOURISM SCIENTIFIC ASSOCIATION (ITSA)
52. IRAN TOURING & TOURISM INVESTMENT COMPANY – ITTIC
53. IREST – UNIVERSITÉ PARIS 1 PANTHÉON – SORBONNE (France)
54. JAMES COOK UNIVERSITY (Australia)
55. JEJU TOURISM ORGANIZATION (JTO) (Republic of Korea)
56. JORDAN TOURISM BOARD
57. KWELA FLEET MANAGEMENT (South Africa)
58. LIBERTAS REGIS D.O.O. BEST CROATIAN TRAVEL
59. LIVINGSTONE INTERNATIONAL UNIVERSITY OF TOURISM EXCELLENCE (Zambia)
60. MDP CONSULTING (France)
61. MEDICAL TOURISM ASSOCIATION (USA)
62. NEOTURISMO (France)
63. NEXT INTERNATIONAL BUSINESS SCHOOL (Spain)
64. NON COMMERCIAL ORG. DEFENCE RIGHTS PEOPLE DISABILITY “INT. ACADEMY UNIV. DESIGN (Russian Federation)
65. PARAMOUNT HOTELS AND RESORTS FZ-LLC (United Arab Emirates)
66. PREFECTURA DEL GUAYAS (Ecuador)
67. PUNTA DEL ESTE CONVENTION BUREAU (Uruguay)
68. QUESTEX DESTINATION DEVELOPMENT (USA)
69. RCM GLOBAL TRADE S.A. DE C.V. (Mexico)
70. RIOTUR – EMPRESA DE TURISMO DO MUNICIPIO DO RIO DE JANEIRO S/N (Brazil)
71. SABOREA ESPAÑA
72. SANTUR – SANTA CATARINA TURISMO S/A (Brazil)
73. ST. PETERSBURG STATE UNIVERSITY OF SERVICE AND ECONOMICS (Russian Federation)
74. SUSTAINABLE TOURISM PARTNERSHIP PROGRAMME (STPP) (South Africa)
75. THE KENYATTA INTERNATIONAL CONFERENCE CENTRE
76. TOURISM HOTEL SECURITY WORLDWIDE MAGAZINE POLYMEDIA (Switzerland)
77. TOURISM KWAZULU-NATAL (South Africa)
78. TOURISM & RECREATIONAL CENTERS ORGANIZATION (TRCO) (Islamic Republic of Iran)
79. TRAVEL IN MED (Monaco)
80. TSI – TURISMO SANT IGNASI (FUNDACION ESADE – UNIV. RAMON LULL) (Spain)
81. TURA TURIZM (Turkey)
82. UNIVERSIDAD CATÓLICA SAN ANTONIO DE MURCIA (Spain)
83. UNIVERSIDAD NACIONAL MAYOR DE SAN MARCOS (Peru)
84. UNIVERSITY OF CALGARY (Canada)
85. UNIVERSITY OF MONTENEGRO FACULTY OF TOURISM & HOTEL MANAGEMENT (Serbia)
86. UNIVERSITY OF NOVIY SAD FACULTY OF SCIENCES (Serbia)
87. URAL INTERNATIONAL INSTITUTE OF TOURISM (Russian Federation)
88. VILLAGE FOR ALL SRL (Italy)
89. VIP TOURISM S.L. (Spain)
90. WESGRO (South Africa)
91. WORLD TOURISM FORUM (Turkey)

Annex I.11: Members granted temporary exemption from the application of Paragraph 13 of the Financing Rules attached to the Statutes (Resolution A/RES/682(XXII))

Members granted temporary exemption from the application of Paragraph 13 of the Financing Rules attached to the Statutes
Compliance with the conditions laid down by the 22nd General Assembly (A/RES/682(XXII))
at 30 June 2019

Full Member	Arrears payment plan approval and details				Strict fulfilment of the agreed payment plan		
	GA/EC approval		Details		Year	Payment made	
	Year	Payment made	Start from	Number of years		Contribution for the year	Annual arrears
Bolivia	2007	Yes	2008	11	2008-2018 2019	Yes No	Yes No
Cambodia	2006	Yes	2006	30	2006-2018 2019	Yes No	Yes No
Chad	2019	No	2018	10	2018-2019	No	No
Djibouti	2017	No	2017	15	2018-2019	No	No
Equatorial Guinea	2017	No	2018	8	2018-2019	No	No
Gambia, Islamic Republic of	2015	Yes	2016	15	2016-2019	Yes	Yes
Guinea	2017	No	2017	10	2017-2019	No	No
Guinea-Bissau	2017	No	2016	30	2016-2019	No	No
Iraq	2010	Yes	2014	25	2014-2017 2018 2019	Yes Yes No	Yes Part No
Kyrgyzstan	2017	Yes	2016	21	2017-2019	Yes	Yes
Lao People's Dem. Republic	2005	Yes	2005	26	2005-2018 2019	Yes No	Yes No
Libya	2017	No	2018	10	2018-2019	No	No
Mauritania	2017	No	2015	31	2015 2016 2017-2019	Yes Part No	Yes Yes No
Nicaragua	2010	Yes	2010	12	2010-2019	Yes	Yes
Niger	2017	No	2017	30	2018-2019	No	No
Pakistan	2017	Part	2018	10	2018-2019 2019	No No	No No
Sao Tome and Principe	2015	Yes	2015	34	2016-2017 2018-2019	Yes No	Yes No
Sudan	2015	Yes	2016	25	2016-2017 2018-2019	Yes No	Yes No
Syrian Arab Republic	2017	No	2018	20	2018 2019	Part No	No No
Uruguay	2017	No	2017	13	2007-2018 2019	Yes No	Yes No
Vanuatu	2019	Yes	2019	10	2019	Yes	No
Yemen	2017	No	2018	20	2018-2019	No	No

Annex I.12: Excerpts of resolution A/RES/682(XXII)

"The General Assembly,

(...)

Having taken note of the recommendations made by the Executive Council at its 103rd, 104th, 105th and 106th sessions with respect to requests made by various Full and Affiliate Members for temporary exemption from the application of paragraph 13 of the Financing Rules,

Considering the documents submitted by the Secretary-General regarding this matter,

8. *Decides in view of their compliance with the agreed payment plans, to renew the temporary exemption from provisions of paragraph 13 of the Financing Rules of Full Members Bolivia, Cambodia, Gambia, Iraq, Lao People's Democratic Republic, Nicaragua and Sao Tome and Principe and to grant temporary exemption from the provisions of paragraph 13 of the Financing Rules to Full Members Bahrain, Djibouti, Equatorial Guinea, Guinea, Guinea-Bissau, Kyrgyzstan, Libya, Mauritania, Niger, Pakistan, Papua New Guinea, Syrian Arab Republic and Yemen as well as to ratify Uruguay's payment plan revision and likewise grants temporary exemption to the Affiliate Member Russian Travel Guide RTG in view of its two year-long payment plan for the settlement of its arrears;*

9. *Also decides to maintain the temporary exemption of Burkina Faso, Burundi, Democratic Republic of the Congo³, Madagascar, Sudan and Uruguay, as well as that of Affiliate Members Camara de Turismo de Cabo Verde and Instituto de Turismo Responsable from the provisions of paragraph 13, albeit making it clear that these provisions will be reapplied to these Members if they are not up to date with their payment plans by 1 April 2018;*

10. *Adopts the recommendation of the Executive Council establishing the following conditions for the Members requesting temporary exemption from the provisions of paragraph 13 of the Financing Rules and which propose payment plans to settle their arrears in instalments:*

(a) to discharge the contribution corresponding to the present year before the General Assembly session at which their case is reviewed,

(b) strict observance of the plan agreed for the settlement of arrears;

11. *Requests the Secretary-General to inform the Full Members concerned, that the decision just taken in their regards remains subject to strict compliance with the aforementioned conditions; and*

(...)

³ At 31 March 2019 the Democratic Republic of Congo has settled all its arrears. Therefore, the maintenance of the temporary exemption from the provisions of Paragraph 13 of the Financing Rules attached to the Statutes is not applicable (see tables in Annexes II.8-12)".

Annex II.1: CE/DEC/10(CV) and CE/DEC/12(CVIII) decisions excerpts

(a) CE/DEC/10(CV):

1. Takes note with satisfaction of the unqualified opinion of the External Auditors that the UNWTO Financial Statements for the year ended 2016 present a true image of the financial position of the UNWTO as at 31 December 2016 and of its performance, its cash flows and changes in equity for the year ended 31 December 2016, in compliance with UNWTO Financial Regulations and Rules and International Public Sector Accounting Standards;

3. Recommends the General Assembly to approve the UNWTO Financial Statements for the year ended 2016;

(b) CE/DEC/12(CVIII):

1. Takes note with satisfaction of the unqualified opinion of the External Auditors that the UNWTO Financial Statements for the year ended 2017 present a true image of the financial position of the UNWTO as at 31 December 2017 and of its performance, its cash flows and changes in equity for the year ended 31 December 2017, in compliance with UNWTO Financial Regulations and Rules and International Public Sector Accounting Standards (IPSAS);

2. Recommends the General Assembly to approve the UNWTO Financial Statements for the year ended 2017;

Annex II.2: Budgetary cash balance of the Regular Budget and Working Capital Fund situation of the twenty-first financial period (2016-2017) at 31 December 2017

**Budgetary cash balance of the Regular Budget and WCF advance of the twenty-first period (2016-2017)
at 31 December 2017**

Euro

	2017	2016	2017-2016
Approved budget	13,492,000.00	13,492,000.00	26,984,000.00
Budgetary cash balance	-511,201.98	295,556.90	-215,645.08
<i>Budgetary income</i>	<i>11,091,150.96</i>	<i>11,560,723.15</i>	<i>22,651,874.11</i>
Assessed contributions	10,947,150.96	11,227,723.15	22,174,874.11
Amount spent from the allocations approved by the GA	144,000.00	333,000.00	477,000.00
Allocation from accumulated surplus - Publications store	144,000.00	333,000.00	477,000.00
<i>Budgetary expenditure</i>	<i>-12,601,387.43</i>	<i>-12,349,691.10</i>	<i>-24,951,078.53</i>
Cash deficit/advance made from the WCF (FR 10.2(b))	-1,510,236.47	-788,967.95	-2,299,204.42
Arrear contributions receipts in the financial year	999,034.49	1,084,524.85	2,083,559.34
WCF accumulated advance to the RB	-749,598.37	-238,396.39	-749,598.37

Annex III.1: 2018-2019 Regular Budget as approved by the 22nd General Assembly (A/RES/688(XXII))

2018-2019 Regular Budget as approved by the 22nd General Assembly (A/RES/688(XXII))

at 30 June 2017

Euros

Major programmes / programmes	Posts		Appropriations								
			2018			2019			2018-2019		
	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
	106										
Total	55	51	10,050,000	3,559,000	13,609,000	10,300,000	3,694,000	13,994,000	20,350,000	7,253,000	27,603,000
<i>A Member Relations</i>	13	7	1,921,000	523,000	2,444,000	1,984,000	532,000	2,516,000	3,905,000	1,055,000	4,960,000
A01 Regional Programme, Africa	3	1	407,000	115,000	522,000	420,000	117,000	537,000	827,000	232,000	1,059,000
A02 Regional Programme, Americas	2	1	291,000	115,000	406,000	300,000	117,000	417,000	591,000	232,000	823,000
A03 Regional Programme, Asia and the Pacific	3	1	407,000	115,000	522,000	420,000	117,000	537,000	827,000	232,000	1,059,000
A04 Regional Programme, Europe	2	1	290,000	66,000	356,000	300,000	67,000	367,000	590,000	133,000	723,000
A05 Regional Programme, Middle East	2	1	290,000	66,000	356,000	300,000	67,000	367,000	590,000	133,000	723,000
A06 Affiliate Members (Knowledge Network)	1	2	236,000	46,000	282,000	244,000	47,000	291,000	480,000	93,000	573,000
<i>B Operational</i>	16	13	2,630,000	846,000	3,476,000	2,713,000	856,000	3,569,000	5,343,000	1,702,000	7,045,000
B01 Sustainable Development of Tourism	3	2	467,000	106,000	573,000	482,000	107,000	589,000	949,000	213,000	1,162,000
B02 Technical Cooperation	2	3	411,000	76,000	487,000	425,000	77,000	502,000	836,000	153,000	989,000
B03 Statistics, Trends and Policy	5	4	818,000	242,000	1,060,000	844,000	245,000	1,089,000	1,662,000	487,000	2,149,000
B04 Destination Management and Quality	2	1	291,000	42,000	333,000	300,000	43,000	343,000	591,000	85,000	676,000
B05 Ethics and Social Responsibility	1	1	176,000	42,000	218,000	181,000	43,000	224,000	357,000	85,000	442,000
B06 Themis - Education and Training	0	0	0	117,000	117,000	0	118,000	118,000	0	235,000	235,000
B07 Institutional Relations and Resource Mobilization	2	1	291,000	120,000	411,000	300,000	121,000	421,000	591,000	241,000	832,000
B08 Special Field Projects	1	1	176,000	32,000	208,000	181,000	32,000	213,000	357,000	64,000	421,000
B9 UNWTO Liaison Offices	0	0	0	69,000	69,000	0	70,000	70,000	0	139,000	139,000
<i>C Support - Direct to Members</i>	19	15	3,729,000	693,000	4,422,000	3,775,000	697,000	4,472,000	7,504,000	1,390,000	8,894,000
C01 Conferences Services	5	2	698,000	157,000	855,000	720,000	158,000	878,000	1,418,000	315,000	1,733,000
C02 Management	12	9	2,560,000	351,000	2,911,000	2,567,000	353,000	2,920,000	5,127,000	704,000	5,831,000
C03 Communications and Publications	2	4	471,000	185,000	656,000	488,000	186,000	674,000	959,000	371,000	1,330,000
<i>D Support - Indirect to Members</i>	7	16	1,770,000	1,497,000	3,267,000	1,828,000	1,609,000	3,437,000	3,598,000	3,106,000	6,704,000
D01 Budget and Finance	2	2	351,000	160,000	511,000	363,000	162,000	525,000	714,000	322,000	1,036,000
D02 Human Resources	2	2	351,000	102,000	453,000	363,000	102,000	465,000	714,000	204,000	918,000
D03 Information and Communication Technology	2	3	411,000	339,000	750,000	425,000	343,000	768,000	836,000	682,000	1,518,000
D04 General Services	1	9	657,000	596,000	1,253,000	677,000	602,000	1,279,000	1,334,000	1,198,000	2,532,000
D05 ASEB Provisions	0	0	0	300,000	300,000	0	400,000	400,000	0	700,000	700,000

Annex III.2: 2018-2019 Regular Budget as approved by the 109th EC (CE/DEC/5(CVIX))

2018-2019 Regular Budget as approved by the 109th EC (CE/DEC/5(CVIX))

at 31 March 2019

Euros

Parts / sections	Posts		Appropriations ¹								
			2018			2019			2018-2019		
	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
	106										
Total	55	51	10,050,000	3,559,000	13,609,000	10,300,000	3,694,000	13,994,000	20,350,000	7,253,000	27,603,000
<i>A Member Relations</i>	11	7	1,692,000	523,000	2,215,000	1,747,000	532,000	2,279,000	3,439,000	1,055,000	4,494,000
A01 Regional Programme, Africa	3	0	347,000	115,000	462,000	358,000	117,000	475,000	705,000	232,000	937,000
A02 Regional Programme, Americas	1	2	236,000	115,000	351,000	243,000	117,000	360,000	479,000	232,000	711,000
A03 Regional Programme, Asia and the Pacific	3	1	407,000	115,000	522,000	420,000	117,000	537,000	827,000	232,000	1,059,000
A04 Regional Programme, Europe	2	1	290,000	66,000	356,000	300,000	67,000	367,000	590,000	133,000	723,000
A05 Regional Programme, Middle East	1	1	175,000	66,000	241,000	181,000	67,000	248,000	356,000	133,000	489,000
A06 Affiliate Members (Knowledge Network)	1	2	237,000	46,000	283,000	245,000	47,000	292,000	482,000	93,000	575,000
<i>B Operational</i>	13	12	2,224,000	846,000	3,070,000	2,298,000	856,000	3,154,000	4,522,000	1,702,000	6,224,000
B01 Sustainable Development of Tourism	3	2	467,000	106,000	573,000	482,000	107,000	589,000	949,000	213,000	1,162,000
B02 Technical Cooperation and Silk Road	2	2	352,000	108,000	460,000	364,000	109,000	473,000	716,000	217,000	933,000
B03 Statistics	2	2	353,000	165,000	518,000	365,000	122,500	487,500	718,000	287,500	1,005,500
B04 Tourism Market Intelligence and Competitiveness	2	3	410,000	119,000	529,000	425,000	165,500	590,500	835,000	284,500	1,119,500
B05 Ethics, Culture and Social Responsibility	1	2	236,000	42,000	278,000	243,000	43,000	286,000	479,000	85,000	564,000
B06 Education and Training (Themis)	0	0	0	117,000	117,000	0	118,000	118,000	0	235,000	235,000
B07 Institutional Relations and Partnerships	3	1	406,000	189,000	595,000	419,000	191,000	610,000	825,000	380,000	1,205,000
B08 Innovation, Investments and Digital Transformation	0	0	0	0	0	0	0	0	0	0	0
<i>C Support - Direct to Members</i>	16	9	3,024,000	693,000	3,717,000	3,041,000	697,000	3,738,000	6,065,000	1,390,000	7,455,000
C01 Conferences Services	4	1	523,000	157,000	680,000	539,000	158,000	697,000	1,062,000	315,000	1,377,000
C02 Management	11	6	2,265,000	351,000	2,616,000	2,257,000	353,000	2,610,000	4,522,000	704,000	5,226,000
C03 Communications	1	2	236,000	185,000	421,000	245,000	186,000	431,000	481,000	371,000	852,000
<i>D Support - Indirect to Members</i>	15	23	3,110,000	1,497,000	4,607,000	3,214,000	1,609,000	4,823,000	6,324,000	3,106,000	9,430,000
D01 Budget and Finance	2	2	351,000	160,000	511,000	363,000	162,000	525,000	714,000	322,000	1,036,000
D02 Human Resources	1	1	176,000	102,000	278,000	182,000	102,000	284,000	358,000	204,000	562,000
D03 Information and Communication Technology	1	3	296,000	339,000	635,000	306,000	343,000	649,000	602,000	682,000	1,284,000
D04 General Services	0	6	362,000	596,000	958,000	372,000	602,000	974,000	734,000	1,198,000	1,932,000
D05 Staff vacancies & ASEB Provisions	11	11	1,925,000	300,000	2,225,000	1,991,000	400,000	2,391,000	3,916,000	700,000	4,616,000

Remarks:

¹ Before transfers. In accordance to Programmes structure and appropriations approved originally by A/RES/688(XXII) of document A/22/10(II) and its structure update approved by CE/DEC/5(CVIX) of documents CE/109/3(b)ii rev.1 and CE/109/3(b)ii Add.1.

Annex III.3: Budget envelope evolution: Nominal vs Real**Budget envelope evolution: Nominal vs Real****31 March 2019**

Euro (thousands)

							Biennia
	2008-2009	2010-2011	2012-2013	2014-2015	2016-2017	2018-2019	2020-2021
Nominal budget	25,110	25,200	25,200	26,616	26,984	27,603	30,096
Real budget	25,110	24,176	23,184	24,698	24,475	24,383	25,730

Remarks:

Nominal budget: approved/proposed budget

Real budget: Base 2008-2009 budget updated by price adjustment index (2008-2018: CPI for Spain (source INE)); 2019-2021 UNWTO estimate.

Annex III.4: Price and statutory cost adjustments

1. The purpose of this Annex is to provide information on price adjustments and statutory cost adjustments. Due to the nature of these adjustments, prices and statutory cost adjustments have an impact on the expenses incurred by the Secretariat, irrespective as to whether an additional budget provision is made for them or not.

Price adjustment indicators

2. As UNWTO Headquarters is in Madrid, most of UNWTO expenses are incurred or are related to prices in Spain. The relevant price adjustment indicator for Spain is the Consumer Price Index (CPI) as provided by the Spanish National Statistics Institute ("Instituto Nacional de Estadística" (INE)). CPI for Spain for the years 2014 to 2018 as published by INE are shown below. Nevertheless, INE does not provide CPI forecasts for the years 2019 and beyond. By contrast, price adjustment indicators forecast for Spain (CPI, inflation, Gross domestic product (GDP) deflator, Harmonized index of consumer prices (HICP)) are published by other sources such as International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), or Bank of Spain ("Banco de España" / BDE). After analysing them, the Secretary-General has considered reasonable to choose a 1.7% as price adjustment for Spain for both 2019 and 2020 and 1.9% for 2021.
3. For the purpose of assessing the evolution of prices in Spain and the cumulative inflation since 2010, the annual CPI for Spain as provided by INE for the years 2009-2018 as well as UNWTO price adjustment estimates for the years 2019-2020-2021 have been analysed. The table below, "Evolution of price adjustment for Spain vs. approved/proposed budgets", shows the evolution of the price adjustment for Spain and compares the price adjustment base index (base 100 for 2009) with the approved and proposed budgets base index (base 100 for 2009).

Evolution of price adjustment for Spain vs. approved/proposed budgets

at 31 March 2019

Rate/Index/Euros

	Price adjustment ¹		Approved/proposed budget ²					Difference indexes
	% CY/PY1	Base index	Annual	Biennia	%CY/PY	%C <i>Biennia</i> /P <i>Biennia</i>	Base index	
Total								
2021	1.90	118.07	15,197,000	30,096,000	2.00	9.03	117.24	0.82
2020	1.70	115.87	14,899,000		6.47		114.94	0.92
2019	1.70	113.93	13,994,000	27,603,000	2.83	2.29	107.96	5.97
2018	1.20	112.02	13,609,000		0.87		104.99	7.03
2017	1.10	110.70	13,492,000	26,984,000	0.00	1.38	104.09	6.61
2016	1.60	109.49	13,492,000		0.00		104.09	5.40
2015	0.00	107.77	13,492,000	26,616,000	2.80	5.62	104.09	3.68
2014	-1.00	107.77	13,124,000		2.80		101.25	6.52
2013	0.30	108.86	12,767,000	25,200,000	2.69	0.00	98.50	10.36
2012	2.90	108.53	12,433,000		-2.62		95.92	12.61
2011	2.40	105.47	12,767,000	25,200,000	2.69	0.36	98.50	6.98
2010	3.00	103.00	12,433,000		-4.08		95.92	7.08
2009	0.80	100	12,962,000	25,110,000	6.7	3.9	100	0.00
2008	1.40		12,148,000					

Remarks

¹ % CY/PY: 2008-2017 CPI for Spain (source INE); 2019-2021 UNWTO estimate. Base index: base 100 for 2009; incorporates previous year price adjustment

² Base index: base 100 for 2009; incorporates previous years price adjustment. 2018-2019 proposed increase.

Statutory costs adjustments

4. The remuneration of staff in the Professional and higher categories consists of a base salary and a post adjustment. The base salary scale is published, and periodically updated, by the International Civil Service Commission (ICSC) in New York. The ICSC also publishes a monthly post adjustment index, reflecting the evolution of the cost of living at UNWTO's Headquarters. Since UNWTO is a specialized agency of the United Nations, it cooperates with ICSC periodically in conducting "Place to place surveys" to determine the level of the cost of living at Madrid for United Nations system officials. Surveys are normally conducted every five years. The last such survey in Madrid was conducted in October 2016. The survey resulted in a 5.9 points decrease in the post adjustment for Madrid applicable from August 2017 onwards. During the period August 2017 to February 2018, UNWTO at the recommendation of the ICSC applied a special measure in the form of Personal Transition Allowance (PTA). At the date of drafting this report, the year of the next survey has not been published by the ICSC yet. The cost estimates for this staff category in 2020-2021 have been based on the planned staffing level for the biennia, taking as reference the base and pensionable salary scales in force on March 2019, statutory increments due, plus an adjusted provision for salary growth (price adjustment plus productivity growth) for the possible annual increase in the cost of living.
5. The estimated costs for General Service staff for 2020-2021 are based on the budgeted staffing level in this category. The salary scale for General Service officials is published by the ICSC and is expressed in euros. Since April 2004, the ICSC has determined the annual increases by reference to the Madrid cost of living index. The salary scale effective October 2018 has been used to determine staff costs in this category, after making allowance for statutory increments and annual provision for salary growth (price adjustment plus productivity growth) in the cost of living for Spain. This scale has been established by the United Nations on the basis of the results of the comprehensive survey carried out in Madrid in October 2013. Nevertheless, the staff cost in this category also had to be adjusted downwards which means not being able to fill 10 vacancies in this category during the biennium 2020-2021.
6. The combined effect of these budgetary adjustments in both categories amounts to EUR 1,122,000 for the period 2020-2021, EUR 561,000 in each year. Therefore, in order to meet the proposed staff cost of EUR 21,151,000 for the period 2020-2021, EUR 10,387,000 in 2020 and EUR 10,764,000 in 2021, the adjustment have to be compensated through the non-filling of vacant positions by some 9% resulting in an effective decline in the staff strength on positions effectively filled (approved post positions since period 2010-2011 are shown in Annex III.9).
7. The basis for calculating contributions to the United Nations Joint Staff Pension Fund (UNJSPF) is unchanged with respect to the period 2018-2019. In effect, of the total contribution rate of 23.7 per cent (the rate currently applicable in the UNJSPF), the two-thirds financed by the Organization will amount in this case to 15.8 per cent of pensionable remuneration for the financial years 2020 and 2021. It should be mentioned that the contribution to the fund must be in USD. If the USD continues to strengthen against the EUR, UNWTO's contribution to the Fund may result in significant additional costs.
8. For the purpose of the 2020-2021 budget, an increase of 1.0% for the Professional and higher categories and of 1.35 % for the General Service category increase of the staff health and accident insurance premium rates over the premium rate fixed for 2008 is expected in 2020-2021. As a result, the rate foreseen to be contributed by the Organization is equal to 7.67 per cent for 2020 and 2021 of gross staff remuneration.
9. The International Civil Service Commission (ICSC) in New York provides a monthly schedule of daily subsistence allowance (DSA) rates for those places where the United Nations has ongoing project activity or where officials of the Organization are obliged to visit. This allowance is intended to account for lodging, meals, transfers and other expenses of United Nations staff while on mission. The circular is revised monthly, by the 5th of the month, in response to exchange rate fluctuations, as well as on the basis of up-to-date hotel and restaurant data. No increase in these costs has been estimated for the 2020-2021 budget.

Annex III.5: 2020-2021 Proposed budgetary income and expenditure compared with 2018-2019 - Regular Budget

2020-2021 Proposed budgetary income and expenditure compared with 2018-2019 - Regular Budget

at 31 March 2019

Euros

	2018-2019 Draft budget			2020-2021 Draft budget		
	2018	2019	2018-2019	2020	2021	2020-2021
Budgetary difference	0	0	0	0	0	0
<i>Budgetary income</i>	<i>13,609,000</i>	<i>13,994,000</i>	<i>27,603,000</i>	<i>14,899,000</i>	<i>15,197,000</i>	<i>30,096,000</i>
Contributions from Full and Associate Members	12,623,000	13,166,000	25,789,000	13,273,000	13,321,000	26,594,000
Full Members	12,414,000	12,944,000	25,358,000	13,040,000	13,076,000	26,116,000
Associate Members	209,000	222,000	431,000	233,000	245,000	478,000
Other income sources	986,000	828,000	1,814,000	1,626,000	1,876,000	3,502,000
Allocation from PY RB Budgetary cash balance	0	0	0	537,000	537,000	1,074,000
Allocation from Publication store Accumulated Surplus	333,000	144,000	477,000	200,000	200,000	400,000
Allocation from Project Reserve Fund (pool) balance				0	104,000	104,000
Affiliate Members contributions	653,000	684,000	1,337,000	889,000	1,035,000	1,924,000
Arrear contributions						
<i>Budgetary expenditure</i>	<i>13,609,000</i>	<i>13,994,000</i>	<i>27,603,000</i>	<i>14,899,000</i>	<i>15,197,000</i>	<i>30,096,000</i>
A Member Relations	2,444,000	2,516,000	4,960,000	2,587,000	2,629,000	5,216,000
B Operational	3,476,000	3,569,000	7,045,000	3,459,000	3,507,000	6,966,000
C Support - Direct to Members	4,422,000	4,472,000	8,894,000	4,005,000	4,064,000	8,069,000
D Support - Indirect to Members	3,267,000	3,437,000	6,704,000	4,848,000	4,997,000	9,845,000

Annex III.6: Contributions of the Full, Associate and Affiliate Members

1. With regard to the financing of the Organization's budget, Article 25.1 of the Statutes stipulates that:

"1. The budget of the Organization, covering its administrative functions and the general programme of work, shall be financed by contributions of the Full, Associate and Affiliate Members, according to a scale of assessment accepted by the Assembly and from other possible sources of receipts for the Organization in accordance with the Financing Rules which are attached to these Statutes and form an integral part thereof."
2. Annex III.5 of this document, "2020-2021 Proposed income and expenditure budget compared with 2018-2019 budget", shows that the part of the budget to be financed with the contributions of the Full Members is EUR 13,040,000 for 2020 and EUR 13,076,000 for 2021. The rounded above-mentioned amounts have been apportioned among 158 Full Members by applying the formula for calculating the contributions of the Member States (Annex II of the UNWTO Financial Regulations (FR) on the Formula for fixing the contributions of Member States).
3. The estimates of contributions have been made in accordance with the statistical data provided by the United Nations concerning Gross National Income (GNI), Gross National Income per capita (GNI PC) and population, available to the UNWTO as of February 2019, and which were used by the UN to calculate the contributions of its Members. The reference period for these statistical data is 2011-2016⁴. These set of statistical data replaced that used for the 2018-2019 biennia (i.e. 2008-2013) resulting in same Members changing contributions group. The estimates of contributions have also taken into account the statistical data in regards to UNWTO International Tourism Receipts (ITR) for the same reference period.
4. The total number of Full Members included in the scale of contributions for the period 2020-2021 (158 Full Members) has changed with respect to the period 2018-2019 (156 Full Members). As a result of this modification in the composition of the Full Members, steps have been taken to adjust the scale of contributions in accordance with Annex II of UNWTO Financial Rules. The number of groups remains at thirteen.
5. It should also be noted that following Annex II of the UNWTO Financial Rules, a limit of 7.5 per cent for 2020 and 2021 has been applied to increases in contributions in the case of those Members whose contributions would rise beyond this percentage as a result of moving to a higher group in the scale of contributions. Likewise, similar operations have also been made to limit the reduction in contributions as a result of Members moving to a lower group, in order to balance the income from contributions.
6. After the application of the above-mentioned limits, the Secretary-General proposes that contributions for 2020 and 2021 increase by 0% and 0% respectively in relation to the contributions approved for 2019 for those Members that do not change group and are not subject to adjustment of their contribution because of an earlier change in group.
7. According to the measures established at the seventeenth General Assembly in resolution A/RES/526(XVII), the Associate Members Flanders, Hong Kong (China) and Macao (China), were included in a separate category from other Associate Members based on 90% of the contribution due for Full Members in group nine. The contribution of the rest of the Associate Members is maintained at 90% of the minimum contribution of the Full Members. The total rounded amount to be financed by the Associate Members is EUR 233,000 for 2020 and EUR 245,000 for 2021.
8. Concerning Affiliate Members, and following the EC decision at its 105th session (CE/DEC/8(CV) para. 6), the Secretary-General has assessed the Affiliate Members' contribution fee by a rounded similar amount to the increase approved for the Full and Associate Members contributions in relation with their contributions approved for the preceding year. As a result, the Secretary-General proposes to the General Assembly that the contribution fee of the Affiliate Members for 2020 maintains in EUR 2,500 (EUR 2,500 at 2019) and for 2021. Of these amounts, EUR 1,458 in 2020 and in 2021 will be allocated as a contribution to the Organization's budget, EUR 417 in 2020 and

⁴ UN document A/73/11

in 2021 for full annual access to UNWTO's E-library and EUR 625 in 2020 and in 2021 assigned to the activities of the Affiliate Members programme of work (AMPW). The total budgeted income to be financed by the current and new Affiliate Members is EUR 889,000 and EUR 1,035,000 for 2020 and 2021 respectively of the next period.

9. It is also noted that a deduction on this fee in 2020 and 2021 for specific Affiliate Members (Tedqual Members) has been applied in accordance to Executive Council decision CE/DEC/20(XCV) as outlined in document CE/95/6(c). This fee deduction for specific Affiliate Members (Tedqual Members) was approved in 2014 for a period of four years. The Secretary-General proposes to maintain this fee deduction until an assessment of the impact of this fee deduction on the Organization's budget and the convenience to maintain it would be submitted to the Members for their consideration.
10. The table below on 2020-2021 UNWTO Membership contributions shows the scale of unrounded contributions of the Full and Associate Members for 2020 and 2021, expressed in euros, in accordance with decision CE/DEC/10(LXIII-LXIV) of the Executive Council.

2020-2021 UNWTO Membership contributions

31 March 2019

Euros

		2019	2020		2021	
Order	UN country name	Group	Assessed contribution	Contribution % CY/PY	Contribution	% CY/PY
Total membership contributions			13,165,610	13,272,626	13,320,878	
Full Members			12,943,889	13,039,916	13,076,354	
1	China	1	356,477	356,477 0.00	356,477	0.00
2	Japan	1	356,477	356,477 0.00	356,477	0.00
3	Germany	1	356,477	356,477 0.00	356,477	0.00
4	France	1	356,477	356,477 0.00	356,477	0.00
5	Italy	1	356,477	356,477 0.00	356,477	0.00
6	Spain	1	356,477	356,477 0.00	356,477	0.00
7	Switzerland	2	247,568	266,136 7.50	286,096	7.50
8	Brazil	3	297,212	274,921 -7.50	254,302	-7.50
9	Republic of Korea	3	247,568	229,000 -7.50	222,798	-2.71
10	Russian Federation	3	297,212	274,921 -7.50	254,302	-7.50
11	Netherlands	3	334,197	309,132 -7.50	285,947	-7.50
12	Turkey	3	222,798	222,798 0.00	222,798	0.00
13	Thailand	3	185,675	199,601 7.50	214,571	7.50
14	Austria	3	222,798	222,798 0.00	222,798	0.00
15	Mexico	3	222,798	222,798 0.00	222,798	0.00
16	United Arab Emirates	4	211,659	211,659 0.00	211,659	0.00
17	India	4	211,659	211,659 0.00	211,659	0.00
18	Qatar	4	179,054	192,483 7.50	206,919	7.50
19	Saudi Arabia	4	211,659	211,659 0.00	211,659	0.00
20	Malaysia	4	185,675	199,601 7.50	211,659	6.04
21	Greece	4	211,659	211,659 0.00	211,659	0.00
22	Poland	5	211,659	195,785 -7.50	181,101	-7.50
23	Israel	5	167,098	167,098 0.00	167,098	0.00
24	Portugal	5	174,135	167,098 -4.04	167,098	0.00
25	Argentina	5	148,541	159,682 7.50	167,098	4.64
26	Indonesia	5	148,541	159,682 7.50	167,098	4.64
27	Kuwait	6	167,098	154,566 -7.50	142,974	-7.50
28	Czechia	6	167,098	154,566 -7.50	142,974	-7.50
29	Venezuela (Bolivarian Republic of)	6	106,370	114,348 7.50	122,924	7.50
30	South Africa	6	167,098	154,566 -7.50	142,974	-7.50
31	Croatia	7	111,399	111,399 0.00	111,399	0.00
32	Chile	7	111,399	111,399 0.00	111,399	0.00
33	Hungary	7	111,399	111,399 0.00	111,399	0.00
34	Iran (Islamic Republic of)	7	93,856	100,895 7.50	108,462	7.50
35	Colombia	7	84,174	90,487 7.50	97,274	7.50
36	Slovenia	7	111,399	111,399 0.00	111,399	0.00
37	Slovakia	7	106,370	111,399 4.73	111,399	0.00
38	Bahrain	8	75,752	75,752 0.00	75,752	0.00
39	Lebanon	8	91,649	84,775 -7.50	78,417	-7.50
40	Egypt	8	111,399	103,044 -7.50	95,316	-7.50
41	Philippines	8	75,752	75,752 0.00	75,752	0.00
42	Oman	8	84,174	77,861 -7.50	75,752	-2.71
43	Viet Nam	8	54,270	58,340 7.50	62,716	7.50
44	Panama	8	61,893	66,535 7.50	71,525	7.50

Order	UN country name	Group	2019	2020	2021
			Assessed contribution	Contribution % CY/PY	Contribution % CY/PY
45	Romania	8	75,752	75,752 0.00	75,752 0.00
46	Dominican Republic	8	66,840	71,853 7.50	75,752 5.43
47	Kazakhstan	8	74,270	75,752 2.00	75,752 0.00
48	Uruguay	8	74,270	75,752 2.00	75,752 0.00
49	Morocco	8	75,752	75,752 0.00	75,752 0.00
50	Peru	8	74,270	75,752 2.00	75,752 0.00
51	Costa Rica	8	66,840	71,853 7.50	75,752 5.43
52	Monaco	8	50,523	54,312 7.50	58,385 7.50
53	Lithuania	9	66,840	66,840 0.00	66,840 0.00
54	Trinidad and Tobago	9	66,840	66,840 0.00	66,840 0.00
55	Bulgaria	9	66,840	66,840 0.00	66,840 0.00
56	Iraq	9	46,928	50,448 7.50	54,232 7.50
57	Cuba	9	66,840	66,840 0.00	66,840 0.00
58	Cyprus	9	66,840	66,840 0.00	66,840 0.00
59	Nigeria	9	46,928	50,448 7.50	54,232 7.50
60	Jordan	9	66,840	66,840 0.00	66,840 0.00
61	Azerbaijan	9	46,928	50,448 7.50	54,232 7.50
62	Mauritius	9	61,893	66,535 7.50	66,840 0.46
63	Ecuador	9	55,700	59,878 7.50	64,369 7.50
64	Sri Lanka	9	37,135	39,920 7.50	42,914 7.50
65	Algeria	10	66,840	61,827 -7.50	57,190 -7.50
66	Ukraine	10	75,752	70,071 -7.50	64,816 -7.50
67	Jamaica	10	55,700	55,700 0.00	55,700 0.00
68	Belarus	10	55,700	55,700 0.00	55,700 0.00
69	Angola	10	46,928	50,448 7.50	54,232 7.50
70	Equatorial Guinea	10	38,894	41,811 7.50	44,947 7.50
71	Serbia	10	55,700	55,700 0.00	55,700 0.00
72	Tunisia	10	55,700	55,700 0.00	55,700 0.00
73	Guatemala	10	50,129	53,889 7.50	55,700 3.36
74	Brunei Darussalam	10	55,700	55,700 0.00	55,700 0.00
75	Botswana	10	55,700	55,700 0.00	55,700 0.00
76	Cambodia	10	37,135	39,920 7.50	42,914 7.50
77	Albania	10	50,129	53,889 7.50	55,700 3.36
78	Georgia	10	37,135	39,920 7.50	42,914 7.50
79	Bahamas	10	50,129	53,889 7.50	55,700 3.36
80	Gabon	10	55,700	55,700 0.00	55,700 0.00
81	Pakistan	11	46,928	50,129 6.82	50,129 0.00
82	Turkmenistan	11	46,928	50,129 6.82	50,129 0.00
83	Bosnia and Herzegovina	11	50,129	50,129 0.00	50,129 0.00
84	Malta	11	50,129	50,129 0.00	50,129 0.00
85	United Republic of Tanzania (includir	11	33,419	35,925 7.50	38,619 7.50
86	Libya	11	66,840	61,827 -7.50	57,190 -7.50
87	Armenia	11	37,135	39,920 7.50	42,914 7.50
88	Myanmar	11	30,946	33,267 7.50	35,762 7.50
89	Namibia	11	55,700	51,523 -7.50	50,129 -2.71
90	El Salvador	11	50,129	50,129 0.00	50,129 0.00
91	The former Yugoslav Republic of Ma	11	46,928	50,129 6.82	50,129 0.00
92	Uzbekistan	11	30,946	33,267 7.50	35,762 7.50
93	Paraguay	11	37,135	39,920 7.50	42,914 7.50

Order	UN country name	Group	2019	2020	2021
			Assessed contribution	Contribution % CY/PY	Contribution % CY/PY
94	San Marino	11	52,118	50,129 -3.82	50,129 0.00
95	Andorra	11	50,129	50,129 0.00	50,129 0.00
96	Bangladesh	11	37,135	39,920 7.50	42,914 7.50
97	Bolivia	11	33,419	35,925 7.50	38,619 7.50
98	Sudan	11	33,419	35,925 7.50	38,619 7.50
99	Montenegro	12	33,419	33,419 0.00	33,419 0.00
100	Kenya	12	33,419	33,419 0.00	33,419 0.00
101	Mongolia	12	33,419	33,419 0.00	33,419 0.00
102	Ghana	12	33,419	33,419 0.00	33,419 0.00
103	Barbados	12	33,419	33,419 0.00	33,419 0.00
104	Honduras	12	33,419	33,419 0.00	33,419 0.00
105	Maldives	12	30,946	33,267 7.50	33,419 0.46
106	Lao People's Democratic Republic	12	27,850	29,939 7.50	32,184 7.50
107	Uganda	12	33,419	33,419 0.00	33,419 0.00
108	Zambia	12	30,946	33,267 7.50	33,419 0.46
109	Nicaragua	12	30,946	33,267 7.50	33,419 0.46
110	Fiji	12	33,419	33,419 0.00	33,419 0.00
111	Cameroon	12	33,419	33,419 0.00	33,419 0.00
112	Eswatini	12	33,419	33,419 0.00	33,419 0.00
113	Papua New Guinea	12	27,850	29,939 7.50	32,184 7.50
114	Yemen	12	33,419	33,419 0.00	33,419 0.00
115	Congo	12	33,419	33,419 0.00	33,419 0.00
116	Syrian Arab Republic	12	54,989	50,865 -7.50	47,050 -7.50
117	Timor-Leste	12	30,946	33,267 7.50	33,419 0.46
118	Ethiopia	12	30,946	33,267 7.50	33,419 0.46
119	Senegal	12	27,850	29,939 7.50	32,184 7.50
120	Republic of Moldova	12	30,946	33,267 7.50	33,419 0.46
121	Côte d'Ivoire	12	27,850	29,939 7.50	32,184 7.50
122	Kyrgyzstan	13	27,850	27,850 0.00	27,850 0.00
123	Haiti	13	27,850	27,850 0.00	27,850 0.00
124	Madagascar	13	27,850	27,850 0.00	27,850 0.00
125	Nepal	13	27,850	27,850 0.00	27,850 0.00
126	Cabo Verde	13	24,756	26,613 7.50	27,850 4.65
127	Seychelles	13	16,710	16,710 0.00	16,710 0.00
128	Rwanda	13	27,850	27,850 0.00	27,850 0.00
129	Zimbabwe	13	30,946	28,625 -7.50	27,850 -2.71
130	Mali	13	27,850	27,850 0.00	27,850 0.00
131	Lesotho	13	27,850	27,850 0.00	27,850 0.00
132	Democratic People's Republic of Kor	13	27,850	27,850 0.00	27,850 0.00
133	Benin	13	27,850	27,850 0.00	27,850 0.00
134	Tajikistan	13	27,850	27,850 0.00	27,850 0.00
135	Mauritania	13	27,850	27,850 0.00	27,850 0.00
136	Bhutan	13	25,065	26,945 7.50	27,850 3.36
137	Chad	13	27,850	27,850 0.00	27,850 0.00
138	Mozambique	13	27,850	27,850 0.00	27,850 0.00
139	Afghanistan	13	27,850	27,850 0.00	27,850 0.00
140	Samoa	13	16,710	16,710 0.00	16,710 0.00
141	Burkina Faso	13	27,850	27,850 0.00	27,850 0.00
142	Togo	13	27,850	27,850 0.00	27,850 0.00

		2019	2020		2021	
Order UN country name	Group	Assessed contribution	Contribution	% CY/PY	Contribution	% CY/PY
143 Democratic Republic of the Congo	13	27,850	27,850	0.00	27,850	0.00
144 Eritrea	13	27,850	27,850	0.00	27,850	0.00
145 Djibouti	13	25,065	25,065	0.00	25,065	0.00
146 Vanuatu	13	24,756	26,613	7.50	27,850	4.65
147 Guinea	13	27,850	27,850	0.00	27,850	0.00
148 Comoros	13		27,850		27,850	0.00
149 Gambia	13	27,850	27,850	0.00	27,850	0.00
150 Sierra Leone	13	27,850	27,850	0.00	27,850	0.00
151 Niger	13	27,850	27,850	0.00	27,850	0.00
152 Guinea-Bissau	13	27,850	27,850	0.00	27,850	0.00
153 Liberia	13	27,850	27,850	0.00	27,850	0.00
154 Malawi	13	27,850	27,850	0.00	27,850	0.00
155 Central African Republic	13	27,850	27,850	0.00	27,850	0.00
156 Sao Tome and Principe	13	16,710	16,710	0.00	16,710	0.00
157 Burundi	13	27,850	27,850	0.00	27,850	0.00
158 Somalia	13		27,850		27,850	0.00
<i>Associate Members</i>		221,721	232,710		244,524	
1 Flemish Community of Belgium	a	48,842	52,505	7.50	56,443	7.50
2 Hong Kong	a	48,842	52,505	7.50	56,443	7.50
3 Macao	a	48,842	52,505	7.50	56,443	7.50
4 Aruba	b	25,065	25,065	0.00	25,065	0.00
5 Puerto Rico	b	25,065	25,065	0.00	25,065	0.00
6 Madeira	b	25,065	25,065	0.00	25,065	0.00

Annex III.7: 2020-2021 Proposed appropriations and 2018-2019 approved appropriations - Analysis of changes by parts and sections

2020-2021 Draft budget - Summary of proposals

at 31 March 2019

Euros

Parts / sections ³	Appropriations ⁴											
	Posts ¹		2018-2019			Posts ¹		2020-2021			Net increase/decrease	
	P	G	Staff	Non-staff	Total	P	G	Staff	Non-staff	Total	Staff	Non-staff
	106					106					-1,495,000	
Total	55	51	20,114,000	7,253,000	27,367,000	55	51	21,151,000	8,945,000	30,096,000	-1,584,000	89,000
A Member Relations	11	7	3,439,000	1,055,000	4,494,000	11	7	3,859,000	1,357,000	5,216,000	-420,000	-175,000
A01 Regional Programme, Africa	3	0	705,000	232,000	937,000	3	0	765,000	538,000	1,303,000	-60,000	-243,000
A02 Regional Programme, Americas	1	2	479,000	232,000	711,000	1	2	487,000	238,000	725,000	-8,000	3,000
A03 Regional Programme, Asia and the Pacific	3	1	827,000	232,000	1,059,000	3	1	1,123,000	228,000	1,351,000	-296,000	-1,000
A04 Regional Programme, Europe	2	1	590,000	133,000	723,000	2	1	626,000	222,000	848,000	-36,000	-53,000
A05 Regional Programme, Middle East	1	1	356,000	133,000	489,000	1	1	371,000	131,000	502,000	-15,000	17,000
A06 Affiliate Members	1	2	482,000	93,000	575,000	1	2	487,000	0	487,000	-5,000	102,000
B Operational	13	12	4,286,000	1,702,000	5,988,000	14	12	4,962,000	2,004,000	6,966,000	-676,000	-80,000
B01 Sustainable Development of Tourism	3	2	949,000	213,000	1,162,000	3	2	997,000	228,000	1,225,000	-48,000	36,000
B02 Technical Cooperation and Silk Road	2	2	716,000	217,000	933,000	2	2	742,000	222,000	964,000	-26,000	25,000
B03 Statistics	2	2	718,000	287,500	1,005,500	2	2	742,000	232,000	974,000	-24,000	85,500
B04 Tourism Market Intelligence and Competitiveness	2	3	835,000	284,500	1,119,500	2	3	858,000	343,000	1,201,000	-23,000	-34,500
B05 Ethics, Culture and Social Responsibility	1	2	243,000	85,000	328,000	1	2	487,000	154,000	641,000	-244,000	-60,000
B06 Education and Training	0	0	0	235,000	235,000	0	0	0	236,000	236,000	0	-1,000
B07 Institutional Relations and Partnerships	3	1	825,000	380,000	1,205,000	4	1	1,136,000	244,000	1,380,000	-311,000	214,000
B08 Innovation, Investments and Digital Transformation	0	0	0	0	0	0	0	0	345,000	345,000	0	-345,000
C Support - Direct to Members	16	9	6,065,000	1,390,000	7,455,000	17	9	6,347,000	1,722,000	8,069,000	-282,000	-277,000
C01 Conferences Services	4	1	1,062,000	315,000	1,377,000	4	1	1,136,000	308,000	1,444,000	-74,000	85,000
C02 Management	11	6	4,522,000	704,000	5,226,000	12	6	4,724,000	1,096,000	5,820,000	-202,000	-424,000
C03 Communications	1	2	481,000	371,000	852,000	1	2	487,000	318,000	805,000	-6,000	62,000
D Support - Indirect to Members	15	23	6,324,000	3,106,000	9,430,000	13	23	5,983,000	3,862,000	9,845,000	-206,000	621,000
D01 Budget and Finance	2	2	714,000	322,000	1,036,000	2	2	742,000	449,000	1,191,000	-28,000	-97,000
D02 Human Resources	1	1	358,000	204,000	562,000	1	1	371,000	271,000	642,000	-13,000	-52,000
D03 Information and Communication Technology	1	3	602,000	682,000	1,284,000	1	3	603,000	669,000	1,272,000	-1,000	16,000
D04 General Services	0	6	734,000	1,198,000	1,932,000	0	6	696,000	1,173,000	1,869,000	38,000	-11,000
D05 Staff vacancies & ASEB Provisions	11	11	3,916,000	700,000	4,616,000	9	11	3,571,000	1,300,000	4,871,000	345,000	-477,000
Total % over prior biennia											-5.46	
% over prior biennia											-7.88	1.23

Remarks:

¹ P posts include from P and above posts² 2018-2019 Before transfers. In accordance to structure and appropriations approved originally by A/RES/688(XXII) of document A/22/10(II) and its structure update approved by CE/DEC/5(CVIX) of documents CE/109/3(b)ii rev.1 and CE/109/3(b)ii Add.1..³ As per draft budget 2020-2021 structure names proposal

Annex III.8: 2020-2021 Proposed appropriations and 2018-2019 approved appropriations - Analysis of changes by parts and sections

2020-2021 Draft budget - Summary of proposals

at 31 March 2019

Euros

Parts / sections	Posts ¹		Appropriations								
			2020			2021			2020-2021		
	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
Total	55	51	10,387,000	4,512,000	14,899,000	10,764,000	4,433,000	15,197,000	21,151,000	8,945,000	30,096,000
<i>A Member Relations</i>	<i>11</i>	<i>7</i>	<i>1,895,000</i>	<i>692,000</i>	<i>2,587,000</i>	<i>1,964,000</i>	<i>665,000</i>	<i>2,629,000</i>	<i>3,859,000</i>	<i>1,357,000</i>	<i>5,216,000</i>
A01 Regional Programme, Africa	3	0	375,000	272,000	647,000	390,000	266,000	656,000	765,000	538,000	1,303,000
A02 Regional Programme, Americas	1	2	239,000	122,000	361,000	248,000	116,000	364,000	487,000	238,000	725,000
A03 Regional Programme, Asia and the Pacific	3	1	553,000	117,000	670,000	570,000	111,000	681,000	1,123,000	228,000	1,351,000
A04 Regional Programme, Europe	2	1	307,000	114,000	421,000	319,000	108,000	427,000	626,000	222,000	848,000
A05 Regional Programme, Middle East	1	1	182,000	67,000	249,000	189,000	64,000	253,000	371,000	131,000	502,000
A06 Affiliate Members	1	2	239,000	0	239,000	248,000	0	248,000	487,000	0	487,000
<i>B Operational</i>	<i>14</i>	<i>12</i>	<i>2,434,000</i>	<i>1,025,000</i>	<i>3,459,000</i>	<i>2,528,000</i>	<i>979,000</i>	<i>3,507,000</i>	<i>4,962,000</i>	<i>2,004,000</i>	<i>6,966,000</i>
B01 Sustainable Development of Tourism	3	2	489,000	117,000	606,000	508,000	111,000	619,000	997,000	228,000	1,225,000
B02 Technical Cooperation and Silk Road	2	2	364,000	114,000	478,000	378,000	108,000	486,000	742,000	222,000	964,000
B03 Statistics	2	2	364,000	119,000	483,000	378,000	113,000	491,000	742,000	232,000	974,000
B04 Tourism Market Intelligence and Competitiveness	2	3	421,000	176,000	597,000	437,000	167,000	604,000	858,000	343,000	1,201,000
B05 Ethics, Culture and Social Responsibility	1	2	239,000	79,000	318,000	248,000	75,000	323,000	487,000	154,000	641,000
B06 Education and Training	0	0	0	118,000	118,000	0	118,000	118,000	0	236,000	236,000
B07 Institutional Relations and Partnerships	4	1	557,000	125,000	682,000	579,000	119,000	698,000	1,136,000	244,000	1,380,000
B08 Innovation, Investments and Digital Transformation	0	0	0	177,000	177,000	0	168,000	168,000	0	345,000	345,000
<i>C Support - Direct to Members</i>	<i>17</i>	<i>9</i>	<i>3,122,000</i>	<i>883,000</i>	<i>4,005,000</i>	<i>3,225,000</i>	<i>839,000</i>	<i>4,064,000</i>	<i>6,347,000</i>	<i>1,722,000</i>	<i>8,069,000</i>
C01 Conferences Services	4	1	557,000	158,000	715,000	579,000	150,000	729,000	1,136,000	308,000	1,444,000
C02 Management	12	6	2,326,000	562,000	2,888,000	2,398,000	534,000	2,932,000	4,724,000	1,096,000	5,820,000
C03 Communications	1	2	239,000	163,000	402,000	248,000	155,000	403,000	487,000	318,000	805,000
<i>D Support - Indirect to Members</i>	<i>13</i>	<i>23</i>	<i>2,936,000</i>	<i>1,912,000</i>	<i>4,848,000</i>	<i>3,047,000</i>	<i>1,950,000</i>	<i>4,997,000</i>	<i>5,983,000</i>	<i>3,862,000</i>	<i>9,845,000</i>
D01 Budget and Finance	2	2	364,000	228,000	592,000	378,000	221,000	599,000	742,000	449,000	1,191,000
D02 Human Resources	1	1	182,000	139,000	321,000	189,000	132,000	321,000	371,000	271,000	642,000
D03 Information and Communication Technology	1	3	296,000	343,000	639,000	307,000	326,000	633,000	603,000	669,000	1,272,000
D04 General Services	0	6	342,000	602,000	944,000	354,000	571,000	925,000	696,000	1,173,000	1,869,000
D05 Staff vacancies & ASEB Provisions	9	11	1,752,000	600,000	2,352,000	1,819,000	700,000	2,519,000	3,571,000	1,300,000	4,871,000

Remarks:

¹ P posts include from P and above posts

Annex III.9: Schedule of established posts

1. UNWTO proposes to continue with the approved 106 positions. The distribution for 2020-2021 maintains the total number of posts. As explained in the budget proposal, it will be necessary to maintain 10 vacancies unfilled on average or 9% of total posts, due to budgetary restrictions.

Staff posts evolution by category

31 March 2019

	Biennia					
	2010-2011	2012-2013	2014-2015	2016-2017	2018-2019	2020-2021
Total	106	106	106	106	106	106
Secretary-General (SG)	1	1	1	1	1	1
Deputy SG/Executive Directors	1	3	3	3	3	3
Assistant SG	1	0	0	0	0	0
Professional and higher categories	45	44	45	47	51	51
General services category	58	58	57	55	51	51