



议程项目 4(c)

本组织的财务状况

A/26/4(c)
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联合国世旅组织正走向绿色。全体大会所有文件均可在联合国世旅组织网站获得：www.untourism.int 或使用此处快速响应码。



执行概要

第 I 部分：第二十四个财务期（2022 年至 2023 年）经审计的财务报表结账

为本组织第二十四个财务期（截至 2022 年和 2023 年 12 月 31 日的年份）经审计的财务报表、经常预算的预算现金余额和同期的周转金现提交给全体大会结案。

第 II 部分：联合国世旅组织截至 2025 年 6 月 30 日的财务报告

秘书长报告了截至 2025 年 6 月 30 日的 2025 年经常预算的收支计划，承诺将支出限制在可用和预期的现金资源范围内，确保年底实现年度预算现金收支平衡。2025 年度预算收支总额估计达 15,700,000 欧元。若年底前成员分摊会费的征收情况优于预期水平，预算收入估值将可能增加。

截至 2025 年 6 月 30 日，已收到的预算收入（现金收入）总额为 12,006,841 欧元，包括已收到的成员当年分摊会费（9,379,367 欧元）和欠款（1,922,449 欧元）。截至同日，收到的收入占批准预算收入的 74%（2024 年和 2023 年也为 74%）。截至同日，预算支出为 14,778,354 欧元

秘书长谨此向本组织提交截至 2025 年 6 月 30 日期间的临时财务状况和财务绩效表，并介绍同期财务绩效和财务状况重要内容。

第 III 部分：2026 年至 2027 年外聘审计员选举

请全体大会根据执委会的建议，选举本组织 2026 年至 2027 年期间的外部审计员。根据既定程序，本组织任何成员国若希望就联合国世旅组织 2026 年至 2027 年期间外聘审计员一职提交其申请，以对联合国世旅组织截至 2025 年 12 月 31 日和 2026 年 12 月 31 日的财务报表进行外部审计，可向秘书长提交书面申请通知。



决议草案¹

议程项目 4(c)
本组织的财务状况
(A/26/4(c)号文件)

全体大会，

审议了财务报告，

1. 赞赏地注意到 A/26/4(c)号文件中的全面信息、其各部分及附件内容；

I. 第二十四期财务期（2022 年至 2023 年）经审计的财务报表结账

注意到执行委员会 CE/DEC/4(CXIX)号、CE/DEC/4(CXXI)及 CE/DEC/4(CXXIII)号决定，

2. 核准执行委员会关于批准联合国世旅组织 2022 年和 2023 年经审计的财务报表的 CE/DEC/4(CXIX)和 CE/DEC/4(CXXI)号决定；
3. 批准联合国世旅组织分别截至 2022 年 12 月 31 日和 2023 年 12 月 31 日的财务报告、联合国世旅组织第二十四期财务期（2022 年至 2023 年）经审计的财务报表、同期经常预算的预算现金余额和周转资金状况；

II. 联合国世旅组织截至 2025 年 6 月 30 日的财务报告

4. 批准所提交的以下内容：
 - (a) 截至 2025 年 6 月 30 日经常预算的修订拨款（附件 II.A.1），并注意到经批准的 104 个经常预算工作人员职位中的 24 个职位未纳入 2024 年至 2025 年双年度预算，
 - (b) 秘书长提交的截至 2025 年 6 月 30 日的 2025 财年经常预算收支计划更新（附件 II.A.2），并注意到可能需从工作人员类别向非工作人员类别以及部门之间（项目及重大项目）进行预算转移，授权秘书长在已批准拨款范围内酌情进行相关转移，
 - (c) 截至 2025 年 6 月 30 日的财务期间为落实相关项目所收到的自愿捐款和实物捐助（附件 II.C.4 和 II.C.5），以及将已完成自愿捐款项目中未用余额 10,700 欧元例外划拨给另一个项目，以及，
 - (d) 截至 2025 年 6 月 30 日的财务期间，联合国世旅组织和捐助方捐款共同供资的项目，项目支助费用及相关举措资金流动情况（附件 II.C.6 和 II.C.7）；
5. 赞赏地注意到联合国世旅组织截至 2025 年 6 月 30 日的未经审计的临时财务状况表以及联合国世旅组织截至 2025 年 6 月 30 日的财务业绩表（附件 II.B）得以提交；
6. 祝贺秘书长截至 2025 年 6 月 30 日所收到的自愿捐款；

¹ 这是决议草案。关于大会通过的最终决议，请查阅届会结束时发布的决议文件。

7. 感谢已为履行其财务义务作出必要努力的成员，敦促尚未履行财务义务的成员采取必要措施缴纳 2025 年会费，并提醒成员在《财务条例》第 7(2)条所规定时限内缴纳会费；
8. 支持秘书长为解决当年以及拖欠会费问题采取的积极主动的措施，为本组织工作方案作出贡献；以及

III. 2026 年至 2027 年外聘审计员选举

9. 指定 为 2026 年至 2027 年度的外聘审计员，负责对联合国世旅组织截至 2025 年 12 月 31 日及 2026 年 12 月 31 日的财务报表开展外部审计。

I. 第二十四个财务期（2022 年至 2023 年）经审计的财务报表结账

1. 根据《章程》第 23(2)条、《章程》所附《筹资规则》第 11 段以及《财务条例》第 17(2) 条的规定，本组织第二十四个财务期（截至 2022 年 12 月 31 日和 2023 年 12 月 31 日）经审计财务报表已通过 A/25/5 rev.2 号文件和 CE/121/3(c)号文件分别提交给执行委员会第 119 届和第 121 届会议供审议，并将和同期的经常预算现金余额及周转资金情况一并提交大会批准。

联合国世旅组织截至 2022 年 12 月 31 日和 2023 年 12 月 31 日的财务报告及经审计的财务报表

2. 本组织根据《联合国世旅组织财务条例和财务细则》编制年度财务报表，符合《国际公共部门会计准则》（IPSAS），并符合联合国将《国际公共部门会计准则》作为联合国系统各组织会计标准的相关政策。
3. 根据《财务条例》附件 1 的规定，截至 2022 年 12 月 31 日和 2023 年 12 月 31 日的财务报表已接受外部审计。根据《财务条例》第 17.2 条规定，外聘审计员关于财务报表的无保留（积极）审计意见和报告业已提交给执行委员会。
4. 截至 2022 年 12 月 31 日及 2023 年 12 月 31 日的年度财务报表均附有秘书长提交的同时期的组织财务报告。
5. 执行委员会第 119 届和第 121 届会议分别通过 CE/DEC/4(CXIX)号和 CE/DEC/4(CXXI)号决定，满意地注意到关于联合国世旅组织截至 2022 年 12 月 31 日和 2023 年 12 月 31 日已经审计的财务报表、其外聘审计员的无保留意见，以及秘书长的同时期的财务报告（摘录见附件 I.1）。执委会第 123 届会议要求全体大会核准执委会第 119 届和 121 届会议的上述决定（CE/DEC/4(CXXIII)）。

截至 2023 年 12 月 31 日的第二十四个财务期（2022 至 2023 年）经常预算和周转资金预付款的预算现金余额

6. 附件 I.2 展示了截至 2023 年 12 月 31 日的第二十四个财务期（2022 年至 2023 年）经常预算和周转资金的预算现金余额情况。

II. 联合国世旅组织截至 2025 年 6 月 30 日的财务报告

A. 2025 年经常预算的收支计划和截至 2025 年 6 月 30 日的预算结果

7. 联合国世旅组织经常预算由成员分摊会费和预算拨款供资。大会（A/RES/758(XXV)）批准了本组织 2024 年至 2025 双年度预算期的经常预算（A/25/5 rev.2），总额 31,667,000 欧元，2024 年和 2025 年度预算分别为 15,390,000 欧元和 16,287,000 欧元。
8. 经全体大会批准的 2024 年至 2025 年预算结构自 2023 年批准至 2024 年 6 月 30 日期间发生了变化。2025 年 3 月 31 日所进行的最近一次结构变更后发生的主要变化（CE/123/3(c)(iii)）涉及：(i) 部门间工作人员职位的变动，工作人员成本拨款转账计算基于按照职类划分的年均员工费用额度。相关变化导致在批准的资金范围内在各部门间重新调配拨款。截至 2025 年 6 月 30 日，工作人员职位数量的结构与 2025 年 3 月 31 日一致（104 个职位，含 24 个未编入预算的工作人员职位和 80 个编入预算的工作人员职位（4 个职位空缺））。
9. 附件 II.A.1 “2025 年批准并修订的拨款—经常预算”展示了经 A/RES/758(XXV)号文件批准的 2025 年经常预算拨款、根据 CE/DEC/4(CXXI)、CE/DEC/4(CXXII)和 CE/DEC/4(CXXIII)修订的经常预算拨款，以及秘书长关于截至 2024 年 12 月 31 日的（参见联合国世旅组织截至 2024 年 12 月 31 日财务报告）及关于截至 2025 年 6 月 30 日的结构调整建议。相关结构变化不影响本组织 2025 年经常预算总额，保持为 16,287,000 欧元不变。
10. 附件 II.A.2 “预算、收支计划、采取成本控制措施后的支出目标以及预算现金余额的对比——经常预算”对以下内容进行比较：(a) 2025 年度经批准的收入和拨款（经批准收入/原始预算栏），(b) 截至 2025 年 6 月 30 日对 2025 年度应收收入和支出的估值（收支计划栏），以及(c) 基于截至迄今为止收到的现金、实际支出及截至 2025 年 12 月 31 日承付款项计算的截至 2025 年 6 月 30 日预算现金余额（预算现金余额栏）。

2025 年经常预算的收支计划和支出削减目标

11. 根据联合国世旅组织《财务细则》（DFR）第 III.4 条规定，并与往年惯例保持一致，秘书长依照以下内容制定收支计划：(a) 经批准的预算和预测收入；(b) 以往财年的经验；(c) 全体大会第 25 届会议关于注意确保工作方案和预算按实收数额执行的建议（A/RES/758(XXV).IV.14），(d) 秘书长承诺将支出限制在现有和预期现金资源范围内，并在需要时采取控制成本措施。收支计划展示了 2025 财年的应收预算收入预测、拟议预算支出水平和预算结果预测。
12. 本节内容展示由秘书长编制的截至 2025 年 6 月 30 日的收支计划。

计划的预算收入

13. 本财政年度预计将从正式成员、准成员及附属成员收到的分摊会费预算收入估计为 12,495,000 欧元，即预算分摊会费总额的 80%。该估值截至 2025 年 6 月 30 日，基于近几年收到的会费水平。截至 2025 年 6 月 30 日，从正式成员、准成员及附属成员收到的分摊会费（9,379,367 欧元）占到预计收入计划的 75%。相较之下，2024 年、2023 年及 2022 年 6 月 30 日占比分别为 77%、80%和 81%。
14. 往年的经常预算现金余额和出版物商店累计盈余的预算拨款保持在大会批准的水平（A/RES/758(XXV)）（分别为 605,000 欧元和 100,000 欧元），因此本财年估计预算收入及其实现率为 100%。
15. 2025 年来自拖欠会费的预算收入估计为 2,500,000 欧元。该估值基于 2015 年至 2024 年（1,214,105 欧元）平均缴纳水平以及迄今为止所获得的相关信息。截至 2025 年 6 月 30 日所收到的欠费（1,922,449 欧元）占预计收入的 77%（截至 2024 年和 2023 年 6 月 30 日分别占比为 65%和 80%）。该额度高于过去五年（2020 年至 2024 年）截至同一日期的平均缴纳水平（1,240,009 欧元）。
16. 因此，2025 年预算收入更新为 15,700,000 欧元。迄今为止收到的收入占预计收入计划的 76%，低于近年水平（2024 年 71%、2023 年 80%、2022 年 83%）。

17. 尽管秘书处尽了最大努力，欠费成员也拥有良好意愿，但部分成员仍未能作出切实承诺偿还欠费或安排适当的付款计划。秘书处将坚持推行其政策，即鼓励欠缴会费的成员提出至少分期偿还欠款的建议。
18. 为了实现拟定的收入计划，秘书长将继续积极主动地与成员接触，鼓励其结清本年度的会费及欠款，以避免妨碍本组织工作方案的执行工作和本组织关于聚焦于有效实施其计划活动和战略目标的相关承诺。

计划预算支出和预算差额

19. 本财年预算支出估计为 15,700,000 欧元，占批准拨款 96%（2024 年为 96%、2023 年 92%、2022 年 90%）。
20. 迄今为止的预算支出为 14,778,354 欧元，包括截至 2025 年底的预算和法定承付款，占本年度预计支出计划的 94%（2024 年和 2023 年为 99%、2022 年 98%）。在非人事费用方面，截至 2025 年 6 月 30 日，执行率占计划支出的 85%，低于 2024 年的 97%、2023 年的 97% 和 2022 年的 93%。在人事费用方面，截至 2025 年 6 月 30 日的执行率达 100%，与 2024 年至 2022 年期间的执行率相似。对于正式工作人员，薪金表及薪资其它组成部分由联合国国际公务员制度委员会（ICSC）独立颁布，并适用于包括联合国世旅组织在内的所有联合国组织和专门项目。附件 II.A.3 展示了根据 2003 年 12 月 23 日通过的“联合国与世旅组织之间的协定”第 16 条所提供的正式工作人员费用信息。
21. 因此，为了达到拟议的支出计划的要求，秘书长需将支出水平维持在已批准预算的 96% 左右。这意味着人事费和非人事费将分别维持在批准预算的 86% 和 121%，这可能需要在经批准的拨款范围内，从人事费用向非人事费用以及部门间进行拨款转账，可能需要根据具体情况变化对上述额度予以调整。
22. 通过相关调整措施，预算收支计划预计将保持平衡，即预期现金结果平衡。若收到的分摊会费和欠费超过收入计划草案，该现金结果也可能上调。因此，截至 2025 年 6 月 30 日，秘书长制定的 2025 年经常预算总体收支计划（参见附件 II.A.2）将在截至 2025 年 3 月 31 日的前一份经常预算收支计划的基础上予以更新，并提交成员审议。
23. 秘书长将密切监测收支计划。任何可能影响经常预算运作并须为减少费用采取减缓行动的严重下行场景都将向成员通报。

经常预算截至 2025 年 6 月 30 日的预算结果

24. 本节基于迄今收到的现金和实际支出以及截至 2025 年 12 月 31 日的承付款，对截至 2025 年 6 月 30 日经常预算的预算结果（现金余额）状况进行了分析。

预算收入（现金）

25. 已收到的预算收入（现金）总额为 12,006,841 欧元，包括截至 2025 年 6 月 30 日期间收到的成员欠费和大会批准的累计结余预算拨款。迄今收到的收入占批准预算收入的 74%（2024 年 71%、2023 年 74%、2022 年 75%）。
26. 本年度从正式成员、准成员和附属成员收到会费 9,379,367 欧元，占本年度应收分摊会费（15,456,273 欧元）的 61%，低于 2024 年、2023 年及 2022 年截至 6 月 30 日所收到的额度（分别为 1,109,202 欧元、1,036,211 欧元和 1,200,238 欧元）。大会批准的从累计盈余进行的预算拨款为 705,025.00 欧元，占预算总额的 4%（2024 年 5%、2023 年 8%、2022 年 6%）。

预算支出

27. 预算支出为 14,778,354 欧元（截至 2024 年 6 月 30 日为 14,518,183 欧元），包括截至 2025 年 6 月 30 日的应计费用和调节项目（7,585,366 欧元），以及截至 2025 年 12 月 31 日的承付款（7,192,989 欧元）。在非人事费用方面，截至 2025 年 6 月 30 日的应计费用和调节项目占 55%，截至 2025 年

12月31日的预算和法定承付款占45%。在人事费用方面，本年度前六个月以正式员工薪资和津贴形式支付的金额为4,804,067欧元，占比50%，截至2025年12月31日的预算承付款占比50%。

预算结果（现金结余）

28. 截至2025年6月30日，预算现金余额（已收预算收入（现金）总额减去预算支出）为4,421,476欧元，但是，截至同一日期，若年底前不再收到额外的款项，含截至年底的承付款在内的预算现金余额（已收预算收入（现金）总额减去包括截至12月31日承付款的预算支出）则可能造成-2,771,513欧元的现金赤字（2024年为-3,628,052欧元、2023年-2,757,837欧元、2022年为-2,048,501欧元）。
29. 预算现金余额受成员缴纳分摊会费的时间点的影响。若在收取成员会费时出现延误，本组织履行短期义务和执行工作方案的能力可能受到影响。《章程》所附《筹资条例》第12段规定，“本组织成员应当在应缴费财政年度的第一个月缴纳会费……”。请参阅附件II.C.1，其对“截至2025年6月30日的成员应缴会费表”予以了展示。

B. 截至2025年6月30日的临时财务报表

30. 根据联合国世旅组织财务条例第14.7条规定，秘书长向执行委员会提交临时财务报表。本文件附件II.B承载了截至2025年6月30日的联合国世旅组织临时未经审计的财务状况表以及截至2025年6月30日的联合国世旅组织财务绩效表。

C. 截至2025年6月30日期间的财务状况和绩效重点

31. 本节载有截至2025年6月30日期间的其它相关财务信息。

分摊会费

32. 截至2025年6月30日，应拨给普通基金的分摊会费为23,827,071欧元（2024年截至同一日期为23,899,510欧元、2023年23,619,103欧元）。附件II.C.1载有“截至2025年6月30日成员应缴会费表”，附件II.C.2则显示了“截至2025年6月30日期间收到的成员欠费”情况。

储备金和其它普通基金项目

33. 附件II.C.3显示截至2025年6月30日期间普通基金中储备金、其它经常预算项目和非经常预算项目的变动情况。

收到的自愿捐款、收到的实物捐助和共同筹资项目

34. 截至2025年6月30日，收到自愿捐款（现金）总额11,546,005欧元，高于过去三年同期的金额（2024年6,445,444欧元、2023年5,978,480欧元、2022年5,699,871欧元）。附件II.C.4“截至2025年6月30日期间所收到的自愿捐款情况”按项目列出了自愿捐款（现金）实收情况。
35. 秘书长将已完成的自愿捐款供资项目未使用余额10,700欧元拨备至“整合积极经验和立法，为监管线上短期租赁平台所用”²项目，用于其实施工作，并提交成员审议。
36. 本组织还收到提供差旅及会议设施等形式的实物捐助。截至2025年6月30日，这类捐助总额达2,548,475欧元（2024年1,578,865欧元、2023年1,495,429欧元、2022年1,599,521欧元）。位于利雅得的联合国世旅组中东地区办事处楼宇设施被确认为捐赠的固定资产（见截至2024年12月31日的联合国世旅组织财务报告和经审计的财务报表）。附件II.C.5“截至2025年6月30日期间的实物捐助”按捐助种类和捐助方列出了收到的实物捐助情况清单。

² 根据筹资细则FR 10(f)规定，未使用的余额被列为其它收入。

37. 本组织还与捐助方共同资助项目。附件 II.C.6 展示了“截至 2025 年 6 月 30 日的联合国世旅组织和捐助方供资项目”的情况。

倡议和项目支助费用项目结余

38. 附件 II.C.7 列出截至 2025 年 6 月 30 日期间项目支助费用（PSC）和项目储备基金或倡议项目（PRF）的变动情况。项目储备基金归总了自愿捐款项目完成后，根据联合国世旅组织与捐助方所达成协议或后续协议的规定，留存本组织待用的未用余资（参见文件 CE/104/7(a)rev.1 中的 CE/DEC/8(CIV) 号决定）。从自愿捐款中收回的变动间接费用则归入项目支助费用（PSC）需支助项目服务项下，相关服务无法明确追溯至自愿捐款项，通常属于行政部门服务。

III. 2026 年至 2027 年外聘审计员选举

39. 《章程》第 26 条和《财务条例》(FR)第 15 条规定应选举两名外聘审计员，任期两年（可续延）：“大会应根据执委会的建议，从其正式成员中选举出两名外聘审计员，对本组织账目进行审计。”
40. 然而，根据 A/21/8(II)(e)号文件所提供的理由，全体大会第二十一届会议通过其第 A/RES/661(XXI)号决议在联合国世旅组织历史上首次选出唯一一位外聘审计员，对截至 2015 年 12 月 31 日及 2016 年 12 月 31 日的联合国世旅组织财务报表进行外部审计。
41. 在该决议中，全体大会要求秘书长就本组织《章程》第 26 条及其它法定文件起草修订案，将外聘审计员人数减至一名，并提交全体大会第二十二届会议供批准。
42. 全体大会第二十二届会议通过了秘书长提出的针对《章程》、《筹资细则》、《财务条例》和《财务细则》的修订案，将外聘审计员人数减至一名（A/RES/696 (XXII)）。大会注意到该修订案将仅于《章程》及其《筹资细则》修订案生效之日方才生效，但仍决定选举单一一位外聘审计员（西班牙），在 2018 年至 2019 年期间对联合国世旅组织截至 2017 年 12 月 31 日及 2018 年 12 月 31 日的财务报表进行外部审计（A/RES/693 (XXII)号决议）。
43. 根据第 A/RES/693(XXII)号决议，全体大会第二十三届、第二十四届和第二十五届会议也分别选出单一一位外聘审计员（2020 年至 2021 年期间西班牙、2022 年至 2023 年期间西班牙、2024 年至 2025 年期间埃及），对以下文件进行外部审计：联合国世旅组织截至 2019 年 12 月 31 日和 2020 年 12 月 31 日的财务报表（A/RES/715(XXIII)）、联合国世旅组织截至 2021 年 12 月 31 日和 2022 年 12 月 31 日的财务报表（大会在第 758(XXV)号决议中注意到该文件）、联合国世旅组织截至 2023 年 12 月 31 日和 2024 年 12 月 31 日的财务报表（A/RES/758(XXV)）。
44. 虽然第 696(XXII)号决议所通过的针对本组织《章程》及其它规则的修订案尚未生效，但大会可以考虑沿用既定做法，为 2026 年至 2027 年期间选举唯一一名外聘审计员。

程序

45. 根据既定程序，本组织任何成员国若希望就担任联合国世旅组织 2026 年至 2027 年期间外聘审计员一职提交其申请，以对联合国世旅组织截至 2025 年 12 月 31 日和 2026 年 12 月 31 日的财务报表进行外部审计，可向秘书长提交书面申请通知。
46. 提交候选人申请的时限截至执委会第 124 届会议对相关议程项目进行讨论。
47. 根据既定惯例，经全体大会选举产生的负责本组织财务报表外部审计的成员，须提议一名或多名本国国民担任该职务，且相关人员须在其本国履行监管公共账户的职能。在考虑到本组织规模和秘书处支持审计工作的有限资源能力的基础上，提名人选及其审计工作预计所需时间应及时通知秘书处。

候选申请

48. 秘书处于 2025 年 6 月 10 日收到埃及作为正式成员所提交的就担任联合国世旅组织 2026 年至 2027 年度外聘审计员一职的候选申请，并通过 2025 年 6 月 12 日的普通照会向各成员就该候选申请予以通知。
49. 截至本文件起草日期，未收到其他候选申请。

Annex I.1: Excerpts of decisions CE/DEC/4(CXIX) and CE/DEC/4(CXXI)

Excerpts of decision CE/DEC/4(CXIX):

4. *Takes note with satisfaction of the unqualified opinion of the External Auditor that the UNWTO Financial Statements for the year ended 2022 present a true image of the financial position of the UNWTO as at 31 December 2022 and of its performance, its cash flows and changes in equity for the year ended 31 December 2022, in compliance with UNWTO Financial Regulations and Rules and International Public Sector Accounting Standards (IPSAS), and recognizes with appreciation that the production of IPSAS compliance Financial Statements is a major achievement of an Organization of the size of UNWTO;*
5. *Approves the UNWTO Audited Financial Statements for the year ended 31 December 2022;*
6. *Takes note with appreciation of the Secretary-General's financial report for the year ended 31 December 2022 including the net assets/equity analysis, the after-service employee benefits (ASEB) analysis and other information presented in the document and its annexes, and approves, as presented in the report: (...)*

Excerpts of decision CE/DEC/4(CXXI):

7. *Takes note with satisfaction of the unqualified (positive) opinion of the External Auditor that the UN Tourism Financial Statements for the year ended 2023 present a true image of the financial position of the UN Tourism as at 31 December 2023 and of its performance, its cash flows and changes in equity for the year ended 31 December 2023, in compliance with UN Tourism Financial Regulations and Rules and International Public Sector Accounting Standards (IPSAS) and recognizes with appreciation that the production of IPSAS-compliant Financial Statements is a major achievement of an Organization of the size of UN Tourism;*
8. *Approves the UN Tourism Audited Financial Statements for the year ended 31 December 2023;*
9. *Takes note with appreciation of the Secretary-General's financial report for the year ended 31 December 2023 showing the analysis of the budgetary performance of the Regular Budget, the Organization financial performance and position discussion including its net assets/equity, assessed contributions, the after-service employee benefits (ASEB) analysis as well as other information presented in the document and its annexes, and approves, as presented in the report: (...)*

Annex I.2: Budgetary cash balance of the Regular Budget and Working Capital Fund situation of the twenty-fourth financial period (2022-2023) at 31 December 2023

**Budgetary cash balance of the Regular Budget and WCF advance
at 31 December 2023**

Euro

	2023	2022	2022-2023
Approved budget	15,390,000.00	15,048,000.00	30,438,000.00
Budgetary cash balance	670,659.66	355,632.32	1,026,291.98
<i>Budgetary income</i>	<i>13,105,285.39</i>	<i>12,354,632.40</i>	<i>25,459,917.79</i>
Assessed contributions	11,873,418.90	11,422,765.91	23,296,184.81
Amount spent from the allocations approved by the GA	1,231,866.49	931,866.49	2,163,732.98
Allocation from accumulated surplus - RB	781,866.49	581,866.49	1,363,732.98
Allocation from accumulated surplus - Publications store	450,000.00	350,000.00	800,000.00
<i>Budgetary expenditure</i>	<i>-14,610,464.33</i>	<i>-13,991,548.92</i>	<i>-28,602,013.25</i>
Cash deficit/advance made from the WCF (FR 10.2(b))	-1,505,178.94	-1,636,916.52	-3,142,095.46
<i>Arrear contributions receipts in the financial year</i>	<i>2,175,838.60</i>	<i>1,992,548.84</i>	<i>4,168,387.44</i>
WCF advance to the RB	0.00	0.00	0.00

Annex II.A.1: 2025 Approved and revised appropriations - Regular Budget

2025 Approved and revised appropriations - Regular Budget at 30 June 2025

Euros

Approved appropriations						Revised appropriations in accordance to new structure proposed by the Secretary-General					
Parts / sections	Posts ¹		Appropriations ²			Parts / sections	Posts ¹		Appropriations ³		
	P	G	Staff	Non-staff	Total		P	G	Staff	Non-staff	Total
Total	55	49	11,332,000	4,955,000	16,287,000	Total	55	49	11,332,000	4,955,000	16,287,000
A Member Relations	12	3	2,190,000	550,000	2,740,000	A Member Relations	12	3	2,190,000	550,000	2,740,000
A01 Regional Department, Africa	4	0	644,000	145,000	789,000	A01 Regional Department, Africa	4	0	644,000	145,000	789,000
A02 Regional Department, Americas	1	2	333,000	94,000	427,000	A02 Regional Department, Americas	1	2	333,000	94,000	427,000
A03 Regional Department, Asia and the Pacific	4	0	644,000	94,000	738,000	A03 Regional Department, Asia and the Pacific	4	0	644,000	94,000	738,000
A04 Regional Department, Europe	2	0	322,000	145,000	467,000	A04 Regional Department, Europe	2	0	322,000	145,000	467,000
A05 Regional Department, Middle East	0	0	0	72,000	72,000	A05 Regional Department, Middle East	0	0	0	72,000	72,000
A06 Affiliate Members and Public-Private Collaboration	1	1	247,000	0	247,000	A06 Affiliate Members and Public-Private Collaboration	1	1	247,000	0	247,000
B Operational	15	10	3,275,000	842,000	4,117,000	B Operational	15	10	3,275,000	842,000	4,117,000
B01 Sustainable Tourism and Resilience	4	1	730,000	72,000	802,000	B01 Sustainable Tourism and Resilience	5	1	891,000	72,000	963,000
B02 Technical Cooperation and Silk Road	2	2	494,000	9,000	503,000	B02 International Development and Cooperation	1	2	333,000	9,000	342,000
B03 Statistics, Standards and Data	2	2	494,000	59,000	553,000	B03 Statistics, Standards and Data	2	2	494,000	59,000	553,000
B04 Market Intelligence, Policies and Competitiveness	2	2	494,000	162,000	656,000	B04 Market Intelligence, Policies and Competitiveness	2	2	494,000	162,000	656,000
B05 Ethics, Culture and Social Responsibility	0	3	258,000	55,000	313,000	B05 Ethics, Culture and Social Responsibility	0	3	258,000	55,000	313,000
B06 Innovation, Education and Investments	2	0	322,000	430,000	752,000	B06 Innovation, Education and Investments	2	0	322,000	430,000	752,000
B07 Institutional Relations, Partnerships and Advocacy	3	0	483,000	55,000	538,000	B07 Institutional Relations, Partnerships and Advocacy	3	0	483,000	55,000	538,000
C Support - Direct to Members	17	7	3,966,000	1,311,000	5,277,000	C Support - Direct to Members	17	7	3,966,000	1,311,000	5,277,000
C01 Conferences Services	4	1	730,000	145,000	875,000	C01 Conferences Services	4	1	730,000	145,000	875,000
C02 Management ⁴	12	5	2,989,000	919,000	3,908,000	C02 Management	12	5	2,989,000	919,000	3,908,000
C03 Communications	1	1	247,000	247,000	494,000	C03 Communications	1	1	247,000	247,000	494,000
D Support - Indirect to Members	11	29	1,901,000	2,252,000	4,153,000	D Support - Indirect to Members	11	29	1,901,000	2,252,000	4,153,000
D01 Budget and Finance	3	1	569,000	365,000	934,000	D01 Budget and Finance	3	1	569,000	365,000	934,000
D02 Human Resources	1	1	247,000	328,000	575,000	D02 Human Resources	1	1	247,000	328,000	575,000
D03 Information and Communication Technology	1	2	333,000	489,000	822,000	D03 Information and Communication Technology	1	2	333,000	489,000	822,000
D04 General Services	0	3	258,000	370,000	628,000	D04 General Services	0	3	258,000	370,000	628,000
D05 Staff vacancies & ASEB Provisions	6	22	494,000	700,000	1,194,000	D05 Staff vacancies & ASEB Provisions	6	22	494,000	700,000	1,194,000

Remarks:

¹ P posts include P and higher categories posts.

² Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/758(XV) of A/25/5.rev.2, CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXII) of CE/122/3(c) and CE/DEC/4(CXXIII) of CE/123/3(c)(iii). Staff costs appropriations transfers are based on annual average staff costs by category. The 2024-2025 approved Regular Budget (A/25/5.rev.2 approved by A/RES/758(XV)) included 106 posts, 24 unbudgeted staff posts and 82 budgeted staff costs. The Secretary-General proposal of structure modification at 31 March 2024 (CE/121/3(c) approved by CE/DEC/4(CXXI)) and at 31 December 2024 includes two additional D posts which were not part of the budgeted posts of the approved 2024-2025 Regular Budget. Therefore, in order to maintain a balanced budget, two P and two G posts costs, including an adjustment difference, have been used to compensate the unbudgeted additional two D posts cost. In consequence, the number of posts has decreased from 106 to 104, i.e. 24 unbudgeted staff posts and 80 budgeted staff costs.

³ Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/758(XV) of A/25/5.rev.2, CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXII) of CE/122/3(c), CE/DEC/4(CXXIII) of CE/123/3(c)(iii) and the Secretary-General proposal of structure modification at 30 June 2025. Staff costs appropriations transfers are based on annual average staff costs by category.

⁴ C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

Annex II.A.2: Comparison of budget, plan of income and expenditure, targeted expenditure after cost containment measures implementation and budgetary cash balance - Regular Budget

**Comparison of budget, plan of income and expenditure and budgetary cash balance - Regular Budget
at 30 June 2025**

Euros

	Approved income / Original budget ¹	Plan of income and expenditure	Budgetary cash balance (cash-in less expenditure)
Budgetary difference	0	0	-2,771,513
<i>Budgetary income</i>	<i>16,287,000</i>	<i>15,700,000</i>	<i>12,006,841</i>
Contributions from Full and Associate Members	14,627,000	11,920,000	8,902,652
Full Members	14,332,000	11,654,000	8,665,132
Associate Members	295,000	266,000	237,520
Other income sources	1,660,000	1,280,000	1,181,740
Allocation from Accumulated Surplus - PY RB cash balance	605,000	605,000	605,025
Allocation from Publication store Accumulated Surplus	100,000	100,000	100,000
Affiliate Members	955,000	575,000	476,715
Arrear contributions	0	2,500,000	1,922,449
Full Members	0	2,300,000	1,758,237
Affiliate Members	0	200,000	164,213
<i>Budgetary expenditure</i>	<i>16,287,000</i>	<i>15,700,000</i>	<i>14,778,354</i>

Remarks:

¹ Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/758(XXV) of A/25/5.rev.2, CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXII) of CE/122/3(c), CE/DEC/4(CXXIII) of CE/123/3(c)(iii) and the Secretary-General proposal of structure modification at 30 June 2025. Staff costs appropriations transfers are based on annual average staff costs by category.

Annex II.A.3: Staff costs by virtue of Article 16 of the “Agreement between the United Nations and the World Tourism Organization” adopted on 23 December 2003

1. By virtue of Article 16 of the “Agreement between the United Nations and the World Tourism Organization” adopted on 23 December 2003, UN Tourism agreed to accept the Statute of the United Nations International Civil Service Commission (ICSC) and to develop with the United Nations (UN) uniform standards of international employment. The ICSC is an independent expert body established by the United Nations General Assembly in 1974. Among other matters, the ICSC promulgates the regular staff salary scales, level of allowances, post adjustment and daily subsistence allowance (DSA) applicable to all UN organizations and specialized programmes.
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 ICSC in New York. The ICSC also publishes a monthly post adjustment index, reflecting the evolution of the cost of living at all duty stations around the world. 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 normally updated every five years following the ICSC methodology based on place-to-place salary surveys. The last place-to-place survey for Madrid took place in late 2021 which results are applicable since 1 August 2022. The ICSC promulgated salary scales showing annual gross salaries and net equivalents after application of staff assessment applicable to staff in the Professional and higher categories with effect as from 1 January 2025 and 1 February 2025 referred to the annual pensionable remuneration.
3. The remuneration of staff in the General Service category is based on a local salary scale published by the ICSC as a result of periodical comprehensive salary survey analysis on the local labour market normally every five years. The local General Service salary scales are annually updated on the basis of the 90% of the local consumer price index (CPI) movement from the latest increase if such movement is positive following the ICSC methodology. For staff in the General Service category in Madrid, the ICSC promulgated a revised scale effective 1 October 2024 and the next one is expected for October 2025.

Annex II.B: Provisional interim unaudited Financial Statements for the period ended 30 June 2025**Statement of financial position
at 30 June 2025**

Euros

	30/06/2025	30/06/2024	31/12/2024
Assets	64,654,175.89	58,282,205.01	54,028,999.72
<i>Current Assets</i>	<i>57,311,952.44</i>	<i>49,911,760.51</i>	<i>46,195,316.10</i>
Cash and cash equivalents	43,638,665.17	36,942,650.77	36,376,514.10
Inventories	18,511.12	20,339.36	18,511.12
Members assessed contributions receivable, net	10,298,530.07	9,796,562.74	5,717,580.42
Other contributions receivables, net	2,649,231.80	2,700,269.04	3,110,614.01
Other receivables, net	492,803.51	335,526.54	615,443.40
Other current assets	214,210.77	116,412.06	356,653.05
<i>Non-current assets</i>	<i>7,342,223.45</i>	<i>8,370,444.50</i>	<i>7,833,683.62</i>
Investments	431,248.16	342,729.39	431,248.16
Members assessed contributions receivable, net	669,681.91	341,830.52	952,932.50
Other contributions receivable, net	973,702.90	1,947,405.80	973,702.90
Property, plant and equipment	4,913,669.17	5,498,689.99	5,190,977.77
Intangible assets, net	350,752.77	236,620.26	281,653.75
Other non-current assets	3,168.54	3,168.54	3,168.54
Liabilities and Net Assets/Equity	64,654,175.89	58,282,205.01	54,028,999.72
Liabilities	31,484,383.16	29,364,516.25	33,003,495.58
<i>Current Liabilities</i>	<i>9,970,994.04</i>	<i>10,565,438.55</i>	<i>11,262,657.36</i>
Payables and accruals	1,749,483.49	1,633,203.20	1,381,283.75
Transfers payable	29,650.49	23,648.96	516,742.78
Employee benefits	268,907.88	106,258.12	550,402.25
Advance receipts	7,737,464.72	8,518,540.45	8,574,126.97
Provisions	166,053.60	282,391.58	176,395.85
Other current liabilities	19,433.86	1,396.24	63,705.76
<i>Non-current Liabilities</i>	<i>21,513,389.12</i>	<i>18,799,077.70</i>	<i>21,740,838.22</i>
Employee benefits	20,535,062.19	18,793,681.36	19,788,728.45
Advance receipts	975,449.68	0.00	1,949,152.58
Other non-current liabilities	2,877.25	5,396.34	2,957.19
Net Assets/Equity	33,169,792.73	28,917,688.76	21,025,504.14
Accumulated surplus/(deficit)	26,587,559.66	22,461,498.01	14,443,271.07
Reserves	6,582,233.07	6,456,190.75	6,582,233.07

Statement of financial performance
for the period ended 30 June 2025

Euros

	30/06/2025	30/06/2024	31/12/2024
Revenues	30,202,027.90	24,813,551.91	35,438,904.53
Members assessed contributions	16,053,932.73	14,946,351.00	14,969,346.83
Other contributions (VC and FIT), net of reduction	11,009,277.73	7,098,114.97	11,872,613.20
Publications revenue, net of discounts and returns	102,813.23	29,848.55	261,645.66
Changes in currency exchange differences	0.00	579,973.43	828,092.44
Other revenues	3,036,004.21	2,159,263.96	7,507,206.40
Expenses	18,142,412.41	14,559,703.91	32,021,407.84
Salaries and employee benefits	10,086,743.57	9,151,531.13	19,360,070.54
Grants and other transfers	293,203.24	1,669,383.53	2,936,260.74
Travel	1,169,059.41	980,769.76	2,578,552.43
Supplies, consumables and running costs	2,974,123.42	2,450,216.61	6,310,666.05
Changes in currency exchange differences	3,294,570.39	0.00	0.00
Depreciation, amortization and impairment	316,973.58	299,259.45	652,448.02
Other expenses	7,738.80	8,543.43	183,410.06
Surplus/(deficit) for the year	12,059,615.49	10,253,848.00	3,417,496.69

Annex II.C.1: Statement of contributions due to the General Fund at 30 June 2025

Statement of contributions due to the General Fund
at 30 June 2025

Euros

Members	Years	Arrear	Contributions due	Total
		Contributions	2025	
Total		17,489,549.92	6,337,521.32	23,827,071.24
<i>Full Members</i>		<i>15,513,006.51</i>	<i>5,653,856.75</i>	<i>21,166,863.26</i>
<i>Budgetary Contributions</i>		<i>15,392,601.51</i>	<i>5,653,856.75</i>	<i>21,046,458.26</i>
Afghanistan	81-87,89-08,10,12,14,19-25	845,467.91	32,184.00	877,651.91
Albania	-	0.00	0.00	0.00
Algeria	-	0.00	0.00	0.00
Andorra	-	0.00	0.00	0.00
Angola	-	0.00	0.00	0.00
Antigua and Barbuda	25	0.00	19,310.00	19,310.00
Argentina	25	0.00	154,484.00	154,484.00
Armenia	-	0.00	0.00	0.00
Austria	-	0.00	0.00	0.00
Azerbaijan	-	0.00	0.00	0.00
Bahamas	19, 22	105,829.00	0.00	105,829.00
Bahrain	-	0.00	0.00	0.00
Bangladesh	24-25	53,312.00	57,310.00	110,622.00
Barbados	-	0.00	0.00	0.00
Belarus	24-25	59,878.00	64,369.00	124,247.00
Belize	-	0.00	0.00	0.00
Benin	-	0.00	0.00	0.00
Bhutan	-	0.00	0.00	0.00
Bolivia	83-87, 89-98, 19-22, 24-25	575,129.57	51,574.00	626,703.57
Bosnia and Herzegovina	25	0.00	57,931.00	57,931.00
Botswana	23, 25	55,700.00	64,369.00	120,069.00
Brazil	25	0.00	244,598.00	244,598.00
Brunei Darussalam	-	0.00	0.00	0.00
Bulgaria	-	0.00	0.00	0.00
Burkina Faso	-	0.00	0.00	0.00
Burundi	79-07, 11-13, 15-22, 24-25	902,614.78	32,184.00	934,798.78
Cambodia	87-92	150,124.83	0.00	150,124.83
Cameroon	20-25	169,592.00	38,619.00	208,211.00
Cape Verde	-	0.00	0.00	0.00
Central African Republic	07-25	449,653.20	32,184.00	481,837.20
Chad	12-25	352,531.56	32,184.00	384,715.56
Chile	-	0.00	0.00	0.00
China	25	0.00	411,954.00	411,954.00
Colombia	-	0.00	0.00	0.00
Comoros	20-21, 23-25	102,140.00	28,966.00	131,106.00
Congo	-	0.00	0.00	0.00
Costa Rica	-	0.00	0.00	0.00
Côte d'Ivoire	24-25	35,925.00	38,619.00	74,544.00
Croatia	-	0.00	0.00	0.00
Cuba	-	0.00	0.00	0.00
Cyprus	-	0.00	0.00	0.00
Czechia	-	0.00	0.00	0.00
Democratic People's Republic of Korea	23-25	57,786.50	32,184.00	89,970.50
Democratic Republic of the Congo	20, 25	5,654.23	32,184.00	37,838.23
Djibouti	03-25	507,425.00	28,966.00	536,391.00
Dominican Republic	25	0.00	87,540.00	87,540.00
Ecuador	-	0.00	0.00	0.00

Members	Years	Arrear	Contributions due	Total
		Contributions	2025	
Egypt	-	0.00	0.00	0.00
El Salvador	25	0.00	3,274.90	3,274.90
Equatorial Guinea	-	0.00	0.00	0.00
Eritrea	25	0.00	32,184.00	32,184.00
Eswatini	24-25	26,045.62	38,619.00	64,664.62
Ethiopia	17-18, 20-25	225,015.00	38,619.00	263,634.00
Fiji	-	0.00	0.00	0.00
France	25	0.00	411,954.00	411,954.00
Gabon	15-25	546,258.56	57,931.00	604,189.56
Gambia	04-05, 08-10, 13, 25	121,250.46	32,184.00	153,434.46
Georgia	-	0.00	0.00	0.00
Germany	25	0.00	411,954.00	411,954.00
Ghana	-	0.00	0.00	0.00
Greece	-	0.00	0.00	0.00
Guatemala	25	0.00	57,931.00	57,931.00
Guinea	98-00, 07-09, 14-22, 24-25	387,549.01	32,184.00	419,733.01
Guinea-Bissau	92-96, 99-25	726,331.55	32,184.00	758,515.55
Haiti	20, 22, 25	28,258.89	32,184.00	60,442.89
Honduras	25	0.00	38,619.00	38,619.00
Hungary	25	0.00	128,736.00	128,736.00
India	-	0.00	0.00	0.00
Indonesia	25	0.00	193,102.00	193,102.00
Iran, Islamic Republic of	23-25	161,459.08	128,736.00	290,195.08
Iraq	94-06, 12	1,478,724.42	0.00	1,478,724.42
Israel	-	0.00	0.00	0.00
Italy	-	0.00	0.00	0.00
Jamaica	-	0.00	0.00	0.00
Japan	-	0.00	0.00	0.00
Jordan	20	859.77	0.00	859.77
Kazakhstan	-	0.00	0.00	0.00
Kenya	-	0.00	0.00	0.00
Kuwait	98, 24-25	178,015.21	154,484.00	332,499.21
Kyrgyzstan	03-10, 12-15	259,947.58	0.00	259,947.58
Lao People's Democratic Republic	94-95, 04	47,536.77	0.00	47,536.77
Lebanon	25	0.00	87,540.00	87,540.00
Lesotho	25	0.00	32,184.00	32,184.00
Liberia	12-25	352,538.00	32,184.00	384,722.00
Libya	25	0.00	42,891.00	42,891.00
Lithuania	-	0.00	0.00	0.00
Madagascar	-	0.00	0.00	0.00
Malawi	12-23, 25	310,863.74	32,184.00	343,047.74
Malaysia	25	0.00	193,102.00	193,102.00
Maldives	21, 25	152.00	38,619.00	38,771.00
Mali	24-25	26,275.40	32,184.00	58,459.40
Malta	25	0.00	57,931.00	57,931.00
Mauritania	84-05, 16-19, 25	586,891.64	32,184.00	619,075.64
Mauritius	-	0.00	0.00	0.00
Mexico	-	0.00	0.00	0.00
Monaco	-	0.00	0.00	0.00
Mongolia	21, 23, 25	35,558.00	38,619.00	74,177.00
Montenegro	-	0.00	0.00	0.00
Morocco	25	0.00	87,540.00	87,540.00
Mozambique	25	0.00	12,070.59	12,070.59
Myanmar	23-25	85,754.00	47,759.00	133,513.00
Namibia	25	0.00	57,931.00	57,931.00
Nepal	24-25	29,939.00	32,184.00	62,123.00

Members	Years	Arrear	Contributions due	Total
		Contributions	2025	
Netherlands	25	0.00	257,471.00	257,471.00
Nicaragua	-	0.00	0.00	0.00
Niger	84-87, 90-07, 10-11, 14-17, 19-21, 23, 25	761,043.01	32,184.00	793,227.01
Nigeria	23-25	88,051.26	72,424.00	160,475.26
North Macedonia	25	0.00	57,931.00	57,931.00
Oman	-	0.00	0.00	0.00
Pakistan	22-25	111,726.50	144.83	111,871.33
Palau	25	0.00	19,310.00	19,310.00
Panama	24-25	93.93	87,540.00	87,633.93
Papua New Guinea	23-25	69,344.00	38,619.00	107,963.00
Paraguay	-	0.00	0.00	0.00
Peru	25	0.00	5,982.58	5,982.58
Philippines	-	0.00	0.00	0.00
Poland	-	0.00	0.00	0.00
Portugal	-	0.00	0.00	0.00
Qatar	-	0.00	0.00	0.00
Republic of Korea	24-25	20,647.70	21,508.85	42,156.55
Republic of Moldova	-	0.00	0.00	0.00
Romania	-	0.00	0.00	0.00
Rwanda	25	0.00	6,423.00	6,423.00
Samoa	24	1,270.00	0.00	1,270.00
San Marino	-	0.00	0.00	0.00
Sao Tome and Principe	86-14, 18-22, 24-25	695,683.65	19,310.00	714,993.65
Saudi Arabia	-	0.00	0.00	0.00
Senegal	-	0.00	0.00	0.00
Serbia	-	0.00	0.00	0.00
Seychelles	-	0.00	0.00	0.00
Sierra Leone	86-00, 03-20	773,848.12	0.00	773,848.12
Slovakia	-	0.00	0.00	0.00
Slovenia	-	0.00	0.00	0.00
Somalia	20-25	141,339.00	32,184.00	173,523.00
South Africa	-	0.00	0.00	0.00
Spain	-	0.00	0.00	0.00
Sri Lanka	-	0.00	0.00	0.00
Sudan	90-03, 06-08, 13-14, 18-20, 23-25	606,129.18	38,619.00	644,748.18
Switzerland	-	0.00	0.00	0.00
Syrian Arab Republic	12-20, 23-24	526,351.16	0.00	526,351.16
Tajikistan	24-25	1,939.00	4,334.00	6,273.00
Thailand	25	0.00	257,471.00	257,471.00
Timor-Leste	22, 25	3,111.05	32,184.00	35,295.05
Togo	05-06, 19, 24-25	70,983.83	32,184.00	103,167.83
Trinidad and Tobago	25	0.00	77,242.00	77,242.00
Tunisia	-	0.00	0.00	0.00
Turkmenistan	02-12, 16-23	658,734.72	0.00	658,734.72
Türkiye	-	0.00	0.00	0.00
Uganda	16-18	92,552.08	0.00	92,552.08
Ukraine	-	0.00	0.00	0.00
United Arab Emirates	23	48.00	0.00	48.00
United Republic of Tanzania	-	0.00	0.00	0.00
Uruguay	03, 25	45,577.22	87,540.00	133,117.22
Uzbekistan	-	0.00	0.00	0.00
Vanuatu	10-17, 20-25	305,100.00	32,184.00	337,284.00
Venezuela	19-22, 25	370,334.09	114,380.00	484,714.09
Viet Nam	-	0.00	0.00	0.00
Yemen	25	0.00	32,184.00	32,184.00
Zambia	24-25	4,706.73	38,619.00	43,325.73

Members	Years	Arrear Contributions	Contributions due 2025	Total
Zimbabwe	25	0.00	32,184.00	32,184.00
<i>Extrabudgetary Contributions</i>		<i>120,405.00</i>	<i>0.00</i>	<i>120,405.00</i>
Antigua and Barbuda	22-23	33,420.00	0.00	33,420.00
Comoros	18-19	32,356.00	0.00	32,356.00
Somalia	18-19	54,629.00	0.00	54,629.00
<i>Associate Members</i>		<i>153,326.35</i>	<i>57,932.00</i>	<i>211,258.35</i>
Aruba	19-25	152,270.00	28,966.00	181,236.00
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, 21, 25	1,056.35	28,966.00	30,022.35
<i>Affiliate Members</i>		<i>425,457.94</i>	<i>623,074.22</i>	<i>1,048,532.16</i>
<i>Former Full Members</i>		<i>992,744.93</i>	<i>0.00</i>	<i>992,744.93</i>
<i>Former Associate Members</i>		<i>1,947.90</i>	<i>0.00</i>	<i>1,947.90</i>
<i>Former Affiliate Members</i>		<i>403,066.29</i>	<i>2,658.35</i>	<i>405,724.64</i>

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

Türkiye

March

Gabon

June

Pakistan

July

Annex II.C.2: Arrear contributions received from Members due to the General Fund for the period ended 30 June 2025

Arrear contributions received from Members due to the General Fund for the period ended 30 June 2025		
Euros		
Members	Contribution year	30/06/2025
Total		2,039,822.26
<i>Full Members</i>		<i>1,758,236.51</i>
Libya	18-21, 24	247,236.50
Mexico	20	222,798.00
Equatorial Guinea	22- 24	156,098.00
Argentina	24	154,565.28
Venezuela	19-24	144,934.18
Turkmenistan	97-98, 00-02	132,470.84
Pakistan	19-20, 22	106,968.28
Trinidad and Tobago	24	71,853.00
Barbados	23-24	69,344.00
Mauritania	83-84, 24	60,537.84
Sierra Leone	84-86, 24	59,939.00
Burkina Faso	23-24	57,789.00
Ghana	23-24	37,001.04
Iraq	94	33,995.41
Timor-Leste	22-24	30,939.41
Yemen	24	30,913.00
Iran, Islamic Republic of	23-23	30,000.00
Kyrgyzstan	02-03	23,631.59
Antigua and Barbuda	24	17,963.00
Cambodia	87	15,012.57
Malawi	11-12	13,500.00
Uganda	15-16	13,360.00
Ecuador	20, 22- 24	10,548.85
Eswatini	24	9,879.38
Panama	24	5,132.61
United Republic of Tanzania	24	1,825.73
<i>Affiliate Members</i>	<i>19-24</i>	<i>281,585.75</i>

Annex II.C.3: Reserves, other and non-RB projects within the GF movements for the period ended 30 June 2025

Reserves, other and non-RB projects within the GF movements
for the period ended 30 June 2025
Euros

Description	Net assets 01/01/2025	Movements	Net assets 30/06/2025	Assets & reconciling items (net)	Actual amounts 30/06/2025 ⁵	Outstanding commitments	Actual amounts after commitments 30/06/2025
<i>Reserves</i>							
<i>Working Capital Fund</i>	4,589,850.77	0.00	4,589,850.77	0.00	4,589,850.77	0.00	4,589,850.77
<i>Replacement reserve projects ¹</i>	1,666,962.34	-78,838.18	1,588,124.16	217,896.58	1,370,227.58	190,440.00	1,179,787.58
Infrastructure ICT ²	100,433.45	-1.52	100,431.93	1.52	100,430.41	100,240.00	190.41
HQ infrastructure improvement ²	278,677.46	-34,393.46	244,284.00	87,460.46	156,823.54	0.00	156,823.54
RRP Pool	781,219.13	0.00	781,219.13	0.00	781,219.13	0.00	781,219.13
Athena III ²	99,632.30	-12,193.20	87,439.10	87,384.60	54.50	0.00	54.50
Digitalization solution for Statistics	27,000.00	-27,000.00	0.00	0.00	0.00	0.00	0.00
Athena IV	380,000.00	-5,250.00	374,750.00	43,050.00	331,700.00	90,200.00	241,500.00
<i>Special reserve for contingency project ³</i>	325,419.96	-3,897.83	321,522.13	0.00	321,522.13	1,814.40	319,707.73
All Special Contingency Reserve	194,419.96	0.00	194,419.96	0.00	194,419.96		194,419.96
New Website & CRM	131,000.00	-3,897.83	127,102.17	0.00	127,102.17	1,814.40	125,287.77
<i>Other Regular Budget projects</i>	-16,474,785.28	-540,474.42	-17,015,259.70	0.00	-17,015,259.70	350,000.00	-17,365,259.70
After Service Employee Benefit	-16,474,785.28	-540,474.42	-17,015,259.70	0.00	-17,015,259.70	350,000.00	-17,365,259.70
<i>Non-Regular Budget projects ⁴</i>	2,953,057.88	531,813.94	3,484,871.82	25,533.84	3,459,337.98	415,841.76	3,043,496.22
Publications Store	2,314,791.83	299,829.33	2,614,621.16	18,511.12	2,596,110.04	121,137.27	2,474,972.77
Affiliate Members Programme of Work	579,769.89	231,984.61	811,754.50	7,021.45	804,733.05	294,704.49	510,028.56
Security at HQ - allocation	58,496.16	0.00	58,496.16	1.27	58,494.89		58,494.89
<i>Miscellaneous project</i>	1,586,463.94	-7,581.29	1,578,882.65	0.00	1,578,882.65	0.00	1,578,882.65
<i>Miscellaneous revenue project pool</i>	1,586,463.94	-7,581.29	1,578,882.65	0.00	1,578,882.65		1,578,882.65

Remarks:

¹ Approved by the following decisions/resolutions: i) Infrastructure ICT: CE/DEC/6(LXXXVIII) in document CE/88/5(b). ii) IPSAS: CE/DEC/7(LXXXV) in document CE/85/5b.

² Approved by the following decisions/resolutions: i) Headquarters Infrastructure: CE/DEC/3(CXIV) in document A/24/5(b) rev.1. ii) cloud-based HHRR: CE/DEC/3(CXIV) in document A/24/5(b) rev.1. iii) Athena III: CE/DEC/3(CXIV) in document A/24/5(b) rev.1.

³ Approved by the following decisions/resolutions: i) Lobby Reform: CE/DEC/8(CIII) in document CE/103/7(a). ii) Floor Reform: CE/DEC/8(CIV) in document CE/104/7(a). iii) New Website & CRM: CE/DEC/10(c) in document CE/100/5(a) and A/RES/690(XII) in document A/22/10(III)(b) (also as CE/DEC/2(CVI) in document CE/106/2(a)).

⁴ Approved by the following decisions/resolutions: i) Security at HQ - allocation A/RES/498(XVI) in document A/16/14(a).

⁵ Actual amounts include basis differences (assets & reconciling items column) as detailed in chapter Financial Statements Highlights / Budgetary performance of the Regular Budget / Comparison of financial performance to budgetary result of the Regular Budget.

Annex II.C.4: Voluntary contributions received for the period ended 30 June 2025

Voluntary contribution received for the period ended 30 June 2025				
Euros				
Project	Donor	Curr.	Amount	EUR
Total				11,546,005.35
Regional Office for the Middle East	Saudi Arabia	SAR	18,750,000.00	4,793,608.52
Regional Office for the Americas in Brazil	Brazil	USD	5,000,000.00	4,360,000.00
Regional Support Office of Asia Pacific VC	Japan Tourism Agency	USD	417,266.00	400,575.36
Development of Sustainable Gastronomy Tourism Itineraries and Value Chains in the Pacific SIDS	Food and Agriculture Organization	USD	240,000.00	229,920.00
For the Sponsorship of the World Tourism Report	Visa USA Inc.	EUR	200,000.00	200,000.00
For the Sponsorship of the World Tourism Report	Booking.com B.V.	EUR	200,000.00	200,000.00
For the Establishment of an International Academy in Uzbekistan	Uzbekistan	EUR	173,702.90	173,702.90
Fujian as a World - Renowned Tourist Destination: Goals, Vision and Action Plan	Fujian Normal University	EUR	127,819.39	127,819.39
Estrategia y Política de Turismo Sostenible Para República Dominicana	Dominican Republic	EUR	111,864.43	111,864.43
Food for Good: Co-creating Sustainable Food Systems in Tourism Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	TUI Care Foundation	EUR	110,765.00	110,765.00
For the Development of G20 Tourism and SDG Dashboard: A tool to Progress the Achievement of the SDGS Through Tourism	Republic of Korea	EUR	100,948.17	100,948.17
Gansu Revitalization and Innovation Project	India	EUR	100,000.00	100,000.00
For the Organization of 2UN Tourism Startup Competitions and a Startup Landscape Investment Guideline	Gansu Provincial Government	EUR	99,337.00	99,337.00
Global Report on Women in Tourism Transport	Morocco	EUR	75,000.00	75,000.00
Asia Activity Fund / Promotion in the Least Developed Countries in Asia	International Transport Workers' Federation	EUR	64,735.00	64,735.00
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	Republic of Korea	EUR	63,398.28	63,398.28
Development of Visitor Experience Model and Best Practices for Visitor Management at Select Tourism	Azerbaijan State Tourism Agency	EUR	62,521.91	62,521.91
The Organization of the Sustainable Tourism Awards	Sri Lanka	USD	49,236.00	43,327.68
Evaluación del Plan Maestro de Turismo Sostenible de Guatemala 2015-2025	Croatia	EUR	41,000.00	41,000.00
Para la Elaboración de Una Propuesta de Ley Marco de Turismo para Andorra	Instituto Guatemalteco de Turismo	EUR	37,785.00	37,785.00
Accessible Tourism and Inclusive Employment at ITB 2025	Andorra	EUR	35,096.00	35,096.00
Rapid Assessment on Economic Leakage in the Accommodation, Travel Agents/Tour Operator and Wellness	Gesellschaft für Internationale Zusammenarbeit	EUR	34,775.00	34,775.00
For the Revision of the Hotel Classification Scheme	Sri Lanka	USD	24,112.00	21,218.56
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	Oman	USD	15,815.00	14,518.17
El Desarrollo del Reto Turismo Indígena de América Latina y el Caribe	China	EUR	12,521.98	12,521.98
Guías de Inversión Turística en Países de América Latina y El Caribe (Fase III)	Corporación Andina de Fomento	EUR	11,907.00	11,907.00
UNWTO Technical Assistance for the COVID-19 Tourism Recovery for Thassos Island	Corporación Andina de Fomento	EUR	10,800.00	10,800.00
	Greece	EUR	8,860.00	8,860.00

¹ Contributions received in currency other than EUR are converted to EUR using UN Operational Exchange Rate (UNORE) at the date of reception

Annex II.C.5: In-kind contributions received for the period ended 30 June 2025

In-kind contributions received for the period ended 30 June 2025		
Euros		
Donor	Project	Total
Total		2,548,475.22
<i>Use of conference facilities and premises</i>		<i>1,881,375.64</i>
Spain	Headquarter	505,393.93
	For the Holding of the 51st UN Tourism Regional Commission for the Middle East and the Conference	301,459.13
Qatar		
Zambia	For the Holding of the 2nd UN Tourism Africa & Americas Summit	298,986.11
	The Hosting of the 68th Meeting of the UN Tourism Regional Commission for Africa	243,244.33
Nigeria		
Spain	Celebración de la 123ª Reunión del Consejo Ejecutivo de ONU Turismo	234,469.00
Iran, Islamic Republic of	The Holding of the UN Tourism Global Forum on Urban Tourism	87,200.00
	The Hosting of the 37th Joint Meeting of the UN Tourism Commission for East Asia and the Pacific	50,752.54
Indonesia		
Azerbaijan	Holding of the 71st Meeting of the Commission for Europe	41,407.00
APTEC	Regional Support Office for Asia and the Pacific	31,871.96
Brazil	Regional Office for the Americas in Brazil	28,706.40
	For the Ministers' Summit: "Enhancing Investment, Ensuring Peace: Harnessing Growth, Shaping the Future"	20,349.57
Messe Berlin GmbH		
	The Holding of a UN Tourism Asia-Pacific Executive Training Programme on Tourism Policy and Strategy	14,324.31
Mongolia		
	For the Hosting of the 2nd UN Tourism Regional Forum on Gastronomy Tourism for Africa	12,000.00
United Republic of Tanzania		
Uzbekistan	For the Establishment of an International Academy in Uzbekistan	6,900.00
	Para la Celebración de la 33ª Reunión del Comité Mundial de Ética del Turismo	4,000.00
Spain		
International Trade Centre	Geneva Liaison Office	311.36
<i>Donated travel</i>		<i>667,099.58</i>
Zambia		96,967.17
Indonesia		75,557.52
Nigeria		63,056.98
China		61,707.58
United Republic of Tanzania		53,240.96
Spain		27,015.75
Qatar Tourism Authority		22,008.10
Jamaica		19,958.89
South Africa		19,874.66
Qatar		19,297.15
Dominican Republic		17,017.99
Azerbaijan		16,484.73
Trip.com Group Ltd		15,304.25
Angola		11,313.62
Banco de desarrollo de América Latina-Caribe		11,053.83
Uzbekistan		8,371.78
Brazil		7,898.95
Morocco		7,096.01
Responsible Borneo Sdn Bhd		6,895.67
Thailand		6,814.51
Pakistan Travel Mart		6,641.01
Czechia		5,323.79

Donor	Project	Total
Iran, Islamic Republic of		5,291.46
AIM (Annual Investment Meeting)		5,026.52
Monitoring Centre UNWTO Sust Tourism Observatories		4,636.07
Zambia Institute for Tourism & Hospitality Studies		4,390.04
IATA-International Air Transport Association		3,751.12
Global Tourism Economy Forum		3,654.91
Peru		3,621.25
JTB Corporation		3,516.75
International Tourism Alliance of Silk Road Cities		2,904.46
Mongolia		2,901.48
Staff Association		2,791.02
UNDP		2,514.47
Malta		2,504.36
Andorra		2,330.89
Crescent Rating		2,163.04
Ecole Hôtelière De Lausanne		2,058.92
Argentina		1,947.50
World Bank		1,867.13
Shandong University		1,853.62
Bulgaria		1,839.45
Confederación Española Org. Empresariales		1,760.86
Leaders Group - Kuwait		1,652.40
Costa Rica		1,614.00
International Training Centre of the ILO		1,440.38
UNWTO/Themis Foundation		1,361.24
Fujairah Adventures Centre		1,350.61
Turismo de Canarias		1,327.82
United Nations Office of Counter-Terrorism (UNOCT)		1,011.77
Donors with contribution below EUR 1,000		15,115.14

Annex II.C.6: Projects with UN Tourism and donors' contributions for the period ended 30 June 2025

Projects with UN Tourism and donors contribution for the year ended 30 June 2025

Euros

Project	Title	Agreement		Donor		UN Tourism		Contribution		
		Date	Donor	In-kind	Cash	In-kind	Cash	Total	% Share	
									Donor	UN
Celebración de la 123ª Reunión del Consejo Ejecutivo de ONU Turismo	Acuerdo Internacional Administrativo Entre la Organización Mundial del Turismo y la Secretaría de Estado del Gobierno de España	27/05/2025	Spain	411,941.41	0.00	16,000.00	0.00	427,941.41	96%	4%
Para la Celebración de la 70ª Comisión Regional de ONU Turismo para las Américas	Acuerdo Entre la Organización Mundial del Turismo (ONU Turismo) y la República del Perú	26/05/2025	Peru	242,023.60	0.00	6,480.49	0.00	248,504.09	97%	3%
The Holding of a UN Tourism Asia-Pacific Executive Training Programme on Tourism Policy and Strategy	Agreement Between the World Tourism Organization (UN Tourism) and the Ministry of Culture, Sports, Tourism and Youth of Mongolia	22/05/2025	Mongolia	80,499.24	0.00	80,012.71	0.00	160,511.95	50%	50%
The Holding of the 9th UN Tourism Global Wine Conference	Agreement Between the Government of the Republic of Bulgaria and the World Tourism Organization (UN Tourism)	30/04/2025	Bulgaria	245,000.00	0.00	23,062.48	0.00	268,062.48	91%	9%
The Holding of the UN Tourism Global Forum on Urban Tourism	Arrangement Between the World Tourism Organization (UN Tourism) and the Ministry of Cultural Heritage, Tourism and Handicrafts of the Islamic Republic of Iran	16/04/2025	Iran, Islamic Republic of	391,600.00	0.00	5,009.00	0.00	396,609.00	99%	1%
The Hosting of the 37th Joint Meeting of the UN Tourism Commission for East Asia and the Pacific and the UN Tourism Commission for South Asia, the 60th Meeting of the UN Tourism Commission for South Asia, the 56th Meeting of the UN Tourism Commission for East Asia and the Pacific and The UN Tourism Regional Conference: Tourism Policy on Circular Economy	Agreement Between the World Tourism Organization (UN Tourism) and the Government of the Republic of Indonesia	14/04/2025	Indonesia	164,298.43	0.00	10,153.82	0.00	174,452.25	94%	6%
White Paper on World Tourism Economic Free Zones (WTEFZs)	Co-edition Agreement Between the World Tourism Organization and the World Free Zones Organization	08/04/2025	World Free Zone Organization	20,000.00	0.00	20,000.00	0.00	40,000.00	50%	50%
Para la Celebración de la 33ª Reunión del Comité Mundial de Ética del Turismo	Acuerdo Entre la Organización Mundial del Turismo (ONU Turismo) y el Departamento de Turismo, Comercio y Consumo del Gobierno Vasco y Basquetour	04/03/2025	Spain Basquetour, Agencia Vasca de Turismo	12,375.00	0.00	705.67	0.00	41,080.67	30%	2%
				28,000.00	0.00				68%	

Project	Title	Agreement		Donor		UN Tourism		Contribution		
		Date	Donor	In-kind	Cash	In-kind	Cash	Total	% Share	
									Donor	UN
For the Ministers' Summit: "Enhancing Investment, Ensuring Peace: Harnessing Growth, Shaping the Future" at ITB 2025	Cooperation Agreement Between the World Tourism Organization and Messe Berlin GmbH	04/03/2025	Messe Berlin GmbH	29,644.57	0.00	3,946.84	0.00	33,591.41	88%	12%
The Holding of the 26th Session of the General Assembly in Riyadh, The Kingdom of Saudi Arabia, from 7-11 November 2025	Agreement Between the World Tourism Organization and the Government of the Kingdom of Saudi Arabia	28/02/2025	Saudi Arabia	975,703.00	0.00	65,051.92	0.00	1,040,754.92	94%	6%
Accessible Tourism and Inclusive Employment at ITB 2025	Agreement Between the World Tourism Organization and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH	04/02/2025	Gesellschaft für Internationale Zusammenarbeit	0.00	34,775.00	25,000.00	0.00	59,775.00	58%	42%
Publicación Buenas Prácticas en la Implementación de la Guía para el Desarrollo del Turismo Gastronómico	Acuerdo de Coedición Entre la Organización Mundial del Turismo (ONU Turismo) y el Basque Culinary Center	07/01/2025	Basque Culinary Center Fundazioa	12,000.00	0.00	15,900.00	0.00	27,900.00	43%	57%

Remarks:

1. Amounts in the table are the ones shown in the agreements signed between UN Tourism and the donor/s.
2. Agreements with extensions signed during the year and without additional financial implications than those in the original agreement are not included in this table.
3. UN Tourism recognizes expenses as per IPSAS in the Financial Statements: i) donated premises based on the fair value shown in the agreements or supporting documentation provided at the time of signing the agreement, and ii) donated travel based on the fair value calculated at the time of issuing the corresponding regular staff travel authorizations which is considered a more reliable fair value calculation than the one shown in the agreements. Donated travel to other personnel than regular staff is not recognized as its estimated fair value cannot be reliably measured. In this regard, the amount of donated travel is not the same as in the Financial Statements. In accordance with UN Tourism IPSAS Policy Guidance Manual, other in-kind donations than donated premises and travel, i.e. expendable goods and services, are not recognized in the Financial Statements.

Annex II.C.7: Project support costs (PSC) and Initiative projects (PRF) movements for the period ended 30 June 2025

Project support costs (PSC) and Initiative projects (PRF) movements
for the period ended 30 June 2025
Euros

Description	Net assets 01/01/2025	Movements	Net assets 30/06/2025	Assets & reconciling items (net)	Actual amounts 30/06/2025 ⁵	Outstanding commitments	Actual amounts after commitments 30/06/2025
<i>PSC and Initiative projects</i>							
<i>Project support cost projects</i> ¹	1,763,787.35	637,483.62	2,401,270.97	0.00	2,401,270.97	659,780.16	1,741,490.81
<i>Initiative projects</i> ²	133,470.41	3,563.65	137,034.06	0.00	137,034.06	10,968.97	126,065.09
PRF-EU Horizon 2020 ³	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00
China Initiative Fund - Asia	55,693.01	0.00	55,693.01	0.00	55,693.01	0.00	55,693.01
Integrating Positive Experiences and Legislations for Regulating Online Short-Term Rentals Platforms	0.00	9,650.00	9,650.00	0.00	9,650.00	8,950.00	700.00
<i>Technical Cooperation Initiative</i>	74,777.40	-6,086.35	68,691.05	0.00	68,691.05	2,018.97	66,672.08
PRF-TECO ⁴	33,582.25	-6,086.35	27,495.90	0.00	27,495.90	2,018.97	25,476.93
China-Initiative-Funds-TECO	41,195.15	0.00	41,195.15	0.00	41,195.15	0.00	41,195.15

Remarks:

¹ DRF Annex III.

² PRF groups unused balances on completion of voluntary contributions projects which remain at UN Tourism for aims of the Organization following stipulations of the agreement or subsequent agreement with the donor (CE/DEC/8(CIV) of document CE/104/7(a) rev.1).

³ PRF-EU Horizon 2020 (Project reserve fund – European Union Horizon 2020).

⁴ PRF-TECO (Project reserve fund – Technical Cooperation).

⁵ Actual amounts include basis differences (assets & reconciling items column) as detailed in chapter Financial Statements Highlights / Budgetary performance of the Regular Budget / Comparison of financial performance to budgetary result of the Regular Budget.