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Agenda item 4(c)**Financial situation of the Organization**

A/26/4(c)

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**Executive summary****Part I: Closing of the Audited Financial Statements of the twenty-fourth financial period (2022-2023)**

The Organization's Audited Financial Statements for the twenty-fourth financial period (years ended 31 December 2022 and 2023), the budgetary cash balance of the Regular Budget and the Working Capital for the same periods are presented to the General Assembly for closure.

Part II: UN Tourism Financial Report for the period ended 30 June 2025

At 30 June 2025, the Secretary-General reports the plan of income and expenditure of the Regular Budget for 2025 with the commitment to restrict expenditures to available and expected cash resources to end the year with a balanced budgetary cash result. The total budgetary income and expenditure for the year 2025 has been estimated at EUR 15,700,000. The budgetary income estimate may increase if Members' assessed contributions collection improves until year-end above the planned ones.

At 30 June 2025, the total budgetary income received (cash-in) amounts to EUR 12,006,841, including the Members' current year assessed contributions received (EUR 9,379,367) and arrears received (EUR 1,922,449). The income received to date represents 74% of the approved budgetary income (74% in 2024 and 74% in 2023). As of the same date, the budgetary expenditure amounts to EUR 14,778,354.

The Secretary-General submits the Organization's interim provisional Statements of Financial Position and Financial Performance for the period ended 30 June 2025 as well as financial performance and position highlights for the same period.

Part III: Election of the External Auditor for 2026-2027

The General Assembly is requested to elect, on the recommendation of the Council, an External Auditor for the Organization for the period 2026-2027. 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 UN Tourism for the period 2026-2027, for the external audit of the UN Tourism Financial Statements for the years ended 31 December 2025 and 2026, may do so by written notice addressed to the Secretary-General.

DRAFT RESOLUTION¹

Agenda item 4(c) Financial situation of the Organization (document A/26/4(c))

The General Assembly,

Having examined the financial report,

1. *Takes note with appreciation* of the comprehensive information contained in document A/26/4(c), its different parts and its annexes;

I. Closing of the Audited Financial Statements of the twenty-fourth financial period (2022-2023)

Noting Executive Council decisions CE/DEC/4(CXIX), CE/DEC/4(CXXI) and CE/DEC/4(CXXIII),

2. *Endorses* Executive Council decisions CE/DEC/4(CXIX) and CE/DEC/4(CXXI) on the approval of the UN Tourism Audited Financial Statements for the years 2022 and 2023 respectively;
3. *Approves* the UN Tourism Financial Report for the years ended 31 December 2022 and 2023 respectively, as well as the UN Tourism Audited Financial Statements of the twenty-fourth financial period (2022-2023), the budgetary cash balance of the Regular Budget and Working Capital Fund situation for the same period;

II. UN Tourism Financial Report for the period ended 30 June 2025

4. *Approves*, as presented:
 - (a) The revised appropriations of the Regular Budget (RB) at 30 June 2025 (Annex II.A.1), taking note that out of the 104 approved RB staff posts 24 are unbudgeted in the biennium 2024-2025,
 - (b) The updated Plan of income and expenditure of the Regular Budget for the financial year 2025 presented by the Secretary-General at 30 June 2025 (Annex II.A.2), taking note that budgetary transfers from staff to non-staff categories and among sections (programmes) and parts (major programmes) may be required, and authorizes the Secretary-General to make them if needed within the approved appropriations,
 - (c) The voluntary and in-kind contributions received for the corresponding project implementations for the period ended 30 June 2025 (Annexes II.C.4 and II.C.5), as well as the exceptional allocation of unspent balances from completed voluntary contribution projects amounting to EUR 10,700 to another project and,
 - (d) The co-financing projects with UN Tourism and donors' contributions and project support costs and initiative projects movements for the period ended 30 June 2025 (Annexes II.C.6 and II.C.7);

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.

5. *Takes note with satisfaction* of the submission of the interim provisional unaudited UN Tourism Statement of Financial Position at 30 June 2025 and the UN Tourism Statement of Financial Performance for the period ended 30 June 2025 (Annex II.B);
6. *Congratulates* the Secretary-General on the voluntary contributions collected for the period ended 30 June 2025;
7. *Thanks* the Members that have made the necessary efforts in order to fulfil their financial obligations, urges Members that have not yet complied with their financial obligations to take the necessary steps to pay their contributions for 2025, and reminds Members to pay their contributions within the time period stipulated by regulation 7(2) of the Financial Regulations;
8. *Supports* the Secretary-General's proactive approach for the settlement of current-year and arrear contributions in order to contribute towards the Organization's programme of work; and

III. Election of the External Auditor for 2026-2027

9. *Designates* as the External Auditor for the period 2026-2027 for the external audit of the UN Tourism Financial Statements for the years ended 31 December 2025 and 2026.

I. Closing of the Audited Financial Statements of the twenty-fourth financial period (2022-2023)

1. 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's Audited Financial Statements for the twenty-fourth financial period (years ended 31 December 2022 and 2023) were submitted to the Executive Council for examination at its 119th and 121st sessions through documents A/25/5 rev.2 and CE/121/3(c) respectively and are transmitted to the General Assembly for approval together with the budgetary cash balance of the Regular Budget and the Working Capital Fund situation for the same period.

UN Tourism Financial Reports and Audited Financial Statements for the years ended 31 December 2022 and 2023

2. The Organization prepares annual Financial Statements in accordance with the UN Tourism 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.
3. The Financial Statements for the years ended 31 December 2022 and 2023 were subjected to external audit in accordance with Annex 1 to the Financial Regulations. The unqualified (positive) 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.
4. The Financial Statements for the years ended 31 December 2022 and 2023 were accompanied by the Organization's Financial Reports of the Secretary-General for the same periods.
5. The 119th and 121st Executive Council sessions took note with satisfaction of the UN Tourism Audited Financial Statements for the years ended 31 December 2022 and 2023, the External Auditor's unqualified opinions thereof, and the Financial Reports of the Secretary-General for the same periods through decisions CE/DEC/4(CXIX) and CE/DEC/4(CXXI) respectively, excerpts shown in Annex I.1. The 123rd Executive Council requested the General Assembly to endorse said decisions of the 119th and 121st EC sessions (CE/DEC/4(CXXIII)).

Budgetary cash balance of the Regular Budget and Working Capital Fund advance of the twenty-fourth financial period (2022-2023) at 31 December 2023

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

II. UN Tourism Financial Report for the period ended 30 June 2025

A. Regular Budget Plan of income and expenditure for 2025 and Budgetary result at 30 June 2025

7. The UN Tourism Regular Budget (RB) is financed from assessed contributions from Members and budgetary allocations. The Regular Budget of the Organization covering the two-year budget period 2024-2025 (A/25/5 rev.2) was approved by the General Assembly (A/RES/758(XXV)) at EUR 31,667,000 broken down by the 2024 and 2025 annual budgets which amounted to EUR 15,390,000 and EUR 16,287,000 respectively.
8. The structure of the 2024-2025 budget approved by the General Assembly has evolved since its approval in 2023 and up to 30 June 2025. The main changes since its last structure update at 31 March 2025 (CE/123/3(c)(iii)) referred to: (i) movements of staff posts among parts and sections. Staff costs appropriations transfers are based on annual average staff costs by category. These changes have resulted in the redeployment of appropriations amongst parts and sections within the approved resources. In terms of number of staff posts, the structure is maintained at 30 June 2025 with respect to 31 March 2025 (104 posts, i.e., 24 unbudgeted staff posts and 80 budgeted staff posts (4 vacant)).
9. Annex II.A.1, "2025 approved and revised appropriations - Regular Budget", shows the approved 2025 Regular Budget appropriations by A/RES/758(XXV), and the revised Regular Budget appropriations for 2025 in line with CE/DEC/4(CXXI), CE/DEC/4(CXXII) and CE/DEC/4(CXXIII) and the Secretary-General's proposals of structure modification at 31 December 2024 (see UN Tourism Financial Report for the period ended 31 December 2024) and at 30 June 2025. Irrespective of these structural changes, the RB envelope of the Organization for 2025 remains unchanged at EUR 16,287,000.
10. 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" establishes a comparison between: (a) the approved income and appropriations for the year 2025 (approved income/original budget column), (b) an estimate of income receivable and expenditure for the year 2025 at 30 June 2025 (plan of income and expenditure column), and (c) the budgetary cash balance at 30 June 2025 based on cash received to date and actual expenditures to date and commitments to 31 December 2025 (budgetary cash balance column).

Plan of income and expenditure and targeted expenditure reductions of the Regular Budget for 2025

11. In accordance with UN Tourism Detailed Financial Rule (DFR) III.4, and in line with the practice and experience of previous years, the Secretary-General prepares a plan of income and expenditure in light of: (a) the approved budget and forecast income, (b) the experience of previous financial years, (c) the recommendation of the General Assembly at its 25th session that care be taken to ensure that the programme of work and budget is executed according to the amounts collected (A/RES/758(XXV) Part IV, para.14) and (d) the Secretary-General's commitment to restrict expenditures to available and expected cash resources and to take cost-containment measures if needed. 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 2025.
12. This section shows the plan of income and expenditure prepared by the Secretary-General at 30 June 2025.

Planned budgetary income

13. Budgetary income from contributions assessed from Full, Associate and Affiliate Members to be received in the current financial year has been estimated at EUR 12,495,000, i.e., 80 per cent of total assessed contributions budgeted. This estimate is based on the level of contributions received in recent years and as at 30 June 2025. The level of contribution receipts from Full, Associate and Affiliate Members at 30 June 2025 (EUR 9,379,367) represents 75% of the estimated plan of income compared to 77%, 80%, and 81% at 30 June 2024, 2023, and 2022, respectively.

14. The budgetary allocations from prior years' RB budgetary cash balance and the Publications store accumulated surplus have been maintained at the level approved by the General Assembly (A/RES/758(XXV)) (EUR 605,000, and EUR 100,000 respectively), so the budgetary income estimated for the financial year and its implementation stands at 100%.
15. Budgetary income in 2025 from arrears contributions has been estimated at EUR 2,500,000. This is based on the average level of collection of the period 2015-2024 (EUR 1,214,105) and the information to date. The amount of arrears collected to 30 June 2025 (EUR 1,922,449) represents 77% of the estimated income (65% and 80% at 30 June 2024 and 2023 respectively). This amount is above the average level of collection of the past five years (2020-2024) (i.e., EUR 1,240,009) at the same date.
16. Therefore, budgetary income for the year 2025 has been updated at EUR 15,700,000. The income received to date represents 76% of the estimated plan of income which is lower than that of recent years (71% in 2024, 80% in 2023 and 83% in 2022).
17. Despite the Secretariat's best efforts and the good intentions of the Members with arrears, some Members are not yet in a position to make a firm commitment to repay their contribution arrears or to adopt a suitable payment plan. The Secretariat will persist in its policy of encouraging those Members that are in arrears with their contributions to present proposals for the payment of their arrears, at least in instalments.
18. In order to meet the proposed plan of income, the Secretary-General will continue making proactive approaches to the Members to encourage them to settle their current-year and arrear contributions in order to avoid hampering the execution of the Organization's programme of work and the Organization's commitment to focus on the effective implementation of its programmatic activities and strategic objectives.

Planned budgetary expenditure, budgetary difference

19. Budgetary expenditures in this financial year have been estimated to be EUR 15,700,000 which amounts to 96% of the approved appropriations (96% in 2024, 92% in 2023 and 90% in 2022).
20. The budgetary expenditure to date of EUR 14,778,354 includes budgetary and legal commitments up to the end of 2025 and represents 94% of the estimated plan of expenditure for the current year (99% in 2024 and 2023 and 98% in 2022). For non-staff costs, the implementation level is at 85% of planned expenditure at 30 June 2025, a percentage that is lower than in 2024 (97%), in 2023 (97%) and in 2022 (93%). For staff costs, the implementation level is at 100% at 30 June 2025, a percentage that is in line that of the period 2024-2022. Regular staff, salary scales and other salary components are independently promulgated by the United Nations International Civil Service Commission (ICSC) and applicable to all UN organizations and specialized programmes, including UN Tourism. Annex II.A.3 shows Regular 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.
21. Therefore, in order to meet the proposed plan of expenditure, the Secretary-General will have to maintain expenditures at a level of around 96% of the approved budget. This level will imply that staff and non-staff costs are maintained at 86% and 121% respectively over the approved budget, which may require appropriations transfers from staff to non-staff costs and among parts and sections within the approved appropriations. These levels may be adjusted based on how the situation evolves.
22. Through these adjustments, the planned budgetary income and expenditure are expected to be in balance, i.e., a balanced cash result is expected. This cash result may also be adjusted upwards should the collection of assessed contributions and arrears exceed the draft plan of income. Therefore, as of 30 June 2025, the overall RB plan of income and expenditure for 2025 established by the Secretary-General, as shown in Annex II.A.2, is updated from the previous RB income and expenditure plan for 2025 at 31 March 2025 (CE/123/3(c)(iii)) and presented for the Members' consideration.
23. The Secretary-General will closely monitor the RB plan of income and expenditure. The Members will be kept informed of any possible severe downside scenario that would impact the operations of the Regular Budget requiring mitigating actions to reduce costs.

Budgetary result of the Regular Budget at 30 June 2025

24. This section analyses the status of the budgetary result (cash balance) of the Regular Budget at 30 June 2025 based on cash received to date and actual expenditures to date and commitments to 31 December 2025.

Budgetary income (cash-in)

25. The total budgetary income received (cash-in) amounts to EUR 12,006,841 including the Members' arrears received during the period ended 30 June 2025 and budgetary allocations from accumulated surplus approved by the GA. The income received to date represents 74% of the approved budgetary income (71% in 2024, 74% in 2023 and 75% in 2022).
26. The level of contribution receipts for the current year from Full, Associate and Affiliate Members amounts to EUR 9,379,367 which represents 61% of the assessed contributions receivable of this year (i.e., EUR 15,456,273), a percentage lower than in 2024, 2023 and 2022 (62%, 64% and 65% respectively) at 30 June. Arrear contributions received to date (EUR 1,922,449) are above those received at 30 June 2024, 2023 and 2022 (EUR 1,109,202, EUR 1,036,211 and EUR 1,200,238 respectively). Budgetary allocations from accumulated surplus approved by the GA (EUR 705,025.00) represent 4% of the total budget (5% in 2024, 8% in 2023 and 6% in 2022).

Budgetary expenditure

27. The budgetary expenditure amounts to EUR 14,778,354 (EUR 14,518,183 at 30 June 2024) which includes accrued expenses and reconciling items up to 30 June 2025 (EUR 7,585,366) and commitments up to 31 December 2025 (EUR 7,192,989). For non-staff costs, accrued expenses and reconciling items up to 30 June 2025 amounted to 55% and budgetary and legal commitments up to 31 December 2025 amount to 45%. As for staff costs, the amount paid in the form of regular staff salaries and allowances during the first six months of the year amounts to EUR 4,804,067 representing 50%, and budgetary commitments up to 31 December 2025 represent 50%.

Budgetary result (cash balance)

28. At 30 June 2025, the budgetary cash balance (total budgetary income received (cash-in) less budgetary expenditure) amounts to EUR 4,421,476. However, at the same date the budgetary cash balance including commitments up to year-end (total budgetary income received (cash-in) less budgetary expenditure including commitments up to 31 December) may result in a cash deficit of EUR -2,771,513 (EUR -3,628,052 in 2024, EUR -2,757,837 in 2023 and EUR -2,048,501 in 2022) if no additional receipts would be received until year-end.
29. 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: "The Members of the Organization shall pay their contribution in the first month of the financial year for which it is due...". Please refer to Annex II.C.1 showing the "Statement of contributions due by Members at 30 June 2025"

B. Provisional interim Financial Statements for the period ended 30 June 2025

30. In accordance with UN Tourism Financial Regulation (FR) 14.7, the Secretary-General submits an interim financial statement to the Executive Council. Annex II.B to this document includes the provisional interim unaudited UN Tourism Statement of Financial Position at 30 June 2025 and the UN Tourism Statement of Financial Performance for the period ended 30 June 2025.

C. Financial position and performance highlights for the period ended 30 June 2025

31. This section includes other relevant financial information for the period ended 30 June 2025.

Assessed contributions

32. Assessed contributions due to the General Fund amount to EUR 23,827,071 at 30 June 2025 (EUR 23,899,510 in 2024 and EUR 23,619,103 in 2023 at the same date). Annex II.C.1 contains the “Statement of contributions due by Members at 30 June 2025” and Annex II.C.2 shows “Arrear contributions received from Members for the period ended 30 June 2025”.

Reserves and other GF projects

33. Annex II.C.3 shows the reserves, other RB projects and non-RB projects within the General Fund movements for the period ended 30 June 2025.

Voluntary contributions received, in-kind contributions received and cofinanced projects

34. Total voluntary contributions received (cash-in) for the period ended 30 June 2025 amount to EUR 11,546,005 (a higher amount than in 2024, 2023 and 2022, EUR 6,445,444, EUR 5,978,480 and EUR 5,699,871 respectively). Annex II.C.4 “Voluntary contributions received for the period ended 30 June 2025” shows a list of voluntary contributions received (cash-in) by project.
35. The Secretary-General has allocated unspent balances from completed voluntary contribution projects amounting to EUR 10,700 to implement the project “Integrating Positive Experiences and Legislations for Regulating Online Short-Term Rentals Platforms”² and presents it for Members’ consideration.
36. The Organization also receives in-kind contributions in the form of travel and use of conference facilities. For the period to 30 June 2025 these donations amount to EUR 2,548,475 (EUR 1,578,865 in 2024, EUR 1,495,429 in 2023 and EUR 1,599,521 in 2022). The UN Tourism Regional Office for the Middle East premises in Riyadh are recognized as a donated fixed asset (see UN Tourism Financial Report and Audited Financial Statements for the year ended 31 December 2024). Annex II.C.5 “In-kind contributions received for the period ended 30 June 2025” shows a list of in-kind contributions received per type and by donor.
37. The Organization also co-finances projects with donors. Annex II.C.6 shows “Projects with UN Tourism and donors’ contribution for the period ended 30 June 2025”.

Initiative and Project Support Cost project balances

38. Annex II.C.7 shows the PSC (Project Support Cost) and PRF (project reserve funds or initiative projects) projects’ movements for the period ended 30 June 2025. PRF groups unused balances on completion of voluntary-contribution projects which remain at UN Tourism for aims of the Organization following stipulations of the agreement or subsequent agreement with the donor (see decision CE/DEC/8(CIV) referring to document CE/104/7(a) rev.1). 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.

² Unspent balances are classified as miscellaneous revenues as per FR 10(f).

III. Election of the External Auditor for 2026-2027

39. 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."
40. 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 UN Tourism a single External Auditor for the period 2016-2017 for the external audit of the UN Tourism Financial Statements for the years ended 31 December 2015 and 2016.
41. 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.
42. 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 (A/RES/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 UN Tourism Financial Statements for the years ended 31 December 2017 and 2018 (A/RES/693(XXII)).
43. In line with resolution A/RES/693(XXII), the twenty-third, twenty-fourth and twenty-fifth sessions of the General Assembly elected as well a single External Auditor for the period 2020-2021 (Spain), 2022-2023 (Spain) and 2024-2025 (Egypt) for the external audit of the UN Tourism Financial Statements for the years ended 31 December 2019 and 2020 (A/RES/715(XXIII)), of the UN Tourism Financial Statements for the years ended 31 December 2021 and 2022 (A/RES-PS/1(2022) of which the Assembly took note in resolution 758(XXV)) and of the UN Tourism Financial Statements for the years ended 31 December 2023 and 2024 (A/RES/758(XXV)).
44. While the amendments to the Statutes and other rules of the Organization as adopted under resolution 696(XXII) have not yet entered into force, the Assembly may wish to consider continuing with the established practice of electing a single External Auditor for the period 2026-2027.

Procedure

45. 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 UN Tourism for the period 2026-2027, for the external audit of the UN Tourism Financial Statements for the years ended 31 December 2025 and 2026, may do so by written notice addressed to the Secretary-General.
46. The deadline for submission of candidatures will remain open until the corresponding agenda item is discussed by the Executive Council at its 124th session.
47. 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. The proposed person(s) and estimated expected duration of the audit taking account of the size of the Organization and the limited resource capacity of the Secretariat to support the audit, shall be promptly communicated to the Secretariat.

Candidatures

48. Through a letter dated 10 June 2025, the Secretariat received the candidature of Full Member **Egypt** for the post of External Auditor of UN Tourism for the period 2026-2027, and duly informed the Members of the candidature through a Note Verbale dated 12 June 2025.
49. As of the date of this document, no other candidatures have been received.

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 due	Total
		Contributions	2025	
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 Integrating Positive Experiences and Legislations for Regulating Online Short-Term Rentals Platforms	55,693.01	0.00	55,693.01	0.00	55,693.01	0.00	55,693.01
Technical Cooperation Initiative	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.