

Agenda item 4(e)
Draft Programme of Work and Budget for 2026-2027A/26/4(e) II
Madrid, 28 October 2025
Original: English

UN Tourism is going green. All General Assembly documents are available on the UN Tourism website at www.untourism.int or use the Quick Response code here.

**Draft Budget for 2026-2027****Executive summary**

The Secretary-General presented to the 122nd session of the Executive Council (CE/122/3(c) rev.1) a proposal to increase the Members' assessed contributions for the 2026-2027 biennium. The Executive Council (EC) decided to defer the decision to its 123rd session and requested more detailed information (decision CE/DEC/4(CXXII)). Evidence-based financial data and statistics highlight that over the period 2009 to 2025, the accumulated inflation index amounts to 136. Consequently, the zero nominal growth policy's impact has led to a total loss of purchasing power of 8% of real budget levels per biennium. Additionally, when benchmarking UN Tourism's assessed contributions from Member States against similar specialized agencies of the United Nations system, the evidence shows that UN Tourism's assessed contributions are between 44% and 3347% lower than the assessed contributions by any other UN agency.

Therefore, the Secretary-General submitted to the 123rd Executive Council for its approval the draft Regular Budget for the period 2026-2027, in accordance with Article 23(2) of the Statutes, with detailed information and three scenarios for increases in assessed contributions:

- (1) Scenario A: 7.5% contributions increase in 2026 and in 2027, with 7.5% being the maximum percentage that the assessed contributions can be increased;
- (2) Scenario B: 4% contributions increase in 2026 and 2027, as an intermediate scenario; and,
- (3) Scenario C: 2% contributions increase in 2026 and 2027, with 2% being the IMF inflation percentage forecast applicable for the years 2026 and 2027.

Following the 123rd Executive Council's decision (CE/DEC/4(CXXIII) para. 20 and 21), to defer the decision on an increase in Members' assessed contributions to the next scheduled session of the Executive Council, the Secretary-General submits to the 124th Executive Council for its approval the draft Regular Budget for the period 2026-2027 updating the budgetary expenditure breakdown per scenario and in coordination with the nominee to the post of Secretary-General.

The proposed 2026-2027 Regular Budget is based on having a 7.5% increase in the Members' contributions for 2026 over their 2025 contributions and a 7.5% increase in the 2027 contributions over 2026. Contributions for Full and Associate Members are assessed in accordance to the proposed scale for 2024 and 2025. The proposed scale of contributions is calculated following Annex I of the UN Tourism Financial Regulations on the Formula for fixing the contributions of Member States.

Despite the remarkable growth of Voluntary Contribution receipts at 31 December 2024 of 241% since 2018, based on strategic and successful resource mobilization and expansion efforts, the Secretariat

cannot fully compensate for the real Regular Budget's purchasing-power loss of 8% accumulated over the last 15 years for the Programme of Work 2026-2027.

The Organization's Regular Budget budgetary income is budgeted on account of assessed contributions (Full, Associate and Affiliate Members) and allocations. For the biennium 2026-2027, other allocations are also budgeted as budgetary income. In real terms, the 2026 proposed budget is 8% lower than the one approved for 2009 (with 2009 as base index), even when the additional budgetary income allocations for the 2026 and 2027 biennium proposed by the Secretary-General are taken into account. The proposal includes tighter financial limits than in the previous biennia and aims to strike a balance between meeting Members' expectations for budgetary restraint and minimizing impacts on the effective delivery of the Programme of Work.

DRAFT RESOLUTION¹

Agenda item 4(e)

Draft Budget for 2026-2027
(document A/26/4(e) II)

The General Assembly,

Having regard to decision [xx] of the Executive Council adopted at its 124th session,

1. *Takes note with satisfaction and gratitude* of the submission of the detailed information and evidence-based analysis on different scenarios for the 2026-2027 draft Regular Budget;
2. *Approves* the draft Regular Budget of the Organization for the period 2026-2027, as per scenario ____ of a ____% increase of assessed contributions, for a total amount of EUR _____ (EUR _____ in 2026 and EUR _____ in 2027) and authorizes the Secretary-General to implement it as proposed in accordance with the amounts collected;
3. *Approves* that the budgetary income approved for the next biennium, as per scenario ____, should be provided by the contributions of the Full and Associate Members in the rounded amounts of EUR _____ for 2026 and EUR _____ for 2027, and that the balance to be financed should be covered by the contributions of the Affiliate Members, with the necessary adjustments deriving from any changes in the number of Affiliate Members, and the other sources of funding proposed in this document;
4. *Approves* the proposed scale of contributions for 2026-2027 as per scenario ____ (Annex I.3);
5. *Congratulates* the Secretary-General on achieving a 241% increase in Voluntary Contributions over the past years, reaching EUR 11,350,641 for 2024, based on strategic and successful resource mobilization and expansion efforts; and
6. *Also approves* the Secretary-General's proposal on the assessed contributions of the Affiliate Members as per scenario ____ including their allocation, the discontinuation of the deductions for specific Members (Ted.Qual members) previously endorsed by the Executive Council, and the allocation of the new Affiliate Members application fee to be implemented at 1 January 2026 (Annex I.13).

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

I. Draft Regular Budget for the period 2026-2027

A. 2024-2025 Revised Regular Budget

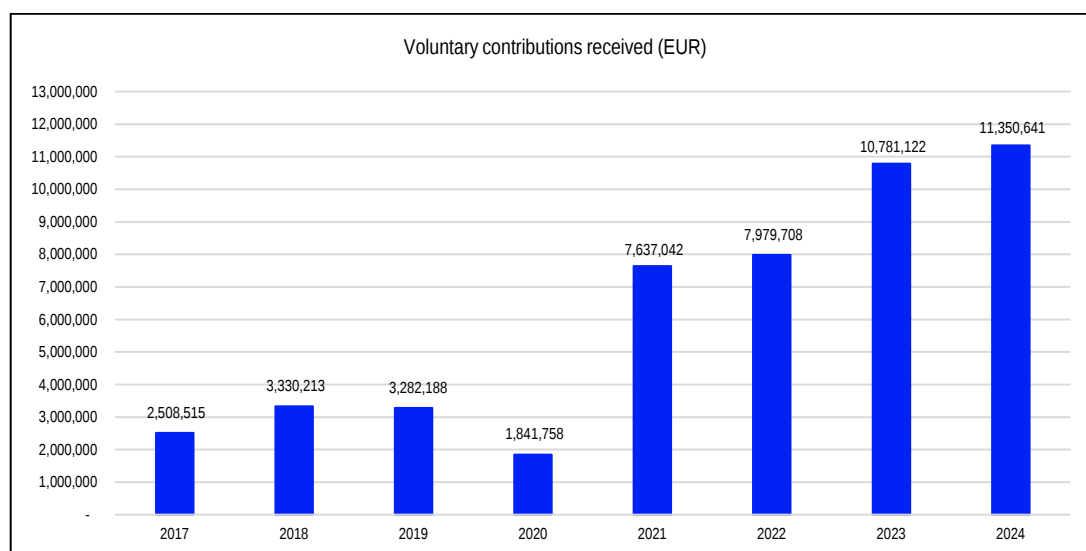
1. The General Assembly at its 25th session in Samarkand, Uzbekistan, approved the Programme of Work for the period 2024-2025 (A/25/4(c) rev.1) by resolution A/RES/757(XXV) and the Regular Budget of the Organization for the period 2024-2025 (A/25/5 rev.2) by resolution A/RES/758(XXV). The Programme of Work was presented in accordance with the standard description for that document, around three strategic objectives and five programmatic priorities ([see A/26/4\(e\) I](#)).
2. It is important to note that the Regular Budget of the Organization is broken down by parts and sections with detailed budgets by sections assimilated to departments (see Annex I) while the Programme of Work of the Organization shows objectives, actions and outputs, indicating responsible departments, mainly corresponding to those within Members Relations and operational parts (see Annex I of document A/26/4(e) I.). The actions and outputs shown in the Programme of Work are proposed to be carried out through both Regular Budget funds and voluntary contributions funds. It is acknowledged that the present document does not explicitly connect the regular budget to expressed priorities. However, as the room for manoeuvre in working with a very limited regular budget is extremely tight, it is considered that making that connection very explicit would neutralize the capacity of reactivity by the Secretariat in a constantly changing environment.
3. Embracing UN values and multilateralism for realizing the 2030 Agenda. The programme-based regular budget was classified in accordance to four major parts: A. Regional, B. Operational, C. Direct Support to Members and, D. Indirect Support to Members.
4. The budget envelope for the 2024-2025 biennium (A/25/5 rev.2) is EUR 31,677,000 broken down by the 2024 and 2025 annual budgets, which amounted to EUR 15,390,000 and EUR 16,287,000 respectively. The 2024-2025 Regular Budget represents a nominal increase of 4% and a real decrease of 1% over the 2022-2023 budget envelope.
5. The structure of the 2024-2025 budget approved by the General Assembly has evolved since its approval in 2023 and up to 31 December 2024 for 2023 and 2024 budget appropriations (see UN Tourism Financial Report for the year ended 31 December 2024). The main changes referred to movements of staff posts among sections including to and from section staff vacancies & ASEB (after-service employee benefits) provisions under which staff vacancies are grouped and the renaming of section B02.
6. These changes in the 2024 budget structure were approved by the 121st and 122nd sessions of the Executive Council (CE/DEC/4(CXXI) and CE/DEC/4(CXXII)), along with the Secretary-General's proposals of structure modification at 31 December 2024 (see UN Tourism Financial Report for the year ended 31 December 2024) which have resulted in the redeployment of appropriations amongst sections. These changes have been made within approved resources.
7. Annex I.1, "2024-2025 Regular Budget as approved by the 25th General Assembly (A/RES/758(XXV))", shows the originally approved 2024-2025 budget and Annex I.2, "2024-2025 Regular Budget as approved, revised, proposed and adapted to current structure", presents the revised budget for 2024-2025 in line with the updated Programme of Work structure: (i) for 2024 appropriations: 31 December 2024 (see UN Tourism Financial Report for the year ended 31 December 2024) and, (ii) for 2025 appropriations: adapted to 2024 budget structure at 31 December 2024 for comparison purposes. Irrespective of these structural changes, the budget envelope of the Organization for 2024-2025 remains unchanged at EUR 31,677,000. Subsequent 2025 Regular Budget revised appropriations structures, not used for comparison purposes in this document, comprises: i) for 2025 appropriations at 31 March 2025, refer to CE/123/3(c) (v) approved by CE/DEC/4(CXXIII) para. 9, (ii) for 2025 appropriations at 30 June 2025, refer to AG/26/3(c)

B. 2026-2027 Draft Regular Budget

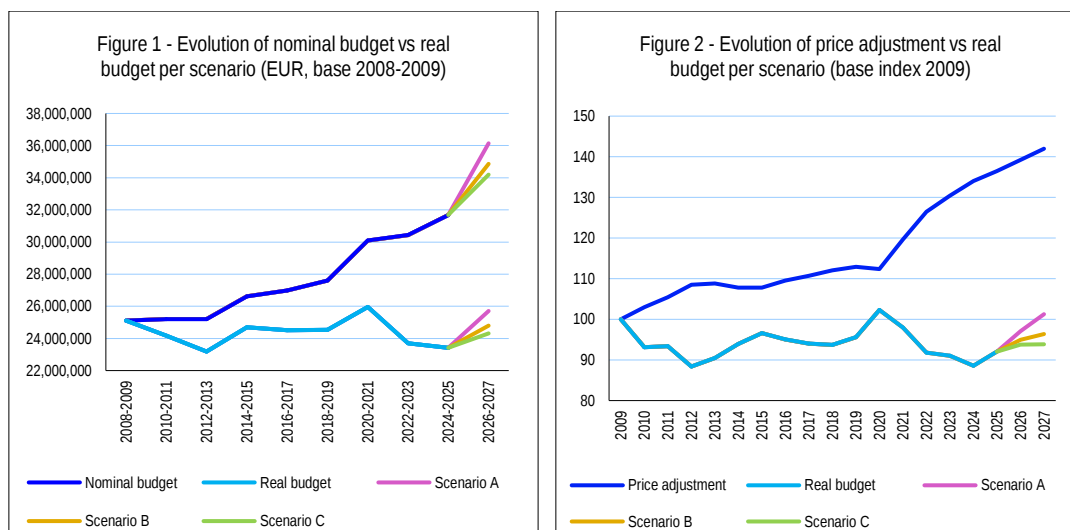
8. Since 2009 and until 2025, the Members' assessed contributions, which are the main source of income of the Regular Budget (RB), have been mainly maintained at zero nominal growth with increases in the years 2014-2015, 2019, 2024-2025. During this period, the Programme of Work was, and is being executed, notwithstanding the static Regular Budget resource levels, through a combination of factors including the strict control of expenditures, the maintenance of a high vacancy rate and the utilization of surpluses from prior periods. However, over this period, the real purchasing power and, therefore, the impact on real resource availability has declined by some 8% as the approved contributions increases were not sufficient to cover the full impact of inflation.
9. In addition, the approved increase of incumbents in categories D and P in 2023 and 2024 has impacted staff costs. This regular workforce is essential to maintain the operational capacity of the Organization in delivering the Programme of Work. It is worth noting that already during the biennium 2024-2025 the Secretariat has operated with certain members of its personnel performing dual functions, putting them under increased and unsustainable pressure. Likewise, the implementation of the core programme of work of the Organization is progressively becoming overdependent on voluntary contributions, a situation that constitutes a risk of not carrying out an essential activity(ies) if extrabudgetary funds are not secured. Similarly, the programme of work is also overdependent on service contract holders (affiliated personnel), i.e., not UN Tourism staff, and this cannot be considered as a healthy practice as the turnover among service contract holders is high and does not permit long-term knowledge-building among the personnel of the Secretariat.
10. In order to partially offset the negative impact of the inflation of the previous years and to maintain a similar level of operational capacity under the Regular Budget, the Secretary-General presented a proposal at the 122nd session of the Executive Council (CE/122/3(c) rev.1) to increase Members' assessed contributions by 7.5% in 2026 and 2027. The 122nd EC decided to defer the decision to the 123rd session of the Council and requested more detailed information on the proposed increases. The Programme and Budget Committee also requested more detailed information on expenditure categories and to prepare different scenarios for increasing the Members' contributions. It also recognized that, should there be no increase of contributions, this would hamper the delivery of the programme activities (CE/122/PBC28).
11. Therefore, the Secretary-General presented to the 123rd session of the Executive Council (CE/123/3(c)(v)) detailed information and three scenarios:
 - (1) Scenario A: 7.5% contributions increase in 2026 and in 2027, which takes into account some of the negative impact of inflation on the capacity of Organization to deliver the Programme of Work and the fact that 7.5% is the maximum percentage that the assessed contributions can be increased;
 - (2) Scenario B: 4% contributions increase in 2026 and 2027, constituting a partial recovery of the resource capacity; and,
 - (3) Scenario C: 2% contributions increase in 2026 and 2027, which does not address the negative impact of previous inflation but does include the 2% inflation percentage forecast applicable for the years 2026 and 2027.
12. In Scenario A, in real terms, the 2026 proposed budget is lower than the one approved for 2009 and similar to the one of 2021, even when the additional budgetary income allocations for 2026 proposed by the Secretary-General are taken into account. The following clarifications and budget tables explain the relevant parameters of the proposed budget envelopes.
13. The 123rd EC in its decisions CE/DEC/4(CXXIII) paragraphs 20 and 21 decided to defer the decision on an increase in Members' assessed contributions to the 124th session of the Council and requested the nominee to the post of Secretary-General to work together with the Secretariat on a new proposal. Therefore, the Secretary-General, in coordination with Ms. Sheikha Al Nowais, the nominee to the post of Secretary-General pursuant to decision 6(CXXIII), presents in this document the draft 2026-2027 Regular Budget with detailed information and the three scenarios

already presented to the 123rd EC as well as updated budgetary expenditure per scenario with respect to the ones presented to the 123rd EC. The updates of the budgetary expenditure per scenario corresponds to the proposal of the Secretary-General to increase by three the number of occupied General Services staff posts in 2026 impacting staff and the non-staff costs.

14. The proposed Regular Budget to implement the proposed Programme of Work to the 123rd EC (CE/123/3(b)(ii)) and to the 26th General Assembly (GA) (A/26/4(e) part I) is achievable, taking into account increased efficiencies by the Secretariat and increased reliance on technical and financial cooperation with external parties.
15. The Budget of the Organization only includes Regular Budget projects within the General Fund. Other Projects within the General Fund or Other Funds (Voluntary Contributions Funds and Fund In Trust) will be added to the Organization's output and reinforce the resources and thus the activities of the Organization, especially in respect of technical cooperation.
16. Voluntary contributions received at 31 December 2024 amount to EUR 11,350,641, a material increase of 241% from those received at 31 December 2018 amounting to EUR 3,330,213. This growth is mainly due to efforts deployed for new partnerships and confidence of donors. The substantial increase is also due to the establishment and opening of Regional and Thematic Offices since the approval of the General Assembly of the legal and operational framework for the selection and establishment of Regional and Thematic Offices. . The purpose of the voluntary contributions is to diversify the sources of financing activities of the Programme of Work of the Organization in addition to the Regular Budget. The voluntary contributions of the offices have allowed the Secretariat to grow the total work force in all categories (UN Tourism Staff and service contracts), enabling the Organization to better deliver the PoW for Member States. Yet, it is worth noting that core funding stability actually enables greater success in resource mobilization. Therefore, securing voluntary contributions should not be seen as a sign to freeze the regular budget, in order (a) to avoid depending too much on external stakeholders and (b) to ensure a sovereign Organization that implements the priorities and responds to the needs of its Members.



1. 2026-2027 Regular Budget envelope



(1) Assessed contributions

(a) Regulatory framework

17. As per the UN Tourism Formula for fixing the contributions of Member States, the contributions formula increase threshold is limited to 7.5% per year, therefore, higher increases would require a review of this limitation within the formula. Likewise, the contributions formula decrease threshold is limited to 7.5% per year, therefore, the approved contributions increase percentage is not applied to those Members moving to a lower group or to those pending to reach their group contribution. Due to the particularities of the UN Tourism Formula for fixing the contributions of Member States and the membership composition, the actual variation of the total Members' assessed contributions after applying the approved/draft variation may be less than the approved percentage increase.

(b) Assessed contributions per scenario

18. As a result of the application of the different draft percentages of variation of assessed contributions, the total assessed contributions for Full and Associate Members for the years 2026 and 2027, per scenario, would be as follows:
- (1) Scenario A (7.5% contributions increase in 2026 and in 2027): the total of Full and Associate Members' assessed contributions would amount to EUR 15,458,246 in 2026 and EUR 16,503,255 in 2027;
 - (2) Scenario B (4% contributions increase in 2026 and 2027): the total of Full and Associate Members' assessed contributions would amount to EUR 15,105,286 in 2026 and EUR 15,691,324 in 2027; and
 - (3) Scenario C (2% contributions increase in 2026 and 2027): the total of Full and Associate Members' assessed contributions would amount to EUR 14,902,848 in 2026 and EUR 15,225,690 in 2027.
19. The difference in the total assessed contributions to be collected in 2026 between scenarios A and B is EUR 352,960; between scenarios B and C it amounts to EUR 202,438, and between scenarios A and C it amounts to EUR 555,398.

20. Annex I.3 shows the total Full and Associate Members' assessed contributions for the period 2020-2027 as well as the nominal approved/draft and actual variation percentages broken down by scenario.

(2) Other allocations

21. Other additional allocations to the Regular Budget are mainly previous years' RB cash surpluses and Publications store previous years' accumulated surplus. Should no additional allocations as proposed by the Secretary-General be approved as additional budgetary income resources for the 2026-2027 biennial budget, purchasing power would experience a higher loss which would represent further negative real growth in the resources of the Organization.
22. Any non-approval of the proposed additional budgetary income allocations would be significantly detrimental to the capacity of the Organization to manage and implement the mandate embedded in this document including new areas of work. The negative impact is more pronounced given the relatively small size of the Secretariat and the requirements imposed by the United Nations family of organizations to its members.

(3) Inflation

(a) Background

23. The 18th, 19th, 20th, 21st, 23rd and 24th General Assembly sessions approved the budgets for 2010-2011 (A/RES/572(XVIII)), 2012-2013 (A/RES/603(XIX)), 2016-2017 (A/RES/651(XXI)), 2018 (A/RES/688(XXII)), 2020-2021 (A/RES/715(XXIII)) and 2022-2023 (A/RES/733(XXIV)) which represented zero nominal growth in Members' contributions. The 20th, 22nd and 25th General Assembly sessions approved an increase of assessed contribution of 2.8% in 2014 and in 2015 (A/RES/619(XX)), 4% in 2019 (A/RES/688(XXII)), and 7.5% in 2024 and 2025 (A/RES/758(XXV)).
24. As a result of the application of this policy since 2010 and taking into account the assessed contribution increases in the above-mentioned biennia and the other additional budgetary allocations, the budgets of the Organization from 2009 and up to 2025 have experienced an accumulated loss of 8% in purchasing power mainly due to inflation (at 31 December 2025 the accumulated inflation index amounts to 136 with base index 2009). Annex I.4 shows the budget envelope evolution since biennium 2008-2009 in nominal and real terms and up to biennium 2026-2027 as per the three referred scenarios. As can be seen from these budgets, throughout more than a decade, the Secretaries-General have embarked on significant restructuring efforts, aimed largely at reducing costs and enhancing efficiency within the budget envelope.

(b) Inflation and price adjustment indicators

25. As the UN Tourism Headquarters is in Madrid, most of UN Tourism's expenses are incurred or are related to prices in Spain, particularly RB staff salary scales and fixed operational costs. For previous years, the relevant price adjustment indicator for Spain has been the Consumer Price Index (CPI) as provided by the Spanish National Statistics Institute ("Instituto Nacional de Estadística" (INE2)). For current and future years, the relevant price adjustment indicator for Spain is the end of period inflation rate for consumer prices (annual percent change) as provided by the International Monetary Fund (IMF3).
23. At the time of calculating the 2024-2025 Regular Budget of the Organization at 31 March 2023, the inflation for the approved Regular Budget for the years 2024 and 2025 was estimated at 2.8% and 2.2% based on the inflation indicator forecast published by the IMF (February 2023). However, at 31 December 2024 the CPI for Spain for the year 2024, as published by the INE, amounted to 2.8% and the 2025 inflation forecast for Spain, as provided by the IMF, amounts to

² Consumer Price Index. 2021 Base/National Index Variation Rate/General Index. National Statistics Institute of Spain (www.ine.es), at 31 December 2024 available at 15 January 2025.

³ Inflation rate, end of period consumer prices (Annual percent change). International Monetary Fund (www.imf.org) /IMF DataMapper, at October 2024 available at 31 December 2024.

1.8%. For the years 2026 and 2027, the inflation forecast for Spain published by the IMF at 31 December 2024 amounted to 2.0% in both years.

24. Therefore, the price adjustment expectations for the years 2025-2026-2027 in Spain have been prudently estimated by the Secretary-General at 1.8% for 2025, 2.0% for 2026 and 2.0% for 2027 based on IMF forecasts. Annex I.5 on price and statutory costs adjustments, provides the evolution of price adjustment for Spain compared to approved/proposed budgets.

(4) Cost categories per scenario

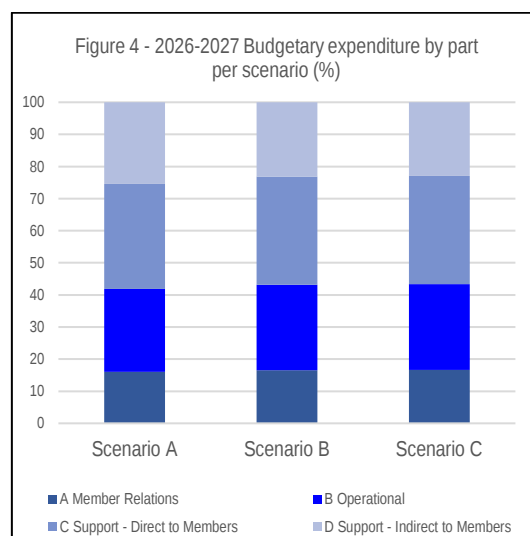
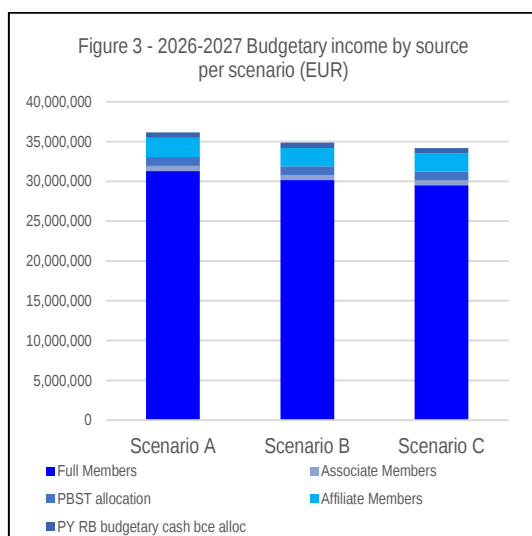
25. The main cost categories are: (i) staff costs, and (ii) non-staff costs. Staff costs mainly depend on: i) the updates of the salary scales as determined by the International Civil Service Commission (ICSC) and approved by the United Nations General Assembly, and (ii) the number of budgeted posts per category and their average costs. The capacity of the Organization to comply with the activities of the programme of work is dependent on the budgeted staff posts which differ per scenario. Only in scenario A is the number of budgeted staff posts higher in 2026 (3 additional posts) than in 2025. In the biennium 2026-2027, 67% to 68% of the total biennial budget covers the staff costs. Annex I.6 provides the 2026-2027 evolution of staff posts by category and scenario compared with previous biennia.
26. The appropriation for non-staff costs varies among scenarios. In the biennium 2026-2027, 32% to 33% of the total biennial budget relates to non-staff costs. Non-staff costs include: (i) personnel costs (other than regular staff) (15%), (ii) general operating and other direct costs (from 8% to 9%) which include the appropriation to cover the after-service employee benefits amounting to some 49% to 51% of those percentages, (iii) travel (4%), (iv) contractual services (3%) and, (v) other categories (supplies, commodities, and material; equipment, vehicles and furniture; and, transfers and grants, which are equal or less than 1% each. Annex I.7 shows the main cost categories per scenario.
27. Therefore, the ensemble of general personnel costs, including staff costs, personnel costs other than regular staff, and ASEP appropriation amount to 86% to 87% of total budget costs in all scenarios.
28. The analysis per main cost category and scenario in the biennium 2026-2027 would be as follows:
- (1) Scenario A (7.5% contributions increase in 2026 and in 2027): the number of budgeted posts amounts to 83 in 2026, which represents an increase of 3 budgeted posts over 2025 (80 posts), and 88 in 2027. The number of unbudgeted posts represents 20% of total posts (104 posts) in 2026 and 15% in 2027. Staff and non-staff costs amount to 67% and 33% respectively (EUR 24,220,000 and EUR 11,922,000 respectively).
 - (2) Scenario B (4% contributions increase in 2026 and 2027): the number of budgeted posts amounts to 81 in 2026 which represents an increase of 1 budgeted post over 2025 (80 posts), and 80 in 2027. The number of unbudgeted posts represents 22% of total posts (104 posts) in 2026 and 23% in 2027. Staff and non-staff costs amount to 67% and 33% respectively (EUR 23,197,000 and EUR 11,666,000 respectively); and
 - (3) Scenario C (2% contributions increase in 2026 and 2027): the number of budgeted posts amounts to 81 in 2026 which represents an increase of 1 budgeted post over 2025 (80 posts), and 80 in 2027. The number of unbudgeted posts represents 22% of total posts (104 posts) in 2026 and 23% in 2027 staff and non-staff costs amount to 67% and 32% respectively (EUR 23,197,000 and EUR 10,996,000 respectively). Non-staff costs broken down per year amount to EUR 5,529,000 in 2026 and EUR 5,467,000 in 2027 which are lower than the actual expenses at 31 December 2024 (EUR 5,663,477) resulting in an effective decline of the operational costs with respect to 2024.
29. In summary, scenario A would slightly improve the current staffing situation, whose lacunae are described under paragraph 9, while scenario B would be close to a status quo, i.e. maintaining such unsustainable lacunae, and scenario C would mean a deterioration.

30. In all scenarios, budgeted posts would only be possible to fill if eventually all Members' contributions, or equivalent arrears, are actually received or equivalent non-staff costs are reduced. In 2024, the collection rate of current year Members' contributions amounted to 83% (86% in 2023).

(5) Conclusion

31. In light of the above and with the intention of ensuring that the Organization has the resource capacity to complete the draft Programme of Work, the Secretary-General proposes an increase in Members' contributions for 2026 by 7.5% over the 2025 level and for 2027 by 7.5% over the 2026 level to: i) partially offset the negative impact of inflation since 2009 (the accumulated inflation index amounts to 136 at 31 December 2025 with base index 2009), ii) offset the increase of staff costs due to salary scales approved by the United Nations General Assembly, and iii) increase budgeted posts by 3 in 2026 compared to 2025 and by 5 in 2027 compared to 2025. These proposed increases in Members' contributions would partly mitigate the inflation increases in recent years for the Organization in the period 2009-2025 and would not allow to fill all approved posts, leaving an unfilled vacancy rate of 20% in 2026. The resulting proposed regular budget for 2026 is, in real terms, similar to the one of 2021.
32. Annex I.8, "2026-2027 Proposed budgetary income and expenditure compared with 2024-2025 - Regular Budget", presents the budgetary income and expenditure approved for 2024-2025 and proposed for 2026-2027, broken down by scenario. As required under UN Tourism Detailed Financial Rule (DFR) III.7, this table presents the budget by parts, financial year and financial period. Additional budget tables in this document are provided for information purposes as required by UN Tourism Financial Regulations.

C. 2026-2027 Income budget



33. The Organization's RB budgetary income is budgeted on account of assessed contributions (Full, Associate and Affiliate Members) and an allocation of prior years' cash-basis accumulated surplus of publication sales. For the biennium 2026-2027 other allocations are also budgeted as budgetary income.
34. Contributions for Full and Associate Members are assessed in accordance with the proposed scale per scenario for 2026 and 2027 as shown in Annex I.9, Contributions of the Full, Associate and Affiliate Members. Contributions for 2025 are also included in the scale for ease of comparison. The proposed scale of contributions is calculated following Annex I of the UN Tourism Financial Regulations (FR) on the Formula for fixing the contributions of Member States.
35. Contributions for Affiliate Members are assessed using the average number of members based on past experience. In 2014 the EC approved a fee deduction for specific Affiliate Members

(Ted.Qual members) as outlined in document CE/95/6(c) (CE/DEC/20(XCV)) for a period of four years until an assessment of the impact of this fee deduction on the Organization's budget and the suitability of maintaining it would be submitted to the Members for their consideration. The Secretary-General proposes to discontinue this deduction based on the analysis shown in Annex I.13.A.

36. Other additional allocations are as follows:

- (a) Allocation from Publications store prior years' cash-basis accumulated surplus is proposed at a total of EUR 1,100,000 based on this project's available cash balance taking into account previous years' appropriations deductions and ongoing concern. This allocation is broken down by EUR 600,000 and EUR 500,000 by the RB years 2026 and 2027 respectively. This represents a material increase over previous biennia, from the same source of funding.
- (b) Additionally, the Secretary-General proposes to use as budgetary income resources the allocation from the 2023 RB budgetary cash balance (EUR 670,660) as approved by A/RES/758(XXV) of A/25/5 rev.2. This prior year RB budgetary cash balance allocation amount is broken down by EUR 350,000 and EUR 320,660 by the RB years 2026 and 2027, respectively. This allocation is lower than the one made in the biennium 2024-2025 for the same concept (EUR 1,273,025).

D. 2026-2027 Expenditure budget

- 37. As in previous biennia, expenditures are kept in balance with budgeted income, hence avoiding the Organization having to incur a deficit or unused resources. The 2026-2027 budget structure mainly maintains the revised and proposed 2024-2025 budget structure at 31 December 2024 as explained above.
- 38. Annex I.11, "2026-2027 Proposed appropriations and 2024-2025 approved, revised, proposed and adapted to current structure appropriations - Analysis of changes by parts and sections - Regular Budget", shows the proposed budget for 2026-2027 per scenario as compared to the approved budget for 2024-2025 adapted to the proposed structure at 31 December 2024 for comparison purposes.
- 39. After-service employee benefits (ASEB) provisions are mainly based on expected annual disbursements (pay-as-you-go (PAYG) approach) and service costs of after-service employee benefit expenses for after-service health insurance (ASHI) and other after-service benefits. Detailed information on after-service employee benefits liabilities is shown in the UN Tourism Financial Report and Audited Financial Statements for the year ended 31 December 2024. The level of the 2026 ASEB appropriation is increased by EUR 100,000 with respect to 2025 based on the actuarial valuation of service costs for 2026. The 2027 ASEB appropriation is increased by EUR 100,000 with respect to 2026.
- 40. Annex I.12, "2026-2027 Draft budget appropriations proposal - Regular Budget", shows the budget for each year, 2026 and 2027, by part and section per scenario.

Annex I: 2024-2025 Regular Budget as approved by the 25th General Assembly (A/RES/758(XXV))

2024-2025 Regular Budget as approved by the 25th General Assembly

at 31 March 2023

Euros

Parts / sections ²	Posts ¹		Appropriations								
			2024			2025			2024-2025		
	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
Total	55	51	10,845,000	4,545,000	15,390,000	11,332,000	4,955,000	16,287,000	22,177,000	9,500,000	31,677,000
<i>A Member Relations</i>	12	4	2,176,000	509,000	2,685,000	2,276,000	550,000	2,826,000	4,452,000	1,059,000	5,511,000
A01 Regional Programme, Africa	4	0	616,000	134,000	750,000	644,000	145,000	789,000	1,260,000	279,000	1,539,000
A02 Regional Programme, Americas	2	2	472,000	87,000	559,000	494,000	94,000	588,000	966,000	181,000	1,147,000
A03 Regional Programme, Asia and the Pacific	4	0	616,000	87,000	703,000	644,000	94,000	738,000	1,260,000	181,000	1,441,000
A04 Regional Programme, Europe	1	1	236,000	134,000	370,000	247,000	145,000	392,000	483,000	279,000	762,000
A05 Regional Programme, Middle East	0	0	0	67,000	67,000	0	72,000	72,000	0	139,000	139,000
A06 Affiliate Members	1	1	236,000	0	236,000	247,000	0	247,000	483,000	0	483,000
<i>B Operational</i>	16	10	3,284,000	780,000	4,064,000	3,436,000	842,000	4,278,000	6,720,000	1,622,000	8,342,000
B01 Sustainable Development of Tourism	4	1	698,000	67,000	765,000	730,000	72,000	802,000	1,428,000	139,000	1,567,000
B02 Technical Cooperation and Silk Road	2	2	472,000	8,000	480,000	494,000	9,000	503,000	966,000	17,000	983,000
B03 Statistics	2	2	472,000	55,000	527,000	494,000	59,000	553,000	966,000	114,000	1,080,000
B04 Tourism Market Intelligence and Competitiveness	2	2	472,000	150,000	622,000	494,000	162,000	656,000	966,000	312,000	1,278,000
B05 Ethics, Culture and Social Responsibility	1	2	318,000	51,000	369,000	333,000	55,000	388,000	651,000	106,000	757,000
B06 Innovation, Education and Investments	3	0	462,000	398,000	860,000	483,000	430,000	913,000	945,000	828,000	1,773,000
B07 Institutional Relations and Partnerships	2	1	390,000	51,000	441,000	408,000	55,000	463,000	798,000	106,000	904,000
<i>C Support - Direct to Members</i>	14	9	3,343,000	1,215,000	4,558,000	3,483,000	1,311,000	4,794,000	6,826,000	2,526,000	9,352,000
C01 Conferences Services	3	1	544,000	134,000	678,000	569,000	145,000	714,000	1,113,000	279,000	1,392,000
C02 Management	10	6	2,481,000	852,000	3,333,000	2,581,000	919,000	3,500,000	5,062,000	1,771,000	6,833,000
C03 Communications	1	2	318,000	229,000	547,000	333,000	247,000	580,000	651,000	476,000	1,127,000
<i>D Support - Indirect to Members</i>	13	28	2,042,000	2,041,000	4,083,000	2,137,000	2,252,000	4,389,000	4,179,000	4,293,000	8,472,000
D01 Budget and Finance	3	1	544,000	340,000	884,000	569,000	365,000	934,000	1,113,000	705,000	1,818,000
D02 Human Resources	1	1	236,000	304,000	540,000	247,000	328,000	575,000	483,000	632,000	1,115,000
D03 Information and Communication Technology	1	2	318,000	454,000	772,000	333,000	489,000	822,000	651,000	943,000	1,594,000
D04 General Services	0	4	328,000	343,000	671,000	344,000	370,000	714,000	672,000	713,000	1,385,000
D05 Staff vacancies & ASEB Provisions	8	20	616,000	600,000	1,216,000	644,000	700,000	1,344,000	1,260,000	1,300,000	2,560,000

Remarks:

¹ P posts include from P and above posts

² As per 2024-2025 draft regular budget structure names proposal.

Annex I.2: 2024-2025 Regular Budget as approved, revised, proposed and adapted to current structure

2024-2025 Regular budget appropriations as approved, proposed and adapted to current structure at 31 December 2024

Euros

Parts / sections	Posts ¹		2024			2025			Appropriations ²		
			2024			2025			2024-2025		
	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
Total	55	49	10,845,000	4,545,000	15,390,000	11,332,000	4,955,000	16,287,000	22,177,000	9,500,000	31,677,000
<i>A Member Relations</i>	12	3	2,094,000	509,000	2,603,000	2,190,000	550,000	2,740,000	4,284,000	1,059,000	5,343,000
A01 Regional Department, Africa	4	0	616,000	134,000	750,000	644,000	145,000	789,000	1,260,000	279,000	1,539,000
A02 Regional Department, Americas	1	2	318,000	87,000	405,000	333,000	94,000	427,000	651,000	181,000	832,000
A03 Regional Department, Asia and the Pacific	4	0	616,000	87,000	703,000	644,000	94,000	738,000	1,260,000	181,000	1,441,000
A04 Regional Department, Europe	2	0	308,000	134,000	442,000	322,000	145,000	467,000	630,000	279,000	909,000
A05 Regional Department, Middle East	0	0	0	67,000	67,000	0	72,000	72,000	0	139,000	139,000
A06 Affiliate Members and Public-Private Collaboration	1	1	236,000	0	236,000	247,000	0	247,000	483,000	0	483,000
<i>B Operational</i>	15	8	2,966,000	780,000	3,746,000	3,103,000	842,000	3,945,000	6,069,000	1,622,000	7,691,000
B01 Sustainable Tourism and Resilience	4	1	698,000	67,000	765,000	730,000	72,000	802,000	1,428,000	139,000	1,567,000
B02 International Development and Cooperation	2	2	472,000	8,000	480,000	494,000	9,000	503,000	966,000	17,000	983,000
B03 Statistics, Standards and Data	2	1	390,000	55,000	445,000	408,000	59,000	467,000	798,000	114,000	912,000
B04 Market Intelligence, Policies and Competitiveness	2	2	472,000	150,000	622,000	494,000	162,000	656,000	966,000	312,000	1,278,000
B05 Ethics, Culture and Social Responsibility	0	2	164,000	51,000	215,000	172,000	55,000	227,000	336,000	106,000	442,000
B06 Innovation, Education and Investments	2	0	308,000	398,000	706,000	322,000	430,000	752,000	630,000	828,000	1,458,000
B07 Institutional Relations, Partnerships and Advocacy	3	0	462,000	51,000	513,000	483,000	55,000	538,000	945,000	106,000	1,051,000
<i>C Support - Direct to Members</i>	17	8	3,887,000	1,215,000	5,102,000	4,052,000	1,311,000	5,363,000	7,939,000	2,526,000	10,465,000
C01 Conferences Services	4	0	616,000	134,000	750,000	644,000	145,000	789,000	1,260,000	279,000	1,539,000
C02 Management ³	12	6	2,953,000	852,000	3,805,000	3,075,000	919,000	3,994,000	6,028,000	1,771,000	7,799,000
C03 Communications	1	2	318,000	229,000	547,000	333,000	247,000	580,000	651,000	476,000	1,127,000
<i>D Support - Indirect to Members</i>	11	30	1,898,000	2,041,000	3,939,000	1,987,000	2,252,000	4,239,000	3,885,000	4,293,000	8,178,000
D01 Budget and Finance	3	1	544,000	340,000	884,000	569,000	365,000	934,000	1,113,000	705,000	1,818,000
D02 Human Resources	1	1	236,000	304,000	540,000	247,000	328,000	575,000	483,000	632,000	1,115,000
D03 Information and Communication Technology	1	2	318,000	454,000	772,000	333,000	489,000	822,000	651,000	943,000	1,594,000
D04 General Services	0	3	246,000	343,000	589,000	258,000	370,000	628,000	504,000	713,000	1,217,000
D05 Staff vacancies & ASEB Provisions	6	23	554,000	600,000	1,154,000	580,000	700,000	1,280,000	1,134,000	1,300,000	2,434,000

Remarks:

¹ P posts include from P and above 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 and CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXI) of CE/121/3(c) and CE/DEC/4(CXXII) of CE/122/3(c) and the Secretary-General proposal of structure modification at 31 December 2024. 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 C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

Annex I.3: Total Full and Associate Members assessed contributions

Total Full and Associate Members assessed contributions at 31 December 2024

Euros

Year	Scale*	Scenario A		Scenario B			Scenario C			Differences between scenarios		
		% CY/PY		% CY/PY			% CY/PY					
		Actual	Appr/draft	Scale*	Actual	Appr/draft	Scale*	Actual	Appr/draft	A-C	B-C	A-B
2027	16,503,255	6.33	7.50	15,691,324	3.73	4.00	15,225,690	2.12	2.00	1,277,565	465,634	811,931
2026	15,458,246	5.46	7.50	15,105,286	3.25	4.00	14,902,848	1.94	2.00	555,398	202,438	352,960
2025	14,614,441	6.07	7.50	14,614,441	6.07	7.50	14,614,441	6.07	7.50			
2024	13,726,751	4.56	7.50	13,726,751	4.56	7.50	13,726,751	4.56	7.50			
2023	13,100,338	-1.65	0.00	13,100,338	-1.65	0.00	13,100,338	-1.65	0.00			
2022	13,316,651	-0.01	0.00	13,316,651	-0.01	0.00	13,316,651	-0.01	0.00			
2021	13,318,093	0.36	0.00	13,318,093	0.36	0.00	13,318,093	0.36	0.00			
2020	13,269,841	0.79	0.00	13,269,841	0.79	0.00	13,269,841	0.79	0.00			

Remarks:

2023 includes adjustment of Russian Federation due to its withdrawal on 26 April 2022 (EUR -222,798).

2024-2025 includes typing correction of Antigua and Barbuda (EUR -12,874 in 2025; EUR -11,976 in 2024).

2020-2021 includes typing correction related to Comoros (EUR -2,785 in 2020 and 2021).

Annex I.4: Regular Budget envelope evolution: Nominal vs Real

Budget envelope evolution: Nominal vs Real at 31 December 2024

Euro

Biennia	Scenario A		Scenario B		Scenario C	
	Nominal budget	Real budget	Nominal budget	Real budget	Nominal budget	Real budget
2026-2027	36,142,000	25,703,000	34,863,000	24,797,000	34,193,000	24,322,000
2024-2025	31,677,000	23,416,000	31,677,000	23,416,000	31,677,000	23,416,000
2022-2023	30,438,000	23,700,000	30,438,000	23,700,000	30,438,000	23,700,000
2020-2021	30,096,000	25,960,000	30,096,000	25,960,000	30,096,000	25,960,000
2018-2019	27,603,000	24,541,000	27,603,000	24,541,000	27,603,000	24,541,000
2016-2017	26,984,000	24,510,000	26,984,000	24,510,000	26,984,000	24,510,000
2014-2015	26,616,000	24,698,000	26,616,000	24,698,000	26,616,000	24,698,000
2012-2013	25,200,000	23,184,000	25,200,000	23,184,000	25,200,000	23,184,000
2010-2011	25,200,000	24,176,000	25,200,000	24,176,000	25,200,000	24,176,000
2008-2009	25,110,000	25,110,000	25,110,000	25,110,000	25,110,000	25,110,000

Remarks:

Nominal budget: approved/proposed budget.

Real budget: Base 2008-2009 budget updated by price adjustment index: a) 2008-2024 CPI for Spain (source INE) and, b) 2025-2027 UN Tourism estimate of inflation for Spain (source IMF).

Annex I.5: Price and statutory cost adjustments

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

Price adjustment indicators

2. As UN Tourism Headquarters is in Madrid, most of UN Tourism expenses of the Regular Budget are incurred or are related to prices in Spain. The relevant price adjustment indicator for Spain is the Consumer Price Index (CPI) as provided by the Spanish National Statistics Institute ("Instituto Nacional de Estadística" (INE)). CPI for Spain for the years 2008 to 2024 as published by INE is shown below. Nevertheless, INE does not provide CPI forecasts for the years 2025 and beyond. By contrast, price adjustment indicators forecast for Spain (CPI, inflation, Gross domestic product (GDP) deflator, Harmonized index of consumer prices (HICP)) are published by other sources such as International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), or Bank of Spain ("Banco de España" (BDE)). After analysing them, the Secretary-General has considered reasonable to choose 1.8% as the price adjustment for Spain for 2025, 2.0% for 2026 and 2.0% for 2027 based on the inflation indicator published by the IMF⁴ (Inflation rate, end of period consumer prices (Annual percent change)).
3. For the purpose of assessing the evolution of prices in Spain and the cumulative inflation since 2009, the annual CPI for Spain as provided by INE for the years 2009-2024 as well as UN Tourism price adjustment estimates for the years 2025-2026-2027 have been analysed. The table below, "Evolution of price adjustment for Spain vs. approved/proposed budgets", shows the evolution of the price adjustment for Spain, the price adjustment base index (base 100 for 2009), the approved and proposed nominal budget, the real budget (based 2009) and the real budget variation with respect to 2009 nominal budget per each of the scenario. Using as base index 2009, the purchasing-power loss at 2025 due to inflation amounts to 8%.
4. The analysis per main cost category and scenario in the biennium 2026-2027 would be as follows:
 - (a) Scenario A (7.5% contributions increase in 2026 and in 2027): Using as base index 2009, the purchasing-power due to inflation will amount to -3% at 2026 and to 1% in 2027. The 2027 RB at 2027 will be similar to the one of 2020 in real terms;
 - (b) Scenario B (4% contributions increase in 2026 and 2027): Using as base index 2009, the purchasing-power due to inflation will amount to -5% at 2026 and to -4% in 2027. The 2027 RB at 2027 will be similar to the one of 2019 in real terms; and
 - (c) Scenario C (2% contributions increase in 2026 and 2027): Using as base index 2009, the purchasing-power due to inflation will amount to -6% at 2026 and to -6% in 2027. The 2027 RB at 2027 will be similar to the one of 2018 in real terms.

⁴ Inflation rate, end of period consumer prices (Annual percent change). International Monetary Fund (www.imf.org) /IMF DataMapper, at October 2024 available at 31 December 2024.

Evolution of price adjustment for Spain vs. approved/proposed Members contribution variation
at 31 December 2024

Euro

			Scenario A										Scenario B										Scenario C																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Price adjustment ¹			Nominal budget					Real budget					Nominal budget					Real budget					Nominal budget					Real budget																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
%			Base	Annual-					%CY/	Annual-					%CY/	Annual-					%CY/																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Members	%	index																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																</

Remarks:

¹ % CY/Py: a) 2029-2024: Consumer Price Index for Spain. 2021 Base/National Index Variation Rate/General Index. National Statistics Institute of Spain (www.ine.es) at 31 December 2024 available at 15 January 2025 and, b) 2025-2027: Inflation rate, end of period consumer prices (Annual percent change). International Monetary Fund (www.imf.org) /IMF DataMapper, at October 2024 available at 31 December 2024.

Statutory costs adjustments

5. The remuneration of staff in the Professional and higher categories consists of a base salary and a post adjustment. The base salary scale is published, and periodically updated, by the International Civil Service Commission (ICSC) in New York. The ICSC also publishes a monthly post adjustment index, reflecting the evolution of the cost of living at UN Tourism's Headquarters and other duty stations around the world. Since UN Tourism is a specialized agency of the United Nations and the leading United Nations agency in Spain, it cooperates with ICSC periodically in conducting "place-to-place surveys" to determine the level of the cost of living at Madrid for United Nations system officials. Surveys are normally conducted every five years. The last place-to-place survey for Madrid took place in late 2021 and the result was a positive change in net remuneration and net take-home pay of 4.8% and 5.6% respectively, for staff members in the Professional and higher categories, applicable since 1 August 2022. The cost estimates for this staff category in 2026-2027 have been based on the planned staffing level for the biennium, taking as reference the base and pensionable salary scales in force on September 2024, statutory increments due, plus an adjusted provision for salary growth (price adjustment plus productivity growth⁵) for the possible annual increase in the cost of living and due to personnel seniority.
6. The estimated costs for General Service staff for 2026-2027 are based on the budgeted staffing level in this category. The salary scale for General Service officials is published by the ICSC and is expressed in euros. The ICSC has determined the annual increases by reference to the Madrid cost of living index. The salary scale effective October 2023 has been used to determine staff costs in this category, after making allowance for statutory increments and annual provision for salary growth (price adjustment plus productivity growth) in the cost of living for Spain. This scale has been established by the United Nations on the basis of the results of the comprehensive survey carried out in Madrid in October 2016. Surveys are normally conducted every eight to ten years.
7. The analysis per scenario would be as follows:
 - (a) Scenario A (7.5% contributions increase in 2026 and in 2027): The combined effect of these costs budgetary adjustments in both main categories amounts to EUR 4,465,000 for the period 2026-2027. Therefore, in order to remain within the proposed budgeted staff cost of EUR 24,220,000 for the period 2026-2027, EUR 11,633,000 in 2026 and EUR 12,587,000 in 2027, the shortfall has to be compensated through the non-filling of vacant positions by 21 vacancies unbudgeted (21 G) in 2026 and 16 ones (16 G) in 2027 resulting in an effective decline in the staff strength on positions effectively filled;
 - (b) Scenario B (4% contributions increase in 2026 and 2027): The combined effect of these costs budgetary adjustments in both main categories amounts to EUR 3,186,000 for the period 2026-2027. Therefore, in order to remain within the proposed budgeted staff cost of EUR 23,197,000 for the period 2026-2027, EUR 11,394,000 in 2026 and EUR 11,803,000 in 2027, the shortfall has to be compensated through the non-filling of vacant positions by 24 vacancies unbudgeted (1P and 22 G) in 2026 and (1P and 23 G) in 2027 resulting in an effective decline in the staff strength on positions effectively filled; and
 - (c) Scenario C (2% contributions increase in 2026 and 2027): The combined effect of these costs budgetary adjustments in both main categories amounts to EUR 2,516,000 for the period 2026-2027. Therefore, in order to remain within the proposed budgeted staff cost of EUR 23,197,000 for the period 2026-2027, EUR 11,394,000 in 2026 and EUR 11,803,000 in 2027, the shortfall has to be compensated through the non-filling of vacant positions by 26 vacancies unbudgeted (1P and 22 G) in 2026 and (1P and 23 G) in 2027 resulting in an effective decline in the staff strength on positions effectively filled.
8. This non-filing of all vacant positions in all scenarios leads to increased demands on the existing staff to cover the shortfalls and is not sustainable without damaging the operational viability of the Organization. (Annex I.6 shows staff posts evolution by category).
9. The basis for calculating contributions to the United Nations Joint Staff Pension Fund (UNJSPF) is unchanged with respect to the period 2020-2021. In effect, of the total contribution rate of 23.7 per cent

⁵ Productivity growth indicator is based on salary scales grades/steps increases per staff category at September 2024. 1.58% (average for all staff categories) has been considered the adjusted productivity growth indicator in 2026 and 2027.

(the rate currently applicable in the UNJSPF), the two-thirds financed by the Organization will amount in this case to 15.8 per cent of pensionable remuneration for the financial years 2026 and 2027. It should be mentioned that the contribution to the fund must be in USD. If the USD strengthens against the EUR, UN Tourism's contribution to the Fund may result in significant additional costs.

10. For the purpose of the 2026-2027 budget, the staff health and accident insurance premium rates are estimated to increase by 2.75% with respect to those applied in September 2024. Therefore, the rate foreseen to be contributed by the Organization would be 10.72% in 2026 and 2027 (7.97% at September 2024) of gross staff remuneration.
11. For other staff benefits, previous years' experience and the estimated increase of inflation have been taken into account.

Annex I.6: Staff posts evolution by category

Staff posts evolution by category
at 31 August 2025

	2024-2025 ²			2026			2026-2027		
							2027		
	Unbudgeted	Budgeted	Total	Unbudgeted	Budgeted	Total	Unbudgeted	Budgeted	Total
Scenario A	24	80	104	21	83	104	16	88	104
Higher categories ¹	2	5	7	0	6	6	0	6	6
Secretary-General (SG)		1	1	0	1	1	0	1	1
Deputy/Assistant SG	1		1	0	0	0	0	0	0
Executive Directors, Directors (D2,D1)	1	4	5	0	5	5	0	5	5
Professional category	2	46	48	0	49	49	0	49	49
General services category	20	29	49	21	28	49	16	33	49
Scenario B	24	80	104	23	81	104	24	80	104
Higher categories ¹	2	5	7	0	6	6	0	6	6
Secretary-General (SG)	0	1	1	0	1	1	0	1	1
Deputy/Assistant SG	1	0	1	0	0	0	0	0	0
Executive Directors, Directors (D2,D1)	1	4	5	0	5	5	0	5	5
Professional category	2	46	48	1	48	49	1	48	49
General services category	20	29	49	22	27	49	23	26	49
Scenario C	24	80	104	23	81	104	24	80	104
Higher categories ¹	2	5	7	0	6	6	0	6	6
Secretary-General (SG)	0	1	1	0	1	1	0	1	1
Deputy/Assistant SG	1	0	1	0	0	0	0	0	0
Executive Directors, Directors (D2,D1)	1	4	5	0	5	5	0	5	5
Professional category	2	46	48	1	48	49	1	48	49
General services category	20	29	49	22	27	49	23	26	49

Remarks:

¹ Higher categories include: Secretary-General (SG), Deputy Secretary-General (DSG), Assistant Secretary-General (ASG), Executive Directors (ED) and D category.² 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) rev.1 and the Secretary-General proposal of structure modification at 31 December 2024. Staff costs appropriations transfers are based on annual average staff costs by category.

No budgeted vacancies for two additional Ds, therefore 2 Ps and 2 Gs have been used to compensate the additional two Ds with corresponding difference adjustment, so the number of posts has decreased from 106 to 104.

Annex I.7: 2026-2027 Proposed budgetary expenditure by main cost category - Regular Budget

2026-2027 Proposed budgetary expenditure by main cost category - Regular Budget

at 31 December 2024

Euros/% over total

	Scenario A			Scenario B			Scenario C		
	2026-2027 Draft budget			2026-2027 Draft budget			2026-2027 Draft budget		
	2026	2027	2026-2027	2026	2027	2026-2027	2026	2027	2026-2027
<i>Budgetary expenditure</i>	17,515,000	18,627,000	36,142,000	17,126,000	17,737,000	34,863,000	16,923,000	17,270,000	34,193,000
Staff	11,633,000	12,587,000	24,220,000	11,394,000	11,803,000	23,197,000	11,394,000	11,803,000	23,197,000
Non-staff	5,882,000	6,040,000	11,922,000	5,732,000	5,934,000	11,666,000	5,529,000	5,467,000	10,996,000
<i>Budgetary expenditure</i>	100	100	100	100	100	100	100	100	100
Staff	66	68	67	67	67	67	67	68	68
Non-staff	34	32	33	33	33	33	33	32	32

Annex I.8: 2026-2027 Proposed budgetary income and expenditure compared with 2024-2025 - Regular Budget

2026-2027 Proposed budgetary income and expenditure compared with 2024-2025 - Regular Budget

at 31 August 2025

Euros

	Scenario A			Scenario B			Scenario C		
	2026-2027 Draft budget			2026-2027 Draft budget			2026-2027 Draft budget		
	2026	2027	2026-2027	2026	2027	2026-2027	2026	2027	2026-2027
Budgetary difference	0	0	0	0	0	0	0	0	0
<i>Budgetary income</i>	<i>17,515,000</i>	<i>18,627,000</i>	<i>36,142,000</i>	<i>17,126,000</i>	<i>17,737,000</i>	<i>34,863,000</i>	<i>16,923,000</i>	<i>17,270,000</i>	<i>34,193,000</i>
Contributions from Full and Associate Members	15,459,000	16,503,000	31,962,000	15,105,000	15,692,000	30,797,000	14,902,000	15,225,000	30,127,000
Full Members	15,141,000	16,162,000	31,303,000	14,798,000	15,372,000	30,170,000	14,601,000	14,918,000	29,519,000
Associate Members	318,000	341,000	659,000	307,000	320,000	627,000	301,000	307,000	608,000
Other income sources	2,056,000	2,124,000	4,180,000	2,021,000	2,045,000	4,066,000	2,021,000	2,045,000	4,066,000
Allocation from PY RB Budgetary cash balance	350,000	321,000	671,000	350,000	321,000	671,000	350,000	321,000	671,000
Allocation from Publication store Accumulated Surplus	600,000	500,000	1,100,000	600,000	500,000	1,100,000	600,000	500,000	1,100,000
Affiliate Members contributions	1,106,000	1,303,000	2,409,000	1,071,000	1,224,000	2,295,000	1,071,000	1,224,000	2,295,000
<i>Budgetary expenditure</i>	<i>17,515,000</i>	<i>18,627,000</i>	<i>36,142,000</i>	<i>17,126,000</i>	<i>17,737,000</i>	<i>34,863,000</i>	<i>16,923,000</i>	<i>17,270,000</i>	<i>34,193,000</i>
A Member Relations	2,848,000	2,957,000	5,805,000	2,831,000	2,946,000	5,777,000	2,809,000	2,891,000	5,700,000
B Operational	4,583,000	4,751,000	9,334,000	4,551,000	4,727,000	9,278,000	4,505,000	4,619,000	9,124,000
C Support - Direct to Members	5,812,000	6,000,000	11,812,000	5,763,000	5,965,000	11,728,000	5,698,000	5,824,000	11,522,000
D Support - Indirect to Members	4,272,000	4,919,000	9,191,000	3,981,000	4,099,000	8,080,000	3,911,000	3,936,000	7,847,000

Annex I.9: Contributions of the Full, Associate and Affiliate Members

1. With regard to the financing of the Organization's budget, Article 25(1) of the Statutes stipulates that:

"1. The budget of the Organization, covering its administrative functions and the general programme of work, shall be financed by contributions of the Full, Associate and Affiliate Members, according to a scale of assessment accepted by the Assembly and from other possible sources of receipts for the Organization in accordance with the Financing Rules which are attached to these Statutes and form an integral part thereof."
2. Annex I.8 of this document, "2026-2027 Proposed budgetary income and expenditure compared with 2024-2025 - Regular Budget", shows that the part of the budget to be financed with the contributions of the Full Members by scenario are:
 - (a) Scenario A (7.5% contributions increase in 2026 and in 2027): EUR 15,140,636 for 2026 and EUR 16,161,825 for 2027;
 - (b) Scenario B (4% contributions increase in 2026 and 2027): EUR 14,798,014 for 2026 and EUR 15,371,761 for 2027;
 - (c) Scenario C (2% contributions increase in 2026 and 2027): EUR 14,601,489 for 2026 and EUR 14,918,304 for 2027.
 - (d) The rounded above-mentioned amounts have been apportioned among 159 Full Members by applying the formula for calculating the contributions of the Member States (Annex I of the UN Tourism Financial Regulations (FR) on the Formula for fixing the contributions of Member States).
3. The estimates of contributions have been made in accordance with the statistical data provided by the United Nations concerning Gross National Income (GNI), Gross National Income per capita (GNI PC) and population, available to the UN Tourism as of September 2023, and which were used by the UN to calculate the contributions of its Members. The reference period for these statistical data is 2017-2012⁶. The estimates of contributions have also taken into account the statistical data in regard to UN Tourism International Tourism Receipts (ITR) for the same reference period. This set of statistical data result in Members changing contributions group.
4. The total number of Full Members included in the scale of contributions for the period 2026-2027 (160 Full Members) has increased with respect to the period 2024-2025 (159 Full Members) taking into account Belize⁷ as new Member. As a result of this modification in the composition of the Full Members, steps have been taken to adjust the scale of contributions in accordance with Annex I of UN Tourism Financial Rules. The number of groups remains at thirteen.
5. It should also be noted that following Annex I of the UN Tourism Financial Rules, a limit of 7.5 per cent for 2026 and 2027 has been applied to increases in contributions in the case of those Members whose contributions would rise beyond this percentage as a result of moving to a higher group in the scale of contributions. Likewise, similar operations have also been made to limit the reduction in contributions as a result of Members moving to a lower group, in order to balance the income from contributions.
6. After the application of the above-mentioned limits, the Secretary-General proposes that contributions for 2026 and 2027 increase by 7.5% and 7.5% respectively (Scenario A) in relation to the contributions approved for 2025 and proposed for 2026 for those Members that do not change group and are not subject to adjustment of their contribution because of an earlier change in group. Scenario B and C as described above are also presented for the Members' consideration.
7. According to the measures established at the seventeenth General Assembly in resolution A/RES/526(XVII), the Associate Members Flanders, Hong Kong (China) and Macao (China), were included in a separate category from other Associate Members based on 90% of the contribution due for Full Members in group nine. The contribution of the rest of the Associate Members is maintained at

⁶ UN Report of the Committee on Contributions A/79/11.

⁷ A/RES/760(XXV).

90% of the minimum contribution of the Full Members. The total rounded amount to be financed by the Associate Members is per scenario:

- (a) Scenario A (7.5% contributions increase in 2026 and in 2027): EUR 317,610 for 2026 and EUR 341,430 for 2027;
 - (b) Scenario B (4% contributions increase in 2026 and 2027): EUR 307,272 for 2026 and EUR 319,563 for 2027;
 - (c) Scenario C (2% contributions increase in 2026 and 2027): EUR 301,359 for 2026 and EUR 307,386 for 2027.
8. Concerning Affiliate Members, and following the EC decision at its 105th session (CE/DEC/8(CV) para. 6), the Secretary-General has assessed the Affiliate Members' contribution fee by a rounded similar amount to the increase approved for the Full and Associate Members contributions in relation with their contributions approved for the preceding year. Of these amounts, the Secretary-General proposes to update the allocated approved percentages in the previous biennium 2024-2025 for Affiliate Members contributions allocations to be broken down as follows: i) 58.32% will be allocated as a contribution to the Organization's regular budget (same as in 2024-2025); ii) 11% for full annual access to UN Tourism's E-library (16.68% in 2024-2025), and iii) 30.68% assigned to the activities of the Affiliate Members programme of work (AMPW) (25% in 2024-2025).
9. The contribution fee of the Affiliate Members per scenario will be as follows.
- (a) Scenario A (7.5% contributions increase in 2026 and in 2027): EUR 3,100 for 2026 (EUR 2,900 at 2025) and at EUR 3,400 for 2027. Of these amounts Affiliate Members contributions allocations will be broken down as follows: i) EUR 1,808 in 2026 and EUR 1,925 in 2027 will be allocated as a contribution to the Organization's budget, ii) EUR 341 in 2026 and EUR 363 in 2027 for full annual access to UN Tourism's E-library, and iii) EUR 951 in 2026 and EUR 1,012 in 2027 assigned to the activities of the Affiliate Members programme of work (AMPW). The rounded total regular budget allocation to be financed by the current and new Affiliate Members is EUR 1,106,000 and EUR 1,303,000 for 2026 and 2027 respectively of the next period.
 - (b) Scenario B (4% contributions increase in 2026 and 2027): EUR 3,000 for 2026 (EUR 2,900 at 2025) and at EUR 3,100 for 2027. Of these amounts Affiliate Members contributions allocations will be broken down as follows: i) EUR 1,750 in 2026 and EUR 1,808 in 2027 will be allocated as a contribution to the Organization's budget, ii) EUR 330 in 2026 and EUR 341 in 2027 for full annual access to UN Tourism's E-library, and iii) EUR 920 in 2026 and EUR 951 in 2027 assigned to the activities of the Affiliate Members programme of work (AMPW). The rounded total regular budget allocation to be financed by the current and new Affiliate Members is EUR 1,071,000 and EUR 1,224,000 for 2026 and 2027 respectively of the next period.
 - (c) Scenario C (2% contributions increase in 2026 and 2027): EUR 3,000 for 2026 (EUR 2,900 at 2025) and at EUR 3,000 for 2027. Of these amounts Affiliate Members contributions allocations will be broken down as follows: i) EUR 1,750 in 2026 and EUR 1,808 in 2027 will be allocated as a contribution to the Organization's budget, ii) EUR 330 in 2026 and EUR 341 in 2027 for full annual access to UN Tourism's E-library, and iii) EUR 920 in 2026 and EUR 951 in 2027 assigned to the activities of the Affiliate Members programme of work (AMPW). The rounded total regular budget allocation to be financed by the current and new Affiliate Members is EUR 1,071,000 and EUR 1,224,000 for 2026 and 2027 respectively of the next period.
10. It is also noted that the Secretary-General proposes to discontinue the fee deduction for specific Affiliate Members (Ted.Qual Members) in the 2026 and 2027 draft Regular Budget based on the assessment shown in Annex I.13.A. This fee deduction for specific Affiliate Members (Ted.Qual Members) was approved in 2014 for a period of four years. until an assessment of the impact of this fee deduction on the Organization's budget and the suitability of maintaining it would be submitted to the Members for their consideration (CE/DEC/20(XCV) as outlined in document CE/95/6(c)).
11. The 121st and 122nd EC approved the introduction of an application fee (miscellaneous revenue) amounting to EUR 950 to entities applying for Affiliate Membership from 1 January 2026 (decisions CE/DEC/9(CXXI), and CE/DEC/((CXXII), respectively). The Secretary-General proposes this application fee to be broken down as follows: i) 30% (EUR 285) will be allocated as a contribution to the

Organization's budget, and ii) 70% (EUR 665) will be assigned to the activities of the Affiliate Members Programme of Work (AMPW) responsible for the application, due diligence and verification process for the Affiliate Membership (see Annex I.13.B).

12. The tables below on 2025-2026 UN Tourism Membership contributions show the scale of unrounded contributions of the Full and Associate Members for 2026 and 2027 per each scenario, expressed in euros, in accordance with decision CE/DEC/10(LXIII-LXIV) of the Executive Council.

Annex I.10: 2026-2027 UN Tourism Membership contributions

A. Scenario A

Scenario A: 2026-2027 UN Tourism Membership contributions
at 30 September 2024

Euros

		2025	2026		2027	
		Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
Order	Group UN country name					
Total membership contributions		14,614,441	15,458,246		16,503,255	
<i>Full Members</i>		<i>14,318,989</i>	<i>15,140,636</i>		<i>16,161,825</i>	
1	1 China	411,954	442,851	7.50	476,065	7.50
2	1 France	411,954	442,851	7.50	476,065	7.50
3	1 Germany	411,954	442,851	7.50	476,065	7.50
4	1 Japan	411,954	442,851	7.50	476,065	7.50
5	2 Spain	411,954	415,173	0.78	446,311	7.50
6	2 Italy	386,207	415,173	7.50	446,311	7.50
7	3 United Arab Emirates	244,598	262,943	7.50	282,664	7.50
8	3 Switzerland	282,886	276,781	-2.16	297,540	7.50
9	3 Republic of Korea	257,471	276,781	7.50	297,540	7.50
10	3 Netherlands	257,471	276,781	7.50	297,540	7.50
11	3 Türkiye	244,598	262,943	7.50	282,664	7.50
12	3 Austria	257,471	276,781	7.50	297,540	7.50
13	3 Mexico	244,598	262,943	7.50	282,664	7.50
14	4 Saudi Arabia	244,598	262,943	7.50	282,664	7.50
15	4 India	244,598	262,943	7.50	282,664	7.50
16	4 Thailand	257,471	262,943	2.13	282,664	7.50
17	4 Qatar	244,598	262,943	7.50	282,664	7.50
18	4 Portugal	193,102	207,585	7.50	223,154	7.50
19	4 Israel	193,102	207,585	7.50	223,154	7.50
20	5 Poland	193,102	207,585	7.50	223,154	7.50
21	5 Greece	193,102	207,585	7.50	223,154	7.50
22	5 Brazil	244,598	226,253	-7.50	223,154	-1.37
23	5 Croatia	128,736	138,391	7.50	148,770	7.50
24	6 Czechia	154,484	166,070	7.50	178,525	7.50
25	6 Malaysia	193,102	178,619	-7.50	178,525	-0.05
26	6 Indonesia	193,102	178,619	-7.50	178,525	-0.05
27	6 Kuwait	154,484	166,070	7.50	178,525	7.50
28	7 Egypt	87,540	94,106	7.50	101,164	7.50
29	7 Bahrain	87,540	94,106	7.50	101,164	7.50
30	7 Hungary	128,736	138,391	7.50	148,770	7.50
31	7 Argentina	154,484	142,898	-7.50	148,770	4.11
32	7 Slovenia	128,736	138,391	7.50	148,770	7.50
33	7 Romania	87,540	94,106	7.50	101,164	7.50
34	7 Dominican Republic	87,540	94,106	7.50	101,164	7.50
35	7 South Africa	128,736	138,391	7.50	148,770	7.50
36	8 Slovakia	87,540	94,106	7.50	101,164	7.50
37	8 Panama	87,540	94,106	7.50	101,164	7.50
38	8 Chile	128,736	119,081	-7.50	110,150	-7.50
39	8 Colombia	95,316	94,106	-1.27	101,164	7.50
40	8 Lithuania	77,242	83,035	7.50	89,263	7.50
41	8 Morocco	87,540	94,106	7.50	101,164	7.50
42	8 Iran (Islamic Republic of)	128,736	119,081	-7.50	110,150	-7.50
43	8 Monaco	77,971	83,819	7.50	90,105	7.50
44	8 Oman	87,540	94,106	7.50	101,164	7.50
45	8 Lebanon	87,540	94,106	7.50	101,164	7.50

**Scenario A: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

		2025	2026		2027	
		Assessed		%		%
Order	Group UN country name	contribution*	Contribution	CY/PY	Contribution	CY/PY
46	8 Uruguay	87,540	94,106	7.50	101,164	7.50
47	8 Bulgaria	77,242	83,035	7.50	89,263	7.50
48	8 Costa Rica	87,540	94,106	7.50	101,164	7.50
49	8 Viet Nam	83,756	90,038	7.50	96,791	7.50
50	8 Philippines	87,540	94,106	7.50	101,164	7.50
51	9 Cuba	77,242	83,035	7.50	89,263	7.50
52	9 Cyprus	77,242	83,035	7.50	89,263	7.50
53	9 Kazakhstan	77,242	83,035	7.50	89,263	7.50
54	9 Iraq	72,424	77,856	7.50	83,695	7.50
55	9 Trinidad and Tobago	77,242	83,035	7.50	89,263	7.50
56	9 Jordan	77,242	83,035	7.50	89,263	7.50
57	9 Peru	77,242	83,035	7.50	89,263	7.50
58	9 Malta	57,931	62,276	7.50	66,947	7.50
59	9 Serbia	64,369	69,197	7.50	74,387	7.50
60	9 Jamaica	64,369	69,197	7.50	74,387	7.50
61	9 Mauritius	77,242	83,035	7.50	89,263	7.50
62	9 Albania	64,369	69,197	7.50	74,387	7.50
63	9 Ecuador	77,242	83,035	7.50	89,263	7.50
64	10 Georgia	57,310	61,608	7.50	66,229	7.50
65	10 Bosnia and Herzegovina	57,931	62,276	7.50	66,947	7.50
66	10 Sri Lanka	57,310	61,608	7.50	66,229	7.50
67	10 Belarus	64,369	69,197	7.50	74,387	7.50
68	10 Nigeria	72,424	69,197	-4.46	74,387	7.50
69	10 Maldives	38,619	41,515	7.50	44,629	7.50
70	10 Azerbaijan	64,369	69,197	7.50	74,387	7.50
71	10 Tunisia	57,931	62,276	7.50	66,947	7.50
72	10 Ukraine	64,369	69,197	7.50	74,387	7.50
73	10 Bangladesh	57,310	61,608	7.50	66,229	7.50
74	10 Bahamas	64,369	69,197	7.50	74,387	7.50
75	10 Armenia	57,310	61,608	7.50	66,229	7.50
76	10 Guatemala	57,931	62,276	7.50	66,947	7.50
77	10 Botswana	64,369	69,197	7.50	74,387	7.50
78	11 El Salvador	57,931	62,276	7.50	66,947	7.50
79	11 Libya	42,891	46,108	7.50	49,566	7.50
80	11 North Macedonia	57,931	62,276	7.50	66,947	7.50
81	11 Paraguay	57,310	61,608	7.50	66,229	7.50
82	11 Turkmenistan	57,931	62,276	7.50	66,947	7.50
83	11 Brunei Darussalam	57,931	62,276	7.50	66,947	7.50
84	11 United Republic of Tanzania (including Zanzib	51,574	55,442	7.50	59,600	7.50
85	11 Cambodia	57,310	61,608	7.50	66,229	7.50
86	11 Pakistan	57,931	62,276	7.50	66,947	7.50
87	11 Gabon	57,931	62,276	7.50	66,947	7.50
88	11 Algeria	64,369	62,276	-3.25	66,947	7.50
89	11 Venezuela (Bolivarian Republic of)	114,380	105,802	-7.50	97,867	-7.50
90	11 Equatorial Guinea	60,026	62,276	3.75	66,947	7.50
91	11 Kenya	38,619	41,515	7.50	44,629	7.50
92	11 Montenegro	38,619	41,515	7.50	44,629	7.50
93	11 Republic of Moldova	38,619	41,515	7.50	44,629	7.50
94	11 Andorra	57,931	62,276	7.50	66,947	7.50

**Scenario A: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

		2025	2026		2027	
		Assessed		%		%
Order	Group UN country name	contribution*	Contribution	CY/IPY	Contribution	CY/IPY
95	11 Uzbekistan	38,619	41,515	7.50	44,629	7.50
96	11 San Marino	57,931	62,276	7.50	66,947	7.50
97	11 Ethiopia	38,619	41,515	7.50	44,629	7.50
98	11 Bolivia (Plurinational State of)	51,574	55,442	7.50	59,600	7.50
99	11 Namibia	57,931	62,276	7.50	66,947	7.50
100	12 Ghana	38,619	41,515	7.50	44,629	7.50
101	12 Barbados	38,619	41,515	7.50	44,629	7.50
102	12 Mongolia	38,619	41,515	7.50	44,629	7.50
103	12 Uganda	38,619	41,515	7.50	44,629	7.50
104	12 Myanmar	47,759	44,177	-7.50	44,629	1.02
105	12 Sudan	38,619	41,515	7.50	44,629	7.50
106	12 Honduras	38,619	41,515	7.50	44,629	7.50
107	12 Angola	57,931	53,586	-7.50	49,567	-7.50
108	12 Côte d'Ivoire	38,619	41,515	7.50	44,629	7.50
109	12 Seychelles	19,310	20,758	7.50	22,315	7.50
110	12 Cameroon	38,619	41,515	7.50	44,629	7.50
111	12 Lao People's Democratic Republic	38,619	41,515	7.50	44,629	7.50
112	12 Nicaragua	38,619	41,515	7.50	44,629	7.50
113	12 Eswatini	38,619	41,515	7.50	44,629	7.50
114	12 Djibouti	28,966	31,138	7.50	33,473	7.50
115	12 Zambia	38,619	41,515	7.50	44,629	7.50
116	12 Fiji	38,619	41,515	7.50	44,629	7.50
117	12 Papua New Guinea	38,619	41,515	7.50	44,629	7.50
118	12 Senegal	38,619	41,515	7.50	44,629	7.50
119	12 Nepal	32,184	34,598	7.50	37,193	7.50
120	12 Kyrgyzstan	32,184	34,598	7.50	37,193	7.50
121	13 Congo	32,184	34,598	7.50	37,193	7.50
122	13 Timor-Leste	32,184	34,598	7.50	37,193	7.50
123	13 Haiti	32,184	34,598	7.50	37,193	7.50
124	13 Cabo Verde	32,184	34,598	7.50	37,193	7.50
125	13 Antigua and Barbuda	19,310	20,758	7.50	22,315	7.50
126	13 Syrian Arab Republic	34,445	34,598	0.44	37,193	7.50
127	13 Benin	32,184	34,598	7.50	37,193	7.50
128	13 Zimbabwe	32,184	34,598	7.50	37,193	7.50
129	13 Palau	19,310	20,758	7.50	22,315	7.50
130	13 Mauritania	32,184	34,598	7.50	37,193	7.50
131	13 Belize	0	34,598	0.00	37,193	7.50
132	13 Rwanda	32,184	34,598	7.50	37,193	7.50
133	13 Bhutan	32,184	34,598	7.50	37,193	7.50
134	13 Madagascar	32,184	34,598	7.50	37,193	7.50
135	13 Democratic People's Republic of Korea	32,184	34,598	7.50	37,193	7.50
136	13 Mali	32,184	34,598	7.50	37,193	7.50
137	13 Lesotho	32,184	34,598	7.50	37,193	7.50
138	13 Burkina Faso	32,184	34,598	7.50	37,193	7.50
139	13 Tajikistan	32,184	34,598	7.50	37,193	7.50
140	13 Togo	32,184	34,598	7.50	37,193	7.50
141	13 Guinea	32,184	34,598	7.50	37,193	7.50
142	13 Mozambique	32,184	34,598	7.50	37,193	7.50

Scenario A: 2026-2027 UN Tourism Membership contributions**at 30 September 2024**

Euros

		2025	2026		2027	
		Assessed		%		%
Order	Group UN country name	contribution*	Contribution	CY/PY	Contribution	CY/PY
143	13 Chad	32,184	34,598	7.50	37,193	7.50
144	13 Gambia	32,184	34,598	7.50	37,193	7.50
145	13 Democratic Republic of the Congo	32,184	34,598	7.50	37,193	7.50
146	13 Niger	32,184	34,598	7.50	37,193	7.50
147	13 Samoa	19,310	20,758	7.50	22,315	7.50
148	13 Vanuatu	32,184	34,598	7.50	37,193	7.50
149	13 Comoros	28,966	31,138	7.50	33,473	7.50
150	13 Guinea-Bissau	32,184	34,598	7.50	37,193	7.50
151	13 Malawi	32,184	34,598	7.50	37,193	7.50
152	13 Eritrea	32,184	34,598	7.50	37,193	7.50
153	13 Afghanistan	32,184	34,598	7.50	37,193	7.50
154	13 Somalia	32,184	34,598	7.50	37,193	7.50
155	13 Sierra Leone	32,184	34,598	7.50	37,193	7.50
156	13 Sao Tome and Principe	19,310	20,758	7.50	22,315	7.50
157	13 Central African Republic	32,184	34,598	7.50	37,193	7.50
158	13 Yemen	32,184	34,598	7.50	37,193	7.50
159	13 Liberia	32,184	34,598	7.50	37,193	7.50
160	13 Burundi	32,184	34,598	7.50	37,193	7.50
<i>Associate Members</i>		<i>295,452</i>	<i>317,610</i>		<i>341,430</i>	
1	a Flemish Community of Belgium	69,518	74,732	7.50	80,337	7.50
2	a Hong Kong SAR	69,518	74,732	7.50	80,337	7.50
3	a Macao SAR	69,518	74,732	7.50	80,337	7.50
4	b Aruba	28,966	31,138	7.50	33,473	7.50
5	b Puerto Rico	28,966	31,138	7.50	33,473	7.50
6	b Madeira	28,966	31,138	7.50	33,473	7.50

Remarks:

* Corrigendum: Antigua and Barbuda assessed contribution for the years 2024 and 2025 amount respectively to EUR 17,963 (2024) and EUR 19,310 (2025). A/25/2.rev.2 approved by A/RES/758/(XXV) includes a typographical error showing Antigua and Barbuda assessed contribution for the years 2024 and 2025 as EUR 29,939 (2024) and EUR 32,184 (2025).

B. Scenario B

Scenario B: 2026-2027 UN Tourism Membership contributions
at 30 September 2024
 Euros

		2025	2026		2027	
		Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
Order Group UN country name						
Total membership contributions		14,614,441	15,105,286		15,691,324	
<i>Full Members</i>		<i>14,318,989</i>	<i>14,798,014</i>		<i>15,371,761</i>	
1	1 China	411,954	428,432	4.00	445,569	4.00
2	1 France	411,954	428,432	4.00	445,569	4.00
3	1 Germany	411,954	428,432	4.00	445,569	4.00
4	1 Japan	411,954	428,432	4.00	445,569	4.00
5	2 Spain	411,954	401,655	-2.50	417,721	4.00
6	2 Italy	386,207	401,655	4.00	417,721	4.00
7	3 United Arab Emirates	244,598	262,943	7.50	278,481	5.91
8	3 Switzerland	282,886	267,770	-5.34	278,481	4.00
9	3 Republic of Korea	257,471	267,770	4.00	278,481	4.00
10	3 Netherlands	257,471	267,770	4.00	278,481	4.00
11	3 Türkiye	244,598	262,943	7.50	278,481	5.91
12	3 Austria	257,471	267,770	4.00	278,481	4.00
13	3 Mexico	244,598	262,943	7.50	278,481	5.91
14	4 Saudi Arabia	244,598	254,382	4.00	264,557	4.00
15	4 India	244,598	254,382	4.00	264,557	4.00
16	4 Thailand	257,471	254,382	-1.20	264,557	4.00
17	4 Qatar	244,598	254,382	4.00	264,557	4.00
18	4 Portugal	193,102	207,585	7.50	223,154	7.50
19	4 Israel	193,102	207,585	7.50	223,154	7.50
20	5 Poland	193,102	200,826	4.00	208,859	4.00
21	5 Greece	193,102	200,826	4.00	208,859	4.00
22	5 Brazil	244,598	226,253	-7.50	209,284	-7.50
23	5 Croatia	128,736	138,391	7.50	148,770	7.50
24	6 Czechia	154,484	160,663	4.00	167,090	4.00
25	6 Malaysia	193,102	178,619	-7.50	167,090	-6.45
26	6 Indonesia	193,102	178,619	-7.50	167,090	-6.45
27	6 Kuwait	154,484	160,663	4.00	167,090	4.00
28	7 Egypt	87,540	94,106	7.50	101,164	7.50
29	7 Bahrain	87,540	94,106	7.50	101,164	7.50
30	7 Hungary	128,736	133,885	4.00	139,240	4.00
31	7 Argentina	154,484	142,898	-7.50	139,240	-2.56
32	7 Slovenia	128,736	133,885	4.00	139,240	4.00
33	7 Romania	87,540	94,106	7.50	101,164	7.50
34	7 Dominican Republic	87,540	94,106	7.50	101,164	7.50
35	7 South Africa	128,736	133,885	4.00	139,240	4.00
36	8 Slovakia	87,540	91,042	4.00	94,684	4.00
37	8 Panama	87,540	91,042	4.00	94,684	4.00
38	8 Chile	128,736	119,081	-7.50	110,150	-7.50
39	8 Colombia	95,316	91,042	-4.48	94,684	4.00
40	8 Lithuania	77,242	83,035	7.50	89,263	7.50
41	8 Morocco	87,540	91,042	4.00	94,684	4.00
42	8 Iran (Islamic Republic of)	128,736	119,081	-7.50	110,150	-7.50
43	8 Monaco	77,971	83,819	7.50	90,105	7.50
44	8 Oman	87,540	91,042	4.00	94,684	4.00
45	8 Lebanon	87,540	91,042	4.00	94,684	4.00

Scenario B: 2026-2027 UN Tourism Membership contributions**at 30 September 2024**

Euros

		2025	2026		2027	
		Assessed		%		%
Order	Group UN country name	contribution*	Contribution	CY/PY	Contribution	CY/PY
46	8 Uruguay	87,540	91,042	4.00	94,684	4.00
47	8 Bulgaria	77,242	83,035	7.50	89,263	7.50
48	8 Costa Rica	87,540	91,042	4.00	94,684	4.00
49	8 Viet Nam	83,756	90,038	7.50	94,684	5.16
50	8 Philippines	87,540	91,042	4.00	94,684	4.00
51	9 Cuba	77,242	80,332	4.00	83,545	4.00
52	9 Cyprus	77,242	80,332	4.00	83,545	4.00
53	9 Kazakhstan	77,242	80,332	4.00	83,545	4.00
54	9 Iraq	72,424	77,856	7.50	83,545	7.31
55	9 Trinidad and Tobago	77,242	80,332	4.00	83,545	4.00
56	9 Jordan	77,242	80,332	4.00	83,545	4.00
57	9 Peru	77,242	80,332	4.00	83,545	4.00
58	9 Malta	57,931	62,276	7.50	66,947	7.50
59	9 Serbia	64,369	69,197	7.50	74,387	7.50
60	9 Jamaica	64,369	69,197	7.50	74,387	7.50
61	9 Mauritius	77,242	80,332	4.00	83,545	4.00
62	9 Albania	64,369	69,197	7.50	74,387	7.50
63	9 Ecuador	77,242	80,332	4.00	83,545	4.00
64	10 Georgia	57,310	61,608	7.50	66,229	7.50
65	10 Bosnia and Herzegovina	57,931	62,276	7.50	66,947	7.50
66	10 Sri Lanka	57,310	61,608	7.50	66,229	7.50
67	10 Belarus	64,369	66,944	4.00	69,622	4.00
68	10 Nigeria	72,424	66,992	-7.50	69,622	3.93
69	10 Maldives	38,619	41,515	7.50	44,629	7.50
70	10 Azerbaijan	64,369	66,944	4.00	69,622	4.00
71	10 Tunisia	57,931	62,276	7.50	66,947	7.50
72	10 Ukraine	64,369	66,944	4.00	69,622	4.00
73	10 Bangladesh	57,310	61,608	7.50	66,229	7.50
74	10 Bahamas	64,369	66,944	4.00	69,622	4.00
75	10 Armenia	57,310	61,608	7.50	66,229	7.50
76	10 Guatemala	57,931	62,276	7.50	66,947	7.50
77	10 Botswana	64,369	66,944	4.00	69,622	4.00
78	11 El Salvador	57,931	60,248	4.00	62,658	4.00
79	11 Libya	42,891	46,108	7.50	49,566	7.50
80	11 North Macedonia	57,931	60,248	4.00	62,658	4.00
81	11 Paraguay	57,310	60,248	5.13	62,658	4.00
82	11 Turkmenistan	57,931	60,248	4.00	62,658	4.00
83	11 Brunei Darussalam	57,931	60,248	4.00	62,658	4.00
84	11 United Republic of Tanzania (including Zanzib	51,574	55,442	7.50	59,600	7.50
85	11 Cambodia	57,310	60,248	5.13	62,658	4.00
86	11 Pakistan	57,931	60,248	4.00	62,658	4.00
87	11 Gabon	57,931	60,248	4.00	62,658	4.00
88	11 Algeria	64,369	60,248	-6.40	62,658	4.00
89	11 Venezuela (Bolivarian Republic of)	114,380	105,802	-7.50	97,867	-7.50
90	11 Equatorial Guinea	60,026	60,248	0.37	62,658	4.00
91	11 Kenya	38,619	41,515	7.50	44,629	7.50
92	11 Montenegro	38,619	41,515	7.50	44,629	7.50
93	11 Republic of Moldova	38,619	41,515	7.50	44,629	7.50
94	11 Andorra	57,931	60,248	4.00	62,658	4.00

**Scenario B: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

		2025	2026		2027	
		Assessed		%		%
Order	Group UN country name	contribution*	Contribution	CY/PY	Contribution	CY/PY
95	11 Uzbekistan	38,619	41,515	7.50	44,629	7.50
96	11 San Marino	57,931	60,248	4.00	62,658	4.00
97	11 Ethiopia	38,619	41,515	7.50	44,629	7.50
98	11 Bolivia (Plurinational State of)	51,574	55,442	7.50	59,600	7.50
99	11 Namibia	57,931	60,248	4.00	62,658	4.00
100	12 Ghana	38,619	40,164	4.00	41,771	4.00
101	12 Barbados	38,619	40,164	4.00	41,771	4.00
102	12 Mongolia	38,619	40,164	4.00	41,771	4.00
103	12 Uganda	38,619	40,164	4.00	41,771	4.00
104	12 Myanmar	47,759	44,177	-7.50	41,771	-5.45
105	12 Sudan	38,619	40,164	4.00	41,771	4.00
106	12 Honduras	38,619	40,164	4.00	41,771	4.00
107	12 Angola	57,931	53,586	-7.50	49,567	-7.50
108	12 Côte d'Ivoire	38,619	40,164	4.00	41,771	4.00
109	12 Seychelles	19,310	20,758	7.50	22,315	7.50
110	12 Cameroon	38,619	40,164	4.00	41,771	4.00
111	12 Lao People's Democratic Republic	38,619	40,164	4.00	41,771	4.00
112	12 Nicaragua	38,619	40,164	4.00	41,771	4.00
113	12 Eswatini	38,619	40,164	4.00	41,771	4.00
114	12 Djibouti	28,966	31,138	7.50	33,473	7.50
115	12 Zambia	38,619	40,164	4.00	41,771	4.00
116	12 Fiji	38,619	40,164	4.00	41,771	4.00
117	12 Papua New Guinea	38,619	40,164	4.00	41,771	4.00
118	12 Senegal	38,619	40,164	4.00	41,771	4.00
119	12 Nepal	32,184	34,598	7.50	37,193	7.50
120	12 Kyrgyzstan	32,184	34,598	7.50	37,193	7.50
121	13 Congo	32,184	33,471	4.00	34,810	4.00
122	13 Timor-Leste	32,184	33,471	4.00	34,810	4.00
123	13 Haiti	32,184	33,471	4.00	34,810	4.00
124	13 Cabo Verde	32,184	33,471	4.00	34,810	4.00
125	13 Antigua and Barbuda	19,310	20,083	4.00	20,886	4.00
126	13 Syrian Arab Republic	34,445	33,471	-2.83	34,810	4.00
127	13 Benin	32,184	33,471	4.00	34,810	4.00
128	13 Zimbabwe	32,184	33,471	4.00	34,810	4.00
129	13 Palau	19,310	20,083	4.00	20,886	4.00
130	13 Mauritania	32,184	33,471	4.00	34,810	4.00
131	13 Belize	0	33,471	0.00	34,810	4.00
132	13 Rwanda	32,184	33,471	4.00	34,810	4.00
133	13 Bhutan	32,184	33,471	4.00	34,810	4.00
134	13 Madagascar	32,184	33,471	4.00	34,810	4.00
135	13 Democratic People's Republic of Korea	32,184	33,471	4.00	34,810	4.00
136	13 Mali	32,184	33,471	4.00	34,810	4.00
137	13 Lesotho	32,184	33,471	4.00	34,810	4.00
138	13 Burkina Faso	32,184	33,471	4.00	34,810	4.00
139	13 Tajikistan	32,184	33,471	4.00	34,810	4.00
140	13 Togo	32,184	33,471	4.00	34,810	4.00
141	13 Guinea	32,184	33,471	4.00	34,810	4.00
142	13 Mozambique	32,184	33,471	4.00	34,810	4.00

**Scenario B: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

		2025	2026		2027	
		Assessed		%		%
Order	Group UN country name	contribution*	Contribution	CY/PY	Contribution	CY/PY
143	13 Chad	32,184	33,471	4.00	34,810	4.00
144	13 Gambia	32,184	33,471	4.00	34,810	4.00
145	13 Democratic Republic of the Congo	32,184	33,471	4.00	34,810	4.00
146	13 Niger	32,184	33,471	4.00	34,810	4.00
147	13 Samoa	19,310	20,758	7.50	22,315	7.50
148	13 Vanuatu	32,184	33,471	4.00	34,810	4.00
149	13 Comoros	28,966	30,124	4.00	31,329	4.00
150	13 Guinea-Bissau	32,184	33,471	4.00	34,810	4.00
151	13 Malawi	32,184	33,471	4.00	34,810	4.00
152	13 Eritrea	32,184	33,471	4.00	34,810	4.00
153	13 Afghanistan	32,184	33,471	4.00	34,810	4.00
154	13 Somalia	32,184	33,471	4.00	34,810	4.00
155	13 Sierra Leone	32,184	33,471	4.00	34,810	4.00
156	13 Sao Tome and Principe	19,310	20,758	7.50	22,315	7.50
157	13 Central African Republic	32,184	33,471	4.00	34,810	4.00
158	13 Yemen	32,184	33,471	4.00	34,810	4.00
159	13 Liberia	32,184	33,471	4.00	34,810	4.00
160	13 Burundi	32,184	33,471	4.00	34,810	4.00
<i>Associate Members</i>		295,452	307,272		319,563	
1	a Flemish Community of Belgium	69,518	72,299	4.00	75,191	4.00
2	a Hong Kong SAR	69,518	72,299	4.00	75,191	4.00
3	a Macao SAR	69,518	72,299	4.00	75,191	4.00
4	b Aruba	28,966	30,125	4.00	31,330	4.00
5	b Puerto Rico	28,966	30,125	4.00	31,330	4.00
6	b Madeira	28,966	30,125	4.00	31,330	4.00

Remarks:

* Corrigendum: Antigua and Barbuda assessed contribution for the years 2024 and 2025 amount respectively to EUR 17,963 (2024) and EUR 19,310 (2025). A/25/2.rev.2 approved by A/RES/758/(XXV) includes a typographical error showing Antigua and Barbuda assessed contribution for the years 2024 and 2025 as EUR 29,939 (2024) and EUR 32,184 (2025).

C. Scenario C

Scenario C: 2026-2027 UN Tourism Membership contributions
at 30 September 2024
 Euros

		2025	2026		2027	
		Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
Order Group UN country name						
Total membership contributions		14,614,441	14,902,848		15,225,690	
<i>Full Members</i>		<i>14,318,989</i>	<i>14,601,489</i>		<i>14,918,304</i>	
1	1 China	411,954	420,193	2.00	428,597	2.00
2	1 France	411,954	420,193	2.00	428,597	2.00
3	1 Germany	411,954	420,193	2.00	428,597	2.00
4	1 Japan	411,954	420,193	2.00	428,597	2.00
5	2 Spain	411,954	393,931	-4.38	401,810	2.00
6	2 Italy	386,207	393,931	2.00	401,810	2.00
7	3 United Arab Emirates	244,598	262,620	7.37	267,872	2.00
8	3 Switzerland	282,886	262,620	-7.16	267,872	2.00
9	3 Republic of Korea	257,471	262,620	2.00	267,872	2.00
10	3 Netherlands	257,471	262,620	2.00	267,872	2.00
11	3 Türkiye	244,598	262,620	7.37	267,872	2.00
12	3 Austria	257,471	262,620	2.00	267,872	2.00
13	3 Mexico	244,598	262,620	7.37	267,872	2.00
14	4 Saudi Arabia	244,598	249,490	2.00	254,480	2.00
15	4 India	244,598	249,490	2.00	254,480	2.00
16	4 Thailand	257,471	249,490	-3.10	254,480	2.00
17	4 Qatar	244,598	249,490	2.00	254,480	2.00
18	4 Portugal	193,102	207,585	7.50	223,154	7.50
19	4 Israel	193,102	207,585	7.50	223,154	7.50
20	5 Poland	193,102	196,964	2.00	200,903	2.00
21	5 Greece	193,102	196,964	2.00	200,903	2.00
22	5 Brazil	244,598	226,253	-7.50	209,284	-7.50
23	5 Croatia	128,736	138,391	7.50	148,770	7.50
24	6 Czechia	154,484	157,574	2.00	160,725	2.00
25	6 Malaysia	193,102	178,619	-7.50	165,223	-7.50
26	6 Indonesia	193,102	178,619	-7.50	165,223	-7.50
27	6 Kuwait	154,484	157,574	2.00	160,725	2.00
28	7 Egypt	87,540	94,106	7.50	101,164	7.50
29	7 Bahrain	87,540	94,106	7.50	101,164	7.50
30	7 Hungary	128,736	131,311	2.00	133,937	2.00
31	7 Argentina	154,484	142,898	-7.50	133,937	-6.27
32	7 Slovenia	128,736	131,311	2.00	133,937	2.00
33	7 Romania	87,540	94,106	7.50	101,164	7.50
34	7 Dominican Republic	87,540	94,106	7.50	101,164	7.50
35	7 South Africa	128,736	131,311	2.00	133,937	2.00
36	8 Slovakia	87,540	89,291	2.00	91,077	2.00
37	8 Panama	87,540	89,291	2.00	91,077	2.00
38	8 Chile	128,736	119,081	-7.50	110,150	-7.50
39	8 Colombia	95,316	89,291	-6.32	91,077	2.00
40	8 Lithuania	77,242	83,035	7.50	89,263	7.50
41	8 Morocco	87,540	89,291	2.00	91,077	2.00
42	8 Iran (Islamic Republic of)	128,736	119,081	-7.50	110,150	-7.50
43	8 Monaco	77,971	83,819	7.50	90,105	7.50
44	8 Oman	87,540	89,291	2.00	91,077	2.00
45	8 Lebanon	87,540	89,291	2.00	91,077	2.00

**Scenario C: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

		2025	2026		2027	
		Assessed		%		%
Order	Group UN country name	contribution*	Contribution	CY/PY	Contribution	CY/PY
46	8 Uruguay	87,540	89,291	2.00	91,077	2.00
47	8 Bulgaria	77,242	83,035	7.50	89,263	7.50
48	8 Costa Rica	87,540	89,291	2.00	91,077	2.00
49	8 Viet Nam	83,756	89,291	6.61	91,077	2.00
50	8 Philippines	87,540	89,291	2.00	91,077	2.00
51	9 Cuba	77,242	78,787	2.00	80,363	2.00
52	9 Cyprus	77,242	78,787	2.00	80,363	2.00
53	9 Kazakhstan	77,242	78,787	2.00	80,363	2.00
54	9 Iraq	72,424	77,856	7.50	80,363	3.22
55	9 Trinidad and Tobago	77,242	78,787	2.00	80,363	2.00
56	9 Jordan	77,242	78,787	2.00	80,363	2.00
57	9 Peru	77,242	78,787	2.00	80,363	2.00
58	9 Malta	57,931	62,276	7.50	66,947	7.50
59	9 Serbia	64,369	69,197	7.50	74,387	7.50
60	9 Jamaica	64,369	69,197	7.50	74,387	7.50
61	9 Mauritius	77,242	78,787	2.00	80,363	2.00
62	9 Albania	64,369	69,197	7.50	74,387	7.50
63	9 Ecuador	77,242	78,787	2.00	80,363	2.00
64	10 Georgia	57,310	61,608	7.50	66,229	7.50
65	10 Bosnia and Herzegovina	57,931	62,276	7.50	66,947	7.50
66	10 Sri Lanka	57,310	61,608	7.50	66,229	7.50
67	10 Belarus	64,369	65,656	2.00	66,969	2.00
68	10 Nigeria	72,424	66,992	-7.50	66,969	-0.03
69	10 Maldives	38,619	41,515	7.50	44,629	7.50
70	10 Azerbaijan	64,369	65,656	2.00	66,969	2.00
71	10 Tunisia	57,931	62,276	7.50	66,947	7.50
72	10 Ukraine	64,369	65,656	2.00	66,969	2.00
73	10 Bangladesh	57,310	61,608	7.50	66,229	7.50
74	10 Bahamas	64,369	65,656	2.00	66,969	2.00
75	10 Armenia	57,310	61,608	7.50	66,229	7.50
76	10 Guatemala	57,931	62,276	7.50	66,947	7.50
77	10 Botswana	64,369	65,656	2.00	66,969	2.00
78	11 El Salvador	57,931	59,090	2.00	60,272	2.00
79	11 Libya	42,891	46,108	7.50	49,566	7.50
80	11 North Macedonia	57,931	59,090	2.00	60,272	2.00
81	11 Paraguay	57,310	59,090	3.11	60,272	2.00
82	11 Turkmenistan	57,931	59,090	2.00	60,272	2.00
83	11 Brunei Darussalam	57,931	59,090	2.00	60,272	2.00
84	11 United Republic of Tanzania (including Zanzib	51,574	55,442	7.50	59,600	7.50
85	11 Cambodia	57,310	59,090	3.11	60,272	2.00
86	11 Pakistan	57,931	59,090	2.00	60,272	2.00
87	11 Gabon	57,931	59,090	2.00	60,272	2.00
88	11 Algeria	64,369	59,541	-7.50	60,272	1.23
89	11 Venezuela (Bolivarian Republic of)	114,380	105,802	-7.50	97,867	-7.50
90	11 Equatorial Guinea	60,026	59,090	-1.56	60,272	2.00
91	11 Kenya	38,619	41,515	7.50	44,629	7.50
92	11 Montenegro	38,619	41,515	7.50	44,629	7.50
93	11 Republic of Moldova	38,619	41,515	7.50	44,629	7.50
94	11 Andorra	57,931	59,090	2.00	60,272	2.00

Scenario C: 2026-2027 UN Tourism Membership contributions**at 30 September 2024**

Euros

		2025	2026		2027	
		Assessed		%		%
Order	Group UN country name	contribution*	Contribution	CY/PY	Contribution	CY/PY
95	11 Uzbekistan	38,619	41,515	7.50	44,629	7.50
96	11 San Marino	57,931	59,090	2.00	60,272	2.00
97	11 Ethiopia	38,619	41,515	7.50	44,629	7.50
98	11 Bolivia (Plurinational State of)	51,574	55,442	7.50	59,600	7.50
99	11 Namibia	57,931	59,090	2.00	60,272	2.00
100	12 Ghana	38,619	39,391	2.00	40,179	2.00
101	12 Barbados	38,619	39,391	2.00	40,179	2.00
102	12 Mongolia	38,619	39,391	2.00	40,179	2.00
103	12 Uganda	38,619	39,391	2.00	40,179	2.00
104	12 Myanmar	47,759	44,177	-7.50	40,864	-7.50
105	12 Sudan	38,619	39,391	2.00	40,179	2.00
106	12 Honduras	38,619	39,391	2.00	40,179	2.00
107	12 Angola	57,931	53,586	-7.50	49,567	-7.50
108	12 Côte d'Ivoire	38,619	39,391	2.00	40,179	2.00
109	12 Seychelles	19,310	20,758	7.50	22,315	7.50
110	12 Cameroon	38,619	39,391	2.00	40,179	2.00
111	12 Lao People's Democratic Republic	38,619	39,391	2.00	40,179	2.00
112	12 Nicaragua	38,619	39,391	2.00	40,179	2.00
113	12 Eswatini	38,619	39,391	2.00	40,179	2.00
114	12 Djibouti	28,966	31,138	7.50	33,473	7.50
115	12 Zambia	38,619	39,391	2.00	40,179	2.00
116	12 Fiji	38,619	39,391	2.00	40,179	2.00
117	12 Papua New Guinea	38,619	39,391	2.00	40,179	2.00
118	12 Senegal	38,619	39,391	2.00	40,179	2.00
119	12 Nepal	32,184	34,598	7.50	37,193	7.50
120	12 Kyrgyzstan	32,184	34,598	7.50	37,193	7.50
121	13 Congo	32,184	32,828	2.00	33,485	2.00
122	13 Timor-Leste	32,184	32,828	2.00	33,485	2.00
123	13 Haiti	32,184	32,828	2.00	33,485	2.00
124	13 Cabo Verde	32,184	32,828	2.00	33,485	2.00
125	13 Antigua and Barbuda	19,310	19,697	2.00	20,091	2.00
126	13 Syrian Arab Republic	34,445	32,828	-4.69	33,485	2.00
127	13 Benin	32,184	32,828	2.00	33,485	2.00
128	13 Zimbabwe	32,184	32,828	2.00	33,485	2.00
129	13 Palau	19,310	19,697	2.00	20,091	2.00
130	13 Mauritania	32,184	32,828	2.00	33,485	2.00
131	13 Belize	0	32,828	0.00	33,485	2.00
132	13 Rwanda	32,184	32,828	2.00	33,485	2.00
133	13 Bhutan	32,184	32,828	2.00	33,485	2.00
134	13 Madagascar	32,184	32,828	2.00	33,485	2.00
135	13 Democratic People's Republic of Korea	32,184	32,828	2.00	33,485	2.00
136	13 Mali	32,184	32,828	2.00	33,485	2.00
137	13 Lesotho	32,184	32,828	2.00	33,485	2.00
138	13 Burkina Faso	32,184	32,828	2.00	33,485	2.00
139	13 Tajikistan	32,184	32,828	2.00	33,485	2.00
140	13 Togo	32,184	32,828	2.00	33,485	2.00
141	13 Guinea	32,184	32,828	2.00	33,485	2.00
142	13 Mozambique	32,184	32,828	2.00	33,485	2.00

Scenario C: 2026-2027 UN Tourism Membership contributions**at 30 September 2024**

Euros

		2025	2026		2027	
		Assessed		%		%
Order	Group UN country name	contribution*	Contribution	CY/PY	Contribution	CY/PY
143	13 Chad	32,184	32,828	2.00	33,485	2.00
144	13 Gambia	32,184	32,828	2.00	33,485	2.00
145	13 Democratic Republic of the Congo	32,184	32,828	2.00	33,485	2.00
146	13 Niger	32,184	32,828	2.00	33,485	2.00
147	13 Samoa	19,310	20,758	7.50	22,315	7.50
148	13 Vanuatu	32,184	32,828	2.00	33,485	2.00
149	13 Comoros	28,966	29,545	2.00	30,137	2.00
150	13 Guinea-Bissau	32,184	32,828	2.00	33,485	2.00
151	13 Malawi	32,184	32,828	2.00	33,485	2.00
152	13 Eritrea	32,184	32,828	2.00	33,485	2.00
153	13 Afghanistan	32,184	32,828	2.00	33,485	2.00
154	13 Somalia	32,184	32,828	2.00	33,485	2.00
155	13 Sierra Leone	32,184	32,828	2.00	33,485	2.00
156	13 Sao Tome and Principe	19,310	20,758	7.50	22,315	7.50
157	13 Central African Republic	32,184	32,828	2.00	33,485	2.00
158	13 Yemen	32,184	32,828	2.00	33,485	2.00
159	13 Liberia	32,184	32,828	2.00	33,485	2.00
160	13 Burundi	32,184	32,828	2.00	33,485	2.00
<i>Associate Members</i>		295,452	301,359		307,386	
1	a Flemish Community of Belgium	69,518	70,908	2.00	72,326	2.00
2	a Hong Kong SAR	69,518	70,908	2.00	72,326	2.00
3	a Macao SAR	69,518	70,908	2.00	72,326	2.00
4	b Aruba	28,966	29,545	2.00	30,136	2.00
5	b Puerto Rico	28,966	29,545	2.00	30,136	2.00
6	b Madeira	28,966	29,545	2.00	30,136	2.00

Remarks:

* Corrigendum: Antigua and Barbuda assessed contribution for the years 2024 and 2025 amount respectively to EUR 17,963 (2024) and EUR 19,310 (2025). A/25/2.rev.2 approved by A/RES/758/(XXV) includes a typographical error showing Antigua and Barbuda assessed contribution for the years 2024 and 2025 as EUR 29,939 (2024) and EUR 32,184 (2025).

Annex I.11: 2026-2027 Proposed appropriations and 2024-2025 approved, revised, proposed and adapted to current structure appropriations - Analysis of changes by parts and sections - Regular Budget

2026-2027 Proposed appropriations and 2024-2025 approved, revised, proposed and adapted to current structure appropriations - Analysis of changes by parts and sections at 31 August 2025

Euros

Parts / sections ¹	Appropriations			Scenario A: Appropriations			Net increase/decrease	
	2024-2025			2026-2027				
	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff
							4,465,000	
Total	22,177,000	9,500,000	31,677,000	24,220,000	11,922,000	36,142,000	2,043,000	2,422,000
<i>A Member Relations</i>	<i>4,284,000</i>	<i>1,059,000</i>	<i>5,343,000</i>	<i>4,617,000</i>	<i>1,188,000</i>	<i>5,805,000</i>	<i>333,000</i>	<i>129,000</i>
A01 Regional Department, Africa	1,260,000	279,000	1,539,000	1,260,000	312,000	1,572,000	0	33,000
A02 Regional Department, Americas	651,000	181,000	832,000	663,000	209,000	872,000	12,000	28,000
A03 Regional Department, Asia and the Pacific	1,260,000	181,000	1,441,000	1,575,000	209,000	1,784,000	315,000	28,000
A04 Regional Department, Europe	630,000	279,000	909,000	630,000	312,000	942,000	0	33,000
A05 Regional Department, Middle East	0	139,000	139,000	0	146,000	146,000	0	7,000
A06 Affiliate Members and Public-Private Collaboration	483,000	0	483,000	489,000	0	489,000	6,000	0
<i>B Operational</i>	<i>6,069,000</i>	<i>1,622,000</i>	<i>7,691,000</i>	<i>6,949,000</i>	<i>2,385,000</i>	<i>9,334,000</i>	<i>880,000</i>	<i>763,000</i>
B01 Sustainable Tourism and Resilience	1,428,000	139,000	1,567,000	1,434,000	312,000	1,746,000	6,000	173,000
B02 International Development and Cooperation	966,000	17,000	983,000	978,000	20,000	998,000	12,000	3,000
B03 Statistics, Standards and Data	798,000	114,000	912,000	978,000	312,000	1,290,000	180,000	198,000
B04 Market Intelligence, Policies and Competitiveness	966,000	312,000	1,278,000	1,321,000	521,000	1,842,000	355,000	209,000
B05 Ethics, Culture and Social Responsibility	336,000	106,000	442,000	663,000	209,000	872,000	327,000	103,000
B06 Innovation, Education and Investments	630,000	828,000	1,458,000	630,000	813,000	1,443,000	0	-15,000
B07 Institutional Relations, Partnerships and Advocacy	945,000	106,000	1,051,000	945,000	198,000	1,143,000	0	92,000
<i>C Support - Direct to Members</i>	<i>7,939,000</i>	<i>2,526,000</i>	<i>10,465,000</i>	<i>8,579,000</i>	<i>3,233,000</i>	<i>11,812,000</i>	<i>640,000</i>	<i>707,000</i>
C01 Conferences Services	1,260,000	279,000	1,539,000	1,434,000	501,000	1,935,000	174,000	222,000
C02 Management ²	6,028,000	1,771,000	7,799,000	6,341,000	2,231,000	8,572,000	313,000	460,000
C03 Communications	651,000	476,000	1,127,000	804,000	501,000	1,305,000	153,000	25,000
<i>D Support - Indirect to Members</i>	<i>3,885,000</i>	<i>4,293,000</i>	<i>8,178,000</i>	<i>4,075,000</i>	<i>5,116,000</i>	<i>9,191,000</i>	<i>190,000</i>	<i>823,000</i>
D01 Budget and Finance	1,113,000	705,000	1,818,000	1,119,000	813,000	1,932,000	6,000	108,000
D02 Human Resources	483,000	632,000	1,115,000	489,000	667,000	1,156,000	6,000	35,000
D03 Information and Communication Technology	651,000	943,000	1,594,000	663,000	1,146,000	1,809,000	12,000	203,000
D04 General Services	504,000	713,000	1,217,000	781,000	990,000	1,771,000	277,000	277,000
D05 Staff vacancies & ASEB Provisions	1,134,000	1,300,000	2,434,000	1,023,000	1,500,000	2,523,000	-111,000	200,000

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 and CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXI) of CE/121/3(c) and CE/DEC/4(CXXII) of CE/122/3(c) and the Secretary-General proposal of structure modification at 31 December 2024. Staff costs appropriations transfers are based on annual average staff costs by category.

² C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

2026-2027 Proposed appropriations and 2024-2025 approved, revised, proposed and adapted to current structure appropriations - Analysis of changes by parts and sections at 31 August 2025

Euros

Parts / sections ¹	Appropriations			Scenario B: Appropriations			Net increase/decrease	
	2024-2025			2026-2027				
	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff
Total	22,177,000	9,500,000	31,677,000	23,197,000	11,666,000	34,863,000	1,020,000	2,166,000
<i>A Member Relations</i>	<i>4,284,000</i>	<i>1,059,000</i>	<i>5,343,000</i>	<i>4,617,000</i>	<i>1,160,000</i>	<i>5,777,000</i>	<i>333,000</i>	<i>101,000</i>
A01 Regional Department, Africa	1,260,000	279,000	1,539,000	1,260,000	305,000	1,565,000	0	26,000
A02 Regional Department, Americas	651,000	181,000	832,000	663,000	204,000	867,000	12,000	23,000
A03 Regional Department, Asia and the Pacific	1,260,000	181,000	1,441,000	1,575,000	204,000	1,779,000	315,000	23,000
A04 Regional Department, Europe	630,000	279,000	909,000	630,000	305,000	935,000	0	26,000
A05 Regional Department, Middle East	0	139,000	139,000	0	142,000	142,000	0	3,000
A06 Affiliate Members and Public-Private Collaboration	483,000	0	483,000	489,000	0	489,000	6,000	0
<i>B Operational</i>	<i>6,069,000</i>	<i>1,622,000</i>	<i>7,691,000</i>	<i>6,949,000</i>	<i>2,329,000</i>	<i>9,278,000</i>	<i>880,000</i>	<i>707,000</i>
B01 Sustainable Tourism and Resilience	1,428,000	139,000	1,567,000	1,434,000	305,000	1,739,000	6,000	166,000
B02 International Development and Cooperation	966,000	17,000	983,000	978,000	20,000	998,000	12,000	3,000
B03 Statistics, Standards and Data	798,000	114,000	912,000	978,000	305,000	1,283,000	180,000	191,000
B04 Market Intelligence, Policies and Competitiveness	966,000	312,000	1,278,000	1,321,000	509,000	1,830,000	355,000	197,000
B05 Ethics, Culture and Social Responsibility	336,000	106,000	442,000	663,000	204,000	867,000	327,000	98,000
B06 Innovation, Education and Investments	630,000	828,000	1,458,000	630,000	792,000	1,422,000	0	-36,000
B07 Institutional Relations, Partnerships and Advocacy	945,000	106,000	1,051,000	945,000	194,000	1,139,000	0	88,000
<i>C Support - Direct to Members</i>	<i>7,939,000</i>	<i>2,526,000</i>	<i>10,465,000</i>	<i>8,579,000</i>	<i>3,149,000</i>	<i>11,728,000</i>	<i>640,000</i>	<i>623,000</i>
C01 Conferences Services	1,260,000	279,000	1,539,000	1,434,000	488,000	1,922,000	174,000	209,000
C02 Management ²	6,028,000	1,771,000	7,799,000	6,341,000	2,173,000	8,514,000	313,000	402,000
C03 Communications	651,000	476,000	1,127,000	804,000	488,000	1,292,000	153,000	12,000
<i>D Support - Indirect to Members</i>	<i>3,885,000</i>	<i>4,293,000</i>	<i>8,178,000</i>	<i>3,052,000</i>	<i>5,028,000</i>	<i>8,080,000</i>	<i>-833,000</i>	<i>735,000</i>
D01 Budget and Finance	1,113,000	705,000	1,818,000	1,119,000	792,000	1,911,000	6,000	87,000
D02 Human Resources	483,000	632,000	1,115,000	489,000	651,000	1,140,000	6,000	19,000
D03 Information and Communication Technology	651,000	943,000	1,594,000	663,000	1,119,000	1,782,000	12,000	176,000
D04 General Services	504,000	713,000	1,217,000	781,000	966,000	1,747,000	277,000	253,000
D05 Staff vacancies & ASEB Provisions	1,134,000	1,300,000	2,434,000	0	1,500,000	1,500,000	-1,134,000	200,000

Remarks:

¹ Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/758(XV) of A/25/5.rev.2 and CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXI) of CE/121/3(c) and CE/DEC/4(CXXII) of CE/122/3(c) and the Secretary-General proposal of structure modification at 31 December 2024. Staff costs appropriations transfers are based on annual average staff costs by category.

² C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

2026-2027 Proposed appropriations and 2024-2025 approved, revised, proposed and adapted to current structure appropriations - Analysis of changes by parts and sections at 31 August 2025

Euros

Parts / sections ¹	Appropriations			Scenario C: Appropriations			Net increase/decrease	
	2024-2025			2026-2027				
	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff
Total	22,177,000	9,500,000	31,677,000	23,197,000	10,996,000	34,193,000	1,020,000	1,496,000
<i>A Member Relations</i>	<i>4,284,000</i>	<i>1,059,000</i>	<i>5,343,000</i>	<i>4,617,000</i>	<i>1,083,000</i>	<i>5,700,000</i>	<i>333,000</i>	<i>24,000</i>
A01 Regional Department, Africa	1,260,000	279,000	1,539,000	1,260,000	285,000	1,545,000	0	6,000
A02 Regional Department, Americas	651,000	181,000	832,000	663,000	190,000	853,000	12,000	9,000
A03 Regional Department, Asia and the Pacific	1,260,000	181,000	1,441,000	1,575,000	190,000	1,765,000	315,000	9,000
A04 Regional Department, Europe	630,000	279,000	909,000	630,000	285,000	915,000	0	6,000
A05 Regional Department, Middle East	0	139,000	139,000	0	133,000	133,000	0	-6,000
A06 Affiliate Members and Public-Private Collaboration	483,000	0	483,000	489,000	0	489,000	6,000	0
<i>B Operational</i>	<i>6,069,000</i>	<i>1,622,000</i>	<i>7,691,000</i>	<i>6,949,000</i>	<i>2,175,000</i>	<i>9,124,000</i>	<i>880,000</i>	<i>553,000</i>
B01 Sustainable Tourism and Resilience	1,428,000	139,000	1,567,000	1,434,000	285,000	1,719,000	6,000	146,000
B02 International Development and Cooperation	966,000	17,000	983,000	978,000	19,000	997,000	12,000	2,000
B03 Statistics, Standards and Data	798,000	114,000	912,000	978,000	285,000	1,263,000	180,000	171,000
B04 Market Intelligence, Policies and Competitiveness	966,000	312,000	1,278,000	1,321,000	474,000	1,795,000	355,000	162,000
B05 Ethics, Culture and Social Responsibility	336,000	106,000	442,000	663,000	190,000	853,000	327,000	84,000
B06 Innovation, Education and Investments	630,000	828,000	1,458,000	630,000	741,000	1,371,000	0	-87,000
B07 Institutional Relations, Partnerships and Advocacy	945,000	106,000	1,051,000	945,000	181,000	1,126,000	0	75,000
<i>C Support - Direct to Members</i>	<i>7,939,000</i>	<i>2,526,000</i>	<i>10,465,000</i>	<i>8,579,000</i>	<i>2,943,000</i>	<i>11,522,000</i>	<i>640,000</i>	<i>417,000</i>
C01 Conferences Services	1,260,000	279,000	1,539,000	1,434,000	456,000	1,890,000	174,000	177,000
C02 Management ²	6,028,000	1,771,000	7,799,000	6,341,000	2,031,000	8,372,000	313,000	260,000
C03 Communications	651,000	476,000	1,127,000	804,000	456,000	1,260,000	153,000	-20,000
<i>D Support - Indirect to Members</i>	<i>3,885,000</i>	<i>4,293,000</i>	<i>8,178,000</i>	<i>3,052,000</i>	<i>4,795,000</i>	<i>7,847,000</i>	<i>-833,000</i>	<i>502,000</i>
D01 Budget and Finance	1,113,000	705,000	1,818,000	1,119,000	741,000	1,860,000	6,000	36,000
D02 Human Resources	483,000	632,000	1,115,000	489,000	608,000	1,097,000	6,000	-24,000
D03 Information and Communication Technology	651,000	943,000	1,594,000	663,000	1,044,000	1,707,000	12,000	101,000
D04 General Services	504,000	713,000	1,217,000	781,000	902,000	1,683,000	277,000	189,000
D05 Staff vacancies & ASEB Provisions	1,134,000	1,300,000	2,434,000	0	1,500,000	1,500,000	-1,134,000	200,000

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 and CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXI) of CE/121/3(c) and CE/DEC/4(CXXII) of CE/122/3(c) and the Secretary-General proposal of structure modification at 31 December 2024. Staff costs appropriations transfers are based on annual average staff costs by category.

² C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

Annex I.12: 2026-2027 Draft budget appropriations proposal - Regular Budget

2026-2027 Draft budget appropriations proposal

at 31 August 2025

Euros

Parts / sections ²	Posts ¹			Scenario A: Appropriations								
				2026			2027			2026-2027		
	D	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
Total	6	49	49	11,633,000	5,882,000	17,515,000	12,587,000	6,040,000	18,627,000	24,220,000	11,922,000	36,142,000
<i>A Member Relations</i>	0	13	3	2,257,000	591,000	2,848,000	2,360,000	597,000	2,957,000	4,617,000	1,188,000	5,805,000
A01 Regional Department, Africa	0	4	0	616,000	155,000	771,000	644,000	157,000	801,000	1,260,000	312,000	1,572,000
A02 Regional Department, Americas	0	1	2	324,000	104,000	428,000	339,000	105,000	444,000	663,000	209,000	872,000
A03 Regional Department, Asia and the Pacific	0	5	0	770,000	104,000	874,000	805,000	105,000	910,000	1,575,000	209,000	1,784,000
A04 Regional Department, Europe	0	2	0	308,000	155,000	463,000	322,000	157,000	479,000	630,000	312,000	942,000
A05 Regional Department, Middle East	0	0	0	0	73,000	73,000	0	73,000	73,000	0	146,000	146,000
A06 Affiliate Members and Public-Private Collaboration	0	1	1	239,000	0	239,000	250,000	0	250,000	489,000	0	489,000
<i>B Operational</i>	1	16	8	3,398,000	1,185,000	4,583,000	3,551,000	1,200,000	4,751,000	6,949,000	2,385,000	9,334,000
B01 Sustainable Tourism and Resilience	0	4	1	701,000	155,000	856,000	733,000	157,000	890,000	1,434,000	312,000	1,746,000
B02 International Development and Cooperation	0	2	2	478,000	10,000	488,000	500,000	10,000	510,000	978,000	20,000	998,000
B03 Statistics, Standards and Data	0	2	2	478,000	155,000	633,000	500,000	157,000	657,000	978,000	312,000	1,290,000
B04 Market Intelligence, Policies and Competitiveness	1	2	1	647,000	259,000	906,000	674,000	262,000	936,000	1,321,000	521,000	1,842,000
B05 Ethics, Culture and Social Responsibility	0	1	2	324,000	104,000	428,000	339,000	105,000	444,000	663,000	209,000	872,000
B06 Innovation, Education and Investments	0	2	0	308,000	404,000	712,000	322,000	409,000	731,000	630,000	813,000	1,443,000
B07 Institutional Relations, Partnerships and Advocacy	0	3	0	462,000	98,000	560,000	483,000	100,000	583,000	945,000	198,000	1,143,000
<i>C Support - Direct to Members</i>	5	14	7	4,204,000	1,608,000	5,812,000	4,375,000	1,625,000	6,000,000	8,579,000	3,233,000	11,812,000
C01 Conferences Services	0	4	1	701,000	249,000	950,000	733,000	252,000	985,000	1,434,000	501,000	1,935,000
C02 Management ³	5	8	5	3,110,000	1,110,000	4,220,000	3,231,000	1,121,000	4,352,000	6,341,000	2,231,000	8,572,000
C03 Communications	0	2	1	393,000	249,000	642,000	411,000	252,000	663,000	804,000	501,000	1,305,000
<i>D Support - Indirect to Members</i>	0	6	31	1,774,000	2,498,000	4,272,000	2,301,000	2,618,000	4,919,000	4,075,000	5,116,000	9,191,000
D01 Budget and Finance	0	3	1	547,000	404,000	951,000	572,000	409,000	981,000	1,119,000	813,000	1,932,000
D02 Human Resources	0	1	1	239,000	332,000	571,000	250,000	335,000	585,000	489,000	667,000	1,156,000
D03 Information and Communication Technology	0	1	2	324,000	570,000	894,000	339,000	576,000	915,000	663,000	1,146,000	1,809,000
D04 General Services	0	0	5	425,000	492,000	917,000	356,000	498,000	854,000	781,000	990,000	1,771,000
D05 Staff vacancies & ASEB Provisions	0	1	22	239,000	700,000	939,000	784,000	800,000	1,584,000	1,023,000	1,500,000	2,523,000

Remarks:

¹ D posts include from D and above posts.² Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/758(XXV) of A/25/5.rev.2 and CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXI) of CE/121/3(c) and CE/DEC/4(CXXII) of CE/122/3(c) and the Secretary-General proposal of structure modification at 31 December 2024. Staff costs appropriations transfers are based on annual average staff costs by category.³ C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

2026-2027 Draft budget appropriations proposal
at 31 August 2025
Euros

Parts / sections ²	Scenario B: Appropriations											
	Posts ¹			2026			2027			2026-2027		
	D	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
Total	6	49	49	11,394,000	5,732,000	17,126,000	11,803,000	5,934,000	17,737,000	23,197,000	11,666,000	34,863,000
<i>A Member Relations</i>	0	13	3	2,257,000	574,000	2,831,000	2,360,000	586,000	2,946,000	4,617,000	1,160,000	5,777,000
A01 Regional Department, Africa	0	4	0	616,000	151,000	767,000	644,000	154,000	798,000	1,260,000	305,000	1,565,000
A02 Regional Department, Americas	0	1	2	324,000	101,000	425,000	339,000	103,000	442,000	663,000	204,000	867,000
A03 Regional Department, Asia and the Pacific	0	5	0	770,000	101,000	871,000	805,000	103,000	908,000	1,575,000	204,000	1,779,000
A04 Regional Department, Europe	0	2	0	308,000	151,000	459,000	322,000	154,000	476,000	630,000	305,000	935,000
A05 Regional Department, Middle East	0	0	0	0	70,000	70,000	0	72,000	72,000	0	142,000	142,000
A06 Affiliate Members and Public-Private Collaboration	0	1	1	239,000	0	239,000	250,000	0	250,000	489,000	0	489,000
<i>B Operational</i>	1	16	8	3,398,000	1,153,000	4,551,000	3,551,000	1,176,000	4,727,000	6,949,000	2,329,000	9,278,000
B01 Sustainable Tourism and Resilience	0	4	1	701,000	151,000	852,000	733,000	154,000	887,000	1,434,000	305,000	1,739,000
B02 International Development and Cooperation	0	2	2	478,000	10,000	488,000	500,000	10,000	510,000	978,000	20,000	998,000
B03 Statistics, Standards and Data	0	2	2	478,000	151,000	629,000	500,000	154,000	654,000	978,000	305,000	1,283,000
B04 Market Intelligence, Policies and Competitiveness	1	2	1	647,000	252,000	899,000	674,000	257,000	931,000	1,321,000	509,000	1,830,000
B05 Ethics, Culture and Social Responsibility	0	1	2	324,000	101,000	425,000	339,000	103,000	442,000	663,000	204,000	867,000
B06 Innovation, Education and Investments	0	2	0	308,000	392,000	700,000	322,000	400,000	722,000	630,000	792,000	1,422,000
B07 Institutional Relations, Partnerships and Advocacy	0	3	0	462,000	96,000	558,000	483,000	98,000	581,000	945,000	194,000	1,139,000
<i>C Support - Direct to Members</i>	5	14	7	4,204,000	1,559,000	5,763,000	4,375,000	1,590,000	5,965,000	8,579,000	3,149,000	11,728,000
C01 Conferences Services	0	4	1	701,000	242,000	943,000	733,000	246,000	979,000	1,434,000	488,000	1,922,000
C02 Management ³	5	8	5	3,110,000	1,075,000	4,185,000	3,231,000	1,098,000	4,329,000	6,341,000	2,173,000	8,514,000
C03 Communications	0	2	1	393,000	242,000	635,000	411,000	246,000	657,000	804,000	488,000	1,292,000
<i>D Support - Indirect to Members</i>	0	6	31	1,535,000	2,446,000	3,981,000	1,517,000	2,582,000	4,099,000	3,052,000	5,028,000	8,080,000
D01 Budget and Finance	0	3	1	547,000	392,000	939,000	572,000	400,000	972,000	1,119,000	792,000	1,911,000
D02 Human Resources	0	1	1	239,000	322,000	561,000	250,000	329,000	579,000	489,000	651,000	1,140,000
D03 Information and Communication Technology	0	1	2	324,000	554,000	878,000	339,000	565,000	904,000	663,000	1,119,000	1,782,000
D04 General Services	0	0	5	425,000	478,000	903,000	356,000	488,000	844,000	781,000	966,000	1,747,000
D05 Staff vacancies & ASEB Provisions	0	1	22	0	700,000	700,000	0	800,000	800,000	0	1,500,000	1,500,000

Remarks:

¹ D posts include from D and above posts.

² Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/758(XXV) of A/25/5.rev.2 and CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXI) of CE/121/3(c) and CE/DEC/4(CXXII) of CE/122/3(c) and the Secretary-General proposal of structure modification at 31 December 2024. Staff costs appropriations transfers are based on annual average staff costs by category.

³ C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

2026-2027 Draft budget appropriations proposal
at 31 August 2025
Euros

	Scenario C: Appropriations											
	Posts ¹			2026			2027			2026-2027		
Parts / sections ²	D	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
	104											
Total	6	49	49	11,394,000	5,529,000	16,923,000	11,803,000	5,467,000	17,270,000	23,197,000	10,996,000	34,193,000
A Member Relations	0	13	3	2,257,000	552,000	2,809,000	2,360,000	531,000	2,891,000	4,617,000	1,083,000	5,700,000
A01 Regional Department, Africa	0	4	0	616,000	145,000	761,000	644,000	140,000	784,000	1,260,000	285,000	1,545,000
A02 Regional Department, Americas	0	1	2	324,000	97,000	421,000	339,000	93,000	432,000	663,000	190,000	853,000
A03 Regional Department, Asia and the Pacific	0	5	0	770,000	97,000	867,000	805,000	93,000	898,000	1,575,000	190,000	1,765,000
A04 Regional Department, Europe	0	2	0	308,000	145,000	453,000	322,000	140,000	462,000	630,000	285,000	915,000
A05 Regional Department, Middle East	0	0	0	0	68,000	68,000	0	65,000	65,000	0	133,000	133,000
A06 Affiliate Members and Public-Private Collaboration	0	1	1	239,000	0	239,000	250,000	0	250,000	489,000	0	489,000
B Operational	1	16	8	3,398,000	1,107,000	4,505,000	3,551,000	1,068,000	4,619,000	6,949,000	2,175,000	9,124,000
B01 Sustainable Tourism and Resilience	0	4	1	701,000	145,000	846,000	733,000	140,000	873,000	1,434,000	285,000	1,719,000
B02 International Development and Cooperation	0	2	2	478,000	10,000	488,000	500,000	9,000	509,000	978,000	19,000	997,000
B03 Statistics, Standards and Data	0	2	2	478,000	145,000	623,000	500,000	140,000	640,000	978,000	285,000	1,263,000
B04 Market Intelligence, Policies and Competitiveness	1	2	1	647,000	241,000	888,000	674,000	233,000	907,000	1,321,000	474,000	1,795,000
B05 Ethics, Culture and Social Responsibility	0	1	2	324,000	97,000	421,000	339,000	93,000	432,000	663,000	190,000	853,000
B06 Innovation, Education and Investments	0	2	0	308,000	377,000	685,000	322,000	364,000	686,000	630,000	741,000	1,371,000
B07 Institutional Relations, Partnerships and Advocacy	0	3	0	462,000	92,000	554,000	483,000	89,000	572,000	945,000	181,000	1,126,000
C Support - Direct to Members	5	14	7	4,204,000	1,494,000	5,698,000	4,375,000	1,449,000	5,824,000	8,579,000	2,943,000	11,522,000
C01 Conferences Services	0	4	1	701,000	232,000	933,000	733,000	224,000	957,000	1,434,000	456,000	1,890,000
C02 Management ³	5	8	5	3,110,000	1,030,000	4,140,000	3,231,000	1,001,000	4,232,000	6,341,000	2,031,000	8,372,000
C03 Communications	0	2	1	393,000	232,000	625,000	411,000	224,000	635,000	804,000	456,000	1,260,000
D Support - Indirect to Members	0	6	31	1,535,000	2,376,000	3,911,000	1,517,000	2,419,000	3,936,000	3,052,000	4,795,000	7,847,000
D01 Budget and Finance	0	3	1	547,000	377,000	924,000	572,000	364,000	936,000	1,119,000	741,000	1,860,000
D02 Human Resources	0	1	1	239,000	309,000	548,000	250,000	299,000	549,000	489,000	608,000	1,097,000
D03 Information and Communication Technology	0	1	2	324,000	531,000	855,000	339,000	513,000	852,000	663,000	1,044,000	1,707,000
D04 General Services	0	0	5	425,000	459,000	884,000	356,000	443,000	799,000	781,000	902,000	1,683,000
D05 Staff vacancies & ASEB Provisions	0	1	22	0	700,000	700,000	0	800,000	800,000	0	1,500,000	1,500,000

Remarks:

¹ D posts include from D and above posts.

² Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/758(XXV) of A/25/5.rev.2 and CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXI) of CE/121/3(c) and CE/DEC/4(CXXII) of CE/122/3(c) and the Secretary-General proposal of structure modification at 31 December 2024. Staff costs appropriations transfers are based on annual average staff costs by category.

³ C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

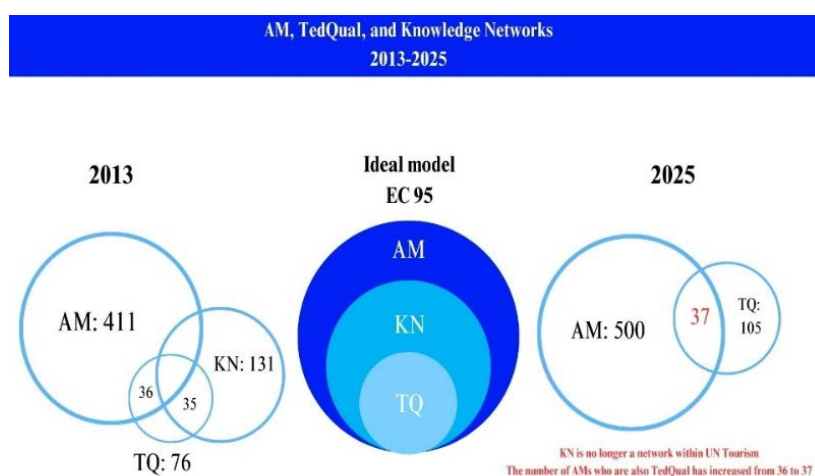
Annex I.13: Affiliate Memberships proposals

A. Deduction scheme for the Affiliate Members with Ted.Qual Certificate

1. Back in 2011, UNWTO launched the UNWTO Knowledge Network Programme (KN) - as a research structure of UNWTO, aiming at supporting tourism policy, governance and research issues of interest to UNWTO Member States.

In 2012, UNWTO Management decided that the Knowledge Network Programme should be structured within the Affiliate Members Programme and, within this context, encouraged / invited the members of Knowledge Network (KN) not yet Affiliate Members to join the Affiliate Membership in the course of 2013 and 2014. As of 1 June 2013, the Knowledge Network was composed of 135 entities, 77 of them being Affiliate Members.

2. Starting in 2000, UNWTO established the UNWTO Ted.Qual Certification, aimed at supporting the efforts for improvement of the quality of the tourism education and training programmes.
3. In 2013, the Executive Council approved the proposal of the UNWTO Tourism Secretariat to bring closer together the mentioned networks, i.e., Knowledge Network and Ted.Qual, under a joint approach and membership, in order to generate more synergies among them and to facilitate the expansion of the Affiliate Membership through the affiliation of as many members as possible of the Knowledge Network and of the UNWTO Ted.Qual certification programme, with a 33% discount on the Affiliate Membership annual fee (EUR2,400 at that time), equivalent to EUR800, as a tangible benefit for the Ted.Qual institutions that eventually decide to become Affiliate Members.
4. The foreseen and expected increase of the number of Ted.Qual members who eventually decide to join the Organization as Affiliate Members, unfortunately, has not been confirmed by the evolution recorded since then. The interest of Affiliate Members in Ted.Qual certification has not been increasing, as was expected in 2014, when this incentive scheme was adopted.
5. As of today, there are only 37 Affiliate Members that are also Ted.Qual members, a number that has been decreasing and continues doing so.
6. Moreover, the mentioned Knowledge Network no longer even exists. Given this situation, the Secretariat considers that obviously there is no longer any reason to justify the extension of the current facility of the deduction scheme and proposes to cancel this deduction starting 1 January 2026.



B. Affiliate Membership application fee break down

7. In reference to the application fee for the Affiliate Membership, previously approved by the Executive Council, in decision CE/DEC/8(CXXII), adopted at 122nd EC session (Cartagena de Indias, Colombia, November 2024), the Secretariat has continued to work on preparing the implementation phase of the application fee, starting on 1 January 2026.
8. The Application Fee shall be considered as a separate and independent amount from the mandatory contribution payable by all Affiliate Members, and as such, shall be treated as miscellaneous revenue in accordance with Financial Regulation 10.1(f).
9. The Secretariat made a detailed analysis of the costs of carrying out the checking procedure – i.e. the specific costs of all the activities carried out in this regard by the departments involved – as a basis for an adequate internal repartition of the income generated by said Application Fee within the Organization (i.e., among the regular budget and the budget of AMPW).
10. Taking into account the results of this analysis, the Secretary-General proposes that the application fee to be broken down as follows: i) 30% (EUR 285) will be allocated as a contribution to the Organization's budget, ii) 70% (EUR 665) will be assigned to the activities of the Affiliate Members Programme of Work (AMPW) responsible for the application, due diligence and verification process for the Affiliate Membership.

