

Пункт 5 повестки дня

**Финансовое положение Организации
(финансовый доклад)**

A/25/5

Мадрид, 24 октября 2023 года

Язык оригинала: английский

ЮНВТО заботится об окружающей среде. Все документы
Генеральной ассамблеи доступны на веб-сайте ЮНВТО по адресу
www.unwto.org или с использованием данного QR-кода.



Рабочее резюме

Часть I: Закрытие проверенных финансовых отчетов за двадцать третий финансовый период (2020-2021 годы)

Генеральной ассамблее представлены для их закрытия проверенные финансовые отчеты Организации за двадцать третий финансовый период (годы, завершившиеся 31 декабря 2020 и 2021 годов), остаток средств в регулярном бюджете и оборотный капитал за те же периоды.

Часть II: Финансовый доклад ЮНВТО и проверенные финансовые отчеты за год, завершившийся 31 декабря 2022 года

Финансовые отчеты Всемирной туристской организации за год, завершившийся 31 декабря 2022 года, подготовлены в соответствии с Финансовым регламентом ЮНВТО, Подробными финансовыми правилами ЮНВТО, Международными стандартами учета в государственном секторе (МСУГС) и политикой Организации Объединенных Наций (ООН), направленной на то, чтобы организации системы ООН использовали МСУГС в качестве стандартов бухгалтерского учета.

Эти финансовые отчеты подверглись внешней ревизии, и в докладе Внешнего ревизора по ним было вынесено беспристрастное (позитивное) аудиторское заключение. Финансовый доклад ЮНВТО и проверенные финансовые отчеты ЮНВТО за год, завершившийся 31 декабря 2022 года, включают финансовый доклад Генерального секретаря ЮНВТО за 2022 год и финансовые отчеты ЮНВТО за финансовый год, завершившийся в 2022 году, включая заключение Внешнего ревизора, примечания к финансовым отчетам и непроверенные приложения.

По состоянию на 31 декабря 2022 года чистый капитал Организации составляет 12 428 020 евро, что предполагает материальный прирост по сравнению с предыдущим годом (- 6 684 639 по состоянию на 31 декабря 2021 года), вызванный преимущественно сокращением обязательств по выплатам сотрудникам после выхода на пенсию (ВСВП), которые по состоянию на 31 декабря 2022 года достигли -17 586 434 евро (-34 731 027 евро на 31 декабря 2021 года).

Финансовый доклад за 2022 год показывает, что остаток средств в регулярном бюджете за 2022 год отражает избыток наличных средств в размере 355 632 евро. В докладе приводится предложение Генерального секретаря по использованию этого остатка, а также анализ чистого капитала и обязательств Организации по ВСВП по состоянию на 31 декабря 2022 года.

Часть III: Финансовый доклад ЮНВТО за период, завершившийся 30 июня 2023 года

По состоянию на 30 июня 2023 года Генеральный секретарь представляет обновленную информацию о смете доходов и расходов в рамках регулярного бюджета (РБ) на 2023 год в соответствии с обязательством ограничить расходы имеющимися и ожидаемыми свободными денежными средствами и принять меры по смягчению последствий в случае резкого ухудшения ситуации, особенно в связи с суммарным уровнем инфляции. Бюджетные доходы и расходы на 2023 год были оценены на уровне 14 300 000 евро. По состоянию на 30 июня 2023 года совокупные полученные доходы бюджета (поступившие средства) составляют 11 419 666,08 евро, включая поступившие от членов выплаты задолженностей (1 036 211 евро); бюджетные расходы за 2023 год на ту же дату составляют 14 177 502,86 евро.

Генеральный секретарь представляет промежуточные предварительные отчеты о финансовом положении и финансовых результатах Организации за период, завершившийся 30 июня 2023 года, а также основную информацию, касающуюся финансовых результатов и положения за тот же период. Кроме того, Генеральный секретарь представляет предложение об использовании части резерва на замещение, которое ранее было представлено 118-й сессии Исполнительного совета.

Часть IV: Проект бюджета на период 2024-2025 годов

Генеральный секретарь представляет Генеральной ассамблее для утверждения проект регулярного бюджета на период 2024-2025 годов в соответствии с пунктом 2 статьи 23 Устава после его утверждения 118-й сессией Исполнительного совета (CE/DEC/4(CXVIII)).

Предлагаемый регулярный бюджет на 2024-2025 годы исходит из повышения взносов членов на 7,5% в 2024 году по сравнению с взносами за 2023 год и на 7,5% в 2025 году по сравнению с 2024 годом. Взносы Действительных и Ассоциированных членов начисляются в соответствии со шкалой взносов, предлагаемой на 2024 и 2025 годы. Предлагаемая шкала взносов рассчитана по формуле для расчета взносов государств-членов в соответствии с Приложением II к Финансовому регламенту ЮНВТО.

Доходы регулярного бюджета Организации рассчитаны исходя из начисленных взносов (Действительных, Ассоциированных и Присоединившихся членов) и ассигнований. Применительно к двухгодичному периоду 2024-2025 годов другие ассигнования также рассматриваются в качестве доходов бюджета. В реальном выражении предлагаемый бюджет на 2025 год на 9% ниже бюджета, утвержденного на 2009 год (2009 год используется как базовый показатель), даже с учетом предлагаемых Генеральным секретарем ассигнований дополнительных доходов бюджета на двухгодичный период 2024 и 2025 годов. Указанное предложение содержит более жесткие финансовые ограничения по сравнению с предыдущими двухгодичными периодами и преследует цель достигнуть баланса между удовлетворением ожиданий членов в отношении бюджетных ограничений и сведением к минимуму возможных негативных последствий для эффективного осуществления программы работы.

РАЗДЕЛ V: Выборы Внешнего ревизора на 2024-2025 годы

Генеральной ассамблее предлагается выбрать по рекомендации Совета Внешнего ревизора для Организации на период 2024-2025 годов. В соответствии с установленной процедурой любое государство-член Организации, желающее выдвинуть свою кандидатуру на пост Внешнего ревизора ЮНВТО на период 2024-2025 годов для осуществления внешней проверки финансовых отчетов ЮНВТО за годы, завершившиеся 31 декабря 2023 и 2024 годов, может сделать это, направив письменное уведомление Генеральному секретарю.

Меры, которые необходимо принять Генеральной ассамблее

ПРОЕКТ РЕЗОЛЮЦИИ¹

Генеральная ассамблея,

рассмотрев финансовый доклад,

1. *с удовлетворением принимает к сведению* всеобъемлющую информацию, содержащуюся в документе A/25/5(a), его различных частях и приложениях к нему;
- I. **Закрытие проверенных финансовых отчетов за двадцать третий финансовый период (2020-2021 годы)**
2. *одобряет* решения Исполнительного совета CE/DEC/3(CXIV) и CE/DEC/4(CXVII) об утверждении проверенных финансовых отчетов ЮНВТО за 2020 и 2021 годы соответственно;

принимая к сведению решения Исполнительного совета CE/DEC/3(CXIV) и CE/DEC/4(CXVII),

3. *утверждает* финансовый доклад ЮНВТО за годы, завершившиеся 31 декабря 2020 и 2021 годы соответственно, а также закрытие проверенных финансовых отчетов ЮНВТО за двадцать третий финансовый период (2020-2021 годы), остаток денежных средств в регулярном бюджете и положение дел с фондом оборотного капитала за тот же период;
- II. **Финансовый доклад ЮНВТО и проверенные финансовые отчеты за год, завершившийся 31 декабря 2022 года**
4. *с удовлетворением принимает к сведению* беспристрастное заключение Внешнего ревизора, согласно которому, в соответствии с Финансовым регламентом и Финансовыми правилами ЮНВТО, а также Международными стандартами учета в государственном секторе (МСУГС), финансовые отчеты ЮНВТО за год, завершившийся в 2022 году, дают правдивое представление о финансовом положении ЮНВТО по состоянию на 31 декабря 2021 года и о результатах, денежных потоках и динамике капитала за год, завершившийся 31 декабря 2022 года, и с признательностью отмечает, что составление финансовых отчетов в соответствии с МСУГС представляет собой крупное достижение для организации такого размера, как ЮНВТО;
5. *утверждает* проверенные финансовые отчеты ЮНВТО за год, завершившийся 31 декабря 2022 года;
6. *с признательностью принимает к сведению* финансовый доклад, представленный Генеральным секретарем за год, завершившийся 31 декабря 2022 года, включающий в себя анализ чистых активов/капитала, анализ выплат сотрудникам после выхода на пенсию (ВСВП) и другую информацию, содержащуюся в настоящем документе и приложениях к нему, и утверждает их в том виде, в котором они представлены в докладе:
 - (a) предложения Генерального секретаря о том, чтобы направить остаток средств в регулярном бюджете за 2022 год в Общий фонд в целях наращивания операционной деятельности в рамках программы работы на основе РБ на предстоящий двухгодичный период 2024-2025 годов,
 - (b) переносы ассигнований регулярного бюджета в соответствии с п. 3(a) и 3(b) статьи 5 Финансового регламента,

¹ Это проект резолюции. Для ознакомления с окончательной резолюцией, принятой Ассамблеей, см. документ «Резолюции», который будет опубликован в конце данной сессии.

- (с) проекты совместного финансирования из ресурсов ЮНВТО и донорских взносов за период 2022 года, и
 - (d) в том, что касается стратегии финансирования обязательств по выплатам сотрудникам после выхода на пенсию (ВСВП), пока не производить отчислений из фонда оплаты труда сверх расходов на персонал, покрываемых регулярным бюджетом, и предусмотреть в регулярном бюджете отдельное ежегодное ассигнование для покрытия в идеальном случае наиболее актуальных годовых расходов на обслуживание, рассчитанных профессиональным актуарием, и, как минимум, для покрытия ВСВП за счет текущих поступлений;
7. *рекомендует* Генеральному секретарю продолжать в 2023 году контактировать с членами Организации, имеющими задолженности по взносам, с тем чтобы обеспечить погашение их задолженностей;
 8. *выражает признательность* Председателю и заместителю Председателя Комитета по программе и бюджету (Швейцарии и Перу соответственно) и Внешнему ревизору (Испании) за выполненную ими работу;

III. Финансовый доклад ЮНВТО за период, завершившийся 30 июня 2023 года

9. *с признательностью принимает к сведению* финансовый доклад Генерального секретаря за период, завершившийся 30 июня 2023 года, и всеобъемлющую информацию, содержащуюся в этом документе и приложениях к нему, и утверждает их в том виде, в котором они представлены в настоящем документе:
 - (a) пересмотренные ассигнования регулярного бюджета на 30 июня 2023 года,
 - (b) обновленная смета доходов и расходов регулярного бюджета на 2023 финансовый год, представленная Генеральным секретарем по состоянию на 30 июня 2023 года; и
 - (с) проекты совместного финансирования из ресурсов ЮНВТО и донорских взносов за период, завершившийся 30 июня 2023 года;

принимая во внимание предложение Генерального секретаря о резерве на замещение, которое принято к сведению 118-й сессией Исполнительного совета (CE/DEC/4(CXVIII)),

10. *принимает к сведению*, что после 118-й сессии ИС Председатель ИС разрешил (1) перераспределение суммы в размере 27 000 евро на решение по переходу на цифровые технологии в области статистики из текущего проекта резерва на замещение, касающегося инфраструктуры ИКТ и управления людскими ресурсами на основе облачных технологий, и (2) ассигнование из резерва на замещение суммы в размере 380 000 евро на совершенствование системы финансового управления (Athena 4); а также утверждает эти проекты в соответствии с разрешением Председателя ИС;
11. *также с удовлетворением принимает к сведению* представление промежуточного предварительного непроверенного отчета о финансовом положении ЮНВТО по состоянию на 30 июня 2023 года и отчета о финансовых результатах деятельности ЮНВТО за период, завершившийся 30 июня 2023 года;
12. *благодарит* членов, которые приложили необходимые усилия для выполнения своих финансовых обязательств, настоятельно призывает членов, которые еще не выполнили свои финансовые обязательства, принять необходимые меры для выплаты взносов за 2023 год и напоминает членам о необходимости выплатить взносы в сроки, предусмотренные пунктом 2 статьи 7 Финансового регламента;
13. *выражает поддержку* проактивному подходу Генерального секретаря к выплате взносов за текущий год и погашению задолженностей по взносам в целях содействия выполнению программы работы Организации, особенно с учетом растущего спроса на услуги Организации, располагающей ограниченными ресурсами;

IV. Проект бюджета на период 2024-2025 годов

принимая к сведению решение Исполнительного совета CE/DEC/4(CXVIII),

14. *утверждает* проект регулярного бюджета Организации на период 2024-2025 годов на итоговую сумму 31 677 000 евро и уполномочивает Генерального секретаря осуществлять этот бюджет в соответствии с полученными суммами;
15. *одобряет* тот факт, что доходы бюджета, утвержденные на следующий двухгодичный период, должны обеспечиваться за счет взносов Действительных и Ассоциированных членов в округленных суммах 13 739 000 евро на 2024 год и 14 627 000 евро на 2025 год и что баланс, подлежащий финансированию, должен покрываться за счет взносов Присоединившихся членов с необходимой корректировкой при любых изменениях в числе Присоединившихся членов, а также из других источников финансирования, предлагаемых в настоящем документе;
16. *утверждает* предложенную шкалу взносов за 2024-2025 годы (Приложение IV.6 к документу CE/118/3(c));
17. *также утверждает* предложение Генерального секретаря о начисленных взносах Присоединившихся членов и снижении взносов для отдельных членов, которое было предварительно одобрено Исполнительным советом;

V. Выборы Внешнего ревизора на 2024-2025 годы

18. *принимает к сведению* резолюцию A/RES-PS/1(2022) о назначении Испании единственным Внешним ревизором на период 2022-2023 годов для осуществления внешней проверки финансовых отчетов ЮНВТО за годы, завершившиеся 31 декабря 2021 и 2022 года, в рамках процедуры отсутствия возражений, о чем все члены Организации были уведомлены 4 апреля 2022 года; и
19. *назначает*..... Внешним ревизором для осуществления внешней ревизии Организации на период 2024-2025 годов в целях проведения внешней проверки финансовых отчетов ЮНВТО за годы, закончившиеся 31 декабря 2023 и 2024 годов.

I. Закрытие проверенных финансовых отчетов за двадцать третий финансовый период (2020-2021 годы)

Введение

1. В соответствии с положениями пункта 2 статьи 23 Устава, параграфом 11 Финансовых правил, прилагаемых к Уставу, и пунктом 2 статьи 17 Финансового регламента (ФР), проверенные финансовые отчеты Организации за двадцать третий финансовый период (годы, завершившиеся 31 декабря 2020 и 2021 годов) были представлены Исполнительному совету в виде документов A/24/5(b) rev.1 и CE/117/3(c) rev.1 соответственно для их рассмотрения на 114-й и 117-й сессиях и будут представлены Генеральной ассамблее для утверждения вместе с информацией об остатке денежных средств в регулярном бюджете и положении дел с фондом оборотного капитала за тот же период.

Проверенные финансовые отчеты ЮНВТО за годы, завершившиеся 31 декабря 2020 и 2021 годов

2. Организация готовит ежегодные финансовые отчеты в соответствии с Финансовым регламентом и Финансовыми правилами ЮНВТО, при соблюдении Международных стандартов учета в государственном секторе (МСУГС) в рамках политики Организации Объединенных Наций (ООН), направленной на то, чтобы организации системы ООН использовали МСУГС в качестве стандартов бухгалтерского учета.
3. Финансовые отчеты за годы, завершившиеся 31 декабря 2020 и 2021 годов, прошли внешнюю ревизию в соответствии с Приложением 1 к Финансовому регламенту. Беспристрастное (положительное) заключение и доклад Внешнего ревизора по финансовым отчетам были представлены Исполнительному совету в соответствии с пунктом 2 статьи 17 Финансового регламента.
4. Делегаты 114-й и 117-й сессий Исполнительного совета с удовлетворением приняли к сведению беспристрастное заключение по проверенным финансовым отчетам ЮНВТО за годы, завершившиеся 31 декабря 2020 и 2021 годов, что отражено в их решениях CE/DEC/4(CX) и CE/DEC/6(CXII) соответственно (отрывки из решений см. в Приложении I.1). Исполнительному совету предлагается обратиться к Генеральной ассамблее с предложением одобрить указанные решения 114-й и 117-й сессий ИС.

Остаток средств в регулярном бюджете и авансирование средств из фонда оборотного капитала за двадцать третий финансовый период (2020-2021 годов) по состоянию на 31 декабря 2021 года

5. В Приложении I. 2 приводится информация об остатке средств в регулярном бюджете и положении дел с фондом оборотного капитала (ФОК) за двадцать третий финансовый период (2020-2021 годы) по состоянию на 31 декабря 2021 года.

II. Финансовый доклад ЮНВТО и проверенные финансовые отчеты за год, завершившийся 31 декабря 2022 года

6. Финансовый доклад и проверенные финансовые отчеты ЮНВТО за год, завершившийся 31 декабря 2022 года (Приложение II к настоящему документу) включают в себя следующие элементы: (i) финансовый доклад Генерального секретаря ЮНВТО за 2022 год, (ii) представление финансовых отчетов ЮНВТО по состоянию на 31 декабря 2022 года, (iii) заключение Внешнего ревизора, (iv) финансовые отчеты ЮНВТО за год, завершившийся в 2022 году, включая примечания к финансовым отчетам, и (v) непроверенные приложения.
7. Согласно статье 14 Финансового регламента, Финансовые отчеты Всемирной туристской организации за год, завершившийся 31 декабря 2022 года под руководством г-на Зураба Пололикашвили в качестве Генерального секретаря, подготовлены в соответствии с Финансовым регламентом ЮНВТО, Подробными финансовыми правилами ЮНВТО, Международными стандартами учета в государственном секторе (МСУГС) и в рамках политики Организации Объединенных Наций (ООН), направленной на то, чтобы организации системы ООН использовали МСУГС в качестве стандартов бухгалтерского учета.
8. Организация подготовила ежегодные финансовые отчеты в соответствии с МСУГС. МСУГС основываются на концепции учета по методу начисления, согласно которой операции учитываются и заносятся в финансовые отчеты в момент их совершения, а не в момент оплаты. Финансовые отчеты, подготовленные на основе МСУГС, дают более полное представление о доходах, расходах, активах, обязательствах и резервах организации, а также улучшают процессы принятия решений, управления финансами и планирования на уровне руководства и управления.
9. По этим финансовым отчетам была проведена внешняя ревизия в соответствии с Приложением 1 к Финансовому регламенту. Заключение и доклад Внешнего ревизора по финансовым отчетам представляются текущей сессии Исполнительного совета в соответствии с пунктом 2 статьи 17 Финансового регламента.

Финансовый доклад за 2022 год

10. Финансовый доклад Генерального секретаря ЮНВТО за 2022 год включает в себя обсуждение и анализ финансового положения ЮНВТО, финансовых результатов и исполнения бюджета за финансовый год, завершившийся 31 декабря 2022 года.
11. Финансовый доклад за 2022 год содержит главу о результатах регулярного бюджета (РБ) за год, завершившийся 31 декабря 2022 года. Остаток средств в регулярном бюджете зависит от сроков уплаты членами их начисленных взносов. Регулярный бюджет на 2022 год был скорректирован путем перенесения позиций из одних разделов в другие без изменения общей суммы утвержденных ассигнований.
12. Остаток средств в регулярном бюджете на 2022 год отражает избыток наличных средств в размере 355 632 евро. Генеральный секретарь предлагает направить избыток наличных средств в регулярном бюджете на 2022 год в Общий фонд в целях наращивания операционной деятельности в рамках программы работы на основе РБ на предстоящий двухгодичный период 2024-2025 годов (часть IV настоящего документа).
13. Кроме того, финансовый доклад Организации за 2022 год включает в себя i) подробный анализ доходов и расходов, в том числе перечень проектов совместного финансирования из ресурсов ЮНВТО и донорских взносов за 2022 год, ii) подробный анализ активов, обязательств и чистых активов/капитала, в частности в отношении начисленных взносов, обязательств по выплатам сотрудникам после выхода на пенсию (ВСП) в виде наличных средств и их эквивалентов, а также фонда оборотного капитала и iii) разделы об управлении финансовыми рисками и о финансовой прозрачности и подотчетности.

Финансовые результаты

14. Общая сумма доходов составила 30 557 830 евро. Чистые доходы от начисленных взносов членов в размере 14 622 043 евро составляют 48% от общей суммы доходов. Поступления от других взносов (добровольные взносы и целевые фонды) в размере 8 292 524 евро соответствовали 27% доходов. Общая сумма расходов составила 28 038 215 евро. 62% от

общего объема расходов (17 374 538 евро) приходится на оклады и выплаты сотрудникам, которые составляют основную категорию расходов. В общей сложности Организация зафиксировала остаток средств в размере 2 519 616 евро.

Финансовое положение

15. По состоянию на 31 декабря 2022 года активы составляли 43 586 493 евро. Организация располагает денежными средствами и эквивалентами денежных средств в размере 19 617 619 евро, что составляет 45% от общей суммы активов. Чистая сумма невыплаченных взносов равна 10 967 852 евро, что составляет 25% от общей суммы активов. По состоянию на 31 декабря 2022 года обязательства составили 30 479 514 евро. Кредиторская задолженность и начисления составляют 2 589 384 евро, тогда как авансовые поступления и отсроченные обязательства составляют 9 357 082 евро, что в общей сложности соответствует 33% от общего объема обязательств. 58% от общей суммы обязательств Организации образуют обязательства по выплатам сотрудникам, большинство из которых представляют собой долгосрочные обязательства по выплатам сотрудникам после выхода на пенсию.
16. По состоянию на 31 декабря 2022 года чистый капитал Организации составляет 13 106 978 евро, что предполагает материальный прирост по сравнению с предыдущим годом (- 6 684 639 по состоянию на 31 декабря 2021 года), вызванный преимущественно сокращением обязательств по выплатам сотрудникам после выхода на пенсию (ВСВП).

Обязательства по выплатам сотрудникам после выхода на пенсию

17. В докладе показаны соотношение чистых активов Организации и обязательств по выплатам сотрудникам после выхода на пенсию и значительное влияние обязательств по выплатам сотрудникам после выхода на пенсию (ВСВП) на чистые активы.
18. По состоянию на 31 декабря 2022 года обязательства по выплатам сотрудникам после выхода на пенсию составляют 17,6 млн евро, что на 17,1 млн меньше обязательств за 2021 год, преимущественно в связи с повышением дисконтных ставок. Из общей суммы обязательств по выплатам сотрудникам после выхода на пенсию (ВСВП) общий размер обязательств по медицинскому страхованию после выхода в отставку на 31 декабря 2022 года составил 15,1 млн евро (86% от общей суммы обязательств по ВСВП).
19. На 110-й сессии Исполнительного совета ЮНВТО представила стратегию по финансированию обязательств по выплатам сотрудникам после выхода на пенсию (стратегия ЮНВТО по финансированию обязательств по ВСВП) в документе CE/110/4(d) (Финансовый доклад и проверенные финансовые отчеты ЮНВТО за год, завершившийся 31 декабря 2018 года), которая была утверждена решением CE/DEC/4(CX) 4(c). Стратегия ЮНВТО по финансированию обязательств по ВСВП потребовала подсчета отчислений из фонда оплаты труда профессиональной актуарной компанией в целях покрытия ежегодных ожидаемых расходов на ВСВП и постепенного сокращения дефицита финансирования ВСВП.
20. В финансовом докладе ЮНВТО и проверенных финансовых отчетах за год, завершившийся 31 декабря 2021 года (CE/117/ CE/117/3(c) rev.1/Part II Part II/Annex VI: «Прогнозы финансирования ВСВП и отчисления из фонда оплаты труда») ЮНВТО привела анализ четырех сценариев применительно к прогнозам финансирования ВСВП до 2050 года, включая предполагаемую стратегию сбора взносов, взносы в качестве процентной доли отчислений из фонда оплаты труда и процентные доли активов/обязательств. 117-я сессия ИС поручила представить наиболее оптимальное предложение и предлагаемую дату осуществления на одной из предстоящих сессий ИС (CE/DEC/4(CXVII)).
21. Генеральный секретарь предлагает пока не производить отчислений из фонда оплаты труда сверх расходов на персонал, покрываемых за счет проектов в рамках регулярного бюджета, и предусмотреть в регулярном бюджете отдельное ежегодное ассигнование для покрытия в идеальном случае наиболее актуальных годовых расходов на обслуживание, рассчитанных профессиональным актуарием, и, как минимум, для покрытия ВСВП за счет текущих поступлений.

Финансовые отчеты ЮНВТО за год, завершившийся 31 декабря 2022 года, и заключение ревизора

22. ЮНВТО подготовила финансовые отчеты за 2022 год в соответствии с МСУГС. В результате принятия и внедрения МСУГС в 2014 году, а также принятия мер по повышению эффективности их использования в последующие годы ЮНВТО повысила свою способность готовить значимую и полезную финансовую информацию, а также прозрачность и наглядность этой информации благодаря использованию международно признанных стандартов учета. Такое повышение качества, согласованности и надежности финансовой отчетности ведет к укреплению доверия государств-членов и доноров к отчетности Организации и является одним из важнейших достижений для организации масштабов ЮНВТО.
23. Финансовая отчетность включает в себя следующее: i) отчет о финансовом положении, ii) отчет о финансовых результатах, iii) отчет об изменении чистых активов/капитала, iv) отчет о движении денежных средств, v) сопоставление бюджетных и фактических сумм – регулярный бюджет, и vi) примечания к финансовым отчетам. Кроме того, в финансовых отчетах приводится информация об отдельно учитываемых сегментах хозяйственной деятельности, а именно: а) об услугах, предусмотренных программой работы, и b) о других услугах.
24. Внешний ревизор (Испания) подготовил беспристрастное (позитивное) заключение о финансовых отчетах ЮНВТО за год, завершившийся в 2022 году. Согласно заключению Внешнего ревизора, финансовые отчеты ЮНВТО «достоверно отражают во всех материальных отношениях истинное положение чистых активов и финансовое положение ЮНВТО по состоянию на 31 декабря 2022 года, а также результаты ее финансовой деятельности и движение ее денежных средств за финансовый год, завершившийся на эту дату, в соответствии с применимыми нормативно-правовыми рамками представления финансовой отчетности (указанными в примечании 2 к финансовым отчетам) и, в частности, содержащимися в них бухгалтерскими принципами и критериями».

III. Финансовый доклад ЮНВТО за период, завершившийся 30 июня 2023 года

A. Смета доходов и расходов регулярного бюджета на 2023 год и исполнение бюджета по состоянию на 30 июня 2023 года

Введение

25. Регулярный бюджет (РБ) ЮНВТО финансируется за счет начисленных взносов ее членов и бюджетных ассигнований². Регулярный бюджет Организации, охватывающий двухгодичный бюджетный период 2022-2023 годов (A/24/5(b) rev.1), был утвержден Генеральной ассамблеей (A/RES/733(XXIV)) в размере 30 438 000 евро и разбит на годовые бюджеты 2022 и 2023 годов, размер каждого из которых составлял 15 048 000 и 15 390 000 евро соответственно.
26. Структура бюджета на 2022-2023 годы, утвержденного Генеральной ассамблеей, претерпела изменения в период с момента его принятия в 2021 году по 30 июня 2023 года. Основные изменения с момента последнего обновления структуры на 31 марта 2023 года (CE/118/3(c)) были связаны с перемещением должностей сотрудников между частями и разделами бюджета, в том числе из раздела «Вакантные должности и ВСВП (выплаты сотрудникам после выхода на пенсию)» и в этот раздел. Эти изменения привели к перемещению ассигнований между частями и разделами бюджета в рамках утвержденных ресурсов.
27. В Приложении III.A.1, озаглавленном «Утвержденные и пересмотренные ассигнования на 2023 год - регулярный бюджет», приводятся утвержденные в документе CE/DEC/4(CXVIII) ассигнования регулярного бюджета на 2023 год и пересмотренные ассигнования регулярного бюджета на 2023 год в соответствии с предложением Генерального секретаря об изменениях в структуре на 30 июня 2023 года. Независимо

² Различия между регулярным бюджетом и отчетностью, касающиеся субъектов отчетности, методики и представления, описаны в финансовом докладе ЮНВТО за год, завершившийся 31 декабря 2021 года (CE/117/3(c) Part II).

от этих структурных изменений пакет регулярного бюджета Организации на 2023 год остается неизменным и составляет 15 390 000 евро.

28. В Приложении III.A.2 сопоставляются следующие позиции: а) утвержденные доходы и ассигнования на 2023 год (колонка «утвержденные доходы/первоначальный бюджет»), б) сметные ожидаемые к получению доходы и согласующиеся с ними лимиты расходов на 2023 год по состоянию на 30 июня 2023 года (колонка «смета доходов и расходов») и с) остаток средств в бюджете на 30 июня 2023 года с учетом полученных до настоящего времени денежных средств и произведенных до настоящего времени фактических расходов, а также принятых обязательств на период до 31 декабря 2023 года (колонка «остаток средств в бюджете»).

Смета доходов и расходов регулярного бюджета на 2023 год

29. В соответствии с пунктом 4 главы III Подробных финансовых правил (ПФП) ЮНВТО и практикой предыдущих лет Генеральный секретарь подготавливает смету доходов и расходов. В этой смете указываются: а) утвержденный бюджет и прогнозируемые доходы, б) опыт предыдущих финансовых годов и с) рекомендация Генеральной ассамблеи на ее 24-й сессии о необходимости обеспечить выполнение программы работы и бюджета в соответствии с собранными суммами (A/RES/733(XXIV).IV.13).
30. Кроме того, она содержит обязательство Генерального секретаря ограничить расходы доступными и ожидаемыми наличными средствами и рассмотреть шаги по сокращению расходов в целях компенсации высокого уровня инфляции. В смете доходов и расходов показаны прогнозируемые показатели ожидаемых к получению доходов бюджета, предлагаемый уровень бюджетных расходов и прогноз результатов исполнения бюджета за 2023 финансовый год.
31. В настоящем разделе представлена подготовленная Генеральным секретарем смета расходов и доходов по состоянию на 30 июня 2023 года.

Планируемые доходы бюджета

32. По оценкам, доходы бюджета в виде начисленных взносов, которые должны быть получены в текущем финансовом году от Действительных, Ассоциированных и Присоединившихся членов, составляют 11 418 000 евро, т. е. 81% от общего объема начисленных взносов. Эти оценки основываются на объеме взносов, полученных в последние годы, который был пересмотрен с учетом информации о доходах, полученных в действительности по состоянию на 30 июня 2023 года. Уровень собираемости взносов Действительных, Ассоциированных и Присоединившихся членов по состоянию на 30 июня 2023 года (9 151 589 евро) составляет 80% от расчетной сметы доходов по сравнению с 81% и 88% на 30 июня 2022 и 2021 года соответственно.
33. Бюджетные ассигнования из остатков средств в регулярных бюджетах за предыдущие годы и из накопленного профицита магазина публикаций сохраняются на уровне, утвержденном Генеральной ассамблеей (A/RES/733(XXIV)) (782 000 евро и 450 000 евро соответственно); таким образом, расчетные доходы и результаты исполнения бюджета на этот финансовый год составляют 100%.
34. Что касается доходов бюджета, связанных с погашением задолженностей по взносам, по оценкам, в 2023 году поступит сумма порядка 1 650 000 евро, исходя из среднего уровня выплат за период 2013-2022 годов (1 664 602 евро). Сумма задолженностей, собранных на 30 июня 2023 года (1 200 238 евро), составляет 80% от ожидаемого дохода. Эта сумма незначительно превосходит средний уровень собираемости задолженностей за последние пять лет (2017-2021 годы) (т. е. 1 134 546 евро) на ту же дату.
35. Несмотря на усилия, прилагаемые Секретариатом, и благие намерения соответствующих членов Организации по выплате задолженностей, некоторые члены до сих пор не смогли взять на себя твердые обязательства по выплате задолженностей или принять подходящий план по их выплате в рассрочку. Секретариат будет и далее придерживаться политики, которая заключается в поощрении членов, имеющих задолженности по взносам, к представлению предложений по погашению задолженностей хотя бы в рассрочку.

36. В целом расчетные доходы бюджета на 2023 год составляют 14 300 000 евро. Доходы, полученные на данный момент, составляют 80% от расчетной сметы доходов, и эта процентная доля ниже, чем отмечалось за последние годы (83% в 2022 году, 86% в 2021 году, 85% в 2020 году).
37. В целях соблюдения предложенной сметы доходов Генеральный секретарь будет и далее активно контактировать с членами, поощряя их к выплате взносов за текущий год и погашению задолженности по взносам во избежание создания препятствий для выполнения программы работы Организации и обязательства Организации по сосредоточению усилий на эффективном осуществлении ее деятельности, предусмотренной программой работы, и достижении стратегических целей.

Сметные бюджетные расходы и разница бюджета

38. Бюджетные расходы на текущий финансовый год были запланированы на уровне 14 300 000 евро, что составляет 92% от утвержденных ассигнований (90% в 2022 году, 86% в 2021 году и 85% в 2020 году).
39. На сегодняшний день бюджетные расходы составляют 99% от расчетной сметы расходов на текущий год, и эта процентная доля сопоставима с показателями 2022 и 2021 годов (99% и 99% соответственно), но выше, чем показатель 2020 года (92%). Что касается расходов, не имеющих отношения к персоналу, уровень их осуществления по состоянию на 30 июня 2023 года продолжал составлять 97%, что выше соответствующего процентного показателя за 2022 (93%) и 2021 (96%) годы. В отношении расходов на персонал уровень осуществления по состоянию на 30 июня 2023 года достиг 100%, что сопоставимо с показателями за период 2022-2021 годов. Необходимо отметить, что бюджетные расходы по состоянию на сегодняшний день включают в себя бюджетные и юридические обязательства до конца текущего года. В Приложении III.A.3 приведена информация по расходам на персонал в соответствии со статьей 16 Соглашения между Организацией Объединенных Наций и Всемирной туристской организацией, которое было заключено 23 декабря 2003 года.
40. В целях соблюдения предложенной сметы расходов Генеральный секретарь может принять меры по сдерживанию расходов на уровне годовой сметы расходов. Этот уровень также может быть скорректирован в сторону понижения в связи с воздействием накопленного уровня инфляции на расходы, особенно в Испании, где находится штаб-квартира ЮНВТО.
41. Ожидается, что эти корректировки позволят сбалансировать сметные бюджетные доходы и расходы на этот финансовый год. Следовательно, на рассмотрение членов выносятся итоговая смета доходов и расходов регулярного бюджета на 2023 год по состоянию на 30 июня 2023 года, подготовленная Генеральным секретарем и приведенная в Приложении III.A.2, которая была обновлена по сравнению с предыдущей сметой доходов и расходов на 2023 год по состоянию на 31 марта 2023 года (CE/118/3(c) Part III).

Генеральный секретарь будет тщательно отслеживать осуществление сметы доходов и расходов РБ. Членам Организации будет предоставляться информация о любом возможном резком ухудшении ситуации, которое может сказаться на операциях в рамках регулярного бюджета, и о мерах по смягчению последствий, которые, возможно, будет необходимо принять для сокращения расходов.

Результаты исполнения регулярного бюджета по состоянию на 30 июня 2023 года

42. В настоящем разделе анализируется положение дел в отношении результатов исполнения бюджета (остатка денежных средств) в регулярном бюджете на 30 июня 2023 года, с учетом денежных средств, полученных на сегодняшний день, и фактических расходов на сегодняшний день, а также обязательств на период до 31 декабря 2023 года.

Доходы бюджета (поступившие средства)

43. Полученные совокупные доходы бюджета (поступившая сумма) составляют 11 419 666 евро, включая задолженности членов по взносам, погашенные за период, завершившийся 30 июня 2021 года, и бюджетные ассигнования из накопленного профицита, утвержденные ГА. Полученный на сегодняшний день доход составляет 74% от утвержденного дохода бюджета (75% в 2022 году и 74% в 2021 году).
44. Уровень собираемости взносов за текущий год от Действительных, Ассоциированных и Присоединившихся членов достиг 9 151 589 евро, что составляет 64% от начисленных взносов, ожидаемых к получению в этом году (т. е. 13 858 995 евро). Эта процентная доля ниже, чем в 2022 и 2021 году (65% и 68% соответственно) по состоянию на 30 июня. Сумма выплат задолженностей по взносам, полученная на сегодняшний день (1 036 211 евро), ниже аналогичной суммы, полученной по состоянию на 30 июня 2022 года (1 200 238 евро), но выше суммы, полученной по состоянию на 30 июня 2021 года (802 082 евро). Бюджетные ассигнования из накопленного профицита, утвержденные ГА (1 231 866 евро), составляют 8% от совокупного бюджета (6% на 30 июня 2022 года).

Бюджетные расходы

45. Бюджетные расходы составили 14 177 503 евро, что включает в себя начисленные расходы и невыверенные позиции на период до 30 июня 2023 года (6 988 124,99 евро), а также обязательства на период до 31 декабря 2023 года (7 189 379 евро). Бюджетные и юридические обязательства в отношении расходов, не имеющих отношения к персоналу, на период до 31 декабря 2023 года составляют 49%, а начисленные расходы и невыверенные позиции на период до 30 июня 2023 года – 51%. Что касается расходов на персонал, сумма выплат в виде заработной платы и пособий штатных сотрудников за первые шесть месяцев года составила 4 617 659 евро, то есть 49%, тогда как бюджетные обязательства на период до 31 декабря 2023 года составляют 53%.

Результаты исполнения бюджета (остаток денежных средств)

46. По состоянию на 30 июня 2023 года остаток денежных средств (совокупный полученный доход бюджета (поступившие средства) минус бюджетные расходы) может привести к дефициту денежных средств в размере -2 757 837 евро (-2 048 501 евро в 2022 году и -1 657 351 евро в 2021 году).
47. Остаток денежных средств в бюджете зависит от сроков выплаты членами начисленных взносов. Если будут произойдут задержки с выплатой членских взносов, это может оказать отрицательное воздействие на способность Организации выполнять свои краткосрочные обязательства и программу работы. В параграфе 12 Финансовых правил, прилагаемых к Уставу, указано: «Члены Организации уплачивают членские взносы за текущий год в первый месяц финансового года, за который они причитаются...».

В. Предварительные промежуточные финансовые отчеты за период, завершившийся 30 июня 2023 года

48. В соответствии пунктом 7 статьи 14 Финансового регламента (ФР) Генеральный секретарь представляет Исполнительному совету промежуточные финансовые отчеты. Приложение III.B.1 к настоящему документу содержит предварительные промежуточные финансовые отчеты ЮНВТО, не проходившие аудиторскую проверку, по состоянию на 30 июня 2023 года, и отчет о финансовых результатах деятельности ЮНВТО за период, завершившийся 30 июня 2023 года.

С. Основная информация о финансовом положении и результатах деятельности за период, завершившийся 30 июня 2023 года

49. Этот раздел включает в себя другую значимую финансовую информацию за период, завершившийся 30 июня 2023 года.

Начисленные взносы

50. Начисленные взносы, подлежащие выплате в Общий фонд, составляют 23 619 103 евро по состоянию на 30 июня 2023 года (23 004 637 евро в 2022 году и 22 150 744 евро в 2021 году на ту же дату). В Приложении III.C.1 содержится отчет о взносах, подлежащих выплате членами по состоянию на 30 июня 2023 года, а в Приложении III.C.2 показаны выплаты задолженностей по взносам, полученные от членов за период, завершившийся 30 июня 2023 года.

Резервы и другие проекты в рамках Общего фонда

51. Приложение III. В приложении C.3 приводятся данные по резервам, другим проектам, охваченным и не охваченным регулярным бюджетом, в рамках движений средств Общего фонда за период, завершившийся 30 июня 2023 года.
52. 118-я сессия Исполнительного совета (документ CE/118/3(c), утвержденный решением CE/DEC/4(CXVIII)) и 23-е заседание Комитета по программе и бюджету (КПБ) (документ CE/118/PBC, утвержденный решением CE/DEC/4(CXVIII)) приняли к сведению предложения Генерального секретаря по использованию резерва на замещение, вынесенные на одобрение Председателя ИС и на утверждение ИС и КПБ и заключавшиеся в следующем:
- (1) Проект резерва на замещение – инфраструктура ИКТ и управление людскими ресурсами на основе облачных технологий Генеральный секретарь предлагает использовать 27 000 евро из средств этого проекта для внедрения решения по переходу на цифровые технологии в области статистики;
 - (2) Проект резерва на замещение – Athena 4. Генеральный секретарь предлагает продолжать совершенствование информационной системы финансового управления Организации на основе Oracle (преимущественно в отношении активов, выверки банковских счетов и модулей продаж) с использованием суммы порядка 380 000 евро из резерва на замещение.
53. После 118-й сессии ИС Председатель ИС одобрил предложение (1) «Проект резерва на замещение – инфраструктура ИКТ и управление людскими ресурсами на основе облачных технологий».

Полученные добровольные взносы, взносы на разные проекты и взносы в натуральном представлении

54. Общая сумма полученных добровольных взносов (поступившие средства) за период до 30 июня 2023 года составила 5 978 480 евро что выше аналогичной суммы за 2022 год, составившей 5 699 871 евро, но ниже по сравнению с суммой добровольных взносов, полученных за тот же период в 2021 году (6 436 444 евро). В Приложении III.C.4 «Добровольные взносы и взносы на разные проекты, полученные за период, завершившийся 30 июня 2023 года», приводится список полученных добровольных взносов и взносов на разные проекты (поступившие средства) в разбивке по проектам.
55. Кроме того, Организация получает пожертвования в натуральной форме, которые заключаются в поездках и использовании помещений и оборудования для проведения конференций. За период до 30 июня 2023 года эти пожертвования составили 1 495 429 евро (1 599 521 евро в 2022 году). В Приложении III.C.5 «Пожертвования в натуральной форме за период, завершившийся 30 июня 2023 года», приводится список пожертвований в натуральной форме с указанием видов пожертвований и доноров.

Остаток средств из расходов на поддержку инициатив и проектов

56. В Приложении III.C.6 приводится информация о движениях средств, связанных со вспомогательными расходами по проектам и резервными фондами проектов или инициативными проектами, за период, завершившийся 30 июня 2023 года. В рамках резервного фонда проектов группируются неиспользованные остатки денежных средств, имеющиеся в наличии по завершении проектов, финансируемых за счет

добровольных взносов, которые остаются в ЮНВТО для использования на цели Организации в соответствии с положениями соответствующего соглашения или последующего соглашения с донором (CE/DEC/8(CIV) к документу CE/104/7(a) rev.1). Варьирующиеся не прямые расходы, компенсируемые добровольными взносами, сгруппированы в разделе «Вспомогательные расходы по проектам» в целях финансирования услуг, которые не могут быть безошибочно отнесены к услугам, финансируемым за счет добровольных взносов (как правило, речь идет об услугах административных подразделений).

Проекты, финансируемые из ресурсов ЮНВТО и донорских взносов

57. В Приложении III.C.7 показаны проекты, финансируемые из ресурсов ЮНВТО и донорских взносов, за период, завершившийся 30 июня 2023 года.

IV. Проект регулярного бюджета на период 2024-2025 годов

A. Введение

58. С 2009 года и вплоть до 2022 года регулярный бюджет в основном поддерживался на уровне нулевого роста, что определялось сочетанием нескольких факторов, таких как жесткий контроль за расходами, поддержание высокой доли вакантных должностей и использование профицита, накопленного за прошлые периоды. За этот период реальная покупательная способность и, соответственно, реальная обеспеченность ресурсами снизились приблизительно на 9%. Тем не менее, в связи с наблюдающимися и прогнозируемыми высокими уровнями инфляции Генеральный секретарь предлагает увеличить бюджет на 2024 и 2025 годы, что приведет к повышению начисленных взносов для членов применительно к этим двум годам. Предлагаемого увеличения регулярного бюджета недостаточно для того, чтобы в полной мере скомпенсировать последствия инфляции, но оно жизненно важно для поддержания операционного потенциала Организации для осуществления программы работы. Генеральный секретарь рекомендует ЮНВТО следовать практике почти всех организаций ООН, которая заключается в повышении начисленных взносов в связи с инфляцией.
59. В этой связи предлагаемый регулярный бюджет на 2024-2025 годы исходит из повышения взносов членов на 7,5% в 2024 году по сравнению с взносами за 2023 год и на 7,5% в 2025 году по сравнению с взносами за 2024 год. Важно отметить, что в реальном выражении предлагаемый на 2024 год бюджет сопоставим с бюджетом, утвержденным на 2020 год, даже с учетом предлагаемых Генеральным секретарем ассигнований дополнительных доходов бюджета на 2024 год. Приведенные далее разъяснения и таблицы по бюджету поясняют соответствующие параметры предлагаемого бюджетного пакета.
60. Предлагаемый регулярный бюджет для осуществления предлагаемой программы работы (CE/118/3(b)) может быть обеспечен, принимая во внимание повышение эффективности работы Секретариата и возросшее значение технического и финансового сотрудничества с внешними сторонами.
61. Бюджет Организации включает только проекты регулярного бюджета в рамках Общего фонда. Другие проекты в рамках Общего фонда или других фондов (добровольные взносы и целевой фонд) будут добавлены к результатам работы Организации и послужат для наращивания ресурсов, а, следовательно, и деятельности Организации, особенно в области технического сотрудничества.

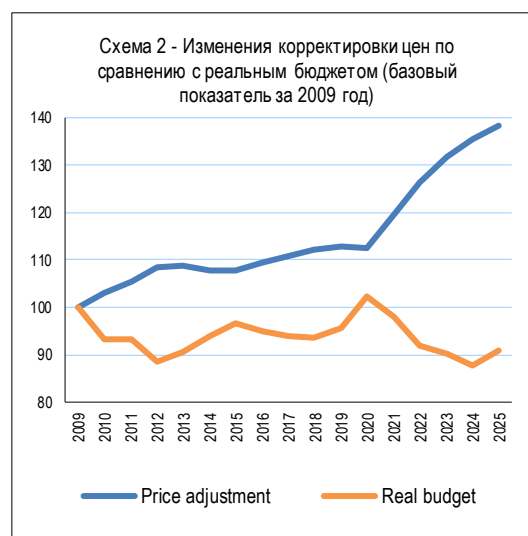
B. Пересмотренный регулярный бюджет на 2022-2023 годы

62. Генеральная ассамблея на своей 24-й сессии в Мадриде (Испания) утвердила программу работы на период 2022-2023 годов (A/24/5(a) rev.3) резолюцией A/RES/732(XXIV)) и регулярный бюджет Организации на период 2022-2023 годов (A/24/5(b) rev.1) резолюцией A/RES/733(XXIV)). Программа работы была представлена в соответствии со стандартной структурой этого документа с опорой на три стратегические цели: 1) усиленная координация, эффективные рекомендации в отношении политики и новые партнерства, 2) диверсификация услуг, оказываемых членам, и расширение членского состава и 3) управление и модернизация Организации. Основанный на программе регулярный бюджет был разделен на четыре основные части: А. региональный, В. операционный, С. прямая помощь членам и D. непрямая помощь членам.
63. Бюджетный пакет на двухгодичный период 2022-2023 годов (A/24/5(b) rev.1) составляет 30 438 000 евро в разбивке на годовые бюджеты 2022 и 2023 годов, которые составляют 15 048 000 евро и 15 390 000 соответственно. Регулярный бюджет на 2022-2023 годы представляет номинальное увеличение на 1% по сравнению с бюджетным пакетом на 2020-2021 годы.
64. Структура бюджета на 2022-2023 годы, утвержденная Генеральной ассамблеей, изменилась за период с момента ее утверждения в 2021 году до 31 декабря 2022 года применительно к бюджетным ассигнованиям на 2022 год и до 31 марта 2023 года применительно к бюджетным ассигнованиям на 2023 год (см. часть III настоящего документа). Основные изменения были связаны с перемещением должностей из одних разделов в другие, в том числе в раздел «Вакантные штатные должности и ВСВП (выплаты

сотрудникам после выхода на пенсию)», в котором сгруппированы вакантные штатные должности, и из него.

65. Эти изменения в структуре бюджета на 2022 год были утверждены Исполнительным советом на его 116-й и 117-й сессиях (решение CE/DEC/4(CXVI)) по документу CE/116/3(c) rev.1 и решение CE/DEC/4(CXVII) по документу CE/117/3(c) rev.1), а предложения Генерального секретаря по изменению структуры (финансовый доклад ЮНВТО за год, завершившийся 31 декабря 2022 года, в отношении 2022 года и часть III настоящего документа в отношении 2023 года) привели к переносу ассигнований из одних разделов в другие. Эти изменения были произведены в рамках утвержденных ресурсов.
66. В Приложении IV.1 «Регулярный бюджет на 2022-2023 годы утвержденный 24-й сессией Генеральной ассамблеи (A/RES/733(XXIV))», представлен первоначально утвержденный бюджет на 2022-2023 годы, а в Приложении IV.2 «Утвержденные, пересмотренные, предложенные и адаптированные к нынешней структуре ассигнования на 2022-2-23 годы» представлен пересмотренный бюджет на 2022-2023 годы в соответствии с обновленной структурой программы работы: (i) в отношении ассигнований 2022 года: 31 декабря 2022 года (финансовый доклад ЮНВТО за год, завершившийся 31 декабря 2022 года) адаптация к структуре бюджета 2023 года по состоянию на 31 марта 2023 года в целях сопоставления и, (ii) в отношении ассигнований 2023 года: от 31 марта 2023 года (часть III настоящего документа). Независимо от указанных изменений в структуре бюджетный пакет Организации на 2022-2023 годы остается неизменным и составляет 30 438 000 евро.

С. Пакет регулярного бюджета на 2024-2025 годы



Справочная информация

67. На 18-й, 19-й, 21-й и 23-й сессиях Генеральной ассамблеи были утверждены бюджеты на 2010-2011 годы (A/RES/572(XVIII)), 2012-2013 годы (A/RES/603(XIX)), 2016-2017 годы (A/RES/651(XXI)) и 2020-2021 годы (A/RES/715(XXIII)), которые исходили из нулевого номинального роста взносов членов. На 20-й и 22-й сессиях Генеральной ассамблеи было утверждено повышение начисленных взносов на 2,8% и 4% в 2014-2015 годах и в 2019 году ((A/RES/619(XX) в отношении бюджета на 2014-2015 годы и (A/RES/688(XXII) в отношении бюджета на 2018-2019 годы). В Приложении IV.3 показаны изменения бюджетного пакета начиная с двухлетнего периода 2008-2009 годов в номинальном и реальном выражении. Как следует из этих бюджетов, в течение более десяти лет Генеральные секретари прилагали значительные усилия по реструктуризации, направленные преимущественно на сокращение расходов и повышение эффективности в рамках бюджетного пакета.
68. В результате применения этой политики с 2010 года и принимая во внимание повышение начисленных взносов в двухгодичные периоды 2014-2015 и 2018-2019 годов, бюджеты Организации с 2009 до 2023 года отражали накопленную утрату покупательной способности в размере порядка 9% с 2009 года, преимущественно в связи с инфляцией.

Инфляция

69. Поскольку штаб-квартира ЮНВТО находится в Мадриде, большая часть расходов ЮНВТО производится или связана с ценами в Испании, в частности, это касается шкалы заработной платы сотрудников в рамках регулярного бюджета и постоянных операционных расходов. Соответствующим показателем корректировки цен для Испании является индекс цен на потребительские товары, рассчитываемый Национальным институтом статистики Испании (Instituto Nacional de Estadística (INE³)).
70. Поскольку регулярный бюджет Организации на 2022-2023 годы был рассчитан 31 марта 2021 года, инфляция для утвержденного бюджета на 2021, 2022 и 2023 годы оценивалась на уровне 0,8%, 1,6% и 1,6%, исходя из прогнозируемого показателя инфляции, опубликованного МВФ (A/24/5(b) rev.1). Однако окончательный индекс цен на потребительские товары для Испании в 2021 и 2022 году, опубликованный INE, составил 6,5% и 5,7% соответственно, а прогноз инфляции для Испании на 2023 год, согласно МВФ, на момент подготовки настоящего доклада составляет 4,1%. Следовательно, ожидаемая корректировка цен на 2023-2024-2025 годы в Испании была разумно оценена Генеральным секретарем на уровне 4,1% применительно к 2023 году, 2,8% применительно к 2024 году и 2,2% применительно к 2025 году на основе прогнозов МВФ.
71. Исходя из данных за 2020 год в качестве базового показателя, корректировка цен в 2023 году составляет 117,19 по сравнению с 104,05 по оценкам на 2021 год, т. е. разница в 13,13 не включена в утвержденный РБ на 2022-2023 годы. Кроме того, с учетом ожидаемого индекса цен на потребительские товары/инфляции на 2024 и 2025 годы, в целях покрытия индекса цен на потребительские товары/инфляции за 2021 год регулярный бюджет на 2024-2025 годы следовало бы увеличить на 15,9% и на 2,2% по сравнению с предыдущими годами в 2024 и 2025 году соответственно. Приложение IV.4, посвященное корректировкам цен и обязательных расходов, знакомит с изменениями корректировки цен для Испании по сравнению с утвержденными/предложенными бюджетами.

Нормативно-правовые рамки

72. Финансовые правила и регламент ЮНВТО не допускают принятия дополнительного бюджета для компенсации каких бы то ни было последствий. Следовательно, в течение 2023 года любые дополнительные, не предусмотренные в бюджете расходы, вызванные инфляцией и выходом России из состава Организации, должны обеспечиваться в рамках имеющегося дохода бюджета. Во избежание дефицита бюджетных средств в 2023 году ЮНВТО должна будет принять меры по снижению расходов.
73. Последствия инфляции для регулярного бюджета и изменение членского состава требуют увеличения начисленных членских взносов более чем на 15,9% в 2024 году и на 2,2% в 2025 году, с тем чтобы Организация могла функционировать на и без того неоптимальном уровне мощности, который уже испытал и будет продолжать испытывать на себе последствия инфляции.
74. Тем не менее, в соответствии с формулой ЮНВТО для расчета взносов государств-членов, порог повышения взносов ограничен 7,5% в год. Соответственно, не представляется возможным покрыть любое из неизбежных увеличений расходов в 2024 году по сравнению с 2023 годом при помощи начислений взносов для членов, и ЮНВТО должна будет функционировать с меньшим объемом ресурсов, принимая дополнительные меры для снижения расходов.

Другие ассигнования

75. Другие дополнительные ассигнования в регулярный бюджет образованы в основном остатком денежных средств в РБ и накопленным профицитом от магазина публикаций за предыдущие годы. Если дополнительные ассигнования, предложенные Генеральным секретарем, не будут утверждены в качестве дополнительных источников дохода бюджета применительно к бюджету на 2024-2025 годы, покупательная способность снизится еще больше, и это будет означать дальнейший отрицательный реальный рост ресурсов Организации.

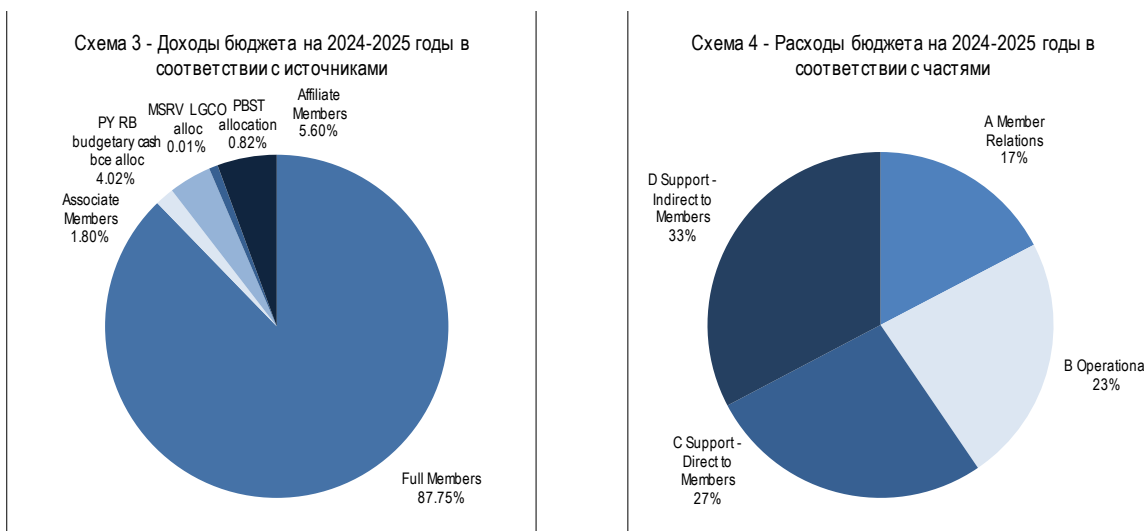
³ Национальный институт статистики Испании (www.ine.es)

76. В случае, если предлагаемые дополнительные ассигнования бюджетных доходов не будут утверждены, будет нанесен значительный урон способности Организации осуществлять управление и полномочия, заложенные в настоящем документе, включая новые области работы. Негативные последствия еще более очевидны в связи с относительно малыми размерами Секретариата и требованиями, налагаемыми системой Организации Объединенных Наций к своим участникам.

Заключение

77. В этом контексте Генеральный секретарь предлагает увеличить взносы членов за 2024 год на 7,5% по сравнению с уровнем 2023 года и за 2025 год на 7,5% по сравнению с уровнем 2024 года, с тем чтобы частично компенсировать отрицательные последствия высокой инфляции для расходов, утраты других видов дохода и изменений членского состава, а также с тем чтобы ЮНВТО следовала практике большинства организаций ООН, которая заключается в увеличении сборов начисленных взносов в связи с инфляцией. Предлагаемое повышение членских взносов позволит лишь частично смягчить в период 2020-2025 годов для Организации последствия роста инфляции, наблюдавшегося в последние годы. Получаемый в результате предлагаемый регулярный бюджет на 2024 год в номинальном выражении идентичен бюджету на 2023 год (15 390 000 евро для обоих годов), а в реальном выражении сопоставим с бюджетом 2020 года в номинальном выражении (14 899 000 евро).
78. ИС на своей 117-й сессии «согласилась рассмотреть предложение Генерального секретаря о поддержании реального уровня ресурсов, предоставляемого для осуществления деятельности Организации, путем повышения бюджетных смет и начисленных взносов членов в 2024 и в 2025 году», а также «поручила в этих целях представить проект регулярного бюджета на двухгодичный период 2024-2025 годов Исполнительному совету в 2023 году» (CE/DEC/4(CXVII)). Однако с учетом ограниченных полномочий регулирующих органов в отношении уровня повышения взносов сохранить реальный уровень ресурсов в течение 2024 и 2025 годов будет невозможно.
79. Следовательно, несмотря на то, что этого будет недостаточно для сохранения оптимального потенциала в свете наблюдающихся и прогнозируемых уровней инфляции, предлагается повысить индивидуальные взносы членов на 7,5% в 2024 году по сравнению с начисленными взносами членов за 2023 год. Аналогичным образом предлагается в 2025 году повысить взносы членов на 7,5% по сравнению с начисленными взносами членов за 2024 год.
80. Бюджет на 2024 и 2025 годы необходимо скорректировать в категориях расходов, включая расходы на персонал, которые определяются Комиссией по международной гражданской службе (КМГС) и обновляются Генеральной Ассамблеей Организации Объединенных Наций.

D. Доходы бюджета



81. Доходы регулярного бюджета Организации рассчитываются на основе начисленных взносов (Действительных, Ассоциированных и Присоединившихся членов) и ассигнований из накопленного профицита от продажи публикаций за предыдущие годы. В отношении двухгодичного периода 2024-2025 годов другие ассигнования также рассматриваются в качестве доходов бюджета.
82. В Приложении IV.5 «Предлагаемые доходы и расходы бюджета на 2024-2025 годы по сравнению с 2022-2023 годами - регулярный бюджет» представлены бюджетные доходы и расходы, утвержденные на 2022-2023 годы и предлагаемые на 2024-2025 годы. В соответствии со статьей III.7 Подробных финансовых правил (ПФП) ЮНВТО в этой таблице представлен бюджет в разбивке по частям, финансовым годам и финансовым периодам. Дополнительные таблицы по бюджету, содержащиеся в этом документе, приводятся для ознакомления в соответствии с требованиями Финансового регламента ЮНВТО.
83. Взносы Действительных и Ассоциированных членов начисляются в соответствии со шкалой взносов, предлагаемой на 2023 и 2024 годы, как показано в Приложении IV.6 «Взносы Действительных, Ассоциированных и Присоединившихся членов». Взносы за 2023 год также приведены в шкале для удобства сравнения. Предлагаемая шкала взносов рассчитана по формуле корректировки взносов государств-членов в соответствии с Приложением II к Финансовому регламенту (ФР).
84. Взносы Присоединившихся членов начисляются, исходя из среднего числа членов и с учетом прошлого опыта. Также было принято в расчет решение Исполнительного совета о сокращении размера взносов для отдельных Присоединившихся членов (членов TedQual), приведенное в документе CE/95/6(c) (CE/DEC/20(XCV)).
85. Ниже приводятся другие дополнительные ассигнования:
 - (a) Ассигнования из накопленного профицита магазина публикаций за предыдущие годы предлагаются в общем размере 260 000 евро, исходя из имеющегося остатка средств в рамках этого проекта, с учетом ассигнований и вычетов за предыдущие годы, а также обеспокоенности в настоящее время. Речь идет о существенном сокращении поступлений из одного и того же источника доходов по сравнению с предыдущими двухгодичными периодами.
 - (b) Дополнительно Генеральный секретарь предлагает использовать в качестве источников дохода бюджета ассигнование из остатка денежных средств в регулярном бюджете за 2021 год (917 393 евро), как было утверждено в документе CE/DEC/4(CXVII), и ассигнование из остатка денежных средств в регулярном бюджете за 2022 год (предварительно 355 632 евро), как было предложено Генеральным секретарем в финансовом докладе и проверенных финансовых отчетах за год, завершившийся 31 декабря 2022 года. Эти ассигнования из остатка денежных средств в регулярных бюджетах за предыдущие годы составляют

1 273 025 евро, то есть 668 000 евро и 605 025 евро применительно к 2024 и 2025 годам РБ соответственно.

- (с) В порядке исключения также предлагается ассигнование в сумме 4 280 евро из отрицательного баланса в разделе «Разные поступления» в раздел Советника по правовым вопросам.

Е. Бюджет расходов

86. Как и в предыдущие двухгодичные периоды, Организация поддерживает баланс расходов и доходов бюджета, что позволяет ей избежать дефицита или наличия неиспользованных средств. Структура бюджета на 2024-2025 годы в основном сохраняет структуру пересмотренного и предложенного бюджета на 2022-2023 годы по состоянию на 31 марта 2023 года, как указано выше.
87. В Приложении IV.7 «Предлагаемые ассигнования на 2024-2025 годы и утвержденные, пересмотренные, предложенные и адаптированные к нынешней структуре ассигнования на 2022-2023 годы - анализ изменения частей и разделов - регулярный бюджет» приводится предлагаемый бюджет на 2024-2025 годы в сравнении с утвержденным бюджетом на 2022-2023 годы, адаптированным к предлагаемой структуре по состоянию на 31 марта 2023 года, в целях сопоставления, а также его общая вариация. Что касается изменения цен, принятый средний скорректированный рост заработной платы, производимый между двухгодичными периодами (т.е. 4,35% в 2024 году и 3,75% в 2025 году), приводит к комбинированной корректировке расходов на персонал на 5,12%. Изменение расходов, не имеющих отношения к персоналу, в двухлетний период 2024-2025 годов составляет 1,08%. Изменения объема расходов, связанных с персоналом, включают в себя внедрение новой структуры управления Организацией и учитывают долю незаполненных вакантных должностей, которая должна быть зафиксирована в бюджетных прогнозах (приблизительно 23%).
88. В целях (i) поддержания нынешнего увеличения расходов на структуру и (ii) во избежание значительного сокращения расходов, не имеющих отношения к персоналу, по сравнению с итоговым РБ на 2022 год, в РБ на 2024-2025 год были включены только 4 вакансии категории специалистов. Согласно этому сценарию, в 2024 году расходы на персонал увеличатся на 4,75%, а расходы, не имеющие отношения к персоналу, снизятся на 3,81% по сравнению с итоговым регулярным бюджетом на 2022 год. Соответственно, доля вакантных должностей должна поддерживаться на уровне 23% от утвержденного числа должностей (106 утвержденных должностей). Хотя в бюджете предусмотрены 82 должности, их можно будет заполнить только в том случае, если будут действительно получены взносы всех членов, что не соответствует опыту предыдущих лет (в 2022 году уровень собираемости взносов членов составил 81%).
89. В этой связи очевидно, что указанные меры по сокращению расходов повлекут за собой значительные негативные последствия для способности Организации осуществлять программу работы и их применение не должно продолжаться в последующие двухгодичные периоды. Следовательно, для обеспечения возможности осуществить насыщенную программу работы в предстоящие двухгодичные периоды потребуются дополнительно повышать взносы членов, если не будут выявлены другие средства на эти цели.
90. Аналогичным образом снижение расходов, не имеющих отношения к персоналу, может потребовать принятия мер по сокращению расходов, если не будет предпринята дальнейшая оптимизация или не станет возможным использовать в этих целях другие источники финансирования.
91. Предусмотренные суммы для выплат сотрудникам после выхода на пенсию (ВСПП) основываются, по большей части, на ожидаемых ежегодных выплатах (подход к оплате за счет текущих поступлений (PAYG)) и расходах на обслуживание издержек, связанных с выплатами сотрудникам после выхода на пенсию для покрытия медицинского страхования после выхода на пенсию (МСПС), и других выплат после выхода на пенсию. Подробная информация об обязательствах по выплатам сотрудникам после выхода на пенсию приводится в финансовом докладе и проверенных финансовых отчетах ЮНВТО за год,

завершившийся 31 декабря 2022 года. Уровень ассигнований на ВСВП на 2024 год снизился по сравнению с 2023 годом в связи с воздействием процентных ставок на обязательства по ВСВП, как указано в финансовом докладе и проверенных финансовых отчетах ЮНВТО за год, завершившийся 31 декабря 2022 года, и сохраняется в течение 2025 года по сравнению с предусмотренными суммами на ВСВП на 2023 год.

92. В Приложении IV.8 «Проект бюджета на 2024-2025 годы – обобщенная информация о предложениях» приведен бюджет на 2024 и 2025 годы в разбивке по частям и разделам.

V. Выборы Внешнего ревизора на 2024-2025 годы

93. Статья 26 Устава и правило 15 Финансового регламента (ФР) предусматривают избрание двух Внешних ревизоров на двухлетний период, причем срок их полномочий может быть продлен: «Ассамблея по рекомендации Совета избирает из числа своих Действительных членов двух Внешних ревизоров для проверки счетов Организации».
94. Однако с учетом аргументов, приведенных в документе A/21/8(II)(e), на двадцать первой сессии Генеральная ассамблея своей резолюцией A/RES/661(XXI) впервые в истории ЮНВТО избрала на период 2016-2017 годов для осуществления внешней проверки финансовых отчетов ЮНВТО за годы, закончившиеся 31 декабря 2015 и 2016 годов, одного Внешнего ревизора.
95. В указанной резолюции Генеральная ассамблея обратилась к Генеральному секретарю с просьбой подготовить поправку к статье 26 Устава и другим уставным документам Организации, касающуюся сокращения числа Внешних ревизоров до одного, и представить ее на утверждение двадцать второй сессии Генеральной ассамблеи.
96. В ходе двадцать второй сессии Генеральной ассамблеи были приняты поправки к Уставу, Финансовым правилам, Финансовому регламенту и Подробным финансовым правилам, представленные Генеральным секретарем и касающиеся сокращения числа Внешних ревизоров (резолюция A/RES/696 (XXII)). Отметив, что эти поправки вступят в силу только со дня вступления в силу поправки к Уставу и его Финансовым правилам, Ассамблея тем не менее приняла решение избрать одного Внешнего ревизора (Испания) на период 2018-2019 годов для осуществления внешней проверки финансовых отчетов ЮНВТО за годы, завершившиеся 31 декабря 2017 и 2018 годов (резолюция A/RES/693(XXII)).
97. В соответствии с резолюцией A/RES/693(XXII), двадцать третья и двадцать четвертая сессии Генеральной ассамблеи также избрали единственного Внешнего ревизора (Испанию) на период 2020-2021 и 2022-2023 годов для проведения внешней проверки финансовых отчетов ЮНВТО за годы, завершившиеся 31 декабря 2019 и 2020 годов. (A/RES/715(XXIII)), и финансовых отчетов ЮНВТО за годы, завершившиеся 31 декабря 2021 и 2022 годов (A/RES-PS/1(2022), в рамках процедуры отсутствия возражений, о чем все члены Организации были уведомлены 23 марта 2022 года)).
98. Несмотря на то, что поправки к Уставу и другим правилам Организации, принятые резолюцией 696(XXII) еще не вступили в силу, Ассамблея может сохранить установившуюся практику избрания только одного Внешнего ревизора на период 2024-2025 годов.

Процедура

99. В соответствии с установленной процедурой, любое государство-член Организации, желающее выдвинуть свою кандидатуру на пост Внешнего ревизора ЮНВТО на период 2024-2025 годов для осуществления внешней проверки финансовых отчетов ЮНВТО за годы, закончившиеся 31 декабря 2023 и 2024 годов, может сделать это, направив письменное уведомление Генеральному секретарю.
100. Окончательный срок выдвижения кандидатур остается открытым до обсуждения соответствующего пункта повестки дня Исполнительным советом.
101. В соответствии с установившейся практикой, государство-член, которому поручено осуществление внешней проверки финансовых отчетов Организации, после его избрания Генеральной ассамблеей должно назначить для выполнения этой функции лицо или лиц, являющихся гражданами этого государства-члена и выполняющих функции контроля за государственными счетами внутри своей страны. Секретариату будет незамедлительно сообщено о предложенном/-ых кандидате/-ах.

Кандидатуры

102. На 31 июля 2023 года на пост Внешнего ревизора ЮНВТО на период 2024-2025 годов были представлены кандидатуры государств-членов Турции и Египта.

* * *

Приложение I.1: Отрывки из решений CE/DEC/4(CX) и CE/DEC/6(CXII)

Отрывки из решения CE/DEC/3(CXIV):

20. 3. с удовлетворением принимает к сведению беспристрастное заключение Внешнего ревизора, согласно которому, в соответствии с Финансовым регламентом, Финансовыми правилами и Международными стандартами учета в государственном секторе (МСУГС), финансовые отчеты ЮНВТО за год, завершившийся в 2020 году, дают правдивое представление о финансовом положении ЮНВТО по состоянию на 31 декабря 2020 года и о его результатах, денежных потоках и динамике капитала за год, завершившийся 31 декабря 2020 года, и с признательностью отмечает, что составление финансовых отчетов в соответствии с МСУГС представляет собой крупное достижение для организации такого размера, как ЮНВТО;
21. 4. утверждает проверенные финансовые отчеты ЮНВТО за год, завершившийся 31 декабря 2020 года;
22. 5. принимает к сведению финансовый доклад, представленный Генеральным секретарем по состоянию на 31 декабря 2020 года, включающий в себя анализ чистых активов/капитала, меры по смягчению последствий, которые могут быть приняты в случае резкого ухудшения ситуации, и другую информацию, представленную в настоящем документе и приложениях к нему, и утверждает его в том виде, в котором он представлен в докладе: (...)

Отрывки из решения CE/DEC/4(CXVII):

23. 10. с удовлетворением принимает к сведению беспристрастное заключение Внешнего ревизора, согласно которому, в соответствии с Финансовым регламентом, Финансовыми правилами и Международными стандартами учета в государственном секторе (МСУГС), финансовые отчеты ЮНВТО за год, завершившийся в 2021 году, дают правдивое представление о финансовом положении ЮНВТО по состоянию на 31 декабря 2021 года и о его результатах, денежных потоках и динамике капитала за год, завершившийся 31 декабря 2021 года, и с признательностью отмечает, что составление финансовых отчетов в соответствии с МСУГС представляет собой крупное достижение для организации такого размера, как ЮНВТО;
24. 11. утверждает проверенные финансовые отчеты ЮНВТО за год, завершившийся 31 декабря 2021 года;
25. 12. с признательностью принимает к сведению финансовый доклад, представленный Генеральным секретарем по состоянию на 31 декабря 2021 года, включающий в себя анализ чистых активов/капитала, меры по смягчению последствий, которые могут быть приняты в случае резкого ухудшения ситуации, и другую информацию, представленную в настоящем документе и приложениях к нему, и утверждает его в том виде, в котором он представлен в докладе: (...)

Приложение I.2: Остаток денежных средств в регулярном бюджете и положение дел с фондом оборотного капитала за двадцать второй финансовый период (2020-2021 годы) по состоянию на 31 декабря 2021 года

**Budgetary cash balance of the Regular Budget and WCF advance
at 31 December 2021**

Euro

	2021 ^a	2020	2020-2021
Approved budget	15,197,000.00	14,899,000.00	30,096,000.00
Budgetary cash balance	917,393.26	1,563,732.98	2,481,126.24
<i>Budgetary income</i>	<i>12,613,775.88</i>	<i>11,895,474.20</i>	<i>24,509,250.08</i>
Assessed contributions	11,773,188.53	11,158,456.35	22,931,644.88
Amount spent from the allocations approved by the GA	840,587.35	737,017.85	1,577,605.20
Allocation from accumulated surplus - RB	537,017.85	537,017.85	1,074,035.70
Allocation from accumulated surplus - Publications store	200,000.00	200,000.00	400,000.00
Allocation from Project Reserve Fund (pool) balance	103,569.50		103,569.50
<i>Budgetary expenditure</i>	<i>-13,287,916.59</i>	<i>-11,978,449.59</i>	<i>-25,266,366.18</i>
Cash deficit/advance made from the WCF (FR 10.2(b))	-674,140.71	-82,975.39	-757,116.10
<i>Arrear contributions receipts in the financial year</i>	<i>1,591,533.97</i>	<i>1,646,708.37</i>	<i>3,238,242.34</i>
WCF advance to the RB	0.00	0.00	0.00

Remarks:

^a Annex VII on Working Capital Fund available balance and advance to the Regular Budget / Budgetary cash balance of the Regular Budget and WCF advance at 31 December 2021 of the UNWTO Financial Report and Audited Financial Statements for the Year Ended 31 December 2021 (document CE/117/3(c) rev.1 includes a typo on 2021 assessed contributions amount as it shows actual amounts (EUR 14,044,230) instead of cash amounts (EUR 11,773,188.53). Please refer to Financial Report of the Secretary-General for the year 2021/Financial Statements highlights/Budgetary performance of the Regular Budget of the UNWTO Financial Report and Audited Financial Statements for the Year Ended 31 December 2021.



UNWTO FINANCIAL REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

UNWTO Financial Report and Audited Financial Statements for the Year Ended 31 December 2022

Copyright © 2023, World Tourism Organization (UNWTO)
Copyright cover photo: © Dmitriy Razinkov | Dreamstime.com

UNWTO Financial Report and Audited Financial Statements for the Year Ended 31 December 2022

ISBN (printed version): 978-92-844-2439-9 | ISBN (electronic version): 978-92-844-2440-5
DOI: 10.18111/9789284424405

Published by the World Tourism Organization (UNWTO), Madrid, Spain.
First printing: 2023 | All rights reserved. | Printed in Spain.

The designations employed and the presentation of material in this publication do not imply the expression of any opinions whatsoever on the part of the Secretariat of the World Tourism Organization concerning the legal status of any country, territory, city or area, or of its authorities or concerning the delimitation of its frontiers or boundaries.

UNWTO does not guarantee the accuracy of the data included in this publication and accepts no responsibility for any consequence of their use. The mention of specific companies or products of manufacturers does not imply that they are endorsed or recommended by UNWTO in preference to others of a similar nature that are not mentioned.

World Tourism Organization (UNWTO)	Tel.: (+34) 915 67 81 00
Calle del Poeta Joan Maragall, 42	Fax: (+34) 915 71 37 33
28020 Madrid	Website: www.unwto.org
Spain	E-mail: info@unwto.org

Citation: World Tourism Organization (2023), *UNWTO Financial Report and Audited Financial Statements for the Year Ended 31 December 2022*, UNWTO, Madrid, DOI: <https://doi.org/10.18111/9789284424405>.

All UNWTO publications are protected by copyright. Therefore, and unless otherwise specified, no part of an UNWTO publication may be reproduced, stored in a retrieval system or utilized in any form or by any means, electronic or mechanical, including photocopying, microfilm, scanning, without prior permission in writing. UNWTO encourages dissemination of its work and is pleased to consider permissions, licensing, and translation requests related to UNWTO publications.

Permission to photocopy UNWTO material in Spain must be obtained through:

CEDRO, Centro Español de Derechos Reprográficos	Tel.: (+34) 913 08 63 30
Calle Alcalá 26, 3º	Fax: (+34) 913 08 63 27
28014 Madrid	Website: www.cedro.org
Spain	E-mail: cedro@cedro.org

For authorization of the reproduction of UNWTO works outside of Spain, please contact one of CEDRO's partner organizations, with which bilateral agreements are in place (see: <https://www.cedro.org/english?lng=en>).

For all remaining countries as well as for other permissions, requests should be addressed directly to the World Tourism Organization. For applications see: <https://www.unwto.org/unwto-publications>.

Additional note for the present edition:

It shall be taken into consideration that due to some typos, the present edition of the *UNWTO Financial Report and Audited Financial Statements for the Year Ended 31 December 2022*, published in September 2023, does include the following corrections, that differ from the audited, approved and signed content from May 2023:

- Annex VI: Working Capital Fund available balance and advance to the Regular Budget [former Annex VII];
- Annex VII: Project support cost (PSC) and Initiative projects (PRF) movements for the year ended 31 December 2022 [former Annex VIII];
- Annex VIII: Sub-funds reporting [former Annex IX]; and
- Annex IX: Reserves, other and non-RB projects within the GF movements for the year ended 31 December 2022 [former Annex X].

Corresponding cross references to the above-mentioned annexes have been corrected respectively within the content. Country names for Türkiye and Czechia have been modified according to the new nomenclature.

Table of contents

Financial Report of the Secretary-General for the year 2022	7
Introduction	7
Overview of the Financial Statements	7
Aims, membership and strategic objectives of UNWTO	11
Financial Statements highlights	12
Budgetary performance of the Regular Budget	12
Budgetary result of the Regular Budget	12
Comparison of financial performance to budgetary result of the Regular Budget	14
Financial performance	16
Revenue analysis	16
Expense analysis	17
Performance segment analysis	18
Financial position	19
Assets, liabilities and net equity analysis	19
Assessed contributions	21
Cash and cash equivalents and investments	22
After-service employee benefits liabilities	22
UNWTO ASEB liabilities funding strategy	24
Working Capital Fund	26
Position segment analysis	27
Financial risk management	27
Exchange risk	27
Interest risk	28
Credit risk	28
Counterpart risk	28
Financial transparency and accountability	29
Submission of the Financial Statements at 31 December 2022	30
Opinion of the External Auditor	31

Financial Statements	39
I. Statement of Financial Position at 31 December 2022	39
II. Statement of Financial Performance for the year ended 31 December 2022	40
III. Statement of Changes in Net Assets/Equity for the year ended 31 December 2022	41
IV. Cash Flow Statement for the year ended 31 December 2022	42
V. Statement of comparison of budget and Actual Amounts for the year ended 31 December 2022 – Regular Budget	43
VI. Notes to the Financial Statements	44
Note 1 – Reporting organization	44
Note 2 – Significant accounting policies	44
Note 3 – Accounting estimates	53
Note 4 – Segment reporting	54
Note 5 – Cash and cash equivalents	56
Note 6 – Investments	57
Note 7 – Inventories	57
Note 8 – Contribution receivables	58
Note 9 – Other receivables	60
Note 10 – Other assets	61
Note 11 – Property, plant and equipment	62
Note 12 – Intangible assets	63
Note 13 – Payables and accruals	64
Note 14 – Transfers payable	64
Note 15 – Employee benefits	64
Note 16 – Advance receipts and deferred liabilities	71
Note 17 – Provisions	72
Note 18 – Other liabilities	73
Note 19 – Net assets/equity	74
Note 20 – Revenues	75
Note 21 – Expenses	77
Note 22 – Statement of comparison of budget and actual amounts – Regular Budget	79
Note 23 – Commitments and contingencies	80
Note 24 – Losses, ex-gratia payments and write-offs	81
Note 25 – Related party and key management disclosures	82

Unaudited Annexes	85
Annex I: Contact information	85
Annex II: Appropriations transfers at 31 December 2022 – Regular Budget	86
2022 Approved and revised appropriations – Regular Budget at 31 December 2022	86
Appropriation transfers - Regular Budget at 31 December 2022	87
Annex III: Cofinancing projects for the period ended 31 December 2022	90
Annex IV: Contributions due to the General Fund and the Working Capital Fund	94
Statement of contributions due to the General Fund at 31 December 2022	94
Statement of contributions due to the Working Capital Fund at 31 December 2022	99
Annex V: Voluntary contributions received for the year ended 31 December 2022	100
Annex VI: Working Capital Fund available balance and advance to the Regular Budget	102
Working Capital Fund (WCF) available balance at 31 December 2022	102
Budgetary cash balance of the Regular Budget and WCF advance at 31 December 2022	102
Annex VII: Project support cost (PSC) and Initiative projects (PRF) movements for the year ended 31 December 2022	103
Annex VIII: Sub-funds reporting	104
Statement of financial position by sub-funds at 31 December 2022	104
Statement of financial performance by sub-funds for the year ended 31 December 2022	105
Annex IX: Reserves, other and non-Regular Budget projects within the General Fund movements for the year ended 31 December 2022	106
Acronyms and abbreviations	107

Financial Report of the Secretary-General for the year 2022

Introduction

1. In accordance with Financial Regulation (FR) 14.7 I have the honour to submit to the Executive Council (EC) the Financial Statements (FS) of the World Tourism Organization (UNWTO) for the year ended 31 December 2022.
2. The Financial Statements were subjected to external audit in accordance with Annex I to the Financial Regulations. The audit opinion and report of the External Auditor (EA) on the Financial Statements are submitted to the Executive Council in accordance with Financial Regulation 17.2.
3. This section, the financial report, presents the Secretary-General's discussion and analysis of UNWTO's financial position and financial and budgetary performance for the financial year ended 31 December 2022.

Overview of the Financial Statements

4. The Financial Statements are prepared in accordance with the UNWTO Financial Regulations, UNWTO Detailed Financial Rules, the International Public Sector Accounting Standards (IPSAS)¹, and in line with the United Nations (UN) policy that IPSAS be used as the accounting standards by UN system organizations.
5. The basis of IPSAS is the accrual accounting concept whereby transactions are recorded and reported when they occur and not when they are paid. IPSAS-based Financial Statements ensure proper disclosure in the reporting of an organization's revenue, expense, assets, liabilities and reserves and improves decision-making, financial management and planning at management and governance levels.
6. The Financial Statements consist of:
 - (a) **A statement of financial position**

Provides information on UNWTO's assets, liabilities, accumulated surplus/deficit and reserves at year end. It gives information about the extent to which resources are available to support future operations.

(b) **A statement of financial performance**

Presents the net surplus or deficit for the year, the difference between revenue and expense. It provides information on the nature of about the UNWTO's programme delivery expense and the amounts and sources of revenue.

(c) **A statement of changes in net assets/equity**

Highlights the sources of changes in the overall financial position.

(d) **A cash flow statement**

Provides information on UNWTO's liquidity and solvency including the sources and utilization of cash during the financial period. It explains the difference between the cash coming in and cash going out.

(e) **A comparison of budget and actual amounts – Regular Budget**

Highlights the extent to which approved Regular Budget (RB) resources were utilized and presents the difference between the actual budgetary expenditure and the approved budget appropriation.

(f) **Notes to the Financial Statements**

Assist in the understanding the Financial Statements. Notes comprise of a summary of significant accounting policies and other detailed tables and explanatory information. The notes also provide additional financial statement information and disclosures as required by IPSAS.

7. The Financial Statements also present information on the separately identifiable business segments, namely:

(a) **The Programme of Work Services (PoWS)**

The Programme of Work Services segment, being the General Fund (GF) mainly financed from the assessed contributions of the Members, covers (i) the main operations of the Organization for which programme appropriations for the financial period are voted by the General Assembly (the Regular Budget's (RB) programme of work) and, (ii) other non-RB activities within the GF such as, publications store activities, affiliate members programme of work activities, working capital fund, other reserves and other non-RB project activities within the GF (after-service employee benefits, unbudgeted miscellaneous revenue, GF projects prior to 2014 and accounting adjustments).

(b) **Other Services (OS)**

The Other Services segment comprises the Voluntary Contributions Fund (VCF) and the Funds In Trust (FIT) and mainly relates to projects and activities financed from voluntary funding provided by donors through agreements or other legal authority. Included under this segment are the UNWTO Regional Support Office for Asia and the Pacific (RSOAP) and UNWTO Regional Office for the Middle East (ROME) and activities financed by project support cost recovery and balances of closed projects.

8. The major financial reporting and disclosure aspects under IPSAS are:

- (a) All UNWTO financial transactions are reported in a single set of Financial Statements with detailed information and segment information presented in the notes.
- (b) Revenue for assessed contributions is recognized when UNWTO has the right to receive the contribution, that is to say, at the beginning of each year. Voluntary contributions are fully recognized as revenue on the receipt of a confirmed contribution unless they contain performance conditions, which are to be met before recognition. In-kind contributions such as rent-free premises or material services such as travel or capitalized equipment are also recognized as revenue. All other revenue is recognized on an accrual basis in the period the transaction occurred.
- (c) Allowances are made where the receipt of receivables is considered doubtful.
- (d) Expense is presented in the Financial Statements by nature of expense and is recognized when goods and services have been received.
- (e) Inventories of a material nature such as publications are expensed on sale or distribution.
- (f) The recognition of all employee liabilities to be paid out in future periods on an accrual basis including accumulated annual leave, end of service benefits and after-service medical liabilities determined by independent actuaries.
- (g) Fixed and intangible assets are presented under IPSAS accounting policies.
- (h) Recognition of the in-kind contribution of the annual lease of the Headquarters building in Madrid provided on a no-cost basis by the Government of Spain.
- (i) Reconciliation is provided between the Statement of Financial Performance prepared on an accrual basis and the Statement of Comparison of Budget and Actual Amounts which is prepared and utilized on a modified accrual basis.
- (j) Unspent approved budgetary provisions at year end are included in accumulated surpluses pending their utilization.
- (k) Reserves are those specifically approved by the UNWTO governing bodies.
- (l) Budgetary commitments do not represent liabilities unless they are payables resulting from goods or services delivered during the financial year.
- (m) Additional disclosure is made in respect of the financial risk management of the Organization and in respect of the remuneration of the key management personnel comprising personnel at and above D2 level.

9. Several key financial definitions under IPSAS are presented below to enhance the usability and understanding of these Financial Statements:
- (a) **Assets** are resources controlled by UNWTO as a result of past events in which future economic benefits or service potentials are expected to flow to UNWTO.
 - (b) **Liabilities** are present obligations arising from past events, the settlement of which is expected to result in an outflow of resources embodying economic benefits or service potential.
 - (c) **Net assets** are the residual interest in the assets of UNWTO after deducting all its liabilities.
 - (d) **Revenue** is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets.
 - (e) **Expenses** are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets.
 - (f) **Non-exchange transactions** are those transactions for which UNWTO either receives from or gives value to another entity without directly giving or receiving approximately equal value in exchange.
 - (g) **Monetary items** are units of currency held and assets and liabilities to be received or paid in fixed or determinable amounts.
 - (h) **Surplus for the period** is the excess of all items of revenue over expense recognized in a period.
10. Under the accrual basis of accounting, revenues and expenses are recognized in the Financial Statements in the period to which they relate. The excess of revenues over expenses results in a surplus which is carried forward to the accumulated surplus. These accumulated surpluses represent the unexpended portion of contributions to be utilized, as authorized, in requirements of the Organization.
11. Most transactions in the public sector are non-exchange transactions which means that revenues received do not provide equal value in return while the services provided do not receive equal value in return. The focus of IPSAS is the financial position, which is evidenced by the recognition of assets, when there is sufficient control, and of liabilities, when the criteria to recognize liabilities exist.

Aims, membership and strategic objectives of UNWTO

12. UNWTO's aims, as summarized in Article 3.1 of its Statutes, are "the promotion and development of tourism with a view to contributing to economic development, international understanding, peace, prosperity, and universal respect for, and observance of, human rights and fundamental freedoms for all without distinction as to race, sex, language or religion".
13. At 31 December 2022, UNWTO's membership comprises 160 countries, 6 Associate Members and some 462 Affiliate Members representing the private sector, educational institutions, tourism associations and local tourism authorities.
14. The Organization's governance, through the General Assembly (GA) and the Executive Council, is defined in the UNWTO Statutes².
15. The Programme of Work (PoW) (A/24/5(a)rev.3)³ sets out the strategic objectives of UNWTO over the period 2022-2023:
 - (a) *Objective 1: Strong coordination. effective policy guidance and new partnerships*, aims at: (a) enhancing advocacy and coordination, (b) developing new models, standards and recommendations, and (c) developing partnerships;
 - (b) *Objective 2: Diversification of services to Members and expansion of membership*, aims at: (a) providing new online services to Members, (b) increasing resource mobilization for technical assistance projects and influencing public investment facilitation, (c) developing new models and harmonize regulatory frameworks, (d) developing national tourism intelligence systems, (e) attracting new member states, and (f) attracting new affiliate members;
 - (c) *Objective 3: Management and modernization of the Organization*, aims at: (a) preparing a UNWTO strategic plan (b) measuring performance and external outcomes, (c) strengthening compliance, ethics and internal oversight functions, (d) achieving a zero-paper organization, (e) improving internal coordination, and (f) implementing a content management system (CMS).
16. Throughout the current financial period, the Organization focussed in a challenging environment on ensuring programme delivery and the attainment of the strategic objectives.
17. Funding of UNWTO is mainly through Regular Budget assessments on Members and through voluntary and trust fund contributions in support of the strategic objectives⁴.

² Articles 9 to 20 of the Statutes

³ Approved by resolution A/RES/732(XXIV)

⁴ FR 6, 10.3 and 10.4

Financial Statements highlights

Budgetary performance of the Regular Budget

Budgetary result of the Regular Budget

Table 1: **Comparison of budget and actual amounts and budgetary cash balance – Regular Budget for the year ended 31 December 2022 (EUR)**

	Approved income/ Original budget ¹	Final budget ²	Actual amounts on comparable basis	Differences budget and actual ³	Budgetary cash balance (cash-in less expenditure)
Budgetary difference	0.00	0.00	925,907.07	-925,907.07	355,632.32
Budgetary income	15,048,000.00	15,048,000.00	14,917,455.99	130,544.01	14,347,181.24
Contributions from Full and Associate Members	13,317,000.00	13,317,000.00	13,316,651.00	349.00	11,036,083.91
Full Members	13,061,000.00	13,061,000.00	13,060,988.00	12.00	10,805,485.91
Associate Members	256,000.00	256,000.00	255,663.00	337.00	230,598.00
Other income sources	1,731,000.00	1,731,000.00	1,600,804.99	130,195.01	1,318,548.49
Allocation from PY RB Budgetary cash balance	582,000.00	582,000.00	581,866.49	133.51	581,866.49
Allocation from Publication store Accumulated Surplus	350,000.00	350,000.00	350,000.00	0.00	350,000.00
Affiliate Members	799,000.00	799,000.00	668,938.50	130,061.50	386,682.00
Arrear contributions	0.00	0.00	0.00	0.00	1,992,548.84
Budgetary expenditure	15,048,000.00	15,048,000.00	13,991,548.92	1,056,451.08	13,991,548.92
A Member Relations	2,310,000.00	2,392,786.97	2,392,786.97	0.00	2,392,786.97
B Operational	3,957,000.00	3,537,028.05	3,537,028.05	0.00	3,537,028.05
C Support, Direct to Members	4,077,000.00	4,474,837.06	4,474,837.06	0.00	4,474,837.06
D Support, Indirect to Members	4,704,000.00	4,643,347.92	3,586,896.84	1,056,451.08	3,586,896.84

- 1) Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE116/3(c) rev.1 and CE/DEC/4(CXVII) of (CE/117/3(c) Add.1. Movements of posts among sections are annually considered.
- 2) Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE116/3(c) rev.1, CE/DEC/4(CXVII) of (CE/117/3(c) Add.1 and the Secretary-General proposal of structure modification at 31 December 2022. Movements of posts among sections are annually considered.
- 3) Differences between final and actual budgetary income are due to: (a) rounding difference, and (b) Affiliate members budgetary income was prepared based on an estimated number of Members.

18. This section analyses the Regular Budget (RB) as approved by the General Assembly. The Regular Budget is voted by the General Assembly of UNWTO for a biennium of two consecutive calendar years beginning with an even-numbered year⁵. The biennial budget is presented on an annual basis to cover the proposed programme of work of the Regular Budget for each financial year of the financial period⁶.

⁵ FR 2, FR 4.4.

⁶ FR3, DFR IV.4.

19. The Regular Budget is financed from assessed contributions from Members⁷ and budgetary allocations. Appropriations are available for budgetary commitments during the financial period to which they relate and for a further twelve months⁸.
20. The Regular Budget of the Organization covering the two-year budget period 2022-2023 (A/24/5(b) rev.1) was approved by the General Assembly (A/RES/733(XXIV)) at EUR 30,438,000 broken down by the 2022 and 2023 annual budgets which amounted to EUR 15,048,000 and EUR 15,390,000 respectively. The 2022 annual budget was adjusted by transfers⁹ of EUR 1,726,602 as explained in Annex II on Appropriations transfers - Regular Budget.
21. In 2022, total RB budgetary income and total RB budgetary expenditure amounted to EUR 14,917,456 and EUR 13,991,549 respectively, resulting in an implementation rate of 94% out of the total budgetary income. Therefore, the RB budgetary result (total budgetary income less total budgetary expenditure) shows a surplus of EUR 925,907. UNWTO reports bi-annually to the Executive Council on the status of the biennial budget implementation¹⁰ of the Regular Budget.
22. The total budgetary income received (cash-in) amounts to EUR 14,347,181, including the Members' arrears received during the year ended 31 December 2022 (EUR 1,992,549), which represents 95% of the approved budgetary income. Arrears received in 2022 are above the average of the arrears received in the period 2019-2021.
23. The RB budgetary cash balance (total budgetary income received (cash-in) less budgetary expenditure) resulted in a cash surplus of EUR 355,632. Therefore, no advances from the Working Capital Fund (WCF)¹¹ were required.
24. The Secretary-General proposes that, subject to the approval of the Members, the 2022 RB budgetary cash surplus amounting to EUR 355,632 be allocated to the General Fund to increase the RB programme of work operating activities in the forthcoming biennia.

⁷ FR 6

⁸ FR 5.1(a), FR 5.2 (a)

⁹ FR 5.3 (b)

¹⁰ DFR III.4

¹¹ FR 10.2(b)

Figure 1: **Budgetary income: final budget vs cash-in (EUR thousands)**

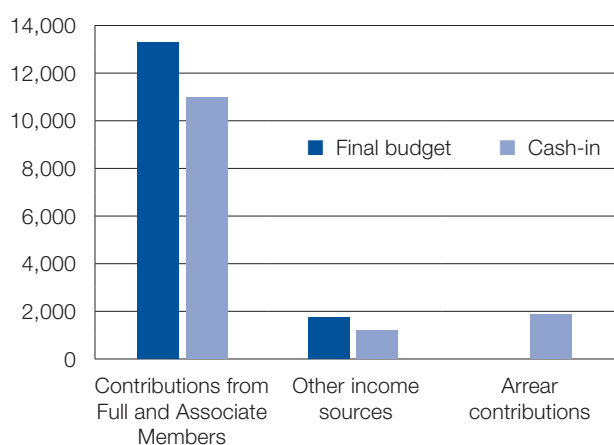
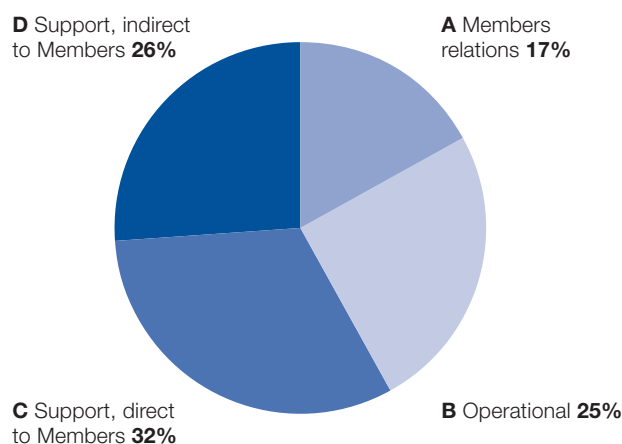


Figure 2: **Budgetary expenditure by programme: actual amounts**



Comparison of financial performance to budgetary result of the Regular Budget

Table 2: **Reconciliation of financial performance with budgetary result of the Regular Budget for the year ended 31 December 2022 (EUR)**

	31/12/2022
Financial surplus in the Statement of financial performance	2,519,615.76
Entity differences	2,553,648.80
Basis differences	-959,940.11
Budgetary result in the Statement of comparison of budget and actual amounts	925,907.07

25. The budget and the accounting bases differ. Consequently, the following differences have to be taken into account in the reconciliation between the financial performance (Statement of Financial Performance) and the budgetary result (Statement of Comparison of Budget and Actual Amounts):

(a) Entity differences

The Statement of Financial Performance includes all operations of UNWTO while the Statement of Comparison of Budget and Actual Amounts is limited to the operations related to the Regular Budget.

The General Fund¹² of the Organization is established for the purpose of accounting: (i) financial transactions in relation to the Regular Budget and (ii) other financial transactions not related to the Regular Budget (such as non-RB projects within the GF, e.g., publications store, affiliate members programme of work, as well as reserves,

¹² FR 10.1, FR 4.4, FR 2

unbudgeted miscellaneous revenue, working capital fund and other non-RB projects). The latter transactions (ii) as well as the VCF and the FIT, not being part of the Regular Budget, are entity differences eliminated in the reconciliation.

(b) Basis differences

The Statement of Financial Performance is prepared on a full accrual basis in compliance with IPSAS while the Statement of Comparison of Budget and Actual Amounts is prepared on modified accrual basis in accordance to the Regular Budget.

The Regular Budget is approved on a modified accrual basis, whereby income is budgeted on an accrual basis (Members' contributions) plus allocations from accumulated surplus and expenditures are budgeted when it is planned that expenses will be accrued except for:

- (i) Property, plant and equipment, intangible assets and finance lease liabilities which are budgeted when it is planned that payments will be made;
- (ii) After-service employee benefits expenses for after-service health insurance (ASHI) and other after-service benefits accrued in accordance with IPSAS but which are in excess of budgetary appropriations, which are partially based on accrued service costs covering expected annual disbursements (pay-as-you-go (PAYG) approach);
- (iii) Previous years' adjustments to accumulated surplus and unpaid receivables adjustments related to RB projects expenditures;
- (iv) Allowance of unpaid Members' contributions and other accounting differences (such as, application of allowance, foreign exchange differences, investment in joint venture, in-kind donations, depreciation/amortization, impairment and loss on sale of PPE and IA) which are unbudgeted; and
- (v) Transfer to the Replacement Reserve¹³ which is budgeted based on the depreciation and amortization of the previous year.

(c) Presentation differences

The Statement of Financial Performance uses a classification based on the nature of expenses while the Statement of Comparison of Budget and Actual Amounts classifies expenses by parts/sections.

In the Regular Budget, the expenditures are classified between Member Relations (Part A), Operational (Part B), Support – Direct to Members (Part C) and Support – Indirect to Members (Part D)¹⁴. The financial impact of the presentation differences is zero.

¹³ DFR VI 21-23

¹⁴ FR 4.3

Financial performance

Revenue analysis

26. Total revenue amounted to EUR 30,557,830. UNWTO's RB activities are mainly funded by assessed contributions on its Members. Net revenue of EUR 14,622,043 from Members' assessed contributions represents 48% of the total revenue.
27. Revenue from other contributions (Voluntary Contributions and Funds In Trust) amounting to EUR 8,292,524, represented 27% of the revenue. From 1 January 2019, UNWTO management decided that milestones will represent conditions in donor agreements. Therefore, from 1 January 2019, in accordance with UNWTO accounting policies, UNWTO considers non-exchange transactions related to donor agreements with milestones as conditional and other contributions revenue (Voluntary Contributions and Funds In Trust revenue) related to those agreements is recognized as project expenses are delivered.
28. All of the amounts recorded as revenues may not ultimately be received. For this reason, UNWTO recognizes allowances for doubtful accounts and provisions for returns to donors for donor-based projects prior to 2019.
29. The remaining 25% of the revenue came from other revenue amounting to EUR 7,643,264. Other revenue includes publication sales (EUR 284,575), in-kind contributions (EUR 3,079,835) and actuarial gains (EUR 1,152,140). In-kind donations are recognized mainly in respect of donated premises and conference facilities (EUR 2,155,389) and donated travel (EUR 920,564).

Figure 3: **Revenue by source (%)**

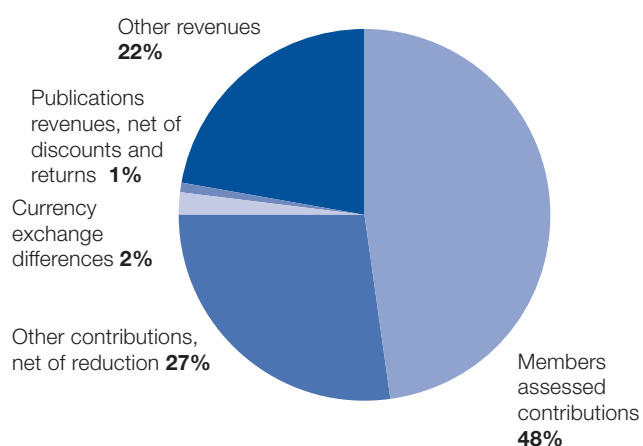
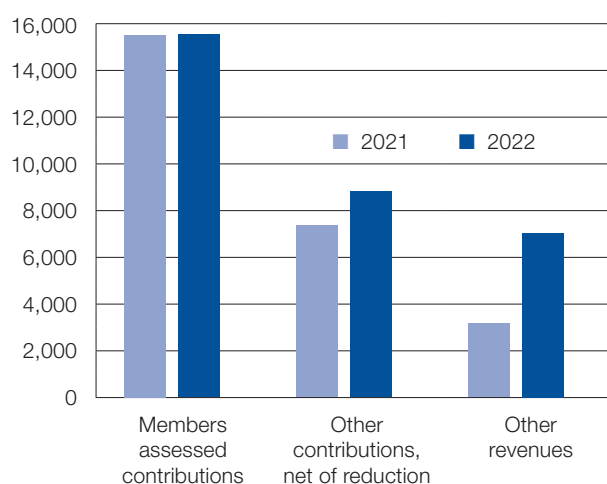


Figure 4: **Revenue by source (EUR thousands)**



Expense analysis

30. Total expense amounted to EUR 28,038,215. Salaries and employee benefits, the main category of expenditure, represent 62% of the total expenses (EUR 17,374,538). Salaries of regular staff amounted to EUR 10,364,995 (60% of salaries and employee benefits). A further EUR 5,318,652 (31%) was spent on temporary personnel and consultants to support the delivery of projects. The remaining EUR 1,690,891 (10%) relates to accrual of after-service employee benefits and actuarial gains or losses relating to accumulated annual leave (AAL) and end-of-service benefits (EoSB) for current and retired staff.
31. Supplies, consumables and other running costs amount to EUR 5,024,755 and represent 18% of total expenses. This category mainly includes supplies and consumables (EUR 704,390), rental expenses, including in-kind rental (EUR 2,262,055), contractual services (EUR 1,642,975) and expendables (EUR 358,740).
32. The list of projects cofinanced¹⁵ by UNWTO is shown under Annex III.

Figure 5: **Expenses by nature**

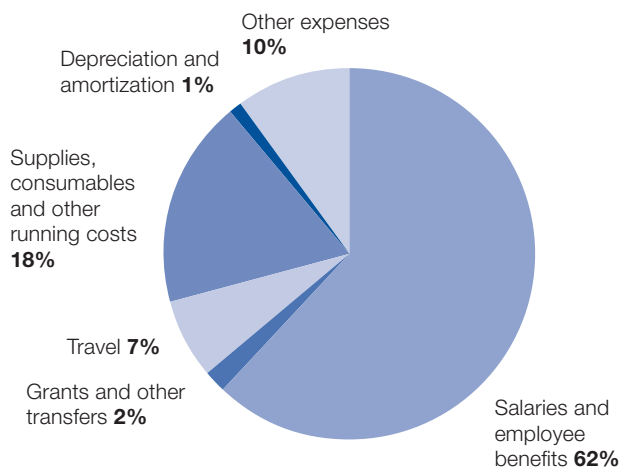
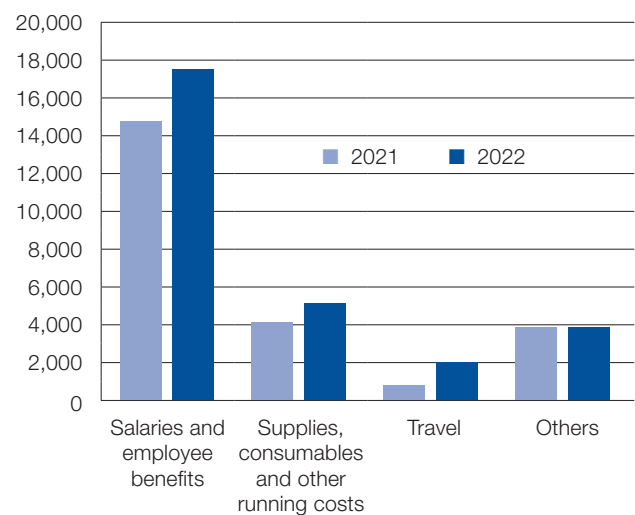


Figure 6: **Expenses by nature (EUR thousands)**



Performance segment analysis

Table 3: **Summary financial performance by segment for the year ended 31 December 2022 (EUR)**

	Programme of work services	Other services	Inter-segment elimination ¹	Total UNWTO
Revenue	19,758,818.46	11,341,423.55	-542,411.61	30,557,830.40
Expenses	19,530,498.06	9,050,128.19	-542,411.61	28,038,214.64
Surplus/(deficit) for the year	228,320.40	2,291,295.36	0.00	2,519,615.76

1) Internal activities lead to transactions between segments. They are reflected here to accurately present this financial statement.

33. The Programme of Work Services segment recorded a surplus of EUR 228,320. The surplus is mainly due to the increase of other revenues (EUR 3,369,640 including in-kind contributions and actuarial gains for after-service employee benefits) and the increases of travel expenses (EUR 995,179) over the previous year.
34. The Other Services segment recorded a surplus of EUR 2,291,295. This surplus is mainly explained by the increase in other contributions (VC and TF) (EUR 1,378,839) and in other revenues (EUR 701,488.20) over the previous year.
35. The result shows current year expenses for which revenue has been recognized in previous years on the basis of signed agreements and in accordance with UNWTO accounting policies for unconditional non-exchange transactions. From 1 January 2019, UNWTO management decided that milestones will represent conditions in donor agreements. Therefore, from 1 January 2019, in accordance with UNWTO accounting policies, UNWTO considers non-exchange transactions related to donor agreements with milestones as conditional, and revenue is recognized when project expenses are delivered.

Figure 7: **Revenue and expenses**
(EUR thousands)

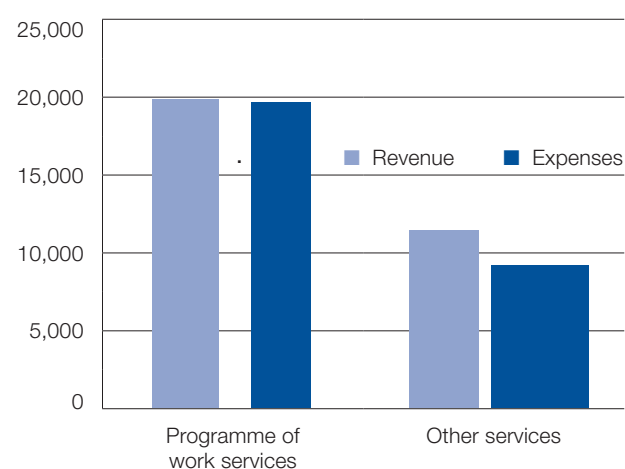
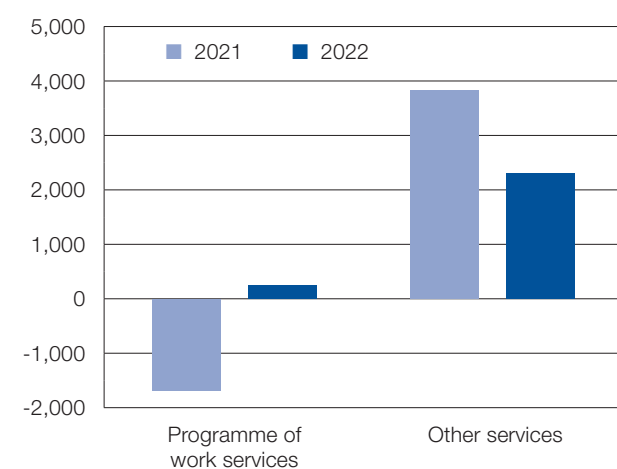


Figure 8: **Surplus (deficit) by segment**
(EUR thousands)



Financial position

Assets, liabilities and net equity analysis

36. Assets as at 31 December 2022 totalled EUR 43,586,493 (EUR 41,553,645 as at 31 December 2021). The Organization has cash and cash equivalent balances of EUR 19,617,619, representing 45% of total assets. Net outstanding contributions amount to EUR 10,967,852 representing 25% of total assets. Property, plant and equipment and intangible assets have a total net book value of EUR 980,681.
37. Liabilities as at 31 December 2022 totalled EUR 30,479,514 (EUR 48,238,284 as at 31 December 2021). Payables and accruals amount to EUR 2,589,384 and advance receipts and deferred liabilities amount to EUR 9,357,082 together representing 33% of total liabilities. 58% of total liabilities of the Organization are attributable to employee benefits most of which are non-current after-service employee benefits liabilities. Of the total employee benefits liabilities (current and non-current) of EUR 17,766,325, EUR 530,310 (3%) are current.
38. An overall working capital (current assets less current liabilities) of EUR 28,328,179 indicates a strong liquidity position. However, the Organization's ability to meet budgetary expenditures and short-term obligations could be impacted if delays are encountered in the collection of Members' contributions.
39. The impact of the non-current after-service employee benefit liabilities results in a non-current position (non-current assets less non-current liabilities) of EUR -15,221,200 which will be met as they become payable from future contributions or reserves.

Figure 9: **Assets**

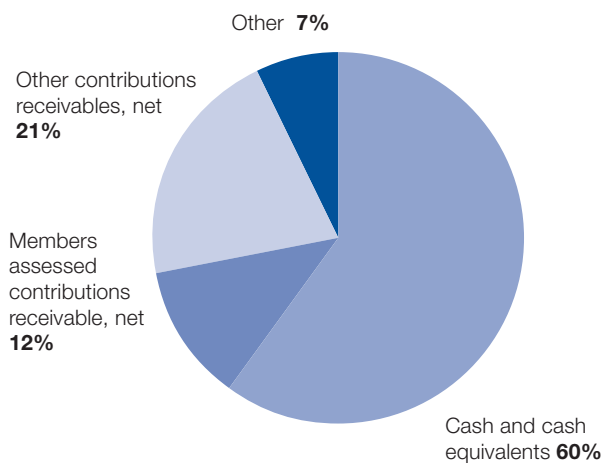
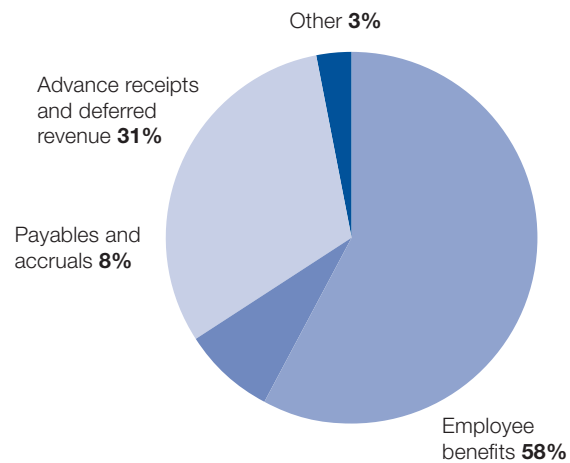


Figure 10: **Liabilities**

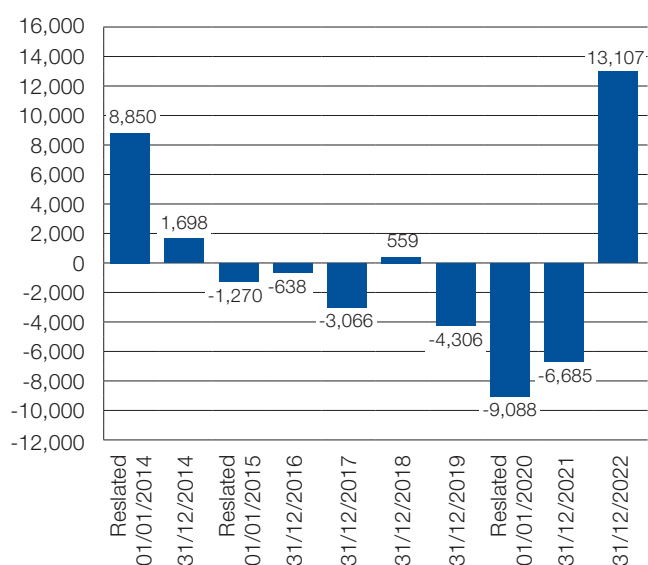
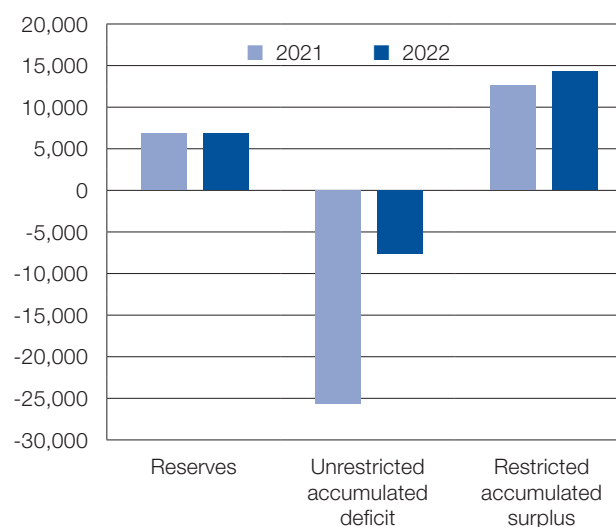


40. At 31 December 2022 the net equity of the Organization amounts to EUR 13,106,978, a material improvement over the previous year (EUR -6,684,639 at 31 December 2021), represented by:

Table 4: **Net assets/equity at 31 December 2022** (EUR)

	31/12/22
Net assets/equity	13,106,978.49
Reserves	6,540,508.24
Unrestricted accumulated deficit	-7,394,282.82
Unbudgeted after-service employee benefits	-14,812,955.07
General Fund, unbudgeted miscellaneous revenue and Publications Store	7,418,672.25
General Fund	5,900,352.71
Publications Store	1,607,848.99
Unbudgeted miscellaneous revenue	-89,529.45
Restricted accumulated surplus	13,960,753.07

41. It should be noted that the reserves and the restricted accumulated surplus available to the Organization for future use are not without restrictions. Such net assets can only be utilized in accordance with the terms of reference of the reserve or project concerned (e.g. project support costs project, affiliate members programme of work project) or the appropriate contractual agreement with the donor, and as such there are restrictions on their future use. The improvement in the net assets is mainly due to the material decrease of the after-service health insurance liability.
42. The unrestricted accumulated deficit includes unbudgeted miscellaneous revenues of the General Fund¹⁶ (EUR -89,529) and publications store (EUR 1,607,849). The publication store and the unbudgeted miscellaneous revenues¹⁷, including netted realized foreign exchange differences of the GF, may represent a source of funding for a next biennium budget of the Regular Budget or compensate the GF unrestricted accumulated deficit if positive.

Figure 11: **Net assets/equity** (EUR thousands)Figure 12: **Net assets** (EUR thousands)

16 DFR V.8

17 FR 10.1(f)

Assessed contributions

43. Gross outstanding assessed contributions amounted to EUR 19,836,141 (EUR 19,561,717 at 31 December 2021). In accordance with UNWTO accounting policies, an allowance of EUR -15,705,328 was made against the amount outstanding, bringing the net assessed contributions in the Statement of Financial Position to EUR 4,130,813. The gross assessed contributions are due and payable to the Organization in accordance with the Statutes¹⁸ and Financial Regulations¹⁹ of the Organization and none of the balance is written off.
44. The collection rate of assessed contributions has deteriorated in the last decade and at the end of 2022 represented 81% of contributions, which is two percentage points below and the same percentage than the average of the last ten and five years respectively (83% and 81% respectively). The General Fund cash balance, and ability of the Organization to meet its day-to-day and short-term obligations, is dependent on the timing of the payment of assessed contributions by Members.
45. The list of Members' outstanding assessed contributions as at 31 December 2022 is shown under Annex IV on the Statement of contributions due to the General Fund and the Working Capital Fund.
46. At 31 December 2022, 6 Full Members and 1 Affiliate Members have payment plans to settle their outstanding contributions.

Figure 13: **Gross outstanding contributions vs allowance** (EUR thousands)

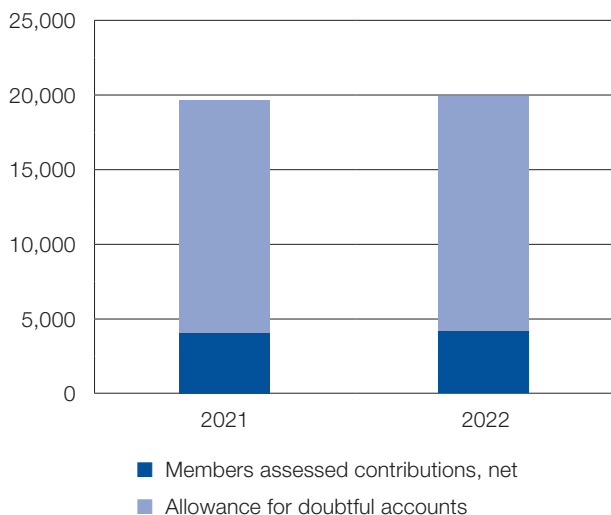
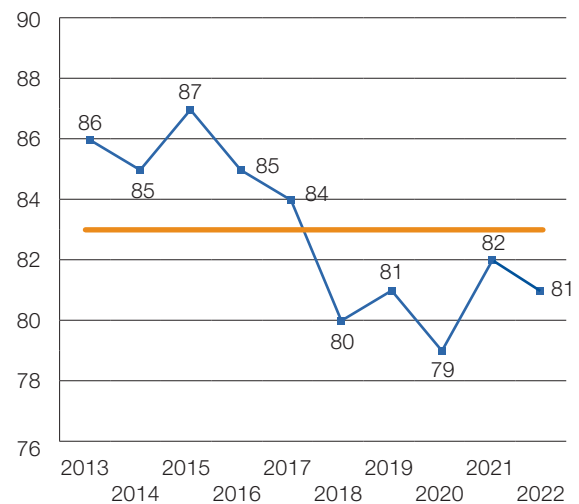


Figure 14: **CY assessed contributions collection rate (%) and period average**



¹⁸ Statutes/Financing Rules Annex, para. 12

¹⁹ FR 7.2

Cash and cash equivalents and investments

47. The Organization's cash and cash equivalents as at 31 December 2022 is EUR 19,617,619 (EUR 28,399,536 at 31 December 2021). This level is below the average of the five-year period 2017-2021 mainly due to part of the cash is under EUR short term deposits amounting to EUR 10,693,000 at the same date.
48. In order to mitigate 2022 bank maintenance costs of EUR funds due to the financial market conditions, EUR deposits were established. The total amount of cash and cash equivalent and deposits (EUR 30,310,619) is above previous years amounts at 31 December 2022.
49. Annex V "Voluntary contributions received for the year ended 31 December 2022" shows a list of voluntary contributions received (cash-in) by project in this period.

After-service employee benefits liabilities

50. At UNWTO after-service employee benefits (ASEB) liabilities include: After Service Health Insurance (ASHI), Accumulated Annual Leave (AAL) and End of Service Benefits (EoSB) (repatriation grant, end-of-service grant, end of service transport costs and removal expenses). These liabilities are based on calculations by a professional firm of actuaries. The most recent actuarial valuation carried out by UNWTO is dated 31 December 2022 as calculated by professional actuaries.
51. ASHI is the most significant after-service employee liability. Staff members with at least 10 years of service from the date of entry at UNWTO and having reached the minimum age of 55 at the time of separation can continue to benefit from the Organization's health insurance scheme.
52. The ASHI liability reflects the total future costs associated with providing health insurance benefits to existing retirees and current staff upon retirement. The ASHI liability valuation is a point-in-time estimate based on the staff and retiree profile as well as on actuarial assumptions as at the date of valuation. Variances in the valuation can be significant, as the liability is highly sensitive to the values determined for the key actuarial factors: discount rate, medical trend rate, life expectancy, and length of service.
53. At 31 December 2022, after-service employee benefits liability amounts to EUR 17.6M representing a decrease of EUR 17.1M from 2021 liability. Out of total ASEB liability, the total ASHI liability as at 31 December 2022 amounted to EUR 15.1M (86% of total ASEB liability), a decrease of EUR 16.1M or -107% over the 2021 level.
54. The aggregate defined benefit obligation (DBO) from all plans at 31 December 2022 has decreased by EUR 15.8M from EUR 33.4M since the prior valuation at 31 December 2020 primarily due to the following key factors:
 - (a) The DBO was expected to increase by EUR 2.6M based on the prior valuation;
 - (b) A decrease of EUR 16.0M due to an increase in the discount rates;
 - (c) A decrease of EUR 1.2 due to demographic assumption updates;
 - (d) A decrease of EUR 2.2M due to all other assumption changes;
 - (e) An increase of EUR 1M due to the net effect of other demographic changes.

55. Some of the key factors that impacted 2022 ASHI valuation results are:

- (a) Discount rate experience is favourable. The discount rates are critical assumptions for the valuations. Higher discount rates produce lower liabilities because the future cash flows are discounted more.
As in the prior valuation, UNWTO determined the discount rate based on the projected cash flows from each plan and used the interest rates on the Aon AA Corp. Yield Curve for Euro Zone consistent with the UNTFAS recommendation followed by UNWTO. The resulting discount rate changed from 0.74% to 3.67% for the ASHI, compared to the prior year's decrease from 2.12% to 0.74%. The increase in the discount rate decreased the DBO by about EUR 14.7M;
- (b) Inflation experience is unfavourable. Medical inflation is one of the principal assumptions in the ASHI valuation. At 31 December 2022, as in the past, UNWTO set the general inflation rate as the UN Task Force on Accounting Standards (UNTFAS) recommended via harmonization guidance. This guidance assumes a medical inflation trend of 4.15% thereby increasing the DBO by approximately EUR 9.0M;
- (c) Demographic experience (i.e., changes in the covered population) is unfavourable. Since the prior valuation there was a loss due primarily to new entries and benefit payments lower than expected. The net effect is an increase of the DBO by about EUR 0.8M;
- (d) Medical claims experience is favourable. The ASHI liability is determined as the present value of expected future medical claims and administrative expenses for retirees and their dependents, net of expected premium payments by those participants. In the 31 December 2020 valuation, ASHI claims for 2023 were expected to be EUR 4,215 per adult at age 65. Due to favorable claims experience since the prior valuation, ASHI claims are now expected for 2023 to be EUR 2,996 per adult at age 65, or about 29% lower than previously expected. Lower claims experiences in 2021 and 2022 have driven this overall decrease in the expected claims cost. This has led to a decrease in DBO around EUR 9.6M;
- (e) Medical cost sharing assumption is favorable. At each valuation, the cost sharing assumption is reviewed against retiree census data and retiree claims information. At 31 December 2022, the UNWTO's cost sharing is reduced from 75% to 70% decreasing the DBO by about EUR 1.6M;
- (f) Mortality Assumption is unfavourable. The update of the mortality assumptions increased the DBO by EUR 0.1M;
- (g) Other demographic assumption changes. An experience analysis was performed based on the census data used to perform the 2012 to 2022 year full valuations. This data lowered the marriage percentage projections for female workers from 55% to 30% resulting in a reduction in the plan obligation by EUR 1.3M.

56. At UNWTO, at 31 December 2022, the number of retirees who benefit from ASHI is 59, and the active regular staff members who will potentially benefit from this benefit in the future is 92.

Figure 15: **After-service employee benefits liability**
(EUR million)

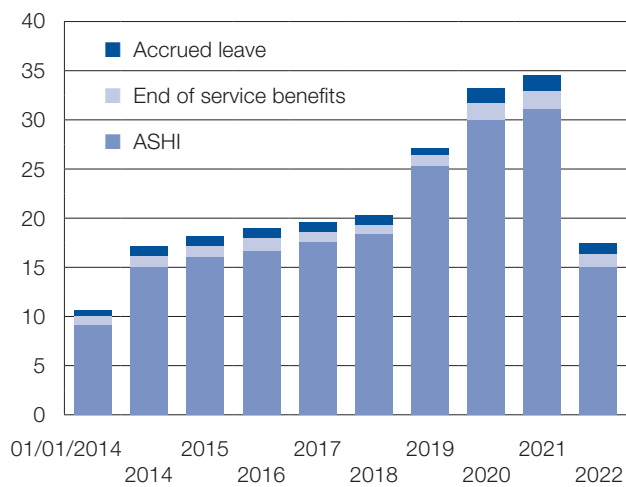
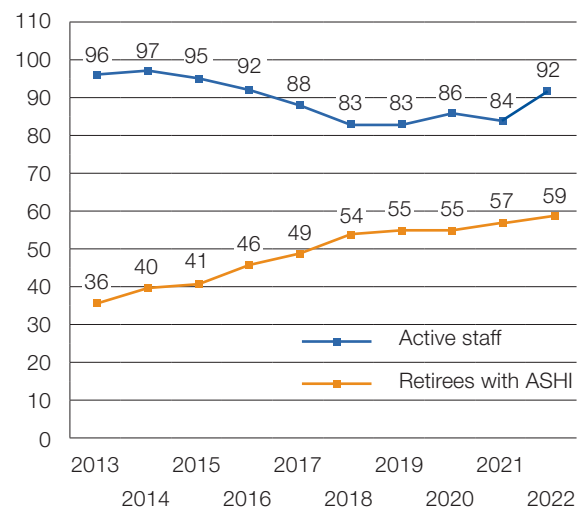


Figure 16: **Number of current and potential participants in the ASHI scheme**



57. The correlation between net assets and after-service employee benefits liabilities and the impact of the after-service employee benefits liabilities on the net assets are shown in the figures of below:

Figure 17: **Net assets vs after-service employee benefits liabilities**
(EUR thousands)

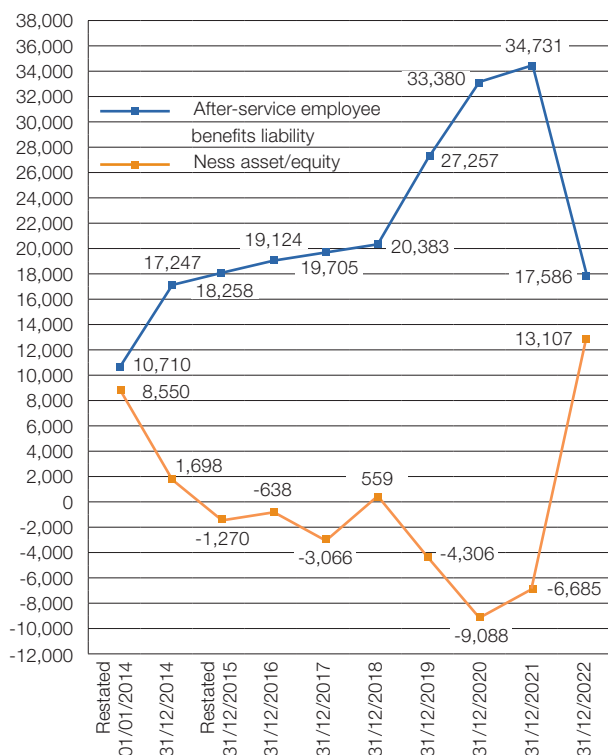
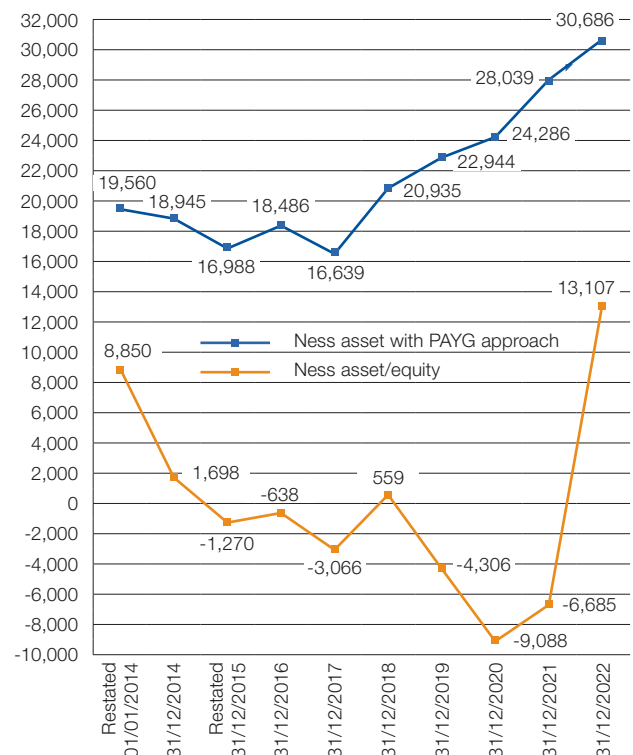


Figure 18: **Current net assets vs estimate net assets using pay-as-you-go basis for after-service employee benefits liabilities** (EUR thousands)



UNWTO ASEB liabilities funding strategy

58. While IPSAS requires the recognition of after-service employee benefit liabilities on an accrual basis in an organization's Financial Statements, the question of the funding of such liabilities is a matter for the individual organization to decide upon. IPSAS is not prescriptive with regard to an organization's approach to ensuring that adequate resources are available to meet its after-service health insurance obligations, but in the interest of sound financial management an organization should develop a plan to ensure funding in the future in addition to meeting these liabilities on a pay-as-you go basis.
59. The UN and a number of UN system organizations, including UNWTO, do not have the employee liabilities fully funded but have adopted or are considering a range of options to achieve full funding over time or alternatives to full funding.
60. Since 2010 UNWTO has set aside additional allocations from surpluses²⁰ and made annual budgetary appropriations from the Regular Budget (provisions for after-service employee benefits)²¹ intended to cover the expected annual disbursement of after-service employee liabilities (PAYG basis) and the ASEB service costs partially, resulting in the partial coverage the funding gap.
61. In 2019, in line with the UN recommendations included the ASHI Working Group (UN ASHI WG)²², of the UN Finance and Budget Network (UNFBN) under the auspices of the Chief Executives Board (CEB), final report on managing after-service health insurance (A/73/662) and other factors considered to that end, UNWTO presented a strategy to fund ASEB liabilities (UNWTO ASEB liabilities funding strategy) to the 110th Executive Council through document CE/110/4(d) (UNWTO Financial Report and Audited Financial Statements for the Year Ended 31 December 2018) which was approved by decision CE/DEC/4(CX) 4 (c) in the following terms
 - (a) Allocating Regular Budget budgetary surpluses with view to increasing the funding of the ASEB liability;
 - (b) For budgetary periods until 2022, including an annual separate allocation in the Regular Budget to cover the disbursement of after-service employee liabilities which will, at a minimum, cover the ASEB on a pay-as-you-go basis and ideally should be similar to most updated service costs calculated by professional actuary at the time of preparing the budget;
 - (c) From 2022 and in addition to (a) above, implementing a payroll charge to all UNWTO staff to fund the annual liability obligations of qualifying staff members having regard to the expected date of their retirement. The payroll charge percentage required to fund this accrual will be calculated by professional actuaries and will be reviewed

²⁰ EUR 700,000 from 2006-2007 budgetary cash surplus as per CE/DEC/5(LXXXVIII) and (A/RES/572(XVIII)), EUR 196,557 from 2013 budgetary cash surplus as per CE/DEC/11 (XCVIII) and EUR 600,000 from 2018 budgetary cash surplus as per CE/DEC/4(CX).

²¹ Since 2010, EUR 600,000 for the biennia 2010-2011 (A/18/15), 2012-2013 (A/19/12), 2014-2015 (A/20/5(l)(c)) and 2016-2017 (A/21/8(l)(b)), EUR 700,000 for the biennium 2018-2019 (A/22/10(l)), EUR 1,300,000 for the biennium 2020-2021 (A/23/5(b) rev.1) and EUR 1,400,000 for the biennium 2022-2023 (A/24/5(b) rev.1).

²² See CE/108/7(b) and CE/110/4(d) for background information on the UN ASHI WG.

periodically. The 112th session of the EC approved (CE/DEC/6(CXII)) of document CE/112/3(d) rev.1) that an annual separate allocation in the Regular Budget as in (b) above will continue to apply pending the introduction of the payroll charge; and

- (d) Explore the possibility to increase ASHI's eligibility requirements and the pension basis on which premium contributions are calculated and submit further proposals to the Governing Bodies as necessary.
62. In the UNWTO Financial Report and Audited Financial Statements for the year ended 31 December 2021 (CE/117/ CE/117/3(c) rev.1/Part II Part II/Annex VI: "ASEB funding projections and payroll charge") UNWTO presented an analysis of four scenarios of ASEB funding projections up to 2050 including the assumed contribution strategy, contributions as a percentage of payroll and percentages of assets/liabilities. The 117th session of the EC requested the presentation of the most optimal proposal and proposed implementation date to a future session of the EC (CE/DEC/4(CXVII)).
 63. The Secretary-General proposes that no payroll charge be implemented for the time being, and that an annual separate allocation in the Regular Budget to cover the disbursement of after-service employee liabilities which will, at a minimum, cover the ASEB on a pay-as-you-go basis and ideally should be similar to most updated service costs calculated by professional actuary at the time of preparing the budget continues to apply.
 64. At 31 December 2022, of the total ASEB liabilities (EUR 17.6M), the amount of EUR 2.8M is earmarked for this purpose leaving a funding gap of EUR 14.8M.

Working Capital Fund

65. The purpose of the Working Capital Fund (WCF) is to provide the financing of budgetary expenditures pending the receipt of contributions from Members²³.
66. As at 31 December 2022 the nominal level of the WCF was EUR 4,590,978. The movements of the WCF during the year 2022 are shown under Annex VI on Working Capital Fund available balance and advance to the Regular Budget.

Position segment analysis

Table 5: **Summary financial position by segment at 31 December 2022** (EUR)

	Programme of work services	Other services	Inter-segment elimination ¹	Total UNWTO
Assets	27,564,147.25	24,184,603.24	-8,162,257.53	43,586,492.96
Liabilities	26,110,333.99	12,531,438.01	-8,162,257.53	30,479,514.47
Net assets/equity	1,453,813.26	11,653,165.23	0.00	13,106,978.49

1) Internal activities lead to transactions between segments. They are reflected here to accurately present this financial statement.

67. The net assets/equity of the Programme of Work Services segment has improved from the negative balance of EUR -16,047,088 in 2021 (restated at 01 January 2021) to EUR 1,453,813 as at 31 December 2022 mainly due to the decrease in the non-current employee benefit liabilities (EUR -17.1M).
68. The Other Services segment's overall position remains positive with net assets of EUR 11,653,165 (EUR 9,362,449 in 2021) mainly corresponding to the restricted balances of extra-budgetary projects funded by voluntary contributions and funds in trust. Other Services segment's restricted net assets also include project support costs (PSC)²⁴ and initiative projects (also named project reserve fund (PRF))²⁵. Annex VII shows PSC and Initiative projects (PRF) movements for the year ended 31 December 2022.

Financial risk management

69. UNWTO financial risk management policies are set out in the UNWTO Detailed Financial Rules²⁶ of the Organization.
70. UNWTO is exposed to a variety of financial risks related to exchange rate variations, interest rates variations, credit risk for banks/financial institutions and debtors and counterparty risk. UNWTO maintains a constant review of the extent of the financial risk exposure.

Exchange risk

71. The Organization is exposed to foreign currency exchange risk arising from fluctuations of currency exchange rates. As the Organization receives most of assessed contributions in euros and most of the Regular Budget's programme of work expenses are denominated in that currency, this ensures that much of the exposure to exchange fluctuations between euros and other currencies is removed. The Organization also has expenses in other currencies than euros, mainly in US dollars (USD) and in Saudi riyals (SAR).

²⁴ DRF Annex III

²⁵ PRF groups unused balances on completion of voluntary contributions projects which remain at UNWTO for aims of the Organization following stipulations of the agreement or subsequent agreement with the donor (CE/DEC/8(CIV) of document CE/104/7(a) rev.1).

²⁶ DFR Annex V

72. UNWTO maintains a level of assets in USD, in Japanese yen (JPY) and in Saudi riyals (SAR) and, whenever possible, holds accounts in euros. Non-EUR holdings primarily relate to contributions made by donors in currencies other than EUR. As revenue and most of the expenses for extra-budgetary projects are normally in the same currency, there is limited exposure to foreign currency exchange risk.
73. At 31 December 2022, 53% of cash and cash equivalents and deposits were denominated in EUR currency.

Interest risk

74. The Organization is exposed to interest rate risk on its financial interest-bearing assets. Interest rate risk is managed by limiting investments to defined periods.

Credit risk

75. Credit risk on receivables being mostly related to the payment of Members contributions is managed by using the Working Capital Fund and by restricting expenditures to available cash resources. Periodical reporting is made to the Executive Council of the Organization's financial situation and of the status of unpaid Members contributions. In addition, credit risk on receivables related to the payment of donor-based projects contributions is managed, as expenditures cannot commence until the respective cash resources have been received.
76. UNWTO does not have significant credit risk in relation to accounts receivable since contributors are principally Members. However, an allowance is established when there is objective evidence, based on a review of outstanding amounts at the reporting date, that UNWTO will not be able to collect all amounts due according to the original terms of the receivables.

Counterpart risk

77. The primary objective of all investments is the preservation of the value of resources of the Organization. Within this general objective the principal considerations for investment management are: (a) security of principal, (b) liquidity, and (c) rate of return. UNWTO does not use derivatives or invest in equities.
78. Investments are made with due consideration to the Organization's cash requirements for operating purposes.

Financial transparency and accountability

79. UNWTO has prepared the 2022 Financial Statements in accordance with IPSAS. By adopting and implementing IPSAS in 2014 and consolidating its implementation in the following years, UNWTO has enhanced its ability to produce relevant and useful financial information, its transparency and visibility using internationally recognized accounting standards. This increase in the quality, consistency and credibility of financial reporting leads to increased confidence of Member States and donors as to the accountability of the Organization and is a major achievement for an organization of the size of UNWTO.
80. Oversight services related to internal audit are outsourced to the United Nations Office for Internal Oversight Services (OIOS).
81. UNWTO's framework of external review includes the External Auditor and the UN Joint Inspection Unit (JIU).
82. During 2022, UNWTO continued to focus on accountability and financial management through:
 - (a) The periodic presentation of financial and budgetary issues and the cash situation to UNWTO management in order to identify potential improvements in the management of UNWTO's resources. Management is thereby better informed in making decisions having regard to identified financial risks;
 - (b) The issuance of UNWTO's quarterly financial position and performance reports;
 - (c) The provision of online budget and finance information through the UNWTO financial management information system to project managers and management by projects thereby enhancing the efficiency and effectiveness of programme implementation;
 - (d) Following a risk assessment conducted at the end of 2020, OIOS carried out an audit on Project Management during 2021. A second risk assessment took place in 2022, following which OIOS decided to carry out a second audit on human resources in the course of 2023.
83. The Organization is committed to further enhancing transparency and accountability, taking account of resource availability with a view to implementing a structured approach to accountability.

Submission of the Financial Statements at 31 December 2022

84. The Financial Statements of UNWTO are prepared on a going concern basis reflecting our confidence in the continued commitment by Members to achieving the aims of the UNWTO and providing the necessary financial resources accordingly.
85. The statement on going concern is based on (i) the approved budget for 2023²⁷ and (ii) continued Member and donor support through the payment of assessed contributions and voluntary contributions.
86. We hereby certify that to the best of our knowledge and information the Financial Statements include all transactions incurred for the period and that these transactions have been properly recorded and that the following Financial Statements and notes fairly present the financial results for 2022 and position of UNWTO at 31 December 2022.

Statement I – Statement of Financial Position at 31 December 2022

Statement II – Statement of Financial Performance for the year ended 31 December 2022

Statement III – Statement of Changes in Net Assets/Equity for the year ended 31 December 2022

Statement IV – Cash Flow Statement for the year ended 31 December 2022

Statement V – Statement of Comparison of Budget and Actual Amounts for the year ended 31 December 2022 – Regular Budget

Signed



Zurab Pololikashvili
Secretary-General

Madrid, 22 May 2023

Opinion of the External Auditor²⁸

SIGNED

[Official logotype of the Kingdom of Spain]
MINISTRY OF FINANCE

GOVERNMENT COMPTROLLER'S OFFICE

AUDIT OF INDIVIDUAL STATEMENTS

WORLD TOURISM ORGANIZATION

Financial Year 2022

2023 Audit Plan

AUDInet Code 2023/696

National Audit Office

[Official logotype of the Kingdom of Spain]

TABLE OF CONTENTS

**Audit Report on Annual Statements
Issued by the General Comptroller of the State Administration (IGAE) 1**

1. Opinion 1

2. Basis for opinion 1

3. Key audit matters 2

**4. Responsibility of the Secretary-General
in relation to the audit of the annual statements 3**

5. Responsibility of the auditor in relation to the audit of the annual statements 3

[Official logotype of the Kingdom of Spain]

SIGNED

AUDIT REPORT ON ANNUAL STATEMENTS ISSUED BY THE GENERAL COMPTROLLER OF THE STATE ADMINISTRATION (IGAE)

To the Secretary-General of the WORLD TOURISM ORGANIZATION (UNWTO), Mr. Zurab Pololikashvili.

1. OPINION

The General Assembly of the World Tourism Organization (hereinafter, UNWTO), through resolution A/RES-PS/1(2022), decided to appoint Spain as external auditor, for the period 2022-2023, of the financial statements for the years ended 31 December 2021 and 2022. The UNWTO requested through the Ministry of Foreign Affairs, European Union and Cooperation the appointment of external auditors for the aforementioned period. In response to that request, the General Comptroller of the State Administration agreed to take charge of the audit.

The General Comptroller of the State Administration, based on the acceptance of the said request and taking into account the appointment, made through Note Verbale 50/5.5 of the Ministry of Foreign Affairs, European Union and Cooperation dated 04/26/2022, of Ms. Rosa Naranjo Martínez, an official belonging to the Senior Corps of Comptrollers and Auditors of the State, assigned to the National Audit Office of the General Comptroller, has audited the annual statements, comprising the statement of financial position as at 31 December 2022, the statement of financial performance, the statement of changes in net assets, the statement of cash flows and the notes to the financial statements corresponding to the year ended at that date.

In our opinion, the accompanying annual statements present, in all material respects, a true image of the net assets and financial situation of the UNWTO as at 31 December 2022, as well as of its performance and cash flows corresponding to financial year ended on such date, in conformity with the applicable regulatory framework for financial reporting (identified in Note 2 of the financial report), and in particular, with the accounting principles and criteria contained therein.

2. BASIS FOR OPINION

We have carried out our audit in accordance with the regulations in force governing audit activity for the Public Sector. Our responsibilities in accordance with these regulations are described below in the section *Responsibilities of the auditor in relation to the audit of the annual statements* of our report.

We are independent of the entity, in conformity with the ethical and independence protection requirements that are applicable to our audit of the annual statements for the Public Sector as required by the regulations governing auditing activity of the aforementioned Public Sector.

We consider that the audit evidence we have obtained provides a sufficient and adequate basis for our opinion.

3. KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgement, have been of most significance in our audit of the annual statements for the current period. These matters were addressed in the context of our audit of the annual statements as a whole, and in the formulation of our opinion on them, and we do not express a separate opinion on such matters.

3.1. Accounts receivable

3.1.1. Presentation and classification

According to Note 8, paragraph 163, of the report, relative to contribution receivables, “*Non-current contribution receivables are those contributions and advances which are expected to be received, on the basis of agreed payment plans, more than 12 months after the reporting date are shown as non-current contribution receivables*”.

Due to the repercussion on the statements in terms of the presentation between current and non-current items, as well as the associated risks, this has been considered a key audit matter.

Our verification procedures for the audit included, among others, the following:

- Analysis of payment plans signed by the UNWTO; and
- Review of the classification between current and non-current vis-à-vis the presentation of the true image of the statements.

3.1.2 Impairment

According to Note 8, paragraph 164, of the report, relative to contributions receivable, and the new policy applied since 2021:

The allowance for doubtful accounts of assessed contributions receivable from Full, Associate and Affiliate Members and of the WCF is estimated as follows:

- (a) *No allowance is applied to those receivables outstanding for two years or less; except in the following case:*
 - (i) *Members with contributions receivables, either partial or full, in the last five (5) consecutive years, an allowance of 100% is applied to receivables outstanding for two years or less;*
- (b) *An allowance of 100% is applied to receivables outstanding for over two years, except in the following cases:*
 - (i) *For Members having strictly fulfilled agreed payment plans, no allowance is applied to receivables outstanding for three years and over;*

[Official logotype of the Kingdom of Spain]

- (ii) *Members have settled their outstanding receivables of three years or more in the first month of the following year, no allowance is applied to receivables outstanding.*

Due to the newly implemented policy, the significance of the change, as well as the amount of the items affected, the high workload and the associated risk, it has been considered a key audit issue.

Our audit procedures for verification have included, among others, the following:

- The review of the criteria defined in the new policy for the application of the allowance.
- The review of the allowances due to impairment applied according to the new criteria.

We have determined that there are no more significant risks giving rise to key matters considered in the audit that should be communicated in our report.

4. RESPONSIBILITY OF THE SECRETARY-GENERAL IN RELATION TO THE AUDIT OF THE ANNUAL STATEMENTS

The Secretary-General of the UNWTO is responsible for formulating the accompanying annual statements, so as to express the true picture of the entity's assets, financial situation and performance, in conformity with the regulatory framework for financial reporting applicable to the entity (IPSAS), in accordance with the accounting policies established in the *UNWTO IPSAS Policy Guidance Manual*, and the internal control they consider necessary to allow the preparation of annual financial statements free of material misstatement, due to fraud or error.

In the preparation of the annual statements, the Secretary-General is responsible for assessing the ability of the entity to continue as a going concern, disclosing, as applicable, any issues related to the going concern and applying the going-concern accounting principle unless the management organ intends or is legally obliged to liquidate the entity or cease its operations or if there is no other realistic alternative.

5. RESPONSIBILITY OF THE AUDITOR IN RELATION TO THE AUDIT OF THE ANNUAL STATEMENTS

Our objectives are to obtain reasonable assurance that the annual statements as a whole are free of material misstatements, whether due to fraud or error, and to issue an audit report containing our opinion.

Reasonable assurance is a high degree of assurance, but it does not guarantee that an audit carried out in accordance with the regulations in force governing audit activity for the Public Sector in Spain always detects material misstatements when they exist. Misstatements may be due to fraud or error and are considered material if, individually or taken together, they may reasonably be expected to influence the economic decisions that users make based on the annual statements.

[Official logotype of the Kingdom of Spain]

SIGNED

As part of an audit in conformity with the regulations in force governing audit activity for the Public Sector in Spain, we apply our professional judgment and maintain an attitude of professional scepticism throughout the audit.

Also:

- We identify and assess the risks of material misstatements in the annual statements, due to fraud or error, we design and apply audit procedures to respond to such risks, and we obtain sufficient and adequate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement due to fraud is higher than in the case of a material misstatement due to error, since fraud may involve collusion, falsification, deliberate omissions, intentionally erroneous declarations, or circumvention of internal control.
- We obtain knowledge of the internal control relevant to the audit in order to design audit procedures that are appropriate according to the circumstances, and not for the purpose of expressing an opinion on the effectiveness of the internal control of the entity.
- We assess whether the accounting policies applied are appropriate, as well as the reasonableness of the accounting estimates and the corresponding information disclosed by the management.
- We conclude on whether or not the use by the UNWTO Management of the going-concern accounting principle is appropriate and, based on the audit evidence obtained, we conclude whether or not there is material uncertainty related to facts or conditions that may raise significant doubts about the ability of the entity to continue as a going concern. If we conclude that there is a material uncertainty, we are required to draw attention in our audit report on the relevant information disclosed in the annual statements or, if such disclosures are not adequate, it is required that we express a modified opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future facts or conditions may constitute cause for the entity to cease operations.
- We evaluate the overall presentation, structure and content of the annual statements, including the information disclosed, and assess whether the annual statements represent the underlying transactions and facts in a way that manages to express a faithful image.

We have communicated with the entity regarding, among other matters, the planned scope and timing of the audit and significant audit findings, as well as any significant deficiencies in the internal control we identified in the course of the audit.

Among the matters that have been the subject of communications with the entity, we determined those that have been of the greatest significance in the audit of the annual statements of the current period and which are, consequently, the key audit matters.

Electronically signed by:
Rosa Naranjo Martínez, National Auditor – Team Manager

Madrid, 26 May 2023

Financial Statements

I. Statement of Financial Position at 31 December 2022 (EUR)

	Note	31/12/2022	31/12/2021
Assets		43,586,492.96	41,553,645.06
Current Assets		41,562,117.98	40,161,398.72
Cash and cash equivalents	5	19,617,618.79	28,399,535.99
Investments	6	10,693,000.00	0.00
Inventories	7	20,525.92	28,793.12
Members assessed contributions receivable, net	8	3,393,446.78	3,587,253.43
Other contributions receivables, net	8	6,815,366.94	7,569,957.83
Other receivables, net	9	608,400.34	290,203.95
Other current assets	10	413,759.21	285,654.40
Non-current assets		2,024,374.98	1,392,246.34
Investments	6	281,486.97	199,641.46
Members assessed contributions receivable, net	8	737,366.37	423,413.04
Other contributions receivable, net	8	21,672.12	37,953.48
Property, plant and equipment	11	612,176.79	410,257.48
Intangible assets, net	12	368,504.19	317,812.34
Other non-current assets	10	3,168.54	3,168.54
Liabilities and Net Assets/Equity		43,586,492.96	41,553,645.06
Liabilities		30,479,514.47	48,238,284.00
Current Liabilities		13,233,939.19	13,887,582.70
Payables and accruals	13	2,589,384.26	1,787,874.76
Transfers payable	14	179,340.55	254,672.05
Employee benefits	15	530,310.19	547,331.89
Advance receipts and deferred revenue	16	9,357,081.65	10,782,511.50
Provisions	17	363,039.80	513,847.43
Other current liabilities	18	214,782.74	1,345.07
Non-current Liabilities		17,245,575.28	34,350,701.30
Employee benefits	15	17,236,014.51	34,346,633.14
Other non-current liabilities	18	9,560.77	4,068.16
Net Assets/Equity		13,106,978.49	-6,684,638.94
Accumulated surplus/(deficit)	19	6,566,470.25	-13,189,125.81
Reserves		6,540,508.24	6,504,486.87

Note: The accompanying notes form an integral part of these financial statements.

II. Statement of Financial Performance for the year ended 31 December 2022 (EUR)

	Note	31/12/2022	31/12/2021
Revenue	20	30,557,830.40	25,158,254.31
Members assessed contributions		14,622,042.67	14,612,859.67
Other contributions (VC and FIT), net of reduction		8,292,523.63	6,917,964.95
Publications revenue, net of discounts and returns		284,575.46	289,082.59
Changes in currency exchange differences		738,519.14	375,647.72
Other revenues		6,620,169.50	2,962,699.38
Expenses	21	28,038,214.64	22,990,855.78
Salaries and employee benefits		17,374,537.84	14,633,000.62
Grants and other transfers		551,920.72	328,997.93
Travel		1,896,344.47	655,976.68
Supplies, consumables and running costs		5,024,754.81	3,977,728.82
Depreciation, amortization and impairment		241,631.67	160,509.72
Other expenses		2,949,025.13	3,234,642.01
Surplus for the year		2,519,615.76	2,167,398.53

Note: The accompanying notes form an integral part of these financial statements.

III. Statement of Changes in Net Assets/Equity for the year ended 31 December 2022 (EUR)

	Note	Total accumulated surplus	Surplus	Reserves	Total net assets
Net assets, 31/12/2021		-13,189,125.81		6,504,486.87	-6,684,638.94
Restated balance, 01/01/2022		-13,189,125.81		6,504,486.87	-6,684,638.94
Total directly recognized revenue/expenses		17,435,980.30		-163,978.63	17,272,001.67
Net change WCF		0.00		835.50	835.50
Net change in reserves		164,814.13		-164,814.13	0.00
Actuarial gain/loss		17,274,699.21		0.00	17,274,699.21
Other adjustments		-3,533.04		0.00	-3,533.04
Total recognized surplus for the period		2,319,615.76	0.00	200,000.00	2,519,615.76
Result for the period			2,519,615.76	0.00	2,519,615.76
Direct transfers from result		2,319,615.76	-2,519,615.76	200,000.00	0.00
Net assets, 31/12/2022	19	6,566,470.25	0.00	6,540,508.24	13,106,978.49

Note: The accompanying notes form an integral part of these financial statements.

IV. Cash Flow Statement for the year ended 31 December 2022 (EUR)

	Note	31/12/2022	31/12/2021
Surplus/(Deficit) for the period		2,519,615.76	2,167,398.53
Cash flows from operating activities		-165,866.72	3,782,888.21
Depreciation, amortization and impairment, net of impairment recovery	11	229,908.15	157,752.12
(Increase) decrease in inventories	7	8,267.20	2,127.76
(Increase) decrease in contribution receivables, net	8	650,725.57	-3,270,163.69
(Increase) decrease in other receivables, net	9	-318,196.39	-42,000.16
(Increase) decrease in other assets	10	-128,104.81	-114,540.04
Increase (decrease) in payables and accruals	13, 14, 16	-816,232.45	5,880,635.55
Increase (decrease) in employee benefits payable	15	-17,127,640.33	1,316,445.43
Actuarial valuation	15	17,274,699.21	0.00
Increase (decrease) in provisions	17	-150,807.63	-35,478.33
Increase (decrease) in other liabilities	18	218,930.28	-180,976.70
Increase (decrease) in donated property, plant and equipment	20	-3,882.48	-166,479.60
Adjustments Accumulated Surplus	19	-3,533.04	235,565.87
Cash flows from investing activities		-11,136,501.74	-205,632.23
(Purchases of property, plant and equipment)	11	-252,620.77	-89,071.28
(Purchases of intangible assets)	12	-140,537.50	-50,474.00
(Increase) decrease in investments	6	-10,693,000.00	0.00
Proceeds from sale of property, plant and equipment	20	31,502.04	959.52
Change on investments	6	-81,845.51	-67,046.47
Cash flows from financing activities		835.50	0.00
Increase (decrease) in working capital fund	19	835.50	
Net increase (decrease) in cash and cash equivalents		-8,781,917.20	5,744,654.51
Cash and cash equivalents, beginning of the year	5	28,399,535.99	22,654,881.48
Cash and cash equivalents, end of the year	5	19,617,618.79	28,399,535.99

Note: The accompanying notes form an integral part of these financial statements.

V. Statement of comparison of budget and Actual Amounts for the year ended 31 December 2022 – Regular Budget (EUR)

	Note	Approved income/ Original budget ¹	Final budget ²	Actual amounts on comparable basis	Differences budget and actual ³
Budgetary difference	22	0.00	0.00	925,907.07	-925,907.07
Budgetary income		15,048,000.00	15,048,000.00	14,917,455.99	130,544.01
Contributions from Full and Associate Members		13,317,000.00	13,317,000.00	13,316,651.00	349.00
Full Members		13,061,000.00	13,061,000.00	13,060,988.00	12.00
Associate Members		256,000.00	256,000.00	255,663.00	337.00
Other income sources		1,731,000.00	1,731,000.00	1,600,804.99	130,195.01
Allocation from PY RB Budgetary cash balance		582,000.00	582,000.00	581,866.49	133.51
Allocation from Publication store Accumulated Surplus		350,000.00	350,000.00	350,000.00	0.00
Affiliate Members		799,000.00	799,000.00	668,938.50	130,061.50
Budgetary expenditure		15,048,000.00	15,048,000.00	13,991,548.92	1,056,451.08
A Member Relations		2,310,000.00	2,392,786.97	2,392,786.97	0.00
A01 Regional Department, Africa		669,000.00	673,383.32	673,383.32	0.00
A02 Regional Department, Americas		444,000.00	386,981.59	386,981.59	0.00
A03 Regional Department, Asia and the Pacific		522,000.00	515,665.32	515,665.32	0.00
A04 Regional Department, Europe		417,000.00	481,996.47	481,996.47	0.00
A05 Regional Department, Middle East		76,000.00	73,804.96	73,804.96	0.00
A06 Affiliate Members		182,000.00	260,955.31	260,955.31	0.00
B Operational		3,957,000.00	3,537,028.05	3,537,028.05	0.00
B01 Sustainable Development of Tourism		690,000.00	765,425.57	765,425.57	0.00
B02 Technical Cooperation and Silk Road		606,000.00	373,703.91	373,703.91	0.00
B03 Statistics		578,000.00	422,961.00	422,961.00	0.00
B04 Tourism Market Intelligence and Competitiveness		695,000.00	580,433.34	580,433.34	0.00
B05 Ethics, Culture and Social Responsibility		334,000.00	357,096.93	357,096.93	0.00
B06 Innovation, Education and Investments		542,000.00	698,757.73	698,757.73	0.00
B07 Institutional Relations and Partnerships		512,000.00	338,649.57	338,649.57	0.00
C Support, Direct to Members		4,077,000.00	4,474,837.06	4,474,837.06	0.00
C01 Conferences Services		737,000.00	768,234.46	768,234.46	0.00
C02 Management		2,784,000.00	3,177,755.82	3,177,755.82	0.00
C03 Communications		556,000.00	528,846.78	528,846.78	0.00
D Support, Indirect to Members		4,704,000.00	4,643,347.92	3,586,896.84	1,056,451.08
D01 Budget and Finance		683,000.00	771,622.19	771,622.19	0.00
D02 Human Resources		349,000.00	707,380.54	707,380.54	0.00
D03 Information and Communication Technologies		802,000.00	767,856.30	767,856.30	0.00
D04 General Services		782,000.00	640,037.81	640,037.81	0.00
D05 Staff Vacancies & ASEB Provisions		2,088,000.00	1,756,451.08	700,000.00	1,056,451.08

Notes: The accompanying notes form an integral part of these financial statements.

- 1) Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE116/3(c) rev.1 and CE/DEC/4(CXVII) of (CE/117/3(c) Add.1. Movements of posts among sections are annually considered.
- 2) Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE116/3(c) rev.1, CE/DEC/4(CXVII) of (CE/117/3(c) Add.1 and the Secretary-General proposal of structure modification at 31 December 2022. Movements of posts among sections are annually considered.
- 3) Differences between final and actual budgetary income are due to: (a) rounding difference, and (b) Affiliate members budgetary income was prepared based on an estimated number of Members.

VI. Notes to the Financial Statements

Note 1 – Reporting organization

87. The World Tourism Organization (previously WTO) held its first General Assembly in 1975. WTO was established through a transformation from the International Union of Official Travel Organizations (IUOTO) created in 1946 which in turn replaced the International Union of Official Tourist Propaganda Organizations (IUOTPO), established in 1934. In 2003 the WTO General Assembly approved the transition of WTO into a specialized agency of the United Nations by resolution 453(XV). The WTO transition was ratified by the United Nations General Assembly by resolution A/RES/58/232.
88. The World Tourism Organization (UNWTO after the transition) is the United Nations agency responsible for the promotion of responsible, sustainable and universally accessible tourism. UNWTO promotes tourism as a driver of economic growth, inclusive development and environmental sustainability and offers leadership and support to the sector in advancing knowledge and tourism policies worldwide.
89. UNWTO is governed by a General Assembly, consisting of the representatives of its Full Members and Associate Members, which determine the policies and main lines of work of the Organization. Affiliate Members and representatives of other international organizations participate as observers. The Executive Council, which is composed by Full Members elected by the General Assembly in a ratio of one for every five Full Members, takes all necessary measures to ensure the effective and rational execution of the programme of work and adherence to the budget by the Secretary-General.
90. The Headquarters of the Organization is in Madrid, Spain. It also maintains offices in Japan (Regional Support Office for Asia and the Pacific), in Saudi Arabia (Regional Office for the Middle East) and in Switzerland (Geneva Liaison Office).
91. UNWTO is not a controlled organization as defined under IPSAS 34 and 35

Note 2 – Significant accounting policies

2.1. Basis of preparation

92. The Financial Statements have been prepared on an accrual and going concern basis and comply with the requirements of International Public Sector Accounting Standards (IPSAS).
93. The Financial Statements cover the period from 1 January to 31 December 2022 and are presented rounded off to two decimal places.
94. The Cash Flow Statement is prepared using the indirect method.

95. The functional and reporting currency of UNWTO is the euro²⁹ (EUR). Transactions in currencies other than EUR are converted into EUR, using the “indirect quotation” method, at the prevailing United Nations Rate of Exchange (UNORE) at the date of the transaction. Monetary assets and liabilities in currencies other than EUR are converted into EUR at the prevailing UNORE period end closing rate and any resulting gains or losses are accounted for in the Statement of Financial Performance.
96. The accounting policies set out below are in accordance with the 2022 edition of the UNWTO IPSAS Policy Guidance Manual and have been applied consistently in the preparation and presentation of these Financial Statements.

2.2. Jointly controlled entity and other entities

Jointly controlled entity

97. The Themis Foundation is jointly controlled by UNWTO and the Government of Andorra. Both UNWTO and the Government of Andorra have similar voting rights over the Themis Foundation.
98. The Themis Foundation’s mission is to devise and implement education and training policies, plans and tools that fully harness the employment potential of the tourism sector and effectively enhance its competitiveness and sustainability. It is based in Andorra and its functional currency is the euro.
99. UNWTO uses the equity method to recognize its interest in the Themis Foundation. UNWTO has used the UN Framework for Control, Joint Control and Influence (CJI) in determining the joint control of the Themis Foundation.

Other entities

100. The International Computing Centre (ICC) was established in January 1971 pursuant to Resolution 2741 (XXV) of the United Nations General Assembly. ICC provides Information Technology and Communications services to Partners and Users in the United Nations System. As a Partner bound by the Mandate of the ICC, UNWTO would be proportionately responsible for any third party claim or liability arising from or related to service activities of the ICC as specified in the ICC Mandate. At 31 December 2022, there are no known claims that impact UNWTO. Ownership of assets is with ICC until dissolution. Upon dissolution, the division of all assets and liabilities amongst Partner Organizations shall be agreed by the Management Committee by a formula defined at that time. UNWTO has used the UN Framework for Control, Joint Control and Influence (CJI) in determining no one Partner, including UNWTO, has control, joint control or significant influence over ICC.

2.3. Cash and cash equivalents

101. Cash and cash equivalents includes cash in hand, deposits held with banks and other short-term highly liquid investments that are readily convertible to cash and subject to an insignificant risk of changes in value.
102. Revenues earned on cash and cash equivalent holdings are recognized in the period in which they accrue.
103. Cash required for immediate disbursement is maintained in cash and in bank accounts. Balances in the deposit accounts are available at short notice (less than 3 months).

2.4. Financial instruments

104. Financial instruments are recognized when UNWTO becomes a party to the contractual provisions of the instrument until such time as when the rights to receive cash flows from those assets have expired or have been transferred and UNWTO has transferred substantially all the risks and rewards of ownership. They are classified as current if they are expected to be realized within 12 months of the reporting date.
105. UNWTO financial assets are largely deposit instruments and receivables. These assets require initial recognition at fair value plus transaction costs and subsequent measurement at amortized cost using the effective interest method. As the term deposits are short-term and acquired at fair value, no discount amortization is required. Receivables are stated at fair value, equivalent to nominal value, less allowance for estimated impairment. In particular, for assessed contributions receivable, an allowance is recognized based on historical experience.
106. UNWTO financial liabilities are mainly short-term payables for goods and services and unspent funds for refunds. They are initially recognized at fair value and, when applicable, subsequently measured at amortized cost using the effective interest method. As UNWTO's payables generally fall due within 12 months, the impact of discounting is immaterial, and nominal values are applied to initial recognition and subsequent measurement.

2.5. Inventories

107. Publication inventories held for sale on hand at year-end are presented as current assets in the Statement of Financial Position. On sale, exchange or distribution the inventories are recognized as an expense in the period in which the related revenue is recognized. If there is no related revenue, the expense is recognized when these inventories are distributed.
108. Publications intended for free distribution are immediately distributed and expensed after production. Any residual inventories considered as free publications are considered immaterial for inventory valuation purposes.

- 109. Inventories for sale are valued at the lower of cost and net realizable value, except inventories held for distribution at no or nominal charge, which are measured at the lower of cost and current replacement cost.
- 110. The cost of publications inventories includes all costs of production, including costs incurred in bringing the publications to their present condition and location. The cost of inventories is assigned in line with the weighted average cost formula.
- 111. Publication inventories are reviewed at the end of each financial year and titles seven years old or older are written off.
- 112. Publications held by distributors under a consignment stock arrangement continue to be shown as the Organization's asset until their sale by the distributor.

2.6. Contributions and receivables

- 113. Contributions are recognized at the beginning of the year to which they apply or when confirmed in writing by donors. However, if a donor agreement contains conditions over the application of funds to a specific activity, a liability is recognized along with the asset when the agreement is confirmed in writing and revenue is recognized when the conditions are met.
- 114. Contributions and receivables are measured at fair value and are presented net of any allowance for estimated irrecoverable amounts. Assessed contributions received prior to the commencement of the relevant specified budget period are recorded as an advance receipt liability.
- 115. In-kind contributions that directly support approved operations and activities and can be reliably measured, are recognized and valued at fair value at the time of receipt.
- 116. Pre-payments of less than EUR 5,000 are expensed in the year of purchase.

2.7. Property, plant and equipment

- 117. Property, plant and equipment (PPE) is presented at cost less accumulated depreciation and impairment. Heritage assets are not recognized in the Financial Statements.

Additions

- 118. The cost of an item of PPE is recognized as an asset if it is probable that future economic benefits or service potential associated with the item will flow to UNWTO and the cost of the item can be measured reliably. In most instances, an item of PPE is recognized at its cost. When an asset is donated, it is recognized at fair value as at the date of acquisition. Additions to PPE are subject to a useful life of more than one year and a threshold of EUR 1,500 below which they are fully expensed in the year of purchase. Donated assets below the threshold are not recognized in the Financial Statements but are controlled in the assets module.

Disposals

119. On sale or disposal of assets any difference between the net book value and disposal price is recognized as revenue or expense.

Subsequent costs

120. Costs incurred subsequent to initial acquisition are capitalized only when it is probable that future economic benefits or service potential associated with the item will flow to UNWTO, the cost of the item can be measured reliably exceeding the cost threshold applicable to the class of assets (except for leased premises), and the relevant PPE must have a remaining estimated useful life of more than one year. Subsequent expenditures on leased premises are capitalized if the cost exceeds EUR 50,000 and comply with some conditions.

Depreciation

121. Depreciation on PPE is provided on a straight-line basis over the expected useful life of the asset. The useful lives of major classes of assets have been estimated as follows

Asset classes	Estimated useful life (in years)
Communication and IT equipment	5
Vehicles and machinery	10
Furniture and fixtures	12
Other equipment	5
Building	50
Land	No depreciation
Leasehold improvements	The lesser of the lease term or useful life of the improvements

Impairment

122. The carrying values of fixed assets are reviewed for impairment if events or changes in circumstances indicate that the book value of the asset may not be recoverable. Impairment is included in the Statement of Financial Performance.

123. A review of all assets is made annually to identify impairment.

Heritage assets

124. UNWTO also has a limited number of “Works of Art” (also referred to as heritage assets), including paintings, statues and various other objects, which have been mainly donated by governments and other partners. The value of these works is not recognized in the Financial Statements of UNWTO in compliance with IPSAS 17.

2.8. Intangible assets

125. Intangible assets are presented at cost less accumulated amortization and impairment. Recognition of intangible assets is subject to a useful life of more than one year and a threshold of EUR 50,000 for software internally developed or EUR 5,000 for any other intangible asset classes below which they are fully expensed in the year of purchase.

Amortization

126. Amortization of intangible assets is provided on a straight-line basis over the expected useful life of the asset. The useful lives of the major intangible asset classes have been estimated as follows:

Intangible asset classes	Estimated useful life (in years)
Software acquired externally	6
Software internally developed	6
Licences and rights	6 or period of licence/right

2.9. Leases

Finance leases

127. Leases under which substantially all of the risk and reward of ownership have been transferred to the Organization through the lease agreement are treated as finance leases.
128. Assets purchased under a finance lease are shown as assets at the lower of the fair value of the asset and the present value of the minimum lease payments. An associated lease obligation is recognized at the same value.
129. Lease payments made under a finance lease are apportioned between payment of finance charges and reduction of the balance of the liability.
130. Assets acquired through a finance lease are depreciated over the shorter of the lease term or the useful life of the asset, except where such assets become the property of the Organization on completion of the lease term. In such cases, the asset is depreciated over its useful life. The finance charge will be calculated so as to produce a constant periodic rate of interest on the annual balance of the liability.

Operating leases

131. Leases which are not categorized as finance leases, with a balance of risk and reward remaining with the lessor, are considered to be operating leases.
132. Expenditure incurred under an operating lease is charged on a straight-line basis over the life of the lease

2.10. Employee benefits

133. UNWTO recognizes the following employee benefits:

(a) **Short-term employee benefits**

Short-term employee benefits are those which fall due wholly within twelve months after the end of the accounting period in which employees render the related service. Short-term employee benefits comprise first-time employment benefits (assignment grants); regular monthly benefits (salaries, allowances) compensated absences (annual leave, sick leave, maternity/paternity leave) and other short-term benefits (education grant, reimbursement of taxes). These are treated as current liabilities. Some elements of normally short-term benefits may not be expected to be settled within 12 months of the reporting date. This is the case of annual leave entitlement, which is expected to be settled more than 12 months after the end of the reporting date and is therefore reported as a non-current liability.

(b) **Post-employment benefits**

Post-employment benefits include the pension plan and the post-employment medical care payable after the completion of employment. Post-employment benefit plans are classified as either defined contribution or defined benefit plans.

United Nations Joint Staff Pension Fund (UNJSPF)

UNWTO is a member organization participating in the United Nations Joint Staff Pension Fund (the UNJSPF or the Fund), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits to employees. The Fund is a funded, multi-employer defined benefit plan. As specified by Article 3(b) of the Regulations of the Fund, membership in the Fund shall be open to the specialized agencies and to any other international, intergovernmental organization, which participates in the common system of salaries, allowances and other conditions of service of the United Nations and the specialized agencies.

The Fund exposes participating organizations to actuarial risks associated with the current and former employees of other organizations participating in the Fund, with the result that there is no consistent and reliable basis for allocating the obligation, the plan assets and costs to individual organizations participating in the plan. UNWTO and the UNJSPF, in line with the other participating organizations in the Fund, are not in a position to identify UNWTO's proportionate share of the defined benefit obligation, the plan assets and the costs associated with the plan with sufficient reliability for accounting purposes. Hence UNWTO has treated this plan as if it were a defined contribution plan in line with the requirements of IPSAS 25. UNWTO's contributions to the Fund during the financial period are recognized as expenses in the Statement of Financial Performance.

After Service Health Insurance (ASHI)

The After Service Health Insurance programme extends subsidized health insurance coverage to retirees and their dependants under the same health insurance schemes as for active staff based on certain eligibility requirements. The ASHI programme at UNWTO is a defined benefit plan. Accordingly a liability is recognized to reflect the present value of the defined benefit obligation.

Actuarial gains and losses which may arise from experience and adjustments and changes in actuarial assumptions are recognized in the period in which they occur as a separate item directly in Statement of Changes in Net Assets/Equity.

(c) **Other long-term employee benefits**

Other long-term employee benefits are benefits which are expected to be settled more than 12 months after the end of the reporting period. These are treated as non-current liabilities.

(d) **Termination benefits**

Termination benefits include indemnities upon termination, and are expected to be settled within 12 months of the reporting date.

2.11. Provisions and contingencies

134. UNWTO recognizes a provision for future liabilities where a present obligation (legal or constructive) as a result of a past event exists and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.
135. Provisions are established to reflect an approximation of sales returns for publications using a percentage of the previous financial year sales based on the historical levels of returns.
136. Provision for refunds to donors is based on past experience of refunds.
137. Other commitments which do not meet the recognition criteria for liabilities are disclosed in the notes to the Financial Statements as contingent liabilities when their existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events which are not wholly within the control of UNWTO.
138. Possible assets arising from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of UNWTO, and where the inflow of economic benefits or service potential is probable, are disclosed in the notes to the Financial Statements as contingent assets.

2.12. Revenue recognition

139. Revenue is recognized when it is probable that future economic benefits or service potential will flow to UNWTO and those benefits can be measured reliably.
140. Accrual accounting for non-exchange transactions under IPSAS does not require the matching of revenue to related expenses. The cash flows arising from revenue and related expenses can take place in current and future accounting periods.

Non-exchange revenue

141. Revenue from non-exchange transactions is measured from an increase in net assets recognized. Where the full criteria for recognition of an asset under a nonexchange agreement are not fulfilled, a contingent asset may be disclosed.
142. Assessed contributions are assessed and approved for a two-year budget period. The amount of these contributions is then apportioned between the two years of the budget period. Assessed contributions are recognized as revenue in the Financial Statements at the beginning of the apportioned year in the relevant two-year budget period.
143. Other contributions, voluntary contributions and trust funds which are supported by written confirmation or agreement are recognized as revenue at the time the confirmation is received or agreement becomes binding and when control of the asset is deemed to be present, unless the confirmation or agreement establishes a condition on transferred assets that requires recognition of a liability. In such cases, revenue is recognized as the liability is discharged. Contribution agreements with milestones are considered conditional with conditions considered met as project expenses are incurred. Voluntary contributions which are not supported by written confirmation or binding agreement are recognized as revenue when received.
144. In-kind contributions that directly support approved operations and activities and can be reliably measured, are recognized and valued at fair value at the time of receipt. These contributions include PPE, the use of premises or conference rooms and donated travel. In-kind contributions that cannot be reliably measured will be disclosed by way of note only if they are considered material to the objectives of the UNWTO.
145. Revenue from in-kind contributions is matched by a corresponding expense in the Financial Statements except for PPE which is capitalized.

Exchange revenue

146. Revenue from exchange transactions is measured at the fair value of the consideration received and is recognized as the goods are delivered, with the exception of inventories under consignment held by distributors. Where the consideration is in cash or in a monetary amount, the measurement is at this amount. Revenues from exchange transactions mainly arise from the sale of publications.
147. The IPSAS Board (IPSASB) is currently working on revising IPSAS standards on revenue and non-exchange transactions, which could have an impact on UNWTO's future financial statements. This project's progress and impact is being monitored by the UN Task Force on Accounting Standards (UNTFAS) of the UN Finance and Budget Network (UNFBN) under the auspices of the UN Chief Executives Board (CEB).

2.13. Expense recognition

148. Expenses are recognized on an accrual basis when the transaction occurs and on the basis of goods or services delivered and represent outflows or consumption of assets or incurrences of liabilities during the reporting period.

2.14. Budget comparison

149. UNWTO prepares the Regular Budget on a modified accrual basis, which is the same basis as prior to IPSAS adoption.
150. The Statement of Comparison of Budget and Actual Amounts compares the final budget to actual amounts calculated on the same basis as the corresponding budgetary amounts. As the bases used to prepare the budget and Financial Statements differ (modified accrual basis and accrual basis respectively), a disclosure note provides reconciliation between the Statement of Comparison of Budget and the Statement of Financial Performance.

Note 3 – Accounting estimates

151. The preparation of Financial Statements in accordance with IPSAS necessarily includes the use of accounting estimates and management assumptions and judgement. The areas where estimates, assumptions or judgement are significant to UNWTO's Financial Statements include, but are not limited to: post-employment benefit obligations, provisions for litigation, financial risk on inventories and accounts receivable, accrued charges, contingent assets and liabilities, and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes have been made to the estimates of the allowances for doubtful debts as set out under Notes on Contributions receivable. Changes in estimates are reflected in the period in which they are applied.

Note 4 – Segment reporting

152. The Financial Statements are prepared on a fund accounting basis, showing, at the end of the period, the consolidated position of all UNWTO funds. A fund is a self-balancing accounting entity established to account for the transactions of a specified purpose or objective. Fund balances represent the accumulated residual of revenue and expenses and in the VCF and FIT represent the unspent portion of contributions that are intended for utilization for future operations.
153. UNWTO classifies all programmes, projects, operations and activities into two segments as follows
- (a) **The Programme of Work Services (PoWS)**
The Programme of Work Services segment, mainly financed from the assessed contributions of Members, covers (i) the main operations of the Organization for which programme appropriations for the financial period are voted by the General Assembly and, (ii) other activities within the GF (i.e., the publications store activities, affiliate members programme of work activities, reserves activities, working capital fund, and other non-RB project activities within the GF). This segment comprises the General Fund.
 - (b) **Other Services (OS)**
The Other Services segment mainly relates to projects and activities, including regional support office and regional office, financed from voluntary funding provided by donors through agreements or other legal authority, the project support cost recovery activities and the closed projects balances activities. This segment comprises the Voluntary Contributions Fund and the Fund In Trust. The main sub-funds under this category are the Voluntary Contributions, the United Nations Development Programme, Trust Funds and the United Nations Multi-Donor Trust Fund.

Statement of financial position by segment at 31 December 2022 (EUR)

	Programme of work services	Other services	Inter-segment elimination ¹	Total UNWTO
Assets	27,564,147.25	24,184,603.24	-8,162,257.53	43,586,492.96
Current Assets	25,973,820.82	23,750,554.69	-8,162,257.53	41,562,117.98
Cash and cash equivalents	5,187,802.30	14,429,816.49	0.00	19,617,618.79
Investments	10,597,000.00	96,000.00	0.00	10,693,000.00
Inventories	20,525.92	0.00	0.00	20,525.92
Members assessed contributions receivable, net	3,393,446.78	0.00	0.00	3,393,446.78
Other contributions receivables, net	0.00	6,815,366.94	0.00	6,815,366.94
Other receivables, net	503,939.30	104,461.04	0.00	608,400.34
Other current assets	6,271,106.52	2,304,910.22	-8,162,257.53	413,759.21
Non-current assets	1,590,326.43	434,048.55	0.00	2,024,374.98
Investments	281,486.97	0.00	0.00	281,486.97
Members assessed contributions receivable, net	737,366.37	0.00	0.00	737,366.37
Other contributions receivable, net	0.00	21,672.12	0.00	21,672.12
Property, plant and equipment	318,282.64	293,894.15	0.00	612,176.79
Intangible assets, net	250,021.91	118,482.28	0.00	368,504.19
Other non-current assets	3,168.54	0.00	0.00	3,168.54
Liabilities and Net Assets/Equity	27,564,147.25	24,184,603.24	-8,162,257.53	43,586,492.96
Liabilities	26,110,333.99	12,531,438.01	-8,162,257.53	30,479,514.47
Current Liabilities	8,874,319.48	12,521,877.24	-8,162,257.53	13,233,939.19
Payables and accruals	1,753,086.98	836,297.28	0.00	2,589,384.26
Transfers payable	602.84	178,737.71	0.00	179,340.55
Employee benefits	529,128.71	1,181.48	0.00	530,310.19
Advance receipts and deferred revenue	1,798,270.22	7,558,811.43	0.00	9,357,081.65
Provisions	219,042.57	143,997.23	0.00	363,039.80
Other current liabilities	4,574,188.16	3,802,852.11	-8,162,257.53	214,782.74
Non-current Liabilities	17,236,014.51	9,560.77	0.00	17,245,575.28
Employee benefits	17,236,014.51	0.00	0.00	17,236,014.51
Other non-current liabilities	0.00	9,560.77	0.00	9,560.77
Net Assets/Equity	1,453,813.26	11,653,165.23	0.00	13,106,978.49
Accumulated surplus/(deficit)	-5,086,694.98	11,653,165.23	0.00	6,566,470.25
Reserves	6,540,508.24	0.00	0.00	6,540,508.24

Note: 1) Internal activities lead to transactions between segments. They are reflected here to accurately present this financial statement.

Statement of financial performance by segment for the year ended 31 December 2022 (EUR)

	Programme of work services	Other services	Inter-segment elimination ¹	Total UNWTO
Revenues	19,758,818.46	11,341,423.55	-542,411.61	30,557,830.40
Members assessed contributions	14,622,042.67	0.00	0.00	14,622,042.67
Other contributions (VC and FIT), net of reduction	0.00	8,292,523.63	0.00	8,292,523.63
Publications revenue, net of discounts and returns	284,575.46	0.00	0.00	284,575.46
Currency exchange differences	-143,977.10	882,496.24	0.00	738,519.14
Other revenues	4,996,177.43	2,166,403.68	-542,411.61	6,620,169.50
Expenses	19,530,498.06	9,050,128.19	-542,411.61	28,038,214.64
Salaries and employee benefits	12,660,759.38	4,713,778.46	0.00	17,374,537.84
Grants and other transfers	192,973.16	358,947.56	0.00	551,920.72
Travel	1,360,909.41	535,435.06	0.00	1,896,344.47
Supplies, consumables and running costs	2,246,690.68	2,778,064.13	0.00	5,024,754.81
Depreciation, amortization and impairment	186,507.53	55,124.14	0.00	241,631.67
Other expenses	2,882,657.90	608,778.84	-542,411.61	2,949,025.13
Surplus/(deficit) for the year	228,320.40	2,291,295.36	0.00	2,519,615.76

Note: 1) Internal activities lead to transactions between segments. They are reflected here to accurately present this financial statement.

154. Internal activities lead to accounting transactions that create inter-segment assets and liabilities as well as inter-segment revenue and expenses. Inter-segment transactions are eliminated in the Statement of Financial Position by segment and the Statement of Financial Performance by segment respectively to accurately present these Financial Statements.

Note 5 – Cash and cash equivalents**Cash and cash equivalents (EUR)**

	31/12/2022	31/12/2021
Cash and cash equivalents	19,617,618.79	28,399,535.99
Cash in banks	10,451,609.29	19,583,831.75
Imprest funds and prepaid cards	57,709.50	5,704.24
Short term deposits < 3 months	9,108,300.00	8,810,000.00

155. Cash is principally held in UNWTO Headquarters EUR and US dollar (USD) bank accounts. Amounts of cash are also held in local currency, Japanese yens and Saudi riyals, in the Regional Support Office of Asia and the Pacific and the Regional Office of the Middle East respectively.

Note 6 – Investments

Investmentes (EUR)

	31/12/2022	31/12/2021
Investments	10,974,486.97	199,641.46
Current Investments	10,693,000.00	0.00
Short term deposits > 3 months	10,693,000.00	0.00
Non-current Investments	281,486.97	199,641.46
Investments in Joint Venture	281,486.97	199,641.46

156. Fixed-term deposits are held by banks and maturing between three and twelve months (current) and in more than twelve months (non-current).

157. The non-current investment is the UNWTO's investment in its joint venture with Themis accounted for using the equity method, i.e., Themis is recognized as an asset adjusted at the end of the year to include UNWTO's share in any surplus or deficit of the joint venture.

Note 7 – Inventories

Publications inventory (EUR)

	31/12/2022	31/12/2021
Publications inventory, net realizable value	20,525.92	28,793.12
Publications inventory, carrying cost	34,308.48	50,665.36
Publications on hand	30,927.20	48,606.32
Publications on consignment	3,381.28	2,059.04
Impairment	-13,782.56	-21,872.24

158. Publication inventories are publications held for sale.

159. Inventory quantities are validated by physical stock counts. The cost of publication inventories includes all costs of production, including costs incurred in bringing the publications into their present condition and location. Cost is determined using the weighted average cost formula. The current year's cost per page is derived from the division of the total of the carrying cost of the beginning inventory and the production cost of pages produced during the year by the total of the number of pages in the beginning inventory and the number of pages produced during the year. The impairment of inventories represents the write down of inventories of publications to zero when that publication is equal or more than seven years from publications date.

160. Inventories include consignment stock held at distributor premises for which the Organization continues to bear the risk and reward until the point of sale by the distributor.

Note 8 – Contribution receivables

Contribution receivable (EUR)

	31/12/2022	31/12/2021
Contributions receivable, net	10,967,852.21	11,618,577.78
Current contributions receivable, net	10,208,813.72	11,157,211.26
Members assessed contributions, net	3,393,446.78	3,587,253.43
Other contributions, net	6,815,366.94	7,569,957.83
Non-Current contributions receivable, net	759,038.49	461,366.52
Members assessed contributions, net	737,366.37	423,413.04
Other contributions, net	21,672.12	37,953.48

161. All contributions receivable, whether assessed or voluntary relate to non-exchange transactions.

162. Contributions receivable represent unpaid assessed contributions by Full, Associate and Affiliate Members, unpaid voluntary and trust fund contributions and receivables to the Working Capital Fund (WCF).

163. Non-current contribution receivables are those contributions and advances which are expected to be received, on the basis of agreed payment plans, more than 12 months after the reporting date are shown as non-current contribution receivables.

164. The allowance for doubtful accounts of assessed contributions receivable from Full, Associate and Affiliate Members and of the WCF is estimated as follows:

- (a) No allowance is applied to those receivables outstanding for two years or less; except in the following case:
 - (i) Members with contributions receivables, either partial or full, in the last five (5) consecutive years, an allowance of 100% is applied to receivables outstanding for two years or less;
- (b) An allowance of 100% is applied to receivables outstanding for over two years, except in the following cases:
 - (i) For Members having strictly fulfilled agreed payment plans, no allowance is applied to receivables outstanding for three years and over; and
 - (ii) Members have settled their outstanding receivables of three years or more in the first month of the following year, no allowance is applied to receivables outstanding.

165. Write-offs of contributions receivables from Full and Associate Members are approved on a case-to-case basis by the General Assembly.

166. Affiliate Members unpaid receivables for more than five years and without an approved payment plan are written off upon recommendation of the Secretary-General in accordance with Detailed Financial Rules³⁰.
167. The allowance for doubtful accounts of contributions receivable from donors of Other contributions receivable (Voluntary Contributions and Funds In Trust) is calculated as follows³¹:
- (a) No allowance is applied to receivables outstanding for two years or less.
 - (b) An allowance of 100% is applied to receivables outstanding for over two years.
168. Write-offs of Other contributions receivable (Voluntary Contributions and Funds In Trust) are on a case-by-case basis.

Contributions receivable by type (EUR)

	31/12/2022	31/12/2021
Contributions receivable, net	10,967,852.21	11,618,577.78
Members assessed contributions, net	4,130,813.15	4,010,666.47
Members assessed contributions receivable	19,836,141.35	19,561,717.21
Allowance for doubtful accounts	-15,705,328.20	-15,551,050.74
Voluntary contributions, net	6,837,039.06	7,607,911.31
Voluntary contributions receivable	7,317,394.12	8,373,026.21
Allowance for doubtful accounts	-480,355.06	-765,114.90

169. For assessed and voluntary contribution receivables due, adjustments or allowances are made to reflect the fair value of the receivables in the Financial Statements because of the uncertainty surrounding the timing of the future cash flows from the receivables. However such adjustments or allowances constitute neither a formal write-off of the receivable nor do they release members/donors from their obligation.
170. The following table illustrates the composition of the Members assessed contributions receivables only:

³⁰ DFR IV.2 and DFR IV.3.

³¹ Except in four projects where, based on information received from the donor, the allowance has not been applied.

Members assessed contributions receivable by year of assessment (EUR)

	31/12/2022	%	31/12/2021	%
Members assessed contributions receivable	19,836,141.35	100.00%	19,561,717.21	100.00%
2019 and earlier	13,877,586.95	69.96%	15,122,337.76	77.31%
2020	1,591,395.46	8.02%	1,844,241.71	9.43%
2021	1,585,739.68	7.99%	2,595,137.74	13.27%
2022	2,781,419.26	14.02%	0.00	0.00%

171. The movements of the allowance for doubtful accounts during the year are as follows:

Allowance for doubtful accounts movements (EUR)

	01/01/2022	Utilization	Increase/ (decrease)	31/12/2022
Allowance for doubtful accounts movements	16,340,404.06	1,350,571.26	1,217,167.14	16,206,999.94
Members assessed contribution	15,551,050.74	1,080,442.48	1,234,719.94	15,705,328.20
Other	24,185.03	3,185.84	317.49	21,316.68
Publications Sales	53.39	0.00	-53.39	0.00
Voluntary contributions	765,114.90	266,942.94	-17,816.90	480,355.06

Note 9 – Other receivables**Other receivables (EUR)**

	31/12/2022	31/12/2021
Other receivables	608,400.34	290,203.95
VAT receivable	312,040.04	194,036.15
Receivables from exchange transactions	296,360.30	96,167.80
Publications sales receivables, net	156,788.31	12,047.65
Publications sales receivables	156,788.31	12,101.04
Allowance for doubtful accounts	0.00	-53.39
Employee receivables	70,886.36	74,369.82
Accrued interest receivable	800.86	0.00
Miscellaneous receivables	67,884.77	9,750.33

172. Other receivables is composed by receivables from exchange transactions (publications sales receivable, employee receivables, interest accrued receivable and other miscellaneous receivables from exchange transactions) and by the value-added tax (VAT) recoverable of goods and services from the government of the host country (Spain) under the terms of the relevant host country agreement³².
173. Miscellaneous receivables from exchange transactions mainly include receivables for donations paid in advance and other miscellaneous receivables. Receivables for donations paid in advance mainly refer to donated air tickets where the Organization advances the cost of the donated tickets, thus it expects to be reimbursed in exchange for the amount it paid out.
174. The allowance for doubtful accounts for publications sales receivables is estimated as follows:
- (a) No allowance is applied to receivables outstanding for two years or less;
 - (b) An allowance of 100% is applied to receivables outstanding for over two years.
175. Receivables from sales of publications which have been fully provided for shall be written-off after being outstanding for five years, although, a write-off may be made earlier upon approval of the Secretary General.
176. An updated calculation of the allowance for doubtful accounts for publications sales receivables has also been applied in the current year.

Note 10 – Other assets

Other assets (EUR)

	31/12/2022	31/12/2021
Other assets	416,927.75	288,822.94
Other current assets	413,759.21	285,654.40
Advances	410,467.77	284,751.91
Miscellaneous assets	3,291.44	902.49
Other non-current assets	3,168.54	3,168.54

177. Other current assets are composed of advances, prepaid expenses and miscellaneous assets.

³² Headquarters agreement between the Kingdom of Spain and the World Tourism Organization / Article 10, and BOE of Spain no. 182 of 31 July 2015 / Article 10, applicable since 25 June 2015.

178. Advances include:

- (a) Employee advances such as education grant, home leave travel, DSA (daily subsistence allowance) on mission travel and others in accordance to the UNWTO Staff Regulations and Rules;
- (b) Advances made to UNDP to deliver services in the field on the Organization's behalf, through the Service Clearing Account arrangement;
- (c) Advances to implementing partners made under contracts with national bodies and similar organizations which deliver technical cooperation activities on UNWTO's behalf; and,
- (d) Advances to suppliers.

179. Other non-current assets include guarantees and deposits and miscellaneous non-current assets.

Note 11 – Property, plant and equipment

Property, plant and equipment (PPE) at 31 December 2022 (EUR)

	Communication and IT equipment	Vehicles	Furnitures and fixtures	Other equipment	Leasehold	Total
01/01/2022						
Historical cost / fair value	451,243.63	161,742.42	148,207.20	221,222.07	201,625.31	1,184,040.63
Accumulated depreciation and impairment	-403,066.87	-51,632.42	-22,935.53	-208,195.28	-87,953.05	-773,783.15
Opening carrying amount	48,176.76	110,110.00	125,271.67	13,026.79	113,672.26	410,257.48
Movement for the year						
Additions	27,045.45	0.00	57,549.99	58,378.52	205,838.89	348,812.85
Disposals	0.00	-87,008.24	-3,947.83	-15,774.13	0.00	-106,730.20
Impairment	0.00	0.00	-3,674.28	0.00	-25,781.00	-29,455.28
Depreciation	-16,716.20	43,247.60	-8,722.51	8,984.47	-37,501.42	-10,708.06
Total movements for year	10,329.25	-43,760.64	41,205.37	51,588.86	142,556.47	201,919.31
31/12/2022						
Historical cost/fair value	478,289.08	74,734.18	201,809.36	263,826.46	407,464.20	1,426,123.28
Accumulated depreciation and impairment	-419,783.07	-8,384.82	-35,332.32	-199,210.81	-151,235.47	-813,946.49
Closing carrying amount	58,506.01	66,349.36	166,477.04	64,615.65	256,228.73	612,176.79

180. At 31 December 2022, UNWTO holds fully depreciated PPE which is still in use.

181. Assets are reviewed annually to determine if they are impaired.

182. The UNWTO Headquarters building is not part of property, plant and equipment as it is treated as a donated right to use under the provisions of IPSAS 23. Further disclosures on the treatment of this lease are provided in the Note on Revenue.

Note 12 – Intangible assets

Intangible assets at 31 December 2022 (EUR)

	Software acquired externally	Software developed internally	Software developed internally	Total
01/01/2022				
Historical cost/fair value	198,018.73	492,567.39	0.00	690,586.12
Accumulated amortization and impairment	-54,251.73	-318,522.05	0.00	-372,773.78
Opening carrying amount	143,767.00	174,045.34	0.00	317,812.34
Movements for year				
Additions	29,087.00	0.00	136,121.50	165,208.50
Disposals	0.00	0.00	0.00	0.00
Impairment	0.00	0.00	0.00	0.00
Amortization	-32,422.13	-82,094.52	0.00	-114,516.65
Total movements for year	-3,335.13	-82,094.52	136,121.50	50,691.85
31/12/2022				
Historical cost/fair value	227,105.73	492,567.39	136,121.50	855,794.62
Accumulated amortization and impairment	-86,673.86	-400,616.57	0.00	-487,290.43
Closing carrying amount	140,431.87	91,950.82	136,121.50	368,504.19

183. The capitalized value of the internally developed software excludes those costs related to research and maintenance.

Note 13 – Payables and accruals

Payables and accruals (EUR)

	31/12/2022	31/12/2021
Payables and accruals	2,589,384.26	1,787,874.76
Accounts payable – personnel	638,297.63	466,824.20
Accounts payable – others	1,677,567.02	1,181,761.94
Accrued expenses	273,519.61	139,288.62

184. Accounts payable – others relate to amounts due for goods and services for which invoices have been received. Accounts payable – personnel refer to amounts due to staff, collaborators and other temporary services. Accrued expenses represent estimates for the value of goods and services that have been received or provided to UNWTO during the period and which have not been invoiced to UNWTO.

Note 14 – Transfers payable

Transfers payable (EUR)

	31/12/2022	31/12/2021
Transfers payable (TP)	179,340.55	254,672.05
TP for technical cooperation and grants	179,144.64	254,476.14
TP to donors	195.91	195.91

185. Transfers payable include technical cooperation and grants payable to recipients and to the UN for jointly funded activities. It also includes transfers due to donors of unspent project funds, accrued interest payable, and the other payables to Full and Associate Members arising from distributions of surpluses, if applicable.

Note 15 – Employee benefits

Employee benefits by valuation type (EUR)

	31/12/2022	31/12/2021
Employee benefits	17,766,324.70	34,893,965.03
UNWTO valuation	179,890.80	162,937.66
Actuarial valuation	17,586,433.90	34,731,027.37
After Service Health Insurance (ASHI)	15,083,058.84	31,194,593.75
Accumulated Annual Leave (AAL)	1,123,588.94	1,617,045.53
End of Service Benefits (EoSB)	1,379,786.12	1,919,388.09

186. Employee benefit liabilities are based on calculations by professional actuaries and by UNWTO based on personnel data and past experience.

Employee benefits (EUR)

	31/12/2022	31/12/2021
Employee benefits	17,766,324.70	34,893,965.03
Current employee benefits	530,310.19	547,331.89
Short-term and other current employee benefits	179,890.80	162,937.66
After service current benefits	350,419.39	384,394.23
After Service Health Insurance (ASHI)	206,180.55	188,471.87
Accumulated annual leave (AAL)	52,264.84	85,501.79
End of service benefits (EoSB)	91,974.00	110,420.57
Non-current employee benefits	17,236,014.51	34,346,633.14
After service non-current benefits	17,236,014.51	34,346,633.14
After Service Health Insurance (ASHI)	14,876,878.29	31,006,121.88
Accumulated annual leave (AAL)	1,071,324.10	1,531,543.74
End of service benefits (EoSB)	1,287,812.12	1,808,967.52

Employee benefits – current

187. Current employee benefits mainly include accrued employee benefits (salary, post adjustment, family allowance and language allowance), overtime, education grant, home leave travel and after-service employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service.

Employee benefits – non-current

188. Non-current employee benefits relate to post-employment and other long-term employee benefits. These include: After Service Health Insurance, Accumulated Annual Leave and End of Service Benefits (repatriation grant, end-of-service transport costs and removal expenses as well as end-of-service grant).
189. **After Service Health Insurance (ASHI)** – UNWTO operates the ASHI scheme which is a defined employee benefit plan. Under the scheme, staff retiring from UNWTO, at the age of 55 or above and with at least ten years of service from the date of entry at UNWTO, may opt to remain (indefinitely) in that ASHI scheme with UNWTO responsible for the continued partial funding of insurance premiums. UNWTO performs periodical actuarial valuation of the ASHI scheme to measure its employee benefits obligation.

190. **Accumulated Annual Leave (AAL)** – UNWTO staff can accumulate unused annual leave up to a maximum of 60 working days. On separation from UNWTO, staff members are entitled to receive a sum of money equivalent to their pay for the period of AAL that they hold at the date of separation. Although annual leave is a short-term employee benefit, the right to receive payment for unused annual leave, and consequently the Organization's liability for this balance, is shown as a long-term employee benefit as that right only crystallizes on separation, typically more than twelve months from the reporting date.
191. **End of Service Benefits (EoSB)** – A non-locally recruited staff member who has completed one year of service outside the country of his/her recognized home is entitled upon separation from UNWTO to a repatriation grant payable on the basis of completed years and months of qualifying service outside the country of his/her recognized home. Staff members are also entitled to travel and removal costs for repatriation on separation from UNWTO. A fixed-term staff member with satisfactory performance after six years or more of continuous qualifying service may be eligible upon expiration of the staff contract with UNWTO and under certain conditions to an end-of-service grant³³ payable on the basis of completed years and months of qualifying service.

Actuarial valuations

192. Liabilities arising from ASHI, accrued annual leave and end of service benefits are determined by consulting actuaries. The following assumptions and methods have been used to determine the value of post-employment and other separation-related employee liabilities for UNWTO as at 31 December 2022:

Measurement date		31 December 2022		
Actuarial method		Projected unit credit		
Discount rate	ASHI	3.67%	Based on a yield curve approach, which reflects the projected benefit payments. Discount rates from the Aon AA Corporate Bond Yield Curve in Euro Zone as of 31 December 2022, as prescribed by the United Nations Task Force on Accounting Standards (UNTFAS).	
	AAL	3.79%		
	EoSB	3.79%		
Expected rate of return of assets		Not applicable		
General inflation rate		2.6%. Based on the long duration Euro Zone as prescribed by the UNTFAS.		
Salary growth		3.1% (2.6 general inflation rate plus 0.5% per year productivity growth rate) plus merit component.		
Future exchange rates		Equal to United Nations spot rates at 31 December 2022.		
Mortality rates		Those recommended for UN staff by the UNTFAS harmonization guidance.		
Disability rates		Those recommended for UN staff by the UNTFAS harmonization guidance.		
Withdrawal rates		Based on those in the 31 December 2017 valuation of the United Nations Joint Staff Pension Fund.		
Retirement rates		It was assumed that all participants hired prior to 2014 retire at age 62 and that those hired after retire at age 65.		
Advance payments		No past advance payments are reflected and no future advance payments are assumed.		
New hires		It is assumed to maintain a level headcount and stable demographics for the active staff population.		
ASHI	Medical costs increases	Initial	Ultimate	Year ultimate increase reached
		7.9%	4.15%	2034
	Average annual medical claim cost	EUR 3,478 per adult in 2023 before administrative expenses, increased by 15.8% for anticipated administrative expenses.		
	Future participants contributions	In the long run, contributions will be adjusted as needed to stabilize the percentage of retiree claims and administrative expenses covered by retiree contributions.		
	Participation and lapse rates	90% of future retirees will elect coverage and retain coverage for life (or until coverage expires in the case of children).		
AAL	Coverage of adult dependents for future retirees	85% of male and 30% of female retirees have an adult dependent who elects coverage in the plan.		
	Accumulated balance	As the accumulation of annual leave by employee historically remains stable year on year, it is assumed that the total accumulated balance is a long-term employee benefit taken by staff members on separation from UNWTO. Leave days payable upon separation are capped at the 60-day limit under the plan.		
	Annual leave days	It is assumed to accrue (up to the 60-day cap) at rates of 5 days per year for the first 6 years of service, 1 days per year for the next 30 years, and 0 days per year thereafter.		
EoSB	Members receiving benefits	It is assumed that 100% of eligible members claim the repatriation grant. Repatriation travel and removal expenses are assumed to be payable to 80% of eligible staff members upon separation.		
	Repatriation travel and removal costs	It is assumed at EUR 7,500 per staff member in 2023, reflecting the impact of assumed inflation until staff members' departure.		
	End-of-service grant	10% eligible staff members are assumed to receive this benefit.		

193. UNWTO conducts actuarial valuation of after-service liabilities on a periodical basis.

194. The following table provide additional information and analysis on employee benefit liabilities based on calculations by actuaries:

After service employee benefits actuarial valuation (EUR)

	ASHI	AAL	EoSB	Total
Defined benefit obligation at 01/01/2022	31,194,593.75	1,617,045.53	1,919,388.09	34,731,027.37
Movements for period ended 31/12/2022	-16,111,534.91	-493,456.59	-539,601.97	-17,144,593.47
Service costs	1,177,220.00	127,808.00	141,418.00	1,446,446.00
Interest costs	228,731.00	7,378.00	8,336.00	244,445.00
Other costs	0.00	0.00	0.00	0.00
(Expected return on assets)	0.00	0.00	0.00	0.00
Recognition of (gain) / loss	-17,274,699.21	-607,903.78	-544,236.45	-18,426,839.44
(Benefit payments UNWTO)	-242,786.70	-20,738.81	-145,119.52	-408,645.03
Defined benefit obligation at 31/12/2022	15,083,058.84	1,123,588.94	1,379,786.12	17,586,433.90

195. The actuarial valuation of the defined benefit obligation is determined by discounting the probable future payment required to settle the obligation resulting from employee service rendered in the current and prior periods.

196. Actuarial gains or losses arise when the actuarial assessment differs from the long-term expectation on the obligations: they result from experience adjustments (differences between the previous actuarial assumptions and what has actually occurred) and the effects of change in actuarial assumptions.

197. Actuarial gains or losses relating to ASHI are accounted for using the “reserve recognition” approach, and are recognized in the Statement of Changes in Net Assets/Equity. Those relating to AAL and EoSB are recognized through the Statement of Financial Performance. Actuarial gains and losses (ASHI, AAL or EoSB) were calculated for 2022.

198. The annual expense amounts recognized in the Statement of Financial Performance are as follows:

After service employee benefits recognized in the Statement of financial performance (EUR)

	ASHI	AAL	EoSB	Total
Total expenses recognized at 31/12/2022	1,405,951.00	-472,717.78	-394,482.45	538,750.77
Service costs	1,177,220.00	127,808.00	141,418.00	1,446,446.00
Interest costs	228,731.00	7,378.00	8,336.00	244,445.00
(Gain)/loss on actuarial valuation	0.00	-607,903.78	-544,236.45	-1,152,140.23

199. Current service cost is the increase in the present value of the defined benefit obligation resulting from employee service in the current period. Interest cost is the increase during the period in the present value of the defined benefit obligation which arises because the benefits are one period closer to settlement.
200. Two of the principal assumptions in the valuation of the ASHI are the rate of future medical cost increases (4.15%) and the discount rate (3.67%). The table below shows the estimated impact of unfavourable 1% per year changes in these assumptions on the liability at 31 December 2022:

ASHI sensitive analysis (EUR)

Discount rate	Long-term medical inflation rate	
	4.15% per year	5.15% per year
3.67%	15,118,415	18,547,821
2.67%	18,729,372	23,342,500

201. One of the principal assumptions in the valuation of accrued leave and end of service benefits is the discount rate (3.79%). The table below shows the estimated impact of unfavourable 1% per year in that rate on the liability at 31 December 2022:

AAL and EoSB sensitive analysis (EUR)

Discount rate	Accumulated annual leave	End of service benefits
3.79%	1,116,676	1,399,531
2.79%	1,273,701	1,537,885

United Nations Joint Staff Pension Fund

202. UNWTO is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF or the "Fund"), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits to employees. The Fund is a funded, multi-employer defined benefit plan. As specified in Article 3(b) of the Regulations of the Fund, membership in the Fund shall be open to the specialized agencies and to any other international, intergovernmental organization which participates in the common system of salaries, allowances and other conditions of service of the United Nations and the specialized agencies.
203. The Fund exposes participating organizations to actuarial risks associated with the current and former employees of other organizations participating in the Fund, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and costs to individual organizations participating in the Fund. UNWTO and the UNJSPF, in line with the other participating organizations in the Fund, are not in a position to identify the UNWTO's proportionate share of the defined benefit obligation, the plan assets and the costs

associated with the plan with sufficient reliability for accounting purposes. Hence, UNWTO has treated this plan as if it were a defined contribution plan in line with the requirements of IPSAS 39 Employee Benefits. UNWTO's contributions to the plan during the financial period are recognized as expenses in the Statement of Financial Performance.

204. The Fund's Regulations state that the Pension Board shall have an actuarial valuation made of the Fund at least once every three years by the Consulting Actuary. The practice of the Pension Board has been to carry out an actuarial valuation every two years using the Open Group Aggregate Method. The primary purpose of the actuarial valuation is to determine whether the current and estimated future assets of the Fund will be sufficient to meet its liabilities.
205. UNWTO's financial obligation to the UNJSPF consists of its mandated contribution, at the rate established by the United Nations General Assembly (currently at 7.9% for participants and 15.8% for member organizations) together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. Each member organization shall contribute to this deficiency an amount proportionate to the total contributions which each paid during the three years preceding the valuation date.
206. The latest actuarial valuation for the Fund was completed as of 31 December 2021, and a roll forward of the participation data as of 31 December 2021 to 31 December 2022 will be used by the Fund for their 2022 Financial Statements.
207. The actuarial valuation as of 31 December 2021 resulted in a funded ratio of actuarial assets to actuarial liabilities of 117.0% (107.1% in the 2019 valuation). assuming no future pension adjustments, of. The funded ratio was 158.2% (144.4% in the 2019 valuation) when the current system of pension adjustments was not taken into account.
208. After assessing the actuarial sufficiency of the Fund, the Consulting Actuary concluded that there was no requirement, as of 31 December 2021, for deficiency payments under Article 26 of the Regulations of the Fund as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the plan. In addition, the market value of assets also exceeded the actuarial value of all accrued liabilities as of the valuation date. At the time of this report, the General Assembly has not invoked the provision of Article 26.
209. Should Article 26 be invoked due to an actuarial deficiency, either during the ongoing operation or due to the termination of the Fund, deficiency payments required from each member organization would be based upon the proportion of that member organization's contributions to the total contributions paid to the Fund during the three years preceding the valuation date. Total contributions paid to the UNJSPF during the preceding three years (2019, 2020 and 2021) amounted to USD 8,505.27 million, of which 0.06% was contributed by UNWTO.

210. Membership of the Fund may be terminated by decision of the United Nations General Assembly, upon the affirmative recommendation of the Pension Board. A proportionate share of the total assets of the Fund at the date of termination shall be paid to the former member organization for the exclusive benefit of its staff who were participants in the Fund at that date, pursuant to an arrangement mutually agreed between the organization and the Fund. The amount is determined by the United Nations Joint Staff Pension Board based on an actuarial valuation of the assets and liabilities of the Fund on the date of termination; no part of the assets which are in excess of the liabilities are included in the amount.
211. The United Nations Board of Auditors carries out an annual audit of the UNJSPF and reports to the UNJSPF Pension Board on the audit every year. The UNJSPF publishes quarterly reports on its investments and these can be viewed by visiting the UNJSPF at www.unjspf.org.

Contributions paid to UNJSPF (EUR)

	31/12/2022	Estimated 2023
Contributions paid to UNJSPF	1,767,602.02	1,814,400.00

Note 16 – Advance receipts and deferred liabilities

Advance receipts (EUR)

	31/12/2022	31/12/2021
Advance receipts and deferred revenue	9,239,748.32	10,782,511.50
Current deferred liabilities	9,239,748.32	10,782,511.50
Advance receipts – Contributions	1,434,393.40	963,538.68
Deferred liabilities of agreements with conditions	7,558,811.43	9,574,691.35
Miscellaneous advance receipts	246,543.49	244,281.47

212. UNWTO recognizes as a liability (advance receipts) amounts received under non-exchange contracts where either a binding agreement is not considered to be in place yet or where the payments received will be due in the following or more financial years. Those payments received for contributions which are actually due after 12 months or more are classified under non-current advance receipts.
213. Liabilities related to conditional contributions (deferred liabilities of agreements with conditions) refer to other contributions agreements with milestones, i.e. conditions, signed from 1 January 2019. As conditions are considered met, the carrying amount of the liability is reduced and revenue is recognized equal to project expenses incurred.

Note 17 – Provisions

Provisions (EUR)

	31/12/2022	31/12/2021
Provisions	363,039.80	513,847.43
Current provisions	363,039.80	513,847.43
Provisions for refunds to donors	143,997.23	144,603.12
Provisions for sales return	848.34	850.08
Provisions for litigations	110,000.00	266,000.00
Other current provisions	108,194.23	102,394.23

214. UNWTO mainly recognizes a provision for probable liabilities that would result from refunds of unspent balances of closed projects to donors for other contributions agreements previous to 2019, from return of sold publications to distributors, from litigations and from obligations on the Organization where there is probability of outflow of resources (other provisions). The level of the provisions is based on past experience and best estimates.

215. The movements of the provisions during the year are as follows:

Provisions movements (EUR)

	01/01/2022	Utilization	Increase/ (decrease)	31/12/2022
Provisions movements	513,847.43	266,000.00	115,192.37	363,039.80
Provisions for refunds to donors	144,603.12	0.00	-605.89	143,997.23
Provisions for sales return	850.08	0.00	-1.74	848.34
Provisions for litigations	266,000.00	266,000.00	110,000.00	110,000.00
Other current provisions	102,394.23	0.00	5,800.00	108,194.23

216. During 2022, the International Labour Organization Administrative Tribunal (ILOAT) delivered judgements on the complaints pending at 31 December 2021 which resulted in the utilization of the provision for litigations in 2022 and January 2023. As the cases have not yet finalized, the provision for litigations at 31 December 2022 was increased to cover any liability and costs that may arise from subsequent judgments.

Note 18 – Other liabilities

Other liabilities (EUR)

	31/12/2022	31/12/2021
Other liabilities	224,343.51	5,413.23
Other current liabilities	214,782.74	1,345.07
Finance lease liabilities	2,899.63	1,196.66
Miscellaneous other current liabilities	211,883.11	148.41
Other non-current liabilities	9,560.77	4,068.16
Finance lease liabilities	9,560.77	4,068.16

217. Falling under other liabilities UNWTO recognizes miscellaneous liabilities (inter-segment payables) and financial lease liabilities.

Finance leases

218. The Organization has finance leases in place for high-volume photocopiers. The difference between the minimum lease payments due and the present value of such payments is analysed in the table below:

Finance leases at 31 December 2022 (EUR)

	Minimum payments due	Finance charges	Present value of minimum payments
Finance lease liabilities	13,680.25	1,219.87	12,460.36
< 1 year	3,370.66	471.04	2,899.63
> 1 year and < 5 years	10,309.59	748.83	9,560.77

219. There are no sublease payments to be received on these leased assets. Ownership does not transfer to the Organization on conclusion of the lease, nor are there any options in place to purchase the equipment at that time.

Note 19 – Net assets/equity

Changes in net assets/equity – detailed, for the year ended 31 December 2022 (EUR)

	Restricted Accumulated Surplus	Unrestricted accumulated surplus	Total accumulated surplus	Surplus	Working capital fund	Replacement reserve	Special reserve for contingency	Total net assets
Net assets, 31/12/2021	12,285,306.57	-25,474,432.38	-13,189,125.81		4,590,142.87	1,498,865.12	415,478.88	-6,684,638.94
Restated balance, 01/01/2022	12,285,306.57	-25,474,432.38	-13,189,125.81		4,590,142.87	1,498,865.12	415,478.88	-6,684,638.94
Total directly recognized revenue/ expenses	-585,045.71	18,021,026.01	17,435,980.30		835.50	-135,004.85	-29,809.28	17,272,001.67
Revaluation gain/ loss - investments			0.00					0.00
Net change WCF			0.00		835.50			835.50
Net change in reserves	0.00	164,814.13	164,814.13			-135,004.85	-29,809.28	0.00
Actuarial gain/loss		17,274,699.21	17,274,699.21					17,274,699.21
Other adjustments	-585,045.71	581,512.67	-3,533.04			0.00		-3,533.04
Total recognized surplus for the period	2,260,492.21	59,123.55	2,319,615.76	0.00	0.00	200,000.00	0.00	2,519,615.76
Result for the period				2,519,615.76				2,519,615.76
Direct transfers from result	2,260,492.21	59,123.55	2,319,615.76	-2,519,615.76	0.00	200,000.00	0.00	0.00
Net assets, 31/12/2022	13,960,753.07	-7,394,282.82	6,566,470.25	0.00	4,590,978.37	1,563,860.27	385,669.60	13,106,978.49

220. UNWTO accumulated surplus consists of: (a) Unrestricted accumulated surplus (deficit), and (b) Restricted accumulated surplus. The first (a) includes balances relating to the General Fund including ASEB, unbudgeted miscellaneous revenue and unrestricted publications store balances. The second (b) are mainly balances relating to projects funded by donors held for use on specific identified projects, project support costs (PSC), project reserve fund (PRF) and other projects within the GF such as the affiliate members programme of work and restricted publications store balances.

221. The Working Capital Fund (WCF) has been established in an amount and for the purposes to be fixed by the General Assembly³⁴. It is financed by contributions from Members made in accordance with the scale of contributions as determined by the General Assembly and by any other transfer from net equity which the Assembly decides may be so used³⁵.

222. In addition to the WCF the statutory reserves comprise the Replacement Reserve³⁶ and the Special Contingency Reserve³⁷ which have been established in accordance with the UNWTO Financial Rules and Regulations.

³⁴ FR 10.2(a) and FR 10.2(b)

³⁵ FR 10.2(c)

³⁶ DFR VI21 to VI.23

³⁷ DFR VI24 to VI.28

223. UNWTO recognizes actuarial gain and losses for ASHI directly in Statement of Changes in Net Assets/Equity. Actuarial valuations are made periodically and actuarial gains and losses are recorded accordingly.

Note 20 – Revenues

Revenues (EUR)

	31/12/2022	31/12/2021
Revenues	30,557,830.40	25,158,254.31
Members assessed contributions	14,622,042.67	14,612,859.67
Other contributions, net of reduction	8,292,523.63	6,917,964.95
Voluntary contributions	7,231,198.66	6,109,677.04
Funds in trust contributions	229,044.55	117,685.26
Project support cost	857,548.08	843,405.99
Reduction in contribution revenues	-25,267.66	-152,803.34
Publications revenues, net of discounts and returns	284,575.46	289,082.59
Publications revenues	303,466.14	317,827.01
Discounts and returns	-18,890.68	-28,744.42
Currency exchange differences	738,519.14	375,647.72
Other revenues	6,620,169.50	2,962,699.38
In-kind contributions	3,079,834.72	2,500,107.00
Donated goods	3,882.48	166,479.60
Donated use of premises/equipment	2,155,388.74	2,147,334.47
Donated travel	920,563.50	186,292.93
Actuarial Gain	1,152,140.23	0.00
Miscellaneous revenues	2,388,194.55	462,592.38
Assessed contributions – new members	16,710.00	16,710.00
Application of allowances	1,942,731.37	273,709.58
Revenue from deposits and investments	199,501.51	76,981.38
Other miscellaneous	229,251.67	95,191.42

224. Assessed contributions are recognized as revenue at the beginning of the year to which they are apportioned in the relevant two-year budget period³⁸.

225. Voluntary Contributions and Funds In Trust are recognized as revenue at the signing of the corresponding binding funding agreement except for those which contain performance conditions as defined under IPSAS. These revenues include project support costs and are shown net of the provision for return to donors and refunds to donors (Reduction in contribution revenues line).

226. The sale of UNWTO publications is the only material exchange revenue producing activity of the Organization.
227. Currency exchange differences are composed of the difference between gains and loss on currency exchange differences.
228. Other revenues are composed by in-kind contributions and miscellaneous revenues, which include application of Members' allowance and new Members assessed contributions. UNWTO receives donations in-kind in the form of the use of premises for no or nominal rent and paid travel expenses. The use of premises is valued at the fair market value of the rental due on similar premises, while travel is valued (a) at the fair market value of the donated airfare and, (b) based on the DSA for other travel expenses. These in-kind contributions are recognized as revenue while a corresponding expense is also recognized.
229. Donated use of premises also includes:
- (a) The UNWTO Headquarters building located at Madrid, Spain, in accordance with the agreements between UNWTO and the Government of Spain³⁹. The commercial rate of renting the UNWTO Headquarters building was calculated by an independent appraisal at 31 December 2018 and adjusted by the variation of the rental levels in the Madrid office market;
 - (b) The UNWTO RSOAP offices at Nara, Japan whose commercial rate of renting is based on the rental level in Nara;
 - (c) The UNWTO liaison office located at Geneva, Switzerland, whose commercial rate of renting is calculated based on the rental level in Geneva; and
 - (d) The UNWTO ROME building located at Riyadh, Saudi Arabia, in accordance with the agreement between UNWTO and the Kingdom of Saudi Arabia. The commercial rate of renting the UNWTO building was calculated by an independent appraisal at November 2021 and adjusted by the variation of the rental levels in the Riyadh office market.

39

"Special Agreement on the Headquarters Building of the World Tourism Organization, as Provided for under Article 24 of the Convention between the World Tourism Organization and Spain Concerning the Organization's Legal Status in Spain".

Note 21 – Expenses

Expenses (EUR)

	31/12/2022	31/12/2021
Expenses	28,038,214.64	22,990,855.78
Salaries and employee benefits	17,374,537.84	14,633,000.62
Salaries and benefits - regular staff	10,364,994.75	9,038,570.91
Long-term benefits - regular staff	1,690,891.00	1,642,057.00
Salaries and benefits - non-regular staff	5,318,652.09	3,952,372.71
Grants and other transfers	551,920.72	328,997.93
Travel	1,896,344.47	655,976.68
Non-donated travel	975,780.97	469,683.75
Donated travel expenses	920,563.50	186,292.93
Supplies, consumables and other running costs	5,024,754.81	3,977,728.82
Expendables	358,740.06	148,561.34
Supplies, consumables and others	704,390.21	466,940.64
Publishing expenses	56,595.24	41,489.21
Rental expense (included in-kind rental expense)	2,262,054.71	2,285,770.24
Rental expense	106,665.97	138,435.77
Rental expense in-kind	1,211,393.02	1,132,093.79
Rental headquarter	943,995.72	1,015,240.68
Contractual services	1,642,974.59	1,034,967.39
Depreciation and amortization	241,631.67	160,509.72
Depreciation and impairment - PPE	115,391.50	51,187.43
Amortization and impairment - Intangible Assets	114,516.65	106,564.69
Impairment - Publications	11,723.52	2,757.60
Other expenses	2,949,025.13	3,234,642.01
Doubtful accounts expense	2,427,578.58	3,050,385.54
Bank costs	67,959.22	75,293.96
Other miscellaneous	453,487.33	108,962.51

Salaries and employee benefits

230. Salaries and employee benefits include: (a) regular staff expenses related to salaries and benefits and the movements in the actuarial liability for ASHI, AAL and EoSB, and (b) the cost of contracting collaborators and consultants and other temporary services, including their medical insurance.

Grants and other transfers

231. This item includes: (a) expenses for external training and seminars which are mainly travel and per diem costs for participants, (b) technical cooperation and grants which represent subventions and sponsorships, (c) contributions made to UN joint activities, and (d) other contributions.

Travel

232. Travel costs are for UNWTO staff, collaborators and consultants and other temporary service providers relate principally, to transportation and DSA expenses.

Supplies, consumables and other running costs

233. Included under this heading are items of expendable equipment and furniture and fittings which do not meet the criteria for capitalization as PPE (included donated goods in-kind) as well as items of expendable software and licences which do not meet the criteria for capitalization as intangible assets.

234. Supplies, consumables and others include offices and other supplies, insurances, utilities maintenance and repairs, hospitality and other running costs.

235. Publishing expenses include those costs related to the production of publications.

236. Rental expense represents premises rental cost including the expense which corresponds to the in-kind contribution for premises provided to UNWTO at no or nominal cost.

237. Contractual services represent expenses where UNWTO has engaged a third party to perform work on behalf of UNWTO. Major categories of these types of arrangements include professional services and research.

Depreciation, amortization and impairment

238. Depreciation is the annual expense resulting from the systematic allocation of the depreciable amounts of property, plant and equipment over their useful lives. Amortization is the annual expense resulting from the systematic allocation of the amortizable amount of intangible assets over their useful lives.

239. This item also includes impairment of PPE, intangible assets and publication inventories.

Other expenses

240. Doubtful accounts expense corresponds to the changes in the allowance for doubtful accounts for assessed, WCF, voluntary and trust fund contributions. It also includes an amount for doubtful publication receivables.

241. The other expenses are largely composed of provisions, bank charges and miscellaneous expenses.

Note 22 – Statement of comparison of budget and actual amounts – Regular Budget

Reconciliation of financial performance with budgetary result of the Regular Budget for the year ended 31 December 2022 (EUR)

	31/12/2022
Financial surplus/(deficit) in the Statement of financial performance	2,519,615.76
Entity differences	2,553,648.80
Add: Revenues of	12,582,211.48
Other funds than the GF (VC and FIT)	11,341,423.55
Other projects within GF	1,240,787.93
Less: Expenses of	10,028,562.68
Other funds than the GF (VC and FIT)	9,050,128.19
Other projects within GF	978,434.49
Basis differences	-959,940.11
Add:	5,194,963.04
(a) Unbudgeted revenues under Regular Budget	5,008,988.55
(b) Budgeted transfer to the Replacement Reserves	200,000.00
(c) Budgeted PPE, IA and finance lease liabilities	-22,071.34
(d) Budgeted expenditures under RB - PY adjustments	8,045.83
Less:	6,154,903.15
(a) Unbudgeted expenses under Regular Budget	5,223,036.66
(b) Budgeted transfers from net assets	931,866.49
Budgetary result in the Statement of comparison of budget and actual amounts	925,907.07

242. As required under IPSAS 24, the actual amounts presented on a comparable basis to the budget are, where the Financial Statements and the budget are not prepared on a comparable basis, reconciled to the actual amounts presented in the Financial Statements, identifying any differences.

243. In order to reconcile the Statement of Comparison of Budget and Actual Amounts to the Statement of Financial Performance, the following differences have to be taken into account.

(a) Entity differences

These occur when the approved Regular Budget excludes projects, funds or entities which are nonetheless reported in the Financial Statements. At UNWTO the Voluntary Contributions Fund, Funds In Trust and the non-regular budget projects within the General Fund are not part of the approved Regular Budget.

(b) Basis differences

These occur when the approved Regular Budget is prepared on a basis other than the accounting basis. At UNWTO, the Regular Budget is prepared on a modified accrual basis whereas the Financial Statements are prepared on a full accrual basis in compliance with IPSAS.

In order to reconcile the budgetary result (Statement of Comparison of Budget and Actual Amounts) to the financial performance (Statement of Financial Performance), the non-accrual elements of the Regular Budget (e.g., property, plant and equipment is budgeted when it is planned that the payments will be made) are removed as basis differences.

(c) **Timing differences**

These occur when the budget period differs from the reporting period reflected in the Financial Statements. At UNWTO, there are no timing differences.

(d) **Presentation differences**

These are due to differences in the format and classification schemes adopted for the Statement of Financial Performance and the Statement of Comparison of Budget and Actual Amounts. At UNWTO, the Statement of Financial Performance is classified by nature while the Statement of Comparison of Budget and Actual Amounts is classified by parts/sections. The financial impact of this presentation is zero.

Note 23 – Commitments and contingencies

Legal commitments

244. UNWTO has outstanding commitments related to operating costs mainly in the form of issued contracts and purchase orders which will be expensed in the Financial Statements upon delivery in the forthcoming financial years and recorded against the corresponding annual budget. At 31 December 2022, legal commitments, excluding RB regular staff ones, are:

Legal commitments (EUR)

	31/12/2022
Legal commitments	5,148,922.71

245. At 31 December 2022, budgetary and legal commitments of the UNWTO Regional Office for the Middle East amounts to USD 4,187,242.

Operating lease commitments

246. UNWTO enters into operating lease arrangements mainly for the use of office premises and for the use of photocopying and printing equipment. Future minimum lease rental payments for the following periods are:

Operating leases (EUR)

	31/12/2022	31/12/2021
Operating lease commitments	13,951.83	60,503.83
< 1 year	13,951.83	53,599.96
> 1 year and < 5 years	0.00	6,903.87

Contingent liabilities

247. The Organization, at this time, can neither provide an estimate as to the outcome of these cases nor can it determine the likelihood or the estimated liability associated with the outcome.

248. A potential liability identified in 2017 relating to inter-UN organizational services is estimated at USD 100,000. To date, no claim has been made against UNWTO and it is highly unlikely that UNWTO will incur any liability.

Note 24 – Losses, ex-gratia payments and write-offs**Losses, ex-gratia payments and write-offs (EUR)**

	31/12/2022	31/12/2021
Losses, ex-gratia payments and write-offs	31,564.86	959.52
Losses and write-offs	31,564.86	959.52

249. Financial Regulation 13.5 provides that “The Secretary-General may make such ex gratia payments as are deemed to be necessary in the interest of the Organization, provided that a statement of such payments is included in the accounts of the Organization”.

250. Financial Regulation 13.4 provides that “The Secretary-General may, after full investigation, authorize the writing off of losses of cash, stores, and other assets, provided a statement thereof is submitted to the External Auditors with the accounts”.

251. During the period 1 January to 31 December 2022, UNWTO did not incur any ex-gratia payments. Losses correspond to the loss in the joint investment, the value of inventories and write-offs correspond to approved uncollectible receivables analysed on a case-by-case basis.

252. There were no reported cases of fraud or presumptive fraud in 2022.

Note 25 – Related party and key management disclosures

Governing bodies and related parties

253. UNWTO is governed by a General Assembly, consisting of the representatives of the Full and Associate Members of the Organization. They do not receive any remuneration from the Organization.
254. The General Assembly elects the Full Members which form the Executive Council in a ratio of one for every five Full Members. The Executive Council assures the overall management of UNWTO and meets twice a year. As a norm, the Organization does not pay for travel costs or any other costs incurred by the representatives of the Full Members in the execution of their duties as Members.
255. Representatives of Full Members are appointed separately by the Government of each Full Member, and are not considered as key management personnel of UNWTO as defined under IPSAS.
256. The Organization's only related party within the meaning of IPSAS 20 (Related party disclosures) is the Themis Foundation. During 2022, UNWTO provided EUR 109,000 as annual grant to the Themis Foundation.

Key management personnel

257. Key management personnel of UNWTO are personnel with a level of D2 and above as they have the authority and responsibility for planning, directing and controlling the activities of UNWTO. At UNWTO the key management personnel is composed of the Secretary-General, the Deputy Secretary-General, the Executive Directors and the Director of Administration and Finance with a level of D2 and above.
258. The aggregate remuneration paid to key management personnel includes: net salaries, post adjustment, benefits and allowances as well as the employer pension and health insurance contributions.

Key Management Personnel at 31 December 2022 (EUR)

	Number of individuals	Salary and post adjustment	Benefits and allowances	Pension and health plans	Total remuneration	Outstanding advances
Key management personnel	2	398,546.24	102,237.86	960,723.85	1,461,507.95	20,692.27

259. Key management personnel are also qualified for post-employment benefits at the same level as other employees. Key management personnel of UNWTO are participants of UNJSPF.

260. Advances are those made against salary, benefits and allowances in accordance with financial rules and regulations⁴⁰. Advances against salary, benefits and allowances are available to all UNWTO staff.

Unaudited Annexes

Annex I: Contact information

Name		Address
UNWTO	World Tourism Organization	Poeta Joan Maragall 42. Madrid, Spain
Actuary	Aon	100 Half Day Road. Lincolnshire, Illinois 60069, United States of America
Principal banker	Banco Sabadell	Pº de la Castellana 135. Madrid, Spain
External Auditor	Intervención General de la Administración del Estado, Spain	Mateo Inurria 15. 28036 Madrid, Spain

Annex II: Appropriations transfers at 31 December 2022 – Regular Budget 2022 Approved and revised appropriations – Regular Budget at 31 December 2022 (EUR)

Parts/sections	Approved appropriations				Revised appropriations in accordance to new structure proposed by the Secretary-General					
	Posts ^a		Appropriations ^b		Total	Posts ^a		Appropriations ^c		Total
	P	G	Staff	Non-staff		P	G	Staff	Non-staff	
	106					106				
Total	55	51	10,330,000	4,718,000	15,048,000	55	51	10,330,000	4,718,000	15,048,000
A Member Relations	13	5	1,886,000	546,000	2,432,000	12	5	1,764,000	546,000	2,310,000
A01 Regional Programme, Africa	4	0	488,000	181,000	669,000	4	0	488,000	181,000	669,000
A02 Regional Programme, Americas	2	2	364,000	80,000	444,000	2	2	364,000	80,000	444,000
A03 Regional Programme, Asia and the Pacific	4	1	548,000	96,000	644,000	4	1	548,000	96,000	644,000
A04 Regional Programme, Europe	2	1	304,000	113,000	417,000	1	1	182,000	113,000	295,000
A05 Regional Programme, Middle East	0	0	0	76,000	76,000	0	0	0	76,000	76,000
A06 Affiliate Members	1	1	182,000	0	182,000	1	1	182,000	0	182,000
B Operational	14	11	2,368,000	929,000	3,297,000	15	11	2,490,000	929,000	3,419,000
B01 Sustainable Development of Tourism	4	1	548,000	82,000	630,000	4	1	548,000	82,000	630,000
B02 Technical Cooperation and Silk Road	2	2	364,000	8,000	372,000	2	2	364,000	8,000	372,000
B03 Statistics	2	2	364,000	92,000	456,000	2	2	364,000	92,000	456,000
B04 Tourism Market Intelligence and Competitiveness	2	2	364,000	209,000	573,000	2	2	364,000	209,000	573,000
B05 Ethics, Culture and Social Responsibility	1	2	242,000	92,000	334,000	1	2	242,000	92,000	334,000
B06 Innovation, Education and Investments	1	1	182,000	360,000	542,000	2	1	304,000	360,000	664,000
B07 Institutional Relations and Partnerships	2	1	304,000	86,000	390,000	2	1	304,000	86,000	390,000
C Support – Direct to Members	14	9	2,584,000	1,197,000	3,781,000	14	9	2,584,000	1,197,000	3,781,000
C01 Conference Services	3	1	426,000	129,000	555,000	3	1	426,000	129,000	555,000
C02 Management	10	6	1,916,000	754,000	2,670,000	10	6	1,916,000	754,000	2,670,000
C03 Communications	1	2	242,000	314,000	556,000	1	2	242,000	314,000	556,000
D Support – Indirect to Members	14	26	3,492,000	2,046,000	5,538,000	14	26	3,492,000	2,046,000	5,538,000
D01 Budget and Finance	3	0	366,000	319,000	685,000	3	1	426,000	319,000	745,000
D02 Human Resources	1	1	182,000	167,000	349,000	1	1	182,000	167,000	349,000
D03 Information and Communication Technology	1	2	242,000	378,000	620,000	1	2	242,000	378,000	620,000
D04 General Services	0	5	300,000	482,000	782,000	0	5	300,000	482,000	782,000
D05 Staff vacancies and ASEP Provisions	9	18	2,402,000	700,000	3,102,000	9	17	2,342,000	700,000	3,042,000

Notes: a) P posts include P and above posts.

b) Before transfers, in accordance to parts/sections structure and appropriations approved originally by A/RES/733(XIV) of A/24/5(p) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1 and CE/DEC/4(CXVII) of (CE/117/3(c) Add.1. Movements of posts among sections are annually considered.

c) Before transfers, in accordance to parts/sections structure and appropriations approved originally by A/RES/733(XIV) of A/24/5(p) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1, CE/DEC/4(CXVII) of (CE/117/3(c) Add.1 and the Secretary-General proposal of structure modification at 31 December 2022. Movements of posts among sections are annually considered.

Appropriation transfers – Regular Budget at 31 December 2022

2022 Provisional estimated appropriation transfers – Regular Budget at 31 December 2022 (EUR)

Revised appropriations in accordance to new structure proposed by the Secretary-General												
Parts/sections	Posts ^a		Appropriations ^b			Actual expenditure			Budget deviation	Transfer		Revised appropriations
	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total		From:	To:	
Total	106											
	55	51	10,330,000	4,718,000	15,048,000	8,895,716	5,095,833	13,991,549	1,056,451	-1,726,602	1,726,602	15,048,000
A Member Relations	12	5	1,764,000	546,000	2,310,000	1,931,442	461,344	2,392,787	-82,787	-187,548	270,335	2,392,787
A01 Regional Programme, Africa	4	0	488,000	181,000	669,000	522,175	151,208	673,383	-4,383		4,383	673,383
A02 Regional Programme, Americas	2	2	364,000	80,000	444,000	358,070	28,911	386,982	57,018	-57,018		386,982
A03 Regional Programme, Asia and the Pacific	4	1	548,000	96,000	644,000	467,397	48,269	515,665	128,335	-128,335		515,665
A04 Regional Programme, Europe	1	1	182,000	113,000	295,000	322,845	159,151	481,996	-186,996		186,996	481,996
A05 Regional Programme, Middle East	0	0		76,000	76,000		73,805	73,805	2,195	-2,195		73,805
A06 Affiliate Members	1	1	182,000	0	182,000	260,955	0	260,955	-78,955		78,955	260,955
B Operational	15	11	2,490,000	929,000	3,419,000	2,683,635	853,393	3,537,028	-118,028	-84,389	202,417	3,537,028
B01 Sustainable Development of Tourism	4	1	548,000	82,000	630,000	681,305	84,121	765,426	-135,426		135,426	765,426
B02 Technical Cooperation and Silk Road	2	2	364,000	8,000	372,000	366,407	7,297	373,704	-1,704		1,704	373,704
B03 Statistics	2	2	364,000	92,000	456,000	351,755	71,206	422,961	33,039	-33,039		422,961
B04 Tourism Market Intelligence and Competitiveness	2	2	364,000	209,000	573,000	422,499	157,935	580,433	-7,433		7,433	580,433
B05 Ethics, Culture and Social Responsibility	1	2	242,000	92,000	334,000	299,712	57,385	357,097	-23,097		23,097	357,097
B06 Innovation, Education and Investments	2	1	304,000	360,000	664,000	248,353	450,405	698,758	-34,758		34,758	698,758
B07 Institutional Relations and Partnerships	2	1	304,000	86,000	390,000	313,604	25,045	338,650	51,350	-51,350		338,650
C Support – Direct to Members	14	9	2,584,000	1,197,000	3,781,000	3,100,400	1,374,437	4,474,837	-693,837	-27,153	720,990	4,474,837
C01 Conference Services	3	1	426,000	129,000	555,000	578,272	189,963	768,234	-213,234		213,234	768,234
C02 Management	10	6	1,916,000	754,000	2,670,000	2,248,771	928,985	3,177,756	-507,756		507,756	3,177,756
C03 Communications	1	2	242,000	314,000	556,000	273,358	255,489	528,847	27,153	-27,153		528,847
D Support – Indirect to Members	14	26	3,492,000	2,046,000	5,538,000	1,180,238	2,406,659	3,586,897	1,951,103	-1,427,511	532,859	4,643,348
D01 Budget and Finance	3	1	426,000	319,000	745,000	398,620	373,002	771,622	-26,622		26,622	771,622
D02 Human Resources	1	1	182,000	167,000	349,000	205,701	501,679	707,381	-358,381		358,381	707,381
D03 Information and Communication Technology	1	2	242,000	378,000	620,000	262,218	505,639	767,856	-147,856		147,856	767,856
D04 General Services	0	5	300,000	482,000	782,000	313,699	326,339	640,038	141,962	-141,962		640,038
D05 Staff vacancies and ASEB Provisions	9	17	2,342,000	700,000	3,042,000	0	700,000	700,000	2,342,000	-1,285,549		1,756,451

Notes: a) P posts include P and above posts.

b) Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/73(XIV) of A/24(5/b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116(3(c) rev.1, CE/DEC/4(CXVII) of (CE/117/3(c) Add.1 and the Secretary-General proposal of structure modification at 31 December 2022. Movements of posts among sections are annually considered.

2022 Provisional estimated appropriation transfers – Regular Budget at 31 December 2022 (EUR)

Description				
Transfer		Part		Section
Appropriation transfers between sections within the same part of the budget^a				
1	-57,018.41	From	A Member Relations	A02 Regional Programme, Americas
	-44,996.05	From	A Member Relations	A03 Regional Programme, Asia and the Pacific
	-2,195.04	From	A Member Relations	A05 Regional Programme, Middle East
	104,209.50	To	A Member Relations	A04 Regional Programme, Europe
			Transfer needed to cover excess expenditure due to both the difference between the budgetted staff costs by section and the actual staff costs in the section as well as the increase in the activities carried out by the section.	
2	-4,383.32	From	A Member Relations	A03 Regional Programme, Asia and the Pacific
	4,383.32	To	A Member Relations	A01 Regional Programme, Africa
			Transfer needed to cover excess expenditure due to the difference between the budgetted staff costs by section and the actual staff costs in the section.	
3	-78,955.31	From	A Member Relations	A03 Regional Programme, Asia and the Pacific
	78,955.31	To	A Member Relations	A06 Affiliate Members
			Transfer needed to cover excess expenditure due to the difference between the budgetted staff costs by section and the actual staff costs in the section.	
4	-804.82	From	B Operational	B03 Statistics
	-16,592.70	From	B Operational	B07 Institutional Relations and Partnerships
	17,397.52	To	B Operational	B01 Sustainable Development of Tourism
			Transfer needed to cover excess expenditure due to both the difference between the budgetted staff costs by section and the actual staff costs in the section as well as the increase in the activities carried out by the section.	
5	-1,703.91	From	B Operational	B03 Statistics
	1,703.91	To	B Operational	B02 Technical Cooperation and Silk Road
			Transfer needed to cover excess expenditure due to the difference between the budgetted staff costs by section and the actual staff costs in the section.	
6	-7,433.34	From	B Operational	B03 Statistics
	7,433.34	To	B Operational	B04 Tourism Market Intelligence and Competitiveness
			Transfer needed to cover excess expenditure due to the difference between the budgetted staff costs by section and the actual staff costs in the section.	
7	-23,096.93	From	B Operational	B03 Statistics
	23,096.93	To	B Operational	B05 Ethics, Culture and Social Responsibility
			Transfer needed to cover excess expenditure due to the difference between the budgetted staff costs by section and the actual staff costs in the section.	
8	-34,757.73	From	B Operational	B07 Institutional Relations and Partnerships
	34,757.73	To	B Operational	B06 Innovation, Education and Investments
			Transfer needed to cover excess expenditure due to the increase in the activities carried out by the section.	
9	-27,153.22	From	C Support - Direct to Members	C03 Communications
	27,153.22	To	C Support - Direct to Members	C01 Conferences Services
			Transfer needed to cover excess expenditure due to both the difference between the budgetted staff costs by section and the actual staff costs in the section as well as the increase in the activities carried out by the section.	
10	-26,622.19	From	D Support - Indirect to Members	D04 General Services

Description				
Transfer		Part	Section	
26,622.19	To	D Support - Indirect to Members	D01 Budget and Finance	
		Transfer needed to cover excess expenditure due to the increase in the activities carried out by the section.		
11	-358,380.54	From	D Support - Indirect to Members	D05 Staff vacancies & ASEB Provisions
	358,380.54	To	D Support - Indirect to Members	D02 Human Resources
		Transfer needed to cover excess expenditure due to both the difference between the budgetted staff costs by section and the actual staff costs in the section as well as the increase in the activities carried out by the section.		
12	-115,340.00	From	D Support - Indirect to Members	D04 General Services
	-32,516.30	From	D Support - Indirect to Members	D05 Staff vacancies & ASEB Provisions
	147,856.30	To	D Support - Indirect to Members	D03 Information and Communication Technology
		Transfer needed to cover excess expenditure due to both the difference between the budgetted staff costs by section and the actual staff costs in the section as well as the increase in the activities carried out by the section.		
Appropriation transfers from one part of the budget to another ^b				
1	-82,786.97	From	D Support - Indirect to Members	D05 Staff vacancies & ASEB Provisions
	82,786.97	To	A Member Relations	A04 Regional Programme, Europe
		Transfer needed to cover excess expenditure due to both the difference between the budgetted staff costs by section and the actual staff costs in the section as well as the increase in the activities carried out by the section.		
2	-118,028.05	From	D Support - Indirect to Members	D05 Staff vacancies & ASEB Provisions
	118,028.05	To	B Operational	B01 Sustainable Development of Tourism
		Transfer needed to cover excess expenditure due to both the difference between the budgetted staff costs by section and the actual staff costs in the section as well as the increase in the activities carried out by the section.		
3	-186,081.24	From	D Support - Indirect to Members	D05 Staff vacancies & ASEB Provisions
	186,081.24	To	C Support - Direct to Members	C01 Conferences Services
		Transfer needed to cover excess expenditure due to both the difference between the budgetted staff costs by section and the actual staff costs in the section as well as the increase in the activities carried out by the section.		
4	-507,755.82	From	D Support - Indirect to Members	D05 Staff vacancies & ASEB Provisions
	507,755.82	To	C Support - Direct to Members	C02 Management
		Transfer needed to cover excess expenditure due to both the difference between the budgetted staff costs by section and the actual staff costs in the section as well as the increase in the activities carried out by the section.		

Notes: a) Appropriation transfers between sections within the same part of the budget were carried out by the Secretary General subject to confirmation by the Programme and Budget Committee and the Executive Council (FR V.3(a) and CE/DEC/6(LIII)).

b) Appropriation transfers between different parts of the budget were carried out by the Secretary General, subject to confirmation by the Programme and Budget Committee and the Executive Council (FR V.3(b) and decision CE/DEC/6(LIII)).

Annex III: Cofinancing projects for the period ended 31 December 2022

Projects with UNWTO and donors contribution for the year ended 31 December 2022 (EUR)

Project	Agreement	Date	Contribution				
			Donor		UNWTO		% Share
			Donor	In-kind	Cash	In-kind	Donor UNWTO
	Title						
Publication of "Baseline Report-Results of the Global Survey of Climate Action in Tourism"	Co-edition Agreement between the World Tourism Organization (UNWTO) and the Adventure Travel Trade Association	19/12/22	Adventure Travel Trade Association	50,000.00	0.00	20,000.00	71 % 29 %
For the Holding of the 6th World Tourism Conference 2022	Agreement Between The World Tourism Organization (UNWTO) and the Government of Malaysia	25/11/22	Malaysia	155,360.00	0.00	5,000.00	97 % 3 %
Integrated Cultural Heritage Framework Tourism Diversification Strategy for the Khorezm Region	Call-Off Notice Number: 2021.004337/FC1069m	21/11/22	EBRD	0.00	179,586.00	19,954.00	90 % 10 %
Case Studies and Capacity Building Workshops, as a follow-up to the Tourism Diversification Strategy	Call-Off Notice Number: 2021.004400/FC1069m	21/11/22	EBRD	0.00	172,408.00	19,156.00	90 % 10 %
Para la Celebración del Encuentro Mundial de Turismo Cultural 2022 y la realización de la Publicación "Guidelines for Maximizing the Potential of Cultural Tourism"	Acuerdo De Cooperacion entre La Organizacion Mundial Del Turismo y Madrid Cultura y Turismo S.A.U.	11/11/22	Madrid Cultura y Turismo SAU	15,000.00	110,000.00	17,000.00	88 % 12 %
Holding of the 117th Session of the Executive Council at Marrakech, Morocco	Accord entre Le Gouvernement du Royaume du Maroc et L'Organisation Mondiale du Tourisme	19/10/22	Morocco	27,500.00	0.00	13,374.90	67 % 33 %

Project	Agreement	Contribution									
		Title	Date	Donor		UNWTO		Total	% Share		
				Donor	In-kind	Cash	In-kind			Cash	
Publication "Compilación de buenas prácticas del turismo indígena: El Liderazgo de la región de las Américas"	Co-edition Agreement between the World Tourism Organization (UNWTO) and The World Indigenous Tourism Alliance (WINTA)	29/9/22	World Indigenous Tourism Alliance	3,000.00	0.00	0.00	600.00	0.00	3,600.00	83%	17%
To Host the Official Celebrations of World Tourism Day 2022	Agreement Between The World Tourism Organization (UNWTO) and The Government of Indonesia	13/9/22	Indonesia	72,000.00	0.00	0.00	2,000.00	0.00	74,000.00	97%	3%
Actualización del Plan Maestro para el Periodo 2023–2030	Acuerdo de Cooperación entre la Organización Mundial del Turismo y la Secretaría Nacional de Turismo de Paraguay	5/9/22	Paraguay	0.00	78,100.00	0.00	10,000.00	0.00	88,100.00	89%	11%
For the Digital Futures for SMEs	Colaboration Agreement Between the World Tourism Organization and Mastercard for Digital Futures for SMEs	24/6/22	Mastercard Europe SA	266,261.27	0.00	0.00	198,306.00	0.00	464,567.27	57%	43%
"UNWTO Tourism Stories pacific – Resilience Through Crisis" publication and video series	Cooperation Agreement Between The World Tourism Organization and The Asia Pacific Tourism Exchange Center (APTEC) and The South Pacific Tourism Organization (SPTO)	7/6/22	APTEC	1,070.00	35,320.17	0.00	6,491.84	0.00	42,882.01	85%	15%

Project	Agreement	Contribution					
		Title	Date	Donor		UNWTO	
				Donor	In-kind	Cash	% Share
For the Holding of the 34th joint Meeting of the UNWTO Commission for East Asia and the Pacific and the UNWTO Commission for South Asia, Ministerial Roundtable on Tourism Resilience Through Innovation and Digitalization in Asia and the Pacific and UNWTO Global Summit on Community-Based Tourism	Agreement Between The World Tourism Organization (UNWTO) and The Government of the Maldives	31/5/22	Maldives	363,380.00	0.00	30,000.00	8%
Hosting of the "UNWTO Global Conference on Linking Tourism, Culture and Creative Industries: Pathways to Recovery and Inclusive Development", in Lagos, Federal Republic of Nigeria, 14-16 November 2022	Agreement between The World Tourism Organization (UNWTO) and The Government of the Federal Republic of Nigeria	19/4/22	Nigeria	83,298.00	0.00	3,464.60	4%
Holding of the 116th Session of the Executive Council at Riyadh, The Kingdom of Saudi Arabia	Agreement Between The World Tourism Organization and The Government of the Kingdom of Saudi Arabia	28/3/22	Saudi Arabia	509,865.84	0.00	13,668.00	3%

Project	Agreement	Contribution								
		Donor		UNWTO		Total	% Share			
		Date	Donor	In-kind	Cash			In-kind	Cash	
Korea – Asia Activity Fund / Promotion in the Least Developed Countries in Asia	Agreement between the World Tourism Organization (UNWTO) and the Ministry of Culture, Sports and Tourism, Republic of Korea and POD Communications Inc. (assigned by the MCST)	27/10/22	Republic of Korea	131,500.00	71,010.12	78,100.00	0.00	282,610.12	72%	28%
	Agreement Between the World Tourism Organization (UNWTO) and the Department of Tourism of the Philippines (DOT)	29/3/22	Department of Tourism of Philippines	2,000.00	0.00				1%	

Notes: – Contributions as shown in the agreements signed between UNWTO and the donor/s.

– Agreements with extensions signed during the year and without additional financial implications than those in the original agreement are not included in this table.

– UNWTO recognizes donated services as per IPSAS in the Financial Statements in accordance with UNWTO IPSAS Policy Guidance Manual, i.e.: i) donated premises based on the fair value shown in the agreements or supporting documentation provided at the time of the agreement signing, ii) donated travel based on the fair value calculated at the time of issuing the corresponding regular staff travel authorizations which is considered a more reliable fair value calculation than the one shown in the agreements. Donated travel to personnel other than regular staff is not recognized as its estimated fair value cannot be reliably measured, and iii) in-kind donations other than donated premises and travel, i.e. expendable goods and other services, are not recognized in the Financial Statements.

Annex IV: Contributions due to the General Fund and the Working Capital Fund

Statement of contributions due to the General Fund at 31 December 2022 (EUR)

Members	Years	Arrear Contributions	Contributions due 2022	Total
Total		17,049,109.74	2,780,583.76	19,829,693.50
Full Members		15,293,677.09	2,272,212.09	17,565,889.18
Budgetary Contributions		15,173,272.09	2,255,502.09	17,428,774.18
Afghanistan	81-87,89-08,10,12,14,19-22	759,828.91	27,850.00	787,678.91
Albania	-	0.00	0.00	0.00
Algeria	-	0.00	0.00	0.00
Andorra	-	0.00	0.00	0.00
Angola	22	0.00	55,700.00	55,700.00
Antigua and Barbuda	-	0.00	0.00	0.00
Argentina	22	0.00	161,892.28	161,892.28
Armenia	-	0.00	0.00	0.00
Austria	-	0.00	0.00	0.00
Azerbaijan	-	0.00	0.00	0.00
Bahamas	19, 22	50,129.00	55,700.00	105,829.00
Bahrain	-	0.00	0.00	0.00
Bangladesh	-	0.00	0.00	0.00
Barbados	20	33,419.00	0.00	33,419.00
Belarus	-	0.00	0.00	0.00
Benin	22	0.00	27,850.00	27,850.00
Bhutan	-	0.00	0.00	0.00
Bolivia	81-87, 89-98, 19-22	521,143.57	41,515.00	562,658.57
Bosnia and Herzegovina	-	0.00	0.00	0.00
Botswana	-	0.00	0.00	0.00
Brazil	21-22	93,691.31	235,229.00	328,920.31
Brunei Darussalam	-	0.00	0.00	0.00
Bulgaria	-	0.00	0.00	0.00
Burkina Faso	21-22	27,850.00	27,850.00	55,700.00
Burundi	77-07, 11-13, 15-22	892,031.78	27,850.00	919,881.78
Cambodia	85-92	195,162.54	0.00	195,162.54
Cameroon	20-22	66,829.00	33,419.00	100,248.00
Cape Verde	21-22	257.62	27,850.00	28,107.62
Central African Republic	07-22	364,014.20	27,850.00	391,864.20
Chad	12-22	266,892.56	27,850.00	294,742.56
Chile	-	0.00	0.00	0.00

Members	Years	Arrear Contributions	Contributions due 2022	Total
China	-	0.00	0.00	0.00
Colombia	22	0.00	13,874.70	13,874.70
Comoros	20-21	50,130.00	0.00	50,130.00
Congo	19-20, 22	63,689.02	33,419.00	97,108.02
Costa Rica	-	0.00	0.00	0.00
Côte d'Ivoire	-	0.00	0.00	0.00
Croatia	-	0.00	0.00	0.00
Cuba	22	0.00	66,840.00	66,840.00
Cyprus	-	0.00	0.00	0.00
Czechia	-	0.00	0.00	0.00
Democratic People's Republic of Korea	21-22	27,847.50	27,850.00	55,697.50
Democratic Republic of the Congo	19-20	53,545.00	0.00	53,545.00
Djibouti	03-22	430,350.00	25,065.00	455,415.00
Dominican Republic	-	0.00	0.00	0.00
Ecuador	20, 22	6,335.68	2,593.16	8,928.84
Egypt	-	0.00	0.00	0.00
El Salvador	-	0.00	0.00	0.00
Equatorial Guinea	22	0.00	48,318.00	48,318.00
Eritrea	-	0.00	0.00	0.00
Ethiopia	17-18, 20-22	122,252.00	33,419.00	155,671.00
Fiji	-	0.00	0.00	0.00
France	-	0.00	0.00	0.00
Gabon	15-22	380,969.56	55,700.00	436,669.56
Gambia	01-05, 08-10, 13, 22	181,875.69	27,850.00	209,725.69
Georgia	-	0.00	0.00	0.00
Germany	-	0.00	0.00	0.00
Ghana	22	0.00	29,884.90	29,884.90
Greece	-	0.00	0.00	0.00
Guatemala	-	0.00	0.00	0.00
Guinea	96, 98-00, 07-09, 14-22	349,615.01	27,850.00	377,465.01
Guinea-Bissau	92-96, 99-22	640,692.55	27,850.00	668,542.55
Haiti	20, 22	408.89	27,850.00	28,258.89
Honduras	-	0.00	0.00	0.00
Hungary	-	0.00	0.00	0.00
India	-	0.00	0.00	0.00
Indonesia	-	0.00	0.00	0.00
Iran, Islamic Republic of	19-22	229,823.00	111,399.00	341,222.00
Iraq	93-06, 12	1,580,710.65	0.00	1,580,710.65

Members	Years	Arrear Contributions	Contributions due 2022	Total
Israel	-	0.00	0.00	0.00
Italy	-	0.00	0.00	0.00
Jamaica	-	0.00	0.00	0.00
Japan	-	0.00	0.00	0.00
Jordan	20	859.77	0.00	859.77
Kazakhstan	-	0.00	0.00	0.00
Kenya	22	0.00	33,419.00	33,419.00
Kingdom of Eswatini	-	0.00	0.00	0.00
Kuwait	98	34,309.21	0.00	34,309.21
Kyrgyzstan	00-10, 12-15	330,842.35	0.00	330,842.35
Lao People's Democratic Republic	92-95, 04	82,305.18	0.00	82,305.18
Lebanon	22	0.00	75,752.00	75,752.00
Lesotho	22	0.00	27,850.00	27,850.00
Liberia	12-22	266,899.00	27,850.00	294,749.00
Libya	15-21	401,735.00	0.00	401,735.00
Lithuania	-	0.00	0.00	0.00
Madagascar	17-19, 22	80,804.44	27,850.00	108,654.44
Malawi	11-22	289,673.99	27,850.00	317,523.99
Malaysia	-	0.00	0.00	0.00
Maldives	21	152.00	0.00	152.00
Mali	-	0.00	0.00	0.00
Malta	-	0.00	0.00	0.00
Mauritania	79-05, 16-19	696,782.67	0.00	696,782.67
Mauritius	-	0.00	0.00	0.00
Mexico	20	222,798.00	0.00	222,798.00
Monaco	-	0.00	0.00	0.00
Mongolia	19, 21	35,558.00	0.00	35,558.00
Montenegro	-	0.00	0.00	0.00
Morocco	-	0.00	0.00	0.00
Mozambique	-	0.00	0.00	0.00
Myanmar	-	0.00	0.00	0.00
Namibia	-	0.00	0.00	0.00
Nepal	-	0.00	0.00	0.00
Netherlands	-	0.00	0.00	0.00
Nicaragua	22	0.00	33,419.00	33,419.00
Niger	84-87,90-07,10-11, 14-17,19-22	735,832.81	27,850.00	763,682.81
Nigeria	-	0.00	0.00	0.00
Oman	-	0.00	0.00	0.00

Members	Years	Arrear Contributions	Contributions due 2022	Total
Pakistan	19-20, 22	88,324.19	50,129.00	138,453.19
Palau	22	0.00	16,710.00	16,710.00
Panama	-	0.00	0.00	0.00
Papua New Guinea	22	0.00	33,419.00	33,419.00
Paraguay	-	0.00	0.00	0.00
Peru	-	0.00	0.00	0.00
Philippines	-	0.00	0.00	0.00
Poland	-	0.00	0.00	0.00
Portugal	-	0.00	0.00	0.00
Qatar	-	0.00	0.00	0.00
Republic of Korea	-	0.00	0.00	0.00
Republic of Moldova	-	0.00	0.00	0.00
Romania	-	0.00	0.00	0.00
Russian Federation	-	0.00	0.00	0.00
Rwanda	22	0.00	27,850.00	27,850.00
Samoa	-	0.00	0.00	0.00
San Marino	-	0.00	0.00	0.00
Sao Tome and Principe	86-14, 18-22	661,010.65	16,710.00	677,720.65
Saudi Arabia	-	0.00	0.00	0.00
Senegal	21-22	17,354.03	33,419.00	50,773.03
Serbia	-	0.00	0.00	0.00
Seychelles	-	0.00	0.00	0.00
Sierra Leone	83-00, 03-20, 22	833,848.12	27,850.00	861,698.12
Slovakia	-	0.00	0.00	0.00
Slovenia	-	0.00	0.00	0.00
Somalia	20-22	55,700.00	27,850.00	83,550.00
South Africa	-	0.00	0.00	0.00
Spain	-	0.00	0.00	0.00
Sri Lanka	22	0.00	46,133.00	46,133.00
Sudan	89-03, 06-08, 13-14, 18-20	520,218.18	0.00	520,218.18
Switzerland	-	0.00	0.00	0.00
Syrian Arab Republic	12-20, 22	483,048.21	43,521.00	526,569.21
Tajikistan	-	0.00	0.00	0.00
Thailand	-	0.00	0.00	0.00
The former Yugoslav Republic of Macedonia	-	0.00	0.00	0.00
Timor-Leste	22	0.00	33,255.08	33,255.08
Togo	05-06, 19	41,044.83	0.00	41,044.83

Members	Years	Arrear Contributions	Contributions due 2022	Total
Trinidad and Tobago	-	0.00	0.00	0.00
Tunisia	-	0.00	0.00	0.00
Türkiye	-	0.00	0.00	0.00
Turkmenistan	95-98, 00-12, 16-22	773,289.40	50,129.00	823,418.40
Uganda	99-00, 02-04, 10-12, 15-18	271,898.75	0.00	271,898.75
Ukraine	-	0.00	0.00	0.00
United Arab Emirates	22	0.00	48.00	48.00
United Republic of Tanzania	-	0.00	0.00	0.00
Uruguay	03	64,077.22	0.00	64,077.22
Uzbekistan	-	0.00	0.00	0.00
Vanuatu	10-17, 20-22	219,461.00	27,850.00	247,311.00
Venezuela	16, 18-22	452,991.27	132,143.00	585,134.27
Viet Nam	-	0.00	0.00	0.00
Yemen	18-22	116,133.45	33,419.00	149,552.45
Zambia	21-22	6,826.33	7,208.97	14,035.30
Zimbabwe	22	0.00	27,850.00	27,850.00
Extrabudgetary Contributions		120,405.00	16,710.00	137,115.00
Antigua and Barbuda	22	0.00	16,710.00	16,710.00
Comoros	18-19	32,356.00	0.00	32,356.00
Palau	20-21	33,420.00	0.00	33,420.00
Somalia	18-19	54,629.00	0.00	54,629.00
Associate Members		76,251.35	25,065.00	101,316.35
Aruba	19-22	75,195.00	25,065.00	100,260.00
Flemish Community of Belgium	-	0.00	0.00	0.00
Hong Kong, China	-	0.00	0.00	0.00
Macao, China	-	0.00	0.00	0.00
Madeira	-	0.00	0.00	0.00
Puerto Rico	18, 21	1,056.35	0.00	1,056.35
Affiliate Members		355,958.81	410,165.00	766,123.81
Former Full Members		918,478.93	0.00	918,478.93
Former Associate Members		1,947.90	0.00	1,947.90
Former Affiliate Members		402,795.66	73,141.67	475,937.33

Notes:

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

Statement of contributions due to the Working Capital Fund at 31 December 2022 (EUR)

	31/12/2022	31/12/2021
Total	6,447.85	5,612.35
Antigua and Barbuda	835.50	0.00
Comoros	1,202.05	1,202.05
Liberia	1,242.15	1,242.15
Palau	835.50	835.50
Somalia	1,338.95	1,338.95
Vanuatu	993.70	993.70

Annex V: Voluntary contributions received for the year ended 31 December 2022

Voluntary contributions received for the year ended 31 December 2022 (EUR)

Project	Donor	Curr.	Amount	EUR ^a
Total				7,979,708.37
Regional Office for the Middle East	Saudi Arabia	SAR	18,750,000.00	4,563,782.99
Le renforcement des capacités d'un cohorte de cinquante-quatre (54) guides de tourisme	Benin	USD	295,949.00	280,855.59
Formulation of a Tourism Master Plan for Kasane/ Kazungula	Botswana	USD	292,380.00	260,218.22
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	Republic of Korea	EUR	254,111.40	254,111.40
Regional Support Office of Asia Pacific VC	JTA	JPY	31,234,000.00	217,581.05
Tourism Development Project	Tajikistan	USD	231,992.40	214,708.96
Croatia: COVID-19 Tourism Recovery Technical Assistance Cooperation Package Facilitating Tourism	European Bank for Reconst	EUR	169,550.00	169,550.00
Montenegro: Covid-19 Tourism Recovery Technical Assistance Cooperation Package	European Bank for Reconst	EUR	159,075.00	159,075.00
Georgia: Covid-19 Tourism Recovery Technical Assistance Cooperation Package	European Bank for Reconst	EUR	152,732.00	152,732.00
Para el Desarrollo de los ODS, Reto Demográfico y Turismo Rural	Spain	EUR	150,000.00	150,000.00
Facilitating Tourism Recovery in Aftermath of Covid-19 – Assessment for Egypt	European Bank for Reconst	EUR	136,308.40	136,308.40
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	China	EUR	136,186.33	136,186.33
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	Azerbaijan State Tourism	EUR	126,998.63	126,998.63
Tanzania Tourism Recovery Through Digital Transformation and Local Economy Development	UNDP	USD	113,030.70	112,691.61
Sponsorship for Launching Digital Futures for SMES	Mastercard Europe SA	EUR	100,000.00	100,000.00
For the Evaluation of Tourism Statistics System	Saudi Arabia	USD	100,000.00	96,500.00
Uzbekistan: Facilitating Tourism Recovery in Aftermath of Covid-19	European Bank for Reconst	EUR	93,914.00	93,914.00
Para la Celebración del Encuentro Mundial de Turismo Cultural 2022 y la realización de la Publicación <i>Guidelines for Maximizing the Potential of Cultural Tourism</i>	Madrid Cultura y Turismo	EUR	88,000.00	88,000.00
Women Empowerment and Tourism Recovery Project - Timor-Leste	UNOPS	USD	92,000.00	81,880.00
Korea - Asia Activity Fund / Promotion in the Least Developed Countries in Asia	Republic of Korea	EUR	71,010.12	71,010.12
La Celebración de un Concurso de Innovación en Productos Turísticos Transformadores para el Empoderamiento de las Comunidades	Panama	EUR	54,732.11	54,732.11
Covid-19 Tourism Recovery Technical Assistance for the Dominican Republic	IC Net Limited	EUR	49,940.00	49,940.00
Understanding and Quantifying Tourism in Mountains	FAO	USD	40,000.00	35,240.00
Facilitating Tourism Recovery in Aftermath of Covid-19 - Tunisia	European Bank for Reconst	EUR	33,545.00	33,545.00
Sustainable Tourism Development in the Central Asia Regional Economic Cooperation Region	ADB	USD	33,726.00	32,081.86
Support for the Global Youth Tourism Summit	Mastercard Europe SA	EUR	30,000.00	30,000.00

Project	Donor	Curr.	Amount	EUR ^a
Zimbabwe National Tourism Satellite Account (ZIMITSA) Implementation	IFC	USD	34,100.00	29,939.80
Socio-Economic Impact Assessment of the COVID-19 in the tourism sector in Zambia	UNDP	USD	31,622.00	27,858.98
Global Mapping of Climate Action in Tourism	Germany	EUR	25,000.00	25,000.00
2022 UNWTO Students' League - Switzerland	Switzerland	EUR	25,000.00	25,000.00
Development of a policy brief on climate action for tourism policy makers	United Nations Environment	USD	25,600.00	24,755.20
Dans la mise au point du système des statistiques du tourisme et du développement d'un compte	Benin	USD	24,788.00	23,052.84
The Development of Tourism Statistics for the Compilation of a Tourism Satellite Account for the UAE	United Arab Emirates	USD	25,500.00	22,465.50
Actualización del Plan Maestro para el Periodo 2023-2030	Paraguay	EUR	19,525.00	19,525.00
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	KTO	EUR	18,081.84	18,081.84
Celebración de la 67ª Reunión de la Comisión Regional para las Américas y Seminario el Código Internacional para la Protección de los Turistas, los días 19 y 20 de mayo de 2022, un Punta del Este, Uruguay	Uruguay	EUR	13,944.04	13,944.04
Support for the Global Youth Tourism Summit	Azerbaijan	EUR	10,000.00	10,000.00
Para la Celebración del Seminario/Taller el Sistema de Calidad UNWTO.TEDQUAL para Programas Formativos	Dominican Republic	EUR	10,000.00	10,000.00
Support for the Global Youth Tourism Summit	HILTON Worldwide	USD	10,000.00	9,200.00
UNWTO Technical Assistance for the COVID-19 Tourism Recovery for Skiathos Island, Skiathos Island, Greece	MSI	EUR	6,852.00	6,852.00
UNDP / JPO	UNDP	USD	6,688.35	5,992.76
Le transfert de fonds rétroactif du troisième et dernier atelier du Programme régional de renforcement des capacités en matière de statistiques du tourisme qui a eu lieu le 23 et 24 mai 2022	Algeria	EUR	4,499.00	4,499.00
"UNWTO Tourism Stories pacific - Resilience Through Crisis" publication and video series	APTEC	EUR	1,070.00	1,070.00
UNDP Nepal / Capacity Building for the Compilation of the First Preliminary Experimental TSA	UNDP	USD	940.00	828.14

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

Annex VI: Working Capital Fund available balance and advance to the Regular Budget

Working Capital Fund (WCF) available balance at 31 December 2022 (EUR)

Working Capital Fund available balance at 31 December 2022	
Balance at 01/01/2022	4,590,142.87
Movements during the year	
Additions:	835.50
New members	835.50
Arrear contributions applied to reimburse the advance made during previous years	0.00
Allocation	0.00
Less:	0.00
Members which have left the Organization	0.00
Advance made to the GF to cover budgetary expenditure pending receipts of unpaid contributions	0.00
Balance at 31/12/2022	4,590,978.37

Budgetary cash balance of the Regular Budget and WCF advance at 31 December 2022 (EUR)

	2022	%	2021 ^a	%
Approved budget	15,048,000.00	100.00	15,197,000.00	100.00
Budgetary income	12,354,632.40	82.10	12,613,775.88	83.00
Assessed contributions	11,422,765.91	75.91	11,773,188.53	77.47
Amount spent from the allocations approved by the GA	931,866.49	6.19	840,587.35	5.53
Allocation from accumulated surplus - RB	581,866.49	3.87	537,017.85	3.53
Allocation from accumulated surplus - Publications store	350,000.00	2.33	200,000.00	1.32
Allocation from Project Reserve Fund (pool) balance		0.00	103,569.50	0.68
Budgetary expenditure	-13,991,548.92	-92.98	-13,287,916.59	-87.44
Cash deficit/advance made from the WCF (FR 10.2(b))	-1,636,916.52	-10.88	-674,140.71	
Arrear contributions receipts in the financial year	1,992,548.84	13.24	1,591,533.97	10.47
WCF advance to the RB	0.00	0.00	0.00	-

Note: a) Annex VII on Working Capital Fund available balance and advance to the Regular Budget / Budgetary cash balance of the Regular Budget and WCF advance at 31 December 2021 of the UNWTO Financial Report and Audited Financial Statements for the Year Ended 31 December 2021 (document CE/117/3(c) rev.1 includes a typo on 2021 assessed contributions amount as it shows actual amounts (EUR 14,044,230) instead of cash amounts (EUR 11,773,188.53). Please refer to Financial Report of the Secretary-General for the year 2021/Financial Statements highlights/Budgetary performance of the Regular Budget of the UNWTO Financial Report and Audited Financial Statements for the Year Ended 31 December 2021.

Annex VII: Project support cost (PSC) and Initiative projects (PRF) movements for the year ended 31 December 2022

Project support costs (PSC) and initiative projects (PRF) movements for the year ended December 2022 (EUR)

Description	Net asset 01/01/2022	Movements	Net asset 31/12/2022	Asset & reconciling items	Actual amounts 31/12/2022 ^a	Outstanding commitments	Actual amounts after commitments 31/12/2022
PSC and initiative projects:							
Project support cost projects ^b	868,517.02	52,578.01	921,095.03	0.00	921,095.03	465,673.77	455,421.26
Initiative project ^c	135,730.69	0.00	135,730.69	0.00	135,730.69	0.00	135,730.69
PRF-EU Horizon 2020 ^d	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00
China initiative Fund-Asia	55,693.01	0.00	55,693.01	0.00	55,693.01	0.00	55,693.01
Technical Cooperation Initiative	77,037.68	0.00	77,037.68	0.00	77,037.68	0.00	77,037.68
PRF-TECO ^e	35,842.53	0.00	35,842.53	0.00	35,842.53	0.00	35,842.53
China-Initiative-Funds-TECO	41,195.15	0.00	41,195.15	0.00	41,195.15	0.00	41,195.15

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

b) DRF Annex III.

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

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

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

Annex VIII: Sub-funds reporting

Statement of financial position by sub-funds at 31 December 2022 (EUR)

	Programme of work services	Voluntary Contributions	UNDP	Trust Funds	MDTF	Inter-segment elimination ^a	Total UNWTO
Assets	27,564,147.25	22,324,567.04	1,513,012.78	248,186.30	98,837.12	-8,162,257.53	43,586,492.96
Current assets	25,973,820.82	21,890,518.49	1,513,012.78	248,186.30	98,837.12	-8,162,257.53	41,562,117.98
Cash and cash equivalents	5,187,802.30	14,261,556.71	383.00	151,731.36	16,145.42	0.00	19,617,618.79
Investments	10,597,000.00	0.00	0.00	96,000.00	0.00	0.00	10,693,000.00
Inventories	20,525.92	0.00	0.00	0.00	0.00	0.00	20,525.92
Members assessed contributions receivable, net	3,393,446.78	0.00	0.00	0.00	0.00	0.00	3,393,446.78
Other contributions receivables, net	0.00	5,996,592.12	818,774.82	0.00	0.00	0.00	6,815,366.94
Other receivables, net	503,939.30	104,445.97	0.00	15.07	0.00	0.00	608,400.34
Other current assets	6,271,106.52	1,527,923.69	693,854.96	439.87	82,691.70	-8,162,257.53	413,759.21
Non-current assets	1,590,326.43	434,048.55	0.00	0.00	0.00	0.00	2,024,374.98
Investments	281,486.97	0.00	0.00	0.00	0.00	0.00	281,486.97
Members assessed contributions receivable, net	737,366.37	0.00	0.00	0.00	0.00	0.00	737,366.37
Other contributions receivable, net	0.00	21,672.12	0.00	0.00	0.00	0.00	21,672.12
Property, plant and equipment	318,282.64	293,894.15	0.00	0.00	0.00	0.00	612,176.79
Intangible assets, net	250,021.91	118,482.28	0.00	0.00	0.00	0.00	368,504.19
Other non-current assets	3,168.54	0.00	0.00	0.00	0.00	0.00	3,168.54
Liabilities and Net Assets/ Equity	27,564,147.25	22,324,567.04	1,513,012.78	248,186.30	98,837.12	-8,162,257.53	43,586,492.96
Liabilities	26,110,333.99	11,576,237.38	649,192.12	212,772.64	93,235.87	-8,162,257.53	30,479,514.47
Current liabilities	8,874,319.48	11,566,676.61	649,192.12	212,772.64	93,235.87	-8,162,257.53	13,233,939.19
Payables and accruals	1,753,086.98	775,105.06	398.04	3,043.74	57,750.44	0.00	2,589,384.26
Transfers payable	602.84	94,227.71	84,510.00	0.00	0.00	0.00	179,340.55
Employee benefits	529,128.71	1,181.48	0.00	0.00	0.00	0.00	530,310.19
Advance receipts and deferred liabilities	1,798,270.22	7,286,206.29	76,839.20	166,039.06	29,726.88	0.00	9,357,081.65
Provisions	219,042.57	143,997.23	0.00	0.00	0.00	0.00	363,039.80
Other current liabilities	4,574,188.16	3,265,958.84	487,444.88	43,689.84	5,758.55	-8,162,257.53	214,782.74
Non-current liabilities	17,236,014.51	9,560.77	0.00	0.00	0.00	0.00	17,245,575.28
Employee benefits	17,236,014.51	0.00	0.00	0.00	0.00	0.00	17,236,014.51
Other non-current liabilities	0.00	9,560.77	0.00	0.00	0.00	0.00	9,560.77
Net Assets/Equity	1,453,813.26	10,748,329.66	863,820.66	35,413.66	5,601.25	0.00	13,106,978.49
Accumulated surplus/(deficit)	-5,086,694.98	10,748,329.66	863,820.66	35,413.66	5,601.25	0.00	6,566,470.25
Reserves	6,540,508.24	0.00	0.00	0.00	0.00	0.00	6,540,508.24

Note: a) Internal activities lead to transactions between segments. They are reflected here to accurately present this financial statement.

Statement of financial performance by sub-funds for the year ended 31 December 2022 (EUR)

	Programme of work services	Voluntary Contributions	UNDP	Trust Funds	MDTF	Inter-segment elimination ^a	Total UNWTO
Revenues	19,758,818.46	10,925,725.71	167,544.83	155,642.07	92,510.94	-542,411.61	30,557,830.40
Members assessed contributions	14,622,042.67	0.00	0.00	0.00	0.00	0.00	14,622,042.67
Other contributions (VC and FIT), net of reduction	0.00	7,935,935.00	113,927.51	154,507.11	88,154.01	0.00	8,292,523.63
Publications revenue, net of discounts and returns	284,575.46	0.00	0.00	0.00	0.00	0.00	284,575.46
Currency exchange differences	-143,977.10	829,034.35	53,617.32	0.00	-155.43	0.00	738,519.14
Other revenues	4,996,177.43	2,160,756.36	0.00	1,134.96	4,512.36	-542,411.61	6,620,169.50
Expenses	19,530,498.06	8,687,519.21	127,917.11	147,782.18	86,909.69	-542,411.61	28,038,214.64
Salaries and employee benefits	12,660,759.38	4,513,217.69	40,800.00	145,760.77	14,000.00	0.00	17,374,537.84
Grants and other transfers	192,973.16	271,917.56	87,030.00	0.00	0.00	0.00	551,920.72
Travel	1,360,909.41	528,631.35	0.00	1,910.91	4,892.80	0.00	1,896,344.47
Supplies, consumables and running costs	2,246,690.68	2,709,953.63	0.00	110.50	68,000.00	0.00	5,024,754.81
Depreciation, amortization and impairment	186,507.53	55,124.14	0.00	0.00	0.00	0.00	241,631.67
Other expenses	2,882,657.90	608,674.84	87.11	0.00	16.89	-542,411.61	2,949,025.13
Surplus/(deficit) for the year	228,320.40	2,238,206.50	39,627.72	7,859.89	5,601.25	0.00	2,519,615.76

Note: a) Internal activities lead to transactions between segments. They are reflected here to accurately present this financial statement.

Annex IX: Reserves, other and non-Regular Budget projects within the General Fund movements for the year ended 31 December 2022

Reserves, other and non-RB projects within the GF movements for the period ended 31 December 2022 (EUR)

Description	Net assets 01/01/2022	Movements	Net assets 31/12/2022	Assets and reconciling items	Actual amounts 31/12/2022 ^f	Out- standing commit- ments	Actual amounts after commitments 31/12/2022
Reserves							
Replacement reserve project ^a	1,498,865.12	64,995.15	1,563,860.27	423,247.17	1,140,613.10	207,836.00	932,777.10
Infrastructure ICT	177,112.07	-1,467.72	175,644.35	30,712.42	144,931.93	100,240.00	44,691.93
IPSAS	140,533.92	-70,266.96	70,266.96	70,266.96	0.00	0.00	0.00
HQ infrastructure improvement ^b	200,000.00	186,729.83	386,729.83	229,906.29	156,823.54	0.00	156,823.54
RRP Poo	781,219.13	-50,000.00	731,219.13	0.00	731,219.13	0.00	731,219.13
Athena III ^b	200,000.00	0.00	200,000.00	92,361.50	107,638.50	107,596.00	42.50
Working Capital Fund	4,590,142.87	835.50	4,590,978.37	0.00	4,590,978.37	0.00	4,590,978.37
Special reserve for contingency project ^c	415,478.88	-29,809.28	385,669.60	60,249.64	325,419.96	0.00	325,419.96
All Special Contingency Reserve	194,419.96	0.00	194,419.96	0.00	194,419.96	0.00	194,419.96
Lobby Reform	31,949.16	-20,124.32	11,824.84	11,824.84	0.00	0.00	0.00
Floor Reform	58,109.76	-9,684.96	48,424.80	48,424.80	0.00	0.00	0.00
New Website and CRM	131,000.00	0.00	131,000.00	0.00	131,000.00	0.00	131,000.00
Other Regular Budget projects	-32,374,417.96	17,561,462.89	-14,812,955.07	0.00	-14,812,955.07	0.00	-14,812,955.07
After Service Employee Benefit	-32,374,417.96	17,561,462.89	-14,812,955.07	0.00	-14,812,955.07	0.00	-14,812,955.07
Non-Regular Budget projects^d	2,050,814.21	282,756.13	2,333,570.34	29,449.97	2,304,120.37	930,271.21	1,373,849.16
Publications Store	1,291,689.71	316,159.28	1,607,848.99	20,525.92	1,587,323.07	787,537.18	799,785.89
Affiliate Members Programme of Work	677,015.00	-18,221.47	658,793.53	491.12	658,302.41	142,734.03	515,568.38
Security at HQ – allocation	82,109.50	-15,181.68	66,927.82	8,432.93	58,494.89	0.00	58,494.89
Miscellaneous project	-239,000.60	149,471.15	-89,529.45	0.00	-89,529.45	0.00	-89,529.45
Misc. revenue project pool	-243,280.60	149,471.15	-93,809.45	0.00	-93,809.45	0.00	-93,809.45
Provision of ad hoc legal advisory service ^e	4,280.00	0.00	4,280.00	0.00	4,280.00	0.00	4,280.00

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

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

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

Lobby and floor reforms were capitalized (registered as assets) in 2016 and 2017 respectively; these assets remain in books until full depreciation (not fully depreciated in 2022) though the “funds” of the projects would have been already utilised.

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

e) To be proposed in the budget proposal 2024/2025 for LGCO.

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

Acronyms and abbreviations

A/RES:	General Assembly Resolution	JIU:	Joint Inspection Unit
AAL:	Accumulated Annual Leave	JPY:	Japanese Yen
ASEB:	After-Service Employee Benefits	M:	Million
ASHI:	After Service Health Insurance	OIOS:	Office for the Internal Oversight
BOE:	Boletín Oficial de Estado	OS:	Other Services
CE/DEC:	Executive Council Decision	PAYG:	Pay-as-you-go approach
CE/URG:	Extraordinary Session Executive Council	PBC:	Programme and Budget Committee
CEB:	Chief Executives Board	PoWS:	Programme of Work Services
CJI:	Control, Joint Control and Influence	PPE:	Property, Plant and Equipment
CMS:	Content Management System	PRF:	Project Reserve Fund
COVID-19:	Coronavirus disease 2019	PSC:	Project Support Costs
DBO:	Defined Benefit Obligation	RB:	Regular Budget
DFR:	Detailed Financial Rules	RSOAP:	UNWTO Regional Support Office for Asia and the Pacific
DSA:	Daily Subsistence Allowance	ROME:	UNWTO Regional Office for the Middle East
EA:	External Auditors	SAR:	Saudi Riyal
EC:	Executive Council	SG: S	ecretary-General
EoSB:	End of Service Benefits	STEP:	Sustainable Tourism-Eliminating Poverty
EUR:	Euro	TP:	Transfers Payable
FIT:	Fund In Trust	UN:	United Nations
FR:	Financial Regulations	UNDP:	United Nations Development Programme
FS:	Financial Statements	UNFBN:	United Nations Finance and Budget Network
GA:	General Assembly	UNHCR:	United Nations High Commissioner for Refugees
GF:	General Fund	UNJSPF:	United Nations Joint Staff Pension Fund
IA:	Intangible Assets	UNORE:	UN Operational Exchange Rate
ICC:	International Computing Centre	UNTFAS:	UN Task Force Accounting Standards
ILOAT:	International Labour Organization Administrative Tribunal	UNWTO:	World Tourism Organization
IPSAS:	International Public Sector Accounting Standards	USD:	US Dollar
IPSASB:	International Public Sector Accounting Standards Board	VAT:	Value Added Tax
IT:	Information Technology	VC / VCF:	Voluntary Contributions / Voluntary Contributions Fund
IUOTO:	International Union of Official Travel Organizations	WCF:	Working Capital Fund
IUOTPO:	International Union of Official Tourist Propaganda Organizations	WG:	Working Group
		WTO:	World Tourism Organization

The **World Tourism Organization (UNWTO)**, a United Nations specialized agency, is the leading international organization with the decisive and central role in promoting the development of responsible, sustainable and universally accessible tourism. It serves as a global forum for tourism policy issues and a practical source of tourism know-how. Its membership includes 159 countries, 6 territories, 2 permanent observers and over 500 Affiliate Members.



World Tourism Organization (UNWTO) www.unwto.org



Приложение III.A.1: Утвержденные и пересмотренные ассигнования на 2022 год – регулярный бюджет

2023 Approved and revised appropriations - Regular Budget

at 30 June 2023

Euros

Approved appropriations						Revised appropriations in accordance to new structure proposed by the Secretary-General					
Parts / sections	Posts ¹		Appropriations ²			Parts / sections	Posts ¹		Appropriations ³		
	P	G	Staff	Non-staff	Total		P	G	Staff	Non-staff	Total
	106						106				
Total	55	51	10,711,000	4,679,000	15,390,000	Total	55	51	10,711,000	4,679,000	15,390,000
A Member Relations	12	4	1,780,000	540,000	2,320,000	A Member Relations	12	4	1,780,000	540,000	2,320,000
A01 Regional Programme, Africa	4	0	512,000	179,000	691,000	A01 Regional Programme, Africa	4	0	512,000	179,000	691,000
A02 Regional Programme, Americas	2	2	378,000	79,000	457,000	A02 Regional Programme, Americas	2	2	378,000	79,000	457,000
A03 Regional Programme, Asia and the Pacific	4	0	512,000	95,000	607,000	A03 Regional Programme, Asia and the Pacific	4	0	512,000	95,000	607,000
A04 Regional Programme, Europe	1	1	189,000	112,000	301,000	A04 Regional Programme, Europe	1	1	189,000	112,000	301,000
A05 Regional Programme, Middle East	0	0	0	75,000	75,000	A05 Regional Programme, Middle East	0	0	0	75,000	75,000
A06 Affiliate Members	1	1	189,000	0	189,000	A06 Affiliate Members	1	1	189,000	0	189,000
B Operational	16	10	2,658,000	920,000	3,578,000	B Operational	14	10	2,402,000	920,000	3,322,000
B01 Sustainable Development of Tourism	4	1	573,000	81,000	654,000	B01 Sustainable Development of Tourism	4	1	573,000	81,000	654,000
B02 Technical Cooperation and Silk Road	2	2	378,000	8,000	386,000	B02 Technical Cooperation and Silk Road	1	2	250,000	8,000	258,000
B03 Statistics	2	2	378,000	91,000	469,000	B03 Statistics	2	2	378,000	91,000	469,000
B04 Tourism Market Intelligence and Competitiveness	2	2	378,000	207,000	585,000	B04 Tourism Market Intelligence and Competitiveness	2	2	378,000	207,000	585,000
B05 Ethics, Culture and Social Responsibility	1	2	250,000	91,000	341,000	B05 Ethics, Culture and Social Responsibility	1	2	250,000	91,000	341,000
B06 Innovation, Education and Investments	3	0	384,000	357,000	741,000	B06 Innovation, Education and Investments	3	0	384,000	357,000	741,000
B07 Institutional Relations and Partnerships	2	1	317,000	85,000	402,000	B07 Institutional Relations and Partnerships	1	1	189,000	85,000	274,000
C Support - Direct to Members	14	9	2,677,000	1,186,000	3,863,000	C Support - Direct to Members	14	9	2,677,000	1,186,000	3,863,000
C01 Conferences Services	3	1	445,000	128,000	573,000	C01 Conferences Services	2	1	317,000	128,000	445,000
C02 Management	10	6	1,982,000	747,000	2,729,000	C02 Management	11	6	2,110,000	747,000	2,857,000
C03 Communications	1	2	250,000	311,000	561,000	C03 Communications	1	2	250,000	311,000	561,000
D Support - Indirect to Members	13	28	3,596,000	2,033,000	5,629,000	D Support - Indirect to Members	15	28	3,852,000	2,033,000	5,885,000
D01 Budget and Finance	3	1	445,000	317,000	762,000	D01 Budget and Finance	3	1	445,000	317,000	762,000
D02 Human Resources	1	1	189,000	165,000	354,000	D02 Human Resources	1	1	189,000	165,000	354,000
D03 Information and Communication Technology	1	2	250,000	374,000	624,000	D03 Information and Communication Technology	1	2	250,000	374,000	624,000
D04 General Services	0	4	244,000	477,000	721,000	D04 General Services	0	4	244,000	477,000	721,000
D05 Staff vacancies & ASEB Provisions	8	20	2,468,000	700,000	3,168,000	D05 Staff vacancies & ASEB Provisions	10	20	2,724,000	700,000	3,424,000

Remarks:

¹ P posts include P and above posts² Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1, CE/DEC/4(CXVII) of (CE/117/3(c) Add.1 and CE/DEC/4(CXVIII) of document CE/118/3(c). Movements of posts among sections are annually considered.³ Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1, CE/DEC/4(CXVII) of (CE/117/3(c) Add.1, CE/DEC/4(CXVIII) of document CE/118/3(c) and the Secretary-General proposal of structure modification at 30 June 2023. Movements of posts among sections are annually considered.

Приложение III.A.2: Сопоставление бюджета, сметы доходов и расходов и остатка денежных средств в бюджете – регулярный бюджет

**Comparison of budget, plan of income and expenditure and budgetary cash balance - Regular Budget
at 30 June 2023**

Euros

	Approved income / Original budget ¹	Plan of income and expenditure	Budgetary cash balance (cash-in less expenditure)
Budgetary difference	0	0	-2,757,837
<i>Budgetary income</i>	<i>15,390,000</i>	<i>14,300,000</i>	<i>11,419,666</i>
Contributions from Full and Associate Members	13,323,000	11,000,000	8,822,483
Full Members	13,067,000	10,770,000	8,591,885
Associate Members	256,000	230,000	230,598
Other income sources	2,067,000	1,650,000	1,560,973
Allocation from Accumulated Surplus - PY RB cash balance	782,000	782,000	781,866
Allocation from Publication store accumulated surplus	450,000	450,000	450,000
Affiliate Members	835,000	418,000	329,106
Arrear contributions		1,650,000	1,036,211
Full Members		1,500,000	925,166
Affiliate Members		150,000	111,045
<i>Budgetary expenditure</i>	<i>15,390,000</i>	<i>14,300,000</i>	<i>14,177,503</i>

Remarks:

¹ Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1, CE/DEC/4(CXVII) of (CE/117/3(c) Add.1, CE/DEC/4(CXVIII) of document CE/118/3(c) and the Secretary-General proposal of structure modification at 30 June 2023. Movements of posts among sections are annually considered.

Приложение III.A.3: Расходы на персонал в соответствии со статьей 16 Соглашения между Организацией Объединенных Наций и Всемирной туристской организацией, заключенного 23 декабря 2003 года

1. Согласно статье 16 Соглашения между Организацией Объединенных Наций и Всемирной туристской организацией, заключенного 23 декабря 2003 года, ЮНВТО согласилась принять Статут Комиссии по международной гражданской службе (КМГС) Организации Объединенных Наций и совместно с Организацией Объединенных Наций разработать однородные стандарты международной гражданской службы.
2. Вознаграждение сотрудников категории специалистов и выше состоит из базового оклада и корректива по месту службы. Базовая шкала окладов периодически публикуется и обновляется Комиссией по международной гражданской службе (КМГС) в Нью-Йорке. Кроме того, КМГС публикует ежемесячный индекс корректива по месту службы, который отражает изменения стоимости жизни во всех местах службы по всему миру. Корректив по месту службы представляет собой сумму, которая выплачивается в дополнение к базовому окладу, тем самым, независимо от того, где работают сотрудники системы ООН, их вознаграждение имеет покупательную способность, эквивалентную покупательной способности, лежащей в основе системы, т. е. Нью-Йорка. Как правило, индекс корректива по месту службы обновляется каждые пять лет в соответствии с методикой КМГС, основанной на обследовании окладов в местах службы. Последнее обследование в отношении Мадрида было проведено в конце 2021 года, и его результаты применяются с 1 августа 2022 года. КМГС опубликовала шкалы окладов, содержащие годовые валовые оклады и их чистые эквиваленты после вычета ставок налогообложения применительно к категориям специалистов и выше, которые вступили в силу с 1 января 2023 года в отношении годовых окладов и 1 февраля 2023 года в отношении годового вознаграждения, зачитываемого для пенсии.
3. Вознаграждение сотрудников категории общего обслуживания основывается на шкале окладов, опубликованной КМГС и ежегодно обновляемой на основе 90% от изменения индекса цен на потребительские товары в Мадриде по сравнению с последним увеличением, если такое изменение было положительным, согласно методике КМГС. КМГС опубликовала пересмотренную шкалу для сотрудников категории общего обслуживания, которая вступила в силу с 1 октября 2022 года, тогда как публикация следующей шкалы ожидается в октябре 2023 года.

Приложение III.B.1: Предварительные непроверенные промежуточные финансовые отчеты за период, завершившийся 30 июня 2023 года

Statement of financial position - provisional at 30 June 2023 Euros			
	30/06/2023	30/06/2022	31/12/2022
Assets	50,448,548	53,306,548	42,790,201
<i>Current Assets</i>	<i>59,141,646</i>	<i>41,032,480</i>	<i>30,213,094</i>
Cash and cash equivalents	34,147,969	24,301,540	19,617,619
Inventories	20,526	28,793	20,526
Members assessed contributions receivable, net	7,640,402	8,185,378	3,606,125
Other contributions receivables, net	5,924,742	7,640,228	5,946,665
Other receivables, net	394,089	432,689	608,400
Other current assets	320,918	443,852	413,759
<i>Non-current assets</i>	<i>-8,693,098</i>	<i>12,274,068</i>	<i>12,577,107</i>
Investments	-10,411,513	10,892,641	10,974,487
Members assessed contributions receivable, net	764,445	513,390	597,098
Other contributions receivable, net	21,072	21,903	21,672
Property, plant and equipment	560,538	554,412	612,177
Intangible assets, net	369,191	288,553	368,504
Other non-current assets	3,169	3,169	3,169
Liabilities and Net Assets/Equity	50,448,548	53,306,548	42,790,201
Liabilities	27,455,752	47,024,658	30,362,182
<i>Current Liabilities</i>	<i>9,759,639</i>	<i>11,640,827</i>	<i>13,116,606</i>
Payables and accruals	1,475,542	1,677,159	2,589,384
Transfers payable	143,292	193,561	179,341
Employee benefits	438,602	191,121	530,310
Advance receipts	7,282,086	9,161,480	9,239,748
Provisions	355,199	414,775	363,040
Other current liabilities	64,918	2,731	214,783
<i>Non-current Liabilities</i>	<i>17,696,113</i>	<i>35,383,831</i>	<i>17,245,576</i>
Employee benefits	17,687,516	35,371,532	17,236,015
Advance receipts	0	0	0
Other non-current liabilities	8,597	12,299	9,561
Net Assets/Equity	22,992,796	6,281,890	12,428,019
Accumulated surplus/(deficit)	16,479,783	-223,432	5,887,511
Reserves	6,513,013	6,505,322	6,540,508

**Statement of financial performance - provisional
for the period ended 30 June 2023**

Euros

	30/06/2023	30/06/2022	31/12/2022
Revenues	22,098,675	24,310,778	30,675,164
Members assessed contributions	14,331,606	14,603,293	14,622,043
Other contributions (VC and FIT), net of reduction	5,346,773	6,079,928	8,292,524
Publications revenue, net of discounts and returns	301,933	148,608	401,909
Changes in currency exchange differences	0	917,983	738,519
Other revenues	2,118,363	2,560,966	6,620,169
Expenses	12,176,799	11,340,450	28,834,507
Wages, salaries and employee benefits	8,705,058	8,078,065	17,374,538
Grants and other transfers	205,540	165,452	551,921
Travel	1,205,083	791,870	1,896,344
Supplies, consumables and running costs	1,607,652	2,162,701	5,024,755
Changes in currency exchange differences	291,940	0	0
Depreciation, amortization and impairment	121,531	100,067	241,632
Other expenses	39,995	42,295	3,745,317
Surplus/(deficit) for the year	9,921,876	12,970,328	1,840,657

Приложение III.C.1: Отчет о взносах, причитающихся в Общий фонд, на 30 июня 2023 года

Statement of contributions due to the General Fund
at 30 June 2023
Euros

Members	Years	Arrear Contributions	Contributions due 2023	Total
Total		18,669,484.43	4,949,618.79	23,619,103.22
<i>Full Members</i>		<i>16,607,303.60</i>	<i>4,269,500.50</i>	<i>20,876,804.10</i>
<i>Budgetary Contributions</i>		<i>16,503,608.60</i>	<i>4,269,500.50</i>	<i>20,773,109.10</i>
Afghanistan	81-87,89-08,10,12,14,19-23	787,678.91	27,850.00	815,528.91
Albania	-	0.00	0.00	0.00
Algeria	23	0.00	55,700.00	55,700.00
Andorra	-	0.00	0.00	0.00
Angola	-	0.00	0.00	0.00
Antigua and Barbuda	23	0.00	16,710.00	16,710.00
Argentina	22-23	161,892.28	167,098.00	328,990.28
Armenia	-	0.00	0.00	0.00
Austria	-	0.00	0.00	0.00
Azerbaijan	-	0.00	0.00	0.00
Bahamas	19, 22	105,829.00	0.00	105,829.00
Bahrain	-	0.00	0.00	0.00
Bangladesh	-	0.00	0.00	0.00
Barbados	23	0.00	33,419.00	33,419.00
Belarus	23	0.00	55,700.00	55,700.00
Benin	22-23	27,850.00	27,850.00	55,700.00
Bhutan	-	0.00	0.00	0.00
Bolivia	83-87, 89-98, 19-22	527,153.57	0.00	527,153.57
Bosnia and Herzegovina	-	0.00	0.00	0.00
Botswana	23	0.00	55,700.00	55,700.00
Brazil	22-23	235,229.00	222,798.00	458,027.00
Brunei Darussalam	-	0.00	0.00	0.00
Bulgaria	-	0.00	0.00	0.00
Burkina Faso	22-23	27,850.00	27,850.00	55,700.00
Burundi	77-07, 11-13, 15-23	919,881.78	27,850.00	947,731.78
Cambodia	86-92	180,149.97	0.00	180,149.97
Cameroon	20-23	100,248.00	33,419.00	133,667.00
Cape Verde	21-23	28,107.62	27,850.00	55,957.62
Central African Republic	07-23	391,864.20	27,850.00	419,714.20
Chad	12-23	294,742.56	27,850.00	322,592.56
Chile	-	0.00	0.00	0.00
China	23	0.00	356,477.00	356,477.00
Colombia	22-23	13,874.70	111,399.00	125,273.70
Comoros	20-21, 23	50,130.00	25,065.00	75,195.00
Congo	19-20, 22-23	81,863.12	33,419.00	115,282.12
Costa Rica	-	0.00	0.00	0.00
Côte d'Ivoire	23	0.00	33,419.00	33,419.00
Croatia	-	0.00	0.00	0.00
Cuba	22-23	66,840.00	66,840.00	133,680.00
Cyprus	-	0.00	0.00	0.00
Czechia	-	0.00	0.00	0.00
Democratic People's Republic of Korea	21-23	55,697.50	27,850.00	83,547.50
Democratic Republic of the Congo	19-20, 23	53,545.00	27,850.00	81,395.00
Djibouti	03-23	455,415.00	25,065.00	480,480.00
Dominican Republic	23	0.00	75,752.00	75,752.00
Ecuador	20, 22-23	8,928.84	87.13	9,015.97
Egypt	-	0.00	0.00	0.00

Members	Years	Arrear	Contributions due	Total
		Contributions	2023	
El Salvador	23	0.00	50,129.00	50,129.00
Equatorial Guinea	22-23	48,318.00	51,942.00	100,260.00
Eritrea	-	0.00	0.00	0.00
Ethiopia	17-18, 20-23	155,671.00	33,419.00	189,090.00
Fiji	-	0.00	0.00	0.00
France	-	0.00	0.00	0.00
Gabon	15-23	436,669.56	55,700.00	492,369.56
Gambia	01-05, 08-10, 13, 22-23	209,725.69	27,850.00	237,575.69
Georgia	-	0.00	0.00	0.00
Germany	-	0.00	0.00	0.00
Ghana	23	0.00	1,076.04	1,076.04
Greece	-	0.00	0.00	0.00
Guatemala	-	0.00	0.00	0.00
Guinea	98-00, 07-09, 14-22	357,610.01	0.00	357,610.01
Guinea-Bissau	92-96, 99-23	668,542.55	27,850.00	696,392.55
Haiti	20, 22-23	28,258.89	27,850.00	56,108.89
Honduras	-	0.00	0.00	0.00
Hungary	-	0.00	0.00	0.00
India	-	0.00	0.00	0.00
Indonesia	-	0.00	0.00	0.00
Iran, Islamic Republic of	19-23	341,222.00	111,399.00	452,621.00
Iraq	93-06, 12	1,546,715.44	0.00	1,546,715.44
Israel	-	0.00	0.00	0.00
Italy	-	0.00	0.00	0.00
Jamaica	-	0.00	0.00	0.00
Japan	-	0.00	0.00	0.00
Jordan	20	859.77	0.00	859.77
Kazakhstan	-	0.00	0.00	0.00
Kenya	22-23	33,419.00	33,419.00	66,838.00
Kingdom of Eswatini	23	0.00	33,419.00	33,419.00
Kuwait	98	34,309.21	0.00	34,309.21
Kyrgyzstan	00-10, 12-15, 23	330,842.35	27,850.00	358,692.35
Lao People's Democratic Republic	92-95, 04	70,715.71	0.00	70,715.71
Lebanon	23	0.00	75,752.00	75,752.00
Lesotho	23	0.00	27,850.00	27,850.00
Liberia	12-23	294,749.00	27,850.00	322,599.00
Libya	15-21	401,735.00	0.00	401,735.00
Lithuania	-	0.00	0.00	0.00
Madagascar	17-19	54,025.44	0.00	54,025.44
Malawi	11-23	301,523.99	27,850.00	329,373.99
Malaysia	23	0.00	211,659.00	211,659.00
Maldives	21	152.00	0.00	152.00
Mali	-	0.00	0.00	0.00
Malta	-	0.00	0.00	0.00
Mauritania	81-05, 16-19	671,369.90	0.00	671,369.90
Mauritius	-	0.00	0.00	0.00
Mexico	20	222,798.00	0.00	222,798.00
Monaco	-	0.00	0.00	0.00
Mongolia	19, 21, 23	35,558.00	33,419.00	68,977.00
Montenegro	-	0.00	0.00	0.00
Morocco	-	0.00	0.00	0.00
Mozambique	23	0.00	27,850.00	27,850.00
Myanmar	23	0.00	41,327.00	41,327.00
Namibia	-	0.00	0.00	0.00
Nepal	23	0.00	27,850.00	27,850.00

Members	Years	Arrear	Contributions due	Total
		Contributions	2023	
Netherlands	23	0.00	244,663.00	244,663.00
Nicaragua	-	0.00	0.00	0.00
Niger	84-87,90-07,10-11,14-17,19-23	763,682.81	27,850.00	791,532.81
Nigeria	23	0.00	48,911.78	48,911.78
Oman	-	0.00	0.00	0.00
Pakistan	19-20, 22-23	138,453.19	50,129.00	188,582.19
Palau	-	0.00	0.00	0.00
Panama	23	0.00	73,877.67	73,877.67
Papua New Guinea	23	0.00	33,419.00	33,419.00
Paraguay	23	0.00	2,718.00	2,718.00
Peru	23	0.00	48.10	48.10
Philippines	-	0.00	0.00	0.00
Poland	-	0.00	0.00	0.00
Portugal	-	0.00	0.00	0.00
Qatar	-	0.00	0.00	0.00
Republic of Korea	23	0.00	222,798.00	222,798.00
Republic of Moldova	-	0.00	0.00	0.00
Romania	-	0.00	0.00	0.00
Rwanda	22-23	27,850.00	27,850.00	55,700.00
Samoa	-	0.00	0.00	0.00
San Marino	-	0.00	0.00	0.00
Sao Tome and Principe	86-14, 18-23	677,720.65	16,710.00	694,430.65
Saudi Arabia	-	0.00	0.00	0.00
Senegal	21-23	50,773.03	759.67	51,532.70
Serbia	-	0.00	0.00	0.00
Seychelles	-	0.00	0.00	0.00
Sierra Leone	83-00, 03-20, 22-23	861,698.12	27,850.00	889,548.12
Slovakia	-	0.00	0.00	0.00
Slovenia	-	0.00	0.00	0.00
Somalia	20-23	83,550.00	27,850.00	111,400.00
South Africa	-	0.00	0.00	0.00
Spain	-	0.00	0.00	0.00
Sri Lanka	23	0.00	49,593.00	49,593.00
Sudan	90-03, 06-08, 13-14, 18-20, 23	520,218.18	44,629.00	564,847.18
Switzerland	-	0.00	0.00	0.00
Syrian Arab Republic	12-20, 22-23	526,569.21	40,257.00	566,826.21
Tajikistan	-	0.00	0.00	0.00
Thailand	-	0.00	0.00	0.00
The Republic of North Macedonia	-	0.00	0.00	0.00
Timor-Leste	22-23	33,255.08	33,419.00	66,674.08
Togo	05-06, 19	41,044.83	0.00	41,044.83
Trinidad and Tobago	23	0.00	66,840.00	66,840.00
Tunisia	-	0.00	0.00	0.00
Türkiye	-	0.00	0.00	0.00
Turkmenistan	95-98, 00-12, 16-23	823,418.40	50,129.00	873,547.40
Uganda	04, 10-12, 15-18	197,357.75	0.00	197,357.75
Ukraine	23	0.00	55,660.00	55,660.00
United Arab Emirates	22-23	48.00	211,659.00	211,707.00
United Republic of Tanzania	23	0.00	44,629.00	44,629.00
Uruguay	03, 23	64,077.22	75,752.00	139,829.22
Uzbekistan	-	0.00	0.00	0.00
Vanuatu	10-17, 20-23	247,311.00	27,850.00	275,161.00
Venezuela	16, 18-23	585,134.27	133,680.00	718,814.27

Members	Years	Arrear	Contributions due	Total
		Contributions	2023	
Viet Nam	-	0.00	0.00	0.00
Yemen	-	0.00	0.00	0.00
Zambia	21-23	14,035.30	92.11	14,127.41
Zimbabwe	22-23	27,850.00	27,850.00	55,700.00
<i>Extrabudgetary Contributions</i>		<i>103,695.00</i>	<i>0.00</i>	<i>103,695.00</i>
Antigua and Barbuda	22	16,710.00	0.00	16,710.00
Comoros	18-19	32,356.00	0.00	32,356.00
Palau	-	0.00	0.00	0.00
Somalia	18-19	54,629.00	0.00	54,629.00
<i>Associate Members</i>		<i>101,316.35</i>	<i>25,065.00</i>	<i>126,381.35</i>
Aruba	19-23	100,260.00	25,065.00	125,325.00
Flemish Community of Belgium	-	0.00	0.00	0.00
Hong Kong, China	-	0.00	0.00	0.00
Macao, China	-	0.00	0.00	0.00
Madeira	-	0.00	0.00	0.00
Puerto Rico	18, 21	1,056.35	0.00	1,056.35
<i>Affiliate Members</i>		<i>573,200.32</i>	<i>574,537.29</i>	<i>1,147,737.61</i>
<i>Former Full Members</i>		<i>918,478.93</i>	<i>74,266.00</i>	<i>992,744.93</i>
<i>Former Associate Members</i>		<i>1,947.90</i>	<i>0.00</i>	<i>1,947.90</i>
<i>Former Affiliate Members</i>		<i>467,237.33</i>	<i>6,250.00</i>	<i>473,487.33</i>

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

Приложение III.C.2: Выплаты задолженностей по взносам в Общий фонд, полученные от членов за период, завершившийся 30 июня 2023 года

Arrear contributions received from Members due to the General Fund for the period ended 30 June 2023		
Euros		
Members	Contribution year	30/06/2023
Total		1,116,839.07
<i>Full Members</i>		925,165.58
Yemen	18-22	149,552.45
Brazil	21	93,691.31
Lebanon	22	75,752.00
Uganda	99, 00, 02-04	74,541.00
Angola	22	55,700.00
Madagascar	18, 22	54,629.00
Sri Lanka	22	46,133.00
Bolivia	81-83	35,505.00
Iraq	93	33,995.21
Barbados	20	33,419.00
Nicaragua	22	33,419.00
Papua New Guinea	22	33,419.00
Ghana	22	29,884.90
Lesotho	22	27,850.00
Burkina Faso	21	27,850.00
Mauritania	79-81	25,412.77
Guinea	96, 98	19,855.00
Palau	22	16,710.00
Malawi	11	16,000.00
Congo	19	15,244.90
Cambodia	85-86	15,012.57
Lao People's Democratic Republic	92-93	11,589.47
<i>Affiliate Members</i>	17-22	191,673.49

Приложение III.C.3: Резервы, другие проекты и проекты, финансируемые не из регулярного бюджета, в рамках движений средств Общего фонда за период, завершившийся 30 июня 2023 года

**Reserves, other and non-RB projects within the GF movements
for the period ended 30 June 2023**
Euros

Description	Net assets 01/01/2023	Movements	Net assets 30/06/2023	Assets & reconciling items	Actual amounts 30/06/2023 ¹	Outstanding commitments	Actual amounts after commitments 30/06/2023
<i>Reserves</i>							
<i>Replacement reserve projects ²</i>	1,563,860.27	-90,234.93	1,473,625.34	414,464.24	1,059,161.10	143,884.00	915,277.10
Infrastructure ICT	175,644.35	-244.62	175,399.73	30,467.80	144,931.93	117,740.00	27,191.93
IPSAS	70,266.96	-35,133.48	35,133.48	35,133.48	0.00	0.00	0.00
HQ infrastructure improvement	386,729.83	-17,200.73	369,529.10	212,705.56	156,823.54	0.00	156,823.54
RRP Pool	731,219.13	0.00	731,219.13	0.00	731,219.13	0.00	731,219.13
Athena III	200,000.00	-37,656.10	162,343.90	136,157.40	26,186.50	26,144.00	42.50
<i>Working Capital Fund</i>	4,590,978.37	0.00	4,590,978.37	0.00	4,590,978.37	0.00	4,590,978.37
<i>Special reserve for contingency project ³</i>	385,669.60	-7,557.06	378,112.54	52,692.58	325,419.96	0.00	325,419.96
All Special Contingency Reserve	194,419.96	0.00	194,419.96	0.00	194,419.96	0.00	194,419.96
Lobby Reform	11,824.84	-2,714.58	9,110.26	9,110.26	0.00	0.00	0.00
Floor Reform	48,424.80	-4,842.48	43,582.32	43,582.32	0.00	0.00	0.00
New Website & CRM	131,000.00	0.00	131,000.00	0.00	131,000.00	0.00	131,000.00
<i>Other Regular Budget projects</i>	-14,812,955.07	-563,715.81	-15,376,670.88	0.00	-15,376,670.88	0.00	-15,376,670.88
After Service Employee Benefit	-14,812,955.07	-563,715.81	-15,376,670.88	0.00	-15,376,670.88	0.00	-15,376,670.88
<i>Non-Regular Budget projects</i>	2,333,570.34	606,443.56	2,940,013.90	27,033.71	2,912,980.19	272,158.86	2,640,821.33
Publications Store	1,607,848.99	440,295.41	2,048,144.40	20,525.92	2,027,618.48	117,803.79	1,909,814.69
Affiliate Members Programme of Work	658,793.53	168,196.07	826,989.60	122.78	826,866.82	154,355.07	672,511.75
Security at HQ - allocation ⁴	66,927.82	-2,047.92	64,879.90	6,385.01	58,494.89	0.00	58,494.89
<i>Miscellaneous project</i>	-89,529.45	232,640.15	143,110.70	0.00	143,110.70	0.00	143,110.70
Miscellaneous revenue project pool	-93,809.45	232,640.15	138,830.70	0.00	138,830.70	0.00	138,830.70
Provision of ad hoc legal advisory service ⁵	4,280.00	0.00	4,280.00	0.00	4,280.00	0.00	4,280.00

¹ Actual amounts include basis differences (assets & reconciling items column) as detailed in chapter Financial Statements Highlights / Budgetary performance of the Regular Budget / Comparison of financial performance to budgetary result of the Regular Budget.

² Approved by the following decisions/resolutions: i) Infrastructure ICT and cloud-based HHRR: CE/DEC/6(LXXXVIII) in document CE/88/5(b) and A/RES/733(XXIV) in document A/24/5(b) rev.1; ii) IPSAS: CE/DEC/7(LXXXV) in document CE/85/5b; iii) Headquarters Infrastructure: A/RES/733(XXIV) in document A/24/5(b) rev.1 and CE/DEC/4(CXVII) in CE/117/3(c); iv) Athena III: A/RES/733(XXIV) in document A/24/5(b) rev.1.

³ Approved by the following decisions/resolutions: i) Lobby Reform: CE/DEC/8(CIII) in document CE/103/7(a). ii) Floor Reform: CE/DEC/8(CIV) in document CE/104/7(a). iii) New Website & CRM: CE/DEC/10(c) in document CE/100/5(a) and A/RES/690(XXII) in document A/22/10(III)(b) (also as CE/DEC/2(CVI) in document CE/106/2(a)). Lobby and floor reforms were capitalized in 2016 and 2017 respectively; these assets remain in books until full depreciation though the "funds" of the projects would have been already utilised.

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

⁵ Refer to CE/118/3(c) /Part IV proposal

Приложение III.C.4: Добровольные взносы, полученные за период, завершившийся 30 июня 2023 года

Voluntary contribution received for the period ended 30 June 2023				
Euros				
Project	Donor	Curr	Amount	EUR
Total				5,978,480.37
Regional Office for the Middle East	Saudi Arabia	SAR	18,750,000.00	4,585,109.22
Dans le processus d'actualisation du système d'octroi des agréments, licences et classement	Benin	USD	291,064.00	269,816.32
For the Development of a National Tourism Strategy and Master Plan	Botswana	USD	244,475.00	226,628.33
Greece: Covid-19 Tourism Recovery Technical Assistance Cooperation Package	European Bank for Reconstruction and Development	EUR	174,496.00	174,496.00
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	Azerbaijan State Tourism	EUR	64,476.72	64,476.72
Turkey: Covid-19 Tourism Recovery Technical Assistance Cooperation Package	European Bank for Reconstruction and Development	EUR	102,870.00	102,870.00
For Promotion of Investments and Digitalization of the Tourism Sector in the Kingdom of Morocco	Morocco	EUR	100,000.00	100,000.00
Uzbekistan: Facilitating Tourism Recovery in Aftermath of Covid-19	European Bank for Reconstruction and Development	EUR	76,479.00	76,479.00
Actualización del Plan Maestro para el Periodo 2023-2030	Paraguay	EUR	58,575.00	58,575.00
Data Collection Survey on Recovery of Tourism affected by COVID-19	Japan International Cooperation Agency	EUR	57,676.30	57,676.30
Support for the Global Youth Tourism Summit	Qatar	EUR	47,500.00	47,500.00
Desarrollo de Guías de Inversión Turísticas en América Latina y Caribe	Corporación Andina de Fomento	EUR	45,000.00	45,000.00
Le renforcement des capacités d'un cohorte de cinquante-quatre (54) guides de tourisme	Benin	USD	32,883.00	30,482.54
The Development of Tourism Statistics for the Compilation of a Tourism Satellite Account for the UAE	United Arab Emirates	USD	32,000.00	30,048.00
Integrated Cultural Heritage Framework Tourism Diversification Strategy for the Khorezm Region	European Bank for Reconstruction and Development	EUR	28,849.00	28,849.00
Dans la mise au point du système des statistiques du tourisme et du développement d'un compte	Benin	USD	24,788.00	22,978.47
UNWTO Students' League-Bosnia and Herzegovina	UNDP	USD	22,750.00	21,203.00
Para la Celebración del UNWTO Tourism Tech Adventure y un Reto de Innovación	Institución Ferial de Canarias	EUR	14,990.00	14,990.00
UNWTO Technical Assistance for the COVID-19 Tourism Recovery for Skiathos Island, Skiathos Island,	Municipality of Skiathos Island	EUR	10,000.00	10,000.00
Lesotho/UNWTO Technical Assistance in the Development of the Tourism Sector	Lesotho	USD	9,335.00	8,569.53
Compte Satellite du Tourisme	Haiti	USD	2,675.00	2,450.30
Socio-Economic Impact Assessment of the COVID-19 in the tourism sector in Zambia	UNDP	USD	301.00	282.64

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

Приложение III.C.5: Взносы в натуральной форме, полученные за период, завершившийся 30 июня 2023 года⁴

In-kind contributions received for the period ended 30 June 2023		
Euros		
Donor	Project	Total
Total		1,495,429.29
<i>Use of conference facilities and premise</i>		<i>884,729.22</i>
Spain	Headquarter	480,903.48
Saudi Arabia	Regional Office for the Middle East	213,662.21
Jordan	49th UNWTO Regional Commission for the Middle East Region	70,016.00
APTEC	Regional Support Office for Asia and the Pacific	35,312.71
Bulgaria	68th Meeting of the UNWTO Commission for Europe	21,985.55
FITUR	Feria Internacional de Turismo 2023	17,074.00
Cambodia	35th Joint Meeting of the UNWTO Commission for East Asia and the Pacific and for South Asia	14,832.00
International Trade Centre	Geneva Liaison Office	10,943.27
Nepal	UNWTO Regional Workshop on Measuring Tourism in Asia and the	10,000.00
Croatia	2nd Edition of the World Sports Tourism Congress Zadar, Croatia	10,000.00
<i>Donated travel</i>		<i>610,700.07</i>
Dominican Republic		122,352.66
India		86,621.05
Saudi Arabia		74,649.30
Ecuador		23,029.56
World Tourism Alliance (WTA)		22,116.29
China		22,116.28
Cambodia		21,982.15
Sun Yat-Sen University		18,965.80
Mauritius		17,831.98
Jordan		16,191.40
Qatar Tourism Authority		16,075.14
Croatia		15,711.84
Indonesia		13,699.96
World Tourism Industry Conference		13,128.18
Zambia		12,455.45
Bulgaria		10,213.00
Madagascar		9,007.18
Israel		7,445.13
Africa Tourism Partners		6,242.10
Fundación Mallorca Turisme		5,760.86
MSC Cruises		5,515.60
World Tourism Cities Federation		5,285.56
Autoridad de Turismo de Panama		5,095.28
Namibia		4,281.58
Institución Ferial de Canarias (INFECAR)		3,846.94
Nepal		3,745.42
AIM (Annual Investment Meeting)		3,703.04
University of Oxford SDG Impact Lab		3,436.42
UNDP		3,045.69
United Arab Emirates		3,031.71
Bahrain Tourism and Exhibitions Authority		2,915.77
South Africa		2,728.49
African Civil Aviation Commission		2,493.02
Les Roches International School of Hotel Mngmnt		2,424.89
Government of La Rioja		2,380.01
Albania		1,915.54
Basque Culinary Center Fundazioa		1,787.13
University of Rijeka		1,651.46
Council of Europe		1,615.07
Union of European Football Associations (UEFA)		1,255.92
PATA-Pacific Asia Travel Association		1,151.49
Italy		1,070.14
Donors with contribution below EUR 1,000		10,728.59

**Project support costs (PSC) and Initiative projects (PRF) movements
for the period ended 30 June 2023**
Euros

Description	Net assets 01/01/2023	Movements	Net assets 30/06/2023	Assets & reconciling items	Actual amounts 30/06/2023 ¹	Outstanding commitments	Actual amounts after commitments 30/06/2023
<i>PSC and Initiative projects</i>							
<i>Project support cost projects</i> ²	921,095.03	-81,750.74	839,344.29	0.00	839,344.29	495,008.49	344,335.80
<i>Initiative projects</i> ³	135,730.69	0.00	135,730.69	0.00	135,730.69	0.00	135,730.69
PRF-EU Horizon 2020 ⁴	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00
China Initiative Fund - Asia	55,693.01	0.00	55,693.01	0.00	55,693.01	0.00	55,693.01
<i>Technical Cooperation Initiative</i>	77,037.68	0.00	77,037.68	0.00	77,037.68	0.00	77,037.68

¹ Actual amounts include basis differences (assets & reconciling items column) as detailed in chapter Financial Statements Highlights / Budgetary performance of

² DRF Annex III.

³ PRF groups unused balances on completion of voluntary contributions projects which remain at UNWTO for aims of the Organization following stipulations of the agreement or subsequent agreement with the donor (CE/DEC/8(CIV) of document CE/104/7(a) rev.1).

⁴ PRF-EU Horizon 2020 (Project reserve fund – European Union Horizon 2020).

⁴ По состоянию на 16.10.2023 следующие страны-члены либо полностью погасили свою задолженность по взносам (Бразилия, Доминиканская Республика, Зимбабве, Кения, Китай, Корея, Королевство Эсватини, Куба, Лесото, Малайзия, Непал, Нидерланды, Объединенная Республика Танзания, Парагвай, Руанда, Сальвадор, Тринидад и Тобаго) или частично (Буркина-Фасо, Бурунди, Венесуэла, Гаити, Гамбия, Иран, Исламская Республика, Колумбия, Конго, Корейская Народно-Демократическая Республика, Кыргызстан, Малави, Нигерия, Объединенные Арабские Эмираты, Сан-Томе и Принсипи, Тимор-Лешти, Уругвай).

Приложение III.C.7: Проекты, финансируемые из ресурсов ЮНВТО и донорских взносов за период, завершившийся 30 июня 2023 года

Projects with UNWTO and donors contribution
for the period ended 30 June 2023
Euros

Project	Title	Agreement		Donor		UNWTO		Contribution	
		Date	Donor	In-kind	Cash	In-kind	Cash	Total	% Share
For the Development of G20 Tourism and SDG Dashboard: A tool to Progress the Achievement of the SDGS Through Tourism	Cooperation Agreement Between The World Tourism Organization and Governement of India	19/06/2023	India	0.00	145,000.00	105,000.00	0.00	250,000.00	58% 42%
For the Holding of the 35th Joint Meeting of the UNWTO Commission for East Asia and the Pacific and the UNWTO Commission for South Asia, The 55th Meeting of the UNWTO Commission for East Asia and the Pacific, The UNWTO Conference of the International Code for the Protection of Tourists and The UNWTO Addillate Members Roundtable	Agreement between The World Tourism Organization and The Governement of Cambodia	12/06/2023	Cambodia	95,940.08	0.00	48,734.68	0.00	144,674.76	66% 34%
For the Holding of the 25th Session of the General Assembly in Samarkand, Republic of Uzbekistan	Agreement Between The World Tourism Organization and The Governemnt of The Republic of Uzbekistan	29/05/2023	Uzbekistan	324,628.00	0.00	69,947.01	0.00	394,575.01	82% 18%
Celebración de la 118th reunion del Consejo Ejecutivo en Punta Cana (Republica Dominicana)	Extension 1 Acuerdo entre la Organizacion Mundial del Turismo y el Gobierno de Republica Dominicana	28/04/2023 07/03/2023	Dominican Republic	307,574.19	0.00	11,795.92	0.00	319,370.11	96% 4%
Korea - Asia Activity Fund / Promotion in the Least Developed Countries in Asia	Agreement between The World Tourism Organization (UNWTO) and Ministry of Culture, Tourism and Civil Aviation of Nepal	14/03/2023	Nepal	35,400.00	0.00	36,000.00	0.00	71,400.00	50% 50%
Human Capital Development by E-Learning	Cooperation Agreement between UNWTO and the Ministry of Tourism of the Kingdom of Saudi Arabia	07/03/2023	Saudi Arabia	0.00	3,516,083.00	50,000.00	0.00	3,566,083.00	99% 1%

1. Contributions as shown in the agreements signed between UNWTO and the donor/s, regardless UNWTO source of funding.

2. Agreements with extensions signed during the year and without additional financial implications than those in the original agreement are not included in this table.

3. UNWTO recognizes donated services as per IPSAS in the Financial Statements in accordance with UNWTO IPSAS Policy Guidance Manual, i.e.: i) donated premises based on the fair value shown in the agreements or supporting documentation provided at the time of the agreement signing, ii) donated travel based on the fair value calculated at the time of issuing the corresponding regular staff travel authorizations which is considered a more reliable fair value calculation than the one shown in the agreements. Donated travel to personnel other than regular staff is not recognized as its estimated fair value cannot be reliably measured, and iii) in-kind donations other than donated premises and travel, i.e. expendable goods and other services, are not recognized in the Financial Statements.

Приложение IV.1: Регулярный бюджет на 2022-2023 годы, утвержденный 24-й сессией Генеральной ассамблеи (A/RES/733(XXIV))

**2022-2023 Regular Budget appropriations as approved by the General Assembly
at 31 March 2021**

Euros

Parts / sections ³	Posts ¹		Appropriations								
			2022			2023			2022-2023		
	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
Total	106										
Total	55	51	10,330,000	4,718,000	15,048,000	10,711,000	4,679,000	15,390,000	21,041,000	9,397,000	30,438,000
<i>A Member Relations</i>	12	5	1,764,000	546,000	2,310,000	1,841,000	540,000	2,381,000	3,605,000	1,086,000	4,691,000
A01 Regional Programme, Africa	4	0	488,000	181,000	669,000	512,000	179,000	691,000	1,000,000	360,000	1,360,000
A02 Regional Programme, Americas	2	2	364,000	80,000	444,000	378,000	79,000	457,000	742,000	159,000	901,000
A03 Regional Programme, Asia and the Pacific	3	1	426,000	96,000	522,000	445,000	95,000	540,000	871,000	191,000	1,062,000
A04 Regional Programme, Europe	2	1	304,000	113,000	417,000	317,000	112,000	429,000	621,000	225,000	846,000
A05 Regional Programme, Middle East	0	0	0	76,000	76,000	0	75,000	75,000	0	151,000	151,000
A06 Affiliate Members	1	1	182,000	0	182,000	189,000	0	189,000	371,000	0	371,000
<i>B Operational</i>	18	12	3,028,000	929,000	3,957,000	3,148,000	920,000	4,068,000	6,176,000	1,849,000	8,025,000
B01 Sustainable Development of Tourism	4	2	608,000	82,000	690,000	634,000	81,000	715,000	1,242,000	163,000	1,405,000
B02 Technical Cooperation and Silk Road	3	2	598,000	8,000	606,000	618,000	8,000	626,000	1,216,000	16,000	1,232,000
B03 Statistics	3	2	486,000	92,000	578,000	506,000	91,000	597,000	992,000	183,000	1,175,000
B04 Tourism Market Intelligence and Competitiveness	3	2	486,000	209,000	695,000	506,000	207,000	713,000	992,000	416,000	1,408,000
B05 Ethics, Culture and Social Responsibility	1	2	242,000	92,000	334,000	250,000	91,000	341,000	492,000	183,000	675,000
B06 Innovation, Education and Investments	1	1	182,000	360,000	542,000	189,000	357,000	546,000	371,000	717,000	1,088,000
B07 Institutional Relations and Partnerships	3	1	426,000	86,000	512,000	445,000	85,000	530,000	871,000	171,000	1,042,000
<i>C Support - Direct to Members</i>	16	8	2,880,000	1,197,000	4,077,000	2,984,000	1,186,000	4,170,000	5,864,000	2,383,000	8,247,000
C01 Conferences Services	4	2	608,000	129,000	737,000	634,000	128,000	762,000	1,242,000	257,000	1,499,000
C02 Management	11	4	2,030,000	754,000	2,784,000	2,100,000	747,000	2,847,000	4,130,000	1,501,000	5,631,000
C03 Communications	1	2	242,000	314,000	556,000	250,000	311,000	561,000	492,000	625,000	1,117,000
<i>D Support - Indirect to Members</i>	9	26	2,658,000	2,046,000	4,704,000	2,738,000	2,033,000	4,771,000	5,396,000	4,079,000	9,475,000
D01 Budget and Finance	2	2	364,000	319,000	683,000	378,000	317,000	695,000	742,000	636,000	1,378,000
D02 Human Resources	1	1	182,000	167,000	349,000	189,000	165,000	354,000	371,000	332,000	703,000
D03 Information and Communication Technology	2	3	424,000	378,000	802,000	439,000	374,000	813,000	863,000	752,000	1,615,000
D04 General Services	0	5	300,000	482,000	782,000	305,000	477,000	782,000	605,000	959,000	1,564,000
D05 Staff vacancies & ASEB Provisions	4	15	1,388,000	700,000	2,088,000	1,427,000	700,000	2,127,000	2,815,000	1,400,000	4,215,000

Total % over prior biennia

% over prior biennia

Remarks:

¹ P posts include from P and above posts

² Before transfers. 2020: In accordance to parts/sections structure and appropriations approved originally by A/RES/715(XXIII) of document A/23/5(b) rev.1, its structure updates approved by CE/DEC/6(CXII) of document CE/112/3(d) rev.1. and CE/DEC/3(CXIII) of document CE/113/3(b), the Secretary-General proposal of structure modification (part II of this document) and its adaptation to 2021 budget structure at 31 March 2021 for comparison purposes. 2021: In accordance to parts/sections structure and appropriations approved originally by A/RES/715(XXIII) of document A/23/5(b) rev.1, its structure updates approved by CE/DEC/3(CXIII) of document CE/113/3(b) and the Secretary-General proposal of structure modification (part III of this document).

³ As per 2022-2023 draft budget structure names proposal.

Приложение IV.2: Регулярный бюджет на 2022-2023 годы, утвержденный, пересмотренный, предложенный и адаптированный к нынешней структуре

2022-2023 Regular budget as approved, revised, proposed and adapted to current structure

at 31 March 2023

Euros

									Appropriations ²		
Parts / sections	Posts ¹		2022			2023			2022-2023		
	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
	106										
Total	55	51	10,330,000	4,718,000	15,048,000	10,711,000	4,679,000	15,390,000	21,041,000	9,397,000	30,438,000
<i>A Member Relations</i>	12	4	1,704,000	546,000	2,250,000	1,780,000	540,000	2,320,000	3,484,000	1,086,000	4,570,000
A01 Regional Programme, Africa	4	0	488,000	181,000	669,000	512,000	179,000	691,000	1,000,000	360,000	1,360,000
A02 Regional Programme, Americas	2	2	364,000	80,000	444,000	378,000	79,000	457,000	742,000	159,000	901,000
A03 Regional Programme, Asia and the Pacific	4	0	488,000	96,000	584,000	512,000	95,000	607,000	1,000,000	191,000	1,191,000
A04 Regional Programme, Europe	1	1	182,000	113,000	295,000	189,000	112,000	301,000	371,000	225,000	596,000
A05 Regional Programme, Middle East	0	0	0	76,000	76,000	0	75,000	75,000	0	151,000	151,000
A06 Affiliate Members	1	1	182,000	0	182,000	189,000	0	189,000	371,000	0	371,000
<i>B Operational</i>	16	10	2,552,000	929,000	3,481,000	2,658,000	920,000	3,578,000	5,210,000	1,849,000	7,059,000
B01 Sustainable Development of Tourism	4	1	548,000	82,000	630,000	573,000	81,000	654,000	1,121,000	163,000	1,284,000
B02 Technical Cooperation and Silk Road	2	2	364,000	8,000	372,000	378,000	8,000	386,000	742,000	16,000	758,000
B03 Statistics	2	2	364,000	92,000	456,000	378,000	91,000	469,000	742,000	183,000	925,000
B04 Tourism Market Intelligence and Competitiveness	2	2	364,000	209,000	573,000	378,000	207,000	585,000	742,000	416,000	1,158,000
B05 Ethics, Culture and Social Responsibility	1	2	242,000	92,000	334,000	250,000	91,000	341,000	492,000	183,000	675,000
B06 Innovation, Education and Investments	3	0	366,000	360,000	726,000	384,000	357,000	741,000	750,000	717,000	1,467,000
B07 Institutional Relations and Partnerships	2	1	304,000	86,000	390,000	317,000	85,000	402,000	621,000	171,000	792,000
<i>C Support - Direct to Members</i>	14	9	2,584,000	1,197,000	3,781,000	2,677,000	1,186,000	3,863,000	5,261,000	2,383,000	7,644,000
C01 Conferences Services	3	1	426,000	129,000	555,000	445,000	128,000	573,000	871,000	257,000	1,128,000
C02 Management	10	6	1,916,000	754,000	2,670,000	1,982,000	747,000	2,729,000	3,898,000	1,501,000	5,399,000
C03 Communications	1	2	242,000	314,000	556,000	250,000	311,000	561,000	492,000	625,000	1,117,000
<i>D Support - Indirect to Members</i>	13	28	3,490,000	2,046,000	5,536,000	3,596,000	2,033,000	5,629,000	7,086,000	4,079,000	11,165,000
D01 Budget and Finance	3	1	426,000	319,000	745,000	445,000	317,000	762,000	871,000	636,000	1,507,000
D02 Human Resources	1	1	182,000	167,000	349,000	189,000	165,000	354,000	371,000	332,000	703,000
D03 Information and Communication Technology	1	2	242,000	378,000	620,000	250,000	374,000	624,000	492,000	752,000	1,244,000
D04 General Services	0	4	240,000	482,000	722,000	244,000	477,000	721,000	484,000	959,000	1,443,000
D05 Staff vacancies & ASEB Provisions	8	20	2,400,000	700,000	3,100,000	2,468,000	700,000	3,168,000	4,868,000	1,400,000	6,268,000

Remarks:

¹ P posts include from P and above posts

² Before transfers. 2022: Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1 and CE/DEC/4(CXVII) of (CE/117/3(c) Add.1., the Secretary-General proposal of structure modification (part II of this document) and its adaptation to 2023 regular budget structure at 31 March 2023 for comparison purposes. 2023: Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1, CE/DEC/4(CXVII) of (CE/117/3(c) Add.1 and the Secretary-General proposal of structure modification (part III of this document). Movements of posts among sections are annually considered.

Приложение IV.3: Изменение пакета регулярного бюджета: в номинальном/реальном выражении

Regular Budget envelope evolution: Nominal vs Real

at 31 March 2023

Euro (thousands)

									Biennia
	2008-2009	2010-2011	2012-2013	2014-2015	2016-2017	2018-2019	2020-2021	2022-2023	2024-2025
Nominal budget	25,110,000	25,200,000	25,200,000	26,616,000	26,984,000	27,603,000	30,096,000	30,438,000	31,677,000
Real budget	25,110,000	24,175,508	23,184,054	24,697,563	24,510,652	24,540,944	25,960,687	23,586,206	23,144,317

Remarks:

Nominal budget: approved/proposed budget

Real budget: Base 2008-2009 budget updated by price adjustment index: a) 2008-2022 CPI for Spain (source INE) and, b) 2023-2025 UNWTO estimate as per inflation for Spain (source IMF).

Приложение IV.4: Корректировки цен и обязательных расходов

1. Цель настоящего приложения заключается в предоставлении информации о корректировках цен и корректировках обязательных расходов. В связи с природой этих корректировок корректировки цен и обязательных расходов влияют на расходы Секретариата вне зависимости от того, были ли для них предусмотрены дополнительные бюджетные ассигнования.

Показатели корректировки цен

2. Поскольку штаб-квартира ЮНВТО находится в Мадриде, большая часть расходов ЮНВТО производится или связана с ценами в Испании. Соответствующим показателем корректировки цен для Испании является индекс цен на потребительские товары, рассчитываемый Национальным институтом статистики Испании (Instituto Nacional de Estadística (INE)). Ниже приводится индекс цен на потребительские товары для Испании на 2008 - 2022 годы, опубликованный INE. Однако Национальный институт статистики Испании не публиковал прогнозов в отношении индекса цен на потребительские товары на 2023 год и далее. Тем не менее прогноз показателей корректировки цен для Испании (индекс цен на потребительские товары, инфляция, дефлятор валового внутреннего продукта (ВВП), сводный индекс потребительских цен) публикуются другими источниками, такими как Международный валютный фонд (МВФ), Организация экономического сотрудничества и развития (ОЭСР) или Банк Испании (Banco de España (BDE)). Проанализировав их, Генеральный секретарь счел разумным выбрать показатель 4,1% в качестве показателя корректировки цен для Испании на 2023 год, 2,8% на 2024 год и 2,2% на 2025 год, исходя из показателя инфляции, опубликованного МВФ.
3. В целях оценки изменения цен в Испании и кумулятивной инфляции за период с 2010 года был проанализирован ежегодный индекс цен на потребительские товары для Испании, опубликованный INE на 2009-2022 годы, а также прогнозируемые ЮНВТО корректировки цен на 2023-2024-2025 годы. В приведенной ниже таблице «Изменения корректировки цен для Испании по сравнению с утвержденными/предложенными бюджетами» показаны изменения корректировки цен для Испании и базовый индекс корректировки цен (база 100 на 2009 год) сопоставляется с базовым индексом утвержденных и предложенных бюджетов (база 100 на 2009 год).
4. Дополнительно в приведенной ниже таблице сопоставляется корректировка цен, которая прогнозировалась в марте 2021 года на 2021-2022-2023 годы, по сравнению с итоговыми данными за 2021 и 2022 годы в соответствии с данными об индексе цен на потребительские товары INE и прогнозами на 2023 год по состоянию на март 2023 года, с учетом данных МВФ об инфляции. С учетом данных за 2020 год в качестве базового показателя, в 2023 году утрата покупательной способности в связи с инфляцией составляет более 13%.

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

at 31 March 2023

Rate/Index/Euros

	Price adjustment ¹					Approved/proposed budget ²				
	% CYPY		Base index 2009 (over 2023 data)	Base index 2020						
	As at 2023	As at 2021		As at 2023	As at 2021	Annual	Biennia	%CYPY	%C Biennia/ P Biennia	Base index 2009
Total										
2025	2.20	2.20	138.33	123.12		16,287,000	31,677,000	5.83	4.07	125.65
2024	2.80	2.80	135.35	120.47		15,390,000		0.00		118.73
2023	4.10	1.60	131.67	117.19	104.05	15,390,000	30,438,000	2.27	1.14	118.73
2022	5.70	1.60	126.48	112.57	102.41	15,048,000		-0.98		116.09
2021	6.50	0.80	119.66	106.50	100.80	15,197,000	30,096,000	2.00	9.03	117.24
2020	-0.50	-0.50	112.36	100.00	100.00	14,899,000				114.94
2019	0.80		112.92			13,994,000	27,603,000	2.83	2.29	107.96
2018	1.20		112.02			13,609,000		0.87		104.99
2017	1.10		110.70			13,492,000	26,984,000	0.00	1.38	104.09
2016	1.60		109.49			13,492,000		0.00		104.09
2015	0.00		107.77			13,492,000	26,616,000	2.80	5.62	104.09
2014	-1.00		107.77			13,124,000		2.80		101.25
2013	0.30		108.86			12,767,000	25,200,000	2.69	0.00	98.50
2012	2.90		108.53			12,433,000		-2.62		95.92
2011	2.40		105.47			12,767,000	25,200,000	2.69	0.36	98.50
2010	3.00		103.00			12,433,000		-4.08		95.92
2009	0.80		100			12,962,000	25,110,000	6.7	3.9	100
2008	1.40					12,148,000				

Remarks

¹ % CYPY: a) 2008-2022 CPI for Spain (source INE) and, b) 2023-2025 UNWTO estimate as per inflation for Spain (source IMF). Base index: base incorporates previous year price adjustment

Корректировки обязательных расходов

5. Вознаграждение сотрудников категории специалистов и выше состоит из базового оклада и корректива по месту службы. Базовая шкала окладов публикуется и периодически обновляется Комиссией по международной гражданской службе (КМГС) в Нью-Йорке. Кроме того, КМГС публикует ежемесячный индекс корректива для штаб-квартиры ЮНВТО и других мест службы, который отражает изменения стоимости жизни во всех местах службы во всем мире. Поскольку ЮНВТО является специализированным учреждением Организации Объединенных Наций и ведущим учреждением Организации Объединенных Наций в Испании, она периодически сотрудничает с КМГС в проведении обследований на местах в целях определения стоимости жизни в Мадриде для сотрудников системы Организации Объединенных Наций. Как правило, эти обследования проводятся каждые пять лет. Последнее обследование в отношении Мадрида было проведено в конце 2021 года. Оно свидетельствовало о позитивном изменении чистого вознаграждения и чистого получаемого на руки вознаграждения в размере 4,8% и 5,6% соответственно для сотрудников категории специалистов и выше, применимом с 1 августа 2022 года. Сметные расходы на эту категорию сотрудников на 2024-2025 годы основаны на запланированном кадровом обеспечении на эти двухгодичные периоды, если принять за ориентир шкалы базовых окладов и зачитываемого для пенсии вознаграждения, действующие на март 2023 года, обязательные увеличения, а также скорректированный резерв на рост заработной платы (корректировка цен плюс рост производительности⁵) в связи с возможным ежегодным повышением стоимости жизни и в связи с выслугой лет.

⁵ Индикатор роста производительности (1,55% в среднем для всех категорий персонала) основывается на повышении уровней/степеней шкалы окладов для каждой категории сотрудников по состоянию на март 2023 года.

6. Сметные расходы на категорию сотрудников общего обслуживания на 2024-2025 годы основаны на запланированном в бюджете кадровом обеспечении в рамках этой категории сотрудников. Шкала окладов для сотрудников категории общего обслуживания публикуется КМГС и выражается в евро. КМГС определила ежегодные повышения, ориентируясь на индекс стоимости жизни в Мадриде. Для определения расходов на персонал данной категории использовалась шкала окладов, действующая с октября 2022 года, с учетом обязательных надбавок и ежегодного резерва на увеличение окладов (корректировка цен плюс рост производительности труда) в соответствии со стоимостью жизни в Испании. Эта шкала была установлена Организацией Объединенных Наций на основе результатов всеобъемлющего обследования, проведенного в Мадриде в октябре 2016 года. Как правило, такие обследования проводятся каждые восемь-десять лет.
7. Совокупный результат этих бюджетных корректировок в отношении расходов на персонал в рамках обеих категорий составляет 1 136 000 евро на период 2024-2025 годов. Следовательно, чтобы не выйти за рамки предлагаемых бюджетных расходов на персонал в размерах 22 177 000 евро на период 2024-2025 годов, 10 845 000 в 2024 году и 11 332 000 евро в 2025 году, необходимо скомпенсировать имеющийся дефицит за счет отказа от заполнения вакантных должностей приблизительно на 23%. Это приведет к реальному снижению эффективности персонала на заполненных позициях (утвержденные должности в рамках РБ с 2010-2011 годов показаны в Приложении IV.9, включая охваченные и не охваченные бюджетом на двухгодичный период 2024-2025 годов). Это влечет за собой повышенные требования к имеющемуся персоналу, вынужденному компенсировать образовавшийся дефицит, и эта практика не может сохраняться долго без ущерба для функционирования Организации.
8. Основа для расчета взносов в Объединенный пенсионный фонд персонала Организации Объединенных Наций (ОПФПООН) остается без изменений по сравнению с периодом 2020-2021 годов. Действительно, суммарная ставка взносов в размере 23,7% (эта ставка применяется в настоящее время ОПФПООН), на две трети финансируемая Организацией, в данном случае составит 15,8% от зачитываемого для пенсии вознаграждения за 2024 и 2025 финансовые годы. Необходимо отметить, что взнос в этот фонд должен осуществляться в долларах США. Если доллар США укрепится по отношению к евро, взнос ЮНВТО в этот фонд может повлечь за собой значительные дополнительные затраты.
9. В целях бюджета на 2024-2025 годы предполагается, что ставки страховых взносов на медицинское страхование и страхование от несчастных случаев для персонала возрастут на 2,5% по сравнению с аналогичными ставками, применяемыми в марте 2023 года. В этой связи прогнозируемая ставка, подлежащая выплате Организацией, в 2024 и 2025 годах будет составлять 10,47% (7,97% по состоянию на март 2023 года) от валового вознаграждения сотрудников.
10. В отношении других выплат сотрудникам учитывался опыт предыдущих лет и предполагаемый рост инфляции.

Приложение IV.5: Предлагаемые доходы и расходы бюджета на 2024-2025 годы по сравнению с 2022-2023 годами - регулярный бюджет

2024-2025 Proposed budgetary income and expenditure compared with 2022-2023 - Regular Budget

at 31 March 2023

Euros

	2022-2023 budget			2024-2025 Draft budget		
	2022	2023	2022-2023	2024	2025	2024-2025
Budgetary difference	0	0	0	0	0	0
<i>Budgetary income</i>	<i>15,048,000</i>	<i>15,390,000</i>	<i>30,438,000</i>	<i>15,390,000</i>	<i>16,287,000</i>	<i>31,677,000</i>
Contributions from Full and Associate Members	13,317,000	13,323,000	26,640,000	13,739,000	14,627,000	28,366,000
Full Members	13,061,000	13,067,000	26,128,000	13,464,000	14,332,000	27,796,000
Associate Members	256,000	256,000	512,000	275,000	295,000	570,000
Other income sources	1,731,000	2,067,000	3,798,000	1,651,000	1,660,000	3,311,000
Allocation from PY RB Budgetary cash balance	582,000	782,000	1,364,000	668,000	605,000	1,273,000
Allocation from Publication store Accumulated Surplus	350,000	450,000	800,000	160,000	100,000	260,000
Allocation from Project Reserve Fund (pool) balance						
Allocation from Miscellaneous revenue balance to LGCO				4,000	0	4,000
Affiliate Members contributions	799,000	835,000	1,634,000	819,000	955,000	1,774,000
<i>Budgetary expenditure</i>	<i>15,048,000</i>	<i>15,390,000</i>	<i>30,438,000</i>	<i>15,390,000</i>	<i>16,287,000</i>	<i>31,677,000</i>
A Member Relations	2,310,000	2,381,000	4,691,000	2,685,000	2,826,000	5,511,000
B Operational	3,957,000	4,068,000	8,025,000	4,064,000	4,278,000	8,342,000
C Support - Direct to Members	4,077,000	4,170,000	8,247,000	4,558,000	4,794,000	9,352,000
D Support - Indirect to Members	4,704,000	4,771,000	9,475,000	4,083,000	4,389,000	8,472,000

Приложение IV.6: Взносы Действительных, Ассоциированных и Присоединившихся членов

1. В том, что касается финансирования бюджета Организации, пункт 1 статьи 25 Устава гласит:

«1. Бюджет Организации, покрывающий административные функции и общую программу, финансируется взносами Действительных, Ассоциированных и Присоединившихся членов в соответствии со шкалой взносов, принятой Ассамблеей, а также любыми другими возможными поступлениями в соответствии с Финансовыми правилами, прилагаемыми к настоящему Уставу и составляющими его неотъемлемую часть».
2. В Приложении IV.5 к настоящему документу, «Предлагаемые доходы и расходы на 2024-2025 годы по сравнению с бюджетом на 2022-2023 годы», показано, что часть бюджета, которая должна финансироваться за счет взносов Действительных членов, составляет 13 464 000 евро на 2024 год и 14 332 000 на 2025 год. Вышеупомянутые суммы в округленном виде были распределены между 159 Действительными членами с применением формулы для расчета взносов государств-членов (Приложение II к Финансовому регламенту ЮНВТО о формуле расчета взносов государств-членов).
3. Сметный объем взносов был рассчитан в соответствии со статистическими данными, предоставленными Организацией Объединенных Наций в отношении валового национального дохода (ВНД), валового национального дохода на душу населения и народонаселения, которые ЮНВТО получила в январе 2021 года и которые использовались ООН для расчета взносов ее членов. Исходным периодом для этих статистических данных послужили 2014-2019 годы⁶. При определении сметного объема взносов также учитывались статистические данные ЮНВТО в отношении доходов от международного туризма за тот же исходный период. На основе этого набора статистических данных может быть изменено отнесение членов к той или иной группе в соответствии с размером вкладов.
4. Общее количество Действительных членов, включенных в шкалу взносов на период 2024-2025 годов (159 Действительных членов), осталось неизменным по сравнению с периодом 2022-2023 годов (159 Действительных членов) с учетом вступления Антигуа и Барбуды⁷ в качестве нового члена и выхода России из состава Организации. По итогам этого изменения состава Действительных членов были предприняты шаги по корректировке шкалы взносов в соответствии с Приложением II к Финансовым правилам ЮНВТО. Число групп остается неизменным и составляет 13.
5. Кроме того, необходимо отметить, что в соответствии с Приложением II к Финансовым правилам ЮНВТО ограничение в размере 7,5% на 2024 и 2025 годы было применено к увеличению взносов для тех членов, чьи взносы должны были увеличиться сверх этого процента в результате перехода в более высокую группу согласно шкале взносов. Аналогичным образом могут быть проведены сходные операции в целях ограничения снижения взносов в результате перехода членов в группу с более низкими взносами, с тем чтобы сбалансировать доходы от взносов.
6. После применения вышеупомянутых ограничений Генеральный секретарь предлагает повысить взносы за 2024 и 2025 год соответственно на 7,5% и 7,5% по сравнению с взносами, утвержденными на 2023 год и предложенными на 2024 год, для тех членов, которые остались в прежних группах и чьи взносы не подвергаются корректировке в связи с переходом в другую группу в предшествующие периоды.
7. В соответствии с мерами, утвержденными 17-й сессией Генеральной ассамблеи в ее резолюции A/RES/526(XVII), Ассоциированные члены Фландрия, Гонконг (Китай) и Макао (Китай) были включены в отдельную категорию по отношению к другим Ассоциированным членам, в рамках которой применяется размер взносов, составляющий 90% от взносов Действительных членов, относящихся к девятой группе. Взносы остальных

⁶ Документ ООН A/76/11

⁷ A/RES/735(XXIV)

Ассоциированных членов остаются на уровне 90% от минимального взноса Действительных членов. Совокупный округленный объем взносов, которые подлежат оплате Ассоциированными членами, составляет 275 000 евро на 2024 год и 295 000 евро на 2025 год.

8. В том, что касается Присоединившихся членов, и в соответствии с решением ИС, принятым на его 105-й сессии (пункт 6 документа CE/DEC/8(CV)), Генеральный секретарь установил размер взноса Присоединившихся членов в соответствии с округленной суммой, аналогичной увеличению, утвержденному применительно к взносам Действительных и Ассоциированных членов по сравнению с их взносами, утвержденными на предыдущий год. В результате Генеральный секретарь предлагает Генеральной ассамблее установить взносы Присоединившихся членов на уровне 2 700 евро на 2024 год (2 500 евро на 2023 год) и 2 900 евро на 2025 год. Из этих сумм, при сохранении процентного распределения, утвержденного в 2023 году, ассигнования из взносов Присоединившихся членов будут распределяться следующим образом: i) 1 575 евро в 2024 году и 1 691 евро в 2025 году будут ассигнованы в качестве взноса в бюджет Организации, ii) 450 евро в 2024 году и 484 евро в 2025 году в качестве оплаты за полный годовой доступ к электронной библиотеке ЮНВТО, и iii) 675 евро в 2024 году и 725 евро в 2025 году на мероприятия в рамках программы работы Присоединившихся членов. Общий предусмотренный бюджетом доход, который подлежит выплате нынешними и новыми Присоединившимися членами, составляет 819 000 и 955 000 евро на 2024 и 2025 годы соответственно.
9. Кроме того, следует принять к сведению, что в 2024 и 2025 годах отдельным Присоединившимся членам (членам TedQual) будет предоставлена скидка в соответствии с решением Исполнительного совета CE/DEC/20(XCV), как указано в документе CE/95/6(c). Это сокращение размера взносов для отдельных Присоединившихся членов (членов TedQual) было утверждено в 2014 году на четыре года. Генеральный секретарь предлагает сохранить эту скидку до проведения оценки воздействия такого сокращения размера взносов на бюджет Организации, когда вопрос о целесообразности ее сохранения будет вынесен на рассмотрение членами.
10. Приведенная ниже таблица, посвященная взносам членов ЮНВТО за 2024-2025 годы, демонстрирует шкалу неокругленных взносов Действительных и Ассоциированных членов на 2024 и 2025 годы, выраженных в евро, в соответствии с решением CE/DEC/10(LXIII-LXIV) Исполнительного совета.

2024-2025 UNWTO Membership contributions**at 31 March 2023**

Euros

		2023	2024		2025	
		Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
Order	Group UN country name					
Total membership contributions		13,100,338	13,738,727		14,627,315	
<i>Full Members</i>		<i>12,844,675</i>	<i>13,463,888</i>		<i>14,331,863</i>	
1	1 China	356,477	383,213	7.50	411,954	7.50
2	1 Japan	356,477	383,213	7.50	411,954	7.50
3	1 Germany	356,477	383,213	7.50	411,954	7.50
4	1 France	356,477	383,213	7.50	411,954	7.50
5	1 Spain	356,477	383,213	7.50	411,954	7.50
6	2 Italy	356,477	359,262	0.78	386,207	7.50
7	3 Switzerland	330,619	305,823	-7.50	282,886	-7.50
8	3 Republic of Korea	222,798	239,508	7.50	257,471	7.50
9	3 Thailand	222,798	239,508	7.50	257,471	7.50
10	3 Netherlands	244,663	239,508	-2.11	257,471	7.50
11	3 Austria	222,798	239,508	7.50	257,471	7.50
12	4 United Arab Emirates	211,659	227,533	7.50	244,598	7.50
13	4 Mexico	222,798	227,533	2.13	244,598	7.50
14	4 Brazil	222,798	227,533	2.13	244,598	7.50
15	4 Türkiye	222,798	227,533	2.13	244,598	7.50
16	4 India	211,659	227,533	7.50	244,598	7.50
17	4 Saudi Arabia	211,659	227,533	7.50	244,598	7.50
18	4 Qatar	211,659	227,533	7.50	244,598	7.50
19	5 Israel	167,098	179,630	7.50	193,102	7.50
20	5 Portugal	167,098	179,630	7.50	193,102	7.50
21	5 Greece	181,101	179,630	-0.81	193,102	7.50
22	5 Malaysia	211,659	195,785	-7.50	193,102	-1.37
23	5 Poland	167,098	179,630	7.50	193,102	7.50
24	5 Indonesia	167,098	179,630	7.50	193,102	7.50
25	6 Argentina	167,098	154,566	-7.50	154,484	-0.05
26	6 Czechia	133,680	143,706	7.50	154,484	7.50
27	6 Kuwait	133,680	143,706	7.50	154,484	7.50
28	7 Croatia	111,399	119,754	7.50	128,736	7.50
29	7 Hungary	111,399	119,754	7.50	128,736	7.50
30	7 South Africa	133,680	123,654	-7.50	128,736	4.11
31	7 Chile	111,399	119,754	7.50	128,736	7.50
32	7 Slovenia	111,399	119,754	7.50	128,736	7.50
33	7 Bahrain	75,752	81,433	7.50	87,540	7.50
34	7 Iran (Islamic Republic of)	111,399	119,754	7.50	128,736	7.50
35	8 Egypt	81,554	81,433	-0.15	87,540	7.50
36	8 Slovakia	95,316	88,167	-7.50	87,540	-0.71
37	8 Philippines	75,752	81,433	7.50	87,540	7.50
38	8 Romania	75,752	81,433	7.50	87,540	7.50
39	8 Colombia	111,399	103,044	-7.50	95,316	-7.50
40	8 Viet Nam	72,477	77,913	7.50	83,756	7.50
41	8 Lebanon	75,752	81,433	7.50	87,540	7.50
42	8 Panama	75,752	81,433	7.50	87,540	7.50
43	8 Dominican Republic	75,752	81,433	7.50	87,540	7.50
44	8 Uruguay	75,752	81,433	7.50	87,540	7.50

**2024-2025 UNWTO Membership contributions
at 31 March 2023**

Euros

Order	Group	UN country name	2023	2024		2025	
			Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
45	8	Monaco	67,471	72,531	7.50	77,971	7.50
46	8	Costa Rica	75,752	81,433	7.50	87,540	7.50
47	8	Lithuania	66,840	71,853	7.50	77,242	7.50
48	8	Oman	75,752	81,433	7.50	87,540	7.50
49	8	Morocco	75,752	81,433	7.50	87,540	7.50
50	9	Peru	75,752	71,853	-5.15	77,242	7.50
51	9	Bulgaria	66,840	71,853	7.50	77,242	7.50
52	9	Kazakhstan	75,752	71,853	-5.15	77,242	7.50
53	9	Trinidad and Tobago	66,840	71,853	7.50	77,242	7.50
54	9	Cuba	66,840	71,853	7.50	77,242	7.50
55	9	Cyprus	66,840	71,853	7.50	77,242	7.50
56	9	Iraq	62,671	67,371	7.50	72,424	7.50
57	9	Jordan	66,840	71,853	7.50	77,242	7.50
58	9	Mauritius	66,840	71,853	7.50	77,242	7.50
59	9	Sri Lanka	49,593	53,312	7.50	57,310	7.50
60	9	Ecuador	66,840	71,853	7.50	77,242	7.50
61	9	Venezuela (Bolivarian Republic of)	133,680	123,654	-7.50	114,380	-7.50
62	9	Nigeria	62,671	67,371	7.50	72,424	7.50
63	10	Jamaica	55,700	59,878	7.50	64,369	7.50
64	10	Azerbaijan	62,671	59,878	-4.46	64,369	7.50
65	10	Serbia	55,700	59,878	7.50	64,369	7.50
66	10	Georgia	49,593	53,312	7.50	57,310	7.50
67	10	Cambodia	49,593	53,312	7.50	57,310	7.50
68	10	Bahamas	55,700	59,878	7.50	64,369	7.50
69	10	Belarus	55,700	59,878	7.50	64,369	7.50
70	10	Albania	55,700	59,878	7.50	64,369	7.50
71	10	Equatorial Guinea	51,942	55,838	7.50	60,026	7.50
72	10	Botswana	55,700	59,878	7.50	64,369	7.50
73	10	Algeria	55,700	59,878	7.50	64,369	7.50
74	10	Ukraine	55,700	59,878	7.50	64,369	7.50
75	11	Guatemala	55,700	53,889	-3.25	57,931	7.50
76	11	Bosnia and Herzegovina	50,129	53,889	7.50	57,931	7.50
77	11	Malta	50,129	53,889	7.50	57,931	7.50
78	11	Brunei Darussalam	55,700	53,889	-3.25	57,931	7.50
79	11	Tunisia	55,700	53,889	-3.25	57,931	7.50
80	11	Turkmenistan	50,129	53,889	7.50	57,931	7.50
81	11	Gabon	55,700	53,889	-3.25	57,931	7.50
82	11	United Republic of Tanzania (inc Zanzibar)	44,629	47,976	7.50	51,574	7.50
83	11	Armenia	49,593	53,312	7.50	57,310	7.50
84	11	Paraguay	49,593	53,312	7.50	57,310	7.50
85	11	Angola	55,700	53,889	-3.25	57,931	7.50
86	11	Bangladesh	49,593	53,312	7.50	57,310	7.50
87	11	Pakistan	50,129	53,889	7.50	57,931	7.50
88	11	Myanmar	41,327	44,427	7.50	47,759	7.50
89	11	North Macedonia	50,129	53,889	7.50	57,931	7.50
90	11	El Salvador	50,129	53,889	7.50	57,931	7.50
91	11	Namibia	50,129	53,889	7.50	57,931	7.50
92	11	Bolivia (Plurinational State of)	44,629	47,976	7.50	51,574	7.50

2024-2025 UNWTO Membership contributions**31 March 2023**

Euros

		2023	2024		2025	
Order	Grot UN country name	Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
93	11 Andorra	50,129	53,889	7.50	57,931	7.50
94	11 Montenegro	33,419	35,925	7.50	38,619	7.50
95	11 Ghana	33,419	35,925	7.50	38,619	7.50
96	11 San Marino	50,129	53,889	7.50	57,931	7.50
97	11 Uzbekistan	33,419	35,925	7.50	38,619	7.50
98	12 Libya	50,129	46,369	-7.50	42,891	-7.50
99	12 Kenya	33,419	35,925	7.50	38,619	7.50
100	12 Barbados	33,419	35,925	7.50	38,619	7.50
101	12 Mongolia	33,419	35,925	7.50	38,619	7.50
102	12 Sudan	44,629	41,282	-7.50	38,619	-6.45
103	12 Lao People's Democratic Repl	33,419	35,925	7.50	38,619	7.50
104	12 Uganda	33,419	35,925	7.50	38,619	7.50
105	12 Honduras	33,419	35,925	7.50	38,619	7.50
106	12 Fiji	33,419	35,925	7.50	38,619	7.50
107	12 Maldives	33,419	35,925	7.50	38,619	7.50
108	12 Côte d'Ivoire	33,419	35,925	7.50	38,619	7.50
109	12 Eswatini	33,419	35,925	7.50	38,619	7.50
110	12 Republic of Moldova	33,419	35,925	7.50	38,619	7.50
111	12 Nicaragua	33,419	35,925	7.50	38,619	7.50
112	12 Zambia	33,419	35,925	7.50	38,619	7.50
113	12 Cameroon	33,419	35,925	7.50	38,619	7.50
114	12 Papua New Guinea	33,419	35,925	7.50	38,619	7.50
115	12 Nepal	27,850	29,939	7.50	32,184	7.50
116	12 Ethiopia	33,419	35,925	7.50	38,619	7.50
117	12 Haiti	27,850	29,939	7.50	32,184	7.50
118	12 Senegal	33,419	35,925	7.50	38,619	7.50
119	13 Congo	33,419	30,913	-7.50	32,184	4.11
120	13 Kyrgyzstan	27,850	29,939	7.50	32,184	7.50
121	13 Madagascar	27,850	29,939	7.50	32,184	7.50
122	13 Timor-Leste	33,419	30,913	-7.50	32,184	4.11
123	13 Cabo Verde	27,850	29,939	7.50	32,184	7.50
124	13 Syrian Arab Republic	40,257	37,238	-7.50	34,445	-7.50
125	13 Antigua and Barbuda		29,939		32,184	7.50
126	13 Palau	16,710	17,963	7.50	19,310	7.50
127	13 Zimbabwe	27,850	29,939	7.50	32,184	7.50
128	13 Seychelles	16,710	17,963	7.50	19,310	7.50
129	13 Democratic People's Republic	27,850	29,939	7.50	32,184	7.50
130	13 Rwanda	27,850	29,939	7.50	32,184	7.50
131	13 Benin	27,850	29,939	7.50	32,184	7.50
132	13 Mauritania	27,850	29,939	7.50	32,184	7.50
133	13 Djibouti	25,065	26,945	7.50	28,966	7.50
134	13 Bhutan	27,850	29,939	7.50	32,184	7.50
135	13 Yemen	33,419	30,913	-7.50	32,184	4.11
136	13 Mali	27,850	29,939	7.50	32,184	7.50
137	13 Lesotho	27,850	29,939	7.50	32,184	7.50
138	13 Togo	27,850	29,939	7.50	32,184	7.50
139	13 Tajikistan	27,850	29,939	7.50	32,184	7.50

2024-2025 UNWTO Membership contributions
at 31 March 2023
Euros

		2023	2024		2025	
		Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
Order	Group UN country name					
140	13 Burkina Faso	27,850	29,939	7.50	32,184	7.50
141	13 Samoa	16,710	17,963	7.50	19,310	7.50
142	13 Mozambique	27,850	29,939	7.50	32,184	7.50
143	13 Democratic Republic of the Congo	27,850	29,939	7.50	32,184	7.50
144	13 Gambia	27,850	29,939	7.50	32,184	7.50
145	13 Guinea	27,850	29,939	7.50	32,184	7.50
146	13 Chad	27,850	29,939	7.50	32,184	7.50
147	13 Vanuatu	27,850	29,939	7.50	32,184	7.50
148	13 Niger	27,850	29,939	7.50	32,184	7.50
149	13 Afghanistan	27,850	29,939	7.50	32,184	7.50
150	13 Guinea-Bissau	27,850	29,939	7.50	32,184	7.50
151	13 Comoros	25,065	26,945	7.50	28,966	7.50
152	13 Eritrea	27,850	29,939	7.50	32,184	7.50
153	13 Sierra Leone	27,850	29,939	7.50	32,184	7.50
154	13 Liberia	27,850	29,939	7.50	32,184	7.50
155	13 Central African Republic	27,850	29,939	7.50	32,184	7.50
156	13 Malawi	27,850	29,939	7.50	32,184	7.50
157	13 Sao Tome and Principe	16,710	17,963	7.50	19,310	7.50
158	13 Burundi	27,850	29,939	7.50	32,184	7.50
159	13 Somalia	27,850	29,939	7.50	32,184	7.50
<i>Associate Members</i>		255,663	274,839		295,452	
1	a Flemish Community of Belgium	60,156	64,668	7.50	69,518	7.50
2	a Hong Kong SAR	60,156	64,668	7.50	69,518	7.50
3	a Macao SAR	60,156	64,668	7.50	69,518	7.50
4	b Aruba	25,065	26,945	7.50	28,966	7.50
5	b Puerto Rico	25,065	26,945	7.50	28,966	7.50
6	b Madeira	25,065	26,945	7.50	28,966	7.50

Remarks:

* 2023 assessed contributions don't show 2023 Russian Federation contribution (EUR 222,798) which withdraw from the Organization on 26 April 2022. Including 2023 Russian Federation contribution, 2023 assessed contributions total amounted to EUR 13,323,136.

Приложение IV.7: Предлагаемые ассигнования на 2024-2025 годы и утвержденные, пересмотренные, предложенные и адаптированные к нынешней структуре ассигнования на 2022-2023 годы - анализ изменения частей и разделов - регулярный бюджет

2024-2025 Proposed appropriations and 2022-2023 approved, revised, proposed and adapted to current structure appropriations - Analysis of changes by parts and sections - Regular Budget at 31 March 2023

Euros

Parts / sections ²	Appropriations ¹			Appropriations			Net increase/decrease	
	2022-2023			2024-2025				
	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff
Total	21,041,000	9,397,000	30,438,000	22,177,000	9,500,000	31,677,000	1,136,000	103,000
<i>A Member Relations</i>	<i>3,484,000</i>	<i>1,086,000</i>	<i>4,570,000</i>	<i>4,452,000</i>	<i>1,059,000</i>	<i>5,511,000</i>	<i>968,000</i>	<i>-27,000</i>
A01 Regional Programme, Africa	1,000,000	360,000	1,360,000	1,260,000	279,000	1,539,000	260,000	-81,000
A02 Regional Programme, Americas	742,000	159,000	901,000	966,000	181,000	1,147,000	224,000	22,000
A03 Regional Programme, Asia and the Pacific	1,000,000	191,000	1,191,000	1,260,000	181,000	1,441,000	260,000	-10,000
A04 Regional Programme, Europe	371,000	225,000	596,000	483,000	279,000	762,000	112,000	54,000
A05 Regional Programme, Middle East	0	151,000	151,000	0	139,000	139,000	0	-12,000
A06 Affiliate Members	371,000	0	371,000	483,000	0	483,000	112,000	0
<i>B Operational</i>	<i>5,210,000</i>	<i>1,849,000</i>	<i>7,059,000</i>	<i>6,720,000</i>	<i>1,622,000</i>	<i>8,342,000</i>	<i>1,510,000</i>	<i>-227,000</i>
B01 Sustainable Development of Tourism	1,121,000	163,000	1,284,000	1,428,000	139,000	1,567,000	307,000	-24,000
B02 Technical Cooperation and Silk Road	742,000	16,000	758,000	966,000	17,000	983,000	224,000	1,000
B03 Statistics	742,000	183,000	925,000	966,000	114,000	1,080,000	224,000	-69,000
B04 Tourism Market Intelligence and Competitiveness	742,000	416,000	1,158,000	966,000	312,000	1,278,000	224,000	-104,000
B05 Ethics, Culture and Social Responsibility	492,000	183,000	675,000	651,000	106,000	757,000	159,000	-77,000
B06 Innovation, Education and Investments	750,000	717,000	1,467,000	945,000	828,000	1,773,000	195,000	111,000
B07 Institutional Relations and Partnerships	621,000	171,000	792,000	798,000	106,000	904,000	177,000	-65,000
<i>C Support - Direct to Members</i>	<i>5,261,000</i>	<i>2,383,000</i>	<i>7,644,000</i>	<i>6,826,000</i>	<i>2,526,000</i>	<i>9,352,000</i>	<i>1,565,000</i>	<i>143,000</i>
C01 Conferences Services	871,000	257,000	1,128,000	1,113,000	279,000	1,392,000	242,000	22,000
C02 Management	3,898,000	1,501,000	5,399,000	5,062,000	1,771,000	6,833,000	1,164,000	270,000
C03 Communications	492,000	625,000	1,117,000	651,000	476,000	1,127,000	159,000	-149,000
<i>D Support - Indirect to Members</i>	<i>7,086,000</i>	<i>4,079,000</i>	<i>11,165,000</i>	<i>4,179,000</i>	<i>4,293,000</i>	<i>8,472,000</i>	<i>-2,907,000</i>	<i>214,000</i>
D01 Budget and Finance	871,000	636,000	1,507,000	1,113,000	705,000	1,818,000	242,000	69,000
D02 Human Resources	371,000	332,000	703,000	483,000	632,000	1,115,000	112,000	300,000
D03 Information and Communication Technology	492,000	752,000	1,244,000	651,000	943,000	1,594,000	159,000	191,000
D04 General Services	484,000	959,000	1,443,000	672,000	713,000	1,385,000	188,000	-246,000
D05 Staff vacancies & ASEB Provisions	4,868,000	1,400,000	6,268,000	1,260,000	1,300,000	2,560,000	-3,608,000	-100,000

Remarks:

¹ Before transfers. 2022: Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1 and CE/DEC/4(CXVII) of (CE/117/3(c) Add.1., the Secretary-General proposal of structure modification (part II of this document) and its adaptation to 2023 regular budget structure at 31 March 2023 for comparison purposes. 2023: Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1, CE/DEC/4(CXVII) of (CE/117/3(c) Add.1 and the Secretary-General proposal of structure modification (part III of this document). Movements of posts among sections are annually considered.

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

Приложение IV.8: Проект предложения по бюджетным ассигнованиям на 2024-2025 годы - регулярный бюджет

2024-2025 Draft budget appropriations proposal - Regular Budget

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.

Приложение IV.9: План учрежденных должностей

1. ЮНВТО предлагает оставить без изменений 106 утвержденных позиций. Распределение на 2024-2025 годы сохраняет общее количество должностей. Как поясняется в предложении по бюджету, в связи с бюджетными ограничения в среднем потребуется оставить без заполнения в общей сложности 24 вакансии (20 вакансий категории общего обслуживания, 2 вакансии категории специалистов и 2 вакансии более высоких категорий), или 23% от общего числа должностей.

Staff posts evolution by category - Regular Budget								Biennia		
at 31 March 2023								2024-2025		
	2010-2011	2012-2013	2014-2015	2016-2017	2018-2019	2020-2021	2022-2023	Unbudgeted	Budgeted	Total
Total	106	106	106	106	106	106	106	24	82	106
Higher categories ¹	3	4	4	4	4	4	5	2	3	5
Professional category	45	44	45	47	51	51	50	2	48	50
General services category	58	58	57	55	51	51	51	20	31	51
Remarks:										
¹ Higher categories includes: Secretary-General (SG), Deputy Secretary-General (DSG), Assistant Secretary-General (ASG), Executive Directors (ED) and D category.										