

Executive Council

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Riyadh, Saudi Arabia

8 November 2025

Report of the Programme and Budget Committee

CE/124/PBC30
Riyadh, 7 November 2025
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**Executive summary**

The Programme and Budget Committee met on 7 November 2025, under the chairmanship of Switzerland and vice-chairmanship of Peru. As a subsidiary body of the Executive Council, the Committee reviewed, before consideration by the Council, at its 124th session, all documents related to the budget and the programme of work of the Organization.

During its thirtieth meeting, the Committee addressed the reports of the Secretary-General under the following agenda items:

- Financial situation of the Organization
- Draft Programme of Work and Budget for 2026-2027
- Human resources
- Implementation of the General Programme of Work for 2024-2025

The draft decisions of the Executive Council regarding each report examined by the PBC are not reflected in this document, but in the referred documents (see references of documents in the introduction).

I. Introduction

1. The Programme and Budget Committee held its thirtieth meeting on 7 November 2025 in Riyadh, Kingdom of Saudi Arabia, under the chairmanship of Switzerland. The following Members attended the meeting:
 - (a) Full Members: Argentina, India, Japan, Kenya, Malaysia, Maldives, Morocco, Peru, Saudi Arabia, Spain, and Switzerland
 - (b) Representative of the Associate Members: Flanders
 - (c) Absentees: Oman
 - (d) Observers: Benin, Germany, Greece, Portugal, Syria and Venezuela
2. The members of the Committee proceeded to examine the following documents, which were submitted to the Executive Council at its 124th session (8 November 2025), as follows:

Item	Documents
Financial situation of the Organization	A/26/4(c) A/26/4(c) Add.1
Draft Programme of Work and Budget for 2026-2027	A/26/4(e) I A/26/4(e) II A/26/4(e) I RC-1
Human resources	A/26/4(d)
Implementation of the General Programme of Work for 2024-2025	CE/124/4(b) rev.1

3. In his communication, the Chair extended his sincere gratitude to the host. He thanked all its members for their invaluable commitment. He highlighted that, as it was his last meeting as Chair, it has been a great honour to preside this very important committee over the past four years. He added that he will now be supporting Peru in its chairmanship for the upcoming two years.

II. Financial situation of the Organization

4. The Chief of Budget and Finance presented the following points of the financial report:
 - (a) Part I: Closing of the Audited Financial Statements of the twenty-fourth financial period (2022-2023)
 - (i) The Organization's Audited Financial Statements for the twenty-fourth financial period (years ended 31 December 2022 and 2023), the budgetary cash balance of the Regular Budget and the Working Capital for the same periods, which are presented to the General Assembly for closure.
 - (b) Part II: UN Tourism Financial Report for the period ended 30 September 2025
 - (i) At 30 September 2025, the Secretary-General reports the plan of income and expenditure of the Regular Budget for 2025 with the commitment to restrict expenditures to available and expected cash resources to end the year with a balanced budgetary cash result. The total budgetary income and expenditure for the year 2025 has been estimated at EUR 15,700,000. The budgetary income estimate

may increase if Members' assessed contributions collection improves until year-end above the planned ones.

- (ii) At 30 September 2025, the total budgetary income received (cash-in) amounts to EUR 14,565,024, including the Members' current year assessed contributions received (EUR 11,709,357) and arrears received (EUR 2,150,642). The income received to date represents 89% of the approved budgetary income (86% in 2024 and 88% in 2023). As of the same date, the budgetary expenditure amounts to EUR 15,013,185.
 - (iii) The Secretary-General submits the Organization's interim provisional Statements of Financial Position and Financial Performance for the period ended 30 September 2025 as well as financial performance and position highlights for the same period.
- (c) Part III: Election of the External Auditor for 2026-2027
- (i) The General Assembly is requested to elect, on the recommendation of the Council, an External Auditor for the Organization for the period 2026-2027. In accordance with the procedure established, any Member State of the Organization wishing to present its candidature to the post of External Auditor of the UN Tourism for the period 2026-2027, for the external audit of the UN Tourism Financial Statements for the years ended 31 December 2025 and 2026, may do so by written notice addressed to the Secretary-General.

5. The Committee recommended the Executive Council to approve the report CE/124/4(c).

III. Draft Programme of Work and Budget for 2026-2027

- 6. The Chair recalled that this item, both programme and budget, was already discussed in previous meetings.
- 7. Regarding the Programme of Work: He recalled that the Framework Programme of Work was already endorsed by the Executive Council, and he thanked the Secretariat for completing such framework with additional tables giving further details, while also taking into account the transition period and giving some room for manoeuvre to the incoming Secretary-General. He suggested that the PBC discuss selected flagship initiatives.
- 8. Regarding the budget, he took due note that the Secretariat worked with the Secretary-General nominee, as requested by the Executive Council, in order to produce a modified version.
- 9. In her presentation, the Executive Director, Ms. Zoritsa Urosevic, summarized the three scenarios presented to the 123rd session of the Executive Council on the budgetary income side and highlighted the changes introduced in the revised version of the Draft Programme and Budget for 2026-2027, notably, the three budgetary income scenarios: (i) Scenario A: 7.5% contributions increase in 2026 and in 2027, (ii) Scenario B: 4% contributions increase in 2026 and 2027, and, (iii) Scenario C: 2% contributions increase in 2026 and 2027.
- 10. The Executive Directors, Ms. Zoritsa Urosevic and Ms. Natalia Bayona, further presented the different flagship initiatives included in document A/26/4(e) I RC-1.
- 11. The Committee took note and made the following recommendations:
 - (a) After a round of statements on the budget scenarios, and in order to facilitate the decision process of the Executive Council, it recommended by consensus that it approve scenario B, 4%.
 - (b) It recommended to the Executive Council to call upon Members States to engage in the proposed flagship initiatives.

IV. Human resources

12. The Chief of Human Resources presented the following points of the report:
 - (a) The current status of the Organization's workforce and key developments. As of 1 August 2025, UN Tourism employs 301 personnel, with continued progress toward gender parity and broad geographical representation.
 - (b) Appointments made by the Secretary-General, ongoing recruitments, post reclassifications, and the continuation of internship, Junior Professional Officer, and capacity-building programmes.
 - (c) The phased rollout of the Human Capital Management system, which has improved efficiency in administrative processes.
 - (d) Advances in gender equality as well as in initiatives promoting work-life balance, health, and well-being. Learning and development activities continue across a wide range of professional and managerial areas. Continued participation in United Nations common-system initiatives was also emphasized.
 - (e) Policies on harassment prevention, diversity, recruitment, and performance management are being finalized. The Organization is implementing recommendations from the OIOS audit of the HR function, with most due for completion by the end of 2025. A new Ethics Officer was appointed, fostering further Organizational transparency and accountability.
13. The representative of the Staff Association, Mr. Li Yang, made an intervention, resuming a former practice.
14. The Committee took note of the report and supported the different policies in preparation. Yet some concerns were raised regarding the high representation of service contracts in the whole work force of the Secretariat, as well, as the issue of an unbalanced geographical representation.
15. The Chair of the Committee took note with appreciation of the intervention by the representative of the Staff Association and requested to continue such practice.
16. **The Committee recommended the Executive Council to approve the report CE/124/4(d).**

V. Implementation of the General Programme of Work for 2024-2025

17. The Chair invited the PBC members to react on the different activities and initiatives carried out during the May-September period, i.e., since the report presented at the 123rd Executive Council session in Segovia, Spain.
18. At the Statistics Committee's 21st meeting, Saudi Arabia put forward a proposal for the PBC to consider, for the Executive Council to endorse and for the General Assembly to approve. The proposal was slightly modified by the PBC and supported it as follows:

"Recalling Executive Council decisions 11 and 13 (CXXIII) in relation with the Organization's United Nations system-wide mandate in tourism statistics,

Strongly encourages the Secretary-General to strengthen the resources of the Organization in the area of tourism statistics, making the necessary provisions or raising the necessary voluntary contributions, with the objectives of: (1) reaffirming the position of the Organization as the global authoritative source for accurate, timely, and comprehensive tourism statistics, (2) updating the International Recommendations for Tourism Statistics (IRTS) and Tourism Satellite Accounts (TSA) in close alignment with the international statistical community, and (3) supporting Member States in the effective production, dissemination, and use of high-quality, comparable tourism data including the Measurement of the Sustainability of Tourism (MST), in accordance with the Organization's UN mandate"

19. The Committee recommended the Executive Council to approve the report CE/124/4(b).

VI. Place and date of the 31st meeting of the Programme and Budget Committee

20. It was agreed that, once the place and date of the next session of the Executive Council is known, the Secretary-General, together with the PBC Chair, would decide on the modalities of the 31st meeting of the Programme and Budget Committee.
