

执行委员会

第 126 届会议
西班牙托莱多

2026 年 6 月 10 日至 11 日

议程项目 8(a)**本组织 2026 年的财务状况**

CE/126/8(a)
Madrid, 4 June 2026
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联合国世旅组织正走向绿色。执委会所有文件均可在联合国世旅组织网站获取：www.untourism.int/zh-hans），或使用此处二维码。

**本组织截至 2026 年 3 月 31 日期间的财务状况****执行概要**

秘书长报告了截至 2026 年 3 月 31 日的 2026 年经常预算的收支计划，承诺将支出限制在可用和预期的现金资源范围内，并采取必要的成本控制措施，以遵守支出计划的要求。

2026 年预算收入和支出估计为 15,400,000 欧元。截至 2026 年 3 月 31 日，已收到的预算收入（现金收入）总额为 8,603,400 欧元，包括已收到的成员欠款（234,894 欧元）。截至同日，预算支出为 14,024,858 欧元。

秘书长谨此提交本组织截至 2026 年 3 月 31 日期间的临时财务状况和财务绩效表，并介绍同期财务绩效和财务状况重要内容。截至 2026 年 3 月 31 日已收到的自愿捐款（现金收入）总额为 534,212 欧元。



决定草案¹

议程项目 8(a)
本组织 2026 年的财务状况
(CE/126/8(a) 号文件)

执行委员会,

审议了截至 2026 年 3 月 31 日期间的财务报告,

1. 核准所提交的以下内容:

- (a) 截至 2026 年 3 月 31 日的 2026 年经常预算修订拨款 (附件 I.A.1), 2026 年经常预算核准拨款总额不变,
- (b) 秘书长提交的截至 2026 年 3 月 31 日的 2026 财年经常预算收支计划 (附件 I.A.4), 注意到可能从工作人员类别向非工作人员类别以及在各部分、各节之间调节拨款, 授权秘书长在核准拨款范围内酌情进行转移拨款,
- (c) 截至 2026 年 3 月 31 日期间, 为落实相关项目收到的自愿捐款和实物捐助 (附件 I.C.4 和 I.C.5), 以及
- (d) 截至 2026 年 3 月 31 日期间联合国世旅组织与捐助方共同出资的项目 (附件 I.C.6 和 I.C.7);

2. 赞赏地注意到已提交截至 2026 年 3 月 31 日未经审计的联合国世旅组织临时财务状况表和截至 2026 年 3 月 31 日的联合国世旅组织财务业绩表 (附件 I.B.1);

3. 感谢为履行其财务义务做出必要努力的成员, 敦促尚未履行其财务义务的成员采取必要步骤缴纳其 2026 年会费, 并提醒成员在《财务条例》第 7(2) 条规定期限内缴纳其会费; 以及

4. 支持秘书长就结清当年会费及欠款所采取的积极主动的做法, 以对本组织的工作方案做出贡献。

¹ 本文件为决定草案, 关于执委会最终通过的决定, 请查阅届会结束后发布的决定文件。

I. 本组织截至 2026 年 3 月 31 日期间的财务状况

A. 截至 2026 年 3 月 31 日期间经常预算执行情况

1. 联合国世旅组织经常预算由成员分摊会费和预算拨款供资。本组织 2026-2027 两年期经常预算 (A/26/4(e) II) 经全体大会 (A/RES/780(XXVI) 号决议) 批准, 总额为 34,193,000.00 欧元, 其中 2026 年和 2027 年的年度预算分别为 16,923,000 欧元和 17,270,000 欧元。
2. 经大会核准的 2026 年-2027 年预算的员额结构, 自编制之日起至 2026 年 3 月 31 日期间发生了变化。2025 年 8 月 31 日以来的主要变化涉及各部分、各节之间的员额调整。这些变动导致在核准资源范围内对各部分、各节的拨款作了重新部署。就员额数量而言, 截至 2026 年 3 月 31 日其结构保持不变 (共 104 个员额: 23 个预算外员额和 81 个预算内员额)。2026 年, 随着年度工作的进展, 可能需要进行额外的调拨, 包括将资金从人事费用转至非人员费用, 并在各部分、各节之间进行调拨, 以适应秘书长的结构安排, 同时不改变核准的拨款额。
3. 附件 I.A.1: “2026 年经常预算核准及修订拨款”, 列出经 A/RES/780(XXVI) 号决议核准的 2026 年经常预算拨款; 以及经修订的 2026 年经常预算拨款, 其中包括经 A/RES/778(XXVI) 号决议核准的转移拨款和秘书长截至 2026 年 3 月 31 日的结构调整提案。附件 I.A.2: “2026 年经常预算暂定估计转移拨款草案”, 列出拟议的转移拨款详情。在该附件 A.2 和 A.3 项下, 预算同一部分各款之间的转移拨款已经 A/26/4(c) Add.1 号文件中所载 A/RES/778(XXVI) 号决议核准, 此处仅供知悉。尽管发生前述结构调整, 但本组织 2026 年经常预算总额保持不变, 仍为 16,923,000 欧元。附件 I.A.3: “2026 年经常预算按职类分列的核准和修订员额”, 列示经第 780(XXVI) 号决议核准的 2026 年经常预算按职类分列员额, 以及按秘书长截至 2026 年 3 月 31 日的结构调整提案修订的 2026 年经常预算按职类分列员额。分析中又细分为预算外和预算内员额。
4. 附件 I.A.4 对下列项目进行比较: (a) 2026 年的核准收入和拨款 (核准收入和拨款/原始预算栏), (b) 2026 年的修订收入和拨款 (核准收入和拨款/修订预算栏), (c) 截至 2026 年 3 月 31 日的 2026 年应收收入估值和一贯的支出限额 (收支计划栏), 和 (d) 基于迄今为止所收现金和实际支出以及截至 2026 年 12 月 31 日的承付款 (预算现金余额栏) 的截至 2026 年 3 月 31 日的预算现金余额。

2026 年经常预算的收支计划

5. 根据联合国世旅组织《财务细则》(DFR) 第 III.4 条, 并与往年惯例保持一致, 秘书长依照以下内容制定收支计划: (a) 核准预算和预测收入; (b) 以往财年的经验; (c) 大会第 26 届会议关于注意确保工作方案和预算按实收数额执行的建议 (A/RES/780(XXVI)5)) 和 (d) 秘书长承诺将支出限制在现有和预期现金资源范围内, 并在需要时采取控制成本措施。收支计划显示了 2026 财年的应收预算收入预测、拟议预算支出水平和预算结果预测。
6. 本节内容展示由秘书长编制的截至 2025 年 3 月 31 日的收支计划。

计划的预算收入

7. 本财政年度预计将从正式成员、准成员及附属成员收到的分摊会费预算收入估计为 12,600,000 欧元, 占预算分摊会费总额的 80%。该估值系基于过去五年年终收到会费的平均百分比 (2021 年至 2025 年为 84%), 以及过去十年的年终数据 (2016-2025 年期间为 83%), 同时虑及 2025 年年终异常高的收缴率 (88%), 以及年终分摊会费缴纳额的浮动情况: 2024/2023 年 (1.9%)、2023/2022 年 (3.8%) 和 2022/2021 年 (-3.1%), 并利用截至 2026 年 3 月 31 日的实际收入信息予以更新。
8. 截至 2026 年 3 月 31 日, 从正式成员、准成员和附属成员收到的会费数额 (7,418,5066 欧元) 占预估收入计划的 48%。该比例低于 2024 年和 2023 年 (分别为 52% 和 56%) 的同期水平, 但高于 2025 年 (46%), 也高于过去五年 (2022 年至 2026 年) 同期平均缴纳水平 (即 6,331,250 欧元)。

9. 往年经常预算现金余额和出版物商店累计盈余的预算拨款保持在大会批准的水平(A/RES/780(XXVI)6)) (分别为 350,000 欧元和 600,000 欧元), 因此本财年估计预算收入及其实现率为 100%。
10. 关于来自拖欠会费的预算收入, 基于 2016 年至 2025 年(1,932,366 欧元)的年终平均缴纳水平, 并考虑到 2018 年和 2025 年拖欠会费收缴情况(截至 2018 年和 2025 年 12 月 31 日分别为 2,770,676 欧元和 2,729,592 欧元)大幅高于往年水平, 并利用截至 2026 年 3 月 31 日实际收到的欠费信息予以更新, 估计 2026 年期间将收到约 1850,000 欧元。
11. 截至 2026 年 3 月 31 日收缴的拖欠会费(234,894 欧元)占预计收入的 13%。该比例大幅低于前三年(2025 年 53%、2024 年 40%、2023 年 23%), 也大幅低于过去五年(2021 年至 2025 年)同期平均收缴水平(608,854 欧元)。尽管秘书处尽了最大努力, 欠费成员也拥有良好意愿, 但部分成员仍未能做出切实承诺偿还欠费或安排适当的付款计划。秘书处将坚持推行其政策, 即鼓励欠缴会费的成员提出至少分期偿还欠款的建议。
12. 总之, 2026 年预算收入估计为 15,400,000 欧元。迄今为止收到的收入占预计收入计划的 51%, 占比类似 2025 年(50%), 但低于 2024 年(53%)和 2023 年(57%)同期水平。
13. 为了实现拟定的收入计划, 秘书长将继续积极主动地与成员接触, 鼓励其结清本年度会费及欠款, 以免妨碍本组织工作方案的执行和本组织关于聚焦于有效实施其方案活动和战略目标的相关承诺。

计划预算支出和预算差额

14. 截至 2026 年 3 月 31 日, 本财年预算支出计划为 15,400,000 欧元, 与预计收入相符, 占核准拨款的 91%(2025 年为 95%、2024 年为 92%、2023 年为 90%)。
15. 截至 3 月 31 日, 迄今为止的预算支出占本年度预计支出计划的 91%, 占比与 2025 年(90%)相似, 但低于 2024 年(97%)和 2023 年(99%)的水平。迄今为止的预算支出包括截至年底的预算和法定承付款。截至 2026 年 3 月 31 日, 非人事费用执行率为 75%(2025 年 74%、2024 年 92%、2023 年 97%)。人事费用执行率达 100%, 与 2025 年至 2023 年期间的执行率相似(均为 100%)。需要指出的是, 对于正式工作人员, 薪金表及薪资其它组成部分由联合国国际公务员制度委员会(ICSC)独立颁布, 并适用于包括联合国世旅组织在内的所有联合国组织和专门方案。附件 I.A.5 展示了根据 2003 年 12 月 23 日通过的“联合国与世旅组织之间的协定”第 16 条所提供的正式工作人员费用信息。
16. 为了达到拟议的支出计划要求, 秘书长需将支出水平维持在核准预算的 91%左右。这意味着人事费和非人事费分别维持在核准预算的 88%和 98%。若分摊会费和拖欠会费的收缴没有按计划进行, 这一水平也可能做出调整。
17. 经过相关调整, 本财年预算收支预计将保持平衡。现特将秘书长制定的截至 2026 年 3 月 31 日的 2026 年经常预算总体收支计划(见附件 I.A.4)提交成员审议。
18. 秘书长将密切监测收支计划。任何影响经常预算运作的情况都将向成员通报。

经常预算截至 2026 年 3 月 31 日的预算结果

19. 本节基于迄今收到的现金和实际支出以及截至 2026 年 12 月 31 日的承付款, 分析截至 2026 年 3 月 31 日经常预算的预算结果(现金余额)状况。

预算收入（现金）

20. 已收到的预算收入（现金）总额为 8,603,400 欧元，包括截至 2026 年 3 月 31 日期间收到的成员拖欠会费和大会批准的累计结余预算拨款（950,000 欧元）。迄今收到的收入占核准预算收入的 51%（2025 年 47%、2024 年 49%、2023 年 51%）。
21. 本年度从正式成员、准成员和附属成员收到会费 7,418,506 欧元，占本年度应收分摊会费（15,773,910 欧元）的 47%，占比高于 2025-2023 年（2025 年为 37%、2024 年为 41%、2023 年为 46%）。在挑战较大的附属成员会费预算额（1,071,000 欧元）中，已开具 871,062 欧元的发票（比计划低 19%）。
22. 迄今收到的拖欠会费（234,894 欧元）大幅低于 2025-2023 年期间截至 3 月 31 日收到的拖欠会费水平（2025 年、2024 年及 2023 年分别为 1,159,133 欧元、682,814 欧元、309,850 欧元）。
23. 大会批准的累计结余预算拨款（950,000 欧元）占预算总额的 6%（2025 年 4%、2024 年 5%）。

预算支出

24. 预算支出为 14,024,858 欧元，包括截至 2026 年 3 月 31 日的应计费用和调节项目（3,551,641 欧元），以及截至 2026 年 12 月 31 日的承付款（10,473,217 欧元）。在非人事费用方面，截至 2026 年 12 月 31 日的预算和法定承付款占 72%（2025 年 68%、2024 年 73%、2023 年 71%）；截至 2026 年 3 月 31 日的应计费用和调节项目占 28%（2025 年 32%、2024 年 27%、2023 年 29%）。在人事费用方面，本年度前三个月以薪资和津贴形式支付的金额为 2,407,409 欧元，高于过去四年的金额（2025 年为 2,373,867 欧元、2024 年 2,335,978 欧元、2023 年 2,323,750 欧元），占比 24%（2025 年和 2023 年占比均为 24%、2024 年占比 25%），截至 2026 年 12 月 31 日的预算承付款占比 76%。

预算结果（现金结余）

25. 截至 2026 年 3 月 31 日，预算现金余额（已收预算收入（现金）总额减去预算支出）可能造成 -5,421,458 欧元的现金赤字（2025 年为 -6,282,737 欧元、2024 年为 -6,245,041 欧元、2023 年 -5,893,456 欧元）。目前，根据迄今为止的实际预算支出，资金盈余为 5,051,759 欧元（2025 年为 3,902,608 欧元、2024 年为 3,747,423 欧元、2023 年为 4,343,420 欧元）。
26. 预算现金余额受成员缴纳分摊会费的时间影响。若在收取成员会费时出现延误，本组织履行短期义务和执行工作方案的能力可能受到影响。《章程》所附《财务条例》第 12 段规定，“本组织成员应当在应纳费财政年度的第一个月缴纳会费……”。
27. 根据上条规定，截至 2026 年 1 月 31 日，共收到成员会费 3,405,871 欧元（2025 年为 3,565,398 欧元、2024 年 2,471,008 欧元、2023 年 1,880,125 欧元），占 2026 年应收成员会费总额（15,773,910 欧元）的 22%，这一比例高于 2025 年（16%）、2024 年（17%）和 2023 年（14%）的水平。

B. 截至 2026 年 3 月 31 日的临时中期财务报表

28. 根据联合国世旅组织《财务条例》第 14.7 条，秘书长应向执行委员会提交临时财务报表。本文件附件 I.B.1 中所载，为截至 2026 年 3 月 31 日期间的联合国世旅组织临时未经审计的财务状况表以及截至 2026 年 3 月 31 日的联合国世旅组织财务绩效表。

C. 截至 2026 年 3 月 31 日期间的财务绩效和状况概要

29. 本节载有截至 2026 年 3 月 31 日期间的其它相关财务信息。

分摊会费

30. 截至 2026 年 3 月 31 日，应拨给普通基金的分摊会费为 26,822,756 欧元（2025 年 3 月 31 日为 28,414,285 欧元、2024 年为 27,383,933 欧元、2023 年为 27,256,688 欧元）。附件 I.C.1 载有“截至 2026 年 3 月 31 日成员应缴普通基金会费表”；附件 I.C.2 显示“截至 2026 年 3 月 31 日期间收到的成员拖欠的普通基金会费”。

储备金和其它普通基金项目

31. 附件 I.C.3 显示截至 2026 年 3 月 31 日期间普通基金中储备金、其它经常预算项目和非经常预算项目的变动情况。

收到的自愿捐款、收到的实物捐助和共同出资项目

32. 截至 2026 年 3 月 31 日，收到自愿捐款（现金）总额 534,212.03 欧元，大幅低于过去三年同期金额（2025 年 6,397,900 欧元、2024 年 5,961,805 欧元、2023 年 5,125,610 欧元）。附件 I.C.4：“截至 2026 年 3 月 31 日收到的自愿捐款”，按项目列出自愿捐款（现金）实收情况。
33. 本组织还收到提供差旅及会议设施等形式的实物捐助。截至 2026 年 3 月 31 日，这类捐助总额达 556,182 欧元（2025 年为 837,366 欧元、2024 年 396,785 欧元、2023 年 605,643 欧元）。位于利雅得的联合国世旅组织 ROME 大楼被确认为捐赠的固定资产（见截至 2025 年 12 月 31 日的联合国世旅组织财务报告和经审计的财务报表）。附件 I.C.5：“截至 2026 年 3 月 31 日收到的实物捐助”，按捐助种类和捐助方列出实物捐助情况。
34. 本组织还与捐助方共同为项目供资。附件 I.C.6 中所列，为“截至 2026 年 3 月 31 日联合国世旅组织与捐助方共同出资的项目”。

倡议和项目支助费用项目结余

35. 附件 I.C.7 所示，为“截至 2026 年 3 月 31 日期间的项目支助费用（PSC）和倡议项目（PRF）变动情况”。PRF 归集了自愿捐助项目完成后按与捐助方协议或后续协议规定，为实现本组织目标而留存在联合国世旅组织账户中的未用余款（见 CE/104/7(a) rev.1 号文件中的 CE/DEC/8(CIV) 号决定）。

Annex I.A.1: 2026 Approved and revised appropriations - Regular Budget

2026 Approved and revised appropriations - Regular Budget at 31 March 2026

Euros

Approved appropriations						Revised appropriations in accordance to new structure proposed by the Secretary-General					
Parts / sections	P	G	Staff	Non-staff	Total	Parts / sections	P	G	Staff	Non-staff	Total
	104						104				
Total	55	49	11,394,000	5,529,000	16,923,000	Total	55	49	11,394,000	5,529,000	16,923,000
A Member Relations	13	3	2,257,000	552,000	2,809,000	A Member Relations	11	3	1,975,000	552,000	2,527,000
A01 Regional Department, Africa	4	0	616,000	145,000	761,000	A01 Regional Department, Africa	2	0	334,000	145,000	479,000
A02 Regional Department, Americas	1	2	324,000	97,000	421,000	A02 Regional Department, Americas	1	2	324,000	97,000	421,000
A03 Regional Department, Asia and the Pacific	5	0	770,000	97,000	867,000	A03 Regional Department, Asia and the Pacific	4	0	655,000	97,000	752,000
A04 Regional Department, Europe	2	0	308,000	145,000	453,000	A04 Regional Department, Europe	2	0	308,000	145,000	453,000
A05 Regional Department, Middle East	0	0	0	68,000	68,000	A05 Regional Department, Middle East	1	0	115,000	68,000	183,000
A06 Affiliate Members and Public-Private Collaboration	1	1	239,000	0	239,000	A06 Affiliate Members and Public-Private Collaboration	1	1	239,000	0	239,000
B Operational	17	8	3,398,000	1,107,000	4,505,000	B Operational	19	8	3,680,000	1,107,000	4,787,000
B01 Sustainable Tourism and Resilience	4	1	701,000	145,000	846,000	B01 Sustainable Tourism and Resilience	4	1	701,000	145,000	846,000
B02 International Development and Cooperation	2	2	478,000	10,000	488,000	B02 International Development and Cooperation	3	2	606,000	10,000	616,000
B03 Statistics, Standards and Data	2	2	478,000	145,000	623,000	B03 Statistics, Standards and Data	2	2	478,000	145,000	623,000
B04 Market Intelligence, Policies and Competitiveness	3	1	647,000	241,000	888,000	B04 Market Intelligence, Policies and Competitiveness	3	1	647,000	241,000	888,000
B05 Ethics, Culture and Social Responsibility	1	2	324,000	97,000	421,000	B05 Ethics, Culture and Social Responsibility	1	2	324,000	97,000	421,000
B06 Innovation, Education and Investments	2	0	308,000	377,000	685,000	B06 Innovation, Education and Investments	2	0	308,000	377,000	685,000
B07 Institutional Relations, Partnerships and Advocacy	3	0	462,000	92,000	554,000	B07 Institutional Relations, Partnerships and Advocacy	4	0	616,000	92,000	708,000
C Support - Direct to Members	19	7	4,204,000	1,494,000	5,698,000	C Support - Direct to Members	19	7	4,204,000	1,494,000	5,698,000
C01 Conferences Services	4	1	701,000	232,000	933,000	C01 Conferences Services	4	1	701,000	232,000	933,000
C02 Management ⁴	13	5	3,110,000	1,030,000	4,140,000	C02 Management ⁴	14	5	3,238,000	1,030,000	4,268,000
C03 Communications	2	1	393,000	232,000	625,000	C03 Communications	1	1	265,000	232,000	497,000
D Support - Indirect to Members	6	31	1,535,000	2,376,000	3,911,000	D Support - Indirect to Members	6	31	1,535,000	2,376,000	3,911,000
D01 Budget and Finance	3	1	547,000	377,000	924,000	D01 Budget and Finance	3	1	547,000	377,000	924,000
D02 Human Resources	1	1	239,000	309,000	548,000	D02 Human Resources	1	1	239,000	309,000	548,000
D03 Information and Communication Technology	1	2	324,000	531,000	855,000	D03 Information and Communication Technology	1	2	324,000	531,000	855,000
D04 General Services	0	5	425,000	459,000	884,000	D04 General Services	0	5	425,000	459,000	884,000
D05 Staff vacancies & ASEB Provisions	1	22	0	700,000	700,000	D05 Staff vacancies & ASEB Provisions	1	22	0	700,000	700,000

Remarks:

¹ P posts include P and higher categories posts.² In accordance to parts/sections structure and appropriations approved originally by A/RES/780(XXVI) of A/26/4(e) II.³ In accordance to parts/sections structure and appropriations approved originally by A/RES/780(XXVI) of A/26/4(e) II, A/RES/778(XXVI) of A/26/4(c) Add.1), and the Secretary-General proposal of structure modification at 31 March 2026. Staff costs appropriations transfers are based on annual average staff costs by category.⁴ C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

Annex I.A.2: 2026 Draft provisional estimated appropriation transfers - Regular Budget

2026 Draft provisional estimated appropriation transfers - Regular Budget at 31 March 2026

Euros

Transfer		Description		Section
		Part		
A. Appropriation transfers between sections within the same part of the budget ¹				
1	-115,000.00	From	A Member Relations	A03 Regional Department, Asia and the Pacific
	115,000.00	To	A Member Relations	A05 Regional Department, Middle East
	Transfer needed to cover staff transfers.			
2	-154,000.00	From	B Operational	B01 Sustainable Tourism and Resilience
	154,000.00	To	B Operational	B07 Institutional Relations, Partnerships and Advocacy
	Transfer needed to cover staff transfers.			
3	-154,000.00	From	B Operational	B02 International Development and Cooperation
	154,000.00	To	B Operational	B01 Sustainable Tourism and Resilience
	Transfer needed to cover staff transfers.			
B. Appropriation transfers from one part of the budget to another ²				
1	-282,000.00	From	A Member Relations	A01 Regional Department, Africa
	154,000.00	To	B Operational	B02 International Development and Cooperation
	128,000.00	To	C Support - Direct to Members	C02 Management
	Transfer needed to cover staff transfers.			
2	-128,000.00	From	C Support - Direct to Members	C03 Communications
	128,000.00	To	B Operational	B02 International Development and Cooperation
	Transfer needed to cover staff transfers.			
Remarks:				
¹ 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)).				
² 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)).				
³ Appropriations transfers between sections within the same part of the budget A.2 and A.3 were approved by A/RES/778(XXVI) of A/26/4(c) Add.1), and are presented for information only.				

Annex I.A.3: 2026 Approved and revised staff posts by category - Regular Budget

2026 Staff posts by category - Regular Budget at 31 March 2026

	Approved staff posts ²			Revised staff posts proposed by the Secretary-General ³		
	Unbudgeted ⁴	Budgeted	Total	Unbudgeted ⁴	Budgeted	Total
Total	23	81	104	23	81	104
Higher categories ¹	0	6	6	0	6	6
Secretary-General (SG)	0	1	1	0	1	1
Deputy/Assistant SG	0	0	0	0	0	0
Executive Directors, Directors (D2,D1)	0	5	5	0	5	5
Professional category	1	48	49	1	48	49
General services category	22	27	49	22	27	49

Remarks:

¹ Higher categories include: Secretary-General (SG), Deputy Secretary-General (DSG), Assistant Secretary-General (ASG), Executive Directors (ED) and D category.

² In accordance to parts/sections structure and appropriations approved originally by A/RES/780(XXVI) of A/26/4(e) II.

³ In accordance to parts/sections structure and appropriations approved originally by A/RES/780(XXVI) of A/26/4(e) II, A/RES/778(XXVI) of A/26/4(c) Add.1) and the Secretary-General proposal of structure modification at 31 March 2026. Staff costs appropriations transfers are based on annual average staff costs by category.

⁴ Unbudgeted post under professional category may either correspond to the Professional or higher categories.

Annex I.A.4: Comparison of budget, plan of income and expenditure and budgetary cash balance - Regular Budget

Comparison of budget, plan of income and expenditure and budgetary cash balance - Regular Budget at 31 March 2026

Euros

	Approved income & appropriations / Original budget ¹	Revised income & appropriations / Revised budget ²	Plan of income and expenditure	Budgetary cash balance (cash-in less expenditure)
Budgetary difference	0	0	0	-5,421,458
<i>Budgetary income</i>	<i>16,923,000</i>	<i>16,923,000</i>	<i>15,400,000</i>	<i>8,603,400</i>
Contributions from Full and Associate Members	14,902,000	14,902,000	12,100,000	7,106,791
Full Members	14,601,000	14,601,000	11,850,000	6,894,067
Associate Members	301,000	301,000	250,000	212,724
Other income sources	2,021,000	2,021,000	1,450,000	1,261,715
Allocation from Accumulated Surplus - PY RB cash balance	350,000	350,000	350,000	350,000
Allocation from Publication store Accumulated Surplus	600,000	600,000	600,000	600,000
Affiliate Members	1,071,000	1,071,000	500,000	311,715
Arrear contributions	0	0	1,850,000	234,894
Full Members	0	0	1,700,000	213,989
Affiliate Members	0	0	150,000	20,905
<i>Budgetary expenditure</i>	<i>16,923,000</i>	<i>16,923,000</i>	<i>15,400,000</i>	<i>14,024,858</i>

Remarks:

¹ In accordance to parts/sections structure and appropriations approved originally by A/RES/780(XXVI) of A/26/4(e) II.

² In accordance to parts/sections structure and appropriations approved originally by A/RES/780(XXVI) of A/26/4(e) II, A/RES/778(XXVI) of A/26/4(c) Add.1) and the Secretary-General proposal of structure modification at 31 March 2026. Staff costs appropriations transfers are based on annual average staff costs by category.

Annex I.A.5: Staff costs by virtue of Article 16 of the “Agreement between the United Nations and the World Tourism Organization” adopted on 23 December 2003

1. By virtue of Article 16 of the “Agreement between the United Nations and the World Tourism Organization” adopted on 23 December 2003, UN Tourism agreed to accept the Statute of the United Nations International Civil Service Commission (ICSC) and to develop with the United Nations (UN) uniform standards of international employment. The ICSC is an independent expert body established by the United Nations General Assembly in 1974. Among other matters, the ICSC promulgates the regular staff salary scales, level of allowances, post adjustment and daily subsistence allowance (DSA) applicable to all UN organizations and specialized programmes.
2. The remuneration of staff in the Professional and higher categories consists of a base salary and a post adjustment. The base salary scale is periodically published and updated by ICSC in New York. The ICSC also publishes a monthly post adjustment index, reflecting the evolution of the cost of living at all duty stations around the world. The post adjustment is an amount paid in addition to base salary which ensures that no matter where United Nations system staff work, their remuneration has a purchasing power equivalent to that at the base of the system, i.e., New York. The post adjustment index is normally updated every five years following the ICSC methodology based on place-to-place salary surveys. The last place-to-place survey for Madrid took place in late 2021, whose results are applicable since 1 August 2022. The ICSC promulgated salary scales applicable to staff in the Professional and higher categories showing: (i) annual gross salaries and net equivalents after application of staff assessment with effect from 1 January 2026 and (ii) pensionable remuneration with effect from 1 February 2025.
3. The remuneration of staff in the General Service category is based on a local salary scale published by the ICSC as a result of periodical comprehensive salary survey analysis on the local labour market normally every five years. The local General Service salary scales are annually updated on the basis of the 90% of the local consumer price index (CPI) movement from the latest increase if such movement is positive following the ICSC methodology. For staff in the General Service category in Madrid, the ICSC promulgated a revised scale effective 1 October 2025 and the next one is expected for October 2026. For staff in the General Service category in Riyadh, the ICSC promulgated a revised salary scale effective 1 December 2025; the next revised salary scale is expected for 1 December 2026.

Annex I.B.1: Provisional interim Financial Statements for the period ended 31 March 2026**Statement of financial position****at 31 March 2026**

Euros

	31/03/2026	31/03/2025 ¹	31/12/2025
Assets	62,980,985	70,939,031	56,689,333
<i>Current Assets</i>	<i>57,272,813</i>	<i>63,605,970</i>	<i>50,713,080</i>
Cash and cash equivalents	43,619,150	41,103,615	42,112,051
Inventories	14,186	18,511	14,186
Members assessed contributions receivable, net	12,817,256	14,032,297	4,228,686
Other contributions receivables, net	40,534	7,736,729	3,424,503
Other receivables, net	437,164	447,196	708,478
Other current assets	344,522	267,621	225,175
<i>Non-current assets</i>	<i>5,708,172</i>	<i>7,333,060</i>	<i>5,976,254</i>
Investments	402,359	431,248	402,359
Members assessed contributions receivable, net	280,930	498,384	363,272
Other contributions receivable, net	0	973,703	60,000
Property, plant and equipment	4,608,071	5,131,878	4,757,285
Intangible assets, net	413,643	294,678	390,169
Other non-current assets	3,169	3,169	3,169
Liabilities and Net Assets/Equity	62,980,985	70,939,031	56,689,333
Liabilities	41,355,415	31,676,576	32,137,176
<i>Current Liabilities</i>	<i>20,310,512</i>	<i>10,357,483</i>	<i>10,645,584</i>
Payables and accruals	1,319,136	1,001,708	1,729,798
Transfers payable	102,325	528,423	407,183
Employee benefits	114,455	304,053	575,358
Advance receipts	18,596,185	8,266,100	7,549,995
Provisions	1,000	172,298	193,800
Other current liabilities	177,411	84,901	189,450
<i>Non-current Liabilities</i>	<i>21,044,903</i>	<i>21,319,093</i>	<i>21,491,592</i>
Employee benefits	21,005,232	20,279,551	20,476,472
Advance receipts	0	975,450	975,450
Other non-current liabilities	39,671	64,092	39,671
Net Assets/Equity	21,625,570	39,262,454	24,552,157
Accumulated surplus/(deficit)	14,960,294	32,680,221	17,893,116
Reserves	6,665,276	6,582,233	6,659,042

¹ Statement of Financial Position as at 31 March 2025 includes restatement at 1 January 2025 related to i) IPSAS 43 implementation and ii) external audit adjustments of the 2025 financial statements.

**Statement of financial performance
for the period ended 31 March 2026**

Euros

	31/03/2026	31/03/2025	31/12/2025
Revenues	19,402,187	27,474,664	40,126,698
Members assessed contributions	16,396,098	16,023,483	16,032,945
Other contributions (VC and FIT), net of reduction	2,053,867	10,344,005	16,829,979
Publications revenue, net of discounts and returns	63,806	55,160	265,821
Changes in currency exchange differences	147,257	0	0
Other revenues	741,159	1,052,016	6,997,952
Expenses	6,543,985	8,304,857	35,668,628
Wages, salaries and employee benefits	5,218,818	4,995,995	20,595,423
Grants and other transfers	96,689	63,179	1,094,608
Travel	251,525	453,074	2,804,384
Supplies, consumables and running costs	808,822	1,183,737	6,292,222
Changes in currency exchange differences	0	1,446,202	3,547,215
Depreciation, amortization and impairment	163,400	159,572	654,890
Other expenses	4,730	3,098	679,885
Surplus/(deficit) for the year	12,858,202	19,169,807	4,458,069

Annex I.C.1: Statement of contributions due to the General Fund at 31 March 2026

Statement of contributions due to the General Fund at 31 March 2026

Euros

Members	Years	Arrear Contributions	Contributions due 2026	Total
Total		18,067,105.95	8,755,650.44	26,822,756.39
<i>Full Members</i>		16,066,921.58	7,707,421.91	23,774,343.49
<i>Budgetary Contributions</i>		15,946,516.58	7,707,421.91	23,653,938.49
Afghanistan	81-87,89-08,10,12,14,19-26	877,651.91	32,828.00	910,479.91
Albania	26	0.00	69,197.00	69,197.00
Algeria	-	0.00	0.00	0.00
Andorra	-	0.00	0.00	0.00
Angola	-	0.00	0.00	0.00
Antigua and Barbuda	25-26	19,310.00	19,697.00	39,007.00
Argentina	26	0.00	142,898.00	142,898.00
Armenia	-	0.00	0.00	0.00
Austria	-	0.00	0.00	0.00
Azerbaijan	26	0.00	65,656.00	65,656.00
Bahamas	19, 22, 26	105,829.00	65,656.00	171,485.00
Bahrain	-	0.00	0.00	0.00
Bangladesh	24-26	110,622.00	61,608.00	172,230.00
Barbados	26	0.00	39,391.00	39,391.00
Belarus	24-26	124,247.00	65,656.00	189,903.00
Belize	-	0.00	0.00	0.00
Benin	26	0.00	32,828.00	32,828.00
Bhutan	26	0.00	32,828.00	32,828.00
Bolivia	83-87, 89-98, 19-22, 24-26	626,703.57	55,442.00	682,145.57
Bosnia and Herzegovina	-	0.00	0.00	0.00
Botswana	23, 26	55,700.00	65,656.00	121,356.00
Brazil	-	0.00	0.00	0.00
Brunei Darussalam	-	0.00	0.00	0.00
Bulgaria	-	0.00	0.00	0.00
Burkina Faso	-	0.00	0.00	0.00
Burundi	79-07, 11-13, 15-22, 24-26	934,798.78	32,828.00	967,626.78
Cambodia	87-92, 26	150,124.83	59,090.00	209,214.83
Cameroon	20-26	208,211.00	39,391.00	247,602.00
Cape Verde	26	0.00	32,828.00	32,828.00
Central African Republic	07-26	481,837.20	32,828.00	514,665.20
Chad	12-26	384,715.56	32,828.00	417,543.56
Chile	26	0.00	119,081.00	119,081.00
China	26	0.00	420,193.00	420,193.00
Colombia	26	0.00	89,291.00	89,291.00
Comoros	20-21, 23-26	131,106.00	29,545.00	160,651.00
Congo	26	0.00	32,827.85	32,827.85
Costa Rica	-	0.00	0.00	0.00
Côte d'Ivoire	26	0.00	3,465.51	3,465.51
Croatia	-	0.00	0.00	0.00
Cuba	26	0.00	78,787.00	78,787.00
Cyprus	-	0.00	0.00	0.00
Czechia	-	0.00	0.00	0.00
Democratic People's Republic of Korea	23-26	89,970.50	32,828.00	122,798.50
Democratic Republic of the Congo	20, 25-26	37,838.23	32,828.00	70,666.23
Djibouti	03-26	536,391.00	31,138.00	567,529.00
Dominican Republic	-	0.00	0.00	0.00
Ecuador	26	0.00	78,750.87	78,750.87

Members	Years	Arrear Contributions	Contributions due	
			2026	Total
Egypt	-	0.00	0.00	0.00
El Salvador	26	0.00	59,090.00	59,090.00
Equatorial Guinea	26	0.00	59,010.00	59,010.00
Eritrea	26	0.00	32,828.00	32,828.00
Eswatini	24-26	64,664.62	39,391.00	104,055.62
Ethiopia	17-18, 20-23, 26	189,090.00	41,515.00	230,605.00
Fiji	-	0.00	0.00	0.00
France	-	0.00	0.00	0.00
Gabon	16-26	549,307.91	59,090.00	608,397.91
Gambia	05, 08-10, 13, 26	101,042.05	32,828.00	133,870.05
Georgia	26	0.00	61,608.00	61,608.00
Germany	-	0.00	0.00	0.00
Ghana	26	0.00	39,391.00	39,391.00
Greece	26	0.00	196,964.00	196,964.00
Guatemala	26	0.00	62,276.00	62,276.00
Guinea	00, 07-09, 14-22, 24-26	369,733.01	32,828.00	402,561.01
Guinea-Bissau	92-96, 99-26	758,515.55	32,828.00	791,343.55
Haiti	20, 22, 25-26	60,442.89	32,828.00	93,270.89
Honduras	-	0.00	0.00	0.00
Hungary	26	0.00	131,311.00	131,311.00
India	26	0.00	5,000.00	5,000.00
Indonesia	26	0.00	178,619.00	178,619.00
Iran, Islamic Republic of	24-26	220,195.08	119,081.00	339,276.08
Iraq	94-06, 12, 26	1,478,724.42	77,856.00	1,556,580.42
Israel	-	0.00	0.00	0.00
Italy	26	0.00	393,931.00	393,931.00
Jamaica	-	0.00	0.00	0.00
Japan	26	0.00	420,193.00	420,193.00
Jordan	20, 26	859.77	78,787.00	79,646.77
Kazakhstan	-	0.00	0.00	0.00
Kenya	-	0.00	0.00	0.00
Kuwait	98, 24-26	65,139.21	157,574.00	222,713.21
Kyrgyzstan	03-10, 12-15, 26	259,947.58	34,598.00	294,545.58
Lao People's Democratic Republic	94-95, 04, 06	47,536.77	39,391.00	86,927.77
Lebanon	26	0.00	89,291.00	89,291.00
Lesotho	26	0.00	32,828.00	32,828.00
Liberia	12-26	384,722.00	32,828.00	417,550.00
Libya	25-26	42,891.00	46,108.00	88,999.00
Lithuania	-	0.00	0.00	0.00
Madagascar	26	0.00	32,828.00	32,828.00
Malawi	13-23, 26	278,538.74	32,828.00	311,366.74
Malaysia	26	0.00	178,619.00	178,619.00
Maldives	21, 26	152.00	41,515.00	41,667.00
Mali	25-26	1.02	32,828.00	32,829.02
Malta	-	0.00	0.00	0.00
Mauritania	86-05, 16-19, 26	539,873.31	32,828.00	572,701.31
Mauritius	26	0.00	78,787.00	78,787.00
Mexico	26	0.00	262,620.00	262,620.00
Monaco	-	0.00	0.00	0.00
Mongolia	23, 25-26	41,626.87	39,391.00	81,017.87
Montenegro	-	0.00	0.00	0.00
Morocco	-	0.00	0.00	0.00
Mozambique	25-26	12,070.59	32,828.00	44,898.59
Myanmar	25-26	197.36	44,177.00	44,374.36
Namibia	26	0.00	59,090.00	59,090.00
Nepal	24-26	62,123.00	34,598.00	96,721.00

Members	Years	Arrear Contributions	Contributions due	Total
			2026	
Netherlands	26	0.00	262,620.00	262,620.00
Nicaragua	-	0.00	0.00	0.00
Niger	84-87, 90-07, 10-11, 14-17, 19-21, 23, 26	761,043.01	32,828.00	793,871.01
Nigeria	23-26	160,475.26	66,992.00	227,467.26
North Macedonia	26	0.00	59,090.00	59,090.00
Oman	26	0.00	89,291.00	89,291.00
Pakistan	23-26	103,889.33	59,090.00	162,979.33
Palau	25-26	19,310.00	19,697.00	39,007.00
Panama	26	0.00	88,111.73	88,111.73
Papua New Guinea	23-26	107,963.00	39,391.00	147,354.00
Paraguay	26	0.00	59,090.00	59,090.00
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	26	0.00	249,490.00	249,490.00
Republic of Korea	24-26	42,156.55	21,206.95	63,363.50
Republic of Moldova	-	0.00	0.00	0.00
Romania	-	0.00	0.00	0.00
Rwanda	25	6,423.00	0.00	6,423.00
Saint Kitts and Nevis	-	0.00	0.00	0.00
Samoa	24	1,270.00	0.00	1,270.00
San Marino	-	0.00	0.00	0.00
Sao Tome and Principe	86-14, 18-22, 24-26	714,993.65	20,758.00	735,751.65
Saudi Arabia	-	0.00	0.00	0.00
Senegal	-	0.00	0.00	0.00
Serbia	-	0.00	0.00	0.00
Seychelles	-	0.00	0.00	0.00
Sierra Leone	86-00, 03-20, 26	773,848.12	32,828.00	806,676.12
Slovakia	-	0.00	0.00	0.00
Slovenia	-	0.00	0.00	0.00
Somalia	20-26	173,523.00	32,828.00	206,351.00
South Africa	26	0.00	131,311.00	131,311.00
Spain	-	0.00	0.00	0.00
Sri Lanka	-	0.00	0.00	0.00
Sudan	90-03, 06-08, 13-14, 18-20, 23-26	644,748.18	39,391.00	684,139.18
Switzerland	-	0.00	0.00	0.00
Syrian Arab Republic	12-20, 23-24, 26	526,351.16	32,828.00	559,179.16
Tajikistan	24-25	6,273.00	0.00	6,273.00
Thailand	-	0.00	0.00	0.00
Timor-Leste	22, 25-26	35,295.05	32,828.00	68,123.05
Togo	05-06, 19, 24-26	103,167.83	32,828.00	135,995.83
Trinidad and Tobago	25-26	77,242.00	78,787.00	156,029.00
Tunisia	26	0.00	62,276.00	62,276.00
Turkmenistan	05-12, 16-23	576,392.88	0.00	576,392.88
Türkiye	-	0.00	0.00	0.00
Uganda	26	0.00	5,691.00	5,691.00
Ukraine	-	0.00	0.00	0.00
United Arab Emirates	23, 26	48.00	262,620.00	262,668.00
United Republic of Tanzania	26	0.00	55,442.00	55,442.00
Uruguay	03, 26	35,577.22	89,291.00	124,868.22
Uzbekistan	-	0.00	0.00	0.00
Vanuatu	10-17, 20-26	337,284.00	32,828.00	370,112.00
Venezuela	20-22, 26	304,587.01	105,802.00	410,389.01
Viet Nam	26	0.00	89,291.00	89,291.00
Yemen	25-26	32,184.00	32,828.00	65,012.00

Members	Years	Arrear Contributions	Contributions due	Total
			2026	
Zambia	26	0.00	39,391.00	39,391.00
Zimbabwe	25	20.00	0.00	20.00
<i>Extrabudgetary Contributions</i>		<i>120,405.00</i>	<i>0.00</i>	<i>120,405.00</i>
Antigua and Barbuda	22-23	33,420.00	0.00	33,420.00
Comoros	18-19	32,356.00	0.00	32,356.00
Somalia	18-19	54,629.00	0.00	54,629.00
<i>Associate Members</i>		<i>211,258.35</i>	<i>88,635.00</i>	<i>299,893.35</i>
Aruba	19-26	181,236.00	29,545.00	210,781.00
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	26	0.00	29,545.00	29,545.00
Puerto Rico	18, 21, 25-26	30,022.35	29,545.00	59,567.35
<i>Affiliate Members</i>		<i>536,866.43</i>	<i>957,093.53</i>	<i>1,493,959.96</i>
<i>Former Full Members</i>		<i>992,744.93</i>	<i>0.00</i>	<i>992,744.93</i>
<i>Former Associate Members</i>		<i>1,947.90</i>	<i>0.00</i>	<i>1,947.90</i>
<i>Former Affiliate Members</i>		<i>257,366.76</i>	<i>2,500.00</i>	<i>259,866.76</i>

Remarks:

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

Annex I.C.2: Arrear contributions received from Members due to the General Fund for the period ended 31 March 2026

Arrear contributions received from Members due to the General Fund for the period ended 31 March 2026

Euros

Members	Contribution year	31/03/2026
Total		249,422.41
<i>Full Members</i>		<i>213,989.07</i>
Turkmenistan	02-05	82,341.84
Gabon	15-16	54,881.65
Maldives	25	38,619.00
Zimbabwe	25	32,164.00
Peru	25	5,982.58
<i>Affiliate Members</i>	22-25	<i>35,433.34</i>

Annex I.C.3: Reserves, other and non-RB projects within the GF movements for the period ended 31 March 2026

Reserves, other and non-RB projects within the GF movements
for the period ended 31 March 2026

Euros

Description	Net assets 01/01/2026	Movements	Net assets 31/03/2026	Assets & reconciling items (net)	Actual amounts 31/03/2026 ⁴	Outstanding commitments	Actual amounts after commitments 31/03/2026
<i>Reserves</i>							
<i>Working Capital Fund</i>	4,589,057.04	984.85	4,590,041.89	0.00	4,590,041.89	0.00	4,590,041.89
<i>Replacement reserve projects ¹</i>	1,749,436.18	-19,314.34	1,730,121.84	290,472.25	1,439,649.59	298,145.79	1,141,503.80
Infrastructure ICT ²	100,431.93	0.00	100,431.93	0.00	100,431.93	100,240.00	191.93
HQ infrastructure improvement ²	225,395.48	-13,320.49	212,074.99	55,251.45	156,823.54	0.00	156,823.54
RRP Pool	981,219.13	0.00	981,219.13	0.00	981,219.13	0.00	981,219.13
Athena III ²	75,245.90	-6,096.60	69,149.30	69,094.80	54.50	0.00	54.50
Digitalization solution for Statistics	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Athena IV	367,143.74	102.75	367,246.49	166,126.00	201,120.49	197,905.79	3,214.70
<i>Special reserve for contingency project ³</i>	320,548.30	-16,634.11	303,914.19	0.00	303,914.19	227,227.16	76,687.03
All Special Contingency Reserve	194,419.96	0.00	194,419.96	0.00	194,419.96	194,419.96	0.00
New Website & CRM	126,128.34	-16,634.11	109,494.23	0.00	109,494.23	32,807.20	76,687.03
<i>Other Regular Budget project</i>	-16,839,514.05	-284,912.63	-17,124,426.68	0.00	-17,124,426.68	525,000.00	-17,649,426.68
After Service Employee Benefit	-16,839,514.05	-284,912.63	-17,124,426.68	0.00	-17,124,426.68	525,000.00	-17,649,426.68
<i>Non-Regular Budget projects ⁴</i>	3,313,655.20	-529,562.92	2,784,092.28	5,889.61	2,778,202.67	656,701.09	2,121,501.58
Publications Store	2,738,385.03	-915,990.37	1,822,394.66	14,186.40	1,808,208.26	302,338.34	1,505,869.92
Affiliate Members Programme of Work	575,270.17	386,427.45	961,697.62	-8,296.79	969,994.41	354,362.75	615,631.66
<i>Miscellaneous project</i>	2,018,805.02	54,262.07	2,073,067.09	-1,385.84	2,074,452.93	0.00	2,074,452.93
Miscellaneous revenue project pool	2,018,805.02	54,262.07	2,073,067.09	-1,385.84	2,074,452.93	0.00	2,074,452.93

Remarks:

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

² Approved by the following decisions/resolutions: i) Headquarters Infrastructure: CE/DEC/3(CXIV) in document A/24/5(b) rev.1.

³ Approved by the following decisions/resolutions: i) 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)).

⁴ Actual amounts include basis differences (assets & reconciling items column) as detailed in chapter Financial Statements Highlights / Budgetary performance of the Regular Budget / Comparison of financial performance to budgetary result of the Regular Budget.

Annex I.C.4: Voluntary contributions received for the period ended 31 March 2026

Voluntary contribution received for the period ended 31 March 2026

Euros

Project	Donor	Curr.	Amount	EUR ¹
Total				534,212.03
Para el Desarrollo de la Conectividad Aérea en Guatemala	Guatemala	USD	206,065.00	174,537.05
El Observatorio de Derecho del Turismo para América Latina y el Caribe	Uruguay	USD	105,000.00	90,090.00
UN Tourism Awards for Excellence in Sustainable Sports	Fédération Internationale de			
Tourism Powered by FIA	l' Automobile	EUR	60,000.00	60,000.00
Food for Good: Co-creating Sustainable Food Systems in	TUI Care Foundation	EUR	58,235.00	58,235.00
Para la Actualización del Plan Maestro de Turismo Sostenible de Guatemala	Guatemala	USD	64,400.00	54,546.80
The Organization of a National UN Tourism Startup Challenge and a UN Tourism Tech Adventure	Bahamas	EUR	35,000.00	35,000.00
The Creation of an International Innovation Challenge: Green Technologies for Urban Heat Mitigation	Malta	EUR	30,000.00	30,000.00
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	Democratic People's Republic of Korea	EUR	21,103.18	21,103.18
For Promotion and Attraction of Investment in Tajikistan	Tajikistan	EUR	10,700.00	10,700.00

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.

Annex I.C.5: In-kind contributions received for the period ended 31 March 2026

In-kind contributions received for the period ended 31 March 2026

Euros

Donor	Project	Total
Total		556,182.10
<i>Use of conference facilities and premises</i>		<i>460,952.06</i>
Spain	Headquarter	260,489.39
Kuwait	52nd UN Tourism Regional Commission for the Middle East	138,762.00
Messe Berlin Gmbh	Ministers' Summit: "Empowering Emerging Destinations: from Potential to Performance" at ITB	29,813.83
APTEC	Regional Support Office for Asia and the Pacific	14,473.33
Brazil	Regional Office for the Americas in Brazil	13,802.40
Uzbekistan	International Academy in Uzbekistan	3,450.00
International Trade Centre	Geneva Liaison Office	161.11
<i>Donated travel</i>		<i>95,230.04</i>
Kuwait		31,581.64
Seychelles		12,231.73
Macao University of Tourism		11,572.95
Zimbabwe		9,634.00
Banco de desarrollo de América Latina-Caribe		6,996.24
Andorra		5,120.40
Pakistan		3,866.62
World Governments Summit		2,266.37
Oman		1,564.50
Spain		1,242.94
Forbes		1,151.23
Staff Association		1,090.41
Donors with contribution below EUR 1,000		6,911.01

Annex I.C.6: Projects with UN Tourism and donors' contributions for the period ended 31 March 2026

Projects with UN Tourism and donors contribution
for the period ended 31 March 2026

Euros

Project	Title	Agreement		Donor		UN Tourism		Contribution		
		Date	Donor	In-kind	Cash	In-kind	Cash	Total	Donor	UN Tourism
For the Holding of the 72nd Meeting of the UN Tourism Commission for Europe	Agreement Between the World Tourism Organization (UN Tourism) and the Government of Malta	24/03/2026	Malta	160,000.00	0.00	6,919.75	0.00	166,919.75	96%	4%
Para el fortalecimiento del Camino de los Jesuitas	Acuerdo de Cooperación Entre la Organización Mundial del Turismo y la Secretaría Nacional de Turismo (SENATUR) de Paraguay	13/03/2026	Paraguay	128,832.93	0.00	35,574.00	0.00	164,406.93	78%	22%
For the Ministers' Summit: "Empowering Emerging Destinations: from Potential to Performance" at ITB	Cooperation Agreement Between the World Tourism Organization and Messe Berlin GmbH	27/02/2026	Messe Berlin GmbH	34,853.83	0.00	3,586.56	0.00	38,440.39	91%	9%
Feria Internacional de Turismo (FITUR)	Acuerdo de Colaboración Entre la Organización Mundial del Turismo e IFEMA Madrid	19/01/2026	Institución Ferial de Madrid (IFEMA)	30,687.80	0.00	8,275.30	0.00	38,963.10	79%	21%

Remarks:

1. Amounts in the table are the ones shown in the agreements signed between UN Tourism and the donor/s.

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

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

Annex I.C.7: Project support costs (PSC) and Initiative Projects (PRF) movements for the period ended 31 March 2026

Project support costs (PSC) and Initiative projects (PRF) movements for the period ended 31 March 2026

Euros

Description	Net assets 01/01/2026	Movements	Net assets 31/03/2026	Assets & reconciling items (net)	Actual amounts 31/03/2026 ⁵	Outstanding commitments	Actual amounts after commitments 31/03/2026
<i>PSC and Initiative projects</i>							
<i>Project support cost projects</i> ¹	2,138,969.44	-152,020.17	1,986,949.27	963.82	1,985,985.45	600,789.97	1,385,195.48
<i>Initiative projects</i> ²	132,272.19	-7,370.97	124,901.22	0.00	124,901.22	2,129.03	122,772.19
Project Reserve Fund Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRF-EU Horizon 2020 ³	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00
China Initiative Fund - Asia	55,693.01	0.00	55,693.01	0.00	55,693.01	0.00	55,693.01
Integrating Positive Experiences and Legi	7,700.00	-7,000.00	700.00	0.00	700.00	0.00	700.00
<i>Technical Cooperation Initiative</i>	65,879.18	-370.97	65,508.21	0.00	65,508.21	2,129.03	63,379.18
PRF-TECO ⁴	24,684.03	-370.97	24,313.06	0.00	24,313.06	2,129.03	22,184.03
China-Initiative-Funds-TECO	41,195.15	0.00	41,195.15	0.00	41,195.15	0.00	41,195.15

Remarks:

¹ DRF Annex III.² PRF groups unused balances on completion of voluntary contributions projects which remain at 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).³ PRF-EU Horizon 2020 (Project reserve fund – European Union Horizon 2020).⁴ PRF-TECO (Project reserve fund – Technical Cooperation).⁵ Actual amounts include basis differences (assets & reconciling items column) as detailed in chapter Financial Statements Highlights / Budgetary performance of the Regular Budget / Comparison of financial performance to budgetary result of the Regular Budget.