

Executive Council

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Report of the Programme and Budget Committee

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**Executive Summary**

The Programme and Budget Committee met on 10 June 2026, in Toledo, Spain, under the chairmanship of Peru and the vice-chairmanship of Switzerland.

As a subsidiary organ of the Executive Council, the Committee examined all documents relating to the budget and programme of work of the Organization, prior to their submission to the Executive Council for consideration at its 126th meeting.

During its 31st meeting, the Committee reviewed the reports of the Secretary-General under the following agenda items:

- General Programme of Work:
 - (a) Implementation of the General Programme of Work
 - (b) Preparations for the International Year of Sustainable and Resilient Tourism 2027
 - (c) Reports of the subsidiary bodies of the Council
- Financial situation of the Organization
- Human resources
- Reform of the Organization: Progress on the recommendations of the JIU and the OIOS

The draft decisions of the Executive Council relating to each report examined by the Committee are not reflected in the present document, but are set out in the respective specific documents, the references for which are provided in the introduction.

I. Introduction

1. The Programme and Budget Committee met on 10 June 2026, under the chairmanship of Peru and the vice-chairmanship of Switzerland. The following Members were in attendance:
 - (a) **Full Members:** Argentina, India, Japan, Kenya, Malaysia (virtual), Maldives (virtual), Morocco, Oman (virtual), Peru, Saudi Arabia, Spain, and Switzerland
 - (b) **Representative of the Associate Members:** Macao, China
 - (c) **Representative of Affiliate Members:** Chair of the Board of Affiliate Members, NECSTouR, the Network of European Regions for Competitive and Sustainable Tourism
 - (d) **Observers:** Algeria, Gabon, Ghana, Indonesia, Rwanda and Zambia
2. The members of the Committee proceeded to examine the documents to be submitted to the Executive Council at its 126th meeting (10-11 June 2026, Toledo, Spain), as follows:

Item	Document(s)
General Programme of Work	
(a) Implementation of the General Programme of Work	CE/126/4 rev. 1
(b) Preparations for the International Year of Sustainable and Resilient Tourism 2027	CE/126/4 RC-1 CE/126/7
(c) Reports of the subsidiary bodies of the Council	CE/126/6
Financial report	
(d) Financial situation of the Organization for 2026	CE/126/8(a)
(e) Financial report and audited financial statements of UN Tourism for the financial year ending 31 December 2025	CE/126/8(b)
Human resources	CE/126/10
Reform of the Organization: Progress on JIU and the OIOS recommendations	CE/126/7

A. General Programme of Work

3. The Executive Directors presented the principal activities undertaken during the period under review, that is, since the presentation of the report at the 124th session of the Executive Council, held in Riyadh, Saudi Arabia, including the Preparations for the International Year of Sustainable and Resilient Tourism 2027 and the reports of the subsidiary bodies of the Council.
4. The Chair invited the members of the PBC to comment on the various activities and initiatives carried out during the period under review.
5. The Committee took note of the specific annexes requiring approval by the Council
 - (a) Women in Tourism Transport Action Plan,
 - (b) Mentorship Programme for African Women, carried out with the support of WITLAC, including its terms and conditions,

(c) Work Plan for the Agenda for Europe 2026-2027.

6. **The Committee recommended that the Executive Council approve the reports contained in documents CE/126/4 rev.1, CE/126/4-RC-1, CE/126/6**

B. Financial report

7. The Chief of Budget and Finance presented the reports detailed below.

(a) Financial situation of the Organization for the period ended 31 March 2026 – CE/126/8(a)

- The revised appropriations of the 2026 regular budget as at 31 March 2026, without altering the total regular budget 2026 appropriations approved.
- The income and expenditure plan of the Regular Budget for financial year 2026 as at 31 March 2026.
- The unaudited provisional statement of financial position of UN Tourism as at 31 March 2026, and the statement of financial performance of the Organization for the period ended 31 March 2026, as well as voluntary and in-kind contributions received for the implementation of the corresponding projects and joint financing projects with contributions from UN Tourism and donors for the period ended 31 March 2026.
- The implementation of IPSAS 47 (Revenue) and IPSAS 48 (Transfer Expenses), which will have an impact on the presentation of the 2026 financial statements. The action plan for their implementation will require substantial resources.

(b) UN Tourism Financial Report and Audited Financial Statements for the year ended 31 December 2025 – CE/126/8(b)

- The Financial Statements of the Organization, prepared in accordance with the UN Tourism Financial Regulations and Detailed Financial Rules, and the International Public Sector Accounting Standards (IPSAS), were subjected to external audit and received an unqualified (positive) opinion, as set out in the report of the External Auditor (Spain).
- The review and analysis of the financial position and of the financial and budgetary performance of the Organization for the financial year ended 31 December 2025, including: (i) the notable increase in income from voluntary contributions; (ii) the increase in the net assets of the Organization; (iii) the increase in obligations in respect of after-service employee benefits; and (iv) other highlights of the financial performance and financial position.
- The Secretary-General's proposal to allocate the cash surplus of the 2025 regular budget to the General Fund in the following amounts: (i) EUR 1,000,000 to strengthen programme activities under the regular budget work programme in the forthcoming 2028-2029 biennium; and (ii) EUR 777,816 to increase the funding of after-separation employee benefits (ASEB).
- The transfers of regular budget appropriations as at 31 December 2025, in accordance with Articles 5.3(a) and 5.3(b) of the Financial Regulations. The voluntary and in-kind contributions received for the period 2025 and for the implementation of the corresponding projects and cofinancing projects with contributions from UN Tourism and donors for the period 2025.

8. **The Committee recommended that the Executive Council approve the reports contained in documents CE/126/8(a) and (b), with the following comments:**

- The Committee congratulates the Secretariat on the unqualified (positive) audit opinion, as well as on its transparency, accountability, and sound financial management.

- The Committee acknowledges the importance of implementing new mandatory accounting standards in line with those of the United Nations, and that sufficient resources must be allocated for this purpose in particular for the development of accounting policies and the adaptation of the financial management system.
- It notes that the number of staff posts charged to the regular budget remains at 104 posts, of which 23 are not budgeted as approved by the 26th session of the General Assembly; also notes that the number of regular budget posts to be filled in 2026 will depend on the contributions of the current year and of previous years received.
- The Committee urges those Members that have not yet met their financial obligations to take the necessary steps to settle their 2026 contributions and any outstanding arrears from previous years.

C. Human resources

9. The Chief of Human Resources presented the report on UN Tourism's human resources situation as at 1 March 2026, highlighting the principal developments, challenges, and ongoing initiatives to strengthen the management of the Organization's human capital.
10. It was reported that the total workforce stands at 264 staff members, of whom 35% are fixed-term staff and 65% are affiliated personnel and other contractual categories. It was further noted that women account for 55% of staff and 59% of affiliated personnel, reflecting the Organization's continued efforts to promote gender equality.
11. The presentation highlighted the broad geographical diversity of the workforce, with 39 nationalities represented among staff and 41 among affiliated personnel. In this regard, UN Tourism reaffirmed its commitment to ensuring balanced geographical representation and to recruiting talent on as wide a basis as possible, whilst maintaining the highest standards of competence and integrity.
12. With regard to talent development, the importance of the UN Tourism Internship Programme, participation in the United Nations Junior Professional Officers (JPO) framework, and capacity-building initiatives through staff seconded by Member States were underscored. These mechanisms contribute to attracting new talent and reinforcing the Organization's institutional capacity.
13. The actions undertaken in the area of training and professional development were also presented. The Organization continues to offer learning opportunities in such areas as project management, communication, languages, diversity and inclusion, well-being, and leadership, with the aim of strengthening the technical and managerial competencies of its personnel.
14. The presentation further highlighted the efforts made in respect of gender equality, diversity, and inclusion, as well as UN Tourism's active participation in United Nations system-wide initiatives relating to gender parity and the inclusion of persons with disabilities. It was noted that the Organization remains committed to mainstreaming these matters across its institutional policies and practices.
15. With regard to staff well-being, information was provided on the measures adopted to promote mental health, work-life balance, and psychosocial support. These initiatives form part of the Organization's enduring commitment to the well-being and resilience of its workforce.
16. The Chief of Human Resources further reported on progress in the development and updating of institutional policies, including those relating to the prevention of discrimination and harassment, protection against sexual exploitation and abuse, recruitment and selection, performance management, and diversity. The Code of Conduct for the Prevention of Harassment, including Sexual Harassment, at UN Tourism Events was presented at this point; this Code shall be applicable to all participants in activities organized or sponsored by the Organization.
17. The Chief of Human Resources reported on progress in the implementation of the recommendations arising from the audit of the human resources function conducted by the United

Nations Office of Internal Oversight Services (OIOS) in 2023. It was noted that the Organization has adopted a gradual and rigorous approach to following up on the recommendations, having regard to the technical and operational complexity of the reforms required. To date, five recommendations have been closed within the timeframe originally envisaged, whilst the remaining recommendations are at an advanced stage of implementation and are expected to be concluded during the third quarter of 2026. It was further noted that the development of new policies, consultation with stakeholders, and the simultaneous execution of various institutional processes have necessitated a revision of the originally envisaged timelines, without affecting the Organization's commitment to strengthening governance and accountability in human resources management.

18. It was also reported that UN Tourism, in its capacity as the lead agency of the United Nations system in Spain, will coordinate the forthcoming local salary and cost-of-living surveys in Madrid—exercises that are essential for determining the salary scales of General Service staff and the cost-of-living adjustments applicable to Professional and higher-category staff. These activities reflect the active role the Organization plays both in strengthening its own human resources management and in contributing to United Nations system-wide initiatives.
19. Finally, it was recalled that the report contains information relating to the UN Tourism Staff Pension Committee and the need to elect its members for the 2026–2027 biennium.
20. **The Committee recommended that the Executive Council approve the report contained in document CE/126/10, with the following comments:**
 - (a) It encourages Member States to submit their candidatures for election as full or alternate members of the UN Tourism Staff Pension Committee for the period 2026–2027.
 - (b) Spain stressed the importance of statistics in the mandate of UN Tourism, and therefore the need to have sufficient human resources to ensure this mandate.

D. Reform of the Organization: Recommendations of the JIU and the OIOS

21. The Secretary of the PBC presented the report on the reform of the Organization, encompassing the recommendations of the Joint Inspection Unit (JIU) and the Office of Internal Oversight Services (OIOS).
22. The Committee took note of the new recommendations from the JIU, for approval by the Council, covering several topics:
 - (a) Health services
 - (b) Ombudsman function
 - (c) Programme support cost policies and practices
 - (d) Donor oversight requests
 - (e) Prevention of sexual exploitation and abuse
 - (f) Mental health and well-being policies and practices
 - (g) Accountability frameworks
23. The Committee likewise took note of the progress made by the Secretariat in respect of recommendations from the OIOS regarding human resources matters.
24. **The Committee recommended that the Executive Council approve the report contained in document CE/126/7, with the following comment:**
 - (a) It encourages the Secretary-General to continue efforts towards closer alignment with United Nations rules, for greater transparency and efficiency in the functioning of the

Organization's Secretariat. It also recognizes that such implementation may take several years and is subject to having the necessary resources.

E. Place and date of the 32nd meeting of the Programme and Budget Committee

25. The 32nd ordinary meeting of the Programme and Budget Committee will be held in the framework of the 127th session of the UN Tourism Executive Council.
26. The Chair and the Vice-Chair proposed to organize online meetings to discuss possible improvements in the functioning and results of the Committee, for the benefit of the Organization. The Secretariat will coordinate possible dates for such a meeting with the Chair.
