UN Tourism

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Agenda item 8
Financial situation of the Organization

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Financial situation of the Organization for the period ended 30 September 2026

Executive summary

At 30 September 2026, the Secretary-General reports the plan of income and expenditure of the Regular Budget for 2026 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 2026 has been estimated at EUR 14,800,000. The budgetary income estimate may increase if the collection of Members' assessed contributions and arrears exceeds the planned amounts by year-end.

At 30 September 2026, the total budgetary income received (cash-in) amounts to EUR 13,189,342, including the Members' current-year assessed contributions received (EUR 11,341,573) and arrears received (EUR 897,769). The income received to date represents 78% of the approved budgetary income (89% in 2025 and 86% in 2024 at 30 September). As of the same date, the budgetary expenditure amounts to EUR 10,566,506 (accrued expenditure) and to EUR 14,575,487 including commitments up to 31 December 2026. This results in a budgetary cash balance of EUR 2,622,837, or EUR -1,386,145 if commitments up to 31 December 2026 are included and no further receipts are collected. A balanced year-end Regular Budget cash result is expected, based on the expenditure controls implemented and the budgetary income still to be received.

The Secretary-General submits the Organization's provisional interim unaudited Statement of Financial Position at 30 September 2026 and Statement of Financial Performance for the period ended 30 September 2026, as well as financial position and performance highlights for the same period.

The Secretary-General also proposes a partial allocation of EUR 220,000 from the Replacement Reserve for the continued enhancement of the Financial Management System of the Organization.

UN Tourism

DRAFT DECISION[1]

Agenda item 8
Financial situation of the Organization
(document CE/127/8.Add.1)

The Executive Council,

Having examined the report for the period ended 30 September 2026,

1. *Approves*, as presented:

   (a) The updated Plan of income and expenditure of the Regular Budget for the financial year 2026 presented by the Secretary-General at 30 September 2026 (Annex I.A.1), taking note that budgetary transfers from staff to non-staff categories and among sections (programmes) and parts (major programmes) may be required, and authorizes the Secretary-General to make them, if needed, within the approved appropriations,

   (b) The voluntary and in-kind contributions received for the corresponding project implementations for the period ended 30 September 2026 (Annexes I.C.4 and I.C.5), and,

   (c) The co-financing projects with UN Tourism and donors' contributions and project support costs and initiative projects movements for the period ended 30 September 2026 (Annexes I.C.6 and I.C.7);

2. *Takes note with satisfaction* of the submission of the interim provisional unaudited UN Tourism Statement of Financial Position at 30 September 2026 and the UN Tourism Statement of Financial Performance for the period ended 30 September 2026 (Annex I.B), and commends the Organization for the substantial work undertaken through its internal capacities to ensure the implementation of IPSAS 47 and 48 (document CE/127/8, section B), notwithstanding the constraints arising from its limited resources;

3. *Acknowledges* the Secretary-General's effort in collecting the voluntary contributions for the period ended 30 September 2026;

4. *Thanks* the Members that have made the necessary efforts in order to fulfil their financial obligations, urges Members that have not yet complied with their financial obligations to take the necessary steps to pay their contributions for 2026, and reminds Members to pay their contributions within the time period stipulated by regulation 7(2) of the Financial Regulations;

5. *Supports* the Secretary-General's proactive approach for the settlement of current-year and arrear contributions in order to contribute towards the Organization's programme of work; and

6. *Confirms* the allocation of EUR 220,000 from the Replacement Reserve for the enhancement of the financial management information system (Annex I.E), authorized by the Chair of the Executive Council in accordance with Detailed Financial Rule VI.21 and submitted to the Programme and Budget Committee for confirmation.

[1] This is a draft decision. For the final decision adopted by the Executive Council, please refer to the Decisions document issued at the end of the session.

I. UN Tourism Financial Report for the period ended 30 September 2026

A. Regular Budget Plan of income and expenditure for 2026 and Budgetary result at 30 September 2026

2026 Regular Budget structure update

1. The UN Tourism Regular Budget (RB) is financed from assessed contributions from Members and budgetary allocations. The Regular Budget of the Organization covering the two-year budget period 2026-2027 (A/26/4(e) II) was approved by the General Assembly (A/RES/780(XXVI)) at EUR 34,193,000.00 broken down by the 2026 and 2027 annual budgets, which amounted to EUR 16,923,000 and EUR 17,270,000 respectively.

2. The posts structure of the 2026-2027 budget approved by the General Assembly has been maintained since 31 March 2026. In terms of number of staff posts, the structure includes 104 posts, i.e., 23 unbudgeted staff posts and 81 budgeted staff posts (Annex I.A.2 shows 2026 staff posts by category of the Regular Budget). In 2026, appropriation transfers from staff to non-staff costs and among parts and sections may be required as the year progresses to adapt to the structure proposed by the Secretary-General without altering the approved appropriations.

Plan of income and expenditure and targeted expenditure reductions of the Regular Budget for 2026

3. This section shows the plan of income and expenditure prepared by the Secretary-General at 30 September 2026.

4. In accordance with UN Tourism Detailed Financial Rule (DFR) III.4, in line with the practice in previous years, the Secretary-General prepares a plan of income and expenditure in light of: (a) the approved budget and forecast income, (b) the experience of previous financial years, (c) the recommendation of the General Assembly at its 26th session that care be taken to ensure that the programme of work and budget is executed according to the amounts collected (A/RES/780(XXVI).5)) and (d) the Secretary-General's commitment to restrict expenditures to available and expected cash resources and to take cost containment measures if needed. The plan of income and expenditure shows the forecast of budgetary income receivable, the proposed level of budgetary expenditure and the forecast of budgetary result for the financial year 2026.

5. Annex I.A.1 establishes a comparison between: (a) the approved income and appropriations for the year 2026 (approved income & appropriations / original budget column), (b) an estimate of income receivable and consistent expenditure limits for the year 2026 as at 30 September 2026 (plan of income and expenditure column), and (c) the budgetary cash balance at 30 September 2026 based on cash received to date and actual expenditures to date and commitments to 31 December 2026 (budgetary cash balance column).

Planned budgetary income

6. Budgetary income from contributions assessed from Full, Associate and Affiliate Members to be received in the current financial year has been estimated at EUR 12,600,000, i.e., 79 per cent of total assessed contributions budgeted. This estimate is based on the level of contributions received in recent years and as at 30 September 2026.

7. The level of contribution receipts from Full, Associate and Affiliate Members at 30 September 2026 (EUR 11,341,573) represents 90% of the estimated plan of income for Full, Associate and Affiliate Members, compared to 94%, 86% and 90%, at 30 September 2025, 30 September 2024, and 30 September 2023, respectively.

8. The budgetary allocations from prior years' RB budgetary cash balance and the Publications store accumulated surplus have been maintained at the level approved by the General Assembly (A/RES/780(XXVI)6) (EUR 350,000, and EUR 600,000 respectively), so the budgetary income estimated for the financial year and its implementation stands at 100%.

9. Budgetary income in 2026 from arrears contributions has been estimated at EUR 1,250,000. This is based on the average level of collection of the period 2016-2025 (EUR 1,932,366) and the information to date. The amount of arrears collected to 30 September 2026 (EUR 897,769) represents 72% of the estimated income (86%, 83% and 71% at 30 September 2025, 2024 and 2023 respectively). This amount is materially below the average level of collection of the past five years (2022-2026) (i.e., EUR 1,524,632) at the same date.

10. Therefore, budgetary income for the year 2026 has been updated at EUR 14,800,000. The income received to date represents 89% of the estimated plan of income which is the same as at 30 September 2025 (89%) and lower than at 30 September 2024 and 2023 (90% in both years).

11. Despite the Secretariat's best efforts and the good intentions of the Members with arrears, some Members are not yet in a position to make a firm commitment to repay their contribution arrears or to adopt a suitable payment plan. The Secretariat will persist in its policy of encouraging those Members that are in arrears with their contributions to present proposals for the payment of their arrears, at least in instalments.

12. In order to meet the proposed plan of income, the Secretary-General will continue making proactive approaches to the Members to encourage them to settle their current-year and arrear contributions in order to avoid hampering the execution of the Organization's programme of work and the Organization's commitment to focus on the effective implementation of its programmatic activities and strategic objectives.

Planned budgetary expenditure, budgetary difference

13. Budgetary expenditures in this financial year have been estimated to be EUR 14,800,000 which amounts to 87% of the approved appropriations (96% at 30 September 2025, 97% at 30 September 2024, and 95% at 30 September 2023).

14. The budgetary expenditure to date of EUR 14,575,487 includes budgetary and legal commitments up to the end of 2026 and represents 98% of the estimated plan of expenditure for the current year (96% at 30 September 2025, 97% at 30 September 2024 and 99% at 30 September 2023). For non-staff costs, the implementation level is at 96% of planned expenditure at 30 September 2026, a percentage that is higher than at 2025 (89%) and 2024 (93%) but lower than at 2023 (98%) at same date. For staff costs, the implementation level is at 100% at 30 September 2026, a percentage that is in line with that of the period 2025-2023. Regular staff, salary scales and other salary components are independently promulgated by the United Nations International Civil Service Commission (ICSC) and applicable to all UN organizations and specialized programmes, including UN Tourism. Annex I.A.3 shows Regular staff cost information by virtue of Article 16 of the "Agreement between the United Nations and the World Tourism Organization" adopted on 23 December 2003.

15. Therefore, in order to meet the proposed plan of expenditure, the Secretary-General will have to maintain expenditures at a level of around 87% of the approved budget. This level will imply that staff and non-staff costs are maintained at 83% and 96% respectively, of the approved budget, which may require appropriations transfers from staff to non-staff costs and among parts and sections within the approved appropriations. These levels have been adjusted since June 2026 (84% and 94% for staff and non-staff respectively) mainly due to the reduction of expected staff costs. These levels may be adjusted based on how the situation evolves.

16. Through these adjustments, the planned budgetary income and expenditure are expected to be in balance, i.e., a balanced cash result is expected. This cash result may also be adjusted upwards should the collection of assessed contributions and arrears exceed the draft plan of income. Therefore, as of 30 September 2026, the overall RB plan of income and expenditure for 2026 established by the Secretary-General, as shown in Annex I.A.1, is maintained with respect to the one at 30 June 2026 but updated from the RB income and expenditure plan for 2026 at 31 March 2026 (CE/DEC/7(CXXVI)) and presented for Members' consideration.

17. The Secretary-General will closely monitor the RB plan of income and expenditure. Members will be kept informed of any possible severe downside scenario that would impact the operations of the Regular Budget requiring mitigating actions to reduce costs.

Budgetary result of the Regular Budget at 30 September 2026

18. This section analyses the status of the budgetary result (cash balance) of the Regular Budget at 30 September 2026 based on cash received to date and actual expenditures to date and commitments to 31 December 2026.

Budgetary income (cash-in)

19. The total budgetary income received (cash-in) amounts to EUR 13,189,342 including the Members' arrears received during the period ended 30 September 2026 and budgetary allocations from accumulated surplus approved by the GA. The income received to date represents 78% of the approved budgetary income (89% in 2025, 86% in 2024 and 90% in 2023 at 30 September).

20. The level of contribution receipts for the current year from Full, Associate and Affiliate Members amounts to EUR 11,341,573 which represents 72% of the assessed contributions receivable of this year (i.e., EUR 15,714,264), a lower percentage than in 2025 and 2024 (76% in both years) and than in 2023 (79%) at same date. Arrear contributions[2] received to date (EUR 897,769) are below those received at 30 September 2025, 2024 and 2023 (EUR 2,150,642, EUR 1,582,009 and EUR 1,566,513 respectively). Budgetary allocations from accumulated surplus approved by the GA (EUR 950,000) represent 6% of the total budget (4% at 30 September 2025, 5% at 30 September 2024 and 8% at 30 September 2023).

Budgetary expenditure

21. The budgetary expenditure amounts to EUR 14,575,487 (EUR 15,013,185 at 30 September 2025, EUR 14,605,428 at 30 September 2024 and EUR 14,518,097 at 30 September 2023) which includes accrued expenses and reconciling items up to 30 September 2026 (EUR 10,566,506) and commitments up to 31 December 2026 (EUR 4,008,981). For non-staff costs, accrued expenses and reconciling items up to 30 September 2026 amounted to 68% and budgetary and legal commitments up to 31 December 2026 amount to 32%. As for staff costs, the amount paid in the form of regular staff salaries and allowances during the first nine months of the year amounts to EUR 7,105,539 representing 75%, and budgetary commitments up to 31 December 2026 represent 25%.

Budgetary result (cash balance)

22. At 30 September 2026, the budgetary cash balance (total budgetary income received (cash-in) less budgetary expenditure) amounts to EUR 2,622,837. However, at the same date the budgetary cash balance including commitments up to year-end (total budgetary income received (cash-in) less budgetary expenditure including commitments up to 31

[2] Excludes Affiliate Members contributions allocated to Publications Store and the Affiliate Members Programme of Work.

December) may result in a cash deficit of EUR -1,386,145 (EUR -448,160 at 30 September 2025, EUR -1,440,646 at 30 September 2024 and EUR -919,725 at 30 September 2023) if no additional receipts are received until year-end.

23. The budgetary cash balance is dependent on the timing of the payment of assessed contributions by the Members. The Organization's ability to meet its short-term obligations and comply with the programme of work could be impacted if delays are encountered in the collection of Members' contributions. Paragraph 12 of the Financing Rules attached to the Statutes stipulates: "The Members of the Organization shall pay their contribution in the first month of the financial year for which it is due…". Please refer to Annex I.C.1 showing the "Statement of contributions due by Members at 30 September 2026".

B. Provisional interim Financial Statements for the period ended 30 September 2026

24. In accordance with UN Tourism Financial Regulation (FR) 14.7, the Secretary-General submits an interim financial statement to the Executive Council. Annex I.B to this document includes the provisional interim unaudited UN Tourism Statement of Financial Position at 30 September 2026 and the UN Tourism Statement of Financial Performance for the period ended 30 September 2026.

25. The provisional interim Financial Statements reflect the first application of IPSAS 47 and IPSAS 48 from 1 January 2026. Accumulated surplus at 30 September 2026 includes provisional transition adjustments of approximately EUR 15.8 million, mainly arising from IPSAS 47. The adjustments remain provisional and subject to completion of the full IPSAS implementation at year-end and external audit. Details of the relevant accounting policies, implementation and impacted financial statement balances will be shown in the UN Tourism Financial Report and Audited Financial Statements for the year ended 31 December 2026 (see also document CE/127/8, section B).

C. Financial position and performance highlights for the period ended 30 September 2026

26. This section includes other relevant financial information for the period ended 30 September 2026.

Assessed contributions

27. Assessed contributions due to the General Fund amount to EUR 21,794,948 (EUR 21,196,960 at 30 September 2025, EUR 21,602,336 at 30 September 2024 and EUR 21,342,090 at 30 September 2023). Annex I.C.1 contains the "Statement of contributions due by Members at 30 September 2026" and Annex I.C.2 shows "Arrear contributions received from Members for the period ended 30 September 2026".

Reserves and other GF projects

28. Annex I.C.3 shows the reserves, other RB projects and non-RB projects within the General Fund movements for the period ended 30 September 2026.

29. Following the authorization received by the Chair of the Council on 23 November 2026, the Secretary-General submits for confirmation by the Programme and Budget Committee and the Executive Council the partial allocation of the Replacement Reserve to continue the enhancement of the Organization financial management information system based on Oracle. The proposed enhancements will mainly support the implementation of IPSAS, United Nations and audit requirements, the completion and enhancement of core financial modules, mainly sales module, assets & inventory module, and bank-reconciliation automation. An amount of EUR 220,000 would be financed from the Replacement Reserve. Annex I.E on Replacement Reserve project - Athena V, provides details on this proposal.

Voluntary contributions received, in-kind contributions received and cofinanced projects

30. Total voluntary contributions received (cash-in) for the period ended 30 September 2026 amount to EUR 10,108,568 (a lower amount than at 30 September 2025 and 2023, EUR 12,247,377 and EUR 10,290,409 respectively, but higher than at 30 September 2024, EUR 7,569,636). Annex I.C.4 “Voluntary contributions received for the period ended 30 September 2026” shows a list of voluntary contributions received (cash-in) by project.

31. The Organization also receives in-kind contributions in the form of travel and use of conference facilities. For the period to 30 September 2026 these donations amount to EUR 2,689,607 (EUR 3,626,085 at 30 September 2025, EUR 2,642,412 at 30 September 2024 and EUR 7,808,084 at 30 September 2023). The UN Tourism Regional Office for the Middle East premises in Riyadh are recognized as a donated fixed asset (see UN Tourism Financial Report and Audited Financial Statements for the year ended 31 December 2025). Annex I.C.5 “In-kind contributions received for the period ended 30 September 2026” shows a list of in-kind contributions received per type and by donor.

32. The Organization also co-finances projects with donors. Annex I.C.6 shows “Projects with UN Tourism and donors’ contribution for the period ended 30 September 2026”.

Initiative and Project Support Cost project balances

33. Annex I.C.7 shows the PSC (Project Support Cost) and PRF (project reserve funds or initiative projects) projects’ movements for the period ended 30 September 2026. PRF groups unused balances on completion of voluntary-contribution projects which remain at UN Tourism for aims of the Organization following stipulations of the agreement or subsequent agreement with the donor (see decision CE/DEC/8(CIV) referring to document CE/104/7(a) rev.1). The variable indirect costs recovered from voluntary contributions are grouped under the Project Support Cost (PSC) project to support services which cannot be traced unequivocally to voluntary contributions, typically administrative units’ services.

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Annex I.A.1: 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 30 September 2026
Euros

	Approved income & appropriations / Original budget[1]	Plan of income and expenditure	Budgetary cash balance (cash-in less implemented)
Budgetary difference	**0**	**0**	**-1,386,145**
Budgetary income	*16,923,000*	*14,800,000*	*13,189,342*
Contributions from Full and Associate Members	14,902,000	12,100,000	10,913,268
Full Members	14,601,000	11,850,000	10,670,999
Associate Members	301,000	250,000	242,269
Other income sources	2,021,000	1,450,000	1,378,306
Allocation from Accumulated Surplus - PY RB cash balance	350,000	350,000	350,000
Allocation from Publication store Accumulated Surplus	600,000	600,000	600,000
Affiliate Members	1,071,000	500,000	428,306
Arrear contributions		1,250,000	897,769
Full Members		1,100,000	845,357
Affiliate Members		150,000	52,412
Budgetary expenditure	*16,923,000*	*14,800,000*	*14,575,487*
Staff	11,394,000	9,500,000	9,500,000
Non-staff	5,529,000	5,300,000	5,075,487

Remarks:

[1] 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 CE/DEC/7(CXXVI) of CE/126/8(a). Staff costs appropriations transfers are based on annual average staff costs by category.

Annex I.A.2: 2026 Approved staff posts by category - Regular Budget

2026 Staff posts by category - Regular Budget
at 30 September 2026

	Approved staff posts [2]		
	Unbudgeted [3]	Budgeted	Total
Total	**23**	**81**	**104**
Higher categories [1]	0	6	6
Secretary-General (SG)	0	1	1
Deputy/Assistant SG	0	0	0
Executive Directors, Directors (D2,D1)	0	5	5
Professional category	1	48	49
General services category	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, A/RES/778(XXVI) of A/26/4(c) Add.1 and CE/DEC/7(CXXVI) of CE/126/8(a). Staff costs appropriations transfers are based on annual average staff costs by category.

[3] Unbudgeted post under professional category may either correspond to the Professional or higher categories.

Annex I.A.3: 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 which results are applicable since 1 August 2022. Another place-to-place survey for Madrid is taking place from October 2026. For the period ended 30 September 2026 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 2026.

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 scales effective 1 December 2025; the next revised salary scale is expected for 1 December 2026.

Annex I.B: Provisional interim Financial Statements for the period ended 30 September 2026

Statement of financial position [2]
at 30 September 2026
Euros

	30/09/2026	30/09/2025 [1]	31/12/2025
Assets	**59,830,615.06**	**56,405,937.98**	**56,689,333.23**
Current Assets	*54,544,173.13*	*49,926,795.98*	*50,713,079.73*
Cash and cash equivalents	46,540,514.17	40,781,405.56	42,112,050.93
Inventories	8,680.08	14,222.24	14,186.40
Members assessed contributions receivable, net	7,449,872.23	6,021,524.32	4,228,686.15
Other contributions receivables, net	31,297.30	2,420,046.03	3,424,503.15
Other receivables, net	332,116.06	526,807.41	708,477.63
Other current assets	181,693.29	162,790.42	225,175.47
Non-current assets	*5,286,441.93*	*6,479,142.00*	*5,976,253.50*
Investments	318,334.29	509,007.75	402,359.39
Members assessed contributions receivable, net	131,744.36	-233,564.38	363,271.63
Other contributions receivable, net	0.00	973,702.90	60,000.00
Property, plant and equipment	4,348,078.99	4,861,956.91	4,757,285.15
Intangible assets, net	485,115.75	364,870.28	390,168.79
Other non-current assets	3,168.54	3,168.54	3,168.54
Liabilities and Net Assets/Equity	**59,830,615.06**	**56,405,937.98**	**56,689,333.23**
Liabilities	**46,343,813.93**	**30,878,995.81**	**32,137,175.84**
Current Liabilities	*24,761,925.62*	*9,040,041.22*	*10,645,583.97*
Payables and accruals	1,286,089.49	1,196,664.45	1,729,798.14
Transfers payable	1,018,596.72	391,815.81	407,183.35
Employee benefits	126,037.52	157,474.37	575,358.05
Advance receipts and deferred revenue	22,208,308.62	7,068,396.62	7,549,994.70
Provisions	999.75	175,052.80	193,800.07
Other current liabilities	121,893.52	50,637.17	189,449.66
Non-current Liabilities	*21,581,888.31*	*21,838,954.59*	*21,491,591.87*
Employee benefits	21,542,212.86	20,799,603.13	20,476,471.52
Advance receipts and deferred revenue	0.00	975,449.68	975,449.68
Other non-current liabilities	39,675.45	63,901.78	39,670.67
Net Assets/Equity	**13,486,801.13**	**25,526,942.17**	**24,552,157.39**
Accumulated surplus/(deficit)	6,813,918.50	18,944,709.10	17,893,115.87
Reserves	6,672,882.63	6,582,233.07	6,659,041.52

[1] Statement of Financial Position as at 30 September 2025 includes restatement at 1 January 2025 related to i) IPSAS 43 implementation and ii) external audit adjustments of the 2025 financial statements.

[2] Net assets/equity at 30 September 2026 reflect provisional IPSAS 47 and 48 transition adjustments at 1 January 2026 (see paragraph 25).

Statement of financial performance
for the period ended 30 September 2026
Euros

	30/09/2026	30/09/2025	31/12/2025
Revenue	**27,016,178.49**	**32,944,156.62**	**40,126,697.72**
Members assessed contributions	16,414,098.00	16,032,220.24	16,032,945.25
Other contributions (VC and FIT), net of reduction	6,699,657.14	12,214,882.65	16,829,978.68
Publications revenue, net of discounts and returns	129,117.54	149,771.83	265,821.34
Changes in currency exchange differences	0.00	0.00	0.00
Other revenues	3,773,305.81	4,547,281.90	6,997,952.45
Expenses	**22,282,929.11**	**27,501,551.80**	**35,668,628.34**
Salaries and employee benefits	15,336,568.44	15,277,494.29	20,595,423.10
Grants and other transfers	323,789.40	663,358.82	1,094,608.40
Travel	1,216,354.03	1,764,717.51	2,804,384.28
Supplies, consumables and running costs	3,619,050.41	4,296,019.40	6,292,221.96
Changes in currency exchange differences	52,225.59	3,387,185.88	3,547,215.45
Depreciation, amortization and impairment	485,048.14	472,762.37	654,890.36
Other expenses	1,249,893.10	1,640,013.53	679,884.79
Surplus/(deficit) for the period	**4,733,249.38**	**5,442,604.82**	**4,458,069.38**

Annex I.C.1: Statement of contributions due to the General Fund at 30 September 2026

Statement of contributions due to the General Fund
at 30 September 2026
Euros

Members	Years	Arrear Contributions	Contributions due 2026	Total
Total		**17,147,115.60**	**4,647,832.62**	**21,794,948.22**
Full Members		*15,435,553.58*	*3,930,490.21*	*19,366,043.79*
Budgetary Contributions		*15,315,148.58*	*3,930,490.21*	*19,245,638.79*
Afghanistan	81-87,89-08,10,12,14,19-26	877,651.91	32,828.00	910,479.91
Albania	-	0.00	0.00	0.00
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	-	0.00	0.00	0.00
Bahamas	19, 22, 26	105,829.00	65,656.00	171,485.00
Bahrain	-	0.00	0.00	0.00
Bangladesh	24, 26	53,312.00	61,608.00	114,920.00
Barbados	-	0.00	0.00	0.00
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	-	0.00	0.00	0.00
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	88-92	132,594.26	0.00	132,594.26
Cameroon	21-26	172,286.00	39,391.00	211,677.00
Cape Verde	-	0.00	0.00	0.00
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	-	0.00	0.00	0.00
Colombia	-	0.00	0.00	0.00
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	-	0.00	0.00	0.00
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	25-26	32,181.50	32,828.00	65,009.50
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
Egypt	-	0.00	0.00	0.00

Members	Years	Arrear Contributions	Contributions due 2026	Total
El Salvador	-	0.00	0.00	0.00
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	-	0.00	0.00	0.00
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	-	0.00	0.00	0.00
Iran, Islamic Republic of	24-26	220,195.08	119,081.00	339,276.08
Iraq	94-06, 12	1,444,729.01	0.00	1,444,729.01
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, 26	859.77	1,545.00	2,404.77
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	04-10, 12-15	236,315.99	0.00	236,315.99
Lao People's Democratic Republic	94-95, 04	35,947.30	0.00	35,947.30
Lebanon	-	0.00	0.00	0.00
Lesotho	26	0.00	32,828.00	32,828.00
Liberia	14-26	334,539.00	18,845.81	353,384.81
Libya	25-26	372.91	46,108.00	46,480.91
Lithuania	-	0.00	0.00	0.00
Madagascar	-	0.00	0.00	0.00
Malawi	13-23, 26	278,538.74	32,828.00	311,366.74
Malaysia	-	0.00	0.00	0.00
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	-	0.00	0.00	0.00
Mexico	26	0.00	262,620.00	262,620.00
Monaco	-	0.00	0.00	0.00
Mongolia	-	0.00	0.00	0.00
Montenegro	-	0.00	0.00	0.00
Morocco	-	0.00	0.00	0.00
Mozambique	26	0.00	32,582.46	32,582.46
Myanmar	26	0.00	177.37	177.37
Namibia	26	0.00	59,090.00	59,090.00
Nepal	-	0.00	0.00	0.00
Netherlands	26	0.00	262,620.00	262,620.00
Nicaragua	-	0.00	0.00	0.00

Members	Years	Arrear Contributions	Contributions due 2026	Total
Niger	84-87,90-07,10-11,14-17,19-21,23,26	761,043.01	2,338.20	763,381.21
Nigeria	23-26	160,475.26	66,992.00	227,467.26
North Macedonia	26	0.00	4,090.00	4,090.00
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	1,675.70	1,675.70
Papua New Guinea	23-26	107,963.00	39,391.00	147,354.00
Paraguay	26	0.00	23,790.00	23,790.00
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	87-00, 03-20	742,078.12	0.00	742,078.12
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	-	0.00	0.00	0.00
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	25-26	32,183.83	32,828.00	65,011.83
Trinidad and Tobago	25-26	77,242.00	78,787.00	156,029.00
Tunisia	-	0.00	0.00	0.00
Turkmenistan	05-12, 16-23	576,392.88	0.00	576,392.88
Türkiye	-	0.00	0.00	0.00
Uganda	-	0.00	0.00	0.00
Ukraine	-	0.00	0.00	0.00
United Arab Emirates	23	48.00	0.00	48.00
United Republic of Tanzania	-	0.00	0.00	0.00
Uruguay	03	25,577.22	0.00	25,577.22
Uzbekistan	-	0.00	0.00	0.00
Vanuatu	13-17, 20-26	265,159.95	32,828.00	297,987.95
Venezuela	20-22, 26	304,587.01	105,802.00	410,389.01
Viet Nam	-	0.00	0.00	0.00
Yemen	25-26	32,184.00	32,828.00	65,012.00
Zambia	-	0.00	0.00	0.00
Zimbabwe	25	20.00	0.00	20.00

Members	Years	Arrear Contributions	Contributions due 2026	Total
Extrabudgetary Contributions		*120,405.00*	*0.00*	*120,405.00*
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
Associate Members		*211,258.35*	*59,090.00*	*270,348.35*
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	-	0.00	0.00	0.00
Puerto Rico	18, 21, 25-26	30,022.35	29,545.00	59,567.35
Affiliate Members		*256,952.41*	*658,252.41*	*915,204.82*
Former Full Members		*992,744.93*	*0.00*	*992,744.93*
Former Associate Members		*1,947.90*	*0.00*	*1,947.90*
Former Affiliate Members		*248,658.43*	*0.00*	*248,658.43*

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 30 September 2026

Arrear contributions received from Members due to the General Fund for the period ended 30 September 2026

Euros

Members	Contribution year	30/09/2026
Total		**934,548.50** [1]
Full Members		*845,357.07*
Turkmenistan	02-05	82,341.84
Vanuatu	10-13	72,124.05
Togo	05-06, 19, 24-25	70,984.00
Nepal	24-25	62,123.00
Democratic People's Republic of Korea	23-25	57,789.00
Bangladesh	25	57,310.00
Gabon	15-16	54,881.65
Liberia	12-13	50,183.00
Libya	25	42,518.09
Mongolia	23, 25	41,626.87
Maldives	25	38,619.00
Cameroon	20-21	35,925.00
Iraq	94	33,995.41
Zimbabwe	25	32,164.00
Sierra Leone	86-87	31,770.00
Kyrgyzstan	03-04	23,631.59
Cambodia	87-88	17,530.57
Mozambique	25	12,070.59
Lao People's Democratic Republic	94	11,589.47
Uruguay	03	10,000.00
Peru	25	5,982.58
Myanmar	25	197.36
Affiliate Members	*18-25*	*89,191.43*

Remarks:

1 Excludes Affiliate Members contributions allocated to Publications Store and the Affiliate Members Programme of Work. Budget / Comparison of financial performance to budgetary result of the Regular Budget.

Annex I.C.3: Reserves, other and non-RB projects within the GF movements for the period ended 30 September 2026

Reserves, other and non-RB projects within the GF movements
for the period ended 30 September 2026
Euros

Description	Net assets 01/01/2026	Movements	Net assets 30/09/2026	Assets & reconciling items (net)	Actual amounts 30/09/2026 [3]	Outstanding commitments	Actual amounts after commitments 30/09/2026
Reserves							
Working Capital Fund	*4,589,057.04*	*191.13*	*4,589,248.17*	*0.00*	*4,589,248.17*	*0.00*	*4,589,248.17*
Replacement reserve projects [1]	*1,749,436.18*	*-67,042.85*	*1,682,393.33*	*356,056.78*	*1,326,336.55*	*171,976.49*	*1,154,360.06*
Infrastructure ICT	100,431.93	0.00	100,431.93	0.00	100,431.93	100,240.00	191.93
HQ infrastructure improvement	225,395.48	-21,355.56	204,039.92	47,216.38	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	75,245.90	-18,289.80	56,956.10	56,901.60	54.50	0.00	54.50
Athena IV	367,143.74	-27,397.49	339,746.25	251,938.80	87,807.45	71,736.49	16,070.96
Special reserve for contingency project [2]	*320,548.30*	*-40,574.31*	*279,973.99*	*0.00*	*279,973.99*	*245,893.39*	*34,080.60*
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	-40,574.31	85,554.03	0.00	85,554.03	51,473.43	34,080.60
Other Regular Budget projects	*-16,839,514.05*	*-48,693.32*	*-16,888,207.37*	*0.00*	*-16,888,207.37*	*175,000.00*	*-17,063,207.37*
After Service Employee Benefit	-16,839,514.05	-48,693.32	-16,888,207.37	0.00	-16,888,207.37	175,000.00	-17,063,207.37
Non-Regular Budget projects	*3,313,655.20*	*-840,205.53*	*2,473,449.67*	*-1,414.61*	*2,474,864.28*	*492,735.38*	*1,982,128.90*
Publications Store	2,738,385.03	-969,339.20	1,769,045.83	8,680.08	1,760,365.75	67,896.40	1,692,469.35
Affiliate Members Programme of Work	575,270.17	129,133.67	704,403.84	-10,094.69	714,498.53	424,838.98	289,659.55
Miscellaneous project	*2,018,805.02*	307,151.93	2,325,956.95	-1,385.84	2,327,342.79	0.00	2,327,342.79
Miscellaneous revenue project pool	*2,018,805.02*	*307,151.93*	*2,325,956.95*	*-1,385.84*	*2,327,342.79*	*0.00*	*2,327,342.79*

Remarks:

[1] Approved by the following decisions/resolutions: i) Infrastructure ICT: CE/DEC/6(LXXXVIII) in document CE/88/5(b). ii) Headquarters Infraestructure: 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. iv) Athena IV: A/RES/758(XXV) in document A/25/5 rev.1).

[2] 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)).

[3] Actual amounts include basis differences (assets & reconciling items column) as detailed in UN Tourism Financial Report and Audited Financial Statements for the year ended 31 December 2025 (Financial Statements Highlights / Budgetary performance of the Regular Budget / Comparison of financial performance to budgetary result of the Regular Budget) in CE/126/8.

Annex I.C.4: Voluntary contributions received for the period ended 30 September 2026

Voluntary contribution received
for the period ended 30 September 2026
Euros

Project	Donor	Curr	Amount	EUR
Total				**10,108,567.64**
Regional Office for the Americas in Brazil	Brazil	USD	5,000,000.00	4,300,000.00
Regional Office for the Middle East	Saudi Arabia	USD	4,850,494.82	4,234,481.98
For the Establishment of an International Academy in Uzbekistan	Uzbekistan	EUR	400,000.00	400,000.00
Implementation of Events of Interest to the Ministry of Tourism of Brazil with Support from UN Tourism	Brazil	EUR	220,293.43	220,293.43
Para el Desarrollo de la Conectividad Aérea en Guatemala	Guatemala	USD	206,065.00	174,537.05
Capacity Building Scheme Through the Loan of an Official on the Part of the Member State	Republic of Korea	EUR	120,888.26	120,888.26
For the Implementation of UN Tourism/Chimelong COVID-19 Tourism Recovery Project in Lebanon	Guangzhou Chimelong Group CO, LTD	USD	111,939.75	97,275.64
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 Tourism Powered by FIA	Fédération Internationale de l' Automobile	EUR	60,000.00	60,000.00
Food for Good: Co-creating Sustainable Food Systems in Tourism	TUI Care Foundation	EUR	58,235.00	58,235.00
Global Report on Women in Tourism Transport - Implementation Plan	International Transport Workers' Federation	EUR	58,000.00	58,000.00
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
Fujian as a World - Renowned Tourist Destination: Goals, Vision and Action Plan	Fujian Normal University (FNU)	EUR	33,628.95	33,628.95
The Creation of an International Innovation Challenge: Green Technologies for Urban Heat Mitigation	Malta	EUR	30,000.00	30,000.00
For Promotion and Attraction of Investments in Angola	Angola	EUR	26,030.42	26,030.42
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	Republic of Korea	EUR	21,103.18	21,103.18
Global Report on Women in Tourism Transport	International Transport Workers' Federation	EUR	19,955.50	19,955.50
For Promotion and Attraction of Investments in San Marino	San Marino	EUR	15,976.00	15,976.00
Development and Promotion of Sustainable Forms of Tourism in the Usambara Mountains, Tanzania	Fundación EuropaMundo	EUR	15,500.00	15,500.00
La Organización de un Foro de Alto Nivel Sobre Inversión en Turismo en América Latina y el Caribe	Corporación Andina de Fomento	USD	18,000.00	15,390.00
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	China	EUR	12,378.69	12,378.69
For Promotion and Attraction of Investment in Tajikistan	Tajikistan	EUR	10,700.00	10,700.00
Development of Sustainable Gastronomy Tourism Itineraries and Value Chains in the Pacific SIDS	Food and Agriculture Organization	USD	5,000.00	4,275.00
UNDP / JPOs	UNDP	USD	329.52	281.74

Remarks:

[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 30 September 2026

In-kind contributions received
for the period ended 30 September 2026
Euros

Donor	Project	Total
Total		**2,689,607.04**
Use of conference facilities and premises		*1,980,757.72*
Spain	Headquarter	781,468.17
Mexico	Para la Celebración de la Cuarta Edición del Congreso Mundial de Turismo Deportivo- WSTC 2026	377,186.18
Spain	126ª Reunión del Consejo Ejecutivo de ONU Turismo	228,792.00
Seychelles	69th Meeting of the UN Tourism Regional Commission for Africa and the Thematic Conference on Strengthening Human Capital to boost Africa's Tourism Growth	220,000.00
Kuwait	52nd UN Tourism Regional Commission for the Middle East	138,762.00
El Salvador	Celebraciones Ofciales del Día Mundial del Turismo	85,700.00
Brazil	Regional Office for the Americas in Brazil	41,828.40
Messe Berlin Gmbh	For the Ministers' Summit: "Empowering Emerging Destinations: from Potential to Performance" at ITB	29,813.83
Institución Ferial de Madrid	Feria Internacional de Turismo (FITUR)	20,251.00
Zimbabwe	23rd Meeting of the Committee on Tourism and Sustainability in Victoria Fal	14,650.00
APTEC	Regional Support Office for Asia and the Pacific	14,473.33
Zimbabwe	2nd UN Tourism Regional Congress on Women Empowerment in Tourism in Africa	12,000.00
Uzbekistan	International Academy in Uzbekistan	10,350.00
Malta	72nd Meeting of the UN Tourism Commission for Europe	5,000.00
International Trade Centre	Geneva Liaison Office	482.81
Donated travel		*708,849.32*
Seychelles		95,670.23
Zimbabwe		76,467.62
SENATUR		56,088.89
Angola		47,718.12
Kuwait		32,198.59
El Salvador		31,928.54
Malta		27,090.73
CONCANACO SERVYTUR MÉXICO		25,135.19
Spain		23,787.32
Bahamas		22,042.80
Macao University of Tourism		18,352.68
Zambia		14,713.78
Organizing Committee of the Jeju Forum (OCJF)		13,375.53
Republic of Korea		12,824.83
Global Tourism Economy Forum		11,616.70
Asian Development Bank (ADB)		9,990.11
JATA-Japan Association of Travel Agents		9,650.78
China		8,032.93
EGEDA		7,947.31
Ente de Turismo de la Ciudad de Buenos Aires		7,451.32
Morocco		7,323.40
PATA-Pacific Asia Travel Association		7,066.05
International Mountain Tourism Alliance (IMTA)		7,001.29
Banco de desarrollo de América Latina-Caribe		6,996.24

Donor	Project	Total
Andorra		6,583.95
Lithuania		6,028.90
Org.Committee for the 2026 World Island Ex.Yeosu		5,938.64
Colombia		5,819.55
Armenia		5,530.02
Dominican Republic		5,512.97
Switzerland		5,206.86
South Africa		5,013.84
Uzbekistan		4,946.32
Pakistan		4,874.42
Georgia		4,780.95
United Arab Emirates		4,292.89
Oman		3,671.56
Prisa Group		3,528.76
World Governments Summit		3,292.20
AIM (Annual Investment Meeting)		2,777.60
Qatar		2,770.00
Lebanon		2,515.10
International Transport Workers' Federation (ITF)		2,221.61
Arabian Travel Market (ATM)		2,170.64
Turkmenistan		2,124.00
Cabo Verde		2,050.93
Jones Lang LaSalle (JLL)		1,939.00
Consejo Hondureño de la Empresa Privada – COHEP		1,854.55
World Free Zone Organization		1,504.78
Guatemala		1,460.08
Azerbaijan		1,440.65
Crescent Rating		1,351.22
Slovenia		1,317.49
Saudi Arabia		1,310.56
International Baccalaureate Organization		1,152.31
Forbes		1,151.23
Quacquerelli Symonds Ltd		1,149.84
Staff Association		1,090.41
Istanbul Convention & Visitors Bureau		1,059.87
Ukraine		1,058.24
Federation Int. de Camping et de Caravanning FICC		1,032.54
Mexico		1,013.58
ANATO-Asoc.Colombiana de Ag. Viajes y Turismo		1,013.01
Donors with contribution below EUR 1,000		14,827.27

Annex I.C.6: Projects with UN Tourism and donors' contributions for the period ended 30 September 2026

Projects with UN Tourism and donors contribution for the period ended 30 September 2026
Euros

				Donor		UN Tourism			Contribution % Share	
Project	**Title**	**Agreement Date**	**Donor**	**In-kind**	**Cash**	**In-kind**	**Cash**	**Total**	**Donor**	**UN Tourism**
El Ministerio de Turismo de El Salvador para Acoger las Celebraciones Oficiales del Día Mundial del Turismo (DMT) de 2026	Acuerdo Entre la Organización Mundial del Turismo (ONU Turismo) y el Ministerio de Turismo de El Salvador	23/09/2026	El Salvador	323,508.60	0.00	2,267.76	0.00	325,776.36	99%	1%
Technical Cooperation on Regenerative Tourism Mapping and Knowledge Development in Brazil and Latin America	Partnership Agreement Between the World Tourism Organization and Instituto Aupaba	21/09/2026	Instituto Aupaba	100,050.00	0.00	10,901.72	0.00	110,951.72	90%	10%
International Accessible Travel & Tourism Summit	Memorandum of Understanding between the World Tourism Organization and Nadd Al Shiba	17/09/2026	Nadd Al Shiba PR and Event Management	26,636.66	0.00	1,362.59	0.00	27,999.25	95%	5%
For the Holding of the International Tourism Investment Forum (ITIF)	Agreement Between the World Tourism Organization (UN Tourism) and the Government of the Kingdom of Bahrain	15/09/2026	Bahrain	2,659,270.00	0.00	4,308.00	0.00	2,663,578.00	100%	<1 %
For the Holding of the Opening Ceremony of the International Year of Sustainable and Resilient Tourism 2027	Agreement Between the Government of the Republic of Uzbekistan and the World Tourism Organization (UN Tourism)	14/09/2026	Uzbekistan	195,066.01	0.00	1,770.67	0.00	196,836.68	99%	1%
Para la celebración del III Seminario Internaciónal de Derecho del Tursimo	Acuerdo Entre la Organización Mundial del Turismo (ONU Turismo) y el Gobierno de la República de Cuba	18/08/2026	Cuba	88,751.32	0.00	11,919.09	0.00	100,670.41	88%	12%
For the Preparation, Launch and Dissemination of the Regional Travel Insights Reports by Amadeus in Collaboration with UN Tourism	Partnership Agreement Between the World Tourism Organization and Amadeus IT Group S.A.	17/08/2026	Amadeus It Group	16,000.00	0.00	6,188.37	0.00	22,188.37	72%	28%
Celebración de la 126ª Reunión del Consejo Ejecutivo de ONU Turismo	Acuerdo Internacional Administrativo Entre la Organización Mundial del Turismo y la Secretaría de Estado de Turismo del Gobierno de España	08/06/2026	Spain	463,737.61	0.00	29,406.27	0.00	493,143.88	94%	6%
Para la Celebración de la 71ª Comisión Regional de ONU Turismo para las Américas y los Talleres 'Futuro en Femenino: Liderando el Turismo de Mañana'	Acuerdo Entre la Organización Mundial Del Turismo (ONU Turismo) y la Secretaría Nacional de Turismo de la República del Paraguay	26/05/2026	Paraguay	152,713.13	0.00	6,641.21	0.00	159,354.34	96%	4%
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%

									Contribution	
		Agreement		Donor		UN Tourism				% Share
Project	Title	Date	Donor	In-kind	Cash	In-kind	Cash	Total	Donor	UN Tourism
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%
Para la Celebración de la Cuarta Edición del Congreso Mundial de Turismo Deportivo- WSTC 2026 a Realizarse en la Ciudad de México, del 07 al 09 de Septiembre de 2026	Acuerdo de Cooperación Entre la Organización Mundial del Turismo y el Gobierno de los Estados Unidos Mexicanos	21/04/2026	Mexico	854,710.40	0.00	7,955.58	0.00	862,665.98	99%	1%
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 services, are not recognized in the Financial Statements.

Annex I.C.7: Project support costs (PSC) and Initiative projects (PRF) movements for the period ended 30 September 2026

Project support costs (PSC) and Initiative projects (PRF) movements
for the period ended 30 September 2026
Euros

Description	Net assets 01/01/2026	Movements	Net assets 30/09/2026	Assets & reconciling items (net)	Actual amounts 30/09/2026 [5]	Outstanding commitments	Actual amounts after commitments 30/09/2026
PSC and Initiative projects							
Project support cost projects [1]	*2,138,969.44*	*572,629.00*	*2,711,598.44*	*963.82*	*2,710,634.62*	*666,113.19*	*2,044,521.43*
Initiative projects [2]	*132,272.19*	*-10,289.30*	*121,982.89*	*0.00*	*121,982.89*	*1,809.34*	*120,173.55*
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
Online Short-Term Rentals Platforms	7,700.00	-7,000.00	700.00	0.00	700.00	0.00	700.00
Technical Cooperation Initiative	*65,879.18*	*-3,289.30*	*62,589.88*	*0.00*	*62,589.88*	*1,809.34*	*60,780.54*
PRF-TECO [4]	24,684.03	-3,289.30	21,394.73	0.00	21,394.73	1,809.34	19,585.39
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 UN Tourism 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 UN Tourism Financial Report and Audited Financial Statements for the year ended 31 December 2025 (Financial Statements Highlights / Budgetary performance of the Regular Budget / Comparison of financial performance to budgetary result of the Regular Budget) in CE/126/8.

Annex I.E: Replacement reserve project - Athena V

Background

1. Athena is the Organization's Financial Management Information System and supports budgeting, accounting, project management and financial reporting.

2. Continuous enhancement of the system is required to maintain compliance with IPSAS, United Nations and audit requirements, strengthen internal controls, improve operational efficiency and support evolving business needs. Such requirements are ongoing in nature and require continuous adaptation throughout the lifecycle of the system.

3. The proposed Athena V project amounting to EUR 220,000, represents the next phase in the modernization of Athena and is intended to be financed from the Replacement Reserve in accordance with the Financial Regulations and Rules.

Roadmap

4. The proposal runs for at least one year (2027). The end date is left open if implementation needs to be extended. IPSAS, other UN requirements and audit requirements remain the priority throughout and are permanent cross-cutting activities.

5. Main development elements are: completion of the Sales module, testing and adjustment of the Assets & Inventory module after go-live on 1 January 2027, modification and automation of the bank reconciliation, and UN Tourism-UNOPS project on payment services (Payments on Behalf Of-POBO).

