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 June 2026

Executive summary

At 30 June 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 have 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 June 2026, the total budgetary income received (cash-in) amounts to EUR 11,177,503, including the Members' current year assessed contributions received (EUR 9,611,684) and arrears received (EUR 615,819). As of the same date, the budgetary expenditure amounts to EUR 6,954,595 (accrued expenditure) and to EUR 14,403,527 including commitments up to 31 December 2026. This results in a budgetary cash balance of EUR 4,222,908, or EUR -3,226,024 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 interim provisional Statements of Financial Position and Financial Performance for the period ended 30 June 2026 as well as financial performance and position highlights for the same period. Total voluntary contributions received (cash in) for the period ended 30 June 2026 amount to EUR 9,398,775.

The approach taken by the Organization to comply with the mandatory implementation of IPSAS 47 and 48 in 2026, including the proposed amendments to Detailed Financial Rules (DFR) V.4, V.5, as well as to the Annex III - Cost recovery guidelines, paragraphs 9 and 10, is included in this document.

UN Tourism

DRAFT DECISION[1]

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

The Executive Council,

Having examined the report for the period ended 30 June 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 June 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 June 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 June 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 June 2026 and the UN Tourism Statement of Financial Performance for the period ended 30 June 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, 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 June 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. *Approves* the amendments to the Detailed Financial Rules (DFR) V.4 and V.5, as well as to the Annex III - Cost recovery guidelines, paragraphs 9 and 10 (Annex I.D), which shall enter into force upon approval by the Executive Council at its 127th session, with retroactive effect from 1 January 2026.

[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 June 2026

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

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 June 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 June 2026 (plan of income and expenditure column), and (c) the budgetary cash balance at 30 June 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 average percentage of contributions received in the past five years at year-end (84% for the period 2021-2025) and in the past ten years at year-end (83% for the period 2016-2025) taking into account the unusually high collection rate of 2025 at year-end (88%) as well as in the variation of collection of assessed contributions at year-end in the years 2024/2023 (1.9%), 2023/2022 (3.8%), and 2022/2021 (-3.1%), brought up to date using information on income actually received as of 30 June 2026.

7. The level of contribution receipts from Full, Associate and Affiliate Members at 30 June 2026 (EUR 9,611,684) represents 76% of the estimated plan of income for Full, Associate and Affiliate Members. This percentage is lower than those in the years 2024 and 2023 (77% and 80% respectively), higher than the one in 2025 (75%) at the same date. The amount received is also higher than the average amount collected at this date over the past five years (2022-2026) (EUR 9,237,481).

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 stand at 100%.

9. As for budgetary income from arrear contributions, it has been estimated that an amount of around EUR 1,250,000 will be received during 2026 based on the year-end average level of collection of the period 2016-2025 (EUR 1,932,366) and taking into account that 2018 and 2025 arrears collection (EUR 2,770,676, and EUR 2,729,592 at 31 December 2018 and 2025, respectively) was significantly above the average of previous years, brought up to date using information on arrears actually received as of 30 June 2026.

10. The amount of arrears collected to 30 June 2026 (EUR 615,819) represents 49% of the estimated income. This percentage is materially lower than in the previous three years (77% in 2025, 65% in 2024 and 63% in 2023) and is also materially below the average level of collection of the past five years (2022-2026) (i.e., EUR 1,176,784) at the same date. Despite the Secretariat's best efforts and the good intentions of the Members with arrears, some Members are not in a position to make a firm commitment to repay their contribution arrears or to adopt a suitable payment plan yet. 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.

11. All in all, budgetary income for the year 2026 has been updated at EUR 14,800,000. The income received to date represents 76% of the estimated plan of income which is the same percentage as in 2025 and a lower percentage than that in 2024 (77%) and 2023 (80%) at the same date.

12. In order to meet the proposed plan of income, the Secretary-General will continue making a proactive approach to the Members to encourage them to settle their current-year contributions and arrears 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 planned to be EUR 14,800,000 at 30 June 2026, which corresponds to the estimated income and amounts to 87% of the approved appropriations (96% in 2025, 96% in 2024 and 93% in 2023).

14. The budgetary expenditure to date represents 97% of the estimated plan of expenditure for the current year, a higher percentage than in 2025 (94%) but a lower percentage than in 2024 and 2023 (99% in both years) at 30 June. Budgetary expenditures to date include budgetary and legal commitments up to the end of the year. For non-staff costs, the implementation level stays at 92% at 30 June 2026 (85% at 2025, 97% at 2024 and 97% at 2023). As for staff costs, the implementation level amounts to 100%, a percentage that is similar to that in the period 2025-2023 (100% in all). It should be noted that for 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. In order to meet the proposed plan of expenditure, the Secretary-General has issued allotments 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 84% and 94%, respectively, of the approved budget. This level may also be adjusted should the collection of assessed contributions and arrears not evolve as planned.

16. Through these adjustments, the budgetary income and expenditure for the financial year are expected to be in balance. Therefore, as of 30 June 2026, the overall RB plan of income and expenditure for 2026 established by the Secretary-General, as shown in Annex I.A.1, updated from the previous RB income and expenditure plan for 2026 at 31 March 2026 (CE/126/8(a)), is presented for the Members' consideration.

17. The Secretary-General will closely monitor the plan of income and expenditure. The Members will be kept informed of any downside scenario, impacting the operations of the Regular Budget.

Budgetary result of the Regular Budget at 30 June 2026

18. This section analyses the status of the budgetary result (cash balance) of the Regular Budget at 30 June 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 11,177,503, including the Members' arrears received during the period ended 30 June 2026 and budgetary allocations from accumulated surplus approved by the GA (EUR 950,000). The income received to date represents 66% of the approved budgetary income (74% in 2025, 71% in 2024 and 74% in 2023).

20. The level of contribution receipts for the current year from Full, Associate and Affiliate Members amounts to EUR 9,611,684 which represents 61% of the assessed contributions receivable of this year (i.e., EUR 15,773,910), the same percentage as in 2025 and a lower percentage than in 2024 (62%) and in 2023 (64%). Out of the challenging budgeted amount of Affiliate Members' contributions (EUR 1,071,000), the amount of EUR 871,062 was invoiced (19% less than planned).

21. Arrear contributions[2] received to date (EUR 615,819) are materially below those received in the previous three years at 30 June in the period 2025-2023 (EUR 1,922,449, EUR 1,109,202, EUR 1,036,211 in 2025, 2024 and 2023, respectively).

22. Budgetary allocations from accumulated surplus approved by the GA (EUR 950,000) represent 6% of the total budget (4% in 2025 and 5% in 2024).

Budgetary expenditure

23. The budgetary expenditure amounts to EUR 14,403,527 which includes accrued expenses and reconciling items up to 30 June 2026 (EUR 6,954,595) and commitments up to 31 December 2026 (EUR 7,448,932). For non-staff costs, budgetary and legal commitments up to 31 December 2026 amount to 54% (68% in 2025, 73% in 2024, 71% in 2023) and accrued expenses and reconciling items up to 30 June 2026 amount to 46%. As for staff costs, the amount paid in the form of salaries and allowances during the first six months of the year amounts to EUR 4,729,683, slightly lower than in 2025 (EUR 4,804,067), representing 49% and budgetary commitments up to 31 December 2026 represent 51%.

Budgetary result (cash balance)

24. At 30 June 2026, the budgetary cash balance (total budgetary income received (cash-in) less budgetary expenditure) amounts to EUR 4,222,908. 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 December) may result in a cash

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

deficit of EUR -3,226,024 (EUR -2,771,513 in 2025, EUR -3,628,052 in 2024, and EUR -2,757,837 in 2023) if no additional receipts are received until year-end.

25. The budgetary cash balance is dependent on the timing of the payment of assessed contributions by 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…". Annex I.C.1 shows the "Statement of contributions due by Members at 30 June 2026".

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

26. 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 June 2026 and the UN Tourism Statement of Financial Performance for the period ended 30 June 2026.

27. The provisional interim Financial Statements reflect the first application of IPSAS 47 and IPSAS 48 from 1 January 2026. Accumulated surplus at 30 June 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.

IPSAS 47 and 48 implementation

Background and applicability

28. IPSAS 47, Revenue, and IPSAS 48, Transfer Expenses, are effective from 1 January 2026. They replace the previous distinction between exchange and non-exchange transactions with accounting models based on whether a binding arrangement exists, requiring corresponding changes to revenue and transfer-expense recognition, documentation and financial reporting.

29. The United Nations Task Force on Accounting Standards (TFAS) developed system-wide guidance approved by the United Nations Finance and Budget Network (FBN), under the auspices of the United Nations System Chief Executives Board for Coordination. UN Tourism is an active member of both TFAS and the FBN and has based its accounting model on this guidance.

30. Implementation is mandatory for entities applying IPSAS, irrespective of their size or volume of operations. For UN Tourism, it has required significant in-house technical capacity relative to the resources available to larger organizations and therefore represents a significant undertaking for the Organization.

Implementation approach and main activities

31. Implementation is structured around three interrelated areas comprising the following main activities:

    (a) Accounting: analysis of revenue, expenses, projects and agreements; definition of accounts, accounting entries, controls and guidance; preparation of accounting papers; and determination of opening-balance adjustments and closing reconciliations; issuance of the financial statements including disclosures and preparation of closing information, external audit;

    (b) Regulations, policies and procedures: revision and development of the Financial Regulations and Rules, UN Tourism accounting policies, the policy on agreements and related procedures; and

(c) Financial management information system: adaptation of agreement and project classifications, accounting-entry templates, accounting processes and controls, and the development of the sales module for voluntary contribution and miscellaneous revenue.

Status by area

32. Implementation is not fully completed until the external audit of the UN Tourism Financial Statements for the year ended 31 December 2026. At the date of drafting this report, the status by main activity is as follows:

(a) Accounting. The analysis of revenue, expenses, projects and agreements, and the definition of accounts, accounting entries and controls, have been completed. Accounting guidance, opening-balance adjustments and closing reconciliations are in progress, and the accounting papers are in draft. The issuance of the financial statements including disclosures, the preparation of closing information and the external audit are pending.

(b) Regulations, policies and procedures. The revision and development of the Financial Regulations and Rules have been completed, as presented in Section D of this document. The policy on agreements has also been completed. UN Tourism accounting policies are in draft, and related procedures are in progress.

(c) Financial management information system. Accounting-entry templates, accounting processes and controls, and adaptation of agreement and project classifications have been completed. The development of the sales module for voluntary contribution and miscellaneous revenue, other accounting post-processes and the initial reference data are in progress.

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

33. This section includes other relevant financial information for the period ended 30 June 2026.

Assessed contributions

34. Assessed contributions due to the General Fund amount to EUR 24,183,672 at 30 June 2026 (EUR 23,827,071 in 2025 and EUR 23,899,510 in 2024 at the same date). Annex I.C.1 contains the “Statement of contributions due by Members at 30 June 2026” and Annex I.C.2 shows “Arrear contributions received from Members for the period ended 30 June 2026”.

Reserves and other GF projects

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

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

36. Total voluntary contributions received (cash-in) for the period ended 30 June 2026 amount to EUR 9,398,775 (a lower amount than in 2025, EUR 11,546,005, and a higher amount than in 2024 and 2023, EUR 6,445,444 and EUR 5,978,480 respectively). Annex I.C.4 “Voluntary contributions received for the period ended 30 June 2026” shows a list of voluntary contributions received (cash-in) by project.

37. The Organization also receives in-kind contributions in the form of travel and use of conference facilities. For the period to 30 June 2026 these donations amount to EUR 1,517,404 (EUR 2,548,475 in 2025, EUR 1,578,865 in 2024 and EUR 1,495,429 in 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 June 2026” shows a list of in-kind contributions received per type and by donor.

38. 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 June 2026”.

Initiative and Project support cost project balances

39. 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 June 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.

D. Proposed amendments to the Detailed Financial Rules (DFR) V.4 and V.5, and Annex III - Cost recovery guidelines, paragraphs 9 and 10

40. As part of the mandatory implementation of IPSAS 47[3] and 48[4] from 1 January 2026 (refer to section B on the implementation of IPSAS 47 and 48), the Detailed Financial Rules (DFR) V.4, V.5, as well as paragraphs 9 and 10 of Annex III on cost recovery guidelines, are proposed to be amended as shown in Annex I.D.

41. The amendments proposed replace terminology based on conditionality as per prior applicable IPSAS (mainly IPSAS 23 on Revenue from non-exchange transactions) with terminology based on the level of earmarking of the agreements, as per IPSAS 47 and in line with the UN system-wide guidance developed by TFAS (see paragraph 29). In substance, unearmarked voluntary contributions are recognized as revenue on receipt of funds (DFR V.4); earmarked voluntary contributions are recognized as revenue as the eligible expenses are incurred (DFR V.5); and the treatment of project support costs is aligned accordingly (Annex III, paragraphs 9 and 10).

42. Under Regulation 13(1)(a) of the Financial Regulations (FR) of UN Tourism, approval of the DFR is under the authority of the Secretary-General in consultation with the Executive Council (EC). These amendments are required in 2026 to ensure compliance with the corresponding IPSAS. Therefore, these amendments are proposed to be submitted to the 127th session of the EC for approval with retroactive implementation from 1 January 2026.

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[3] IPSAS 47, Revenue. It establishes the principles to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from revenue transactions; It requires an entity to identify and account for revenue based on whether it arises from a binding or non-binding arrangement. IPSAS 47 supersedes, among others, IPSAS 23, Revenue from Non-Exchange Transactions, based on agreements conditionality.

[4] IPSAS 48, Transfer Expenses. It establishes the principles to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. It establishes the principles and requirements when accounting for transfer expenses, where an entity provides a good, service, or other asset to another entity without directly receiving any good, service, or other asset in return.

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 June 2026
Euros

	Approved income & appropriations / Original budget[1]	Plan of income and expenditure	Budgetary cash balance (cash-in less implemented)
Budgetary difference	**0**	**0**	**-3,226,024**
Budgetary income	*16,923,000*	*14,800,000*	*11,177,503*
Contributions from Full and Associate Members	14,902,000	12,100,000	9,231,619
Full Members	14,601,000	11,850,000	8,989,350
Associate Members	301,000	250,000	242,269
Other income sources	2,021,000	1,450,000	1,330,065
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	380,065
Arrear contributions		1,250,000	615,819
Full Members		1,100,000	570,857
Affiliate Members		150,000	44,962
Budgetary expenditure	*16,923,000*	*14,800,000*	*14,403,527*
Staff	11,394,000	9,600,000	9,600,000
Non-staff	5,529,000	5,200,000	4,803,527

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 June 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
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 June 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 June 2026

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

	30/06/2026	30/06/2025 [1]	31/12/2025
Assets	**66,950,799.99**	**63,710,071.70**	**56,689,333.23**
Current Assets	*61,418,618.94*	*56,554,009.83*	*50,713,079.73*
Cash and cash equivalents	50,493,613.39	43,638,665.17	42,112,050.93
Inventories	14,186.40	18,511.12	14,186.40
Members assessed contributions receivable, net	10,264,918.79	9,540,587.46	4,228,686.15
Other contributions receivables, net	26,911.04	2,649,231.80	3,424,503.15
Other receivables, net	418,025.31	492,803.51	708,477.63
Other current assets	200,964.01	214,210.77	225,175.47
Non-current assets	*5,532,181.05*	*7,156,061.87*	*5,976,253.50*
Investments	402,359.39	431,248.16	402,359.39
Members assessed contributions receivable, net	194,182.75	402,880.21	363,271.63
Other contributions receivable, net	0.00	973,702.90	60,000.00
Property, plant and equipment	4,459,445.11	4,994,309.29	4,757,285.15
Intangible assets, net	473,025.26	350,752.77	390,168.79
Other non-current assets	3,168.54	3,168.54	3,168.54
Liabilities and Net Assets/Equity	**66,950,799.99**	**63,710,071.70**	**56,689,333.23**
Liabilities	**48,683,704.68**	**31,566,402.20**	**32,137,175.84**
Current Liabilities	*27,342,766.51*	*9,991,922.62*	*10,645,583.97*
Payables and accruals	2,054,498.56	1,749,483.49	1,729,798.14
Transfers payable	164,909.35	29,650.49	407,183.35
Employee benefits	143,189.52	268,907.88	575,358.05
Advance receipts and deferred revenue	24,848,950.30	7,737,464.72	7,549,994.70
Provisions	999.75	166,053.60	193,800.07
Other current liabilities	130,219.03	40,362.44	189,449.66
Non-current Liabilities	*21,340,938.17*	*21,574,479.58*	*21,491,591.87*
Employee benefits	21,301,268.50	20,535,062.19	20,476,471.52
Advance receipts and deferred revenue	0.00	975,449.68	975,449.68
Other non-current liabilities	39,669.67	63,967.71	39,670.67
Net Assets/Equity	**18,267,095.31**	**32,143,669.50**	**24,552,157.39**
Accumulated surplus/(deficit)	11,594,212.68	25,561,436.43	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 June 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 June 2026 reflect provisional IPSAS 47 and 48 transition adjustments at 1 January 2026 (see paragraph 27).

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

	30/06/2026	30/06/2025	31/12/2025
Revenues	**23,287,961.52**	**30,202,027.90**	**40,126,697.72**
Members assessed contributions	16,396,098.00	16,053,932.73	16,032,945.25
Other contributions (VC and FIT), net of reduction	4,634,242.09	11,009,277.73	16,829,978.68
Publications revenue, net of discounts and returns	97,837.58	102,813.23	265,821.34
Changes in currency exchange differences	212,225.59	0.00	0.00
Other revenues	1,947,558.26	3,036,004.21	6,997,952.45
		0.00	
Expenses	**13,761,111.47**	**18,142,412.41**	**35,668,628.34**
Salaries and employee benefits	10,267,098.36	10,086,743.57	20,595,423.10
Grants and other transfers	188,189.42	293,203.24	1,094,608.40
Travel	846,919.84	1,169,059.41	2,804,384.28
Supplies, consumables and running costs	2,117,510.26	2,974,123.42	6,292,221.96
Changes in currency exchange differences	0.00	3,294,570.39	3,547,215.45
Depreciation, amortization and impairment	333,142.33	316,973.58	654,890.36
Other expenses	8,251.26	7,738.80	679,884.79
		0.00	
Surplus/(deficit) for the period	**9,526,850.05**	**12,059,615.49**	**4,458,069.38**

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

Statement of contributions due to the General Fund

at 30 June 2026

Euros

Members	Years	Arrear Contributions	Contributions due 2026	Total
Total		**17,669,949.81**	**6,513,722.31**	**24,183,672.12**
Full Members		*15,710,054.09*	*5,612,138.78*	*21,322,192.87*
Budgetary Contributions		*15,589,649.09*	*5,612,138.78*	*21,201,787.87*
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	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	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	-	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

Members	Years	Arrear Contributions	Contributions due 2026	Total
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
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	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	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	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	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	26	0.00	78,787.00	78,787.00

Members	Years	Arrear Contributions	Contributions due 2026	Total
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	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
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	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	-	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	05-06, 19, 24-26	103,167.83	32,828.00	135,995.83

Members	Years	Arrear Contributions	Contributions due 2026	Total
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	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	-	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
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		*464,853.11*	*829,493.53*	*1,294,346.64*
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		*289,091.43*	*13,000.00*	*302,091.43*

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 June 2026

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

Euros

Members	Contribution year	30/06/2026
Total		**646,578.55** [1]
Full Members		*570,856.56*
Turkmenistan	02-05	82,341.84
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
Maldives	25	38,619.00
Iraq	94	33,995.41
Zimbabwe	25	32,164.00
Kyrgyzstan	03-04	23,631.59
Cambodia	87-88	17,530.57
Lao People's Democratic Republic	94	11,589.47
Peru	25	5,982.58
Myanmar	25	197.36
Affiliate Members	18-25	75,721.99

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 June 2026

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

Euros

Description	Net assets 01/01/2026	Movements	Net assets 30/06/2026	Assets & reconciling items (net)	Actual amounts 30/06/2026 [3]	Outstanding commitments	Actual amounts after commitments 30/06/2026
Reserves							
Working Capital Fund	*4,589,057.04*	*984.85*	*4,590,041.89*	*0.00*	*4,590,041.89*	*0.00*	*4,590,041.89*
Replacement reserve projects [1]	*1,749,436.18*	*-46,574.89*	*1,702,861.29*	*344,623.95*	*1,358,237.34*	*216,733.54*	*1,141,503.80*
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	-26,640.98	198,754.50	41,930.96	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	-12,193.20	63,052.70	62,998.20	54.50	0.00	54.50
Athena IV	367,143.74	-7,740.71	359,403.03	239,694.79	119,708.24	116,493.54	3,214.70
Special reserve for contingency project [2]	*320,548.30*	*-34,187.69*	*286,360.61*	*0.00*	*286,360.61*	*68,244.01*	*218,116.60*
All Special Contingency Reserve	194,419.96	0.00	194,419.96	0.00	194,419.96	0.00	194,419.96
New Website & CRM	126,128.34	-34,187.69	91,940.65	0.00	91,940.65	68,244.01	23,696.64
Other Regular Budget projects	*-16,839,514.05*	*-555,802.20*	*-17,395,316.25*	*0.00*	*-17,395,316.25*	*350,000.00*	*-17,745,316.25*
After Service Employee Benefit	*-16,839,514.05*	-555,802.20	-17,395,316.25	0.00	-17,395,316.25	350,000.00	-17,745,316.25
Non-Regular Budget projects	*3,313,655.20*	*-573,649.34*	*2,740,005.86*	*4,990.66*	*2,735,015.20*	*702,514.34*	*2,032,500.86*
Publications Store	2,738,385.03	-894,468.77	1,843,916.26	14,186.40	1,829,729.86	293,834.56	1,535,895.30
Affiliate Members Programme of Work	575,270.17	320,819.43	896,089.60	-9,195.74	905,285.34	408,679.78	496,605.56
Miscellaneous project	*2,018,805.02*	162,723.31	2,181,528.33	0.00	2,181,528.33	0.00	2,181,528.33
Miscellaneous revenue project pool	*2,018,805.02*	*162,723.31*	*2,181,528.33*	*0.00*	*2,181,528.33*	*0.00*	*2,181,528.33*

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 June 2026

Voluntary contribution received
for the period ended 30 June 2026
Euros

Project	Donor	Curr.	Amount	EUR [1]
Total				**9,398,774.79**
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
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
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
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
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

[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 June 2026

In-kind contributions received for the period ended 30 June 2026

Euros

Donor	Project	Total
Total		**1,517,404.32**
Use of conference facilities and premises		*1,019,808.95*
Spain	Headquarter	520,978.78
Spain	126ª Reunión del Consejo Ejecutivo de ONU Turismo	228,792.00
Kuwait	52nd UN Tourism Regional Commission for the Middle East	138,762.00
Messe Berlin Gmbh	For the Ministers' Summit: "Empowering Emerging Destinations: from Potential to Performance"	29,813.83
Brazil	Regional Office for the Americas in Brazil	27,864.00
Institución Ferial de Madrid	Feria Internacional de Turismo	20,251.00
Zimbabwe	23rd Meeting of the Committee on Tourism and Sustainability in Victoria Falls	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	6,900.00
Malta	72nd Meeting of the UN Tourism Commission for Europe	5,000.00
International Trade Centre	Geneva Liaison Office	324.01
Donated travel		*497,595.37*
Zimbabwe		76,668.95
Seychelles		60,871.73
SENATUR		56,088.89
Angola		47,718.12
Kuwait		31,581.64
Malta		27,090.73
Spain		23,773.86
Bahamas		22,042.80
Zambia		14,713.78
Organizing Committee of the Jeju Forum (OCJF)		12,796.05
Macao University of Tourism		11,572.95
Asian Development Bank (ADB)		9,263.83
EGEDA		7,947.31
Morocco		7,323.40
PATA-Pacific Asia Travel Association		7,066.05
Banco de desarrollo de América Latina-Caribe		6,996.24
Andorra		6,583.95
CONCANACO SERVYTUR MÉXICO		5,389.38
Switzerland		5,206.86
China		5,162.01
Dominican Republic		4,949.22
Pakistan		4,874.42
Uzbekistan		3,355.58
Qatar		2,770.00
World Governments Summit		2,266.37
International Transport Workers' Federation (ITF)		2,221.61
Turkmenistan		2,124.00
Jones Lang LaSalle (JLL)		1,939.00
Consejo Hondureño de la Empresa Privada – COHEP		1,854.55
Oman		1,564.50
World Free Zone Organization		1,504.78
Azerbaijan		1,440.65

Donor	Project	Total
Crescent Rating		1,351.22
Saudi Arabia		1,310.56
United Arab Emirates		1,255.21
International Baccalaureate Organization		1,152.31
Forbes		1,151.23
Staff Association		1,090.41
Mexico		1,013.58
Donors with contribution below EUR 1,000		12,547.64

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

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

		Agreement		Donor		UN Tourism			Contribution % Share	
Project	**Title**	**Date**	**Donor**	**In-kind**	**Cash**	**In-kind**	**Cash**	**Total**	**Donor**	**UN Tourism**
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%
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

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

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

Euros

Description	Net assets 01/01/2026	Movements	Net assets 30/06/2026	Assets & reconciling items (net)	Actual amounts 30/06/2026 [5]	Outstanding commitments	Actual amounts after commitments 30/06/2026
PSC and Initiative projects							
Project support cost projects [1]	*2,138,969.44*	*717,088.39*	*2,856,057.83*	*0.00*	*2,856,057.83*	*623,707.25*	*2,232,350.58*
Initiative projects [2]	*132,272.19*	*-8,870.97*	*123,401.22*	*0.00*	*123,401.22*	*629.03*	*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
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*	*-1,870.97*	*64,008.21*	*0.00*	*64,008.21*	*629.03*	*63,379.18*
PRF-TECO [4]	24,684.03	-1,870.97	22,813.06	0.00	22,813.06	629.03	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 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.D: Proposed amendments to the Detailed Financial Rules (DFR) V.4 and V.5, and Annex III - Cost recovery guidelines, paragraphs 9 and 10

Current wording	New wording
Detailed Financial Rule (DFR) V.4	
Unconditional voluntary contributions are recorded as revenue at the date of receipt of a written confirmation or agreement.	Unearmarked voluntary contributions are recorded as revenue at the date of receipt of funds.
Detailed Financial Rule (DFR) V.5	
Conditional voluntary contributions are recorded at the date receipt of a written confirmation or agreement as receivables/payables until the conditions are met at which time they are recorded as revenue.	Voluntary contributions, other than unearmarked, are recorded as revenue at the date the eligible expenses are incurred.
Annex III Cost recovery guidelines PSC revenue recognition	
9. Unconditional voluntary contributions are recorded as VCF or FIT revenue, including the PSC component, at the date the voluntary contribution is confirmed in writing or the agreement is signed. The PSC component of the VCF or FIT revenue is separately accounted for on receipt of the cash proportionate to the amount received.	9. Unearmarked voluntary contributions are recorded as VCF or FIT revenue, including the PSC component, at the date of the receipt of funds. The PSC component of the VCF or FIT revenue is separately accounted for on receipt of the funds proportionate to the amount received.
10. Conditional voluntary contributions are recorded as VCF or FIT revenue, including the PSC component, when the conditions are met. The PSC component of the VCF or FIT revenue is separately accounted for once conditions are met.	10. Earmarked voluntary contributions are recorded as VCF or FIT revenue, including the PSC component, at the date the eligible expenses are incurred. The PSC component of the VCF or FIT revenue is separately accounted for once expenses are incurred.