

**Guidance documents in support of the framework for the
International Year of Sustainable and Resilient Tourism 2027**

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Guidelines on Partnerships and Support

The International Year of Sustainable and Resilient Tourism 2027 (IYSRT2027) (hereinafter referred to as “International Year”) provides a global platform to advance tourism as a driver of sustainable development and resilience. Mandated by the United Nations General Assembly and facilitated by UN Tourism, the International Year aims to mobilize governments, the United Nations system, international and regional organizations, the private sector, academia and civil society around a shared agenda to strengthen tourism’s contribution to inclusive growth, environmental stewardship and social cohesion.

In accordance with United Nations principles governing international years, activities undertaken within the framework of the International Year are supported through contributions intended to complement the normative, convening and technical role of UN Tourism, while fully safeguarding the Organization’s independence, integrity and public-interest mandate.

The present Guidelines establish a clear and transparent framework governing partnerships and support to the International Year. They are designed to ensure that all forms of engagement contribute meaningfully to the objectives of the International Year and are aligned with United Nations values, standards and oversight requirements.

For the purposes of the present Guidelines, the term “support” refers to all forms of contributions to the International Year, including financial contributions, in-kind contributions, event-based support and other forms of engagement consistent with the objectives of the International Year.

The term “partners” refers to donor engagement based on financial, and a limited number of in-kind, contributions accepted by UN Tourism in support of the International Year as specified in this document.

The term “friends” refers to donor engagement based on a specific financial contribution value as outlined in this document.

All support, including through partners and friends, are designed as instruments to strengthen implementation and coherence across workstreams, supporting integrated approaches that link the economic, social, environmental and cultural dimensions of tourism development.

I. Support of the Thematic Priorities and Expected Outcomes

The International Year is organized around a defined set of thematic priorities and expected outcomes, as set out in its overall framework and thematic guidance documents. These provide substantive reference for the design and implementation of activities at global, regional and national levels.

Support mobilized in the context of the International Year is intended to contribute directly to the achievement of these priorities and outcomes.

Support will primarily take the form of financial contributions, although in-kind contributions through technical or knowledge inputs, or collaboration on specific activities, including events, analytical work, publications, capacity-building initiatives and outreach efforts, may be provided in certain circumstances, subject to the specific needs of the Organization in the activities related to the International Year and to its alignment with the objectives and safeguards of the International Year.

All support is expected to reinforce institutional and stakeholder capacities and generate results that extend beyond individual activities, contributing to the lasting legacy of the International Year.

II. Scope and Relationship to Other Guidance

These Guidelines provide complementary guidance on the mobilization of voluntary support for activities undertaken in the context of the International Year.

They should be read in conjunction with the overall framework and guidance documents for the International Year, including those defining its objectives, thematic priorities, governance arrangements and implementation modalities. Taken together, these instruments provide a coherent basis for the planning, coordination and delivery of activities at all levels.

The present Guidelines focus specifically on the principles, modalities and conditions governing support. They do not replace or supersede existing UN Tourism rules, policies or procedures, nor do they confer governance roles, decision-making authority or preferential status on partners or supporters. All engagement remains subject to the applicable regulatory, ethical and oversight frameworks of UN Tourism.

III. Principles Governing Support

Support for the International Year shall be guided by the purposes and principles of the United Nations and the mandate, rules and policies of UN Tourism. All forms of engagement must respect the Organization's independence, integrity and neutrality and contribute to the objectives of the International Year in a manner consistent with its public-interest mandate.

Engagement shall be based on transparency, accountability and mutual respect. Support from either Partners or Friends shall not create any form of influence over the strategic direction, substantive content or decision-making processes of UN Tourism or the governance arrangements established for the International Year. Support, whether financial or in-kind, shall not result in preferential treatment, competitive advantage or endorsement of partners, products or services.

Support to the International Year shall be aligned with the thematic priorities, expected outcomes and implementation framework of the International Year and shall be designed to strengthen delivery, enhance coherence across activities and reinforce capacity at global, regional and national levels, without undermining existing initiatives.

UN Tourism shall apply due diligence in the selection and management of Partners and Friends to ensure consistency with United Nations values and standards, including ethical conduct, respect for human rights, environmental responsibility and the avoidance of conflicts of interest. Support involving reputational, ethical or operational risks shall not be pursued.

All support arrangements shall be established, implemented and monitored in accordance with applicable UN Tourism procedures, including financial regulations, audit requirements and oversight mechanisms.

All contributions shall be administered in accordance with the financial, regulations, rules and policies of UN Tourism; and be subject exclusively to the internal and external auditing procedures provided in the financial regulations, rules, policies and procedures of UN Tourism.

IV. Eligibility Criteria

Support to the International Year may be provided by Governments, entities of the United Nations system, international and regional organizations, financial institutions, private sector entities, civil

society organizations, academic institutions, and foundations, in line with the present Guidelines and the applicable rules and policies of UN Tourism.

Eligibility for support is assessed on the basis of alignment with the objectives, thematic priorities and implementation framework of the International Year, as well as consistency with United Nations values and standards.

To ensure coherence, transparency and integrity, UN Tourism may review proposed support arrangements and determine, where appropriate, the most suitable form of engagement. UN Tourism retains the discretion to decline or discontinue engagement where this is necessary to safeguard the mandate, principles or interests of the Organization or of the International Year.

Potential conflicts of interest shall be disclosed and addressed in consultation with UN Tourism. Support arrangements may be discontinued where eligibility conditions are no longer met or where continued engagement would no longer be consistent with the principles, objectives or reputation of the Organization or of the International Year.

V. Modalities of Support

Support to the International Year may be provided through a range of complementary modalities, reflecting the diversity of partners and the nature of activities undertaken at different levels.

Support may be provided through the following modalities:

Financial contributions¹:

1. **Financial contributions**, provided on a voluntary basis to support the overall implementation of the International Year. Every entity wishing to support the International Year of Sustainable and Resilient Tourism 2027 with a financial contribution must adhere to the standard and non-negotiable Terms and Conditions of Partnership through a Letter of Support addressed to the Secretary General of UN Tourism. A general project account shall be created for this purpose.
2. **Collaborative support arrangements**, UN Tourism recognizes that some donors may wish to direct their contribution towards a specific area of work, while remaining aligned with the overall objectives of the International Year. These can include activities in areas such as research, analytical work, publications, capacity-building, events, communication or outreach, where roles and responsibilities are clearly defined and formalized through appropriate instruments including UN Tourism existing framework agreements and the standard and non-negotiable Terms and Conditions of Partnership through a Letter of Support addressed to the Secretary General of UN Tourism. Project accounts specific to each activity shall be created for this purpose.

In-kind contributions

3. **In-kind contributions**, may be accepted only as a complement to financial contributions and shall not, on their own, constitute a basis for partnership or participation. Such contributions may include technical expertise, knowledge inputs or logistical support that contribute to the delivery of activities under the International Year. Such contributions require the signing of a bilateral agreement defining the applicable legal framework, in accordance with the Organization's standard practice. In-kind contributions will be valued at their fair value at the date of the formalization. In the case of goods contributed in kind, these will either be returned to the provider or be transferred to UN Tourism upon completion of the relevant activity;

¹ A Project Support Cost rate of at least 7% shall be applied to the financial contribution.

4. **Event-based support**, may include the hosting or co-hosting of meetings, conferences or other official activities of the International Year, in line with the agreed programme and applicable UN Tourism procedures. The roles and responsibilities of the parties will be clearly defined and formalized through appropriate instruments including UN Tourism framework agreements for this purpose.

The specific form, scope and conditions of support shall be determined on a case-by-case basis, taking into account the nature of the proposed contribution, its relevance to the thematic priorities and expected outcomes of the International Year, and its consistency with the applicable rules, policies and procedures of UN Tourism.

Detailed arrangements governing support, including financial, operational, recognition and reporting aspects, shall be formalized through the appropriate mechanisms indicated above and designed by UN Tourism for this purpose.

VI. Financial Management and Reporting

Contributions received in support of the International Year shall be managed in accordance with the financial regulations, rules and procedures of UN Tourism and shall be subject exclusively to the internal and external auditing procedures provided in the financial regulations and rules, policies and procedures of UN Tourism.

The allocation and use of such resources shall be guided by the approved Road Map and thematic priorities of the International Year, as endorsed by the governing bodies.

VII. Recognition of Support

Support provided to the International Year will be formally recognized by UN Tourism in a manner commensurate to the nature, scope, and level of the contribution and consistent with the public-interest character of the International Year and the principles set out in the present Guidelines.

Recognition will be applied in a structured and transparent manner to ensure consistency, proportionality and coherence across different forms of support. The form and level of recognition will be determined by UN Tourism on a case-by-case basis, based on the type, scale, duration, and relevance of the contribution to the objectives and expected outcomes of the International Year.

Recognition of support may, as appropriate, be reflected in official communications, publications, events and digital platforms related to the International Year. Such recognition shall not confer any entitlement, endorsement or preferential treatment, nor imply any form of commercial association with the International Year or with UN Tourism.

Financial contributions may be subject to structured recognition arrangements, including indicative engagement levels and contribution ranges, as set out in Annex I for guidance purposes only. Recognition of in-kind or event-based support shall be determined separately by UN Tourism, taking into account the nature and strategic relevance of the contribution.

The name, emblem and visual identity of the International Year, as well as the name, acronym and emblem of UN Tourism and of the United Nations, may be used only with the prior written authorization of UN Tourism and in accordance with the applicable guidelines. Such use shall not imply endorsement of any partner, supporter, product or service, nor shall it be used for commercial, promotional or fundraising purposes unrelated to the objectives of the International Year.

Recognition arrangements shall be defined in the relevant support or partnership instrument and may be reviewed, adjusted or discontinued by UN Tourism where this is necessary to ensure continued consistency with the present Guidelines and with United Nations values and standards.

VIII. Implementation

Support arrangements under the International Year shall be coordinated by UN Tourism in accordance with its mandate and applicable internal rules, policies and procedures.

All support arrangements shall be formalized through appropriate instruments, such as letters of support adhering to the standard terms and conditions or agreements, which shall define, as applicable, the scope and duration of engagement, roles and responsibilities, recognition arrangements, reporting requirements and any review or termination provisions.

UN Tourism shall ensure appropriate internal coordination, oversight and monitoring of the support provided to the International Year, with a view to ensuring consistency with the objectives, thematic priorities and expected outcomes of the International Year. Where appropriate, information on support to the International Year may be reflected in reporting to the relevant governing bodies, in line with established practices.

The present Guidelines may be reviewed and updated, as necessary, to reflect evolving implementation needs, lessons learned and guidance from the governing bodies of UN Tourism.

Annex I

Indicative Contribution Ranges and Engagement Options

The indicative contribution tiers set out in this Annex provide a reference for recognizing the overall level of contribution and engagement in support of the International Year. They may reflect financial contributions and, where appropriate, significant in-kind or combined forms of support.

The tiers are intended to support transparency, consistency and internal coherence in the organization and recognition of voluntary support to the International Year.

1. Indicative Financial Contribution Ranges²

Financial contributions to the International Year are structured along a graduated set of indicative engagement tiers, reflecting the scale and level of support provided. These tiers are used solely for recognition and communication purposes.

They are open to governments, entities of the United Nations system, international and regional organizations, private sector entities, civil society organizations, foundations and other eligible partners.

Financial contributions accepted by UN Tourism under the tiers set out below confer partnership status for the purposes of the present Guidelines. In-kind contributions may be recognized towards Tiers I, II and III only, and shall not exceed 50 per cent of the total value of the contribution (financial and in-kind) – that is, in order to confer partnership status where there is an in-kind contribution, at least 50% of the total contribution shall be financial. All such contributions are subjected to case-by-case assessment and determination by UN Tourism.

Exceptions, determined on a case-by-case basis, by UN Tourism may arise where in-kind contributions, on their own and without a complementary financial contribution, may also be recognized for partnership status where they directly support the implementation of the International Year through the hosting of official flagship events, the preparation of jointly developed flagship publications or research, or other strategic contributions expressly accepted by UN Tourism for this purpose. These exceptions shall also be formalized through the appropriate instrument.

Indicative contribution tiers:

- **TIER I: Transformational Partner:** EUR 500,001 and above

Long-term, high-visibility engagement with significant strategic impact.

- **TIER II: Strategic Partner:** EUR 100,001 - 500,000

Substantial support aligned with core objectives and priority initiatives.

- **TIER III: Impact Partner:** EUR 50,001 - 100,000

Strong programmatic contribution with visible alignment to outcomes.

- **TIER IV: Supporting Partner:** EUR 25,001 - 50,000

Active support of activities and thematic areas.

² A Project Support Cost rate of at least 7% shall be applied to the financial contribution.

- **TIER V: Associate Partner:** EUR 10,000 - 25,000

Entry-level organizational engagement.

2. Additional Engagement Modality: “Friends of the International Year”

The “Friends of the International Year” initiative, provides a flexible avenue for private entities and individuals to support the initiative outside formal partnership structure.

- **Financial Contributions³:** EUR 1,000 and above
- **Status:** this category does not confer organizational partnership status.

³ A Project Support Cost rate of at least 7% shall be applied to the financial contribution.