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Financial situation of the Organization**

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**UN Tourism Financial Report for the period ended 30 September 2025****Executive summary**

At 30 September 2025, the Secretary-General reports the plan of income and expenditure of the Regular Budget for 2025 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 2025 has been estimated at EUR 15,700,000. The budgetary income estimate may increase if Members' assessed contributions collection improves until year-end above the planned ones.

At 30 September 2025, the total budgetary income received (cash-in) amounts to EUR 14,565,024, including the Members' current year assessed contributions received (EUR 11,709,357) and arrears received (EUR 2,150,642). The income received to date represents 89% of the approved budgetary income (86% in 2024 and 88% in 2023). As of the same date, the budgetary expenditure amounts to EUR 15,013,185.

The Secretary-General submits the Organization's interim provisional Statements of Financial Position and Financial Performance for the period ended 30 September 2025 as well as financial performance and position highlights for the same period.

I. UN Tourism Financial Report for the period ended 30 September 2025

A. Regular Budget Plan of income and expenditure for 2025 and Budgetary result at 30 September 2025

2025 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 2024-2025 (A/25/5 rev.2) was approved by the General Assembly (A/RES/758(XXV)) at EUR 31,667,000 broken down by the 2024 and 2025 annual budgets which amounted to EUR 15,390,000 and EUR 16,287,000 respectively.
2. The structure of the 2024-2025 budget approved by the General Assembly has evolved since its approval in 2023 and up to 30 September 2025. The main changes since its last structure update at 31 March 2025 (CE/123/3(c)(iii)) referred to: (i) movements of staff posts among parts and sections. Staff cost appropriation transfers are based on annual average staff costs by category. These changes have resulted in the redeployment of appropriations amongst parts and sections within the approved resources. In terms of number of staff posts, the structure is maintained at 30 September 2025 with respect to 31 March 2025 (104 posts, i.e., 24 unbudgeted staff posts and 80 budgeted staff posts (4 vacant)).
3. Annex I.A.1, "2025 approved and revised appropriations - Regular Budget", shows the approved 2025 Regular Budget appropriations by CE/DEC/4(CXXIII) and the Secretary-General's proposals of structure modification at 30 September 2025. Irrespective of these structural changes, the RB envelope of the Organization for 2025 remains unchanged at EUR 16,287,000.

Plan of income and expenditure and targeted expenditure reductions of the Regular Budget for 2025

4. In accordance with UN Tourism Detailed Financial Rule (DFR) III.4, and in line with the practice and experience of 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 25th session that care be taken to ensure that the programme of work and budget is executed according to the amounts collected (A/RES/758(XXV) Part IV, para.14) 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 2025.
5. Annex I.A.2, "Comparison of budget, plan of income and expenditure, targeted expenditure after cost-containment measures implementation and budgetary cash balance - Regular Budget" establishes a comparison between: (a) the approved income and appropriations for the year 2025 (approved income/original budget column), (b) an estimate of income receivable and expenditure for the year 2025 at 30 September 2025 (plan of income and expenditure column), and (c) the budgetary cash balance at 30 September 2025 based on cash received to date and actual expenditures to date and commitments to 31 December 2025 (budgetary cash balance column).
6. This section shows the plan of income and expenditure prepared by the Secretary-General at 30 September 2025.

Planned budgetary income

7. Budgetary income from contributions assessed from Full, Associate and Affiliate Members to be received in the current financial year has been estimated at EUR 12,495,000, i.e., 80 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 2025. The level of contribution receipts from Full, Associate and Affiliate Members at 30 September 2025 (EUR 11,709,357) represents 94% of the estimated plan of income compared to 86%, 90%, and 89% at 30 September 2024, 30 September 2023, and 30 September 2022, 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/758(XXV)) (EUR 605,000, and EUR 100,000 respectively), so the budgetary income estimated for the financial year and its implementation stands at 100%.
9. Budgetary income in 2025 from arrears contributions has been estimated at EUR 2,500,000. This is based on the average level of collection of the period 2015-2024 (EUR 1,480,233) and the information to date. The amount of arrears collected to 30 September 2025 (EUR 2,150,642) represents 86% of the estimated income (83% and 71% and 95% at 30 September 2024, 2023 and 2022 respectively). This amount is above the average level of collection of the past five years (2020-2024) (i.e., EUR 1,440,631) at the same date.
10. Therefore, budgetary income for the year 2025 has been updated at EUR 15,700,000. The income received to date represents 93% of the estimated plan of income which is higher than that of 2024 and 2023 (90% at both 30 September 2024 and 2023) but lower than that of 2022 (96% at 30 September 2022).
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 15,700,000 which amounts to 96% of the approved appropriations (96% at 30 June 2024, 92% at 30 June 2023 and 92% at 30 September 2022).
14. The budgetary expenditure to date of EUR 15,013,185 includes budgetary and legal commitments up to the end of 2025 and represents 96% of the estimated plan of expenditure for the current year (979% at 30 September 2024, 99% at 30 September 2023 and 98% at 30 September 2022). For non-staff costs, the implementation level is at 89% of planned expenditure at 30 September 2025, a percentage that is lower than at 30 September 2024 (93%), at 30 September 2023 (98%) and at 30 September 2022 (95%). For staff costs, the implementation level is at 100% at 30 September 2025, a percentage that is in line that of the period 2024-2022. 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 96% of the approved budget. This level will imply that staff and non-staff costs are maintained at 86% and 121% respectively over 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 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 2025, the overall RB plan of income and expenditure for 2025 established by the Secretary-General, as shown in Annex I.A.2, is maintained with respect to the one at 30 June 2025 but updated from the RB income and expenditure plan for 2025 at 31 March 2025 (CE/123/3(c)(iii)) 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 would impact the operations of the Regular Budget requiring mitigating actions to reduce costs.

Budgetary result of the Regular Budget at 30 September 2025

18. This section analyses the status of the budgetary result (cash balance) of the Regular Budget at 30 September 2025 based on cash received to date and actual expenditures to date and commitments to 31 December 2025.

Budgetary income (cash-in)

19. The total budgetary income received (cash-in) amounts to EUR 14,565,024 including the Members' arrears received during the period ended 30 September 2025 and budgetary allocations from accumulated surplus approved by the GA. The income received to date represents 89% of the approved budgetary income (86% at 30 September 2024, 90% at 30 September 2023 and 89% at 30 September 2022).
20. The level of contribution receipts for the current year from Full, Associate and Affiliate Members amount to EUR 11,709,357 which represents 76% of the assessed contributions receivable of this year (i.e., EUR 15,443,579), the same percentage than in 2024 at the same date but lower than in 2023 and 2022 at 30 September (6479% and 80% respectively). Arrear contributions received to date (EUR 2,150,642) are above those received at 30 September 2024, 2023 and 2022 (EUR 1,582,009, EUR 1,566,513 and EUR 1,426,225 respectively). Budgetary allocations from accumulated surplus approved by the GA (EUR 705,025.00) represent 4% of the total budget (5% at 30 June September 2024, 8% at 30 September 2023 and 6% at 30 September 2022).

Budgetary expenditure

21. The budgetary expenditure amounts to EUR 15,013,185 (EUR 14,605,428 at 30 September 2024, EUR 14,518,097 at 30 September 2023 and EUR 13,547,179 at 30 September 2022) which includes accrued expenses and reconciling items up to 30 September 2025 (EUR 11,202,038) and commitments up to 31 December 2025 (EUR 3,811,146). For non-staff costs, accrued expenses and reconciling items up to 30 September 2025 amounted to 74% and budgetary and legal commitments up to 31 December 2025 amount to 26%. As for staff costs, the amount paid in the form of regular staff salaries and allowances during the first six months of the year amounts to EUR 7,257,268 representing 75%, and budgetary commitments up to 31 December 2025 represent 25%.

Budgetary result (cash balance)

22. At 30 September 2025, the budgetary cash balance (total budgetary income received (cash-in) less budgetary expenditure) amounts to EUR 4,946,566. 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 deficit of EUR -448,160 (EUR -1,440,646 at 30 September 2024, EUR -919,725 at 30 September 2023 and EUR -254,042 at 30 September 2022) 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 2025"

B. Provisional interim Financial Statements for the period ended 30 September 2025

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 2025 and the UN Tourism Statement of Financial Performance for the period ended 30 September 2025.

C. Financial position and performance highlights for the period ended 30 September 2025

25. This section includes other relevant financial information for the period ended 30 September 2025.

Assessed contributions

26. Assessed contributions due to the General Fund amount to EUR 21,196,960 at 30 September 2025 (EUR 21,602,336 at 30 September 2024, EUR 21,342,090 at 30 September 2023 and EUR 21,441,605 at 30 September 2022). Annex I.C.1 contains the "Statement of contributions due by Members at 30 June 2025" and Annex I.C.2 shows "Arrear contributions received from Members for the period ended 30 June 2025".

Reserves and other GF projects

27. 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 2025.

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

28. Total voluntary contributions received (cash-in) for the period ended 30 September 2025 amount to EUR 12,247,377 (a higher amount than at 30 September 2024, 2023 and 2022, EUR 7,569,636, EUR 10,290,409, EUR 6,841,985, respectively). Annex I.C.4 "Voluntary contributions received for the period ended 30 September 2025" shows a list of voluntary contributions received (cash-in) by project.

29. The Secretary-General allocated unspent balances from completed voluntary contribution projects amounting to EUR 10,700 to implement the project "Integrating Positive Experiences and Legislations for Regulating Online Short-Term Rentals Platforms" ¹ and presents it for the Members' consideration.

30. The Organization also receives in-kind contributions in the form of travel and use of conference facilities. For the period to 30 September 2025 these donations amount to EUR 3,626,085 (EUR 2,642,412 at 30 September 2024, EUR 7,808,084 at 30 September 2023 and EUR 2,156,167 at 30 September 2022). 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 2024). Annex I.C.5 "In-kind contributions received for the period ended 30 September 2025" shows a list of in-kind contributions received per type and by donor.

31. 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 2025".

Initiative and Project Support Cost project balances

32. 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 2025. 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.

¹ Unspent balances are classified as miscellaneous revenues as per FR 10(f).

Annex I.A.1: 2025 Approved and revised appropriations - Regular Budget

2025 Approved and revised appropriations - Regular Budget
at 30 September 2025

Euros

Approved appropriations						Revised appropriations in accordance to new structure proposed by the Secretary-General					
Parts / sections	Posts ¹		Appropriations ²			Parts / sections	Posts ¹		Appropriations ³		
	P	G	Staff	Non-staff	Total		P	G	Staff	Non-staff	Total
	104						104				
Total	55	49	11,332,000	4,955,000	16,287,000	Total	55	49	11,332,000	4,955,000	16,287,000
A Member Relations	12	3	2,190,000	550,000	2,740,000	A Member Relations	12	3	2,190,000	550,000	2,740,000
A01 Regional Department, Africa	4	0	644,000	145,000	789,000	A01 Regional Department, Africa	4	0	644,000	145,000	789,000
A02 Regional Department, Americas	1	2	333,000	94,000	427,000	A02 Regional Department, Americas	1	2	333,000	94,000	427,000
A03 Regional Department, Asia and the Pacific	4	0	644,000	94,000	738,000	A03 Regional Department, Asia and the Pacific	4	0	644,000	94,000	738,000
A04 Regional Department, Europe	2	0	322,000	145,000	467,000	A04 Regional Department, Europe	2	0	322,000	145,000	467,000
A05 Regional Department, Middle East	0	0	0	72,000	72,000	A05 Regional Department, Middle East	0	0	0	72,000	72,000
A06 Affiliate Members and Public-Private Collaboration	1	1	247,000	0	247,000	A06 Affiliate Members and Public-Private Collaboration	1	1	247,000	0	247,000
B Operational	15	10	3,275,000	842,000	4,117,000	B Operational	15	10	3,275,000	842,000	4,117,000
B01 Sustainable Tourism and Resilience	4	1	730,000	72,000	802,000	B01 Sustainable Tourism and Resilience	4	1	730,000	72,000	802,000
B02 Technical Cooperation and Silk Road	2	2	494,000	9,000	503,000	B02 International Development and Cooperation	1	2	333,000	9,000	342,000
B03 Statistics, Standards and Data	2	2	494,000	59,000	553,000	B03 Statistics, Standards and Data	2	2	494,000	59,000	553,000
B04 Market Intelligence, Policies and Competitiveness	2	2	494,000	162,000	656,000	B04 Market Intelligence, Policies and Competitiveness	2	2	494,000	162,000	656,000
B05 Ethics, Culture and Social Responsibility	0	3	258,000	55,000	313,000	B05 Ethics, Culture and Social Responsibility	0	3	258,000	55,000	313,000
B06 Innovation, Education and Investments	2	0	322,000	430,000	752,000	B06 Innovation, Education and Investments	2	0	322,000	430,000	752,000
B07 Institutional Relations, Partnerships and Advocacy	3	0	483,000	55,000	538,000	B07 Institutional Relations, Partnerships and Advocacy	4	0	644,000	55,000	699,000
C Support - Direct to Members	17	7	3,966,000	1,311,000	5,277,000	C Support - Direct to Members	17	7	3,966,000	1,311,000	5,277,000
C01 Conferences Services	4	1	730,000	145,000	875,000	C01 Conferences Services	4	1	730,000	145,000	875,000
C02 Management ⁴	12	5	2,989,000	919,000	3,908,000	C02 Management ⁴	12	5	2,989,000	919,000	3,908,000
C03 Communications	1	1	247,000	247,000	494,000	C03 Communications	1	1	247,000	247,000	494,000
D Support - Indirect to Members	11	29	1,901,000	2,252,000	4,153,000	D Support - Indirect to Members	11	29	1,901,000	2,252,000	4,153,000
D01 Budget and Finance	3	1	569,000	365,000	934,000	D01 Budget and Finance	3	1	569,000	365,000	934,000
D02 Human Resources	1	1	247,000	328,000	575,000	D02 Human Resources	1	1	247,000	328,000	575,000
D03 Information and Communication Technology	1	2	333,000	489,000	822,000	D03 Information and Communication Technology	1	2	333,000	489,000	822,000
D04 General Services	0	3	258,000	370,000	628,000	D04 General Services	0	3	258,000	370,000	628,000
D05 Staff vacancies & ASEB Provisions	6	22	494,000	700,000	1,194,000	D05 Staff vacancies & ASEB Provisions	6	22	494,000	700,000	1,194,000

Remarks:

¹ P posts include P and higher categories posts² Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/758(XXV) of A/25/5.rev.2, CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXII) of CE/122/3(c) and CE/DEC/4(CXXIII) of CE/123/3(c)(iii). Staff costs appropriations transfers are based on annual average staff costs by category. The 2024-2025 approved Regular Budget (A/25/5.rev.2 approved by A/RES/758(XXV)) included 106 posts, 24 unbudgeted staff posts and 82 budgeted staff costs. The Secretary-General proposal of structure modification at 31 March 2024 (CE/121/3(c) approved by CE/DEC/4(CXXI)) and at 31 December 2024 includes two additional D posts which were not part of the budgetted posts of the approved 2024-2025 Regular Budget. Therefore, in order to maintain a balanced budget, two P and two G posts costs, including an adjustment difference, have been used to compensate the unbudgeted additional two D posts cost. In consequence, the number of posts has decreased from 106 to 104, i.e. 24 unbudgeted staff posts and 80 budgeted staff posts.³ Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/758(XXV) of A/25/5.rev.2, CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXII) of CE/122/3(c), CE/DEC/4(CXXIII) of CE/123/3(c)(iii) and the Secretary-General proposal of structure modification at 30 September 2025. Staff costs appropriations transfers are based on annual average staff costs by category.⁴ C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

Annex I.A.2: Comparison of budget, plan of income and expenditure, targeted expenditure after cost containment measures implementation and budgetary cash balance - Regular Budget

Comparison of budget, plan of income and expenditure and budgetary cash balance - Regular Budget at 30 September 2025

Euros

	Approved income / Original budget ¹	Plan of income and expenditure	Budgetary cash balance (cash-in less expenditure)
Budgetary difference	0	0	-448,160
<i>Budgetary income</i>	16,287,000	15,700,000	14,565,024
Contributions from Full and Associate Members	14,627,000	11,920,000	11,182,557
Full Members	14,332,000	11,654,000	10,945,037
Associate Members	295,000	266,000	237,520
Other income sources	1,660,000	1,280,000	1,231,825
Allocation from Accumulated Surplus - PY RB cash balance	605,000	605,000	605,025
Allocation from Publication store Accumulated Surplus	100,000	100,000	100,000
Affiliate Members	955,000	575,000	526,800
Arrear contributions	0	2,500,000	2,150,642
Full Members	0	2,300,000	1,965,800
Affiliate Members	0	200,000	184,842
<i>Budgetary expenditure</i>	16,287,000	15,700,000	15,013,185

Remarks:

¹ Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/758(XXV) of A/25/5.rev.2, CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXII) of CE/122/3(c), CE/DEC/4(CXXIII) of CE/123/3(c)(iii) and the Secretary-General proposal of structure modification at 30 September 2025. Staff costs appropriations transfers are based on annual average staff costs by category.

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. The ICSC promulgated salary scales showing annual gross salaries and net equivalents after application of staff assessment applicable to staff in the Professional and higher categories with effect as from 1 January 2025 and 1 February 2025 referred to the annual pensionable remuneration.
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 2024 and the next one is expected for October 2025.

Annex I.B: Provisional interim unaudited Financial Statements for the period ended 30 September 2025

**Statement of financial position
at 30 September 2025**

Euros

	30/09/2025	30/09/2024	31/12/2024
Assets	57,350,042.17	52,584,428.76	54,028,999.72
<i>Current Assets</i>	<i>50,684,738.59</i>	<i>44,391,506.14</i>	<i>46,195,316.10</i>
Cash and cash equivalents	40,781,405.56	34,537,449.54	36,376,514.10
Inventories	14,222.24	18,550.32	18,511.12
Members assessed contributions receivable, net	6,779,466.93	6,537,809.88	5,717,580.42
Other contributions receivables, net	2,420,046.03	2,728,304.27	3,110,614.01
Other receivables, net	526,807.41	456,676.15	615,443.40
Other current assets	162,790.42	112,715.98	356,653.05
<i>Non-current assets</i>	<i>6,665,303.58</i>	<i>8,192,922.62</i>	<i>7,833,683.62</i>
Investments	509,007.75	349,675.59	431,248.16
Members assessed contributions receivable, net	33,237.32	364,394.42	952,932.50
Other contributions receivable, net	973,702.90	1,947,405.80	973,702.90
Property, plant and equipment	4,781,316.79	5,330,717.41	5,190,977.77
Intangible assets, net	364,870.28	197,560.86	281,653.75
Other non-current assets	3,168.54	3,168.54	3,168.54
Liabilities and Net Assets/Equity	57,350,042.17	52,584,428.76	54,028,999.72
Liabilities	30,796,976.77	29,818,153.14	33,003,495.58
<i>Current Liabilities</i>	<i>9,019,112.64</i>	<i>8,882,025.42</i>	<i>11,262,657.36</i>
Payables and accruals	1,196,664.45	1,450,912.48	1,381,283.75
Transfers payable	391,815.81	767,247.21	516,742.78
Employee benefits	157,474.37	111,302.88	550,402.25
Advance receipts	7,068,396.62	6,206,883.72	8,574,126.97
Provisions	175,052.80	281,028.16	176,395.85
Other current liabilities	29,708.59	64,650.97	63,705.76
<i>Non-current Liabilities</i>	<i>21,777,864.13</i>	<i>20,936,127.72</i>	<i>21,740,838.22</i>
Employee benefits	20,799,603.13	18,982,797.29	19,788,728.45
Advance receipts	975,449.68	1,947,405.80	1,949,152.58
Other non-current liabilities	2,811.32	5,924.63	2,957.19
Net Assets/Equity	26,553,065.40	22,766,275.62	21,025,504.14
Accumulated surplus/(deficit)	19,970,832.33	16,310,084.87	14,443,271.07
Reserves	6,582,233.07	6,456,190.75	6,582,233.07

**Statement of financial performance
for the period ended 30 September 2025**

Euros

	30/09/2025	30/09/2024	31/12/2024
Revenues	32,944,156.62	27,576,226.57	35,438,904.53
Members assessed contributions	16,032,220.24	14,999,001.00	14,969,346.83
Other contributions (VC and FIT), net of reduction	12,214,882.65	8,367,397.31	11,872,613.20
Publications revenue, net of discounts and returns	149,771.83	249,679.97	261,645.66
Changes in currency exchange differences	0.00	31,594.56	828,092.44
Other revenues	4,547,281.90	3,928,553.73	7,507,206.40
Expenses	27,501,551.80	23,500,498.65	32,021,407.84
Salaries and employee benefits	15,277,494.29	13,891,578.07	19,360,070.54
Grants and other transfers	663,358.82	2,413,715.50	2,936,260.74
Travel	1,764,717.51	1,617,230.16	2,578,552.43
Supplies, consumables and running costs	4,296,019.40	3,640,843.99	6,310,666.05
Changes in currency exchange differences	3,387,185.88	0.00	0.00
Depreciation, amortization and impairment	472,762.37	489,759.95	652,448.02
Other expenses	1,640,013.53	1,447,370.98	183,410.06
Surplus/(deficit) for the year	5,442,604.82	4,075,727.92	3,417,496.69

Annex I.C.1: Statement of contributions due to the General Fund at 30 September 2025

Statement of contributions due to the General Fund at 30 September 2025

Euros

Members	Years	Arrear Contributions	Contributions due 2025	Total
Total		17,246,606.83	3,950,353.39	21,196,960.22
<i>Full Members</i>		<i>15,305,442.65</i>	<i>3,373,951.75</i>	<i>18,679,394.40</i>
<i>Budgetary Contributions</i>		<i>15,185,037.65</i>	<i>3,373,951.75</i>	<i>18,558,989.40</i>
Afghanistan	81-87, 89-08, 10, 12, 14, 19-25	845,467.91	32,184.00	877,651.91
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	0.00	19,310.00	19,310.00
Argentina	-	0.00	0.00	0.00
Armenia	-	0.00	0.00	0.00
Austria	-	0.00	0.00	0.00
Azerbaijan	-	0.00	0.00	0.00
Bahamas	19, 22	105,829.00	0.00	105,829.00
Bahrain	-	0.00	0.00	0.00
Bangladesh	24-25	53,312.00	57,310.00	110,622.00
Barbados	-	0.00	0.00	0.00
Belarus	24-25	59,878.00	64,369.00	124,247.00
Belize	-	0.00	0.00	0.00
Benin	-	0.00	0.00	0.00
Bhutan	-	0.00	0.00	0.00
Bolivia	83-87, 89-98, 19-22, 24-25	575,129.57	51,574.00	626,703.57
Bosnia and Herzegovina	25	0.00	57,931.00	57,931.00
Botswana	23	55,700.00	0.00	55,700.00
Brazil	25	0.00	244,598.00	244,598.00
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, 24-25	902,614.78	32,184.00	934,798.78
Cambodia	87-92	150,124.83	0.00	150,124.83
Cameroon	20-25	169,592.00	38,619.00	208,211.00
Cape Verde	-	0.00	0.00	0.00
Central African Republic	07-25	449,653.20	32,184.00	481,837.20
Chad	12-25	352,531.56	32,184.00	384,715.56
Chile	-	0.00	0.00	0.00
China	-	0.00	0.00	0.00
Colombia	-	0.00	0.00	0.00
Comoros	20-21, 23-25	102,140.00	28,966.00	131,106.00
Congo	-	0.00	0.00	0.00
Costa Rica	-	0.00	0.00	0.00
Côte d'Ivoire	24-25	35,925.00	38,619.00	74,544.00
Croatia	-	0.00	0.00	0.00
Cuba	-	0.00	0.00	0.00
Cyprus	-	0.00	0.00	0.00
Czechia	-	0.00	0.00	0.00

Members	Years	Arrear Contributions	Contributions due 2025	Total
Democratic People's Republic of Korea	23-25	57,786.50	32,184.00	89,970.50
Democratic Republic of the Congo	20, 25	5,654.23	32,184.00	37,838.23
Djibouti	03-25	507,425.00	28,966.00	536,391.00
Dominican Republic	25	0.00	87,540.00	87,540.00
Ecuador	-	0.00	0.00	0.00
Egypt	-	0.00	0.00	0.00
El Salvador	25	0.00	3,274.90	3,274.90
Equatorial Guinea	-	0.00	0.00	0.00
Eritrea	25	0.00	32,184.00	32,184.00
Eswatini	24-25	26,045.62	38,619.00	64,664.62
Ethiopia	17-18, 20-25	225,015.00	38,619.00	263,634.00
Fiji	-	0.00	0.00	0.00
France	-	0.00	0.00	0.00
Gabon	15-25	546,258.56	57,931.00	604,189.56
Gambia	04-05, 08-10, 13, 25	121,250.46	32,184.00	153,434.46
Georgia	-	0.00	0.00	0.00
Germany	-	0.00	0.00	0.00
Ghana	-	0.00	0.00	0.00
Greece	-	0.00	0.00	0.00
Guatemala	25	0.00	57,931.00	57,931.00
Guinea	00, 07-09, 14-22, 24-25	337,549.01	32,184.00	369,733.01
Guinea-Bissau	92-96, 99-25	726,331.55	32,184.00	758,515.55
Haiti	20, 22, 25	28,258.89	32,184.00	60,442.89
Honduras	-	0.00	0.00	0.00
Hungary	25	0.00	128,736.00	128,736.00
India	-	0.00	0.00	0.00
Indonesia	25	0.00	193,102.00	193,102.00
Iran, Islamic Republic of	24-25	91,459.08	128,736.00	220,195.08
Iraq	94-06, 12	1,478,724.42	0.00	1,478,724.42
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	859.77	0.00	859.77
Kazakhstan	-	0.00	0.00	0.00
Kenya	-	0.00	0.00	0.00
Kuwait	98, 24-25	178,015.21	154,484.00	332,499.21
Kyrgyzstan	03-10, 12-15	259,947.58	0.00	259,947.58
Lao People's Democratic Republic	94-95, 04	47,536.77	0.00	47,536.77
Lebanon	-	0.00	0.00	0.00
Lesotho	-	0.00	0.00	0.00
Liberia	12-25	352,538.00	32,184.00	384,722.00
Libya	25	0.00	42,891.00	42,891.00
Lithuania	-	0.00	0.00	0.00
Madagascar	-	0.00	0.00	0.00
Malawi	13-23	278,538.74	0.00	278,538.74
Malaysia	-	0.00	0.00	0.00
Maldives	21, 25	152.00	38,619.00	38,771.00
Mali	24-25	26,275.40	32,184.00	58,459.40
Malta	-	0.00	0.00	0.00

Members	Years	Arrear Contributions	Contributions due 2025	Total
Mauritania	84-05, 16-19, 25	586,891.64	32,184.00	619,075.64
Mauritius	-	0.00	0.00	0.00
Mexico	-	0.00	0.00	0.00
Monaco	-	0.00	0.00	0.00
Mongolia	23, 25	3,007.87	38,619.00	41,626.87
Montenegro	-	0.00	0.00	0.00
Morocco	25	0.00	87,540.00	87,540.00
Mozambique	25	0.00	12,070.59	12,070.59
Myanmar	23-25	85,754.00	47,759.00	133,513.00
Namibia	25	0.00	57,931.00	57,931.00
Nepal	24-25	29,939.00	32,184.00	62,123.00
Netherlands	25	0.00	257,471.00	257,471.00
Nicaragua	-	0.00	0.00	0.00
Niger	84-87, 90-07, 10-11, 14-17, 19-21, 23, 25	761,043.01	32,184.00	793,227.01
Nigeria	23-25	88,051.26	72,424.00	160,475.26
North Macedonia	25	0.00	57,931.00	57,931.00
Oman	-	0.00	0.00	0.00
Pakistan	23-25	103,744.50	144.83	103,889.33
Palau	25	0.00	19,310.00	19,310.00
Panama	24-25	93.93	87,540.00	87,633.93
Papua New Guinea	23-25	69,344.00	38,619.00	107,963.00
Paraguay	-	0.00	0.00	0.00
Peru	25	0.00	5,982.58	5,982.58
Philippines	-	0.00	0.00	0.00
Poland	-	0.00	0.00	0.00
Portugal	-	0.00	0.00	0.00
Qatar	-	0.00	0.00	0.00
Republic of Korea	24-25	20,647.70	21,508.85	42,156.55
Republic of Moldova	-	0.00	0.00	0.00
Romania	-	0.00	0.00	0.00
Rwanda	25	0.00	6,423.00	6,423.00
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, 24-25	695,683.65	19,310.00	714,993.65
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	773,848.12	0.00	773,848.12
Slovakia	-	0.00	0.00	0.00
Slovenia	-	0.00	0.00	0.00
Somalia	20-25	141,339.00	32,184.00	173,523.00
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, 23-25	606,129.18	38,619.00	644,748.18
Switzerland	-	0.00	0.00	0.00
Syrian Arab Republic	12-20, 23-24	526,351.16	0.00	526,351.16
Tajikistan	24-25	1,939.00	4,334.00	6,273.00
Thailand	-	0.00	0.00	0.00

Members	Years	Arrear Contributions	Contributions due 2025	Total
Timor-Leste	22, 25	3,111.05	32,184.00	35,295.05
Togo	05-06, 19, 24-25	70,983.83	32,184.00	103,167.83
Trinidad and Tobago	25	0.00	77,242.00	77,242.00
Tunisia	-	0.00	0.00	0.00
Turkmenistan	02-12, 16-23	658,734.72	0.00	658,734.72
Türkiye	-	0.00	0.00	0.00
Uganda	16-18	92,552.08	0.00	92,552.08
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	35,577.22	0.00	35,577.22
Uzbekistan	-	0.00	0.00	0.00
Vanuatu	10-17, 20-25	305,100.00	32,184.00	337,284.00
Venezuela	19-22, 25	370,334.09	114,380.00	484,714.09
Viet Nam	-	0.00	0.00	0.00
Yemen	25	0.00	32,184.00	32,184.00
Zambia	-	0.00	0.00	0.00
Zimbabwe	25	0.00	32,184.00	32,184.00
<i>Extrabudgetary Contributions</i>		<i>120,405.00</i>	<i>0.00</i>	<i>120,405.00</i>
Antigua and Barbuda	22-23	33,420.00	0.00	33,420.00
Comoros	18-19	32,356.00	0.00	32,356.00
Somalia	18-19	54,629.00	0.00	54,629.00
<i>Associate Members</i>		<i>153,326.35</i>	<i>57,932.00</i>	<i>211,258.35</i>
Aruba	19-25	152,270.00	28,966.00	181,236.00
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	1,056.35	28,966.00	30,022.35
<i>Affiliate Members</i>		<i>307,422.04</i>	<i>489,023.79</i>	<i>796,445.83</i>
<i>Former Full Members</i>		<i>992,744.93</i>	<i>0.00</i>	<i>992,744.93</i>
<i>Former Associate Members</i>		<i>1,947.90</i>	<i>0.00</i>	<i>1,947.90</i>
<i>Former Affiliate Members</i>		<i>485,722.96</i>	<i>29,445.85</i>	<i>515,168.81</i>

Remarks:

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

Annex I.C.2: Arrear contributions received from Members due to the General Fund for the period ended 30 September 2025

Arrear contributions received from Members due to the General Fund for the period ended 30 September 2025

Euros		
Members	Contribution year	30/09/2025
Total		2,282,765.35
<i>Full Members</i>		<i>1,965,800.37</i>
Libya	18-21, 24	247,236.50
Mexico	20	222,798.00
Equatorial Guinea	22- 24	156,098.00
Argentina	24	154,565.28
Venezuela	19-24	144,934.18
Turkmenistan	97-98, 00-02	132,470.84
Pakistan	19-20, 22-23	114,950.28
Iran, Islamic Republic of	23- 24	100,000.00
Trinidad and Tobago	24	71,853.00
Barbados	23-24	69,344.00
Mauritania	83-84, 24	60,537.84
Sierra Leone	84-86, 24	59,939.00
Burkina Faso	23-24	57,789.00
Guinea	98-00	50,000.00
Malawi	11-13	45,825.00
Ghana	23-24	37,001.04
Iraq	94	33,995.41
Mongolia	21, 23	32,550.13
Timor-Leste	22-24	30,939.41
Yemen	24	30,913.00
Kyrgyzstan	02-03	23,631.59
Antigua and Barbuda	24	17,963.00
Cambodia	87	15,012.57
Uganda	15-16	13,360.00
Ecuador	20, 22- 24	10,548.85
Uruguay	03	10,000.00
Eswatini	24	9,879.38
Panama	24	5,132.61
Zambia	24	4,706.73
United Republic of Tanzania	24	1,825.73
<i>Affiliate Members</i>	<i>19-24</i>	<i>316,964.98</i>

Annex I.C.3: Reserves, other and non-RB projects within the GF movements for the period ended 30 September 2025

Reserves, other and non-RB projects within the GF movements
for the period ended 30 September 2025
Euros

Description	Net assets 01/01/2025	Movements	Net assets 30/09/2025	Assets & reconciling items (net)	Actual amounts 30/09/2025 ⁵	Outstanding commitments	Actual amounts after commitments 30/09/2025
<i>Reserves</i>							
<i>Working Capital Fund</i>	4,589,850.77	-793.73	4,589,057.04	0.00	4,589,057.04	0.00	4,589,057.04
<i>Replacement reserve projects¹</i>	1,666,962.34	-95,898.81	1,571,063.53	234,784.43	1,336,279.10	345,215.46	991,063.64
Infrastructure ICT ²	100,433.45	-1.52	100,431.93	0.00	100,431.93	100,240.00	191.93
HQ infrastructure improvement ²	278,677.46	-45,357.49	233,319.97	76,496.43	156,823.54	0.00	156,823.54
RRP Pool	781,219.13	0.00	781,219.13	0.00	781,219.13	0.00	781,219.13
Athena III ²	99,632.30	-18,289.80	81,342.50	81,288.00	54.50	0.00	54.50
Digitalization solution for Statistics	27,000.00	-27,000.00	0.00	0.00	0.00	0.00	0.00
Athena IV	380,000.00	-5,250.00	374,750.00	77,000.00	297,750.00	244,975.46	52,774.54
<i>Special reserve for contingency project³</i>	325,419.96	-4,326.71	321,093.25	0.00	321,093.25	1,209.60	319,883.65
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	131,000.00	-4,326.71	126,673.29	0.00	126,673.29	1,209.60	125,463.69
<i>Other Regular Budget projects</i>	-16,474,785.28	-807,530.57	-17,282,315.85	0.00	-17,282,315.85	350,000.00	-17,632,315.85
After Service Employee Benefit	-16,474,785.28	-807,530.57	-17,282,315.85	0.00	-17,282,315.85	350,000.00	-17,632,315.85
<i>Non-Regular Budget projects⁴</i>	2,953,057.88	352,498.74	3,305,556.62	29,206.01	3,276,350.61	706,515.09	2,569,835.52
Publications Store	2,314,791.83	274,889.79	2,589,681.62	14,222.24	2,575,459.38	270,000.00	2,305,459.38
Affiliate Members Programme of Work	579,769.89	77,608.95	657,378.84	14,982.50	642,396.34	436,515.09	205,881.25
Security at HQ - allocation	58,496.16	0.00	58,496.16	1.27	58,494.89	0.00	58,494.89
<i>Miscellaneous project</i>	1,586,463.94	136,330.42	1,722,794.36	0.00	1,722,794.36	0.00	1,722,794.36
Miscellaneous revenue project pool	1,586,463.94	136,330.42	1,722,794.36	0.00	1,722,794.36	0.00	1,722,794.36

Remarks:

¹ Approved by the following decisions/resolutions: i) Infrastructure ICT: CE/DEC/6(LXXXVIII) in document CE/88/5(b). ii) IPSAS: CE/DEC/7(LXXXV) in document CE/85/5b.

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

³ Approved by the following decisions/resolutions: i) Lobby Reform: CE/DEC/8(CIII) in document CE/103/7(a). ii) Floor Reform: CE/DEC/8(CIV) in document CE/104/7(a). iii) New Website & CRM: CE/DEC/10(c) in document CE/100/5(a) and A/RES/690(XXII) in document A/22/10(III)(b) (also as CE/DEC/2(CVI) in document CE/106/2(a)).

⁴ Approved by the following decisions/resolutions: i) Security at HQ - allocation A/RES/498(XVI) in document A/16/14(a).

⁵ Actual amounts include basis differences (assets & reconciling items column) as detailed in chapter Financial Statements Highlights / Budgetary performance of the Regular Budget / Comparison of financial performance to budgetary result of the Regular Budget.

Annex I.C.4: Voluntary contributions received for the period ended 30 September 2025

Voluntary contribution received for the period ended 30 September 2025				
Euros				
Project	Donor	Curr	Amount	EUR
Total				12,247,377.35
Regional Office for the Middle East	Saudi Arabia	SAR	18,750,000.00	4,793,608.52
Regional Office for the Americas in Brazil	Brazil	USD	5,000,000.00	4,360,000.00
Estrategia y Política de Turismo Sostenible Para República Dominicana	Dominican Republic	EUR	447,457.74	447,457.74
Regional Support Office of Asia Pacific	Japan Tourism Agency	USD	417,266.00	400,575.36
Development of Sustainable Gastronomy Tourism Itineraries and Value Chains in the Pacific SIDS	Food and Agriculture Organization	USD	240,000.00	229,920.00
For the Sponsorship of the World Tourism Report	Visa USA Inc.	EUR	200,000.00	200,000.00
For the Sponsorship of the World Tourism Report	Booking.com B.V.	EUR	200,000.00	200,000.00
For the Establishment of an International Academy in Uzbekistan	Uzbekistan	EUR	173,702.90	173,702.90
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	China	EUR	139,980.39	139,980.39
Fujian as a World - Renowned Tourist Destination: Goals, Vision and Action Plan	Fujian Normal University	EUR	127,819.39	127,819.39
Gansu Revitalization and Innovation Project	Gansu Provincial Government	EUR	124,171.00	124,171.00
Food for Good: Co-creating Sustainable Food Systems in Tourism	TUI Care Foundation	EUR	110,765.00	110,765.00
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	Republic of Korea	EUR	100,948.17	100,948.17
For the Development of G20 Tourism and SDG Dashboard: A tool to Progress the Achievement of the SDGs Through Tourism	India	EUR	100,000.00	100,000.00
For the Organization of 2UN Tourism Startup Competitions and a Startup Landscape Investment Guideline	Morocco	EUR	75,000.00	75,000.00
Global Report on Women in Tourism Transport	International Transport Workers' Federation	EUR	64,735.00	64,735.00
Asia Activity Fund / Promotion in the Least Developed Countries in Asia	Republic of Korea	EUR	63,398.28	63,398.28
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	Azerbaijan State Tourism Agency	EUR	62,521.91	62,521.91
For the Holding of a UN Tourism Regional Conference on Women's Empowerment in Tourism in Europe and Related Activities in Kazakhstan	Shazam Media	EUR	54,837.50	54,837.50
The Implementation of Project "Developing Local Communities Through Sustainable Tourism Development"	World Tourism Alliance	EUR	50,000.00	50,000.00
Development of Visitor Experience Model and Best Practices for Visitor Management at Select Tourism	Sri Lanka Instituto Guatemalteco de Turismo	USD	49,236.00	43,327.68
Evaluación del Plan Maestro de Turismo Sostenible de Guatemala 2015-2025	Turismo	EUR	37,785.00	37,785.00
Para la Elaboración de Una Propuesta de Ley Marco de Turismo para Andorra	Andorra	EUR	35,096.00	35,096.00
The Development of the ASEAN Tourism Outlook 2025	Economic Research Institute for ASEAN & East Asia	USD	40,983.61	35,081.97
Accessible Tourism and Inclusive Employment at ITB 2025	Gesellschaft für Internationale Zusammenarbeit	EUR	34,775.00	34,775.00
Guías de Inversión Turística en Países de América Latina y El Caribe (Fase III)	Corporación Andina de Fomento	EUR	32,400.00	32,400.00
Capacity Building in Hotel Classification	Seychelles	USD	25,300.00	21,656.80
Rapid Assessment on Economic Leakage in the Accommodation, Travel Agents/Tour Operator and Wellness	Sri Lanka	USD	24,112.00	21,218.56
UNWTO Technical Assistance for the COVID-19 Tourism Recovery for Thassos Island	Greece	EUR	17,860.00	17,860.00
Development and Promotion of Sustainable Forms of Tourism in the Usambara Mountains, Tanzania	Fundación EuropaMundo	EUR	15,500.00	15,500.00
For the Revision of the Hotel Classification Scheme	Oman	USD	15,815.00	14,518.17
El Desarrollo del Reto Turismo Indígena de América Latina y el Caribe	Corporación Andina de Fomento	EUR	13,192.50	13,192.50
Capacity Building Scheme Through the Loan on the Part of the Member State of an Official	China	EUR	12,521.98	12,521.98
UNDP / JPOs	UNDP	USD	13,501.80	11,557.54
For Promotion and Attraction of Investment in Tajikistan	Tajikistan	EUR	10,700.00	10,700.00
Capacity Building for the Compilation of the First Preliminary Experimental TSA	UNDP Nepal	USD	6,727.15	5,744.99
Desarrollo de Guías de Inversión Turísticas en América Latina y Caribe	Corporación Andina de Fomento	EUR	5,000.00	5,000.00

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 2025

In-kind contributions received for the period ended 30 September 2025		
Euros		
Donor	Project	Total
Total		3,626,085.44
<i>Use of conference facilities and premises</i>		
		2,602,944.32
Spain	Headquarter	694,638.36
	For the Holding of the 51st UN Tourism Regional Commission for the Middle East and the	
Qatar	Conference	301,459.13
Zambia	For the Holding of the 2nd UN Tourism Africa & Americas Summit	298,986.11
Angola	The 2nd UN Tourism/ICAO Ministerial Conference on Tourism and Air Transport in Africa	270,637.35
	The Hosting of the 68th Meeting of the UN Tourism Regional Commission for Africa and the	
	Thematic Conference on Boosting Social Impact and Education in Tourism via Innovation, AI,	
	and Creative Industries	243,244.33
Nigeria		
Spain	Celebración de la 123ª Reunión del Consejo Ejecutivo de ONU Turismo	234,469.00
	The Hosting of the Official Celebrations of World Tourism Day (WTD) and World Tourism	
Malaysia	Conference	155,000.00
Iran, Islamic Republic of	The Holding of the UN Tourism Global Forum on Urban Tourism	87,200.00
Peru	Para la Celebración de la 70ª Comisión Regional de ONU Turismo para las Américas	69,760.00
	The Hosting of the 37th Joint Meeting of the UN Tourism Commission for East Asia and the	
	Pacific and the UN Tourism Commission for South Asia, the 60th Meeting of the UN Tourism	
	Commission for South Asia, the 56th Meeting of the UN Tourism Commission for East Asia and	
	the Pacific and The UN Tourism Regional Conference: Tourism Policy on Circular Economy	50,752.54
Indonesia		
APTEC	Regional Support Office of Asia Pacific	47,470.53
Brazil	Regional Office for the Americas in Brazil	42,541.20
Azerbaijan	Holding of the 71st Meeting of the Commission for Europe	41,407.00
	For the Ministers' Summit: "Enhancing Investment, Ensuring Peace: Harnessing Growth, Shaping	
Messe Berlin GmbH	the Future" at ITB 2025	20,349.57
	The Holding of a UN Tourism Asia-Pacific Executive Training Programme on Tourism Policy and	
Mongolia	Strategy	14,324.31
United Republic of Tanzania	For the Hosting of the 2nd UN Tourism Regional Forum on Gastronomy Tourism for Africa	12,000.00
Uzbekistan	For the Establishment of an International Academy in Uzbekistan	10,350.00
Spain	Para la Celebración de la 33ª Reunión del Comité Mundial de Ética del Turismo	4,000.00
	The Tourism Investments Forum "Transforming Economies Through Strategic Tourism	
	Investments"	3,885.69
Tajikistan		
International Trade Centre	Geneva Liaison Office	469.20
<i>Donated travel</i>		1,023,141.12
Zambia		96,967.17
China		94,975.17
Indonesia		75,959.37
Nigeria		63,056.98
Angola		60,486.83
South Africa		54,566.71
United Republic of Tanzania		53,240.96
Peru		43,866.56
Qatar		41,305.25
Spain		28,892.87
Malaysia		28,385.80
Democratic Republic of the Congo		25,270.41
Saudi Arabia		21,310.73
Jamaica		19,958.89
Guilin Municipal Tourism Bureau		18,586.58
Dominican Republic		17,017.99
Azerbaijan		16,484.73
Trip.com Group Ltd		15,304.25
Monitoring Centre UNWTO Sust Tourism Observatories		14,979.94
Tajikistan		14,419.17
Uzbekistan		13,352.97
Banco de desarrollo de América Latina-Caribe		13,025.69
Brazil		7,999.67
Guatemala		7,790.95
Costa Rica		7,321.58

Donor	Project	Total
Morocco		7,096.01
Responsible Borneo Sdn Bhd		6,895.67
Thailand		6,814.51
Pakistan Travel Mart		6,641.01
JATA-Japan Association of Travel Agents		6,514.08
Kazakhstan		6,453.92
BID-Banco Interamericano de Desarrollo		5,897.55
Associação Brasileira De Agencias De Viajens, ABAV		5,577.80
Czechia		5,323.79
Iran, Islamic Republic of		5,291.46
Viet Nam		5,119.55
AIM (Annual Investment Meeting)		5,026.52
Grupo Punta Cana		4,889.72
Zambia Institute for Tourism & Hospitality Studies		4,390.04
Argentina		4,123.50
Bulgaria		3,790.69
IATA-International Air Transport Association		3,751.12
Global Tourism Economy Forum		3,654.91
Côte d'Ivoire		3,627.26
JTB Corporation		3,516.75
Honduras		3,435.89
International Tourism Alliance of Silk Road Cities		2,904.46
Mongolia		2,901.48
Andorra		2,839.42
Staff Association		2,791.02
QA Legal – Quiroz Advisors		2,743.54
Malta		2,726.24
UNDP		2,576.31
Access Abilities Dubai Expo		2,251.34
Crescent Rating		2,163.04
Ecole Hôtelière De Lausanne		2,058.92
World Bank		1,867.13
Shandong University		1,853.62
Confederación Española Org. Empresariales		1,760.86
Burkina Faso		1,706.89
Leaders Group - Kuwait		1,652.40
International Training Centre of the ILO		1,440.38
UNWTO/Themis Foundation		1,361.24
Fujairah Adventures Centre		1,350.61
Turismo de Canarias		1,327.82
United Nations Office of Counter-Terrorism (UNOCT)		1,011.77
Donors with contribution below EUR 1,000		19,493.66

Annex I.C.6: Projects with UN Tourism and donors' contributions for the period ended 30 September 2025

Projects with UN Tourism and donors contribution
for the year ended 30 September 2025

Euros

Project	Title	Agreement		Donor		UN Tourism		Contribution		
		Date	Donor	In-kind	Cash	In-kind	Cash	Total	Donor % Share	UN Tourism
Elaboración de un Caso de Estudio en Turismo Urbano Sostenible para Medellín	Acuerdo de Cooperación (2025170 Cámara) Entre la Organización Mundial del Turismo y la Cámara de Comercio de Medellín para Antioquia	24/09/2025	Colombia	7,176.00	66,145.26	30,000.00	0.00	103,321.26	71%	29%
The Hosting of the Official Celebrations of World Tourism Day (WTD) and World Tourism Conference (WTC) 2025	Agreement Between World Tourism Organization and the Government of Malaysia	24/09/2025	Malaysia	261,240.00	0.00	4,344.50	0.00	265,584.50	98%	2%
The Tourism Investments Forum "Transforming Economies Through Strategic Tourism Investments"	Memorandum of Understanding Between the World Tourism Organization and the Committee for Tourism Development under the Government of the Republic of Tajikistan	07/08/2025	Tajikistan	66,065.75	0.00	1,154.57	0.00	67,220.32	98%	2%
Guidance to the Tourism Sector Towards a Net Positive for Nature by 2030	Partnership Agreement between the World Tourism Organization, the World Sustainable Hospitality Alliance and the World Travel & Tourism Council	30/07/2025	World Travel & Tourism Council (W TTC)	15,000.00	0.00	10,000.00	0.00	35,000.00	43%	29%
				10,000.00	0.00				29%	
Celebración de la 123ª Reunión del Consejo Ejecutivo de ONU Turismo	Acuerdo Internacional Administrativo Entre la Organización Mundial del Turismo y la Secretaría de Estado del Gobierno de España	27/05/2025	Spain	411,941.41	0.00	16,000.00	0.00	427,941.41	96%	4%
Para la Celebración de la 70ª Comisión Regional de ONU Turismo para las Américas	Acuerdo Entre la Organización Mundial del Turismo (ONU Turismo) y la República del Perú	26/05/2025	Peru	242,023.60	0.00	6,480.49	0.00	248,504.09	97%	3%
	Acuerdo Interinstitucional Entre el Ministerio de Comercio Exterior y Turismo del Perú y la Organización Mundial del Turismo (ONU Turismo)	07/07/2025								
The Holding of a UN Tourism Asia-Pacific Executive Training Programme on Tourism Policy and Strategy	Agreement Between the World Tourism Organization (UN Tourism) and the Ministry of Culture, Sports, Tourism and Youth of Mongolia	22/05/2025	Mongolia	80,499.24	0.00	80,012.71	0.00	160,511.95	50%	50%
The Holding of the 9th UN Tourism Global Wine Conference	Agreement Between the Government of the Republic of Bulgaria and the World Tourism Organization (UN Tourism)	30/04/2025	Bulgaria	245,000.00	0.00	23,062.48	0.00	268,062.48	91%	9%
	Extension 1	18/07/2025								
The Holding of the UN Tourism Global Forum on Urban Tourism	Arrangement Between the World Tourism Organization (UN Tourism) and the Ministry of Cultural Heritage, Tourism and Handicrafts of the Islamic Republic of Iran	16/04/2025	Iran, Islamic Republic of	391,600.00	0.00	5,009.00	0.00	396,609.00	99%	1%
	Extension 1	13/06/2025								

Project	Title	Agreement		Donor		UN Tourism		Contribution % Share		
		Date	Donor	In-kind	Cash	In-kind	Cash	Total	Donor	UN Tourism
The Hosting of the 37th Joint Meeting of the UN Tourism Commission for East Asia and the Pacific and the UN Tourism Commission for South Asia, the 60th Meeting of the UN Tourism Commission for South Asia, the 56th Meeting of the UN Tourism Commission for East Asia and the Pacific and The UN Tourism Regional Conference: Tourism Policy on Circular Economy	Agreement Between the World Tourism Organization (UN Tourism) and the Government of the Republic of Indonesia	14/04/2025	Indonesia	164,298.43	0.00	10,153.82	0.00	174,452.25	94%	6%
White Paper on World Tourism Economic Free Zones (WTEFZs)	Co-edition Agreement Between the World Tourism Organization and the World Free Zones Organization	08/04/2025	World Free Zone Organization	20,000.00	0.00	20,000.00	0.00	40,000.00	50%	50%
Para la Celebración de la 33ª Reunión del Comité Mundial de Ética del Turismo	Acuerdo Entre la Organización Mundial del Turismo (ONU Turismo) y el Departamento de Turismo, Comercio y Consumo del Gobierno Vasco y Basquetour	04/03/2025	Spain Basquetour, Agencia Vasca de Turismo	12,375.00	0.00	705.67	0.00	41,080.67	30%	2%
				28,000.00	0.00				68%	
For the Ministers' Summit: "Enhancing Investment, Ensuring Peace: Harnessing Growth, Shaping the Future" at ITB 2025	Cooperation Agreement Between the World Tourism Organization and Messe Berlin GmbH	04/03/2025	Messe Berlin GmbH	29,644.57	0.00	3,946.84	0.00	33,591.41	88%	12%
The Holding of the 26th Session of the General Assembly in Riyadh, The Kingdom of Saudi Arabia, from 7-11 November 2025	Agreement Between the World Tourism Organization and the Government of the Kingdom of Saudi Arabia	28/02/2025	Saudi Arabia	975,703.00	0.00	65,051.92	0.00	1,040,754.92	94%	6%
Accessible Tourism and Inclusive Employment at ITB 2025	Agreement Between the World Tourism Organization and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH	04/02/2025	Gesellschaft für Internationale Zusammenarbeit	0.00	34,775.00	25,000.00	0.00	59,775.00	58%	42%
Publicación Buenas Prácticas en la Implementación de la Guía para el Desarrollo del Turismo Gastronómico	Acuerdo de Coedición Entre la Organización Mundial del Turismo (ONU Turismo) y el Basque Culinary Center	07/01/2025	Basque Culinary Center Fundazioa	12,000.00	0.00	15,900.00	0.00	27,900.00	43%	57%

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

Annex I.C.7: Project support costs (PSC) and Initiative projects (PRF) movements for the period ended 30 September 2025

Project support costs (PSC) and Initiative projects (PRF) movements for the period ended 30 September 2025

Euros

Description	Net assets		Net assets 30/09/2025	Assets & reconciling items (net)	Actual amounts 30/09/2025 ¹	Outstanding commitments	Actual amounts after commitments 30/09/2025
	01/01/2025	Movements					
<i>PSC and Initiative projects</i>							
<i>Project support cost projects</i> ²	1,763,787.35	509,034.30	2,272,821.65	0.00	2,272,821.65	690,976.31	1,581,845.34
<i>Initiative projects</i> ³	133,470.41	-405.32	133,065.09	0.00	133,065.09	7,000.00	126,065.09
PRF-EU Horizon 2020 ⁴	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00
China Initiative Fund - Asia	55,693.01	0.00	55,693.01	0.00	55,693.01	0.00	55,693.01
Integrating Positive Experiences and Legislations for Regulating Online Short-Term Rentals	0.00	7,700.00	7,700.00	0.00	7,700.00	7,000.00	700.00
<i>Technical Cooperation Initiative</i>	74,777.40	-8,105.32	66,672.08	0.00	66,672.08	0.00	66,672.08
PRF-TECO ⁵	33,582.25	-8,105.32	25,476.93	0.00	25,476.93	0.00	25,476.93
China-Initiative-Funds-TECO	41,195.15	0.00	41,195.15	0.00	41,195.15	0.00	41,195.15

Remarks:

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