



议程项目 4(e)

2026 年至 2027 年工作 and 预算方案草案

A/26/4(e) II
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2026 年至 2027 年期间的预算草案

执行概要

秘书长向执委会第 122 届会议提交了增加成员 2026 年至 2027 年两年期分摊会费的提案（CE/122/3(c)rev.1 号文件）。执委会决定将此事推迟至第 123 届会议再行决定并要求提供更详细的信息（CE/DEC/4(CXXII)号决定）。基于证据的财务数据和统计数据表明，2009 年至 2025 年期间累计通胀指数达到 136。因此，因名义零增长政策的影响，导致每两年实际预算水平购买力累计损失 8%。此外，在将联合国世旅组织成员国分摊会费与联合国系统类似专门机构进行比较后，证据显示联合国世旅组织的分摊会费比联合国其他机构低 44%至 3347%不等。

因此，秘书长向执委会第 123 届会议提交 2026 年至 2027 年经常预算草案，供其批准，并根据《章程》第 23(2)条相关规定做了详细说明，并提出增加会费的三种场景：

- (1) 场景 A：2026 年和 2027 年会费增加 7.5%，7.5%为分摊会费增幅上限；
- (2) 场景 B：作为居中方案，2026 年和 2027 年会费增加 4%；以及，
- (3) 场景 C：2026 年和 2027 年会费增加 2%，而 2%是国际货币基金组织对 2026 年和 2027 年通货膨胀率的预测。

根据执委会第 123 届会议第 CE/DEC/4(CXXIII)号决定第 20 和 21 段内容，将关于提高成员分摊会费的决定延至执委会下次定期会议审议，秘书长向执委会第 124 届会议提交 2026 年至 2027 年经常预算草案供其批准，更新预算支出各个场景，并与秘书长一职提名人进行协调。

拟议的 2026 年至 2027 年经常预算按成员 2026 年会费比 2025 年增加 7.5%、2027 年比 2026 年增加 7.5%的场景制定。正式成员和准成员的会费按照 2026 年和 2027 年的拟议比额表分摊。拟议的会费分摊比额表系按照联合国世旅组织《财务条例》附件 I 关于确定成员会费的公式计算得出。

尽管由于战略性资源筹措和发展成员的努力获得成功，截至 2024 年 12 月 31 日的自愿捐款收入自 2018 年以来大幅增长了 241%，但秘书处仍然无法完全弥补 2026 年至 2027 年工作方案因过去 15 年实际经常预算购买力累计损失 8%所造成的缺口。

本组织的经常预算收入来自（正式成员、准成员和附属成员）的分摊会费和拨款。对于 2026 年至 2027 年的两年期，其它拨款也作为预算收入编入预算。按实际价值计算，即使考虑到秘书长提议的增加 2026 年和 2027 年两年期的预算收入拨款，2026 年的拟议预算仍比 2009 年（以 2009 年为基准指

数) 的核准预算低 8%。该提案设定的财务限制比过去几个两年期更严, 以求在满足成员限制预算的期望和最大限度减少对有效执行工作方案的影响之间找到平衡。



决议草案¹

议程项目 4(e)

2026 年至 2027 年预算草案

(A/26/4(e) II 号文件)

全体大会，

考虑到执委会在其第 124 届会议上所通过的[xx]号决定，

1. 满意地注意到并感谢提交了关于 2026 年至 2027 年经常预算草案各场景的详细信息和循证分析；
2. 批准本组织 2026 年至 2027 年经常预算草案中的场景____，将分摊会费增加__%，总额为____欧元（2026 年为____欧元；2027 年为____欧元），并授权秘书长按实收金额依建议加以执行；
3. 批准场景____所批准的下一个两年期预算收入应由正式成员和准成员会费供资，四舍五入 2026 年为____欧元，2027 年为____欧元；余下部分由附属成员依其数量变化作出必要调整后缴纳的会费，以及本文件中提议的其它资金来源予以供资；
4. 批准场景____中的 2026 年至 2027 年拟议会费分摊比额表（附件 I.3）；
5. 祝贺秘书长过去数年通过成功的战略性资源筹措以及发展成员的努力，实现了自愿捐款增长 241%，2024 年达 11,350,641 欧元。
6. 还批准秘书长按场景____提议的附属成员分摊会费，包括其分配办法、停止执行执委会先前核准的对特定成员（TedQual 认证成员）的减费，以及将于 2026 年 1 月 1 日起实施的新附属成员申请费的分配办法（附件 I.13）。

¹ 本文件为决议草案，关于大会最终通过的决议，请参考届会结束后发布的决议文件。

I. 2026 年至 2027 年期间的经常预算草案

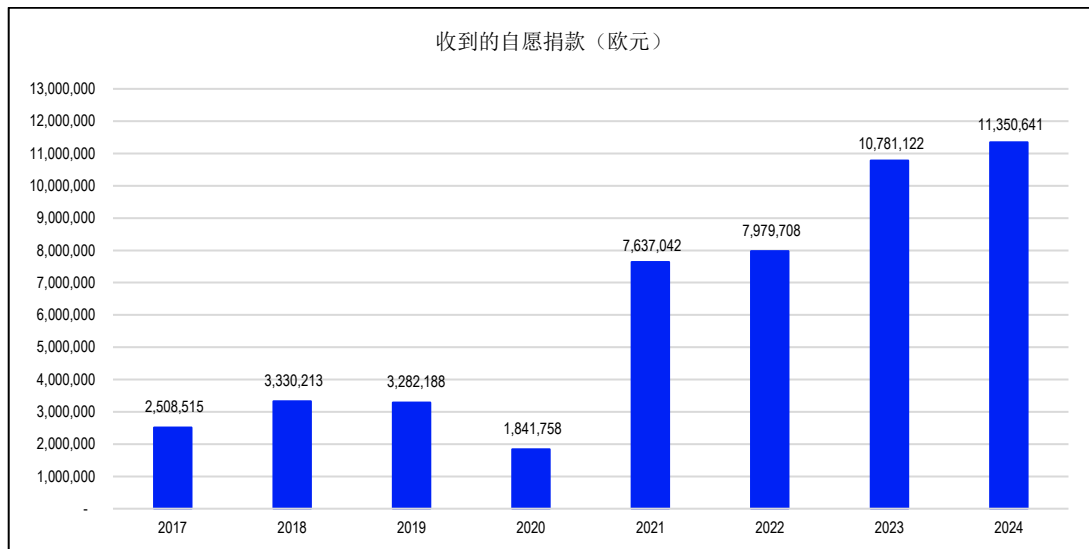
A. 2024 年至 2025 年期间经修订的经常预算

1. 全体大会在乌兹别克斯坦撒马尔罕举行的第 25 届会议上，通过其第 A/RES/757(XXV)号决议批准了 2024 年至 2025 年工作方案（A/25/4(c) rev.1 号文件），并通过第 A/RES/758(XXV)号决议批准了 2024 年至 2025 年经常预算（A/25/5_rev.2 号文件）。工作方案按该文件行文标准围绕三项战略目标及五项方案优先事项予以呈现（参见 A/26/4(e) I）。
2. 有必要特别指出的是，本组织经常预算划分到各部分及章节，各章节的详细预算则与各部门相匹配（见附件 I），本组织工作方案也呈现了目标、行动和产出，标注负责部门，主要为会员关系和业务的部门（参见 A/26/4(e) I 号文件附件 I）。工作计划所展示的行动和产出拟通过经常预算资金和自愿捐款资金共同落实。需要承认的是，本文件并未明确地将经常预算与呈现的优先事项相关联，但鉴于在极有限的经常预算下开展工作的操作空间也极为有限，若建立明确关联，反倒会损害秘书处在持续变化的环境中的应对能力。
3. 秉持联合国价值观和多边主义实现 2030 年议程。经常预算以工作方案为基础，按照四个主要部分予以划分：A. 地区工作；B. 业务运行；C. 直接给予成员的支持；D. 间接给予成员的支持。
4. 2024 年至 2025 年两年期的预算总额（A/25/5 rev.2 号文件）为 31,677,000 欧元，又分为 2024 年年度预算和 2025 年年度预算，分别为 15,390,000 欧元和 16,287,000 欧元。2024 年至 2025 年经常预算总额与 2022 年至 2023 年预算相比名义增长 4%，实际减少 1%。
5. 全体大会批准的 2024 年至 2025 年预算结构自 2023 年批准以来发生了变动，2024 年 12 月 31 日截止的 2023 年和 2024 年预算拨款也发生变动（参见联合国世旅组织截至 2024 年 12 月 31 日年度的财务报告）。主要变动涉及工作人员职位在各节之间的调动，包括进出工作人员空缺职位和职工离职后福利（ASEB）章节（工作人员空缺职位归入该节）的变动，以及第 B02 节更改名称。
6. 2024 年预算结构的这些变化已得到执委会第 121 届和第 122 届会议批准（CE/DEC/4(CXXI)号决定）和 CE/DEC/4(CXXII)号决定），会议同时还批准了秘书长关于修改截至 2024 年 12 月 31 日年度预算结构的提案（参见联合国世旅组织截至 2024 年 12 月 31 日年度的财务报告），从而导致各节之间拨款的重新调拨。相关变动在核准资源范围内进行。
7. 附件 I.1 “全体大会第 25 届会议批准的 2024 年至 2025 年经常预算（A/RES/758(XXV)号决议）”展示最初批准的 2024 年至 2025 年预算。附件 I.2: “经批准、修改、建议并依现行结构调整的 2024 年至 2025 年经常预算”则列出按更新后工作方案结构调整的 2024 年至 2025 年预算：(i) 2024 年拨款：2024 年 12 月 31 日截止（参见联合国世旅组织截至 2024 年 12 月 31 日年度的财务报告）和 (ii) 2025 年拨款：按 2024 年 12 月 31 日的 2024 年预算结构做了调整，以便比较。尽管出现上述结构变化，本组织 2024-2025 年的预算总额保持不变，仍为 31,677,000 欧元。后续的 2025 年经常预算修订拨款结构（未于本文件中用于比较目的）包括：(i) 2025 年 3 月 31 日的 2025 年拨款（参见 CE/DEC/4(CXXIII) 第 9 段批准的 CE/123/3(c) (v)），(ii) 2025 年 6 月 30 日的 2025 年拨款（参见 AG/26/3(c)）。

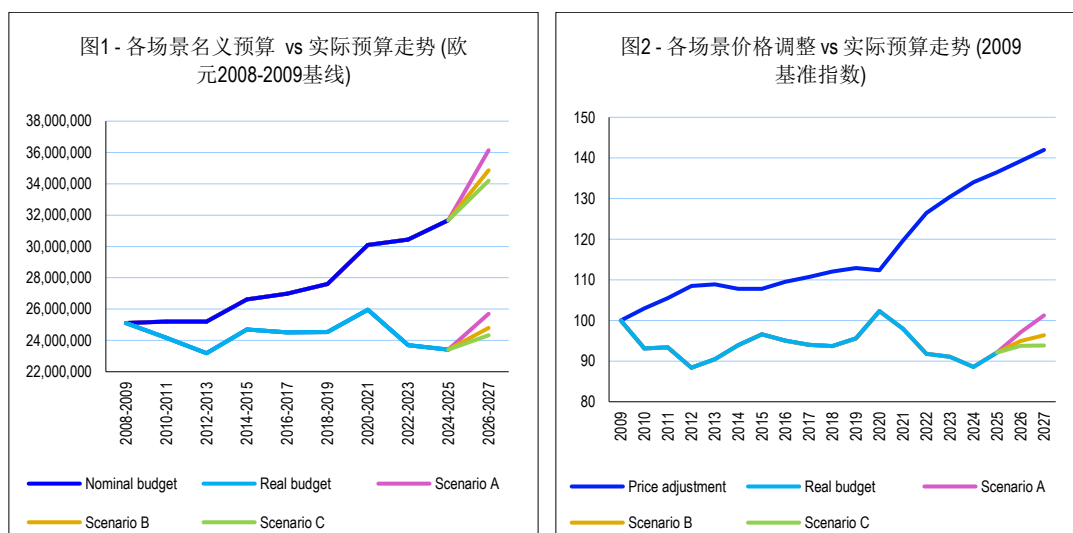
B. 2026 年至 2027 年经常预算草案

8. 自 2009 年起直至 2025 年，作为经常预算(RB)主要收入来源的成员分摊会费基本维持名义零增长，仅在 2014 年至 2015 年、2019 年、2024 年至 2025 年有所增加。在此期间，尽管经常预算资源水平未变，但通过严格控制支出、维持高空缺率和利用前期盈余等组合办法，工作方案已经并继续得到执行。但也在同一期间，由于核准会费增量不足以完全弥补通胀的影响，实际购买力及实际可用的资源下降了约 8%。

9. 此外，2023 年和 2024 年批准增加的局（D）、处（P）级和专业类在职人员数量，也对人事费用产生了影响。这支常规队伍对于保持本组织的运作能力，执行工作方案至关重要。值得注意的是，早在 2024 年至 2025 两年期，秘书处就已出现部分工作人员承担双重职能的情况，将其置于日益增加且难以持续的压力之下。同样，本组织核心工作方案的实施工作正逐渐过度依赖自愿捐款，这意味着在无法保证获得预算外资金的情况下，将可能存在无法开展关键活动的风险。同样，工作方案还过度依赖于服务合同持有者（附属人员），即非联合国世旅组织编制内工作人员。该做法并不健康，因为服务合同持有者的流动率较高，也无助于秘书处工作人员的长期知识储备建设。
10. 为了部分抵消前些年通货膨胀的负面影响，并保持经常预算下业务能力水平基本不变，秘书长在执委会第 122 届会议上提出一项提案（CE/122/3(c)rev.1 号文件），建议在 2026 年和 2027 年将成员分摊会费提高 7.5%。执委会第 122 届会议决定将此事推延至执委会第 123 届会议，并要求了解有关拟议增幅的更多详情。方案和预算委员会还要求提供有关支出类别的更多细节，并要求拟制增加会费的不同场景。同时承认，不增加会费将妨碍方案活动的开展（CE/122/PBC28 号文件）。
11. 因此，秘书长向执委会第 123 届会议提交了相关详情并介绍了三种场景（CE/123/3(c)(v)号文件）。
- (1) 场景 A：2026 年和 2027 年会费增加 7.5%，部分消除通货膨胀对本组织执行工作方案能力的负面影响，并将 7.5% 设为分摊会费增幅上限；
 - (2) 场景 B：2026 年和 2027 年会费增加 4%，部分恢复资源能力；以及，
 - (3) 场景 C：2026 年和 2027 年会费增加 2%，此举无法解决之前的通胀带来的负面影响，但可抵消 2026 年和 2027 年 2% 的通胀预测。
12. 按照场景 A，以实际价值计算，2026 年的拟议预算低于 2009 年的核准预算，即使按秘书长的建议在 2026 年增加预算拨款，也仅与 2021 年的预算近似。下文及预算表格对拟议预算总额相关参数进行了阐释。
13. 执委会第 123 届会议在其 CE/DEC/4(CXXIII)号决定第 20 和 21 段中决定将关于增加成员分摊会费的决定推延至执委会第 124 届会议，并要求秘书长提名人与秘书处共同制定新提案。因此，秘书长在与秘书长提名人谢哈·阿尔·诺瓦伊斯女士（第 6(CXXIII)号决定）协调的前提下，通过本文件提交 2026 年至 2027 年经常预算草案，其中包含相关详细信息、已提交执委会第 123 届会议的三种场景，以及根据提交执委会第 123 届会议的各场景予以更新的预算支出数据。各场景预算支出的更新符合秘书长所提出的关于 2026 年增加三个被填补的一般事务工作人员职位的建议，该建议将影响人事费用和非人事费用。
14. 鉴于秘书处效率有所提升，以及日益依靠与外部各方开展技术和财务合作，通过拟议经常预算执行执委会第 123 届会议（CE/123/3(b)(ii)号文件）和全体大会第 26 届会议（A/26/4(e)第 I 部分）拟议工作方案是可以实现的。
15. 本组织的预算仅包含普通基金内的经常预算项目。普通基金或其它基金（自愿捐款基金和信托基金）内的其它项目将被填加至本组织的产出，充实本组织的资源，从而加强本组织的活动，尤其是涉及技术合作方面。
16. 截至 2024 年 12 月 31 日收到的自愿捐款总额为 11,350,641 欧元，比 2018 年 12 月 31 日收到的 3,330,213 欧元大幅增加了 241%。这一增长主要归功于为建立新伙伴关系所投入的努力，以及捐助方的信任。自全体大会批准选择和建立地区和专题办事处的法律和运作框架以来，地区和专题办事处的设立和开办也为该显著增幅作出了贡献。自愿捐款的目的是在经常预算外，为本组织工作方案的筹资活动实现资金来源的多元化。各办事处的自愿捐款使秘书处得以增加涉及所有职类（联合国世旅组织员工及服务合同持有者）的工作人员总数，确保本组织更有效地为成员实施工作方案。然而，值得注意的是，核心资金的稳定性实际上有助于更有效地动员资源。因此，确保获取自愿捐款不应被视为冻结经常预算的信号，以期：(a)避免过度依赖外部利益攸关方；(b)确保本组织保持主权独立，以实施优先事项并回应成员的需求。



1. 2026 年至 2027 年经常预算总额



(1) 分摊会费

(a) 监管框架

17. 根据联合国世旅组织确定成员会费的公式，会费公式增长阈值设置为每年 7.5%，因此，更高的增幅将需要对公式中这一限定值进行复查。同理，会费公式的下降阈值亦限定为每年 7.5%，因此，核准的会费增长比率不适用于那些进入较低组别的成员或那些尚未达到本组别会费水平的成员。由于联合国世旅组织确定成员国会费的公式及其成员构成的特殊性，成员分摊会费总额在适用核准/草拟的变动后发生的实际变化可能低于批准的百分比增幅。

(b) 各种场景下的分摊会费

18. 由于采用不同的草拟分摊会费变化百分比，2026 年和 2027 年正式成员和准成员的摊款总额按场景逐一计算如下：

- (1) 场景 A: (2026 年和 2027 年会费增加 7.5%): 2026 年正式成员和准成员摊款总额将达到 15,458,246 欧元, 2027 年达到 16,503,255 欧元;
- (2) 场景 B: (2026 年和 2027 年会费增加 4%): 2026 年正式成员和准成员摊款总额将达 15,105,286 欧元, 2027 年达 15,691,324 欧元; 以及
- (3) 场景 C: (2026 年和 2027 年会费增加 2%): 2026 年正式成员和准成员摊款总额将达 14,902,848 欧元, 2027 年达 15,225,690 欧元。
19. 2026 年, 场景 A 与场景 B 之间应收摊款总额的差额为 352,960 欧元; 场景 B 与场景 C 之间为 202,438 欧元; 场景 A 与场景 C 之间为 555,398 欧元。
20. 附件 I.3 显示 2020 年至 2027 年期间正式成员和准成员的分摊会费总额, 以及按场景逐一系列出的名义核准/草拟和实际变动百分比。

(2) 其它拨款

21. 若不按建议增加拨款, 经常预算的其它额外拨款主要来自往年经常预算的现金结余和出版物商店往年的累积盈余。倘若不批准秘书长增加 2026 年至 2027 年两年期预算收入来源的建议, 购买力将遭受更大损失, 进一步加剧本组织资源的实际负增长。
22. 若不批准拟议的额外预算收入拨款必将严重损害本组织管理和执行本文件所述使命、包括在新领域开展工作的能力。鉴于秘书处规模相对较小, 加上联合国系统各组织对其成员的要求, 这种负面影响将更为突出。

(3) 通货膨胀

(a) 背景

23. 全体大会第 18、19、21、22、23 和 24 届会议批准的 2010 年至 2011 年预算 (A/RES/572(XVIII)号决议)、2012 年至 2013 年预算 (A/RES/603(XIX)号决议)、2016 年至 2017 年预算 (A/RES/651(XXI)号决议)、2018 年预算 (A/RES/688(XXII)号决议)、2020 年至 2021 年预算 (A/RES/715(XXIII)号决议) 和 2022 年至 2023 年预算 (A/RES/733(XXIV)号决议), 均为成员国会费名义零增长预算。大会第 20、22、和 25 届会议分别批准将 2014 年和 2015 年的分摊会费提高 2.8% (A/RES/619(XX)号决议)、2019 年提高 4% (A/RES/688(XXII)号决议), 2024 年和 2025 年提高 7.5% (A/RES/758(XXV)号决议)。
24. 由于自 2010 年起即实施此项政策, 并计入前文所述两年期增加分摊会费及其它额外预算拨款, 本组织 2009 年至 2025 年的预算购买力累计损失 8%, 主要是因为通货膨胀 (以 2009 年为基准指数, 2025 年 12 月 31 日截止累计通胀指数为 136)。附件 I.4 所显示的, 是自 2008 年至 2009 年两年期以来直到 2026 年至 2027 年两年期, 按名义和实际价值计算的前述三种场景预算总额变化情况。从这些预算中可以看出, 秘书长这十多年来一直大力开展结构调整, 以便按预算总额减少开支, 提高效率。

(b) 通货膨胀和价格调整指标

25. 由于联合国世旅组织总部设在马德里, 组织的大部分开支均与西班牙的物价相关, 特别是经常预算工作人员薪金和固定业务经费。往年, 西班牙相关物价调整指标是西班牙国家统计局 (“Instituto Nacional de Economía” (INE²)) 提供的消费者物价指数 (CPI)。对于当

²消费者物价指数。2021 年基准/全国指数变化率/总指数。西班牙国家统计局 (www.ine.es), 截至 2024 年 12 月 31 日的数据, 2025 年 1 月 15 日提供查阅。

前和未来年份，西班牙适用的价格调整指标为国际货币基金组织(IMF³)提供的按期末消费者价格指数衡量的通货膨胀率(年度百分比变化)。

23. 2023年3月31日计算本组织2024年至2025年经常预算时，根据国际货币基金组织(2023年2月)发布的通胀指标，预计2024年和2025年核准经常预算的通胀率分别为2.8%和2.2%。但是，2024年12月31日截止，西班牙国家统计局公布的2024年西班牙消费者物价指数为2.8%；国际货币基金组织预计西班牙2025年通胀率为1.8%。而对于2026年和2027年，国际货币基金组织2024年12月31日公布的西班牙通胀率预计均为2.0%。
24. 因此，秘书长根据国际货币基金组织的预测，谨慎估计西班牙2025年、2026年、2027年的价格调整预期为2025年1.8%，2026年2.0%，2027年2.0%。附件I.5是关于价格和法定费用调整数的，介绍了西班牙价格调整对比核准/拟议预算的变化情况。

(4) 各场景的费用类别

25. 主要费用类别是：(i)人事费用；(ii)非人事费用。人事费用主要取决于：(i)国际公务员制度委员会(ICSC)确定并经联合国大会批准的最新薪级表；(ii)预算内每一职类的员额数量及其平均费用。本组织履行工作方案活动的的能力取决于预算内员额，而预算内员额数量又因不同场景而异。唯有在场景A中，2026年的预算内职位数量(增加3个职位)高于2025年。在2026年至2027年两年期，两年预算总额的66%至67%用于支付人事费用。附件I.6介绍了2026年至2027年与前几个两年期相比，按职类和场景列出的职工员额变化情况。
26. 非人事费用拨款因情况而异。在2026年至2027年两年期，两年期总预算的32%至33%用于非人事费用。非人事费用包括：(i)(非正式员工)用工费用，占15%；(ii)一般业务运行及其它直接费用(从8%到9%)，包括用于支付离职后员工福利的拨款，占其中的49%到51%左右；(iii)差旅费4%；(iv)合同服务3%；(v)其它类别(供应品、用品和材料、设备、车辆和家具；以及转移支付和赠款；每项占比等于或少于1%)。附件I.7显示每种场景的主要费用类别。
27. 因此，包括人事费用、非正式员工用工费用和职工离职后福利拨款在内的一般人事费用总额在所有场景下均占预算费用总额的86%到87%。
28. 2026年至2027年两年期按主要费用类别和场景划分的分析如下：
- (1) 场景A(2026年和2027年会费增加7.5%)：2026年预算内职位数为83个，比2025年(80个)增加3个预算内职位，2027年增加至88个。2026年预算外职位数占职位总数(104个职位)的20%，2027年占15%。人事费用和非人事费用分别占67%和33%(分别为24,220,000欧元和11,922,000欧元)。
 - (2) 场景B(2026年和2027年会费增加4%)：2026年预算内职位数为81个，比2025年预算内职位数(80个职位)增加1个，2027年为80个。2026年预算外职位数量占职位总数(104个职位)的22%，2027年占23%。人事费用和非人事费用分别占67%和33%(分别为23,197,000欧元和11,666,000欧元)；以及
 - (3) 场景C(2026年和2027年会费增加2%)：2026年预算内职位数为81个，比2025年的80个预算内职位相比增加1个，2027年为80个。2026年预算外职位数占职位总数(104个)的22%，2027年占23%。人事费和非人事费分别占67%和32%(分别为23,197,000欧元和10,996,000欧元)。非人事费用按年度细分显示：2026年为5,529,000欧元，2027年为5,467,000欧元，均低于截至2024年12月31日的实际支出(5,663,477欧元)，使得运营费用相较于2025年实现实质性下降。
29. 综上所述，场景A将略微改善当前人员配置状况(其缺口情况详见第9段所述)，场景B则接近维持现状，即延续此类不可持续的缺口，而场景C将导致状况恶化。

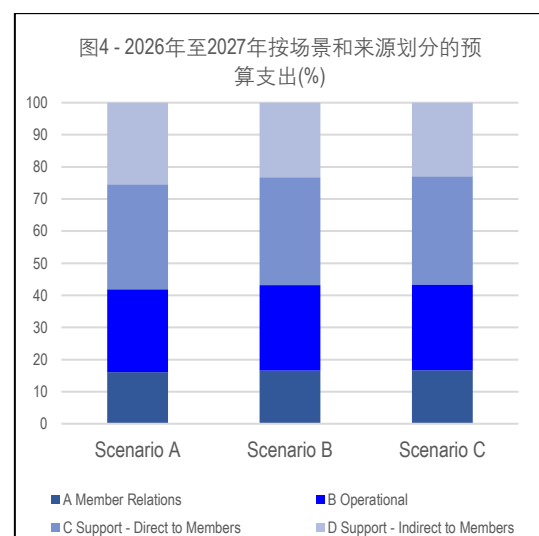
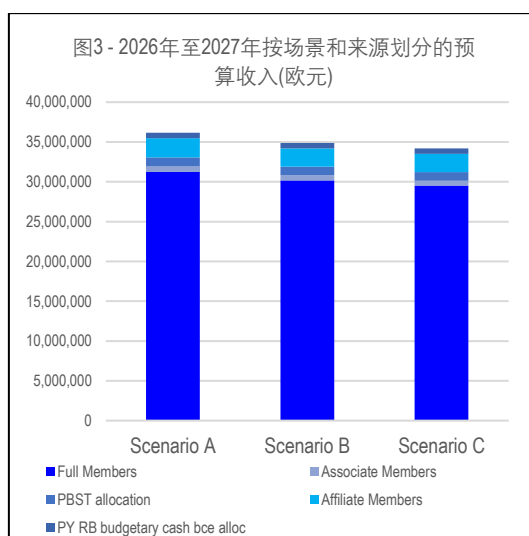
³通货膨胀率，期末消费者物价(年度百分比变化)。国际货币基金组织(www.imf.org)/IMF DataMapper，截至2024年10月，2024年12月31日提供查阅。

30. 在所有场景下，唯有最终实际收到所有成员的会费或等额欠款，或减少相等的非人事费用，才有可能填补预算内职位。2024 年成员当年会费实收率为 83%（2023 年为 86%）。

(5) 结论

31. 鉴于上述，为确保本组织拥有完成工作方案草案的资源能力，秘书长建议将 2026 年成员会费在 2025 年水平上增加 7.5%；将 2027 年会费在 2026 年水平上增加 7.5%，以：i) 部分抵消 2009 年以来通货膨胀的负面影响（以 2009 年为基准指数，截至 2025 年 12 月 31 日的累计通胀指数为 136）；ii) 抵消联合国大会批准的薪级表造成的人事费增长；以及 iii) 2026 年预算内职位比 2025 年增加 3 个；2027 年预算内职位比 2025 年增加 5 个。这些拟议增加的成员会费将部分缓解本组织 2009 年至 2025 年间多年因通胀无法填补所有核准职位而导致 2026 年末填补职位空缺率达到 20% 的情况。这样产生的 2026 年拟议经常预算按实际价值算与 2021 年的经常预算近似。
32. 附件 I.8：“2026 年至 2027 年拟议预算收入和支出对比 2024 年至 2025 年经常预算的情况”，列出 2024 年至 2025 年核准预算收入和支出与按不同场景分列的 2026 年至 2027 年拟议预算收支情况。按照联合国世旅组织《财务细则》（DFR）III.7 的要求，表格中按部分、财年和财政期列出预算。本文件中其它预算表格系根据联合国世旅组织《财务条例》的要求提供，仅供知悉。

C. 2026 年至 2027 年收入预算



33. 本组织经常预算的预算收入是按照（正式成员、准成员和附属成员）分摊会费及之前年份出版物销售现金制累计盈余拨款编制的。2026 年至 2027 年两年期还将其它拨款编为预算收入。
34. 如附件 I.9 “正式成员、准成员和附属成员会费” 所示，正式成员和准成员的会费是按不同场景的 2026 年和 2027 年拟议比额表分摊的。为便于比较，比额表中还列出 2025 年的会费。拟议的会费比额系根据联合国世旅组织《财务条例》附件 II 关于确定成员国会费的公式计算得出。
35. 附属成员的会费根据以往经验按平均成员数量分摊。执委会于 2014 年批准对特定附属成员（TedQual 认证成员）实行减费（见 CE/95/6(c)号文件中的 CE/DEC/20(XCV)号决定），为期四年，待评估该项减费对本组织预算的影响以及维持减费是否适当后，再报请各成员复议。根据附件 I.13. A 中的分析，秘书长建议停止该项减费。
36. 其它额外拨款如下：
- (a) 建议从出版物商店累计现金结余中拨款总计 1,100,000 欧元，该额度基于该项目可用现金余额，并考虑前几年拨款减额和持续经营所需。该项拨款细分到 2026 和 2027 经常预算年，

分别为 600,000 欧元和 500,000 欧元。该拨款与前几个两年期相比增量可观，且为同一资金来源。

- (b) 此外，秘书长提议将 A/25/5 rev.2 号文件中 A/RES/758(XXV)号决议批准的 2023 年经常预算现金余额（670,660 欧元）款项用作预算收入资源。这一先前年度经常预算现金余额拨款的额度到 2026 年和 2027 年分别为 350,000 欧元和 320,660 欧元。拨款水平低于 2024 年至 2025 年两年期同一概念下的拨款（1,273,025 欧元）。

D. 2026 年至 2027 年支出预算

37. 与以前的两年期一样，支出须与预算收入平衡，以免本组织出现赤字或出现未用资源。如前所述，2026 年至 2027 年的预算结构与截至 2024 年 12 月 31 日经修订和拟议的 2024 年至 2025 年预算结构大体相同。
38. 附件 I.11 “2026 年至 2027 年的拟议拨款与 2024 年至 2025 年经批准、修改、建议并按现行结构调整后的拨款：各部分和各章节变动情况分析 - 经常预算”展示了每一场景下 2026 年至 2027 年拟议预算对比截至 2024 年 12 月 31 日按拟议结构调整后的 2024 年至 2025 年核准预算的情况，以便互作比较。
39. 职工离职后福利（ASEB）准备金主要基于离职后医疗保险（ASHI）和其他离职后福利等职工离职后福利支出（按现收现付办法）预期的年度付款额及服务费用。有关详情见联合国世旅组织 2024 年 12 月 31 日截止的财务报告和经审计财务报表中职工离职后福利负债部分。根据 2026 年服务费用的精算估值，2026 年 ASEB 拨款额比 2025 年增加 100,000 欧元。2027 年 ASEB 拨款额比 2026 年增加 100,000 欧元。
40. 附件 I.12 “2026 年至 2027 年预算拨款提案草案-经常预算”按不同场景逐次依照部分和章节列出 2026 年和 2027 年每年的预算。

Annex I: 2024-2025 Regular Budget as approved by the 25th General Assembly (A/RES/758(XXV))

2024-2025 Regular Budget as approved by the 25th General Assembly
at 31 March 2023

Euros

Parts / sections ²	Posts ¹		Appropriations								
			2024			2025			2024-2025		
	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
Total	55	51	10,845,000	4,545,000	15,390,000	11,332,000	4,955,000	16,287,000	22,177,000	9,500,000	31,677,000
<i>A Member Relations</i>	12	4	2,176,000	509,000	2,685,000	2,276,000	550,000	2,826,000	4,452,000	1,059,000	5,511,000
A01 Regional Programme, Africa	4	0	616,000	134,000	750,000	644,000	145,000	789,000	1,260,000	279,000	1,539,000
A02 Regional Programme, Americas	2	2	472,000	87,000	559,000	494,000	94,000	588,000	966,000	181,000	1,147,000
A03 Regional Programme, Asia and the Pacific	4	0	616,000	87,000	703,000	644,000	94,000	738,000	1,260,000	181,000	1,441,000
A04 Regional Programme, Europe	1	1	236,000	134,000	370,000	247,000	145,000	392,000	483,000	279,000	762,000
A05 Regional Programme, Middle East	0	0	0	67,000	67,000	0	72,000	72,000	0	139,000	139,000
A06 Affiliate Members	1	1	236,000	0	236,000	247,000	0	247,000	483,000	0	483,000
<i>B Operational</i>	16	10	3,284,000	780,000	4,064,000	3,436,000	842,000	4,278,000	6,720,000	1,622,000	8,342,000
B01 Sustainable Development of Tourism	4	1	698,000	67,000	765,000	730,000	72,000	802,000	1,428,000	139,000	1,567,000
B02 Technical Cooperation and Silk Road	2	2	472,000	8,000	480,000	494,000	9,000	503,000	966,000	17,000	983,000
B03 Statistics	2	2	472,000	55,000	527,000	494,000	59,000	553,000	966,000	114,000	1,080,000
B04 Tourism Market Intelligence and Competitiveness	2	2	472,000	150,000	622,000	494,000	162,000	656,000	966,000	312,000	1,278,000
B05 Ethics, Culture and Social Responsibility	1	2	318,000	51,000	369,000	333,000	55,000	388,000	651,000	106,000	757,000
B06 Innovation, Education and Investments	3	0	462,000	398,000	860,000	483,000	430,000	913,000	945,000	828,000	1,773,000
B07 Institutional Relations and Partnerships	2	1	390,000	51,000	441,000	408,000	55,000	463,000	798,000	106,000	904,000
<i>C Support - Direct to Members</i>	14	9	3,343,000	1,215,000	4,558,000	3,483,000	1,311,000	4,794,000	6,826,000	2,526,000	9,352,000
C01 Conferences Services	3	1	544,000	134,000	678,000	569,000	145,000	714,000	1,113,000	279,000	1,392,000
C02 Management	10	6	2,481,000	852,000	3,333,000	2,581,000	919,000	3,500,000	5,062,000	1,771,000	6,833,000
C03 Communications	1	2	318,000	229,000	547,000	333,000	247,000	580,000	651,000	476,000	1,127,000
<i>D Support - Indirect to Members</i>	13	28	2,042,000	2,041,000	4,083,000	2,137,000	2,252,000	4,389,000	4,179,000	4,293,000	8,472,000
D01 Budget and Finance	3	1	544,000	340,000	884,000	569,000	365,000	934,000	1,113,000	705,000	1,818,000
D02 Human Resources	1	1	236,000	304,000	540,000	247,000	328,000	575,000	483,000	632,000	1,115,000
D03 Information and Communication Technology	1	2	318,000	454,000	772,000	333,000	489,000	822,000	651,000	943,000	1,594,000
D04 General Services	0	4	328,000	343,000	671,000	344,000	370,000	714,000	672,000	713,000	1,385,000
D05 Staff vacancies & ASEP Provisions	8	20	616,000	600,000	1,216,000	644,000	700,000	1,344,000	1,260,000	1,300,000	2,560,000

Remarks:

¹ P posts include from P and above posts

² As per 2024-2025 draft regular budget structure names proposal.

Annex I.2: 2024-2025 Regular Budget as approved, revised, proposed and adapted to current structure

2024-2025 Regular budget appropriations as approved, proposed and adapted to current structure

at 31 December 2024

Euros

Parts / sections	Posts ¹		2024			2025			Appropriations ²		
	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	2024-2025		
									Staff	Non-staff	Total
Total	55	49	10,845,000	4,545,000	15,390,000	11,332,000	4,955,000	16,287,000	22,177,000	9,500,000	31,677,000
<i>A Member Relations</i>	12	3	2,094,000	509,000	2,603,000	2,190,000	550,000	2,740,000	4,284,000	1,059,000	5,343,000
A01 Regional Department, Africa	4	0	616,000	134,000	750,000	644,000	145,000	789,000	1,260,000	279,000	1,539,000
A02 Regional Department, Americas	1	2	318,000	87,000	405,000	333,000	94,000	427,000	651,000	181,000	832,000
A03 Regional Department, Asia and the Pacific	4	0	616,000	87,000	703,000	644,000	94,000	738,000	1,260,000	181,000	1,441,000
A04 Regional Department, Europe	2	0	308,000	134,000	442,000	322,000	145,000	467,000	630,000	279,000	909,000
A05 Regional Department, Middle East	0	0	0	67,000	67,000	0	72,000	72,000	0	139,000	139,000
A06 Affiliate Members and Public-Private Collaboration	1	1	236,000	0	236,000	247,000	0	247,000	483,000	0	483,000
<i>B Operational</i>	15	8	2,966,000	780,000	3,746,000	3,103,000	842,000	3,945,000	6,069,000	1,622,000	7,691,000
B01 Sustainable Tourism and Resilience	4	1	698,000	67,000	765,000	730,000	72,000	802,000	1,428,000	139,000	1,567,000
B02 International Development and Cooperation	2	2	472,000	8,000	480,000	494,000	9,000	503,000	966,000	17,000	983,000
B03 Statistics, Standards and Data	2	1	390,000	55,000	445,000	408,000	59,000	467,000	798,000	114,000	912,000
B04 Market Intelligence, Policies and Competitiveness	2	2	472,000	150,000	622,000	494,000	162,000	656,000	966,000	312,000	1,278,000
B05 Ethics, Culture and Social Responsibility	0	2	164,000	51,000	215,000	172,000	55,000	227,000	336,000	106,000	442,000
B06 Innovation, Education and Investments	2	0	308,000	398,000	706,000	322,000	430,000	752,000	630,000	828,000	1,458,000
B07 Institutional Relations, Partnerships and Advocacy	3	0	462,000	51,000	513,000	483,000	55,000	538,000	945,000	106,000	1,051,000
<i>C Support - Direct to Members</i>	17	8	3,887,000	1,215,000	5,102,000	4,052,000	1,311,000	5,363,000	7,939,000	2,526,000	10,465,000
C01 Conferences Services	4	0	616,000	134,000	750,000	644,000	145,000	789,000	1,260,000	279,000	1,539,000
C02 Management ³	12	6	2,953,000	852,000	3,805,000	3,075,000	919,000	3,994,000	6,028,000	1,771,000	7,799,000
C03 Communications	1	2	318,000	229,000	547,000	333,000	247,000	580,000	651,000	476,000	1,127,000
<i>D Support - Indirect to Members</i>	11	30	1,898,000	2,041,000	3,939,000	1,987,000	2,252,000	4,239,000	3,885,000	4,293,000	8,178,000
D01 Budget and Finance	3	1	544,000	340,000	884,000	569,000	365,000	934,000	1,113,000	705,000	1,818,000
D02 Human Resources	1	1	236,000	304,000	540,000	247,000	328,000	575,000	483,000	632,000	1,115,000
D03 Information and Communication Technology	1	2	318,000	454,000	772,000	333,000	489,000	822,000	651,000	943,000	1,594,000
D04 General Services	0	3	246,000	343,000	589,000	258,000	370,000	628,000	504,000	713,000	1,217,000
D05 Staff vacancies & ASEB Provisions	6	23	554,000	600,000	1,154,000	580,000	700,000	1,280,000	1,134,000	1,300,000	2,434,000

Remarks:

¹ P posts include from P and above posts.² Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/758(XXV) of A/25/5.rev.2 and CE/DEC/4(CXXI) of CE/12/1/3(c), CE/DEC/4(CXXI) of CE/12/1/3(c) and CE/DEC/4(CXXII) of CE/12/2/3(c) and the Secretary-General proposal of structure modification at 31 December 2024. 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/12/1/3(c) approved by CE/DEC/4(CXXI)) and at 31 December 2024 includes two additional D posts which were not part of the budgeted 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 costs.

³ C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

Annex I.3: Total Full and Associate Members assessed contributions

Total Full and Associate Members assessed contributions

at 31 December 2024

Euros

Year	Scenario A			Scenario B			Scenario C			Differences between scenarios		
	Scale*	Actual	Appr/draft	Scale*	Actual	Appr/draft	Scale*	Actual	Appr/draft	A-C	B-C	A-B
2027	16,503,255	6.33	7.50	15,691,324	3.73	4.00	15,225,690	2.12	2.00	1,277,565	465,634	811,931
2026	15,458,246	5.46	7.50	15,105,286	3.25	4.00	14,902,848	1.94	2.00	555,398	202,438	352,960
2025	14,614,441	6.07	7.50	14,614,441	6.07	7.50	14,614,441	6.07	7.50			
2024	13,726,751	4.56	7.50	13,726,751	4.56	7.50	13,726,751	4.56	7.50			
2023	13,100,338	-1.65	0.00	13,100,338	-1.65	0.00	13,100,338	-1.65	0.00			
2022	13,316,651	-0.01	0.00	13,316,651	-0.01	0.00	13,316,651	-0.01	0.00			
2021	13,318,093	0.36	0.00	13,318,093	0.36	0.00	13,318,093	0.36	0.00			
2020	13,269,841	0.79	0.00	13,269,841	0.79	0.00	13,269,841	0.79	0.00			

Remarks:

2023 includes adjustment of Russian Federation due to its withdrawal on 26 April 2022 (EUR -222,798).

2024-2025 includes typing correction of Antigua and Barbuda (EUR -12,874 in 2025; EUR -11,976 in 2024).

2020-2021 includes typing correction related to Comoros (EUR -2,785 in 2020 and 2021).

Annex I.4: Regular Budget envelope evolution: Nominal vs Real

Budget envelope evolution: Nominal vs Real at 31 December 2024

Euro

Biennia	Scenario A		Scenario B		Scenario C	
	Nominal budget	Real budget	Nominal budget	Real budget	Nominal budget	Real budget
2026-2027	36,142,000	25,703,000	34,863,000	24,797,000	34,193,000	24,322,000
2024-2025	31,677,000	23,416,000	31,677,000	23,416,000	31,677,000	23,416,000
2022-2023	30,438,000	23,700,000	30,438,000	23,700,000	30,438,000	23,700,000
2020-2021	30,096,000	25,960,000	30,096,000	25,960,000	30,096,000	25,960,000
2018-2019	27,603,000	24,541,000	27,603,000	24,541,000	27,603,000	24,541,000
2016-2017	26,984,000	24,510,000	26,984,000	24,510,000	26,984,000	24,510,000
2014-2015	26,616,000	24,698,000	26,616,000	24,698,000	26,616,000	24,698,000
2012-2013	25,200,000	23,184,000	25,200,000	23,184,000	25,200,000	23,184,000
2010-2011	25,200,000	24,176,000	25,200,000	24,176,000	25,200,000	24,176,000
2008-2009	25,110,000	25,110,000	25,110,000	25,110,000	25,110,000	25,110,000

Remarks:

Nominal budget approved/proposed budget.

Real budget: Base 2008-2009 budget updated by price adjustment index: a) 2008-2024 CPI for Spain (source INE) and, b) 2025-2027 UN Tourism estimate of inflation for Spain (source IMF).

Annex I.5: Price and statutory cost adjustments

1. The purpose of this Annex is to provide information on price adjustments and statutory cost adjustments. Due to the nature of these adjustments, prices and statutory cost adjustments have an impact on the expenses incurred by the Secretariat, irrespective of whether an additional budget provision is made for them or not.

Price adjustment indicators

2. As UN Tourism Headquarters is in Madrid, most of UN Tourism expenses of the Regular Budget are incurred or are related to prices in Spain. The relevant price adjustment indicator for Spain is the Consumer Price Index (CPI) as provided by the Spanish National Statistics Institute (“Instituto Nacional de Estadística” (INE)). CPI for Spain for the years 2008 to 2024 as published by INE is shown below. Nevertheless, INE does not provide CPI forecasts for the years 2025 and beyond. By contrast, price adjustment indicators forecast for Spain (CPI, inflation, Gross domestic product (GDP) deflator, Harmonized index of consumer prices (HICP)) are published by other sources such as International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), or Bank of Spain (“Banco de España” (BDE)). After analysing them, the Secretary-General has considered reasonable to choose 1.8% as the price adjustment for Spain for 2025, 2.0% for 2026 and 2.0% for 2027 based on the inflation indicator published by the IMF⁴ (Inflation rate, end of period consumer prices (Annual percent change)).
3. For the purpose of assessing the evolution of prices in Spain and the cumulative inflation since 2009, the annual CPI for Spain as provided by INE for the years 2009-2024 as well as UN Tourism price adjustment estimates for the years 2025-2026-2027 have been analysed. The table below, “Evolution of price adjustment for Spain vs. approved/proposed budgets”, shows the evolution of the price adjustment for Spain, the price adjustment base index (base 100 for 2009), the approved and proposed nominal budget, the real budget (based 2009) and the real budget variation with respect to 2009 nominal budget per each of the scenario. Using as base index 2009, the purchasing-power loss at 2025 due to inflation amounts to 8%.
4. The analysis per main cost category and scenario in the biennium 2026-2027 would be as follows:
 - (a) Scenario A (7.5% contributions increase in 2026 and in 2027): Using as base index 2009, the purchasing-power due to inflation will amount to -3% at 2026 and to 1% in 2027. The 2027 RB at 2027 will be similar to the one of 2020 in real terms;
 - (b) Scenario B (4% contributions increase in 2026 and 2027): Using as base index 2009, the purchasing-power due to inflation will amount to -5% at 2026 and to -4% in 2027. The 2027 RB at 2027 will be similar to the one of 2019 in real terms; and
 - (c) Scenario C (2% contributions increase in 2026 and 2027): Using as base index 2009, the purchasing-power due to inflation will amount to -6% at 2026 and to -6% in 2027. The 2027 RB at 2027 will be similar to the one of 2018 in real terms.

⁴ Inflation rate, end of period consumer prices (Annual percent change). International Monetary Fund (www.imf.org) /IMF DataMapper, at October 2024 available at 31 December 2024.

Evolution of price adjustment for Spain vs. approved/proposed Members contribution variation
at 31 December 2024

Euro

Year	Price adjustment ¹			Scenario A						Scenario B						Scenario C								
				Nominal budget			Real budget			Nominal budget			Real budget			Nominal budget			Real budget					
	% Members contrib	% CYPY	Base index 2009	Annual	Biennia	CYPY	Annual- base 2009 rounded	Biennia	CYPY	%CY/ base 2009	Annual	Biennia	CYPY	Annual- base 2009 rounded	Biennia	CYPY	%CY/ base 2009	Annual	Biennia	CYPY	Annual- base 2009 rounded	Biennia	CYPY	%CY/ base 2009
2027		2.00	141.98	18,627,000	36,142,000	6.4	13,120,000	25,703,000	4.26	1.22	17,737,000	34,863,000	3.57	12,493,000	24,797,000	1.5	-3.62	17,270,000	34,193,000	2.05	12,164,000	24,322,000	0.1	-6.16
2026		2.00	139.19	17,515,000		7.5	12,583,000		5.43	-2.92	17,126,000		5.15	12,304,000		3.1	-5.08	16,923,000		3.90	12,158,000		1.9	-6.20
2025	7.50	1.80	136.47	16,287,000	31,677,000	5.8	11,935,000	23,416,000	3.96	-7.92	16,287,000	31,677,000	5.83	11,935,000	23,416,000	4.0	-7.92	16,287,000	31,677,000	5.83	11,935,000	23,416,000	4.0	-7.92
2024	7.50	2.80	134.05	15,390,000		0.0	11,481,000		-2.72	-11.43	15,390,000		0.00	11,481,000		-2.7	-11.43	15,390,000		0.00	11,481,000		-2.7	-11.43
2023	0.00	3.10	130.40	15,390,000	30,438,000	2.3	11,802,000	23,700,000	-0.80	-8.95	15,390,000	30,438,000	2.27	11,802,000	23,700,000	-0.8	-8.95	15,390,000	30,438,000	2.27	11,802,000	23,700,000	-0.8	-8.95
2022	0.00	5.70	126.48	15,048,000		-1.0	11,898,000		-6.32	-8.21	15,048,000		-0.98	11,898,000		-6.3	-8.21	15,048,000		-0.98	11,898,000		-6.3	-8.21
2021	0.00	6.50	119.66	15,197,000	30,096,000	2.0	12,700,000	25,960,000	-4.23	-2.02	15,197,000	30,096,000	2.00	12,700,000	25,960,000	-4.2	-2.02	15,197,000	30,096,000	2.00	12,700,000	25,960,000	-4.2	-2.02
2020	0.00	-0.50	112.36	14,899,000		6.5	13,260,000		7.00	2.30	14,899,000		6.47	13,260,000		7.0	2.30	14,899,000		6.47	13,260,000		7.0	2.30
2019	4.00	0.80	112.92	13,994,000	27,603,000	2.8	12,393,000	24,541,000	2.01	-4.39	13,994,000	27,603,000	2.83	12,393,000	24,541,000	2.0	-4.39	13,994,000	27,603,000	2.83	12,393,000	24,541,000	2.0	-4.39
2018	0.00	1.20	112.02	13,609,000		0.9	12,148,000		-0.33	-6.28	13,609,000		0.87	12,148,000		-0.3	-6.28	13,609,000		0.87	12,148,000		-0.3	-6.28
2017	0.00	1.10	110.70	13,492,000	26,984,000	0.0	12,188,000	24,510,000	-1.09	-5.97	13,492,000	26,984,000	0.00	12,188,000	24,510,000	-1.1	-5.97	13,492,000	26,984,000	0.00	12,188,000	24,510,000	-1.1	-5.97
2016	0.00	1.60	109.49	13,492,000		0.0	12,322,000		-1.57	-4.93	13,492,000		0.00	12,322,000		-1.6	-4.94	13,492,000		0.00	12,322,000		-1.6	-4.94
2015	2.80	0.00	107.77	13,492,000	26,616,000	2.8	12,520,000	24,698,000	2.80	-3.41	13,492,000	26,616,000	2.80	12,520,000	24,698,000	2.8	-3.41	13,492,000	26,616,000	2.80	12,520,000	24,698,000	2.8	-3.41
2014	2.80	-1.00	107.77	13,124,000		2.8	12,178,000		3.83	-6.05	13,124,000		2.80	12,178,000		3.8	-6.05	13,124,000		2.80	12,178,000		3.8	-6.05
2013	0.00	0.30	108.86	12,767,000	25,200,000	2.7	11,728,000	23,184,000	2.38	-9.52	12,767,000	25,200,000	2.69	11,728,000	23,184,000	2.4	-9.52	12,767,000	25,200,000	2.69	11,728,000	23,184,000	2.4	-9.52
2012	0.00	2.90	108.53	12,433,000		-2.6	11,456,000		-5.36	-11.62	12,433,000		-2.62	11,456,000		-5.4	-11.62	12,433,000		-2.62	11,456,000		-5.4	-11.62
2011	0.00	2.40	105.47	12,767,000	25,200,000	2.7	12,105,000	24,176,000	0.28	-6.61	12,767,000	25,200,000	2.69	12,105,000	24,176,000	0.3	-6.61	12,767,000	25,200,000	2.69	12,105,000	24,176,000	0.3	-6.61
2010	0.00	3.00	103.00	12,433,000		-4.1	12,071,000		-6.87	-6.87	12,433,000		-4.08	12,071,000		-6.9	-6.87	12,433,000		-4.08	12,071,000		-6.9	-6.87
2009	0.00	0.80	100.00	12,962,000	25,110,000	6.7	12,962,000	25,110,000	6.70	0.0	12,962,000	25,110,000	6.70	12,962,000	25,110,000	6.7	0.0	12,962,000	25,110,000	6.70	12,962,000	25,110,000	6.7	0.0

Remarks:

¹ % CYPY: a) 2029-2024: Consumer Price Index for Spain, 2021 Base/National Index Variation Rate/General Index. National Statistics Institute of Spain (www.ine.es) at 31 December 2024 available at 15 January 2025 and, b) 2025-2027: Inflation rate, end of period consumer prices (Annual percent change). International Monetary Fund (www.imf.org) /IMF DataMapper, at October 2024 available at 31 December 2024.

Statutory costs adjustments

5. The remuneration of staff in the Professional and higher categories consists of a base salary and a post adjustment. The base salary scale is published, and periodically updated, by the International Civil Service Commission (ICSC) in New York. The ICSC also publishes a monthly post adjustment index, reflecting the evolution of the cost of living at UN Tourism's Headquarters and other duty stations around the world. Since UN Tourism is a specialized agency of the United Nations and the leading United Nations agency in Spain, it cooperates with ICSC periodically in conducting "place-to-place surveys" to determine the level of the cost of living at Madrid for United Nations system officials. Surveys are normally conducted every five years. The last place-to-place survey for Madrid took place in late 2021 and the result was a positive change in net remuneration and net take-home pay of 4.8% and 5.6% respectively, for staff members in the Professional and higher categories, applicable since 1 August 2022. The cost estimates for this staff category in 2026-2027 have been based on the planned staffing level for the biennium, taking as reference the base and pensionable salary scales in force on September 2024, statutory increments due, plus an adjusted provision for salary growth (price adjustment plus productivity growth⁵) for the possible annual increase in the cost of living and due to personnel seniority.
6. The estimated costs for General Service staff for 2026-2027 are based on the budgeted staffing level in this category. The salary scale for General Service officials is published by the ICSC and is expressed in euros. The ICSC has determined the annual increases by reference to the Madrid cost of living index. The salary scale effective October 2023 has been used to determine staff costs in this category, after making allowance for statutory increments and annual provision for salary growth (price adjustment plus productivity growth) in the cost of living for Spain. This scale has been established by the United Nations on the basis of the results of the comprehensive survey carried out in Madrid in October 2016. Surveys are normally conducted every eight to ten years.
7. The analysis per scenario would be as follows:
 - (a) Scenario A (7.5% contributions increase in 2026 and in 2027): The combined effect of these costs budgetary adjustments in both main categories amounts to EUR 4,465,000 for the period 2026-2027. Therefore, in order to remain within the proposed budgeted staff cost of EUR 24,220,000 for the period 2026-2027, EUR 11,633,000 in 2026 and EUR 12,587,000 in 2027, the shortfall has to be compensated through the non-filling of vacant positions by 21 vacancies unbudgeted (21 G) in 2026 and 16 ones (16 G) in 2027 resulting in an effective decline in the staff strength on positions effectively filled;
 - (b) Scenario B (4% contributions increase in 2026 and 2027): The combined effect of these costs budgetary adjustments in both main categories amounts to EUR 3,186,000 for the period 2026-2027. Therefore, in order to remain within the proposed budgeted staff cost of EUR 23,197,000 for the period 2026-2027, EUR 11,394,000 in 2026 and EUR 11,803,000 in 2027, the shortfall has to be compensated through the non-filling of vacant positions by 24 vacancies unbudgeted (1P and 22 G) in 2026 and (1P and 23 G) in 2027 resulting in an effective decline in the staff strength on positions effectively filled; and
 - (c) Scenario C (2% contributions increase in 2026 and 2027): The combined effect of these costs budgetary adjustments in both main categories amounts to EUR 2,516,000 for the period 2026-2027. Therefore, in order to remain within the proposed budgeted staff cost of EUR 23,197,000 for the period 2026-2027, EUR 11,394,000 in 2026 and EUR 11,803,000 in 2027, the shortfall has to be compensated through the non-filling of vacant positions by 26 vacancies unbudgeted (1P and 22 G) in 2026 and (1P and 23 G) in 2027 resulting in an effective decline in the staff strength on positions effectively filled.
8. This non-filing of all vacant positions in all scenarios leads to increased demands on the existing staff to cover the shortfalls and is not sustainable without damaging the operational viability of the Organization. (Annex I.6 shows staff posts evolution by category).
9. The basis for calculating contributions to the United Nations Joint Staff Pension Fund (UNJSPF) is unchanged with respect to the period 2020-2021. In effect, of the total contribution rate of 23.7 per cent

⁵ Productivity growth indicator is based on salary scales grades/steps increases per staff category at September 2024. 1.58% (average for all staff categories) has been considered the adjusted productivity growth indicator in 2026 and 2027.

(the rate currently applicable in the UNJSPF), the two-thirds financed by the Organization will amount in this case to 15.8 per cent of pensionable remuneration for the financial years 2026 and 2027. It should be mentioned that the contribution to the fund must be in USD. If the USD strengthens against the EUR, UN Tourism's contribution to the Fund may result in significant additional costs.

10. For the purpose of the 2026-2027 budget, the staff health and accident insurance premium rates are estimated to increase by 2.75% with respect to those applied in September 2024. Therefore, the rate foreseen to be contributed by the Organization would be 10.72% in 2026 and 2027 (7.97% at September 2024) of gross staff remuneration.
11. For other staff benefits, previous years' experience and the estimated increase of inflation have been taken into account.

Annex I.6: Staff posts evolution by category

Staff posts evolution by category
at 31 August 2025

	2024-2025 ²						2026-2027		
	2024-2025			2026			2027		
	Unbudgeted	Budgeted	Total	Unbudgeted	Budgeted	Total	Unbudgeted	Budgeted	Total
Scenario A	24	80	104	21	83	104	16	88	104
Higher categories ¹	2	5	7	0	6	6	0	6	6
Secretary-General (SG)		1	1	0	1	1	0	1	1
Deputy/Assistant SG	1		1	0	0	0	0	0	0
Executive Directors, Directors (D2,D1)	1	4	5	0	5	5	0	5	5
Professional category	2	46	48	0	49	49	0	49	49
General services category	20	29	49	21	28	49	16	33	49
Scenario B	24	80	104	23	81	104	24	80	104
Higher categories ¹	2	5	7	0	6	6	0	6	6
Secretary-General (SG)	0	1	1	0	1	1	0	1	1
Deputy/Assistant SG	1	0	1	0	0	0	0	0	0
Executive Directors, Directors (D2,D1)	1	4	5	0	5	5	0	5	5
Professional category	2	46	48	1	48	49	1	48	49
General services category	20	29	49	22	27	49	23	26	49
Scenario C	24	80	104	23	81	104	24	80	104
Higher categories ¹	2	5	7	0	6	6	0	6	6
Secretary-General (SG)	0	1	1	0	1	1	0	1	1
Deputy/Assistant SG	1	0	1	0	0	0	0	0	0
Executive Directors, Directors (D2,D1)	1	4	5	0	5	5	0	5	5
Professional category	2	46	48	1	48	49	1	48	49
General services category	20	29	49	22	27	49	23	26	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/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) rev.1 and the Secretary-General proposal of structure modification at 31 December 2024. Staff costs appropriations transfers are based on annual average staff costs by category.

No budgeted vacancies for two additional Ds, therefore 2 Ps and 2 Gs have been used to compensate the additional two Ds with corresponding difference adjustment, so the number of posts has decreased from 106 to 104.

Annex I.7: 2026-2027 Proposed budgetary expenditure by main cost category - Regular Budget

2026-2027 Proposed budgetary expenditure by main cost category - Regular Budget

at 31 December 2024

Euros/% over total

	Scenario A			Scenario B			Scenario C		
	2026-2027 Draft budget			2026-2027 Draft budget			2026-2027 Draft budget		
	2026	2027	2026-2027	2026	2027	2026-2027	2026	2027	2026-2027
<i>Budgetary expenditure</i>	17,515,000	18,627,000	36,142,000	17,126,000	17,737,000	34,863,000	16,923,000	17,270,000	34,193,000
Staff	11,633,000	12,587,000	24,220,000	11,394,000	11,803,000	23,197,000	11,394,000	11,803,000	23,197,000
Non-staff	5,882,000	6,040,000	11,922,000	5,732,000	5,934,000	11,666,000	5,529,000	5,467,000	10,996,000
<i>Budgetary expenditure</i>	100	100	100	100	100	100	100	100	100
Staff	66	68	67	67	67	67	67	68	68
Non-staff	34	32	33	33	33	33	33	32	32

Annex I.8: 2026-2027 Proposed budgetary income and expenditure compared with 2024-2025 - Regular Budget

2026-2027 Proposed budgetary income and expenditure compared with 2024-2025 - Regular Budget

at 31 August 2025

Euros

	Scenario A			Scenario B			Scenario C		
	2026-2027 Draft budget			2026-2027 Draft budget			2026-2027 Draft budget		
	2026	2027	2026-2027	2026	2027	2026-2027	2026	2027	2026-2027
Budgetary difference	0	0	0	0	0	0	0	0	0
<i>Budgetary income</i>	<i>17,515,000</i>	<i>18,627,000</i>	<i>36,142,000</i>	<i>17,126,000</i>	<i>17,737,000</i>	<i>34,863,000</i>	<i>16,923,000</i>	<i>17,270,000</i>	<i>34,193,000</i>
Contributions from Full and Associate Members	15,459,000	16,503,000	31,962,000	15,105,000	15,692,000	30,797,000	14,902,000	15,225,000	30,127,000
Full Members	15,141,000	16,162,000	31,303,000	14,798,000	15,372,000	30,170,000	14,601,000	14,918,000	29,519,000
Associate Members	318,000	341,000	659,000	307,000	320,000	627,000	301,000	307,000	608,000
Other income sources	2,056,000	2,124,000	4,180,000	2,021,000	2,045,000	4,066,000	2,021,000	2,045,000	4,066,000
Allocation from PY RB Budgetary cash balance	350,000	321,000	671,000	350,000	321,000	671,000	350,000	321,000	671,000
Allocation from Publication store Accumulated Surplus	600,000	500,000	1,100,000	600,000	500,000	1,100,000	600,000	500,000	1,100,000
Affiliate Members contributions	1,106,000	1,303,000	2,409,000	1,071,000	1,224,000	2,295,000	1,071,000	1,224,000	2,295,000
<i>Budgetary expenditure</i>	<i>17,515,000</i>	<i>18,627,000</i>	<i>36,142,000</i>	<i>17,126,000</i>	<i>17,737,000</i>	<i>34,863,000</i>	<i>16,923,000</i>	<i>17,270,000</i>	<i>34,193,000</i>
A Member Relations	2,848,000	2,957,000	5,805,000	2,831,000	2,946,000	5,777,000	2,809,000	2,891,000	5,700,000
B Operational	4,583,000	4,751,000	9,334,000	4,551,000	4,727,000	9,278,000	4,505,000	4,619,000	9,124,000
C Support - Direct to Members	5,812,000	6,000,000	11,812,000	5,763,000	5,965,000	11,728,000	5,698,000	5,824,000	11,522,000
D Support - Indirect to Members	4,272,000	4,919,000	9,191,000	3,981,000	4,099,000	8,080,000	3,911,000	3,936,000	7,847,000

Annex I.9: Contributions of the Full, Associate and Affiliate Members

1. With regard to the financing of the Organization's budget, Article 25(1) of the Statutes stipulates that:

"1. The budget of the Organization, covering its administrative functions and the general programme of work, shall be financed by contributions of the Full, Associate and Affiliate Members, according to a scale of assessment accepted by the Assembly and from other possible sources of receipts for the Organization in accordance with the Financing Rules which are attached to these Statutes and form an integral part thereof."
2. Annex I.8 of this document, "2026-2027 Proposed budgetary income and expenditure compared with 2024-2025 - Regular Budget", shows that the part of the budget to be financed with the contributions of the Full Members by scenario are:
 - (a) Scenario A (7.5% contributions increase in 2026 and in 2027): EUR 15,140,636 for 2026 and EUR 16,161,825 for 2027;
 - (b) Scenario B (4% contributions increase in 2026 and 2027): EUR 14,798,014 for 2026 and EUR 15,371,761 for 2027;
 - (c) Scenario C (2% contributions increase in 2026 and 2027): EUR 14,601,489 for 2026 and EUR 14,918,304 for 2027.
 - (d) The rounded above-mentioned amounts have been apportioned among 159 Full Members by applying the formula for calculating the contributions of the Member States (Annex I of the UN Tourism Financial Regulations (FR) on the Formula for fixing the contributions of Member States).
3. The estimates of contributions have been made in accordance with the statistical data provided by the United Nations concerning Gross National Income (GNI), Gross National Income per capita (GNI PC) and population, available to the UN Tourism as of September 2023, and which were used by the UN to calculate the contributions of its Members. The reference period for these statistical data is 2017-2012⁶. The estimates of contributions have also taken into account the statistical data in regard to UN Tourism International Tourism Receipts (ITR) for the same reference period. This set of statistical data result in Members changing contributions group.
4. The total number of Full Members included in the scale of contributions for the period 2026-2027 (160 Full Members) has increased with respect to the period 2024-2025 (159 Full Members) taking into account Belize⁷ as new Member. As a result of this modification in the composition of the Full Members, steps have been taken to adjust the scale of contributions in accordance with Annex I of UN Tourism Financial Rules. The number of groups remains at thirteen.
5. It should also be noted that following Annex I of the UN Tourism Financial Rules, a limit of 7.5 per cent for 2026 and 2027 has been applied to increases in contributions in the case of those Members whose contributions would rise beyond this percentage as a result of moving to a higher group in the scale of contributions. Likewise, similar operations have also been made to limit the reduction in contributions as a result of Members moving to a lower group, in order to balance the income from contributions.
6. After the application of the above-mentioned limits, the Secretary-General proposes that contributions for 2026 and 2027 increase by 7.5% and 7.5% respectively (Scenario A) in relation to the contributions approved for 2025 and proposed for 2026 for those Members that do not change group and are not subject to adjustment of their contribution because of an earlier change in group. Scenario B and C as described above are also presented for the Members' consideration.
7. According to the measures established at the seventeenth General Assembly in resolution A/RES/526(XVII), the Associate Members Flanders, Hong Kong (China) and Macao (China), were included in a separate category from other Associate Members based on 90% of the contribution due for Full Members in group nine. The contribution of the rest of the Associate Members is maintained at

⁶ UN Report of the Committee on Contributions A/79/11.

⁷ A/RES/760(XXV).

90% of the minimum contribution of the Full Members. The total rounded amount to be financed by the Associate Members is per scenario:

- (a) Scenario A (7.5% contributions increase in 2026 and in 2027): EUR 317,610 for 2026 and EUR 341,430 for 2027;
- (b) Scenario B (4% contributions increase in 2026 and 2027): EUR 307,272 for 2026 and EUR 319,563 for 2027;
- (c) Scenario C (2% contributions increase in 2026 and 2027): EUR 301,359 for 2026 and EUR 307,386 for 2027.

8. Concerning Affiliate Members, and following the EC decision at its 105th session (CE/DEC/8(CV) para. 6), the Secretary-General has assessed the Affiliate Members' contribution fee by a rounded similar amount to the increase approved for the Full and Associate Members contributions in relation with their contributions approved for the preceding year. Of these amounts, the Secretary-General proposes to update the allocated approved percentages in the previous biennium 2024-2025 for Affiliate Members contributions allocations to be broken down as follows: i) 58.32% will be allocated as a contribution to the Organization's regular budget (same as in 2024-2025); ii) 11% for full annual access to UN Tourism's E-library (16.68% in 2024-2025), and iii) 30.68% assigned to the activities of the Affiliate Members programme of work (AMPW) (25% in 2024-2025).

9. The contribution fee of the Affiliate Members per scenario will be as follows.

- (a) Scenario A (7.5% contributions increase in 2026 and in 2027): EUR 3,100 for 2026 (EUR 2,900 at 2025) and at EUR 3,400 for 2027. Of these amounts Affiliate Members contributions allocations will be broken down as follows: i) EUR 1,808 in 2026 and EUR 1,925 in 2027 will be allocated as a contribution to the Organization's budget, ii) EUR 341 in 2026 and EUR 363 in 2027 for full annual access to UN Tourism's E-library, and iii) EUR 951 in 2026 and EUR 1,012 in 2027 assigned to the activities of the Affiliate Members programme of work (AMPW). The rounded total regular budget allocation to be financed by the current and new Affiliate Members is EUR 1,106,000 and EUR 1,303,000 for 2026 and 2027 respectively of the next period.
- (b) Scenario B (4% contributions increase in 2026 and 2027): EUR 3,000 for 2026 (EUR 2,900 at 2025) and at EUR 3,100 for 2027. Of these amounts Affiliate Members contributions allocations will be broken down as follows: i) EUR 1,750 in 2026 and EUR 1,808 in 2027 will be allocated as a contribution to the Organization's budget, ii) EUR 330 in 2026 and EUR 341 in 2027 for full annual access to UN Tourism's E-library, and iii) EUR 920 in 2026 and EUR 951 in 2027 assigned to the activities of the Affiliate Members programme of work (AMPW). The rounded total regular budget allocation to be financed by the current and new Affiliate Members is EUR 1,071,000 and EUR 1,224,000 for 2026 and 2027 respectively of the next period.
- (c) Scenario C (2% contributions increase in 2026 and 2027): EUR 3,000 for 2026 (EUR 2,900 at 2025) and at EUR 3,100 for 2027. Of these amounts Affiliate Members contributions allocations will be broken down as follows: i) EUR 1,750 in 2026 and EUR 1,808 in 2027 will be allocated as a contribution to the Organization's budget, ii) EUR 330 in 2026 and EUR 341 in 2027 for full annual access to UN Tourism's E-library, and iii) EUR 920 in 2026 and EUR 951 in 2027 assigned to the activities of the Affiliate Members programme of work (AMPW). The rounded total regular budget allocation to be financed by the current and new Affiliate Members is EUR 1,071,000 and EUR 1,224,000 for 2026 and 2027 respectively of the next period.

10. It is also noted that the Secretary-General proposes to discontinue the fee deduction for specific Affiliate Members (Ted.Qual Members) in the 2026 and 2027 draft Regular Budget based on the assessment shown in Annex I.13.A. This fee deduction for specific Affiliate Members (Ted.Qual Members) was approved in 2014 for a period of four years. until an assessment of the impact of this fee deduction on the Organization's budget and the suitability of maintaining it would be submitted to the Members for their consideration (CE/DEC/20(XCV) as outlined in document CE/95/6(c)).

11. The 121st and 122nd EC approved the introduction of an application fee (miscellaneous revenue) amounting to EUR 950 to entities applying for Affiliate Membership from 1 January 2026 (decisions CE/DEC/9(CXXI), and CE/DEC/((CXXII), respectively). The Secretary-General proposes this application fee to be broken down as follows: i) 30% (EUR 285) will be allocated as a contribution to the

Organization's budget, and ii) 70% (EUR 665) will be assigned to the activities of the Affiliate Members Programme of Work (AMPW) responsible for the application, due diligence and verification process for the Affiliate Membership (see Annex I.13.B).

12. The tables below on 2025-2026 UN Tourism Membership contributions show the scale of unrounded contributions of the Full and Associate Members for 2026 and 2027 per each scenario, expressed in euros, in accordance with decision CE/DEC/10(LXIII-LXIV) of the Executive Council.

Annex I.10: 2026-2027 UN Tourism Membership contributions

A. Scenario A

Scenario A: 2026-2027 UN Tourism Membership contributions
at 30 September 2024

Euros

Order	Group	UN country name	2025	2026		2027	
			Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
Total membership contributions			14,614,441	15,458,246		16,503,255	
<i>Full Members</i>			14,318,989	15,140,636		16,161,825	
1	1	China	411,954	442,851	7.50	476,065	7.50
2	1	France	411,954	442,851	7.50	476,065	7.50
3	1	Germany	411,954	442,851	7.50	476,065	7.50
4	1	Japan	411,954	442,851	7.50	476,065	7.50
5	2	Spain	411,954	415,173	0.78	446,311	7.50
6	2	Italy	386,207	415,173	7.50	446,311	7.50
7	3	United Arab Emirates	244,598	262,943	7.50	282,664	7.50
8	3	Switzerland	282,886	276,781	-2.16	297,540	7.50
9	3	Republic of Korea	257,471	276,781	7.50	297,540	7.50
10	3	Netherlands	257,471	276,781	7.50	297,540	7.50
11	3	Türkiye	244,598	262,943	7.50	282,664	7.50
12	3	Austria	257,471	276,781	7.50	297,540	7.50
13	3	Mexico	244,598	262,943	7.50	282,664	7.50
14	4	Saudi Arabia	244,598	262,943	7.50	282,664	7.50
15	4	India	244,598	262,943	7.50	282,664	7.50
16	4	Thailand	257,471	262,943	2.13	282,664	7.50
17	4	Qatar	244,598	262,943	7.50	282,664	7.50
18	4	Portugal	193,102	207,585	7.50	223,154	7.50
19	4	Israel	193,102	207,585	7.50	223,154	7.50
20	5	Poland	193,102	207,585	7.50	223,154	7.50
21	5	Greece	193,102	207,585	7.50	223,154	7.50
22	5	Brazil	244,598	226,253	-7.50	223,154	-1.37
23	5	Croatia	128,736	138,391	7.50	148,770	7.50
24	6	Czechia	154,484	166,070	7.50	178,525	7.50
25	6	Malaysia	193,102	178,619	-7.50	178,525	-0.05
26	6	Indonesia	193,102	178,619	-7.50	178,525	-0.05
27	6	Kuwait	154,484	166,070	7.50	178,525	7.50
28	7	Egypt	87,540	94,106	7.50	101,164	7.50
29	7	Bahrain	87,540	94,106	7.50	101,164	7.50
30	7	Hungary	128,736	138,391	7.50	148,770	7.50
31	7	Argentina	154,484	142,898	-7.50	148,770	4.11
32	7	Slovenia	128,736	138,391	7.50	148,770	7.50
33	7	Romania	87,540	94,106	7.50	101,164	7.50
34	7	Dominican Republic	87,540	94,106	7.50	101,164	7.50
35	7	South Africa	128,736	138,391	7.50	148,770	7.50
36	8	Slovakia	87,540	94,106	7.50	101,164	7.50
37	8	Panama	87,540	94,106	7.50	101,164	7.50
38	8	Chile	128,736	119,081	-7.50	110,150	-7.50
39	8	Colombia	95,316	94,106	-1.27	101,164	7.50
40	8	Lithuania	77,242	83,035	7.50	89,263	7.50
41	8	Morocco	87,540	94,106	7.50	101,164	7.50
42	8	Iran (Islamic Republic of)	128,736	119,081	-7.50	110,150	-7.50
43	8	Monaco	77,971	83,819	7.50	90,105	7.50
44	8	Oman	87,540	94,106	7.50	101,164	7.50
45	8	Lebanon	87,540	94,106	7.50	101,164	7.50

**Scenario A: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

Order	Group	UN country name	2025	2026		2027	
			Assessed contribution*	Contribution	CY/PY	Contribution	CY/PY
46	8	Uruguay	87,540	94,106	7.50	101,164	7.50
47	8	Bulgaria	77,242	83,035	7.50	89,263	7.50
48	8	Costa Rica	87,540	94,106	7.50	101,164	7.50
49	8	Viet Nam	83,756	90,038	7.50	96,791	7.50
50	8	Philippines	87,540	94,106	7.50	101,164	7.50
51	9	Cuba	77,242	83,035	7.50	89,263	7.50
52	9	Cyprus	77,242	83,035	7.50	89,263	7.50
53	9	Kazakhstan	77,242	83,035	7.50	89,263	7.50
54	9	Iraq	72,424	77,856	7.50	83,695	7.50
55	9	Trinidad and Tobago	77,242	83,035	7.50	89,263	7.50
56	9	Jordan	77,242	83,035	7.50	89,263	7.50
57	9	Peru	77,242	83,035	7.50	89,263	7.50
58	9	Malta	57,931	62,276	7.50	66,947	7.50
59	9	Serbia	64,369	69,197	7.50	74,387	7.50
60	9	Jamaica	64,369	69,197	7.50	74,387	7.50
61	9	Mauritius	77,242	83,035	7.50	89,263	7.50
62	9	Albania	64,369	69,197	7.50	74,387	7.50
63	9	Ecuador	77,242	83,035	7.50	89,263	7.50
64	10	Georgia	57,310	61,608	7.50	66,229	7.50
65	10	Bosnia and Herzegovina	57,931	62,276	7.50	66,947	7.50
66	10	Sri Lanka	57,310	61,608	7.50	66,229	7.50
67	10	Belarus	64,369	69,197	7.50	74,387	7.50
68	10	Nigeria	72,424	69,197	-4.46	74,387	7.50
69	10	Maldives	38,619	41,515	7.50	44,629	7.50
70	10	Azerbaijan	64,369	69,197	7.50	74,387	7.50
71	10	Tunisia	57,931	62,276	7.50	66,947	7.50
72	10	Ukraine	64,369	69,197	7.50	74,387	7.50
73	10	Bangladesh	57,310	61,608	7.50	66,229	7.50
74	10	Bahamas	64,369	69,197	7.50	74,387	7.50
75	10	Armenia	57,310	61,608	7.50	66,229	7.50
76	10	Guatemala	57,931	62,276	7.50	66,947	7.50
77	10	Botswana	64,369	69,197	7.50	74,387	7.50
78	11	El Salvador	57,931	62,276	7.50	66,947	7.50
79	11	Libya	42,891	46,108	7.50	49,566	7.50
80	11	North Macedonia	57,931	62,276	7.50	66,947	7.50
81	11	Paraguay	57,310	61,608	7.50	66,229	7.50
82	11	Turkmenistan	57,931	62,276	7.50	66,947	7.50
83	11	Brunei Darussalam	57,931	62,276	7.50	66,947	7.50
84	11	United Republic of Tanzania (including Zanzib	51,574	55,442	7.50	59,600	7.50
85	11	Cambodia	57,310	61,608	7.50	66,229	7.50
86	11	Pakistan	57,931	62,276	7.50	66,947	7.50
87	11	Gabon	57,931	62,276	7.50	66,947	7.50
88	11	Algeria	64,369	62,276	-3.25	66,947	7.50
89	11	Venezuela (Bolivarian Republic of)	114,380	105,802	-7.50	97,867	-7.50
90	11	Equatorial Guinea	60,026	62,276	3.75	66,947	7.50
91	11	Kenya	38,619	41,515	7.50	44,629	7.50
92	11	Montenegro	38,619	41,515	7.50	44,629	7.50
93	11	Republic of Moldova	38,619	41,515	7.50	44,629	7.50
94	11	Andorra	57,931	62,276	7.50	66,947	7.50

**Scenario A: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

Order	Group	UN country name	2025	2026		2027	
			Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
95	11	Uzbekistan	38,619	41,515	7.50	44,629	7.50
96	11	San Marino	57,931	62,276	7.50	66,947	7.50
97	11	Ethiopia	38,619	41,515	7.50	44,629	7.50
98	11	Bolivia (Plurinational State of)	51,574	55,442	7.50	59,600	7.50
99	11	Namibia	57,931	62,276	7.50	66,947	7.50
100	12	Ghana	38,619	41,515	7.50	44,629	7.50
101	12	Barbados	38,619	41,515	7.50	44,629	7.50
102	12	Mongolia	38,619	41,515	7.50	44,629	7.50
103	12	Uganda	38,619	41,515	7.50	44,629	7.50
104	12	Myanmar	47,759	44,177	-7.50	44,629	1.02
105	12	Sudan	38,619	41,515	7.50	44,629	7.50
106	12	Honduras	38,619	41,515	7.50	44,629	7.50
107	12	Angola	57,931	53,586	-7.50	49,567	-7.50
108	12	Côte d'Ivoire	38,619	41,515	7.50	44,629	7.50
109	12	Seychelles	19,310	20,758	7.50	22,315	7.50
110	12	Cameroon	38,619	41,515	7.50	44,629	7.50
111	12	Lao People's Democratic Republic	38,619	41,515	7.50	44,629	7.50
112	12	Nicaragua	38,619	41,515	7.50	44,629	7.50
113	12	Eswatini	38,619	41,515	7.50	44,629	7.50
114	12	Djibouti	28,966	31,138	7.50	33,473	7.50
115	12	Zambia	38,619	41,515	7.50	44,629	7.50
116	12	Fiji	38,619	41,515	7.50	44,629	7.50
117	12	Papua New Guinea	38,619	41,515	7.50	44,629	7.50
118	12	Senegal	38,619	41,515	7.50	44,629	7.50
119	12	Nepal	32,184	34,598	7.50	37,193	7.50
120	12	Kyrgyzstan	32,184	34,598	7.50	37,193	7.50
121	13	Congo	32,184	34,598	7.50	37,193	7.50
122	13	Timor-Leste	32,184	34,598	7.50	37,193	7.50
123	13	Haiti	32,184	34,598	7.50	37,193	7.50
124	13	Cabo Verde	32,184	34,598	7.50	37,193	7.50
125	13	Antigua and Barbuda	19,310	20,758	7.50	22,315	7.50
126	13	Syrian Arab Republic	34,445	34,598	0.44	37,193	7.50
127	13	Benin	32,184	34,598	7.50	37,193	7.50
128	13	Zimbabwe	32,184	34,598	7.50	37,193	7.50
129	13	Palau	19,310	20,758	7.50	22,315	7.50
130	13	Mauritania	32,184	34,598	7.50	37,193	7.50
131	13	Belize	0	34,598	0.00	37,193	7.50
132	13	Rwanda	32,184	34,598	7.50	37,193	7.50
133	13	Bhutan	32,184	34,598	7.50	37,193	7.50
134	13	Madagascar	32,184	34,598	7.50	37,193	7.50
135	13	Democratic People's Republic of Korea	32,184	34,598	7.50	37,193	7.50
136	13	Mali	32,184	34,598	7.50	37,193	7.50
137	13	Lesotho	32,184	34,598	7.50	37,193	7.50
138	13	Burkina Faso	32,184	34,598	7.50	37,193	7.50
139	13	Tajikistan	32,184	34,598	7.50	37,193	7.50
140	13	Togo	32,184	34,598	7.50	37,193	7.50
141	13	Guinea	32,184	34,598	7.50	37,193	7.50
142	13	Mozambique	32,184	34,598	7.50	37,193	7.50

**Scenario A: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

Order	Group	UN country name	2025	2026		2027	
			Assessed contribution*	Contribution	CY/PY	Contribution	CY/PY
143	13	Chad	32,184	34,598	7.50	37,193	7.50
144	13	Gambia	32,184	34,598	7.50	37,193	7.50
145	13	Democratic Republic of the Congo	32,184	34,598	7.50	37,193	7.50
146	13	Niger	32,184	34,598	7.50	37,193	7.50
147	13	Samoa	19,310	20,758	7.50	22,315	7.50
148	13	Vanuatu	32,184	34,598	7.50	37,193	7.50
149	13	Comoros	28,966	31,138	7.50	33,473	7.50
150	13	Guinea-Bissau	32,184	34,598	7.50	37,193	7.50
151	13	Malawi	32,184	34,598	7.50	37,193	7.50
152	13	Eritrea	32,184	34,598	7.50	37,193	7.50
153	13	Afghanistan	32,184	34,598	7.50	37,193	7.50
154	13	Somalia	32,184	34,598	7.50	37,193	7.50
155	13	Sierra Leone	32,184	34,598	7.50	37,193	7.50
156	13	Sao Tome and Principe	19,310	20,758	7.50	22,315	7.50
157	13	Central African Republic	32,184	34,598	7.50	37,193	7.50
158	13	Yemen	32,184	34,598	7.50	37,193	7.50
159	13	Liberia	32,184	34,598	7.50	37,193	7.50
160	13	Burundi	32,184	34,598	7.50	37,193	7.50
<i>Associate Members</i>			<i>295,452</i>	<i>317,610</i>		<i>341,430</i>	
1	a	Flemish Community of Belgium	69,518	74,732	7.50	80,337	7.50
2	a	Hong Kong SAR	69,518	74,732	7.50	80,337	7.50
3	a	Macao SAR	69,518	74,732	7.50	80,337	7.50
4	b	Aruba	28,966	31,138	7.50	33,473	7.50
5	b	Puerto Rico	28,966	31,138	7.50	33,473	7.50
6	b	Madeira	28,966	31,138	7.50	33,473	7.50

Remarks:

* Corrigendum: Antigua and Barbuda assessed contribution for the years 2024 and 2025 amount respectively to EUR 17,963 (2024) and EUR 19,310 (2025). A/25/2.rev.2 approved by A/RES/758/(XXV) includes a typographical error showing Antigua and Barbuda assessed contribution for the years 2024 and 2025 as EUR 29,939 (2024) and EUR 32,184 (2025).

B. Scenario B

**Scenario B: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

Order Group UN country name	2025	2026		2027	
	Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
Total membership contributions	14,614,441	15,105,286		15,691,324	
<i>Full Members</i>	<i>14,318,989</i>	<i>14,798,014</i>		<i>15,371,761</i>	
1 1 China	411,954	428,432	4.00	445,569	4.00
2 1 France	411,954	428,432	4.00	445,569	4.00
3 1 Germany	411,954	428,432	4.00	445,569	4.00
4 1 Japan	411,954	428,432	4.00	445,569	4.00
5 2 Spain	411,954	401,655	-2.50	417,721	4.00
6 2 Italy	386,207	401,655	4.00	417,721	4.00
7 3 United Arab Emirates	244,598	262,943	7.50	278,481	5.91
8 3 Switzerland	282,886	267,770	-5.34	278,481	4.00
9 3 Republic of Korea	257,471	267,770	4.00	278,481	4.00
10 3 Netherlands	257,471	267,770	4.00	278,481	4.00
11 3 Türkiye	244,598	262,943	7.50	278,481	5.91
12 3 Austria	257,471	267,770	4.00	278,481	4.00
13 3 Mexico	244,598	262,943	7.50	278,481	5.91
14 4 Saudi Arabia	244,598	254,382	4.00	264,557	4.00
15 4 India	244,598	254,382	4.00	264,557	4.00
16 4 Thailand	257,471	254,382	-1.20	264,557	4.00
17 4 Qatar	244,598	254,382	4.00	264,557	4.00
18 4 Portugal	193,102	207,585	7.50	223,154	7.50
19 4 Israel	193,102	207,585	7.50	223,154	7.50
20 5 Poland	193,102	200,826	4.00	208,859	4.00
21 5 Greece	193,102	200,826	4.00	208,859	4.00
22 5 Brazil	244,598	226,253	-7.50	209,284	-7.50
23 5 Croatia	128,736	138,391	7.50	148,770	7.50
24 6 Czechia	154,484	160,663	4.00	167,090	4.00
25 6 Malaysia	193,102	178,619	-7.50	167,090	-6.45
26 6 Indonesia	193,102	178,619	-7.50	167,090	-6.45
27 6 Kuwait	154,484	160,663	4.00	167,090	4.00
28 7 Egypt	87,540	94,106	7.50	101,164	7.50
29 7 Bahrain	87,540	94,106	7.50	101,164	7.50
30 7 Hungary	128,736	133,885	4.00	139,240	4.00
31 7 Argentina	154,484	142,898	-7.50	139,240	-2.56
32 7 Slovenia	128,736	133,885	4.00	139,240	4.00
33 7 Romania	87,540	94,106	7.50	101,164	7.50
34 7 Dominican Republic	87,540	94,106	7.50	101,164	7.50
35 7 South Africa	128,736	133,885	4.00	139,240	4.00
36 8 Slovakia	87,540	91,042	4.00	94,684	4.00
37 8 Panama	87,540	91,042	4.00	94,684	4.00
38 8 Chile	128,736	119,081	-7.50	110,150	-7.50
39 8 Colombia	95,316	91,042	-4.48	94,684	4.00
40 8 Lithuania	77,242	83,035	7.50	89,263	7.50
41 8 Morocco	87,540	91,042	4.00	94,684	4.00
42 8 Iran (Islamic Republic of)	128,736	119,081	-7.50	110,150	-7.50
43 8 Monaco	77,971	83,819	7.50	90,105	7.50
44 8 Oman	87,540	91,042	4.00	94,684	4.00
45 8 Lebanon	87,540	91,042	4.00	94,684	4.00

**Scenario B: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

Order	Group	UN country name	2025	2026		2027	
			Assessed contribution*	Contribution	CY/PY	Contribution	CY/PY
46	8	Uruguay	87,540	91,042	4.00	94,684	4.00
47	8	Bulgaria	77,242	83,035	7.50	89,263	7.50
48	8	Costa Rica	87,540	91,042	4.00	94,684	4.00
49	8	Viet Nam	83,756	90,038	7.50	94,684	5.16
50	8	Philippines	87,540	91,042	4.00	94,684	4.00
51	9	Cuba	77,242	80,332	4.00	83,545	4.00
52	9	Cyprus	77,242	80,332	4.00	83,545	4.00
53	9	Kazakhstan	77,242	80,332	4.00	83,545	4.00
54	9	Iraq	72,424	77,856	7.50	83,545	7.31
55	9	Trinidad and Tobago	77,242	80,332	4.00	83,545	4.00
56	9	Jordan	77,242	80,332	4.00	83,545	4.00
57	9	Peru	77,242	80,332	4.00	83,545	4.00
58	9	Malta	57,931	62,276	7.50	66,947	7.50
59	9	Serbia	64,369	69,197	7.50	74,387	7.50
60	9	Jamaica	64,369	69,197	7.50	74,387	7.50
61	9	Mauritius	77,242	80,332	4.00	83,545	4.00
62	9	Albania	64,369	69,197	7.50	74,387	7.50
63	9	Ecuador	77,242	80,332	4.00	83,545	4.00
64	10	Georgia	57,310	61,608	7.50	66,229	7.50
65	10	Bosnia and Herzegovina	57,931	62,276	7.50	66,947	7.50
66	10	Sri Lanka	57,310	61,608	7.50	66,229	7.50
67	10	Belarus	64,369	66,944	4.00	69,622	4.00
68	10	Nigeria	72,424	66,992	-7.50	69,622	3.93
69	10	Maldives	38,619	41,515	7.50	44,629	7.50
70	10	Azerbaijan	64,369	66,944	4.00	69,622	4.00
71	10	Tunisia	57,931	62,276	7.50	66,947	7.50
72	10	Ukraine	64,369	66,944	4.00	69,622	4.00
73	10	Bangladesh	57,310	61,608	7.50	66,229	7.50
74	10	Bahamas	64,369	66,944	4.00	69,622	4.00
75	10	Armenia	57,310	61,608	7.50	66,229	7.50
76	10	Guatemala	57,931	62,276	7.50	66,947	7.50
77	10	Botswana	64,369	66,944	4.00	69,622	4.00
78	11	El Salvador	57,931	60,248	4.00	62,658	4.00
79	11	Libya	42,891	46,108	7.50	49,566	7.50
80	11	North Macedonia	57,931	60,248	4.00	62,658	4.00
81	11	Paraguay	57,310	60,248	5.13	62,658	4.00
82	11	Turkmenistan	57,931	60,248	4.00	62,658	4.00
83	11	Brunei Darussalam	57,931	60,248	4.00	62,658	4.00
84	11	United Republic of Tanzania (including Zanzib	51,574	55,442	7.50	59,600	7.50
85	11	Cambodia	57,310	60,248	5.13	62,658	4.00
86	11	Pakistan	57,931	60,248	4.00	62,658	4.00
87	11	Gabon	57,931	60,248	4.00	62,658	4.00
88	11	Algeria	64,369	60,248	-6.40	62,658	4.00
89	11	Venezuela (Bolivarian Republic of)	114,380	105,802	-7.50	97,867	-7.50
90	11	Equatorial Guinea	60,026	60,248	0.37	62,658	4.00
91	11	Kenya	38,619	41,515	7.50	44,629	7.50
92	11	Montenegro	38,619	41,515	7.50	44,629	7.50
93	11	Republic of Moldova	38,619	41,515	7.50	44,629	7.50
94	11	Andorra	57,931	60,248	4.00	62,658	4.00

**Scenario B: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

Order	Group	UN country name	2025	2026		2027	
			Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
95	11	Uzbekistan	38,619	41,515	7.50	44,629	7.50
96	11	San Marino	57,931	60,248	4.00	62,658	4.00
97	11	Ethiopia	38,619	41,515	7.50	44,629	7.50
98	11	Bolivia (Plurinational State of)	51,574	55,442	7.50	59,600	7.50
99	11	Namibia	57,931	60,248	4.00	62,658	4.00
100	12	Ghana	38,619	40,164	4.00	41,771	4.00
101	12	Barbados	38,619	40,164	4.00	41,771	4.00
102	12	Mongolia	38,619	40,164	4.00	41,771	4.00
103	12	Uganda	38,619	40,164	4.00	41,771	4.00
104	12	Myanmar	47,759	44,177	-7.50	41,771	-5.45
105	12	Sudan	38,619	40,164	4.00	41,771	4.00
106	12	Honduras	38,619	40,164	4.00	41,771	4.00
107	12	Angola	57,931	53,586	-7.50	49,567	-7.50
108	12	Côte d'Ivoire	38,619	40,164	4.00	41,771	4.00
109	12	Seychelles	19,310	20,758	7.50	22,315	7.50
110	12	Cameroon	38,619	40,164	4.00	41,771	4.00
111	12	Lao People's Democratic Republic	38,619	40,164	4.00	41,771	4.00
112	12	Nicaragua	38,619	40,164	4.00	41,771	4.00
113	12	Eswatini	38,619	40,164	4.00	41,771	4.00
114	12	Djibouti	28,966	31,138	7.50	33,473	7.50
115	12	Zambia	38,619	40,164	4.00	41,771	4.00
116	12	Fiji	38,619	40,164	4.00	41,771	4.00
117	12	Papua New Guinea	38,619	40,164	4.00	41,771	4.00
118	12	Senegal	38,619	40,164	4.00	41,771	4.00
119	12	Nepal	32,184	34,598	7.50	37,193	7.50
120	12	Kyrgyzstan	32,184	34,598	7.50	37,193	7.50
121	13	Congo	32,184	33,471	4.00	34,810	4.00
122	13	Timor-Leste	32,184	33,471	4.00	34,810	4.00
123	13	Haiti	32,184	33,471	4.00	34,810	4.00
124	13	Cabo Verde	32,184	33,471	4.00	34,810	4.00
125	13	Antigua and Barbuda	19,310	20,083	4.00	20,886	4.00
126	13	Syrian Arab Republic	34,445	33,471	-2.83	34,810	4.00
127	13	Benin	32,184	33,471	4.00	34,810	4.00
128	13	Zimbabwe	32,184	33,471	4.00	34,810	4.00
129	13	Palau	19,310	20,083	4.00	20,886	4.00
130	13	Mauritania	32,184	33,471	4.00	34,810	4.00
131	13	Belize	0	33,471	0.00	34,810	4.00
132	13	Rwanda	32,184	33,471	4.00	34,810	4.00
133	13	Bhutan	32,184	33,471	4.00	34,810	4.00
134	13	Madagascar	32,184	33,471	4.00	34,810	4.00
135	13	Democratic People's Republic of Korea	32,184	33,471	4.00	34,810	4.00
136	13	Mali	32,184	33,471	4.00	34,810	4.00
137	13	Lesotho	32,184	33,471	4.00	34,810	4.00
138	13	Burkina Faso	32,184	33,471	4.00	34,810	4.00
139	13	Tajikistan	32,184	33,471	4.00	34,810	4.00
140	13	Togo	32,184	33,471	4.00	34,810	4.00
141	13	Guinea	32,184	33,471	4.00	34,810	4.00
142	13	Mozambique	32,184	33,471	4.00	34,810	4.00

**Scenario B: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

Order	Group	UN country name	2025	2026		2027	
			Assessed contribution*	Contribution	CY/PY	Contribution	CY/PY
143	13	Chad	32,184	33,471	4.00	34,810	4.00
144	13	Gambia	32,184	33,471	4.00	34,810	4.00
145	13	Democratic Republic of the Congo	32,184	33,471	4.00	34,810	4.00
146	13	Niger	32,184	33,471	4.00	34,810	4.00
147	13	Samoa	19,310	20,758	7.50	22,315	7.50
148	13	Vanuatu	32,184	33,471	4.00	34,810	4.00
149	13	Comoros	28,966	30,124	4.00	31,329	4.00
150	13	Guinea-Bissau	32,184	33,471	4.00	34,810	4.00
151	13	Malawi	32,184	33,471	4.00	34,810	4.00
152	13	Eritrea	32,184	33,471	4.00	34,810	4.00
153	13	Afghanistan	32,184	33,471	4.00	34,810	4.00
154	13	Somalia	32,184	33,471	4.00	34,810	4.00
155	13	Sierra Leone	32,184	33,471	4.00	34,810	4.00
156	13	Sao Tome and Principe	19,310	20,758	7.50	22,315	7.50
157	13	Central African Republic	32,184	33,471	4.00	34,810	4.00
158	13	Yemen	32,184	33,471	4.00	34,810	4.00
159	13	Liberia	32,184	33,471	4.00	34,810	4.00
160	13	Burundi	32,184	33,471	4.00	34,810	4.00
<i>Associate Members</i>			<i>295,452</i>	<i>307,272</i>		<i>319,563</i>	
1	a	Flemish Community of Belgium	69,518	72,299	4.00	75,191	4.00
2	a	Hong Kong SAR	69,518	72,299	4.00	75,191	4.00
3	a	Macao SAR	69,518	72,299	4.00	75,191	4.00
4	b	Aruba	28,966	30,125	4.00	31,330	4.00
5	b	Puerto Rico	28,966	30,125	4.00	31,330	4.00
6	b	Madeira	28,966	30,125	4.00	31,330	4.00

Remarks:

* Corrigendum: Antigua and Barbuda assessed contribution for the years 2024 and 2025 amount respectively to EUR 17,963 (2024) and EUR 19,310 (2025). A/25/2.rev.2 approved by A/RES/758/(XXV) includes a typographical error showing Antigua and Barbuda assessed contribution for the years 2024 and 2025 as EUR 29,939 (2024) and EUR 32,184 (2025).

C. Scenario C

**Scenario C: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

Order Group UN country name	2025	2026		2027	
	Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
Total membership contributions	14,614,441	14,902,848		15,225,690	
<i>Full Members</i>	14,318,989	14,601,489		14,918,304	
1 1 China	411,954	420,193	2.00	428,597	2.00
2 1 France	411,954	420,193	2.00	428,597	2.00
3 1 Germany	411,954	420,193	2.00	428,597	2.00
4 1 Japan	411,954	420,193	2.00	428,597	2.00
5 2 Spain	411,954	393,931	-4.38	401,810	2.00
6 2 Italy	386,207	393,931	2.00	401,810	2.00
7 3 United Arab Emirates	244,598	262,620	7.37	267,872	2.00
8 3 Switzerland	282,886	262,620	-7.16	267,872	2.00
9 3 Republic of Korea	257,471	262,620	2.00	267,872	2.00
10 3 Netherlands	257,471	262,620	2.00	267,872	2.00
11 3 Türkiye	244,598	262,620	7.37	267,872	2.00
12 3 Austria	257,471	262,620	2.00	267,872	2.00
13 3 Mexico	244,598	262,620	7.37	267,872	2.00
14 4 Saudi Arabia	244,598	249,490	2.00	254,480	2.00
15 4 India	244,598	249,490	2.00	254,480	2.00
16 4 Thailand	257,471	249,490	-3.10	254,480	2.00
17 4 Qatar	244,598	249,490	2.00	254,480	2.00
18 4 Portugal	193,102	207,585	7.50	223,154	7.50
19 4 Israel	193,102	207,585	7.50	223,154	7.50
20 5 Poland	193,102	196,964	2.00	200,903	2.00
21 5 Greece	193,102	196,964	2.00	200,903	2.00
22 5 Brazil	244,598	226,253	-7.50	209,284	-7.50
23 5 Croatia	128,736	138,391	7.50	148,770	7.50
24 6 Czechia	154,484	157,574	2.00	160,725	2.00
25 6 Malaysia	193,102	178,619	-7.50	165,223	-7.50
26 6 Indonesia	193,102	178,619	-7.50	165,223	-7.50
27 6 Kuwait	154,484	157,574	2.00	160,725	2.00
28 7 Egypt	87,540	94,106	7.50	101,164	7.50
29 7 Bahrain	87,540	94,106	7.50	101,164	7.50
30 7 Hungary	128,736	131,311	2.00	133,937	2.00
31 7 Argentina	154,484	142,898	-7.50	133,937	-6.27
32 7 Slovenia	128,736	131,311	2.00	133,937	2.00
33 7 Romania	87,540	94,106	7.50	101,164	7.50
34 7 Dominican Republic	87,540	94,106	7.50	101,164	7.50
35 7 South Africa	128,736	131,311	2.00	133,937	2.00
36 8 Slovakia	87,540	89,291	2.00	91,077	2.00
37 8 Panama	87,540	89,291	2.00	91,077	2.00
38 8 Chile	128,736	119,081	-7.50	110,150	-7.50
39 8 Colombia	95,316	89,291	-6.32	91,077	2.00
40 8 Lithuania	77,242	83,035	7.50	89,263	7.50
41 8 Morocco	87,540	89,291	2.00	91,077	2.00
42 8 Iran (Islamic Republic of)	128,736	119,081	-7.50	110,150	-7.50
43 8 Monaco	77,971	83,819	7.50	90,105	7.50
44 8 Oman	87,540	89,291	2.00	91,077	2.00
45 8 Lebanon	87,540	89,291	2.00	91,077	2.00

**Scenario C: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

Order	Group	UN country name	2025	2026		2027	
			Assessed contribution*	Contribution	CY/PY	Contribution	CY/PY
46	8	Uruguay	87,540	89,291	2.00	91,077	2.00
47	8	Bulgaria	77,242	83,035	7.50	89,263	7.50
48	8	Costa Rica	87,540	89,291	2.00	91,077	2.00
49	8	Viet Nam	83,756	89,291	6.61	91,077	2.00
50	8	Philippines	87,540	89,291	2.00	91,077	2.00
51	9	Cuba	77,242	78,787	2.00	80,363	2.00
52	9	Cyprus	77,242	78,787	2.00	80,363	2.00
53	9	Kazakhstan	77,242	78,787	2.00	80,363	2.00
54	9	Iraq	72,424	77,856	7.50	80,363	3.22
55	9	Trinidad and Tobago	77,242	78,787	2.00	80,363	2.00
56	9	Jordan	77,242	78,787	2.00	80,363	2.00
57	9	Peru	77,242	78,787	2.00	80,363	2.00
58	9	Malta	57,931	62,276	7.50	66,947	7.50
59	9	Serbia	64,369	69,197	7.50	74,387	7.50
60	9	Jamaica	64,369	69,197	7.50	74,387	7.50
61	9	Mauritius	77,242	78,787	2.00	80,363	2.00
62	9	Albania	64,369	69,197	7.50	74,387	7.50
63	9	Ecuador	77,242	78,787	2.00	80,363	2.00
64	10	Georgia	57,310	61,608	7.50	66,229	7.50
65	10	Bosnia and Herzegovina	57,931	62,276	7.50	66,947	7.50
66	10	Sri Lanka	57,310	61,608	7.50	66,229	7.50
67	10	Belarus	64,369	65,656	2.00	66,969	2.00
68	10	Nigeria	72,424	66,992	-7.50	66,969	-0.03
69	10	Maldives	38,619	41,515	7.50	44,629	7.50
70	10	Azerbaijan	64,369	65,656	2.00	66,969	2.00
71	10	Tunisia	57,931	62,276	7.50	66,947	7.50
72	10	Ukraine	64,369	65,656	2.00	66,969	2.00
73	10	Bangladesh	57,310	61,608	7.50	66,229	7.50
74	10	Bahamas	64,369	65,656	2.00	66,969	2.00
75	10	Armenia	57,310	61,608	7.50	66,229	7.50
76	10	Guatemala	57,931	62,276	7.50	66,947	7.50
77	10	Botswana	64,369	65,656	2.00	66,969	2.00
78	11	El Salvador	57,931	59,090	2.00	60,272	2.00
79	11	Libya	42,891	46,108	7.50	49,566	7.50
80	11	North Macedonia	57,931	59,090	2.00	60,272	2.00
81	11	Paraguay	57,310	59,090	3.11	60,272	2.00
82	11	Turkmenistan	57,931	59,090	2.00	60,272	2.00
83	11	Brunei Darussalam	57,931	59,090	2.00	60,272	2.00
84	11	United Republic of Tanzania (including Zanzib	51,574	55,442	7.50	59,600	7.50
85	11	Cambodia	57,310	59,090	3.11	60,272	2.00
86	11	Pakistan	57,931	59,090	2.00	60,272	2.00
87	11	Gabon	57,931	59,090	2.00	60,272	2.00
88	11	Algeria	64,369	59,541	-7.50	60,272	1.23
89	11	Venezuela (Bolivarian Republic of)	114,380	105,802	-7.50	97,867	-7.50
90	11	Equatorial Guinea	60,026	59,090	-1.56	60,272	2.00
91	11	Kenya	38,619	41,515	7.50	44,629	7.50
92	11	Montenegro	38,619	41,515	7.50	44,629	7.50
93	11	Republic of Moldova	38,619	41,515	7.50	44,629	7.50
94	11	Andorra	57,931	59,090	2.00	60,272	2.00

**Scenario C: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

Order	Group	UN country name	2025	2026		2027	
			Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
95	11	Uzbekistan	38,619	41,515	7.50	44,629	7.50
96	11	San Marino	57,931	59,090	2.00	60,272	2.00
97	11	Ethiopia	38,619	41,515	7.50	44,629	7.50
98	11	Bolivia (Plurinational State of)	51,574	55,442	7.50	59,600	7.50
99	11	Namibia	57,931	59,090	2.00	60,272	2.00
100	12	Ghana	38,619	39,391	2.00	40,179	2.00
101	12	Barbados	38,619	39,391	2.00	40,179	2.00
102	12	Mongolia	38,619	39,391	2.00	40,179	2.00
103	12	Uganda	38,619	39,391	2.00	40,179	2.00
104	12	Myanmar	47,759	44,177	-7.50	40,864	-7.50
105	12	Sudan	38,619	39,391	2.00	40,179	2.00
106	12	Honduras	38,619	39,391	2.00	40,179	2.00
107	12	Angola	57,931	53,586	-7.50	49,567	-7.50
108	12	Côte d'Ivoire	38,619	39,391	2.00	40,179	2.00
109	12	Seychelles	19,310	20,758	7.50	22,315	7.50
110	12	Cameroon	38,619	39,391	2.00	40,179	2.00
111	12	Lao People's Democratic Republic	38,619	39,391	2.00	40,179	2.00
112	12	Nicaragua	38,619	39,391	2.00	40,179	2.00
113	12	Eswatini	38,619	39,391	2.00	40,179	2.00
114	12	Djibouti	28,966	31,138	7.50	33,473	7.50
115	12	Zambia	38,619	39,391	2.00	40,179	2.00
116	12	Fiji	38,619	39,391	2.00	40,179	2.00
117	12	Papua New Guinea	38,619	39,391	2.00	40,179	2.00
118	12	Senegal	38,619	39,391	2.00	40,179	2.00
119	12	Nepal	32,184	34,598	7.50	37,193	7.50
120	12	Kyrgyzstan	32,184	34,598	7.50	37,193	7.50
121	13	Congo	32,184	32,828	2.00	33,485	2.00
122	13	Timor-Leste	32,184	32,828	2.00	33,485	2.00
123	13	Haiti	32,184	32,828	2.00	33,485	2.00
124	13	Cabo Verde	32,184	32,828	2.00	33,485	2.00
125	13	Antigua and Barbuda	19,310	19,697	2.00	20,091	2.00
126	13	Syrian Arab Republic	34,445	32,828	-4.69	33,485	2.00
127	13	Benin	32,184	32,828	2.00	33,485	2.00
128	13	Zimbabwe	32,184	32,828	2.00	33,485	2.00
129	13	Palau	19,310	19,697	2.00	20,091	2.00
130	13	Mauritania	32,184	32,828	2.00	33,485	2.00
131	13	Belize	0	32,828	0.00	33,485	2.00
132	13	Rwanda	32,184	32,828	2.00	33,485	2.00
133	13	Bhutan	32,184	32,828	2.00	33,485	2.00
134	13	Madagascar	32,184	32,828	2.00	33,485	2.00
135	13	Democratic People's Republic of Korea	32,184	32,828	2.00	33,485	2.00
136	13	Mali	32,184	32,828	2.00	33,485	2.00
137	13	Lesotho	32,184	32,828	2.00	33,485	2.00
138	13	Burkina Faso	32,184	32,828	2.00	33,485	2.00
139	13	Tajikistan	32,184	32,828	2.00	33,485	2.00
140	13	Togo	32,184	32,828	2.00	33,485	2.00
141	13	Guinea	32,184	32,828	2.00	33,485	2.00
142	13	Mozambique	32,184	32,828	2.00	33,485	2.00

**Scenario C: 2026-2027 UN Tourism Membership contributions
at 30 September 2024**

Euros

Order	Group	UN country name	2025	2026		2027	
			Assessed contribution*	Contribution	CY/PY	Contribution	CY/PY
143	13	Chad	32,184	32,828	2.00	33,485	2.00
144	13	Gambia	32,184	32,828	2.00	33,485	2.00
145	13	Democratic Republic of the Congo	32,184	32,828	2.00	33,485	2.00
146	13	Niger	32,184	32,828	2.00	33,485	2.00
147	13	Samoa	19,310	20,758	7.50	22,315	7.50
148	13	Vanuatu	32,184	32,828	2.00	33,485	2.00
149	13	Comoros	28,966	29,545	2.00	30,137	2.00
150	13	Guinea-Bissau	32,184	32,828	2.00	33,485	2.00
151	13	Malawi	32,184	32,828	2.00	33,485	2.00
152	13	Eritrea	32,184	32,828	2.00	33,485	2.00
153	13	Afghanistan	32,184	32,828	2.00	33,485	2.00
154	13	Somalia	32,184	32,828	2.00	33,485	2.00
155	13	Sierra Leone	32,184	32,828	2.00	33,485	2.00
156	13	Sao Tome and Principe	19,310	20,758	7.50	22,315	7.50
157	13	Central African Republic	32,184	32,828	2.00	33,485	2.00
158	13	Yemen	32,184	32,828	2.00	33,485	2.00
159	13	Liberia	32,184	32,828	2.00	33,485	2.00
160	13	Burundi	32,184	32,828	2.00	33,485	2.00
<i>Associate Members</i>			<i>295,452</i>	<i>301,359</i>		<i>307,386</i>	
1	a	Flemish Community of Belgium	69,518	70,908	2.00	72,326	2.00
2	a	Hong Kong SAR	69,518	70,908	2.00	72,326	2.00
3	a	Macao SAR	69,518	70,908	2.00	72,326	2.00
4	b	Aruba	28,966	29,545	2.00	30,136	2.00
5	b	Puerto Rico	28,966	29,545	2.00	30,136	2.00
6	b	Madeira	28,966	29,545	2.00	30,136	2.00

Remarks:

* Corrigendum: Antigua and Barbuda assessed contribution for the years 2024 and 2025 amount respectively to EUR 17,963 (2024) and EUR 19,310 (2025). A/25/2.rev.2 approved by A/RES/758/(XXV) includes a typographical error showing Antigua and Barbuda assessed contribution for the years 2024 and 2025 as EUR 29,939 (2024) and EUR 32,184 (2025).

Annex I.11: 2026-2027 Proposed appropriations and 2024-2025 approved, revised, proposed and adapted to current structure appropriations - Analysis of changes by parts and sections - Regular Budget

2026-2027 Proposed appropriations and 2024-2025 approved, revised, proposed and adapted to current structure appropriations - Analysis of changes by parts and sections at 31 August 2025

Euros

Parts / sections ¹	Appropriations			Scenario A: Appropriations			Net increase/decrease	
	2024-2025			2026-2027			Staff	Non-staff
	Staff	Non-staff	Total	Staff	Non-staff	Total		
Total	22,177,000	9,500,000	31,677,000	24,220,000	11,922,000	36,142,000	2,043,000	2,422,000
<i>A Member Relations</i>	4,284,000	1,059,000	5,343,000	4,617,000	1,188,000	5,805,000	333,000	129,000
A01 Regional Department, Africa	1,260,000	279,000	1,539,000	1,260,000	312,000	1,572,000	0	33,000
A02 Regional Department, Americas	651,000	181,000	832,000	663,000	209,000	872,000	12,000	28,000
A03 Regional Department, Asia and the Pacific	1,260,000	181,000	1,441,000	1,575,000	209,000	1,784,000	315,000	28,000
A04 Regional Department, Europe	630,000	279,000	909,000	630,000	312,000	942,000	0	33,000
A05 Regional Department, Middle East	0	139,000	139,000	0	146,000	146,000	0	7,000
A06 Affiliate Members and Public-Private Collaboration	483,000	0	483,000	489,000	0	489,000	6,000	0
<i>B Operational</i>	6,069,000	1,622,000	7,691,000	6,949,000	2,385,000	9,334,000	880,000	763,000
B01 Sustainable Tourism and Resilience	1,428,000	139,000	1,567,000	1,434,000	312,000	1,746,000	6,000	173,000
B02 International Development and Cooperation	966,000	17,000	983,000	978,000	20,000	998,000	12,000	3,000
B03 Statistics, Standards and Data	798,000	114,000	912,000	978,000	312,000	1,290,000	180,000	198,000
B04 Market Intelligence, Policies and Competitiveness	966,000	312,000	1,278,000	1,321,000	521,000	1,842,000	355,000	209,000
B05 Ethics, Culture and Social Responsibility	336,000	106,000	442,000	663,000	209,000	872,000	327,000	103,000
B06 Innovation, Education and Investments	630,000	828,000	1,458,000	630,000	813,000	1,443,000	0	-15,000
B07 Institutional Relations, Partnerships and Advocacy	945,000	106,000	1,051,000	945,000	198,000	1,143,000	0	92,000
<i>C Support - Direct to Members</i>	7,939,000	2,526,000	10,465,000	8,579,000	3,233,000	11,812,000	640,000	707,000
C01 Conferences Services	1,260,000	279,000	1,539,000	1,434,000	501,000	1,935,000	174,000	222,000
C02 Management ²	6,028,000	1,771,000	7,799,000	6,341,000	2,231,000	8,572,000	313,000	460,000
C03 Communications	651,000	476,000	1,127,000	804,000	501,000	1,305,000	153,000	25,000
<i>D Support - Indirect to Members</i>	3,885,000	4,293,000	8,178,000	4,075,000	5,116,000	9,191,000	190,000	823,000
D01 Budget and Finance	1,113,000	705,000	1,818,000	1,119,000	813,000	1,932,000	6,000	108,000
D02 Human Resources	483,000	632,000	1,115,000	489,000	667,000	1,156,000	6,000	35,000
D03 Information and Communication Technology	651,000	943,000	1,594,000	663,000	1,146,000	1,809,000	12,000	203,000
D04 General Services	504,000	713,000	1,217,000	781,000	990,000	1,771,000	277,000	277,000
D05 Staff vacancies & ASEB Provisions	1,134,000	1,300,000	2,434,000	1,023,000	1,500,000	2,523,000	-111,000	200,000

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 and CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXI) of CE/121/3(c) and CE/DEC/4(CXXII) of CE/122/3(c) and the Secretary-General proposal of structure modification at 31 December 2024. Staff costs appropriations transfers are based on annual average staff costs by category.

² C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

2026-2027 Proposed appropriations and 2024-2025 approved, revised, proposed and adapted to current structure appropriations - Analysis of changes by parts and sections at 31 August 2025

Euros

Parts / sections ¹	Appropriations			Scenario B: Appropriations			Net increase/decrease	
	2024-2025			2026-2027			Staff	Non-staff
	Staff	Non-staff	Total	Staff	Non-staff	Total		
Total	22,177,000	9,500,000	31,677,000	23,197,000	11,666,000	34,863,000	1,020,000	2,166,000
							3,186,000	
<i>A Member Relations</i>	4,284,000	1,059,000	5,343,000	4,617,000	1,160,000	5,777,000	333,000	101,000
A01 Regional Department, Africa	1,260,000	279,000	1,539,000	1,260,000	305,000	1,565,000	0	26,000
A02 Regional Department, Americas	651,000	181,000	832,000	663,000	204,000	867,000	12,000	23,000
A03 Regional Department, Asia and the Pacific	1,260,000	181,000	1,441,000	1,575,000	204,000	1,779,000	315,000	23,000
A04 Regional Department, Europe	630,000	279,000	909,000	630,000	305,000	935,000	0	26,000
A05 Regional Department, Middle East	0	139,000	139,000	0	142,000	142,000	0	3,000
A06 Affiliate Members and Public-Private Collaboration	483,000	0	483,000	489,000	0	489,000	6,000	0
<i>B Operational</i>	6,069,000	1,622,000	7,691,000	6,949,000	2,329,000	9,278,000	880,000	707,000
B01 Sustainable Tourism and Resilience	1,428,000	139,000	1,567,000	1,434,000	305,000	1,739,000	6,000	166,000
B02 International Development and Cooperation	966,000	17,000	983,000	978,000	20,000	998,000	12,000	3,000
B03 Statistics, Standards and Data	798,000	114,000	912,000	978,000	305,000	1,283,000	180,000	191,000
B04 Market Intelligence, Policies and Competitiveness	966,000	312,000	1,278,000	1,321,000	509,000	1,830,000	355,000	197,000
B05 Ethics, Culture and Social Responsibility	336,000	106,000	442,000	663,000	204,000	867,000	327,000	98,000
B06 Innovation, Education and Investments	630,000	828,000	1,458,000	630,000	792,000	1,422,000	0	-36,000
B07 Institutional Relations, Partnerships and Advocacy	945,000	106,000	1,051,000	945,000	194,000	1,139,000	0	88,000
<i>C Support - Direct to Members</i>	7,939,000	2,526,000	10,465,000	8,579,000	3,149,000	11,728,000	640,000	623,000
C01 Conferences Services	1,260,000	279,000	1,539,000	1,434,000	488,000	1,922,000	174,000	209,000
C02 Management ²	6,028,000	1,771,000	7,799,000	6,341,000	2,173,000	8,514,000	313,000	402,000
C03 Communications	651,000	476,000	1,127,000	804,000	488,000	1,292,000	153,000	12,000
<i>D Support - Indirect to Members</i>	3,885,000	4,293,000	8,178,000	3,052,000	5,028,000	8,080,000	-833,000	735,000
D01 Budget and Finance	1,113,000	705,000	1,818,000	1,119,000	792,000	1,911,000	6,000	87,000
D02 Human Resources	483,000	632,000	1,115,000	489,000	651,000	1,140,000	6,000	19,000
D03 Information and Communication Technology	651,000	943,000	1,594,000	663,000	1,119,000	1,782,000	12,000	176,000
D04 General Services	504,000	713,000	1,217,000	781,000	966,000	1,747,000	277,000	253,000
D05 Staff vacancies & ASEB Provisions	1,134,000	1,300,000	2,434,000	0	1,500,000	1,500,000	-1,134,000	200,000

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 and CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXI) of CE/121/3(c) and CE/DEC/4(CXXII) of CE/122/3(c) and the Secretary-General proposal of structure modification at 31 December 2024. Staff costs appropriations transfers are based on annual average staff costs by category.

² C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

2026-2027 Proposed appropriations and 2024-2025 approved, revised, proposed and adapted to current structure appropriations - Analysis of changes by parts and sections at 31 August 2025

Euros

Parts / sections ¹	Appropriations			Scenario C: Appropriations			Net increase/decrease	
	Staff	Non-staff	2024-2025	Staff	Non-staff	2026-2027	Staff	Non-staff
			Total			Total		
Total	22,177,000	9,500,000	31,677,000	23,197,000	10,996,000	34,193,000	1,020,000	1,496,000
							2,516,000	
<i>A Member Relations</i>	4,284,000	1,059,000	5,343,000	4,617,000	1,083,000	5,700,000	333,000	24,000
A01 Regional Department, Africa	1,260,000	279,000	1,539,000	1,260,000	285,000	1,545,000	0	6,000
A02 Regional Department, Americas	651,000	181,000	832,000	663,000	190,000	853,000	12,000	9,000
A03 Regional Department, Asia and the Pacific	1,260,000	181,000	1,441,000	1,575,000	190,000	1,765,000	315,000	9,000
A04 Regional Department, Europe	630,000	279,000	909,000	630,000	285,000	915,000	0	6,000
A05 Regional Department, Middle East	0	139,000	139,000	0	133,000	133,000	0	-6,000
A06 Affiliate Members and Public-Private Collaboration	483,000	0	483,000	489,000	0	489,000	6,000	0
<i>B Operational</i>	6,069,000	1,622,000	7,691,000	6,949,000	2,175,000	9,124,000	880,000	553,000
B01 Sustainable Tourism and Resilience	1,428,000	139,000	1,567,000	1,434,000	285,000	1,719,000	6,000	146,000
B02 International Development and Cooperation	966,000	17,000	983,000	978,000	19,000	997,000	12,000	2,000
B03 Statistics, Standards and Data	798,000	114,000	912,000	978,000	285,000	1,263,000	180,000	171,000
B04 Market Intelligence, Policies and Competitiveness	966,000	312,000	1,278,000	1,321,000	474,000	1,795,000	355,000	162,000
B05 Ethics, Culture and Social Responsibility	336,000	106,000	442,000	663,000	190,000	853,000	327,000	84,000
B06 Innovation, Education and Investments	630,000	828,000	1,458,000	630,000	741,000	1,371,000	0	-87,000
B07 Institutional Relations, Partnerships and Advocacy	945,000	106,000	1,051,000	945,000	181,000	1,126,000	0	75,000
<i>C Support - Direct to Members</i>	7,939,000	2,526,000	10,465,000	8,579,000	2,943,000	11,522,000	640,000	417,000
C01 Conferences Services	1,260,000	279,000	1,539,000	1,434,000	456,000	1,890,000	174,000	177,000
C02 Management ²	6,028,000	1,771,000	7,799,000	6,341,000	2,031,000	8,372,000	313,000	260,000
C03 Communications	651,000	476,000	1,127,000	804,000	456,000	1,260,000	153,000	-20,000
<i>D Support - Indirect to Members</i>	3,885,000	4,293,000	8,178,000	3,052,000	4,795,000	7,847,000	-833,000	502,000
D01 Budget and Finance	1,113,000	705,000	1,818,000	1,119,000	741,000	1,860,000	6,000	36,000
D02 Human Resources	483,000	632,000	1,115,000	489,000	608,000	1,097,000	6,000	-24,000
D03 Information and Communication Technology	651,000	943,000	1,594,000	663,000	1,044,000	1,707,000	12,000	101,000
D04 General Services	504,000	713,000	1,217,000	781,000	902,000	1,683,000	277,000	189,000
D05 Staff vacancies & ASEB Provisions	1,134,000	1,300,000	2,434,000	0	1,500,000	1,500,000	-1,134,000	200,000

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 and CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXI) of CE/121/3(c) and CE/DEC/4(CXXII) of CE/122/3(c) and the Secretary-General proposal of structure modification at 31 December 2024. Staff costs appropriations transfers are based on annual average staff costs by category.

² C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

Annex I.12: 2026-2027 Draft budget appropriations proposal - Regular Budget

**2026-2027 Draft budget appropriations proposal
at 31 August 2025**

Euros

Parts / sections ²	Scenario B: Appropriations											
	Posts ¹			2026			2027			2026-2027		
	D	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
Total	6	49	49	11,394,000	5,732,000	17,126,000	11,803,000	5,934,000	17,737,000	23,197,000	11,666,000	34,863,000
<i>A Member Relations</i>	0	13	3	2,257,000	574,000	2,831,000	2,360,000	586,000	2,946,000	4,617,000	1,160,000	5,777,000
A01 Regional Department, Africa	0	4	0	616,000	151,000	767,000	644,000	154,000	798,000	1,260,000	305,000	1,565,000
A02 Regional Department, Americas	0	1	2	324,000	101,000	425,000	339,000	103,000	442,000	663,000	204,000	867,000
A03 Regional Department, Asia and the Pacific	0	5	0	770,000	101,000	871,000	805,000	103,000	908,000	1,575,000	204,000	1,779,000
A04 Regional Department, Europe	0	2	0	308,000	151,000	459,000	322,000	154,000	476,000	630,000	305,000	935,000
A05 Regional Department, Middle East	0	0	0	0	70,000	70,000	0	72,000	72,000	0	142,000	142,000
A06 Affiliate Members and Public-Private Collaboration	0	1	1	239,000	0	239,000	250,000	0	250,000	489,000	0	489,000
<i>B Operational</i>	1	16	8	3,398,000	1,153,000	4,551,000	3,551,000	1,176,000	4,727,000	6,949,000	2,329,000	9,278,000
B01 Sustainable Tourism and Resilience	0	4	1	701,000	151,000	852,000	733,000	154,000	887,000	1,434,000	305,000	1,739,000
B02 International Development and Cooperation	0	2	2	478,000	10,000	488,000	500,000	10,000	510,000	978,000	20,000	998,000
B03 Statistics, Standards and Data	0	2	2	478,000	151,000	629,000	500,000	154,000	654,000	978,000	305,000	1,283,000
B04 Market Intelligence, Policies and Competitiveness	1	2	1	647,000	252,000	899,000	674,000	257,000	931,000	1,321,000	509,000	1,830,000
B05 Ethics, Culture and Social Responsibility	0	1	2	324,000	101,000	425,000	339,000	103,000	442,000	663,000	204,000	867,000
B06 Innovation, Education and Investments	0	2	0	308,000	392,000	700,000	322,000	400,000	722,000	630,000	792,000	1,422,000
B07 Institutional Relations, Partnerships and Advocacy	0	3	0	462,000	96,000	558,000	483,000	98,000	581,000	945,000	194,000	1,139,000
<i>C Support - Direct to Members</i>	5	14	7	4,204,000	1,559,000	5,763,000	4,375,000	1,590,000	5,965,000	8,579,000	3,149,000	11,728,000
C01 Conferences Services	0	4	1	701,000	242,000	943,000	733,000	246,000	979,000	1,434,000	488,000	1,922,000
C02 Management ³	5	8	5	3,110,000	1,075,000	4,185,000	3,231,000	1,098,000	4,329,000	6,341,000	2,173,000	8,514,000
C03 Communications	0	2	1	393,000	242,000	635,000	411,000	246,000	657,000	804,000	488,000	1,292,000
<i>D Support - Indirect to Members</i>	0	6	31	1,535,000	2,446,000	3,981,000	1,517,000	2,582,000	4,099,000	3,052,000	5,028,000	8,080,000
D01 Budget and Finance	0	3	1	547,000	392,000	939,000	572,000	400,000	972,000	1,119,000	792,000	1,911,000
D02 Human Resources	0	1	1	239,000	322,000	561,000	250,000	329,000	579,000	489,000	651,000	1,140,000
D03 Information and Communication Technology	0	1	2	324,000	554,000	878,000	339,000	565,000	904,000	663,000	1,119,000	1,782,000
D04 General Services	0	0	5	425,000	478,000	903,000	356,000	488,000	844,000	781,000	966,000	1,747,000
D05 Staff vacancies & ASEB Provisions	0	1	22	0	700,000	700,000	0	800,000	800,000	0	1,500,000	1,500,000

Remarks:

¹ D posts include from D and above posts.

² Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/758(XXV) of A/25/5.rev.2 and CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXI) of CE/121/3(c) and CE/DEC/4(CXXII) of CE/122/3(c) and the Secretary-General proposal of structure modification at 31 December 2024. Staff costs appropriations transfers are based on annual average staff costs by category.

³ C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

**2026-2027 Draft budget appropriations proposal
at 31 August 2025**
Euros

Parts / sections ²	Scenario C: Appropriations											
	Posts ¹			2026			2027			2026-2027		
	D	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
Total	6	49	49	11,394,000	5,529,000	16,923,000	11,803,000	5,467,000	17,270,000	23,197,000	10,996,000	34,193,000
<i>A Member Relations</i>	0	13	3	2,257,000	552,000	2,809,000	2,360,000	531,000	2,891,000	4,617,000	1,083,000	5,700,000
A01 Regional Department, Africa	0	4	0	616,000	145,000	761,000	644,000	140,000	784,000	1,260,000	285,000	1,545,000
A02 Regional Department, Americas	0	1	2	324,000	97,000	421,000	339,000	93,000	432,000	663,000	190,000	853,000
A03 Regional Department, Asia and the Pacific	0	5	0	770,000	97,000	867,000	805,000	93,000	898,000	1,575,000	190,000	1,765,000
A04 Regional Department, Europe	0	2	0	308,000	145,000	453,000	322,000	140,000	462,000	630,000	285,000	915,000
A05 Regional Department, Middle East	0	0	0	0	68,000	68,000	0	65,000	65,000	0	133,000	133,000
A06 Affiliate Members and Public-Private Collaboration	0	1	1	239,000	0	239,000	250,000	0	250,000	489,000	0	489,000
<i>B Operational</i>	1	16	8	3,398,000	1,107,000	4,505,000	3,551,000	1,068,000	4,619,000	6,949,000	2,175,000	9,124,000
B01 Sustainable Tourism and Resilience	0	4	1	701,000	145,000	846,000	733,000	140,000	873,000	1,434,000	285,000	1,719,000
B02 International Development and Cooperation	0	2	2	478,000	10,000	488,000	500,000	9,000	509,000	978,000	19,000	997,000
B03 Statistics, Standards and Data	0	2	2	478,000	145,000	623,000	500,000	140,000	640,000	978,000	285,000	1,263,000
B04 Market Intelligence, Policies and Competitiveness	1	2	1	647,000	241,000	888,000	674,000	233,000	907,000	1,321,000	474,000	1,795,000
B05 Ethics, Culture and Social Responsibility	0	1	2	324,000	97,000	421,000	339,000	93,000	432,000	663,000	190,000	853,000
B06 Innovation, Education and Investments	0	2	0	308,000	377,000	685,000	322,000	364,000	686,000	630,000	741,000	1,371,000
B07 Institutional Relations, Partnerships and Advocacy	0	3	0	462,000	92,000	554,000	483,000	89,000	572,000	945,000	181,000	1,126,000
<i>C Support - Direct to Members</i>	5	14	7	4,204,000	1,494,000	5,698,000	4,375,000	1,449,000	5,824,000	8,579,000	2,943,000	11,522,000
C01 Conferences Services	0	4	1	701,000	232,000	933,000	733,000	224,000	957,000	1,434,000	456,000	1,890,000
C02 Management ³	5	8	5	3,110,000	1,030,000	4,140,000	3,231,000	1,001,000	4,232,000	6,341,000	2,031,000	8,372,000
C03 Communications	0	2	1	393,000	232,000	625,000	411,000	224,000	635,000	804,000	456,000	1,260,000
<i>D Support - Indirect to Members</i>	0	6	31	1,535,000	2,376,000	3,911,000	1,517,000	2,419,000	3,936,000	3,052,000	4,795,000	7,847,000
D01 Budget and Finance	0	3	1	547,000	377,000	924,000	572,000	364,000	936,000	1,119,000	741,000	1,860,000
D02 Human Resources	0	1	1	239,000	309,000	548,000	250,000	299,000	549,000	489,000	608,000	1,097,000
D03 Information and Communication Technology	0	1	2	324,000	531,000	855,000	339,000	513,000	852,000	663,000	1,044,000	1,707,000
D04 General Services	0	0	5	425,000	459,000	884,000	356,000	443,000	799,000	781,000	902,000	1,683,000
D05 Staff vacancies & ASEB Provisions	0	1	22	0	700,000	700,000	0	800,000	800,000	0	1,500,000	1,500,000

Remarks:

¹ D posts include from D and above posts.

² Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/758(XXV) of A/25/5.rev.2 and CE/DEC/4(CXXI) of CE/121/3(c), CE/DEC/4(CXXI) of CE/121/3(c) and CE/DEC/4(CXXII) of CE/122/3(c) and the Secretary-General proposal of structure modification at 31 December 2024. Staff costs appropriations transfers are based on annual average staff costs by category.

³ C02 Management includes Office of the Secretary-General, Security, Legal Counsel, Executive Directors and Administration & Finance Director.

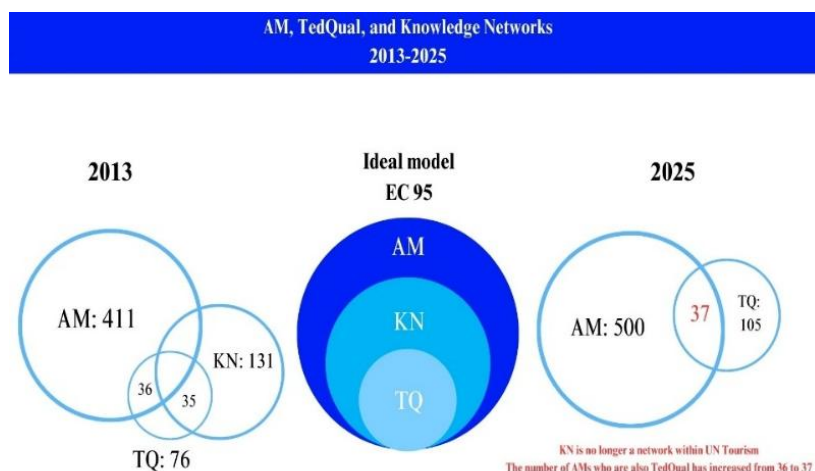
Annex I.13: Affiliate Memberships proposals

A. Deduction scheme for the Affiliate Members with Ted.Qual Certificate

1. Back in 2011, UNWTO launched the UNWTO Knowledge Network Programme (KN) - as a research structure of UNWTO, aiming at supporting tourism policy, governance and research issues of interest to UNWTO Member States.

In 2012, UNWTO Management decided that the Knowledge Network Programme should be structured within the Affiliate Members Programme and, within this context, encouraged / invited the members of Knowledge Network (KN) not yet Affiliate Members to join the Affiliate Membership in the course of 2013 and 2014. As of 1 June 2013, the Knowledge Network was composed of 135 entities, 77 of them being Affiliate Members.

2. Starting in 2000, UNWTO established the UNWTO Ted.Qual Certification, aimed at supporting the efforts for improvement of the quality of the tourism education and training programmes.
3. In 2013, the Executive Council approved the proposal of the UNWTO Tourism Secretariat to bring closer together the mentioned networks, i.e., Knowledge Network and Ted.Qual, under a joint approach and membership, in order to generate more synergies among them and to facilitate the expansion of the Affiliate Membership through the affiliation of as many members as possible of the Knowledge Network and of the UNWTO Ted.Qual certification programme, with a 33% discount on the Affiliate Membership annual fee (EUR2,400 at that time), equivalent to EUR800, as a tangible benefit for the Ted.Qual institutions that eventually decide to become Affiliate Members.
4. The foreseen and expected increase of the number of Ted.Qual members who eventually decide to join the Organization as Affiliate Members, unfortunately, has not been confirmed by the evolution recorded since then. The interest of Affiliate Members in Ted.Qual certification has not been increasing, as was expected in 2014, when this incentive scheme was adopted.
5. As of today, there are only 37 Affiliate Members that are also Ted.Qual members, a number that has been decreasing and continues doing so.
6. Moreover, the mentioned Knowledge Network no longer even exists. Given this situation, the Secretariat considers that obviously there is no longer any reason to justify the extension of the current facility of the deduction scheme and proposes to cancel this deduction starting 1 January 2026.



B. Affiliate Membership application fee break down

7. In reference to the application fee for the Affiliate Membership, previously approved by the Executive Council, in decision CE/DEC/8(CXXII), adopted at 122nd EC session (Cartagena de Indias, Colombia, November 2024), the Secretariat has continued to work on preparing the implementation phase of the application fee, starting on 1 January 2026.
8. The Application Fee shall be considered as a separate and independent amount from the mandatory contribution payable by all Affiliate Members, and as such, shall be treated as miscellaneous revenue in accordance with Financial Regulation 10.1(f).
9. The Secretariat made a detailed analysed of the costs of carrying out the checking procedure – i.e. the specific costs of all the activities carried out in this regard by the departments involved – as a basis for an adequate internal repartition of the income generated by said Application Fee within the Organization (i.e., among the regular budget and the budget of AMPW).
10. Taking into account the results of this analysis, the Secretary-General proposes that the application fee to be broken down as follows: i) 30% (EUR 285) will be allocated as a contribution to the Organization's budget, ii) 70% (EUR 665) will be assigned to the activities of the Affiliate Members Programme of Work (AMPW) responsible for the application, due diligence and verification process for the Affiliate Membership.

