议程项目 3(c)

本组织财务状况报告

CE/116/3(c)
2022 年 5 月 6 日，马德里
原文：英文

世旅组织正走向绿色。执行委员会所有文件均可在世旅组织网站获得：www.unwto.org
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执行摘要

世旅组织截至 2022 年 3 月 31 日期间的财务报告

由于国际事件的潜在财务影响，即世界范围的冠状病毒大流行和乌克兰冲突以及对俄罗斯的制裁，世旅组织的财务前景存在不确定性。截至 2022 年 3 月 31 日，秘书长报告了 2022 年经常预算的收入和支出计划，并承诺将支出限制在现有和预期的现金资源范围内，如果会出现严重的下行情况，特别是高通胀水平，则将采取缓解行动。

2022 年的预算收入和支出估计为 13,300,000 欧元。截至 2022 年 3 月 31 日，收到的预算收入（现金流入）总额为 7,438,216 欧元，包括收到的成员拖欠会费（365,969 欧元）；截至同一日期，预算支出为 12,400,714 欧元。秘书长提交了本组织截至 2022 年 3 月 31 日的临时财务状况和财务绩效报表，以及同一时期的财务绩效和状况概要。秘书长还向执行委员会传发截至 2022 年 3 月 31 日属于《章程》第 34 条和/或《章程》所附《财务细则》第 13 段规定范围的成员的最新信息。

决定草案 [1]

议程项目 3(c)
本组织财务状况报告
(CE/116/3(c)号文件)

执行委员会，

审议了该报告，

1. 赞赏地注意到这些文件及其附件中所载的全面信息；

2. 注意到秘书长关于截至 2022 年 3 月 31 日期间的财务报告以及该文件及其附件中提供的信息，并批准了本文件中提出的以下内容：

   (a) 截至 2022 年 3 月 31 日的经常预算订正拨款，

   (b) 2022 年 3 月 31 日秘书长提出的 2021 财政年度经常预算收支计划，

   (c) 截至 2022 年 3 月 31 日期间与世旅组织的共同筹资项目和捐助方的捐助；

3. 还满意地注意到提交了截至 2022 年 3 月 31 日未经审计的世旅组织临时财务状况表和截至 2022 年 3 月 31 日期间的世旅组织财务绩效表；

4. 感谢为履行其财政义务作出必要努力的成员，敦促尚未履行其财务义务的成员采取必要步骤缴纳其 2022 年的会费，并提醒成员在《财务条例》第 7(2)条规定的期限内缴纳其会费；

5. 感激地欢迎喀麦隆和尼日利亚主动采取必要的程序，部分或全部履行其财务义务，摆脱《章程》所附《财务细则》第 13 段规定的约束，并欢迎朝鲜民主主义人民共和国在本文件发布之日起不再受这些规定的约束；

6. 注意到根据附件 1.D.4 所示的 A/RES/736(XXIV)号决议摘录第 6 段，自 2022 年 4 月 1 日起，《章程》第 34 条和/或《章程》所附《财务细则》第 13 段的规定再次适用于乍得、伊拉克、吉尔吉斯斯坦和瓦努阿图这几个正式成员；

7. 批准附属成员探险旅行和贸易协会向执行委员会本届会议提交的付款计划；

8. 要求秘书长向大会下届会议通报各成员遵守所达成的协议的情况，以便视情况维持大会给予它们的对第 13 段规定的临时豁免，或在它们未履行其承诺时对它们重新适用这些规定；

9. 支持秘书长采取积极主动的办法结清本年度和拖欠的会费，以便为本组织的工作计划作出贡献，特别是考虑到对本组织的要求越来越高，需要以其有限的资源协助旅游部门从国际事件对该部门的影响造成的挑战中恢复过来。

[1] 这是决定草案。关于委员会通过的最后决定，请参考届会结束时发布的决定文件。

I. 世旅组织截至 2022 年 3 月 31 日期间的财务报告

A. 截至 2022 年 3 月 31 日期间经常预算的预算绩效

引言

1. 世旅组织经常预算（RB）的资金来自成员的分摊会费和预算拨款。大会[A/RES/733(XXIV)]批准的本组织 2022-2023 年两年预算期的经常预算为 30,438,000 欧元，其中 2022 和 2023 年的年度预算分别为 15,048,000 欧元和 15,390,000 欧元。

2. 大会批准的 2022-2023 年预算的结构自 2021 年批准以来，到 2022 年 3 月 31 日为止已经发生变化。自 2021 年 3 月 31 日的上一次结构更新（A/24/5(b)rev.1）以来，主要变化是工作人员员额在各部分和各分部之间的调动，包括工作人员空缺和 ASEB（离职后职员福利）供款的进出项。这些变化导致在批准资源范围内各部分和各分部之间的拨款重新部署。

3. 附件 I.A.1“2022 年批准和订正拨款 — 经常预算”显示了 A/RES/733(XXIV)号决议所批准的 2022 年经常预算拨款和根据秘书长 2022 年 3 月 31 日关于结构调整的建议而修改的 2022 年经常预算拨款。无论这些结构如何变化，本组织 2022 年的经常预算总额仍为 15,048,000 欧元。

4. 附件 I.A.2 对以下内容进行了比较：(a) 2022 年的批准收入和拨款（批准收入/原始预算栏），(b) 截至 2022 年 3 月 31 日的 2022 年应收收入估计数和一致的支出限额（收支计划栏），和(c) 根据迄今收到的现金和迄今的实际支出以及到 2022 年 12 月 31 日的承付款计算的截至 2022 年 3 月 31 日预算现金余额（预算现金余额栏）。

2022 年经常预算的收支计划

5. 根据世旅组织《财务细则》(DFR) III.4，按照往年的做法，秘书长根据以下情况编制一份收支计划：(a) 批准的预算和预测收入，(b) 前几个财政年度的经验，(c) 大会第 24 届会议的建议，即应注意确保工作计划和预算按照所收取的数额执行(A/RES/733(XXIV).IV.13) ，和 (d) 世旅组织截至 2021 年 12 月 31 日的财务报告和经审计的财务报表（本文件附件 II） 关于国际事件（COVID-19 冠状病毒大流行和乌克兰冲突以及对俄罗斯的制裁）的潜在财务影响的特别说明，其中概述了由于这两个原因，世旅组织的财务前景存在不确定性。这场世界性的大流行病和乌克兰冲突以及对俄罗斯的制裁，以及秘书长承诺将支出限制在现有和预期的现金资源范围内，并考虑在必要时采取措施减少支出以抵消高水平的通货膨胀。收入和支出计划显示了 2022 年财政年度的预算收入预测、拟议预算支出水平和预算结果预测。

6. 本节显示秘书长编制的截至 2022 年 3 月 31 日的收支计划。

计划的预算收入

7. 本财政年度将收到的来自正式成员、准成员和附属成员的分摊会费的预算收入估计为 11,268,000 欧元，即占预算分摊会费总额的 80%。这是基于过去五年收到的会费的平均比例（81%）、2021 年的收缴率（83%）、2021/2020 年（5.2%）、2020/2019 年（-4.7%）、2019/2018 年（5.4%）的分摊会费收缴情况的变化，以及由于 COVID-19 和乌克兰冲突以及对俄罗斯的制裁致使 2022 年的财务前景不确定，利用截至 2022 年 3 月 31 日的实际收入信息进行更新后的估算。

8. 截至 2022 年 3 月 31 日，来自正式成员、准成员和附属成员的会费收入水平（6,140,381 欧元）占估计的计划收入的 54%。这一比例低于 2018-2021 年期间（2021 年为 59%，2020 年为 55%，2019 年为 61%，2018 年为 65%），也低于过去五年（2018-2022 年）此日期的平均收款水平（即 6,312,616 欧元）。

9. 往年的预算拨款的经常预算现金余额和出版物商店的累计盈余一直保持在大会批准的水平（A/RES/733(XXIV)）（分别为 582,000 欧元和 350,000 欧元），因此本财政年度的预算收入估计数及其执行率为 100%。

10. 至于来自拖欠会费的预算收入，估计 2022 年将收到约 1,100,000 欧元，这是基于 2012-2021 年（1,589,564 欧元）和 2017-2021 年（1,853,637 欧元）的年终平均收款水平，并考虑到由于秘书长的管理使得 2018 年和 2019 年的拖欠会费收缴情况（2018 年和 2019 年 12 月 31 日分别为 2,770,676 欧元和 2,260,231 欧元）大大高于前几年的平均水平，2022 年 3 月 31 日收到的拖欠会费（365,969

欧元），同时考虑到由于国际事件的潜在财务影响致使 2022 年的财务前景不确定，利用截至 2022 年 3 月 31 日的实际收入信息进行更新后的估计。

11. 截至 2022 年 3 月 31 日收到的拖欠会费金额（365,969 欧元）占估计收入的 33%。这一比例低于前四年（2021 年为 41%，2020 年为 47%，2019 年为 64%，2018 年为 83%），但高于 2017 年期间（2017 年为 28%），也低于过去五年（2018-2022 年）的平均收缴水平（即 731,410 欧元）。尽管秘书处做出了最大的努力，而且拖欠会费的成员也有良好的意愿，但一些成员还不能坚定地承诺偿还其拖欠的会费或采取适当的支付计划。秘书处将坚持其政策，鼓励那些拖欠会费的成员提出支付其拖欠会费的建议，至少是分期付款。

12. 总之，2022 年的预算收入估计为 13,300,000 欧元。迄今收到的收入占估计收入计划的 56%，高于 2020 年（50%），但低于 2021 年（60%）、2019 年（61%）、2018 年（68%）和 2017 年（63%）。为了实现拟议的收入计划，秘书长将继续积极主动地与各成员接触，鼓励它们结清当年和拖欠的会费，以避免妨碍本组织工作计划的执行，以及本组织致力于集中精力有效地实施其方案活动和战略目标，处理因 COVID-19 对旅游部门的影响以及乌克兰冲突和对俄罗斯的制裁而造成的前所未有的局面。

计划的预算支出和预算差异

13. 按照本财政年度的预算，在 2022 年 3 月 31 日计划支出为 13,300,000 欧元，这与估计收入一致，相当于批准拨款的 88%（2021 年为 83%，2020 年为 89%，2019 年为 87%）。

14. 迄今为止的预算支出占本年度估计支出计划的 93%，与 2021 年的比例相似，比 2020-2018 年 3 月 31 日期间的比例要高（2020 年为 82%，2019 年和 2018 年均为 87%）。对于非工作人员费用，执行水平在 2021 年 3 月 31 日保持在 79%，与 2021 年的比例相同，比 2020-2018 年同期的比例要高（2020 年为 47%，2019 年为 60%，2018 年为 69%）。至于工作人员费用，执行水平达到 100%，这一比例与 2021-2018 年期间相似（2021 年和 2020 年为 100%，2019 年为 98%，2018 年为 94%）。应该指出的是，迄今为止的预算支出包括截至年底的预算和法律承付款。附件 I.A.3 显示了根据 2003 年 12 月 23 日通过的“联合国与世界旅游组织之间的协议”第 16 条的工作人员费用信息。

15. 为了实现拟议的支出计划，秘书长将采取措施，将支出维持在批准预算的 88%左右的水平。由于通货膨胀水平上升对工作人员和非工作人员费用的影响，特别是在世旅组织总部所在地西班牙的影响，这一水平也可能会下调。截至 2022 年 3 月， 2022 年西班牙的年度估计通货膨胀率为 9.8%[2]，而 2022 年批准的经常预算的通货膨胀率估计为 1.7%（A/24/5(b) rev.1）。

16. 通过这些调整，本财政年度的预算收支预计将达到平衡。因此，截至 2022 年 3 月 31 日，秘书长确定的 2022 年总体经常预算收支计划，如附件 I.A.2 所示，现提交成员审议。

17. 秘书长将密切监测收支计划。将向成员通报任何可能影响经常预算运作的严重下行情况，以及为减少费用可能采取的缓解行动。

截至 2022 年 3 月 31 日经常预算的预算结果

18. 本节根据迄今收到的现金和迄今的实际支出，以及截至 2022 年 12 月 31 日的承付款，分析了 2022 年 3 月 31 日经常预算的预算结果（现金余额）状况。

预算收入（现金流入）

19. 收到的预算收入（现金流入）总额为 7,438,216 欧元，包括在截至 2022 年 3 月 31 日的期间收到的成员拖欠会费和大会批准的累计盈余的预算拨款（931,866 欧元）。迄今收到的收入占批准的预算收入的 49%（2021 年为 49%，2020 年为 50%，2019 年为 54%）。

20. 本年度从正式成员、准成员和附属成员收到的会费为 6,140,381 欧元，占本年度应收分摊会费（即 14,071,341 欧元）的 44%，与 2021 年的百分比相同，高于 2020 年的百分比（42%），但低于过去

[2] 来源：西班牙国家统计局（www.ine.es）

几年的百分比（截至 2019 年和 2018 年 3 月 31 日分别为 47%和 51%）。在具有挑战性的附属成员会费预算金额（799,000 欧元）中，已开出 754,690 欧元的发票。

21. 迄今收到的拖欠会费（365,969 欧元）低于前四年 3 月 31 日收到的会费（2021 年、2020 年、2019 年和 2018 年分别为 526,504 欧元、773,854 欧元、870,125 欧元和 1,120,599 欧元），也低于 2017-2014 年期间的数额，与 2013 年的数额相似。

22. 大会批准的来自累计盈余的预算拨款（931,866 欧元）占预算总额的 6%。

预算支出

23. 预算支出为 12,400,714 欧元，包括截至 2022 年 3 月 31 日的应计费用和调节项目（2,985,488 欧元）以及截至 2022 年 12 月 31 日的承付款（9,415,226 欧元）。对于非工作人员费用，截至 2022 年 12 月 31 日的预算和法律承付款达 76%（2021 年为 71%，2020 年为 67%，2019 年为 76%），截至 2022 年 3 月 31 日的应计费用和调节项目为 24%（2021 年为 23%，2020 年为 33%，2019 年为 24%）。至于工作人员费用，今年前三个月以工资和津贴形式支付的金额为 2,155,719.01 欧元，这一数额与前两年相似（2021 年为 2,182,171 欧元，2020 年为 2,110,473 欧元），高于 2019 年和 2018 年（2019 年为 1,966,499 欧元，2018 年为 2,038,711 欧元），占 24%（2021 年和 2019 年为 23%，2020 年为 24%），截至 2022 年 12 月 31 日前的预算承付款占 76%。

24. 截至 2022 年 3 月 31 日，应计差旅费为 147,730.42 欧元（截至 3 月 31 日同一日期，2021 年为 32,972 欧元，2020 年为 125,531 欧元，2019 年为 219,431 欧元），比上一年同日增加 78%，细分为非捐助旅行（比 2021 年增加 80%）和捐助旅行（比 2021 年增加 73%）。

预算结果（现金余额）

25. 2022 年 3 月 31 日，预算现金余额[收讫预算收入（现金流入）总额减去预算支出]可能导致现金赤字-4,962,497.57 欧元（2021 年为-4,329,722 欧元，2020 年为-3,313,645 欧元，2019 年为-3,158,002 欧元）。目前，根据迄今为止的实际预算支出，财库盈余为 4,452,728 欧元（2021 年为 4,505,450 欧元，2020 年为 4,669,219 欧元，2019 年为 5,082,118 欧元）。

26. 预算现金余额取决于成员缴纳分摊会费的时间。如果在收取成员会费方面出现延误，本组织兑现其短期义务和履行工作方案的能力可能会受到影响。《章程》所附的《财务细则》第 12 段规定“本组织成员应在应缴会费的财政年度的第一个月缴纳其会费.....”。

27. 截至 2022 年 1 月 31 日，按照上述细则从成员收到的会费总额为 1,557,719 欧元（同日，2021 年为 2,469,596 欧元，2020 年为 3,280,290 欧元，2019 年为 2,928,229 欧元，2018 年为 3,278,564 欧元），占 2022 年成员应收会费总额（即 14,071,341 欧元）的 11%，低于 2021 年 18%、2020 年 23%、2019 年 21%和 2018 年 25%的比例，此数额也占 2022 年批准的预算会费（即 14,116,000 欧元）的 11%，低于 2021 年 17%、2020 年 23%、2019 年和 2018 年 25%的比例。

B. 截至 2022 年 3 月 31 日期间的临时财务报表

28. 根据世旅组织《财务条例》（FR）14.7，秘书长须向执行委员会提交一份临时财务报表。本文件附件 I.B.1 包括截至 2022 年 3 月 31 日未经审计的世旅组织临时财务状况表和截至 2022 年 3 月 31 日的世旅组织财务绩效表。

C. 截至 2022 年 3 月 31 日期间的财务绩效和状况概要

29. 本节包括截至 2022 年 3 月 31 日期间的其他相关财务信息。

分摊会费

30. 截至 2022 年 3 月 31 日，普通基金应收的分摊会费为 27,478,138 欧元（2021 年 3 月为 26,719,450 欧元，2020 年 3 月 31 日为 25,401,852 欧元）。附件 I.C.1 载有“截至 2022 年 3 月 31 日普通基金应收会费报表”和附件 I.C.2“截至 2022 年 3 月 31 日期间从成员收到的普通基金应收拖欠会费”。

储备金和其他普通基金项目

31. 附件 I.C.3 显示了截至 2022 年 3 月 31 日期间普通基金内的储备金、其他经常预算项目和非经常预算项目的变动情况。

收到的自愿和杂项项目捐款和实物捐助

32. 截至 2022 年 3 月 31 日，收到的自愿和杂项项目捐款（现金流入）总额为 5,140,699 欧元，与 2021-2018 年同期收到的自愿捐款相比，数额更高（2021 年为 692,097 欧元，2020 年为 838,278 欧元，2019 年为 601,836 欧元，2018 年为 405,735 欧元）。这一增长是由于从沙特阿拉伯收到的自愿捐款（5,000,000 美元），用于落实世旅组织中东地区支助办事处（RSOME）的建立。截至 2022 年 3 月 31 日收到的其余自愿捐款为 576,916 欧元。附件 I.C.4“截至 2022 年 3 月 31 日期间收到的自愿和杂项项目捐款”显示了按项目收到的自愿和杂项项目捐款（现金流入）清单。

33. 本组织还收到以旅行和使用会议设施为形式的实物捐助。在截至 2022 年 3 月 31 日期间，这些捐助达 398,202 欧元（2021 年为 265,325 欧元，2020 年为 559,512 欧元，2019 年为 559,453 欧元，2018 年为 205,761 欧元）。这一增长也是由于世旅组织中东办事处在利雅得的办公场所。附件 I.C.5“截至 2022 年 3 月 31 日期间收到的实物捐助”显示了按类型和捐助方分列的所收到的实物捐助清单。

倡议和项目支助费用项目余额

34. 附件 I.C.6 显示了截至 2022 年 3 月 31 日期间的 PSC（项目支助费用）和 PRF（项目储备金或倡议项目）项目的变动情况。项目储备金罗列了自愿捐助项目完成后未使用的余额，根据协议规定或随后与捐助方达成的协议留在世旅组织用于该组织的目的[CE/104/7(a) rev.1 号文件中的 CE/DEC/8(CIV)]。

由世旅组织和捐助方共同捐助的项目

35. 附件 I.C.7 列出了截至 2022 年 3 月 31 日期间由世旅组织和捐助方共同捐助的项目。

D. 《章程》第 34 条和《财务细则》第 13 款的适用情况

引言

36. 根据《财务条例》第 8.3 条，秘书长向执行委员会传发了截至 2022 年 3 月 31 日属于《章程》第 34 条和/或《章程》所附《财务细则》第 13 段规定范围的成员的最新信息，文本见附件 I.D.1，感谢那些为履行其财务义务而作出必要努力的成员，并提醒成员在规定期限内缴纳会费的重要性，以免出现可能妨碍落实本组织工作方案的延误。

受《章程》第 34 条和/或《章程》所附《财务细则》第 13 段规定约束的成员

37. 截至 2022 年 3 月 31 日，《章程》第 34 条和/或《章程》所附《财务细则》第 13 段的规定适用于附件 I.D.2 的表中所列的 23 个正式成员，以及准成员阿鲁巴。这些成员被剥夺了获得服务的成员特权以及在大会和执委会的投票权。《章程》第 34 条和/或《章程》所附《财务细则》第 13 段的规定自 2022 年 1 月 1 日起分别适用于正式成员埃塞俄比亚、朝鲜民主主义人民共和国、伊朗伊斯兰共和国、马达加斯加、帕劳、索马里和科摩罗联盟。

38. 秘书长已致函受《章程》第 34 条和/或《章程》所附《财务细则》第 13 段规定约束的所有成员，敦促它们清偿债务，或根据自身情况提出在几年内分期偿还债务的计划。

39. 关于对之前截至 2021 年 10 月 31 日 A/24/6(b)号文件所列受《章程》第 34 条和/或《章程》所附《财务细则》第 13 段规定约束的成员国在 2022 年 3 月 31 日截止应缴数额的更新，以及不再受《章程》第 34 条和/或《章程》所附《财务细则》第 13 段规定约束的成员的更新，也列于附件 I.D.2 的表格 A、B 和 C。

40. 根据附件 1.D.4 所示的 A/RES/736（XXIV）号决议摘录第 6 段，自 2022 年 4 月 1 日起，《章程》第 34 条和/或《章程》所附《财务细则》第 13 段的规定再次适用于正式成员乍得、伊拉克、吉尔

吉斯斯坦和瓦努阿图。

获准暂时免于适用《财务细则》第 13 段的成员

41. 附件 I.D.3 中的表格显示了有商定的付款计划以结清其未清余额的成员对大会规定的条件的遵守程度，经大会第 24 届会议批准，对其暂时免于适用第 13 段的规定。应上述表格中提到的成员的要求，大会在其第 A/RES/736(XXIV)号决议（摘录见附件 I.D.4）中同意，一旦就其拖欠会费的分期付款计划达成协议，就暂时免于适用上述规定。

42. 附属成员“探险旅行和贸易协会”请求暂时免于适用上述规定，并向执行委员会本届会议提交了一个为期八年的分期付款计划供批准。

43. 在本文件日期之后收到的要求暂时免于执行《章程》所附《财务细则》第 13 段规定的所有成员的来文，将提交给执行委员会本届会议审议。

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Annex I.A.1: 2022 Approved and revised appropriations – Regular Budget

2022 Approved and revised appropriations - Regular Budget
at 31 March 2022
Euros

Approved appropiations

Parts / sections	Posts[1] P	Posts[1] G	Appropriations[2] Staff	Appropriations[2] Non-staff	Appropriations[2] Total
	106				
Total	55	51	10,330,000	4,718,000	15,048,000
A Member Relations	12	5	1,764,000	546,000	2,310,000
A01 Regional Programme, Africa	4	0	488,000	181,000	669,000
A02 Regional Programme, Americas	2	2	364,000	80,000	444,000
A03 Regional Programme, Asia and the Pacific	3	1	426,000	96,000	522,000
A04 Regional Programme, Europe	2	1	304,000	113,000	417,000
A05 Regional Programme, Middle East	0	0	0	76,000	76,000
A06 Affiliate Members	1	1	182,000	0	182,000
B Operational	18	12	3,028,000	929,000	3,957,000
B01 Sustainable Development of Tourism	4	2	608,000	82,000	690,000
B02 Technical Cooperation and Silk Road	3	2	598,000	8,000	606,000
B03 Statistics	3	2	486,000	92,000	578,000
B04 Tourism Market Intelligence and Competitivenes	3	2	486,000	209,000	695,000
B05 Ethics, Culture and Social Responsibility	1	2	242,000	92,000	334,000
B06 Innovation, Education and Investments	1	1	182,000	360,000	542,000
B07 Institutional Relations and Partnerships	3	1	426,000	86,000	512,000
C Support - Direct to Members	16	8	2,880,000	1,197,000	4,077,000
C01 Conferences Services	4	2	608,000	129,000	737,000
C02 Management	11	4	2,030,000	754,000	2,784,000
C03 Communications	1	2	242,000	314,000	556,000
D Support - Indirect to Members	9	26	2,658,000	2,046,000	4,704,000
D01 Budget and Finance	2	2	364,000	319,000	683,000
D02 Human Resources	1	1	182,000	167,000	349,000
D03 Information and Communication Technology	2	3	424,000	378,000	802,000
D04 General Services	0	5	300,000	482,000	782,000
D05 Staff vacancies & ASEB Provisions	4	15	1,388,000	700,000	2,088,000

Revised appropiations in accordance to new structure proposed by the Secretary-General

Parts / sections	Posts[1] P	Posts[1] G	Appropriations[3] Staff	Appropriations[3] Non-staff	Appropriations[3] Total
	106				
Total	55	51	10,330,000	4,718,000	15,048,000
A Member Relations	12	5	1,764,000	546,000	2,310,000
A01 Regional Programme, Africa	4	0	488,000	181,000	669,000
A02 Regional Programme, Americas	1	2	242,000	80,000	322,000
A03 Regional Programme, Asia and the Pacific	4	1	548,000	96,000	644,000
A04 Regional Programme, Europe	2	1	304,000	113,000	417,000
A05 Regional Programme, Middle East	0	0	0	76,000	76,000
A06 Affiliate Members	1	1	182,000	0	182,000
B Operational	14	11	2,368,000	929,000	3,297,000
B01 Sustainable Development of Tourism	4	1	548,000	82,000	630,000
B02 Technical Cooperation and Silk Road	2	2	364,000	8,000	372,000
B03 Statistics	2	2	364,000	92,000	456,000
B04 Tourism Market Intelligence and Competitivenes	2	2	364,000	209,000	573,000
B05 Ethics, Culture and Social Responsibility	1	2	242,000	92,000	334,000
B06 Innovation, Education and Investments	1	1	182,000	360,000	542,000
B07 Institutional Relations and Partnerships	2	1	304,000	86,000	390,000
C Support - Direct to Members	16	9	2,828,000	1,197,000	4,025,000
C01 Conferences Services	5	1	670,000	129,000	799,000
C02 Management	10	6	1,916,000	754,000	2,670,000
C03 Communications	1	2	242,000	314,000	556,000
D Support - Indirect to Members	13	26	3,370,000	2,046,000	5,416,000
D01 Budget and Finance	3	1	426,000	319,000	745,000
D02 Human Resources	1	1	182,000	167,000	349,000
D03 Information and Communication Technology	1	2	242,000	378,000	620,000
D04 General Services	0	5	300,000	482,000	782,000
D05 Staff vacancies & ASEB Provisions	8	17	2,220,000	700,000	2,920,000

Remarks:

[1] P posts include P and above posts

[2] Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1. Movements of posts among sections are annually considered.

[3] Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1 and the Secretary-General proposal of structure modification at 31 March 2022. Movements of posts among sections are annually considered.

Annex I.A.2: Comparison of budget, plan of income and expenditure and budgetary cash balance - Regular Budget

Comparison of budget, plan of income and expenditure and budgetary cash balance - Regular Budget
at 31 March 2022
Euros

	Approved income / Original budget[1]	Plan of income and expenditure	Budgetary cash balance (cash-in less expenditure)
Budgetary difference	0	0	-4,962,498
Budgetary income	*15,048,000*	*13,300,000*	*7,438,216*
Contributions from Full and Associate Members	13,317,000	10,900,000	5,900,679
Full Members	13,061,000	10,670,000	5,670,081
Associate Members	256,000	230,000	230,598
Other income sources	1,731,000	1,300,000	1,171,568
Allocation from Accumulated Surplus - PY RB cash balanc	582,000	582,000	581,866
Allocation from Publication store accumulated surplus	350,000	350,000	350,000
Affiliate Members	799,000	368,000	239,702
Arrear contributions		1,100,000	365,969
Full Members		1,000,000	328,709
Affiliate Members		100,000	37,259
Budgetary expenditure	15,048,000	13,300,000	12,400,714

Remarks:

[1] Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/715(XXIII) of document A/23/5(b) rev.1, its structure updates approved by CE/DEC/6(CXII) of document CE/112/3(d) rev.1. and CE/DEC/3(CXIII) of document CE/113/3(b) and the Secretary-General proposal of structure modification.

Annex I.A.3: Staff costs by virtue of Article 16 of the "Agreement between the United Nations and the World Tourism Organization" adopted on 23 December 2003

1. By virtue of Article 16 of the "Agreement between the United Nations and the World Tourism Organization" adopted on 23 December 2003, UNWTO agreed to accept the Statute of the United Nations International Civil Service Commission (ICSC) and to develop with the United Nations uniform standards of international employment.

2. The remuneration of staff in the Professional and higher categories consists of a base salary and a post adjustment. The base salary scale is periodically published and updated by the ICSC. The post adjustment is an amount paid in addition to base salary which ensures that no matter where United Nations system staff work, their remuneration has a purchasing power equivalent to that at the base of the system, i.e., New York. The post adjustment index is monthly published by the ICSC reflecting the evolution of the cost of living, i.e. Madrid, Geneva, Nara and Riyadh in the case of UNWTO, and is normally updated every five years following the ICSC methodology based on place-to-place salary surveys. The last place-to-place survey for Madrid took place in late 2021 and it is expected to receive its results in the near future. The ICSC promulgated salary scales showing annual gross salaries and net equivalents after application of staff assessment applicable to staff in the Professional and higher categories with effect as from 1 January 2022 referred to annual salaries and 1 February 2022 referred to the annual pensionable remuneration.

3. The remuneration of staff in the General Service category is based on a salary scale published by the ICSC and is annually updated on the basis of the 90% of the Madrid consumer price index (CPI) movement from the latest increase if such movement is positive following the ICSC methodology. The ICSC promulgated a revised scale for staff in the General Service category effective 1 October 2021.

Annex I.B.1: Provisional interim Financial Statements for the period ended 31 March 2022

Statement of financial position - provisional
at 31 March 2022
Euros

	31/03/2022	31/03/2021	31/12/2021
Assets	56,277,852	43,310,292	42,071,884
Current Assets	*55,216,575*	*42,629,976*	*41,133,499*
Cash and cash equivalents	34,780,515	25,477,161	28,399,536
Inventories	28,793	30,921	28,793
Members assessed contributions receivable, net	12,618,137	12,658,312	4,521,399
Other contributions receivables, net	7,277,567	4,061,130	7,607,911
Other receivables, net	262,900	289,497	290,204
Other current assets	248,663	112,955	285,656
Non-current assets	*1,061,277*	*680,316*	*938,385*
Investments	199,641	132,595	199,641
Members assessed contributions receivable, net	7,506	0	7,506
Property, plant and equipment	561,676	197,052	410,257
Intangible assets, net	289,285	347,501	317,812
Other non-current assets	3,169	3,168	3,169
Liabilities and Net Assets/Equity	56,277,852	43,310,292	42,071,884
Liabilities	46,584,314	41,217,245	48,238,284
Current Liabilities	*11,488,780*	*7,835,261*	*13,887,583*
Payables and accruals	1,106,912	1,022,455	1,787,875
Transfers payable	69,202	93,250	254,672
Employee benefits	128,041	535,747	547,332
Advance receipts	9,664,033	5,628,064	10,782,512
Provisions	519,471	552,649	513,847
Other current liabilities	1,121	3,096	1,345
Non-current Liabilities	*35,095,534*	*33,381,984*	*34,350,701*
Employee benefits	35,091,393	33,380,838	34,346,633
Other non-current liabilities	4,141	1,146	4,068
Net Assets/Equity	9,693,538	2,093,047	-6,166,400
Accumulated surplus/(deficit)	3,188,216	-4,298,289	-12,670,887
Reserves	6,505,322	6,391,336	6,504,487

Statement of financial performance - provisional
for the year ended 31 March 2022
Euros

	31/03/2022	31/03/2021	31/12/2021
Revenues	20,623,831	15,351,284	25,173,267
Members assessed contributions	14,605,793	14,617,443	14,612,860
Other contributions (VC and FIT), net of reduction	4,866,283	219,735	6,917,965
Publications revenue, net of discounts and returns	59,891	56,229	289,083
Changes in currency exchange differences	440,985	82,064	375,648
Other revenues	650,879	375,813	2,977,711
Expenses	4,762,657	3,996,397	22,042,159
Wages, salaries and employee benefits	3,774,488	3,372,988	14,633,001
Grants and other transfers	30,093	51,495	328,998
Travel	147,730	32,972	655,977
Supplies, consumables and running costs	738,310	493,432	3,977,729
Depreciation, amortization and impairment	46,165	36,204	160,510
Other expenses	25,871	9,306	2,285,944
Surplus/(deficit) for the year	15,861,174	11,354,887	3,131,108

Annex I.C.1: Statement of contributions due to the General Fund at 31 March 2022

Statement of contributions due to the General Fund
at 31 March 2022
Euros

Members	Years	Arrear Contributions	Contributions due 2022	Total
Total		19,165,018.84	8,313,119.34	27,478,138.18
Full Members		*16,793,489.93*	*7,407,617.19*	*24,201,107.12*
Budgetary Contributions		*16,673,084.93*	*7,390,907.19*	*24,063,992.12*
Afghanistan	81-87,89-08,10,12,14,19-22	759,828.91	27,850.00	787,678.91
Albania	22	0.00	1,975.74	1,975.74
Algeria	22	0.00	55,700.00	55,700.00
Andorra	22	0.00	50,129.00	50,129.00
Angola	22	0.00	55,700.00	55,700.00
Antigua and Barbuda	-	0.00	0.00	0.00
Argentina	20-22	171,944.34	167,098.00	339,042.34
Armenia	22	0.00	46,133.00	46,133.00
Austria	-	0.00	0.00	0.00
Azerbaijan	-	0.00	0.00	0.00
Bahamas	19, 22	50,129.00	55,700.00	105,829.00
Bahrain	-	0.00	0.00	0.00
Bangladesh	-	0.00	0.00	0.00
Barbados	20	33,419.00	0.00	33,419.00
Belarus	-	0.00	0.00	0.00
Benin	22	0.00	27,850.00	27,850.00
Bhutan	-	0.00	0.00	0.00
Bolivia	81-87, 89-98, 19-22	521,143.57	41,515.00	562,658.57
Bosnia and Herzegovina	22	0.00	50,129.00	50,129.00
Botswana	22	0.00	55,700.00	55,700.00
Brazil	21-22	254,302.00	235,229.00	489,531.00
Brunei Darussalam	-	0.00	0.00	0.00
Bulgaria	-	0.00	0.00	0.00
Burkina Faso	21-22	27,850.00	27,850.00	55,700.00
Burundi	77-07, 11-13, 15-22	892,031.78	27,850.00	919,881.78
Cambodia	85-92, 22	210,175.11	46,133.00	256,308.11
Cameroon	20-22	66,829.00	33,419.00	100,248.00
Cape Verde	21-22	257.62	27,850.00	28,107.62
Central African Republic	07-22	364,014.20	27,850.00	391,864.20
Chad	12-22	266,892.56	27,850.00	294,742.56
Chile	-	0.00	0.00	0.00
China	22	0.00	356,477.00	356,477.00
Colombia	21-22	30,652.87	104,570.00	135,222.87
Comoros	20-21	50,130.00	0.00	50,130.00
Congo	19-20, 22	63,689.02	33,419.00	97,108.02
Costa Rica	-	0.00	0.00	0.00
Côte d'Ivoire	22	0.00	33,419.00	33,419.00
Croatia	-	0.00	0.00	0.00
Cuba	22	0.00	66,840.00	66,840.00
Cyprus	-	0.00	0.00	0.00
Czech Republic	-	0.00	0.00	0.00
Democratic People's Republic of Korea	19, 21-22	55,700.00	27,850.00	83,550.00
Democratic Republic of the Congo	19-20, 22	55,695.00	27,850.00	83,545.00
Djibouti	03-22	430,350.00	25,065.00	455,415.00
Dominican Republic	22	0.00	75,752.00	75,752.00
Ecuador	20, 22	6,335.68	66,840.00	73,175.68
Egypt	22	0.00	88,167.00	88,167.00
El Salvador	22	0.00	50,129.00	50,129.00
Equatorial Guinea	13-15, 17-22	276,706.00	48,318.00	325,024.00
Eritrea	21-22	27,850.00	27,850.00	55,700.00
Ethiopia	17-18, 20-22	122,252.00	33,419.00	155,671.00
Fiji	-	0.00	0.00	0.00
France	-	0.00	0.00	0.00

Members	Years	Arrear Contributions	Contributions due 2022	Total
Gabon	15-22	380,969.56	55,700.00	436,669.56
Gambia	01-05, 08-10, 13, 22	181,875.69	27,850.00	209,725.69
Georgia	-	0.00	0.00	0.00
Germany	-	0.00	0.00	0.00
Ghana	22	0.00	29,884.90	29,884.90
Greece	22	0.00	195,785.00	195,785.00
Guatemala	22	0.00	55,700.00	55,700.00
Guinea	96, 98-00, 07-09, 14-22	349,615.01	27,850.00	377,465.01
Guinea-Bissau	92-96, 99-22	640,692.55	27,850.00	668,542.55
Haiti	18, 20, 22	28,446.67	27,850.00	56,296.67
Honduras	22	0.00	33,419.00	33,419.00
Hungary	-	0.00	0.00	0.00
India	-	0.00	0.00	0.00
Indonesia	22	0.00	167,098.00	167,098.00
Iran, Islamic Republic of	19-22	229,823.00	111,399.00	341,222.00
Iraq	92-06, 12, 21-22	1,699,149.47	58,299.00	1,757,448.47
Israel	-	0.00	0.00	0.00
Italy	22	0.00	356,477.00	356,477.00
Jamaica	-	0.00	0.00	0.00
Japan	22	0.00	356,477.00	356,477.00
Jordan	20, 22	859.77	66,840.00	67,699.77
Kazakhstan	22	0.00	75,752.00	75,752.00
Kenya	22	0.00	33,419.00	33,419.00
Kingdom of Eswatini	22	0.00	33,419.00	33,419.00
Kuwait	98, 22	34,309.21	133,680.00	167,989.21
Kyrgyzstan	98-10, 12-15, 21-22	409,385.46	27,850.00	437,235.46
Lao People's Democratic Republic	92-95, 04, 22	93,894.65	33,419.00	127,313.65
Lebanon	22	0.00	75,752.00	75,752.00
Lesotho	22	0.00	27,850.00	27,850.00
Liberia	12-22	266,899.00	27,850.00	294,749.00
Libya	14-22	477,448.00	52,901.00	530,349.00
Lithuania	-	0.00	0.00	0.00
Madagascar	17-19, 21-22	108,654.44	27,850.00	136,504.44
Malawi	11-22	289,673.99	27,850.00	317,523.99
Malaysia	-	0.00	0.00	0.00
Maldives	21	152.00	0.00	152.00
Mali	22	0.00	27,850.00	27,850.00
Malta	-	0.00	0.00	0.00
Mauritania	79-05, 16-19, 22	701,365.58	27,850.00	729,215.58
Mauritius	22	0.00	66,840.00	66,840.00
Mexico	20	222,798.00	0.00	222,798.00
Monaco	-	0.00	0.00	0.00
Mongolia	19, 21-22	35,558.00	33,419.00	68,977.00
Montenegro	-	0.00	0.00	0.00
Morocco	-	0.00	0.00	0.00
Mozambique	22	0.00	27,850.00	27,850.00
Myanmar	22	0.00	38,444.00	38,444.00
Namibia	22	0.00	50,129.00	50,129.00
Nepal	22	0.00	27,850.00	27,850.00
Netherlands	22	0.00	264,501.00	264,501.00
Nicaragua	22	0.00	33,419.00	33,419.00
Niger	84-87,90-07,10-11,14-17,19-22	735,832.81	27,850.00	763,682.81
Nigeria	22	0.00	42,169.22	42,169.22
Oman	22	0.00	75,752.00	75,752.00
Pakistan	19-20, 22	88,324.19	50,129.00	138,453.19
Palau	22	0.00	16,710.00	16,710.00
Panama	22	0.00	75,204.03	75,204.03
Papua New Guinea	22	0.00	33,419.00	33,419.00
Paraguay	22	0.00	46,133.00	46,133.00
Peru	22	0.00	1,098.98	1,098.98
Philippines	22	0.00	75,752.00	75,752.00

Members	Years	Arrear Contributions	Contributions due 2022	Total
Poland	-	0.00	0.00	0.00
Portugal	-	0.00	0.00	0.00
Qatar	22	0.00	211,659.00	211,659.00
Republic of Korea	-	0.00	0.00	0.00
Republic of Moldova	-	0.00	0.00	0.00
Romania	-	0.00	0.00	0.00
Russian Federation	-	0.00	0.00	0.00
Rwanda	22	0.00	27,850.00	27,850.00
Samoa	22	0.00	16,710.00	16,710.00
San Marino	22	0.00	50,129.00	50,129.00
Sao Tome and Principe	86-14, 18-22	661,010.65	16,710.00	677,720.65
Saudi Arabia	-	0.00	0.00	0.00
Senegal	21-22	17,354.03	33,419.00	50,773.03
Serbia	-	0.00	0.00	0.00
Seychelles	22	0.00	16,710.00	16,710.00
Sierra Leone	83-00, 03-20, 22	833,848.12	27,850.00	861,698.12
Slovakia	-	0.00	0.00	0.00
Slovenia	-	0.00	0.00	0.00
Somalia	20-22	55,700.00	27,850.00	83,550.00
South Africa	22	0.00	133,680.00	133,680.00
Spain	22	0.00	356,477.00	356,477.00
Sri Lanka	22	0.00	46,133.00	46,133.00
Sudan	89-03, 06-08, 13-14, 18-20, 22	540,995.18	41,515.00	582,510.18
Switzerland	-	0.00	0.00	0.00
Syrian Arab Republic	12-20, 22	483,048.21	43,521.00	526,569.21
Tajikistan	-	0.00	0.00	0.00
Thailand	-	0.00	0.00	0.00
The former Yugoslav Republic of Macedonia	-	0.00	0.00	0.00
Timor-Leste	21-22	3,968.35	33,419.00	37,387.35
Togo	05-06, 19, 22	41,044.83	27,850.00	68,894.83
Trinidad and Tobago	22	0.00	66,840.00	66,840.00
Tunisia	22	0.00	55,700.00	55,700.00
Turkey	-	0.00	0.00	0.00
Turkmenistan	95-98, 00-12, 16-22	773,289.40	50,129.00	823,418.40
Uganda	99-00, 02-04, 10-12, 15-18, 22	275,007.18	21,858.32	296,865.50
Ukraine	22	0.00	59,955.00	59,955.00
United Arab Emirates	22	0.00	211,659.00	211,659.00
United Republic of Tanzania	20, 22	35,925.00	41,515.00	77,440.00
Uruguay	03, 22	72,577.22	75,752.00	148,329.22
Uzbekistan	-	0.00	0.00	0.00
Vanuatu	10-17, 20-22	219,461.00	27,850.00	247,311.00
Venezuela	16, 18-22	452,991.27	132,143.00	585,134.27
Viet Nam	22	0.00	67,420.00	67,420.00
Yemen	79-89, 95, 14-22	486,133.45	33,419.00	519,552.45
Zambia	21-22	6,826.33	33,419.00	40,245.33
Zimbabwe	22	0.00	27,850.00	27,850.00
Extrabudgetary Contributions		*120,405.00*	*16,710.00*	*137,115.00*
Antigua and Barbuda	22	0.00	16,710.00	16,710.00
Comoros	18-19	32,356.00	0.00	32,356.00
Palau	20-21	33,420.00	0.00	33,420.00
Somalia	18-19	54,629.00	0.00	54,629.00
Associate Members		*76,251.35*	*25,065.00*	*101,316.35*
Aruba	19-22	75,195.00	25,065.00	100,260.00
Flemish Community of Belgium	-	0.00	0.00	0.00
Hong Kong, China	-	0.00	0.00	0.00
Macao, China	-	0.00	0.00	0.00
Madeira	-	0.00	0.00	0.00
Puerto Rico	18, 21	1,056.35	0.00	1,056.35

Members	Years	Arrear Contributions	Contributions due 2022	Total
Affiliate Members		*1,257,827.37*	*879,812.15*	*2,137,639.52*
Former Full Members		*918,478.93*	*0.00*	*918,478.93*
Former Associate Members		*1,947.90*	*0.00*	*1,947.90*
Former Affiliate Members		*117,023.36*	*625.00*	*117,648.36*

Remarks:

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

Annex I.C.2: Arrear contributions received from Members due to the General Fund for the period ended 31 March 2022

Arrear contributions received from Members due to the General Fund
for the period ended 31 March 2022
Euros

Members	Contribution year	31/03/2022
Total		391,086.02
Full Members		*328,709.46*
Cameroon	17-20	89,320.33
Lesotho	21	27,850.00
Nigeria	15-21	135,787.13
Peru	21	75,752.00
Affiliate Members	*18-21*	*62,376.56*

Annex I.C.3: Reserves, other and non-RB projects within the GF movements for the period ended 31 March 2022

Reserves, other and non-RB projects within the GF movements
for the period ended 31 March 2022
Euros

Description	Net assets 01/01/2022	Movements	Net assets 31/03/2022	Assets & reconciling items	Actual amounts 31/03/2022	Outstanding commitments	Actual amounts after commitments 31/03/2022
Reserves							
Replacement reserve projects [1]	*1,498,865.12*	*-47,699.92*	*1,451,165.20*	*319,760.09*	*1,131,405.11*	*343,957.50*	*787,447.61*
Infrastructure ICT	177,112.07	-366.93	176,745.14	31,813.21	144,931.93	144,000.00	931.93
IPSAS	140,533.92	-17,566.74	122,967.18	122,967.18	0.00	0.00	0.00
HQ infrastructure improvement [2]	200,000.00	-29,766.25	170,233.75	164,979.70	5,254.05	0.00	5,254.05
RRP Pool	781,219.13	0.00	781,219.13	0.00	781,219.13	0.00	781,219.13
Athena III[2]	200,000.00	0.00	200,000.00	0.00	200,000.00	199,957.50	42.50
Working Capital Fund	*4,590,142.87*	835.50	4,590,978.37	0.00	*4,590,978.37*	*0.00*	*4,590,978.37*
Special reserve for contingency project [3]	*415,478.88*	-3,778.53	411,700.35	*86,280.39*	*325,419.96*	*0.00*	*325,419.96*
All Special Contingency Reserve	194,419.96	0.00	194,419.96	0.00	194,419.96	0.00	194,419.96
Lobby Reform	31,949.16	-1,357.29	30,591.87	30,591.87	0.00	0.00	0.00
Floor Reform	58,109.76	-2,421.24	55,688.52	55,688.52	0.00	0.00	0.00
New Website & CRM	131,000.00	0.00	131,000.00	0.00	131,000.00	0.00	131,000.00
Other Regular Budget projects	*-32,374,417.96*	*-400,917.72*	*-32,775,335.68*	*0.00*	*-32,775,335.68*	*0.00*	*-32,775,335.68*
After Service Employee Benefit	-32,374,417.96	-400,917.72	-32,775,335.68	0.00	-32,775,335.68	0.00	-32,775,335.68
Non-Regular Budget projects [4]	*2,052,898.21*	*507,178.91*	*2,560,077.12*	*53,348.25*	*2,506,728.87*	*251,625.05*	*2,255,103.82*
Publications Store	1,292,523.71	258,037.97	1,550,561.68	28,793.12	1,521,768.56	94,886.63	1,426,881.93
Affiliate Members Programme of Work	678,265.00	250,164.90	928,429.90	1,964.48	926,465.42	156,738.42	769,727.00
Security at HQ - allocation	82,109.50	-1,023.96	81,085.54	22,590.65	58,494.89	0.00	58,494.89
Miscellaneous project	*-152,015.60*	*148,935.37*	*-3,080.23*	*0.00*	*-3,080.23*	*0.00*	*-3,080.23*
Miscellaneous revenue project pool	-156,295.60	148,935.37	-7,360.23		-7,360.23	0.00	-7,360.23
Provision of ad hoc legal advisory service[5]	4,280.00	0.00	4,280.00	0.00	4,280.00	0.00	4,280.00

Remarks:

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

1 Approved by the following decisions/resolutions: i) Infrastructure ICT: CE/DEC/6(LXXXVIII) in document CE/88/5(b), ii) IPSAS: CE/DEC/7(LXXXV) in document CE/85/5b, iii) Headquarters Infraestructure: CE/DEC/3(CXIV) in document A/24/5(b) rev.1, iv) cloud-based HHRR: CE/DEC/3(CXIV) in document A/24/5(b) rev.1, v) Athena III: CE/DEC/3(CXIV) in document A/24/5(b) rev.1

2 Approved by the following decisions/resolutions: i) Lobby Reform: CE/DEC/8(CIII) in document CE/103/7(a). ii) Floor Reform: CE/DEC/8(CIV) in document CE/104/7(a). iii) New Website & CRM: CE/DEC/10(c) in document CE/100/5(a) and A/RES/690(XXII) in document A/22/10(III)(b) (also as CE/DEC/2(CVI) in document CE/106/2(a)). Lobby and floor reforms were capitalized (registered as assets) in 2016 and 2017 respectively; these assets remain in books until full depreciation.

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

5 Proposal to submit to GA

Annex I.C.4: Voluntary and miscellaneous project contributions received for the period ended 31 March 2022

Voluntary contribution received
for the period ended 31 March 2022
Euros

Project	Donor	Curr	Amount	EUR
Total				5,140,698.63
Formulation of a Tourism Master Plan for Kasane/Kazungula	Botswana	USD	292,380.00	260,218.22
UNWTO Regional Office of the Middle East	Saudi Arabia	SAR	18,750,000.00	4,563,782.99
Facilitating Tourism Recovery in Aftermath of Covid-19 - Tunisia	European Bank for Reconstruction and Development	EUR	33,545.00	33,545.00
Zimbabwe National Tourism Satellite Account (ZIMITSA) Implementation	International Finance Corporation	USD	34,100.00	29,939.80
Covid-19 Tourism Recovery Technical Assistance for the Dominican Republic	IC Net Limited	EUR	49,940.00	49,940.00
The Development of Tourism Statistics for the Compilation of a Tourism Satellite Account for the UAE	United Arab Emirates	USD	25,500.00	22,465.50
Global Mapping of Climate Action in Tourism	Germany	EUR	25,000.00	25,000.00
Understanding and Quantifying Tourism in Mountains	Food and Agriculture Organization	USD	40,000.00	35,240.00
Para la Celebración del Seminario/Taller el Sistema de Calidad UNWTO.TEDQUAL para Programas Formati	Dominican Republic	EUR	10,000.00	10,000.00
Women Empowerment and Tourism Recovery Project - Timor-Leste	United Nations Office for Projects Services	USD	92,000.00	81,880.00
UNDP Nepal / Capacity Building for the Compilation of the First Preliminary Experimental TSA	UNDP	USD	940.00	828.14
Socio-Economic Impact Assessment of the COVID-19 in the tourism sector in Zambia	UNDP	USD	31,622.00	27,858.98

Remarks:

[1] Contributions received in currency other than EUR are converted to EUR using UN Operational Exchange Rate (UNORE) at the date of reception of fund.

Annex I.C.5: In-kind contributions received for the period ended 31 March 2022

In-kind contributions received
for the period ended 31 March 2022
Euros

Donor	Project	Total
Total		398,202.39
Use of conference facilities and premises		*354,727.98*
Spain	Headquarter premise	247,130.96
International Trade Centre	Geneva premise	5,368.28
Saudi Arabia	UNWTO Regional Office of the Middle East	102,228.74
Egypt	For the Holding of the 48th UNWTO Regional Commission for the Middle East and the Tourism Awareness	36,583.00
Donated travel		*43,474.41*
Egypt		16,078.96
United Arab Emirates		6,982.67
Andorra		4,795.83
UNDP Tanzania		4,061.39
La Gruyere Tourisme		2,180.24
Antalya Diplomacy Forum		1,336.54
Montreux Tourism Aut.		1,335.39
Donors with contribution below EUR 1,000		6,703.39

Annex II.C.6: Project support costs (PSC) and Initiative projects (PRF) movements for the period ended 31 March 2022

Project support costs (PSC) and Initiative projects (PRF) movements
for the period ended 31 March 2022
Euros

Description	Net assets 01/01/2022	Movements	Net assets 31/03/2022	Assets & reconciling items	Actual amounts[1] 31/03/2022	Outstanding commitments	Actual amounts after commitments 31/03/2022
PSC and Initiative projects							
Project support cost projects [2]	*868,517.02*	*-38,461.84*	*830,055.18*	*0.00*	*830,055.18*	*205,026.87*	*625,028.31*
Initiative projects [3]	*135,730.69*	*0.00*	*135,730.69*	*0.00*	*135,730.69*	*0.00*	*135,730.69*
PRF-EU Horizon 2020 [4]	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00
China Initiative Fund - Asia	55,693.01	0.00	55,693.01	0.00	55,693.01	0.00	55,693.01
Technical Cooperation Initiative	*77,037.68*	*0.00*	*77,037.68*	*0.00*	*77,037.68*	*0.00*	*77,037.68*
PRF-TECO [5]	35,842.53	0.00	35,842.53	0.00	35,842.53	0.00	35,842.53
China-Initiative-Funds-TECO	41,195.15	0.00	41,195.15	0.00	41,195.15	0.00	41,195.15

Remarks:

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

2 DRF Annex III.

3 PRF groups unused balances on completion of voluntary contributions projects which remain at UNWTO for aims of the Organization following stipulations of the agreement or subsequent agreement with the donor (CE/DEC/8(CIV) of document CE/104/7(a) rev.1).

4 PRF-EU Horizon 2020 (Project reserve fund – European Union Horizon 2020).

5 PRF-TECO (Project reserve fund – Technical Cooperation).

Annex I.C.7: Projects with UNWTO and donors' contributions for the period ended 31 March 2022

Projects with UNWTO and donors contribution
for the period ended 31 March 2022
Euros

		Agreement		Donor		UNWTO			Contribution % Share	
Project	Title	Date	Donor	In-kind	Cash	In-kind	Cash	Total	Donor	UNWTO
Korea - Asia Activity Fund / Promotion in the Least Developed Countries in Asia	Agreement Between the World Tourism Organization (UNWTO) and the Department of Tourism of the Philippines (DOT)	29/03/2022	Department of Tourism of Philippines	2,000.00	0.00	0.00	4,800.00	6,800.00	29%	71%
Holding of the 116th Session of the Executive Council at Riyadh, The Kingdom of Saudi Arabia	Agreement Between The World Tourism Organization and The Government of the Kingdom of Saudi Arabia	28/03/2022	Saudi Arabia	509,865.84	0.00	13,668.00	0.00	523,533.84	97%	3%

Remarks:
1. Contributions as shown in the agreements signed between UNWTO and the donor/s.
2. Agreements with extensions signed during the year and without additional financial implications than those in the original agreement are not included in this table.
3. UNWTO recognizes donated services as per IPSAS in the Financial Statements in accordance with UNWTO IPSAS Policy Guidance Manual, i.e.: i) donated premises based on the fair value shown in the agreements or supporting documentation provided at the time of the agreement signing, ii) donated travel based on the fair value calculated at the time of issuing the corresponding regular staff travel authorizations which is considered a more reliable fair value calculation than the one shown in the agreements. Donated travel to personnel other than regular staff is not recognized as its estimated fair value cannot be reliably measured, and iii) in-kind donations other than donated premises and travel, i.e. expendable goods and other services, are not recognized in the Financial Statements.

Annex I.D.1: Texts of Article 34 of the Statutes and Paragraph 13 of the Financing Rules attached to the Statutes

Article 34 of the Statutes

1. Article 34 of the Statutes concerning the suspension of Members provides as follows:

"1. If any Member is found by the Assembly to persist in a policy that is contrary to the fundamental aim of the Organization as mentioned in Article 3 of these Statutes, the Assembly may, by a resolution adopted by a majority of two-thirds of Full Members present and voting, suspend such Member from exercising the rights and enjoying the privileges of membership.

"2. The suspension shall remain in force until a change of such policy is recognized by the Assembly."

2. At its seventh session the General Assembly adopted the following resolution A/RES/217(VII) concerning the application of these provisions:

A/RES/217(VII)

Suspension of Members in arrears in the payment of statutory contributions: Article 34 of the Statutes

The General Assembly,

"Considering decision CE/DEC/2(XXX) by which the Executive Council recommended the Assembly to apply Article 34 of the Statutes and consequently to suspend the Members of the Organization whose contribution arrears are equal to or exceed the contributions owed by such Members for four financial years and who have not, within six months, agreed with the Secretary-General on a payment plan for reimbursing these arrears,

"Considering document, A/7/10(j) prepared by the Secretary-General pursuant to the above Executive Council decision,

"Recognizing that Article 34 of the Statutes, which provides the sanction of suspension when a Member persists in a policy that is contrary to the fundamental aim of the Organization as mentioned in Article 3 of the Statutes, becomes applicable in the case of prolonged non-payment of obligatory contributions to the Organization's budget, such an attitude clearly constituting a policy contrary to the aims of WTO,

"1. Decides to apply henceforward the measure of suspension provided for in Article 34 of the Statutes:

(a) when a Member of the Organization has accumulated contribution arrears in respect of any four financial years, which need not be consecutive, partial payment of contributions not preventing the measure of suspension being applied, and;

(b) when the aforementioned Member has not agreed a payment plan for the contribution arrears with the Secretary-General within a period of one year from the date of the resolution by which the Assembly noted that the measure of suspension was applicable to the Member pursuant to Article 34 of the Statutes;

.....

3. Requests the Secretary-General to apply the present resolution and to inform each session of the Executive Council concerning its application."

Paragraph 13 of the Financing Rules attached to the Statutes

4. The provisions of paragraph 13 of the Financing Rules attached to the Statutes read as follows:

"13. A Member which is in arrears in the payment of its financial contributions to the Organization's expenditure shall be deprived of the privileges enjoyed by the Members in the form of services and the right to vote in the Assembly and the Council if the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding two financial years. At the request of the Council, the Assembly

may, however, permit such a Member to vote and to enjoy the services of the Organization if it is satisfied that the failure to pay is due to conditions beyond the control of the Members."

5. In this regard, at its sixth session the Assembly adopted the following resolution:

A/RES/162(VI)

"The General Assembly,

.....

"Confirms the following provisions;

"When a Full Member becomes subject to the provisions of paragraph 13 of the Financing Rules and Regulation 8(7) of the Financial Regulations, the Assembly may restore that Member's right to vote and to enjoy the services of the Organization, only on an exceptional basis, when:

"1. the Member has explained the reasons for its failure to pay in writing and has requested the restoration of its rights in writing;

"2. the Council finds that the circumstances are beyond the Member's control;

"3. the Council and the country concerned have agreed to the measures which should be taken in order to settle the arrears."

Annex I.D.2: Application of Article 34 of the Statutes and Paragraph 13 of the Financing Rules attached to the Statutes at 31 March 2022

A. Members subject to provisions of Article 34 of the Statues and/or paragraph 13 of the Financing Rules attached to the Statutes

Statement of Members subject to provisions of Article 34 of the Statutes and/or Paragraph 13 of the Financing Rules attached to the Statutes
at 31 March 2022
Euros

					Arrear contributions
Full Members	Para. 13	Art. 34	Years	Number of years	EUR
Total					*8.645.602,55*
Bolivia	X	X	81-87,89-98,19-21	20	521.143,57
Burundi	X	X	77-07,11-13, 15-21	41	892.031,78
Central African Republic	X	X	07-21	15	364.014,20
Democratic People's Rep. Korea	X		19-21	2	55.700,00
Djibouti	X	X	03-21	19	430.350,00
Equatorial Guinea	X	X	13-15,17-21	8	276.706,00
Ethiopia	X	X	17-18,20-21	4	122.252,00
Gabon	X	X	15-21	7	380.969,56
Guinea	X	X	96,98-00, 07-09,14-21	15	349.615,01
Guinea Bissau	X	X	92-96, 99-21	28	640.692,55
Islamic Republic of Iran	X		19-21	3	229.823,00
Liberia	X	X	12-21	10	266.899,00
Malawi	X	X	11-21	11	289.673,99
Madagascar	X	X	17-19,21	4	108,654.44
Mauritania	X	X	79-05,16-19	31	701.365,58
Niger	X	X	84-87,90-07,10-11,14-17,19-21	31	735.832,81
Palau	X		20-21	2	33.420,00
Sao Tome et Principe	X	X	86-14,18-21	33	661.010,65
Somalia	X	X	18-21	4	110.329,00
The Union of Comoros	X	X	18-21	4	82.486,00
Turkmenistan	X	X	95-98,00-12, 16-21	23	773.289,40
Uganda	X	X	98-00,02-04,10-12, 15-18	13	275.007,18
Venezuela	X	X	16,18-21	5	452.991,27

* At the date of this document above mentioned provisions are no longer applicable to DPRK.

B. Movements of amount due by Members subject to provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes

Movements from previous statement of the amount due by Members subject to provisions of Article 34 of the Statutes and/or Paragraph 13 of the Financing Rules attached to the Statutes
at 31 March 2022
Euros

	31/10/2021	Increase	Decrease	31/03/2022
Amount due	*9.620.278*	*1.100.861*	*2.041.409*	*8.770.967*

C. Members no longer subject to provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes

Members no longer subject to provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes
Update from previous statement
at 31 March 2022
Euros

	Para. 13	Art. 34	Arrears settled
Cameroun	-	-	Partially
Nigeria			In full

Annex I.D.3: Members granted temporary exemption from the application of paragraph 13 of the Financing Rules (Resolution A/RES/736(XXIV)

Members granted temporary exemption from the application of Paragraph 13 of the Financing Rules attached to the Statutes
Compliance with the conditions laid down by the 23rd General Assembly (A/RES/736(XXIV))
at 31 March 2022

	Arrears payment plan approval and details				Strict fulfilment of the agreed payment plan		
	GA/EC approval		Details			Payment made	
Full Member	Year	Payment made	Start from	Number of years	Year	Contribution for the year	Annual arrears
Cambodia	2006	Yes	2006	30	2006-2021	Yes	Yes
					2022	No	No
Chad	2019	No	2018	10	2018-2022	No	No
Gambia, Islamic Republic of	2015	Yes	2016	15	2016-2021	Yes	Yes
					2022	No	No
Iraq	2010	Yes	2014	25	2014-2020	Yes	Yes
					2021	Partial	No
					2022	No	No
Kyrgyzstan	2017	Yes	2016	21	2017-2019	Yes	Yes
					2020	Part	No
					2021-2022	No	No
Lao People's Dem. Republic	2005	Yes	2005	26	2005-2021	Yes	Yes
					2022	No	No
Pakistan	2017	Part	2018	10	2018	Part	Yes
					2019-2020	No	No
					2021	Yes	Part
					2022	No	No
Sierra Leone	2021	No	2022	20	2022	No	No
Sudan	2021	Yes	2021	30	2021	Yes	Part
					2022	No	No
Uruguay	2017	No	2017	13	2007-2021	Yes	Yes
					2022	No	No
Vanuatu	2019	Yes	2019	10	2019	Yes	No
					2020-2022	No	No

Annex I.D.4: Excerpts of Resolution A/RES/736 (XXIV)

The General Assembly,

Having examined the report in document A/24/6(b) and A/24/6(b) Rev.1 transmitted by the Secretary-General containing updated information on the Members falling under the above-mentioned provisions,

(…)

2. *Decides in view of their compliance with the agreed payment plans during the period of reference of this document, to renew the temporary exemption from provisions of Paragraph 13 of the Financing Rules attached to the Statutes to the Full Members Cambodia, Republic of the Gambia, and Uruguay and to grant temporary exemption from the provisions of Paragraph 13 of the Financing Rules attached to the Statutes to Full Members Sierra Leone and Sudan;*

3. *Also decides to maintain the temporary exemption to the Full Members Chad, Iraq, Kyrgyzstan, Lao People's Democratic Republic, Nicaragua, Pakistan and Vanuatu as well as to the Affiliate Members Azerbaijan Tourism and Management University and Pacific Asia Travel Writers Association PAWTA, albeit making it clear that these provisions will be reapplied to these Members if they are not up to date with their payment plans by 1 April 2022;*

4. *Establishes the following conditions for the Members requesting temporary exemption from the provisions of Paragraph 13 of the Financing Rules attached to the Statutes and which propose payment plans to settle their arrears in instalments: (i) to discharge the contribution corresponding to the present year before the General Assembly session at which their case is reviewed, and (ii) strict observance of the plan agreed for the settlement of arrears;*

Having regard to Afghanistan's, Libya's, Syrian Arab Republic's and Yemen's the special circumstances,

5. *Renews the temporary exemption from the provisions of Paragraph 13 of the Financing Rules attached to the Statutes to Afghanistan and Libya until further revision by the forthcoming 25th session of the General Assembly, grants to the Syrian Arab Republic and Yemen the temporary exemption from the above mentioned provisions and calls upon them to agree on a payment plan for the settlement of their arrears to be submitted to the 25th session of the General Assembly; and*

6. *Requests the Secretary-General to report to the Governing Bodies about the application of this resolution and the Members' compliance with the agreements made with a view, as the case may be, to maintaining the temporary exemption from the provisions of Paragraph 13 of the Financing Rules attached to the Statutes or reapplying those provisions to them if they have not fulfilled their commitments.*