

议程项目 3(c)
本组织的财务状况

CE/118/3(c)
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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：
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执行摘要

第 I 部分：第二十三个财政期（2020-2021 年）经审计的财务报表终结

本组织第二十三个财政期（截至 2020 年和 2021 年 12 月 31 日的年份）经审计的财务报表、经常预算的预算现金余额和同期的周转金现提交给执行委员会第 118 届会议结案。

第 II 部分：世旅组织截至 2022 年 12 月 31 日年度财务报告和经审计的财务报表

世界旅游组织截至 2022 年 12 月 31 日的财务报表，是根据世旅组织《财务条例》、世旅组织《财务细则》、《国际公共部门会计准则》（IPSAS）以及联合国（UN）关于联合国系统各组织采用 IPSAS 作为会计准则的政策编制的。

世旅组织截至 2022 年 12 月 31 日的财务报告和经审计的财务报表，包含世旅组织秘书长关于 2022 年的财务报告和世旅组织 2022 年终止的年度的财务报表，包括财务报表的说明和未经审计的附件。

在起草本报告时，这些财务报表正在接受外部审计。截至 2022 年 12 月 31 日的年度本组织的财务报告和经审计的财务报表，将在外部审计完成后提交给执行委员会。

第 III 部分：世旅组织截至 2023 年 3 月 31 日期间的财务报告

截至 2023 年 3 月 31 日，秘书长报告了 2023 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内，如果出现严重的下行情况，特别是高通胀水平，则采取降低成本的行动。

2023 年的预算收入和支出估计为 13,900,000 欧元。截至 2023 年 3 月 31 日，收到的预算收入（现金）总额为 7,879,099 欧元，包括收到的成员欠款（309,850 欧元）；截至同一日期，预算支出为 13,773,210 欧元。秘书长现提交本组织截至 2023 年 3 月 31 日的中期财务状况和财务业绩报表，以及同期的财务业绩和状况概要。

第 IV 部分：2024-2025 年期间的预算草案

秘书长根据《章程》第 23 条第（2）款的规定，向执行委员会提交 2024-2025 年期间的经常预算草案供其核准。

拟议的 2024-2025 年经常预算，是基于 2024 年成员的会费比 2023 年的会费增加 7.5%，2025 年的会费比 2024 年增加 7.5%。正式成员和准成员的会费是根据 2024 年和 2025 年的拟议比额表来分摊

的。拟议的会费比额表是按照世旅组织《财务条例》中关于确定成员国会费的公式的附件 II 计算的。

本组织经常预算的预算收入是根据分摊会费（正式成员、准成员和附属成员）和拨款编制的。在 2024-2025 两年期，其他拨款也作为预算收入编入预算。按实际价值计算，2025 年的拟议预算比 2009 年批准的预算低 9%（以 2009 年为基准指数），即使考虑到秘书长提议的 2024 和 2025 两年期的额外预算收入拨款。该提案包括比前几个两年期更严格的财务限制，目的是在满足成员对预算节制的期望和尽量减少对有效实施工作方案的影响之间取得平衡。

第 V 部分：选举 2024-2025 年度外聘审计员

执行委员会获悉，将要求大会第 25 届会议根据执委会的建议，为本组织选举 2024-2025 年期间的外聘审计员。根据既定程序，本组织任何成员国如希望提出 2024-2025 年期间世旅组织外聘审计员职位的候选人，对世旅组织截至 2023 年和 2024 年 12 月 31 日的财务报表进行外部审计，可向秘书长发出书面通知。

第 VI 部分：成员资格和《章程》第 34 条和《筹资规则》第 13 款的适用

根据《财务条例》第 8.3 条，秘书长向执行委员会转递关于属于《章程》第 34 条和/或《章程》所附《筹资规则》第 13 款规定范围内的成员的最新信息，文本见附件 V，感谢那些为履行其财政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，从而避免延误，以免可能妨碍本组织工作方案的执行。

第 VII 部分：秘书处收缴会费和拖欠款的方法的广泛概况

向执委会通报了 2022 年向本组织正式成员和准成员收缴会费和拖欠款的趋势和基本因素，以及 COVID-19 大流行的整个背景，同时考虑到所有的负面后果。对全球和区域特点进行了概述。

除大流行病外，政治动荡和经济形势严重恶化，是世旅组织在积极收缴会费和拖欠款时一直面临的主要挑战。鉴于政治和经济限制所产生的所有破坏性结果，秘书处正在系统地调整其战略和策略，以调动会费和欠款支付，并为本组织的运作保持一个至关重要的收入水平。

决定草案¹

议程项目 3(c)
本组织的财务状况
(CE/118/3(c)号文件)

执行委员会，

审查了报告，

1. 赞赏地注意到CE/118/3(c)号文件中的全面信息、其不同部分及其附件；

I. 第二十个财政期（2020-2021 年）经审计的财务报表终结

2. 请大会核准执行委员会关于批准世旅组织 2020 年和 2021 年经审计的财务报表的 CE/DEC/3(CXIV)和 CE/DEC/4(CXVII)号决定；和
3. 请大会批准世旅组织分别截至 2020 年 12 月 31 日和 2021 年 12 月 31 日的财务报告和经审计的财务报表，并批准世旅组织第二十个财政期（2020-2021 年）经审计的财务报表的终结、同期经常预算的预算现金余额和周转基金情况；

II. 世旅组织截至 2022 年 12 月 31 日年度财务报告和经审计的财务报表

注意到在起草本报告时，世旅组织截至 2022 年 12 月 31 日的年度财务报表仍在外部审计过程中，

4. 请秘书长在外部审计结束后向执行委员会提交本组织截至 2022 年 12 月 31 日经审计的财务报表，以及外聘审计员的意见和秘书长关于截至 2022 年 12 月 31 日的财务报告；
5. 感谢秘书长按照世旅组织《财务条例和细则》和《国际公共部门会计准则》（IPSAS）并与联合国其他组织保持一致，为发布截至 2022 年 12 月 31 日的世旅组织财务报告和财务报表所做的工作，并赞赏地表示认可，对于世旅组织这样规模的组织来说，编制符合《国际公共部门会计准则》的财务报表是一项重大成就；和
6. 对方案和预算委员会主席和副主席（分别为瑞士和秘鲁）以及外聘审计员（西班牙）正在开展的工作表示感谢。

III. 世旅组织截至 2023 年 3 月 31 日期间的财务报告

审查了CE/118/3(c)号文件第 III 部分所载的信息和建议，

7. 批准所提交的：

(a) 2023 年 3 月 31 日经常预算的订正拨款（附件 III.A.I），

(b) 秘书长 2023 年 3 月 31 日提交的 2023 财政年度经常预算收支计划（附件 III.A.II），和

(c) 截至 2023 年 3 月 31 日期间，由世旅组织和捐助方共同出资的项目（附件 III.C.7）；

¹ 这是决定草案。关于执委会通过的最后决定，请参考届会结束时发布的决定文件。

8. *满意地注意到*提交了截至 2023 年 3 月 31 日未经审计的世旅组织中期临时财务状况表和截至 2023 年 3 月 31 日期间的世旅组织财务业绩表；
9. *感谢*为履行其财政义务作出必要努力的成员，敦促尚未履行其财政义务的成员采取必要步骤缴纳其 2023 年会费，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；
10. *支持*秘书长采取积极主动的办法结清当年的会费和欠款，以促进本组织的工作方案，特别是考虑到在目前通货膨胀的情况下对本组织的要求不断增加。

IV. 2024-2025 年期间的预算草案

11. 核准本组织 2024-2025 年期间的经常预算草案，总额为 31,677,000 欧元，并授权秘书长按照所收到的数额执行该预算；
12. 核准为下一个两年期批准的预算收入应由正式成员和准成员的会费提供，2024 年整数为 13,739,000 欧元，2025 年为 14,627,000 欧元，其余部分由附属成员的会费支付，并根据附属成员数目的任何变化和本文件提议的其他资金来源作出必要调整；
13. *批准*拟议的 2024-2025 年会费比额表（CE/118/3(c)号文件附件 IV.6）；
14. *还批准了*秘书长关于附属成员的分摊会费和执行委员会先前核准的特定成员的扣除额的建议；

V. 选举 2024-2025 年度外聘审计员

15. *鼓励*各成员提出其作为外聘审计员的候选人，以便在 2024-2025 年期间对本组织进行外部审计，对世旅组织截至 2023 年和 2024 年的财务报表进行外部审计；

VI. 成员资格和《章程》第 34 条和《筹资规则》第 13 款的适用

16. *感谢*为履行其财政义务作出必要努力的成员，敦促尚未履行其财政义务的成员采取必要步骤缴纳其 2023 年的会费，并提醒各成员在《财务条例》第 7（2）条规定的期限内缴纳其会费；
17. *核准*正式成员吉尔吉斯斯坦提出的请求，并建议大会在即将召开的第二十五届会议上通过一项有利的决议；
18. *赞赏地注意到*正式成员也门不再受《筹资规则》第 13 款和《章程》第 34 条规定的约束，因为在本文件发布之日，它已全额结清其拖欠的会费；和
19. *支持*秘书长采取积极主动的办法结清当年的会费和欠款，以便为本组织的工作方案作出贡献，特别是考虑到本组织资源有限而对其的要求不断提高。

VII. 秘书处收缴会费和拖欠款的方法的广泛概况

*审查了*关于秘书处收缴会费和拖欠款的方法的广泛概况，

20. *赞赏和感谢*秘书长和秘书处代表所采取的有效措施，在 COVID-19 大流行、乌克兰战争以及全球、区域和国家层面的其他复杂因素导致经济和政治形势恶化的情况下，通过收缴会费和拖欠款维持稳定的财务状况；
21. *赞扬*秘书处在收缴会费和拖欠款方面采取了有效的战略和策略，并作出了临时性的改变和决定；和
22. *请*秘书长：

- (a) 继续积极主动地与各成员联系，以最大程度地调动其年度会费和拖欠款支付，和
- (b) 与治理机构的适当附属机构协商，为可能修订本组织的管理框架准备理由，以改善成员履行其承诺的总体进程。

I. 第二十三个财政期（2020-2021 年）经审计的财务报表终结

简介

1. 根据《章程》第 23（2）条、《章程》所附《筹资规则》第 11 款和《财务条例》第 17（2）条的规定，本组织第二十三个财政期（截至 2020 年和 2021 年 12 月 31 日的年度）的经审计的财务报表已分别通过 A/24/5（b）rev.1 和 CE/117/3（c）rev.1 号文件提交给执行委员会审议，并将与同期经常预算和周转基金的预算现金余额一起转交大会批准。

世旅组织截至 2020 年和 2021 年 12 月 31 日的经审计的财务报表

2. 本组织根据《世界旅游组织财务条例和细则》编制年度财务报表，符合《国际公共部门会计准则》（IPSAS），并符合联合国（UN）将《国际公共部门会计准则》作为联合国系统各组织的会计标准的政策。
3. 根据《财务条例》附件 1，截至 2020 年和 2021 年 12 月 31 日的年度财务报表已接受了外部审计。根据《财务条例》第 17.2 条，外聘审计员关于财务报表的无保留（积极）审计意见和报告已提交给执行委员会。
4. 执行委员会第 114 届和第 117 届会议分别通过 CE/DEC/3(CXIV)和 CE/DEC/4(CXVII)号决定，满意地注意到对世旅组织截至 2020 年和 2021 年 12 月 31 日的已审计财务报表的无保留意见，摘录见附件 I.1。请执委会要求大会核准执委会第 114 届和 117 届会议的上述决定。

截至 2021 年 12 月 31 日第二十三个财政期（2020-2021 年）经常预算和周转基金预付款的预算现金余额

5. 附件 I.2 显示了截至 2021 年 12 月 31 日第二十三个财政期（2020-2021 年）经常预算和周转基金（WCF）的预算现金余额情况。

II. 世旅组织截至 2022 年 12 月 31 日年度财务报告和经审计的财务报表

6. 根据《财务条例》第 14 条，世界旅游组织在秘书长祖拉布·波洛利卡什维利先生任内截至 2022 年 12 月 31 日的年度财务报表，是根据世旅组织《财务条例》、世旅组织《财务细则》、《国际公共部门会计准则》（IPSAS）以及联合国（UN）关于联合国系统各组织使用《国际公共部门会计准则》的政策编制的。
7. 本组织已编制了符合《国际公共部门会计准则》的年度财务报表。《国际公共部门会计准则》的基础是应计制会计概念，据此，交易在发生时而不是在支付时予以记录和报告。以《国际公共部门会计准则》为基础的财务报表，有助于更深入地了解一个组织的收入、支出、资产、负债和储备金，并改善管理和治理层面的决策、财务管理和规划。
8. 在起草本报告时，根据《财务条例》附件 1 的规定，财务报表仍在接受外部审计。外部审计结束后，将根据《财务条例》第 17.2 条向执行委员会提交本组织截至 2022 年 12 月 31 日的年度经审计的财务报表，以及外聘审计员的意见和秘书长关于截至 2022 年 12 月 31 日的年度财务报告。
9. 世旅组织截至 2022 年 12 月 31 日的财务报告和经审计的财务报表将包括：(i) 秘书长关于 2022 年的世旅组织财务报告；(ii) 提交截至 2022 年 12 月 31 日的世旅组织财务报表；(iii) 外聘审计员的意见；(iv) 截至 2022 年的世旅组织财务报表，包括财务报表的说明；(v) 未经审计的各附件。

III. 世旅组织截至 2023 年 3 月 31 日期间的财务报告

A. 截至 2023 年 3 月 31 日期间经常预算的预算执行情况

简介

10. 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(A/24/5(b)rev.1)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。
11. 大会批准的 2022-2023 年预算的结构自 2021 年批准以来，到 2023 年 3 月 31 日为止已经发生了变化。自 2022 年 9 月 30 日上次更新结构（CE/117/3(c)Add.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（离职后雇员福利）供款的进出项。这些变化导致在核定资源范围内各部分和各分部之间的拨款重新部署。
12. 附件 III.A.1 “2023 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 2023 年经常预算拨款、根据就 CE/116/3(c)rev.1 号文件作出的 CE/DEC/4(CXVI)号决定以及就 CE/117/3(c)Add.1 号文件作出的 CE/DEC/4(CXVII)号决定作出的结构更新、和根据秘书长 2023 年 3 月 31 日关于结构调整的建议而修改的 2023 年经常预算拨款。无论这些结构变化如何，本组织 2023 年的经常预算总额仍为 15,390,000 欧元，没有变化。
13. 附件 III.A.2 对以下内容进行了比较：(a) 2023 年的核定收入和拨款（核定收入/原预算栏），(b) 截至 2023 年 3 月 31 日的 2023 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 2023 年 12 月 31 日的承付款计算的 2023 年 3 月 31 日的预算现金余额（预算现金余额栏）。

2023 年经常预算的收支计划

14. 根据世旅组织《财务细则》（DFR）III.4，按照往年的惯例，秘书长根据以下情况编制收支计划：(a) 核定预算和预测收入，(b) 以往财政年度的经验，(c) 大会第 24 届会议的建议，即应注意确保工作方案和预算按所收款项执行(A/RES/733(XXIV).IV.13)，和(d) 秘书长承诺将支出限制在现有和预期的现金资源内，并考虑采取措施减少支出以抵消高通胀率。收入和支出计划显示了 2023 年财政年度的预算应收收入预测、拟议预算支出水平和预算结果预测。
15. 本节显示秘书长编制的截至 2023 年 3 月 31 日的收支计划。

计划的预算收入

16. 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 11,318,000 欧元，即预算分摊会费总额的 80%。这一估算是基于过去五年年末收到的会费的平均百分比（2018-2022 年期间为 81%）、2022 年年末的收款率（81%）以及 2022/2021 年（-3.1%）、2021/2020 年（5.2%）和 2020/2019 年（-4.7%）年末的分摊会费收款变化，利用截至 2023 年 3 月 31 日的实际收入信息进行了更新。
17. 截至 2023 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（6,337,382 欧元）占估计收入计划的 56%。这一比例与 2022 年和 2020 年相似（分别为 54%和 55%），低于 2021 年、2019 年和 2018 年同日比例（2021 年为 59%，2019 年为 61%，2018 年为 65%），但高于过去五年（2019-2023 年）该日期的平均收款水平（即 6,229,600 欧元）。
18. 来自往年的经常预算现金余额的预算拨款和出版物商店的累计盈余一直保持在大会（A/RES/733(XXIV)）批准的水平（分别为 782,000 欧元和 450,000 欧元），因此本财政年度的预算收入估计数及其执行率为 100%。
19. 至于来自拖欠会费的预算收入，根据 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，估计 2023 年将收到约 1,350,000 欧元，同时考虑到 2018 年和 2019 年的欠款收缴情况（2018 年 12 月 31 日为 2,770,676 欧元，2019 年 12 月 31 日为 2,260,231 欧元）明显高于前几年的平均水平，这是因为秘书长的管理采用了截至 2023 年 3 月 31 日的实际收到的欠款信息（309,850 欧元）进行了更新。

20. 截至 2023 年 3 月 31 日，已收缴的欠款（309,850 欧元）占估计收入的 23%。这一比例明显低于前五年（2022 年为 33%，2021 年为 41%，2020 年为 47%，2019 年为 64%，2018 年为 83%），也大大低于过去五年（2019-2023 年）（即 569,260 欧元）和十年（2014-2023 年）（即 602,708 欧元）在同一日期的平均收款水平。尽管秘书处尽了最大努力，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。
21. 总之，2023 年的预算收入估计为 13,900,000 欧元。迄今收到的收入占估计收入计划的 57%，与 2022 年（56%）的比例相似，高于 2020 年（50%），但低于 2021 年（60%）、2019 年（61%）和 2018 年（68%）同期的比例。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国接触，鼓励它们结清当年的会费和欠款，以避免妨碍本组织工作方案的执行，以及本组织集中精力对其方案活动和战略目标的有效实施。

计划的预算支出和预算差异

22. 本财政年度的预算支出计划在 2023 年 3 月 31 日为 13,900,000 欧元，与估计收入相符，相当于批准拨款的 90%（2022 年为 88%，2021 年为 83%，2020 年为 89%，2019 年为 87%）。
23. 迄今为止的预算支出占本年度估计支出计划的 99%，这一比例明显高于前五年 3 月 31 日的数字（2022 年和 2021 年均 93%，2020 年为 82%，2019 年为 87%）。对于非工作人员费用，2023 年 3 月 31 日的执行水平保持在 97%（2022 年和 2021 年均 79%，2020 年为 47%，2019 年为 60%）。至于工作人员费用，执行水平达到 100%，这一比例与 2022-2019 年期间相似（2022 年和 2021 年都是 100%，2020 年是 98%）。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诺。附件 III.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 条规定的工作人员费用信息。
24. 为了实现拟议的支出计划，秘书长将采取措施，将支出维持在核定预算的 90% 左右。这将意味着工作人员和非工作人员费用分别保持在核定预算的 90% 和 92% 的水平。这一水平也可能由于以下原因而下调：(i) 分摊会费和欠款的收取没有按计划进行，和(ii) 西班牙的通货膨胀水平对工作人员和非工作人员费用的影响。在起草本报告时，根据国际货币基金组织（IMF）的数据，世旅组织总部所在地西班牙 2023 年的年度通货膨胀率估计为 4.1%，而 2023 年核定经常预算的通货膨胀率估计为 1.6%（A/24/5(b) rev.1）。
25. 通过这些调整，该财政年度的预算收入和支出预计将达到平衡。因此，截至 2023 年 3 月 31 日，秘书长制定的 2023 年总体经常预算收支计划，如附件 III.A.2 所示，提交给成员审议。
26. 秘书长将密切监测收入和支出计划。将随时向成员通报主要由于通货膨胀而可能导致的影响到经常预算运作的任何严重的下行情况，以及为减少费用可能采取的缓解行动。

2023 年 3 月 31 日经常预算的预算结果

27. 本节根据迄今收到的现金和迄今的实际支出以及到 2023 年 12 月 31 日的承付款，分析了 2023 年 3 月 31 日经常预算的预算结果（现金余额）的状况。

预算收入（现金流入）

28. 收到的预算收入（现金流入）总额为 7,879,099 欧元，包括截至 2023 年 3 月 31 日期间收到的成员欠款和大会批准的累计盈余的预算拨款（1,231,866 欧元）。迄今收到的收入占核定预算收入的 51%（2022 年和 2021 年均 49%，2020 年为 50%，2019 年为 54%）。
29. 本年度从正式成员、准成员和附属成员收到的会费达到 6,337,382 欧元，占本年度应收分摊会费（即 13,845,630 欧元）的 46%，这一比例高于 2022-2020 年期间（2022 年和 2021 年均 44%，2020 年为 42%），但低于 2019 年（2019 年 3 月 31 日为 47%）。在具有挑战性的附属成员会费预算额（835,000 欧元）中，已开出 654,316 欧元的发票。
30. 迄今收到的拖欠会费（309,850 欧元）大大低于 2022-2019 年期间 3 月 31 日收到的前四年的数额（2022、2021、2020 和 2019 年分别为 365,969 欧元、526,504 欧元、773,854 欧元、870,125 欧元和 1,120,599 欧元）。

31. 大会批准的累计盈余的预算拨款（1,231,866 欧元）占总预算的 8%。

预算支出

32. 预算支出为 13,772,556 欧元，其中包括截至 2023 年 3 月 31 日的应计费用和调节项目（3,535,679 欧元）以及截至 2023 年 12 月 31 日的承付款（10,236,876 欧元）。对于非工作人员费用，截至 2023 年 12 月 31 日的预算和法律承诺达 71%（2022 年为 76%，2021 年为 71%，2020 年为 67%，2019 年为 76%），截至 2023 年 3 月 31 日的应计费用和调节项目为 29%（2022 年为 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 2,323,750 欧元，这一金额高于前四年（2022 年为 2,155,719 欧元，2021 年为 2,182,171 欧元，2020 年为 2,110,473 欧元，2019 年为 1,966,499 欧元），占 24%（2022 年和 2020 年为 24%，2021 年和 2019 年为 23%），截至 2023 年 12 月 31 日的预算承付款占 76%。

预算结果（现金余额）

33. 2023 年 3 月 31 日，预算现金余额（收到的预算收入（现金流入）总额减去预算支出）可能导致现金赤字-5,893,456 欧元（2022 年为-4,962,498 欧元，2021 年为-4,329,722 欧元，2020 年为-313,645 欧元，2019 年为-3,158,002 欧元）。目前，根据迄今的实际预算支出，财政盈余为 4,343,420 欧元（2022 年为 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）。
34. 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，本组织履行其短期义务和遵守工作方案的能力可能会受到影响。《章程》所附的《筹资规则》第 12 款规定“本组织成员应在应缴会费的财政年度的第一个月内缴纳会费……”
35. 根据上述规则，截至 2023 年 1 月 31 日，从成员收到的会费总额为 1,880,125 欧元（同日 2022 年为 1,557,719 欧元，2021 年为 2,469,596 欧元，2020 年为 3,280,290 欧元，2019 年为 2,928,229 欧元），占 2023 年应收成员会费总额（即 13,845,630 欧元）的 14%，高于 2022 年（11%），但低于 2021 年的 18%、2020 年的 23%和 2019 年的 21%，也占 2023 年核准的预算会费（即 14,158,000 欧元）的 13%，高于 2022 年的 11%，但低于 2021 年的 17%、2020 年的 23%和 2019 年的 25%。

B. 截至 2023 年 3 月 31 日期间的临时中期财务报表

36. 根据世旅组织《财务条例》（FR）第 14.7 条，秘书长向执行委员会提交一份临时财务报表。本文件附件 III.B.1 包括截至 2023 年 3 月 31 日未经审计的世旅组织临时中期财务状况表，和截至 2023 年 3 月 31 日的世旅组织财务业绩表。

C. 截至 2023 年 3 月 31 日期间的财务业绩和状况要点

37. 本节包括截至 2023 年 3 月 31 日期间的其他相关财务信息。

分摊会费

38. 截至 2023 年 3 月 31 日，应付给普通基金的分摊会费为 27,256,688 欧元（2022 年 3 月为 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 III.C.1 载有“截至 2023 年 3 月 31 日应缴普通基金的会费报表”和附件 III.C.2 “截至 2023 年 3 月 31 日期间从成员收到的应缴普通基金欠款”。

储备金和其他普通基金项目

39. 附件 III.C.3 显示了截至 2023 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。
40. 秘书长提出以下建议，供执委会主席授权，并由方案和预算委员会及执行委员会确认：

- (1) 置换储备金项目 — ICTC 基础设施和基于云的人力资源²。秘书长提议从该项目中拿出 27,000 欧元用于统计的数字化解决方案；
- (2) 置换储备金项目 — Athena 4。秘书长提议继续使用估计约 380,000 欧元的置换储备金，来加强基于 Oracle 的本组织财务管理信息系统（主要是资产、银行对账和销售模块）。

收到的自愿捐款和实物捐助

41. 截至 2023 年 3 月 31 日期间收到的自愿捐款和杂项项目捐款总额（现金流入）为 5,125,610 欧元，与上一年同日的数额相似（2022 年 3 月 31 日为 5,140,699 欧元），但与 2021-2019 年期间同日收到的自愿捐款（2021 年为 692,097 欧元，2020 年为 838,278 欧元，2019 年为 601,836 欧元）相比数额更高。这一增长是由于从沙特阿拉伯收到的用于管理世旅组织中东地区办事处（ROME）的自愿捐款（约 5,000,000 美元）。附件 III.C.4 “截至 2023 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捐款（现金流入）清单。
42. 本组织还收到以旅行和使用会议设施形式提供的实物捐助。在截至 2023 年 3 月 31 日期间，这些捐助达 605,643 欧元（2022 年为 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）。这一增长也是由于设在利雅得的世旅组织中东地区办事处的房舍所致。附件 III.C.5 “截至 2023 年 3 月 31 日期间收到的实物捐助”显示了按类型和捐助方列报的所收到的实物捐助清单。

倡议和项目支助费用项目余额

43. 附件 III.C.6 显示了截至 2023 年 3 月 31 日的 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的未用余额，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 号文件的 CE/DEC/8(CIV)）。

有世旅组织和捐助方捐助的项目

44. 附件 III.C.7 显示了截至 2023 年 3 月 31 日期间有世旅组织和捐助方捐助的项目。

² CE/88/5(b) 号文件中的 CE/DEC/6(LXXXVIII)和 A/24/5(b)rev.1 号文件中的 A/RES/733(XXIV)批准了置换储备项目 — ICTC 基础设施和基于云的 HHRR。

IV. 2024-2025 年期间的经常预算草案

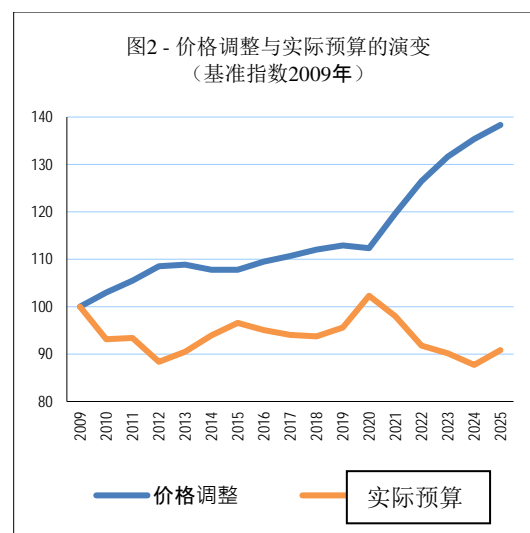
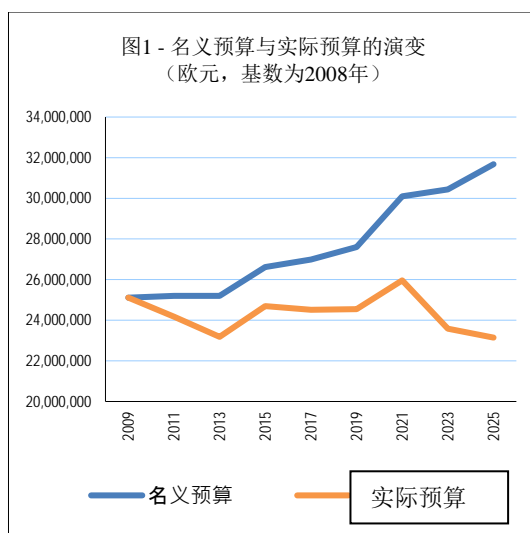
A. 简介

45. 自 2009 年起至 2022 年，经常预算（RB）主要保持零增长，这是由于严格控制支出、保持高空缺率和利用以往时期的盈余等多种因素的综合作用。在此期间，实际购买力以及因此影响到的实际资源可用性下降了约 9%。然而，对于 2024 年和 2025 年，鉴于所经历和预测的高通胀水平，秘书长提议增加 2024 年和 2025 年的预算，这将增加这两年中每个成员的摊款。拟议的经常预算增长不足以支付通货膨胀的全部影响，这种增长对于维持本组织执行工作方案的业务能力至关重要。秘书长建议世旅组织遵循几乎所有联合国组织的做法，因通货膨胀而增加分摊会费的收取。
46. 因此，拟议增加的 2024-2025 年经常预算是基于成员 2024 年的会费比 2023 年的会费增加 7.5%，2025 年的会费比 2024 年的会费增加 7.5%。值得注意的是，即使考虑到秘书长提出的 2024 年的额外预算收入分配，2024 年的拟议预算与 2020 年的批准预算相似。以下的澄清和预算表解释了这一拟议预算总额的相关参数。
47. 考虑到秘书处效率的提高和更多地依靠外部各方技术和财政合作，通过拟议经常预算来执行拟议工作方案（CE/118/3(b)）是可以实现的。
48. 本组织的预算只包括普通基金内的经常预算项目。普通基金或其他基金（自愿捐款基金和信托基金）内的其他项目将被添加到本组织的产出中，并加强本组织的资源，从而加强本组织的活动，特别是在技术合作方面。

B. 修订后的 2022-2023 年经常预算

49. 在西班牙马德里举行的大会第 24 届会议通过 A/RES/732(XXIV)号决议批准了 2022-2023 年期间的工作方案（A/24/5(a)rev.3），并通过 A/RES/733(XXIV)号决议批准了本组织 2022-2023 年期间的经常预算（A/24/5(b)rev.1）。工作方案按照该文件的标准描述形式提呈，围绕三个战略目标：(1)强有力的协调。有效的政策指导和新的伙伴关系，(2)向成员提供多样化的服务和扩大成员数量，以及(3)本组织的管理和现代化。基于方案的经常预算按照四个主要部分进行了分类：A. 地区性的；B. 业务运作；C. 对成员的直接支持；D. 对成员的间接支持。
50. 2022-2023 两年期的预算总额（A/24/5(b)rev.1）为 30,438,000 欧元，按 2022 年和 2023 年的年度预算细分，分别为 15,048,000 欧元和 15,390,000 欧元。2022-2023 年经常预算比 2020-2021 年预算总额名义上增加了 1%。
51. 大会批准的 2022-2023 年预算的结构自 2021 年批准以来发生了变化，直至 2022 年 12 月 31 日的 2022 年预算拨款（见世旅组织截至 2022 年 12 月 31 日的财务报告），以及直至 2023 年 3 月 31 日的 2023 年预算拨款（见本文件第 III 部分）。主要变化是工作人员员额在各部分之间的调动，包括工作人员空缺和 ASEB（离职后雇员福利）供款的进项，工作人员空缺在此供款下分类。
52. 2022 年预算结构的这些变化得到了执行委员会第 116 届和第 117 届会议（CE/116/3(c) rev.1 号文件的 CE/DEC/4(CXVI)和 CE/117/3(c) rev.1 号文件的 CE/DEC/4(CXVII)）和秘书长的结构修改提案（2022 年为世旅组织 2022 年 12 月 31 日终止年度的财务报告，2023 年为本文第 III 部分）的批准，这导致各项拨款在各部分中重新调配。这些变化都是在经批准的资源范围内进行的。
53. 附件 IV.1 “第 24 届大会批准的 2022-2023 年经常预算（A/RES/733(XXIV)”显示了最初批准的 2022-2023 年预算，附件 IV.2 “2022-2023 年经批准、修订、拟议和适应当前结构的拨款”提出了根据最新工作方案结构修订的 2022-2023 年预算：(i) 2022 年的拨款：2022 年 12 月 31 日（世旅组织截至 2022 年 12 月 31 日的年度财务报告）按照 2023 年 3 月 31 日的预算结构进行调整，以便进行比较；(ii) 2023 年的拨款：2023 年 3 月 31 日（本文件第 III 部分）。无论这些结构变化如何，本组织 2022-2023 年的预算总额保持不变，为 30,438,000 欧元。

C. 2024-2025 年经常预算总额



背景

54. 第 18 届、第 19 届、第 21 届和第 23 届大会会议批准了 2010-2011 年 (A/RES/572 (XVIII))、2012-2013 年 (A/RES/603 (XIX))、2016-2017 年 (A/RES/651 (XXI)) 和 2020-2021 年 (A/RES/715 (XXIII)) 的预算, 即成员会费的零名义增长。大会第 20 届和第 22 届会议批准将 2014-2015 年和 2019 年的分摊会费分别增加 2.8% 和 4% (2014-2015 年预算为 A/RES/619 (XX) 号决议, 2018-2019 年为 A/RES/688 (XXII) 号决议)。附件 IV.3 显示了自 2008-2009 两年期以来的预算总额的名义和实际变化。从这些预算中可以看出, 在十多年间, 历任秘书长已经开始了重大的结构调整工作, 主要目的是在预算总额内减少费用和提高效率。
55. 由于自 2010 年起实施这一政策, 并考虑到 2014-2015 年和 2018-2019 年两年度的分摊会费增长, 本组织自 2009 年起至 2023 年的预算主要因通货膨胀而累计损失了约 9% 的购买力。

通货膨胀

56. 由于世旅组织总部位于马德里, 世旅组织的大部分支出都是在西班牙发生的, 或与西班牙的价格有关, 特别是经常预算工作人员的薪金表和固定业务费用。西班牙的相关价格调整指标是西班牙国家统计局 ("Instituto Nacional de Estadística" (INE³)) 提供的消费者价格指数 (CPI)。
57. 由于本组织 2022-2023 年经常预算是在 2021 年 3 月 31 日计算的, 根据国际货币基金组织公布的通货膨胀指标预测 (A/24/5(b) rev.1), 2021 年、2022 年和 2023 年核定经常预算的通货膨胀率估计为 0.8%、1.6% 和 1.6%。然而, 在起草本报告时, 国家统计局公布的西班牙 2021 年和 2022 年的最终 CPI 分别为 6.5% 和 5.7%, 而国际货币基金组织提供的西班牙 2023 年的通胀预测为 4.1%。因此, 秘书长审慎地估计, 根据国际货币基金组织的预测, 西班牙 2023-2024-2025 年的价格调整预期在 2023 年为 4.1% 左右, 2024 年为 2.8%, 2025 年为 2.2%。
58. 以 2020 年为基础指数, 2023 年的价格调整为 117.19, 而 2021 年估计为 104.05, 即 2022-2023 年核定经常预算未包括 13.13 的差异。还考虑到 2024 年和 2025 年估计的 CPI/通货膨胀, 为了吸收 2021 年的 CPI/通货膨胀, 2024 年至 2025 年的经常预算应比前几年分别增加 15.9% 和 2.2%。关于价格和法定费用调整的附件 IV.4 提供了西班牙的价格调整与批准/拟议预算的演变情况。

监管框架

59. 世旅组织的财务细则和条例不允许用补充预算来抵消任何影响。因此, 在 2023 年期间, 任何因通货膨胀和俄罗斯退出而导致的未编入预算的额外支出, 都必须在现有的预算收入中予以吸收。为避免 2023 年的预算短缺, 世旅组织将需要采取降低成本的措施。

³ 西班牙国家统计局 (www.ine.es)

60. 通货膨胀对经常预算的影响和成员的变化，将需要把成员的摊款在 2024 年和 2025 年分别增加 15.9% 和 2.2% 以上，以使本组织在已经受到影响并将继续受到通货膨胀影响的次优能力水平上运作。
61. 然而，根据世旅组织确定成员国会费的公式，会费公式的增长门槛被限制在每年 7.5%。因此，通过对成员的摊款，不可能满足 2024 年比 2023 年的任何不可避免的费用增长，世旅组织将不得不以更少的资源运作，并采取进一步的成本削减措施。

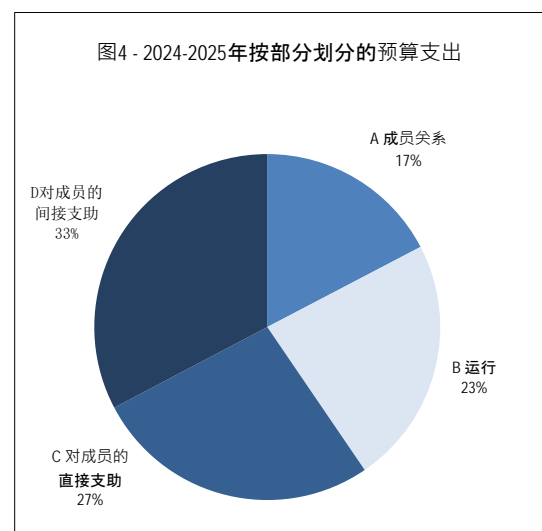
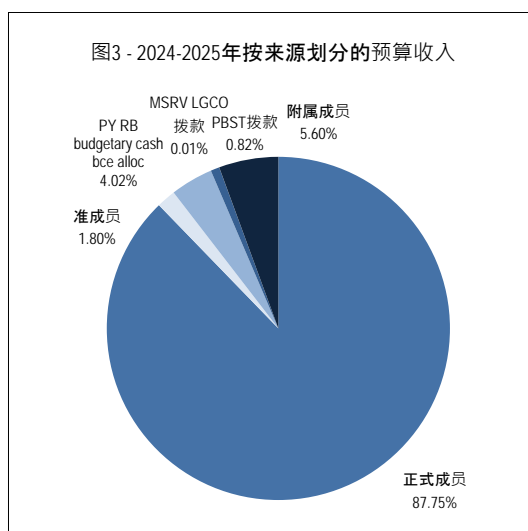
其他拨款

62. 对经常预算的其他额外拨款，主要是前几年的经常预算现金盈余和出版物商店前几年的累积盈余。如果不批准秘书长提议的额外拨款作为 2024-2025 两年期预算的额外预算收入资源，购买力将遭受更大的损失，这意味着本组织的资源将进一步实际负增长。
63. 任何不批准拟议的额外预算收入拨款的做法，都会严重损害本组织管理和执行本文件所载任务的能力，包括新的工作领域。鉴于秘书处的规模相对较小，以及联合国组织大家庭对其成员提出的要求，这种负面影响更为明显。

结论

64. 在此情况下，秘书长建议 2024 年的成员会费在 2023 年的基础上增加 7.5%，2025 年的成员会费在 2024 年的基础上增加 7.5%，以部分抵消高通胀对支出的负面影响、其他收入的损失和成员的变化，以及世旅组织遵循大多数联合国组织的做法，因通胀而增加分摊的会费。这些拟议的成员会费增长只能部分缓解近年来本组织在 2020-2025 年期间的通货膨胀增长。由此产生的 2024 年拟议经常预算按名义价值计算与 2023 年的预算相等（两年均为 15,390,000 欧元），按实际价值计算与 2020 年的名义价值相似（14,899,000 欧元）。
65. 执委会在其第 117 届会议上“同意审议秘书长关于通过增加 2024 年和 2025 年的预算估计数和成员分摊会费来维持可用于开展本组织活动的实际资源水平的建议”，并“要求在 2023 年按此向执行委员会提交 2024-2025 两年期经常预算草案”（CE/DEC/4(CXVII)）。然而，鉴于监管机构在会费增长水平方面的限制，不可能在整个 2024 年和 2025 年维持实际资源水平。
66. 因此，虽然在所经历和预测的通货膨胀水平下不足以维持最佳能力，但建议 2024 年每个成员的会费比 2023 年的成员分摊会费增加 7.5%。同样，对于 2025 年，建议成员会费比 2024 年的成员分摊会费增加 7.5%。
67. 2024 年和 2025 年的预算必须调整其支出类别，包括工作人员费用，因为这些费用由国际公务员制度委员会（ICSC）确定，并由联合国大会更新。

D. 收入预算



68. 本组织的经常预算收入是根据分摊会费（正式成员、准成员和附属成员）和前几年出版物销售的现金基础累积盈余的分配来编制预算。对于 2024-2025 年两年期，其他拨款也作为预算收入编入预算。
69. 附件 IV.5 “2024-2025 年拟议预算收入和支出与 2022-2023 年比较 — 经常预算”，介绍了 2022-2023 年的核定预算收入和支出，以及 2024-2025 年的拟议预算。根据世旅组织《财务细则》（DFR）III.7 的要求，该表按部分、财政年度和财政期列出预算。本文件中的其他预算表是按照世旅组织财务规定的要求提供的，以供参考。
70. 正式成员和准成员的会费按照附件 IV.6 “正式成员、准成员和附属成员的会费”中所示的 2023 年和 2024 年拟议比额表分摊。为便于比较，2023 年的会费也包括在该比额表中。拟议的会费比额表是根据世旅组织《财务条例》（FR）附件 II 关于确定成员国会费的公式计算的。
71. 附属成员的会费是根据过去的经验，用成员的平均数来分摊的。CE/95/6(c) 号文件 (CE/DEC/20(XCV)) 中概述的执行委员会关于特定附属成员 (TedQual 成员) 费用扣除的决定也得到了考虑。
72. 其他额外拨款如下：
- (a) 建议从出版物商店前几年的现金基础累积盈余中拨款总额为 260,000 欧元，这是根据本项目的可用现金余额，并考虑到前几年的拨款扣减和持续关切。这表明与以前的两年期相比，同一资金来源的资金大幅减少。
 - (b) 此外，秘书长提议将 CE/DEC/4 (CXVII) 批准的 2021 年经常预算现金余额拨款（917,393 欧元）、以及秘书长在 2022 年 12 月 31 日终止年度的财务报告和经审计的财务报表中提议的 2022 年经常预算现金余额拨款（暂定 355,632 欧元）作为预算收入资源。这些以往年份的经常预算现金余额拨款为 1,273,025 欧元，按 2024 年和 2025 年的经常预算年度分别细分为 668,000 欧元和 605,025 欧元。
 - (c) 作为例外，还建议从杂项收入的负余额中拨出 4,280 欧元给法律顾问部分。

E. 支出预算

73. 与前几个两年期一样，支出与预算收入保持平衡，因此避免本组织不得不出现赤字或未使用的资源。如上所述，2024-2025 年预算结构主要维持 2022-2023 年 3 月 31 日修订和拟议的预算结构。
74. 附件 IV.7, “2024-2025 年拟议拨款和 2022-2023 年经修订、拟议和适应当前结构的核定拨款 — 按部分和分部分析变化”，显示了 2024-2025 年拟议预算与 2023 年 3 月 31 日适应拟议结构的 2022-2023 年核定预算进行比较的情况，及其总体变化情况。关于价格变化，采用的两年期调整后的平均工资增长（即 2024 年为 4.35%，2025 年为 3.75%），导致工作人员费用的综合价格变化为 5.12%。在 2024-2025 两年期，非工作人员费用的价格变化为 1.08%。工作人员费用的数量变化，将本组织新的管理结构和空缺率内部化，这需要纳入预算估算（约 23%）。
75. 为了：(i) 保持目前的结构性费用增长，(ii) 避免非工作人员费用相对于 2022 年最终经常预算的大幅减少，在 2024-2025 年经常预算中只包括 4 个 P 级空缺。在此情况下，与 2022 年最终经常预算相比，2024 年工作人员费用增加 4.75%，非工作人员费用减少 3.81%。因此，空缺率要保持在核定员额的 23%（106 个核定员额）。虽然有 82 个员额列入预算，但只有在最终实际收到所有成员会费的情况下才有可能填补这些员额，而根据前几年的经验数据，情况并非如此（2022 年成员会费的收缴率为 81%）。
76. 因此，很明显，这些削减成本的措施严重影响了本组织实施其工作方案的能力，未来的两年度不能持续如此。因此，为了能够实施具有挑战性的工作方案，在今后的两年度将需要进一步增加成员的会费，除非为此目的找到其他资金来源。
77. 同样，非工作人员费用的减少可能需要实施降低成本的措施，除非进一步提高效率或为此目的可使用其他资金来源。

78. 离职后雇员福利（ASEB）准备金主要基于预期的年度付款（现收现付（PAYG）方式），和离职后健康保险（ASHI）和其他离职后福利的离职后雇员福利支出的服务成本。截至 2022 年 12 月 31 日终止年度的世旅组织财务报告和经审计的财务报表中，显示了关于离职后雇员福利负债的详细信息。由于利率对离职后健康保险负债的影响，2024 年的离职后健康保险拨款水平比 2023 年的拨款水平有所下降，详见截至 2022 年 12 月 31 日年度的世旅组织财务报告和经审计的财务报表，与 2023 年的离职后健康保险拨款相比，2025 年的拨款水平保持不变。
79. 附件 IV.8，“2024-2025 年预算草案 — 提案摘要”，按部分和分部列出了 2024 年和 2025 年每年的预算。

V. 选举 2024-2025 年度外聘审计员

80. 《章程》第 26 条和《财务条例》（FR）第 15 条规定，应选举两名外聘审计员，任期两年（可连任）：“大会应根据执委会的建议，从其正式成员中选出两名外聘审计员来审计本组织的账目”。
81. 然而，根据 A/21/8(II)(e)号文件提供的理由，大会第二十一届会议在 A/RES/661(XXI)号决议中，在世旅组织历史上首次选举了 2016-2017 年期间的单一外聘审计员，对世旅组织截至 2015 年和 2016 年 12 月 31 日的财务报表进行外部审计。
82. 在上述决议中，大会要求秘书长编写一份关于本组织《章程》第 26 条和其他法定文件的修正案，将外聘审计员的人数减少到一名，并提交大会第二十二届会议批准。
83. 大会第二十二届会议通过了秘书长提出的关于《章程》、《筹资规则》、《财务条例》和《财务细则》的修正案，将外聘审计员的人数减少到一名（A/RES/696（XXII））。大会注意到这些修正案只有在《章程》和《筹资规则》修正案生效之日才会生效，仍然决定在 2018-2019 年期间只选举一名外聘审计员（西班牙），对世旅组织截至 2017 年和 2018 年 12 月 31 日的财务报表进行外部审计（A/RES/693(XXII)）。
84. 根据第 A/RES/693(XXII)号决议，大会第二十三届和第二十四届会议也是选举了一名外聘审计员（西班牙），任期为 2020-2021 年和 2022-2023 年，负责对世旅组织截至 2019 年和 2020 年 12 月 31 日的财务报表（A/RES/715(XXIII)）和截至 2021 年和 2022 年 12 月 31 日的财务报表（A/RES-PS/1(2022)）进行外部审计。
85. 虽然根据第 696（XXII）号决议通过的本组织《章程》和其他规则的修正案尚未生效，但大会不妨考虑在 2024-2025 年期间继续采用选举一名外聘审计员的既定做法。

程序

86. 根据既定程序，本组织任何成员国如希望提出 2024-2025 年期间世旅组织外聘审计员职位的候选人，对世旅组织截至 2023 年和 2024 年 12 月 31 日的财务报表进行外部审计，可向秘书长发出书面通知。
87. 在大会讨论相应的议程项目之前，提交候选资格的截止日期将一直开放。
88. 按照惯例，一旦被大会选出，受托对本组织财务报表进行外部审计的成员将被要求为这一职能推荐一名或数名为该成员国国民并在其本国履行控制公共账户职能的人。被推荐的（数名）人员应及时通知秘书处。

VI. 成员资格以及《章程》第 34 条和《筹资规则》第 13 款的适用

90. 2023 年 3 月 31 日,《章程》第 34 条和/或《章程》所附《筹资规则》第 13 款的规定适用于附件 VI 表格中所列的 27 个成员以及准成员阿鲁巴。这些成员被剥夺了供职以及在大会和执委会投票的成员特权。《章程》第 34 条和/或《章程》所附《筹资规则》第 13 款的规定,自 2023 年 1 月 1 日起分别适用于正式成员布基纳法索、喀麦隆、刚果和巴基斯坦。
91. 秘书处已致函《章程》第 34 条和/或《章程》所附《筹资规则》第 13 款规定的所有成员,敦促他们清偿债务或根据其情况提出在若干年内分期偿还债务的计划。
92. 截至 2022 年 9 月 30 日的上一份报表(CE/117/3(c)Rev.1)中关于受《章程》第 34 条和/或《章程》所附《筹资规则》第 13 款规定约束的成员在 2023 年 3 月 31 日应缴的数额,以及不再受《章程》第 34 条和/或《章程》所附《筹资规则》第 13 款规定约束的成员的最新情况,见附件 VI 表 1、2、3 和 4。
93. 根据第 A/RES/736(XXIV)号决议第 6 段(摘录于附件 VII),《章程》第 34 条和/或《章程》所附《筹资规则》第 13 款的规定自 2022 年 4 月 1 日起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。执行委员会第 117 届会议在其 CE/DEC/4(CXVII)号决定中核准了(有待大会第 25 届会议批准)伊拉克的申诉,继续从直至 2022 年 4 月 1 日有效的付款计划中受益,这是其不再受上述规定约束的原因。
94. 2023 年 2 月 14 日,世旅组织秘书处收到正式成员吉尔吉斯斯坦的书面来函,告知由于其无法控制的原因,导致其延迟履行对世旅组织的财务承诺,从而导致其不遵守付款计划中规定的条件。此外,正式成员吉尔吉斯斯坦提请执行委员会本届会议核准其申诉,要求继续从直至 2022 年 4 月 1 日有效的付款计划中受益,而根据附件 VII 中的 A/RES/736(XXIV)号决议,在这一日期重新适用《章程》所附《筹资规则》第 13 款和《章程》第 34 条的规定。此外,它确认承诺履行其作为本组织正式成员的财政义务。

VII. 秘书处收缴会费和拖欠款的方法的广泛概况

I. 简介

95. 本文件中的证据来自于本组织向秘书长提交的内部报告，目的是提供关于成员会费和拖欠款的概况，并确定特别的方法，以最大限度地通过收缴成员会费和拖欠款，增强调动本组织收入的效果。
96. 报告中的数据 and 所有其他相关信息均来自以下文件：
 - (a) 关于成员会费和拖欠款的报告：2020 年概况和 2021 年策略
 - (b) 中期报告 — 累积成员会费和拖欠款（2020 年 1-7 月）
 - (c) 成员会费和拖欠款报告：2021 年概况和 2022 年收缴战略
 - (d) 中期报告 — 已收缴的成员会费和拖欠款（2021 年 1-6 月）
 - (e) 关于成员会费和拖欠款的报告（2022 年概况和 2023 年做法）
 - (f) 中期报告 — 已收缴的成员会费和拖欠款（2022 年 1-6 月）

II. 评估 2020-2022 年的主要意见（正式成员和准成员）

关键因素概述

97. 总的来说，在过去 3 年中，秘书处调动的会费收缴率在 80% 以上，考虑到全球政治和经济挑战，这是一个令人满意的基线收缴率。例如，在 2022 年，本组织的会费收缴率与 2019 年相似。这是值得注意的，因为 2019 年是一个大会年，此外，就国际游客抵达人数和国际旅游收入而言，这是世界旅游业历史上最好的年份。
98. 2022 年，与前一年相比，收缴的拖欠款总额绝对值增加了 20.1%。
99. 2022 年，在 COVID-19 大流行的第三年，尽管该部门的恢复总体趋势良好，但世界上一些地方仍然存在不一致的旅行限制政策，国际旅游收入低，这可能与无法结清成员会费直接相关。
100. 尽管 2020 年和 2021 年可以被评估为极其不利的，但本组织的收缴率达到 80% 左右的水平。由于 COVID-19 的爆发，一些成员国不得不削减、冻结或重新调整参与世旅组织的预算，用于其他极其重要的目的。2021 年，由于该大流行病的新变种激增，旅行限制仍然存在，以及疫苗的不均衡推出，主要客源市场的出境旅游下降，导致进一步的经济挑战，这对严重依赖入境游客流的小岛屿发展中国家、最不发达国家和一些发展中经济体产生了较大影响。
101. 在非世旅组织大会年期间，可预见的较低收缴率是由于成员不必在大会上投票。2021 年，大会因素对收缴率的“直接”影响约为 4.5 个百分点，“间接”影响为 9.2 个百分点。
102. 世界上的政治动荡，主要是乌克兰战争的更广泛影响，对不同出口国和进口国的经济表现产生了全面影响。可以看出，乌克兰战争对其他地区而不是欧洲本身征收 2022 年的会费有较大影响。
103. 值得注意的是，欧洲在当前战争背景下的会费表现。该地区的几乎所有成员国都结清了 2022 年的会费。在 COVID-19 大流行和正在进行的战争的情况下，在过去三年中，欧洲调集了该地区 98% 以上的成员会费，占本组织预算摊款总额的 40%。
104. 尽管在整个大流行期间，不同地区的表现各不相同，但非洲、美洲、亚洲和太平洋地区以及中东地区都呈现出成员会费额缓慢增长的积极趋势。
105. 鉴于全球政治和经济限制以及正在进行的战争，2022 年在收取拖欠款方面是积极的一年。在这方面，与 2021 年相比，中东地区在 2022 年的拖欠款支付增长方面领先于所有地区，绝对数字增长了 6 倍，其次是非洲，也取得了令人印象深刻的结果。应该注意到从亚洲和太平洋地区收到的会费的重要性，因为尽管包括中国在内的一些主要出境旅游客源市场有严格的旅行限制，但一些严重依赖这些客源市场的目的地还是能够结清其 2022 年的会费和部分拖欠款。总的来说，美洲的年度表现是积极的。根据《筹资规则》第 13 款和《章程》第 34 条与美洲成员国进行的谈判取得了实质性进展。

主要限制

106. 据观察，2021 年收缴成员会费和拖欠款的主要限制包括：

- (a) 在非大会年期间收缴率较低，属于惯常模式以内。
- (b) 持续的大流行和世界上一些地区的旅行限制政策仍然不一致。
- (c) 世界上的政治动荡，主要是乌克兰战争对各经济体表现的更广泛影响。

积极因素

107. 据观察，影响 2021 年收缴成员会费和拖欠款的积极因素包括：

- (a) 秘书处，即各地区部和其他有关官员采取的持续性、系统性和有针对性的行动；
- (b) 成员国对世旅组织的活动和服务的满意度（根据关于成员工作方案优先事项的调查结果）；
- (c) 秘书长和其他高级官员在双边会议期间在政治层面提出的会费和拖欠款问题；和
- (d) 对所谓的选定的“现实有望的成员国”采取有针对性的积极做法，以调动会费和拖欠款支付，以及那些属于《筹资规则》第 13 款和《章程》第 34 条规定的财务条款的国家。

III. 最大限度地收缴成员会费和拖欠款的主要战略和策略

108. 自 COVID-19 大流行开始以来，秘书处一直在开展积极主动和注重结果的工作，以维持令人满意的会费和拖欠款的收取水平。

109. 世旅组织关于收取成员会费和拖欠款的战略包括以下领域和次领域：

- (a) 预测下一财政年度的成员会费
- (b) 在一年的上半年开展大量的日常工作
- (c) 在下半年调整和定制成员国的目标群体
- (d) 查明拖欠款的成员并积极进行谈判
- (e) 与成员的正式沟通以及外部和内部报告

110. 下表反映了秘书处在本组织战略范围内按关键领域和次级领域采取的一系列行动。各地区部在对外关系主任的总体协调下，与成员会费协调员密切协商，负责所有的业务。

	行动	目标时期	评论
1	预测下一财政年度的成员会费		
1.1	收集关于成员划拨会费预算状况的信息，并将其分为三类： 1. 已批准；2. 待定；3. 不清楚	第四季度	根据成员的反馈，秘书处查明所有可能的情况和影响
1.2	定期跟进会费的预算状况并推出调整计划	1 月、6 月、9 月	
2	在一年的第一期开展大量的日常工作		
2.1	定期与成员联系，确保其当年的会费在财政年度的 1 月和/或在年初时结清	1-6 月	
2.2	在本组织总部以及在访问期间与成员国举行双边会议期间，在政治层面上提出会费问题	1-6 月	
2.3	敦促有问题的成员在执行委员会相关会议之前结清当年的会费，以便在有关本组织财务状况的信息中不包含对其的任何具体提及	1-6 月	

3	在下半年调整和定制成员国的目标群体		
3.1	确定数量有限的旨在收缴会费的所谓“现实有望的国家”	6 月	根据上半年收到的会费情况，秘书处确定三类国家，以调整其调动会费的策略： 1. “现实有望的国家” 2. “情况不明案例 50-50” 3. “无望的国家”
3.2	调整主要重点，将其放在数量有限的“现实有望的国家”上，确保以最佳方式收缴会费。对于这类国家，秘书处还讨论合作问题，以及如何最大限度地提高为成员提供的具体服务的价值。	6-12 月	根据这一类别，秘书处确定年底前收款率的四种情景，从“差”到“优”不等
4	查明拖欠款的成员并积极进行谈判		
4.1	根据《筹资规则》第 13 款和《章程》第 34 条，与成员合作，鼓励他们完全结清欠款，部分减少拖欠款，签署足够的付款计划，分期结清其相应的拖欠款	全年	除财务信息外，谈判中特别关注恢复投票权、提交理事机构及其附属机构不同职位的候选人以及接受本组织服务的益处
4.2	鼓励成员减少其拖欠款，使其在财政年度开始时不属于《筹资规则》规定的范畴	全年	
4.3	监测被理事机构授予临时豁免财务规定的成员在规定期限内履行其承诺和责任	当年 4 月 1 日前	
5	与成员的正式沟通以及外部和内部报告		
5.1.	就下一年度会费向成员发出形式发票的正式通知	10 月	
5.2	向最高当局开具发票和信件	1 月	
5.3	为执行委员会和大会提供的外部报告	每年两次	理事机构关于本组织财务状况、以及关于成员和《章程》第 34 条和《筹资规则》第 13 款的适用情况的相关报告
5.4	向秘书处的人员进行内部汇报： 1. 关于会费和拖欠款的年度报告； 2. 关于会费和拖欠款情况以及调整后的最大收缴率计划的中期报告	年度报告 3-4 月 中期报告 7 月	

Annex I.1: CE/DEC/3(CXIV) and CE/DEC/4(CXVII) decisions excerpts

Excerpts of decision CE/DEC/3(CXIV):

3. *Takes note with satisfaction of the unqualified opinion of the External Auditor that the UNWTO Financial Statements for the year ended 2020 present a true image of the financial position of the UNWTO as at 31 December 2020 and of its performance, its cash flows and changes in equity for the year ended 31 December 2020, in compliance with UNWTO Financial Regulations and Rules and International Public Sector Accounting Standards (IPSAS), and recognizes with appreciation that the production of IPSAS compliance Financial Statements is a major achievement of an Organization of the size of UNWTO;*

4. *Approves the UNWTO Audited Financial Statements for the year ended 31 December 2020;*

5. *Takes note of the Secretary-General's financial report for the year ended 31 December 2020 including the net assets/equity analysis, the mitigating actions which may be undertaken to respond to a possible severe downside scenario, and other information presented in the document and its annexes and approves, as presented in the report: (...)*

Excerpts of Decision CE/DEC/4(CXVII):

10. *Takes note with satisfaction of the unqualified opinion of the External Auditor that the UNWTO Financial Statements for the year ended 2021 present a true image of the financial position of the UNWTO as at 31 December 2021 and of its performance, its cash flows and changes in equity for the year ended 31 December 2021, in compliance with UNWTO Financial Regulations and Rules and International Public Sector Accounting Standards (IPSAS), and recognizes with appreciation that the production of IPSAS compliance Financial Statements is a major achievement of an Organization of the size of UNWTO;*

11. *Approves the UNWTO Audited Financial Statements for the year ended 31 December 2021;*

12. *Takes note with appreciation of the Secretary-General's financial report for the year ended 31 December 2021 including the net assets/equity analysis, the mitigating actions which may be undertaken to respond to a possible severe downside scenario, and other information presented in the document and its annexes, and approves, as presented in the report: (...)*

Annex I.2: Budgetary cash balance of the Regular Budget and Working Capital Fund situation of the twenty-third financial period (2020-2021) at 31 December 2021

Budgetary cash balance of the Regular Budget and WCF advance
at 31 December 2021

Euro

	2021 ^a	2020	2020-2021
Approved budget	15,197,000.00	14,899,000.00	30,096,000.00
Budgetary cash balance	917,393.26	1,563,732.98	2,481,126.24
<i>Budgetary income</i>	<i>12,613,775.88</i>	<i>11,895,474.20</i>	<i>24,509,250.08</i>
Assessed contributions	11,773,188.53	11,158,456.35	22,931,644.88
Amount spent from the allocations approved by the GA	840,587.35	737,017.85	1,577,605.20
Allocation from accumulated surplus - RB	537,017.85	537,017.85	1,074,035.70
Allocation from accumulated surplus - Publications store	200,000.00	200,000.00	400,000.00
Allocation from Project Reserve Fund (pool) balance	103,569.50		103,569.50
<i>Budgetary expenditure</i>	<i>-13,287,916.59</i>	<i>-11,978,449.59</i>	<i>-25,266,366.18</i>
Cash deficit/advance made from the WCF (FR 10.2(b))	-674,140.71	-82,975.39	-757,116.10
<i>Arrear contributions receipts in the financial year</i>	<i>1,591,533.97</i>	<i>1,646,708.37</i>	<i>3,238,242.34</i>
WCF advance to the RB	0.00	0.00	0.00

Remarks:

^a Annex VII on Working Capital Fund available balance and advance to the Regular Budget / Budgetary cash balance of the Regular Budget and WCF advance at 31 December 2021 of the UNWTO Financial Report and Audited Financial Statements for the Year Ended 31 December 2021 (document CE/117/3(c) rev.1 includes a typo on 2021 assessed contributions amount as it shows actual amounts (EUR 14,044,230) instead of cash amounts (EUR 11,773,188.53). Please refer to Financial Report of the Secretary-General for the year 2021/Financial Statements highlights/Budgetary performance of the Regular Budget of the UNWTO Financial Report and Audited Financial Statements for the Year Ended 31 December 2021.

Annex III.A.1: 2023 Approved and revised appropriations – Regular Budget

2023 Approved and revised appropriations - Regular Budget

at 31 March 2023

Euros

Approved appropriations						Revised appropriations in accordance to new structure proposed by the Secretary-General					
Parts / sections	Posts ¹		Appropriations ²			Parts / sections	Posts ¹		Appropriations ³		
	P	G	Staff	Non-staff	Total		P	G	Staff	Non-staff	Total
	106						106				
Total	55	51	10,711,000	4,679,000	15,390,000	Total	55	51	10,711,000	4,679,000	15,390,000
A Member Relations	12	5	1,841,000	540,000	2,381,000	A Member Relations	12	4	1,780,000	540,000	2,320,000
A01 Regional Programme, Africa	4	0	512,000	179,000	691,000	A01 Regional Programme, Africa	4	0	512,000	179,000	691,000
A02 Regional Programme, Americas	2	2	378,000	79,000	457,000	A02 Regional Programme, Americas	2	2	378,000	79,000	457,000
A03 Regional Programme, Asia and the Pacific	3	1	445,000	95,000	540,000	A03 Regional Programme, Asia and the Pacific	4	0	512,000	95,000	607,000
A04 Regional Programme, Europe	2	1	317,000	112,000	429,000	A04 Regional Programme, Europe	1	1	189,000	112,000	301,000
A05 Regional Programme, Middle East	0	0	0	75,000	75,000	A05 Regional Programme, Middle East	0	0	0	75,000	75,000
A06 Affiliate Members	1	1	189,000	0	189,000	A06 Affiliate Members	1	1	189,000	0	189,000
B Operational	18	12	3,148,000	920,000	4,068,000	B Operational	16	10	2,658,000	920,000	3,578,000
B01 Sustainable Development of Tourism	4	2	634,000	81,000	715,000	B01 Sustainable Development of Tourism	4	1	573,000	81,000	654,000
B02 Technical Cooperation and Silk Road	3	2	618,000	8,000	626,000	B02 Technical Cooperation and Silk Road	2	2	378,000	8,000	386,000
B03 Statistics	3	2	506,000	91,000	597,000	B03 Statistics	2	2	378,000	91,000	469,000
B04 Tourism Market Intelligence and Competitiveness	3	2	506,000	207,000	713,000	B04 Tourism Market Intelligence and Competitiveness	2	2	378,000	207,000	585,000
B05 Ethics, Culture and Social Responsibility	1	2	250,000	91,000	341,000	B05 Ethics, Culture and Social Responsibility	1	2	250,000	91,000	341,000
B06 Innovation, Education and Investments	1	1	189,000	357,000	546,000	B06 Innovation, Education and Investments	3	0	384,000	357,000	741,000
B07 Institutional Relations and Partnerships	3	1	445,000	85,000	530,000	B07 Institutional Relations and Partnerships	2	1	317,000	85,000	402,000
C Support - Direct to Members	16	8	2,984,000	1,186,000	4,170,000	C Support - Direct to Members	14	9	2,677,000	1,186,000	3,863,000
C01 Conferences Services	4	2	634,000	128,000	762,000	C01 Conferences Services	3	1	445,000	128,000	573,000
C02 Management	11	4	2,100,000	747,000	2,847,000	C02 Management	10	6	1,982,000	747,000	2,729,000
C03 Communications	1	2	250,000	311,000	561,000	C03 Communications	1	2	250,000	311,000	561,000
D Support - Indirect to Members	9	26	2,738,000	2,033,000	4,771,000	D Support - Indirect to Members	13	28	3,596,000	2,033,000	5,629,000
D01 Budget and Finance	2	2	378,000	317,000	695,000	D01 Budget and Finance	3	1	445,000	317,000	762,000
D02 Human Resources	1	1	189,000	165,000	354,000	D02 Human Resources	1	1	189,000	165,000	354,000
D03 Information and Communication Technology	2	3	439,000	374,000	813,000	D03 Information and Communication Technology	1	2	250,000	374,000	624,000
D04 General Services	0	5	305,000	477,000	782,000	D04 General Services	0	4	244,000	477,000	721,000
D05 Staff vacancies & ASEB Provisions	4	15	1,427,000	700,000	2,127,000	D05 Staff vacancies & ASEB Provisions	8	20	2,468,000	700,000	3,168,000

Remarks:

¹ P posts include P and above posts² Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1 and CE/DEC/4(CXVII) of (CE/117/3(c) Add.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, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1, CE/DEC/4(CXVII) of (CE/117/3(c) Add.1 and the Secretary-General proposal of structure modification at 31 March 2023. Movements of posts among sections are annually considered.

Annex III.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 2023
Euros

	Approved income / Original budget ¹	Plan of income and expenditure	Budgetary cash balance (cash-in less expenditure)
Budgetary difference	0	0	-5,893,456
<i>Budgetary income</i>	<i>15,390,000</i>	<i>13,900,000</i>	<i>7,879,099</i>
Contributions from Full and Associate Members	13,323,000	10,930,000	6,076,260
Full Members	13,067,000	10,700,000	5,845,662
Associate Members	256,000	230,000	230,598
Other income sources	2,067,000	1,620,000	1,492,989
Allocation from Accumulated Surplus - PY RB cash balance	782,000	782,000	781,866
Allocation from Publication store Accumulated Surplus	450,000	450,000	450,000
Allocation from Project Reserve Fund (pool) balance	0	0	0
Affiliate Members	835,000	388,000	261,122
Arrear contributions	0	1,350,000	309,850
Full Members	0	1,200,000	239,999
Affiliate Members	0	150,000	69,852
<i>Budgetary expenditure</i>	<i>15,390,000</i>	<i>13,900,000</i>	<i>13,772,556</i>

Remarks:

¹ Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1, CE/DEC/4(CXVII) of (CE/117/3(c) Add.1 and the Secretary-General proposal of structure modification at 31 March 2023.

Movements of posts among sections are annually considered.

Annex III.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 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 all duty stations around the world. The post adjustment is an amount paid in addition to base salary which ensures that no matter where United Nations system staff work, their remuneration has a purchasing power equivalent to that at the base of the system, i.e., New York. The post adjustment index is normally updated every five years following the ICSC methodology based on place-to-place salary surveys. The last place-to-place survey for Madrid took place in late 2021 which results are applicable since 1 August 2022. The ICSC promulgated salary scales showing annual gross salaries and net equivalents after application of staff assessment applicable to staff in the Professional and higher categories with effect as from 1 January 2023 referred to annual salaries and 1 February 2023 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 2022 and the next one is expected for October 2023.

Annex III.B.1: Provisional interim Financial Statements for the period ended 31 March 2023**Statement of financial position - provisional**

at 31 March 2023

Euros

	31/03/2023	31/03/2022	31/12/2022
Assets	54,860,912	56,277,852	42,790,201
<i>Current Assets</i>	<i>52,978,886</i>	<i>55,216,575</i>	<i>30,213,094</i>
Cash and cash equivalents	35,393,940	34,780,515	19,617,619
Inventories	20,526	28,793	20,526
Members assessed contributions receivable, net	11,099,535	12,618,137	3,606,125
Other contributions receivables, net	5,534,397	7,277,567	5,946,665
Other receivables, net	419,901	262,900	608,400
Other current assets	510,587	248,663	413,759
<i>Non-current assets</i>	<i>1,882,026</i>	<i>1,061,277</i>	<i>12,577,107</i>
Investments	281,487	199,641	10,974,487
Members assessed contributions receivable, net	639,189	7,506	597,098
Property, plant and equipment	586,195	561,676	612,177
Intangible assets, net	350,429	289,285	368,504
Other non-current assets	3,169	3,169	3,169
Liabilities and Net Assets/Equity	54,860,912	56,277,852	42,790,201
Liabilities	28,062,273	46,584,314	30,362,182
<i>Current Liabilities</i>	<i>10,549,054</i>	<i>11,488,780</i>	<i>13,116,606</i>
Payables and accruals	1,866,463	1,106,912	2,589,384
Transfers payable	58,079	69,202	179,341
Employee benefits	445,944	128,041	530,310
Advance receipts	7,603,222	9,664,033	9,239,748
Provisions	362,188	519,471	363,040
Other current liabilities	213,158	1,121	214,783
<i>Non-current Liabilities</i>	<i>17,513,219</i>	<i>35,095,534</i>	<i>17,245,576</i>
Employee benefits	17,503,709	35,091,393	17,236,015
Other non-current liabilities	9,510	4,141	9,561
Net Assets/Equity	26,798,639	9,693,538	12,428,019
Accumulated surplus/(deficit)	20,258,131	3,188,216	5,887,511
Reserves	6,540,508	6,505,322	6,540,508

**Statement of financial performance - provisional
for the period ended 31 March 2023**

Euros

	31/03/2023	31/03/2022	31/12/2022
Revenues	20,152,529	20,623,831	30,675,164
Members assessed contributions	14,308,689	14,605,793	14,622,043
Other contributions (VC and FIT), net of reduction	4,757,816	4,866,283	8,292,524
Publications revenue, net of discounts and returns	116,247	59,891	401,909
Changes in currency exchange differences	159,367	440,985	738,519
Other revenues	810,410	650,879	6,620,169
Expenses	5,781,909	4,762,657	28,834,507
Wages, salaries and employee benefits	4,327,000	3,774,488	17,374,538
Grants and other transfers	131,365	30,093	551,921
Travel	494,531	147,730	1,896,344
Supplies, consumables and running costs	741,762	738,310	5,024,755
Depreciation, amortization and impairment	55,722	46,165	241,632
Other expenses	31,529	25,871	3,745,317
Surplus/(deficit) for the year	14,370,620	15,861,174	1,840,657

Annex III.C.1: Statement of contributions due to the General Fund at 31 March 2023

Statement of contributions due to the General Fund
at 31 March 2023
Euros

Members	Years	Arrear Contributions	Contributions due 2023	Total
Total		19,468,091.36	7,788,596.54	27,256,687.90
<i>Full Members</i>		<i>17,325,890.53</i>	<i>7,089,988.79</i>	<i>24,415,879.32</i>
<i>Budgetary Contributions</i>		<i>17,188,775.53</i>	<i>7,089,988.79</i>	<i>24,278,764.32</i>
Afghanistan	81-87,89-08,10,12,14,19-23	787,678.91	27,850.00	815,528.91
Albania	-	0.00	0.00	0.00
Algeria	23	0.00	55,700.00	55,700.00
Andorra	-	0.00	0.00	0.00
Angola	22-23	55,700.00	55,700.00	111,400.00
Antigua and Barbuda	23	0.00	16,710.00	16,710.00
Argentina	22-23	161,892.28	167,098.00	328,990.28
Armenia	-	0.00	0.00	0.00
Austria	-	0.00	0.00	0.00
Azerbaijan	23	0.00	62,671.00	62,671.00
Bahamas	19, 22-23	105,829.00	55,700.00	161,529.00
Bahrain	-	0.00	0.00	0.00
Bangladesh	-	0.00	0.00	0.00
Barbados	20, 23	33,419.00	33,419.00	66,838.00
Belarus	23	0.00	55,700.00	55,700.00
Benin	22-23	27,850.00	27,850.00	55,700.00
Bhutan	-	0.00	0.00	0.00
Bolivia	81-87, 89-98, 19-23	562,658.57	44,629.00	607,287.57
Bosnia and Herzegovina	23	0.00	50,129.00	50,129.00
Botswana	23	0.00	55,700.00	55,700.00
Brazil	21-23	328,920.31	222,798.00	551,718.31
Brunei Darussalam	23	0.00	55,700.00	55,700.00
Bulgaria	-	0.00	0.00	0.00
Burkina Faso	21-23	55,700.00	27,850.00	83,550.00
Burundi	77-07, 11-13, 15-23	919,881.78	27,850.00	947,731.78
Cambodia	85-92, 23	195,162.54	49,593.00	244,755.54
Cameroon	20-23	100,248.00	33,419.00	133,667.00
Cape Verde	21-23	28,107.62	27,850.00	55,957.62
Central African Republic	07-23	391,864.20	27,850.00	419,714.20
Chad	12-23	294,742.56	27,850.00	322,592.56
Chile	-	0.00	0.00	0.00
China	23	0.00	356,477.00	356,477.00
Colombia	22-23	13,874.70	111,399.00	125,273.70
Comoros	20-21, 23	50,130.00	25,065.00	75,195.00
Congo	19-20, 22-23	81,863.12	33,419.00	115,282.12
Costa Rica	-	0.00	0.00	0.00
Côte d'Ivoire	23	0.00	33,419.00	33,419.00
Croatia	-	0.00	0.00	0.00
Cuba	22-23	66,840.00	66,840.00	133,680.00
Cyprus	-	0.00	0.00	0.00
Czech Republic	-	0.00	0.00	0.00
Democratic People's Republic of Korea	21-23	55,697.50	27,850.00	83,547.50
Democratic Republic of the Congo	19-20, 23	53,545.00	27,850.00	81,395.00
Djibouti	03-23	455,415.00	25,065.00	480,480.00
Dominican Republic	23	0.00	75,752.00	75,752.00
Ecuador	20, 22-23	8,928.84	87.13	9,015.97
Egypt	23	0.00	81,554.00	81,554.00
El Salvador	23	0.00	50,129.00	50,129.00
Equatorial Guinea	22-23	48,318.00	51,942.00	100,260.00
Eritrea	23	0.00	27,850.00	27,850.00
Ethiopia	17-18, 20-23	155,671.00	33,419.00	189,090.00
Fiji	-	0.00	0.00	0.00
France	-	0.00	0.00	0.00

Members	Years	Arrear Contributions	Contributions due 2023	Total
Gabon	15-23	436,669.56	55,700.00	492,369.56
Gambia	01-05, 08-10, 13, 22-23	209,725.69	27,850.00	237,575.69
Georgia	-	0.00	0.00	0.00
Germany	23	0.00	356,477.00	356,477.00
Ghana	22-23	29,884.90	33,419.00	63,303.90
Greece	23	0.00	181,101.00	181,101.00
Guatemala	23	0.00	55,700.00	55,700.00
Guinea	96, 98-00, 07-09, 14-23	377,465.01	27,850.00	405,315.01
Guinea-Bissau	92-96, 99-23	668,542.55	27,850.00	696,392.55
Haiti	20, 22-23	28,258.89	27,850.00	56,108.89
Honduras	-	0.00	0.00	0.00
Hungary	-	0.00	0.00	0.00
India	-	0.00	0.00	0.00
Indonesia	23	0.00	167,098.00	167,098.00
Iran, Islamic Republic of	19-23	341,222.00	111,399.00	452,621.00
Iraq	93-06, 12	1,549,780.14	0.00	1,549,780.14
Israel	-	0.00	0.00	0.00
Italy	-	0.00	0.00	0.00
Jamaica	-	0.00	0.00	0.00
Japan	23	0.00	356,477.00	356,477.00
Jordan	20	859.77	0.00	859.77
Kazakhstan	23	0.00	75,752.00	75,752.00
Kenya	22-23	33,419.00	33,419.00	66,838.00
Kingdom of Eswatini	23	0.00	33,419.00	33,419.00
Kuwait	98, 23	34,309.21	133,680.00	167,989.21
Kyrgyzstan	00-10, 12-15, 23	330,842.35	27,850.00	358,692.35
Lao People's Democratic Republic	92-95, 04	70,715.71	0.00	70,715.71
Lebanon	22-23	75,752.00	75,752.00	151,504.00
Lesotho	23	0.00	27,850.00	27,850.00
Liberia	12-23	294,749.00	27,850.00	322,599.00
Libya	15-21, 23	401,735.00	50,129.00	451,864.00
Lithuania	-	0.00	0.00	0.00
Madagascar	17-19, 22-23	108,654.44	27,850.00	136,504.44
Malawi	11-23	301,523.99	27,850.00	329,373.99
Malaysia	23	0.00	211,659.00	211,659.00
Maldives	21	152.00	0.00	152.00
Mali	23	0.00	27,850.00	27,850.00
Malta	-	0.00	0.00	0.00
Mauritania	81-05, 16-19	671,369.90	0.00	671,369.90
Mauritius	-	0.00	0.00	0.00
Mexico	20	222,798.00	0.00	222,798.00
Monaco	-	0.00	0.00	0.00
Mongolia	19, 21, 23	35,558.00	33,419.00	68,977.00
Montenegro	23	0.00	33,419.00	33,419.00
Morocco	23	0.00	75,752.00	75,752.00
Mozambique	23	0.00	27,850.00	27,850.00
Myanmar	23	0.00	41,327.00	41,327.00
Namibia	23	0.00	50,129.00	50,129.00
Nepal	23	0.00	27,850.00	27,850.00
Netherlands	23	0.00	244,663.00	244,663.00
Nicaragua	-	0.00	0.00	0.00
Niger	84-87,90-07,10-11,14-17,19-23	763,682.81	27,850.00	791,532.81
Nigeria	23	0.00	48,911.78	48,911.78
Oman	-	0.00	0.00	0.00
Pakistan	19-20, 22-23	138,453.19	50,129.00	188,582.19
Palau	22-23	16,710.00	16,710.00	33,420.00
Panama	23	0.00	73,877.67	73,877.67
Papua New Guinea	23	0.00	33,419.00	33,419.00
Paraguay	23	0.00	49,593.00	49,593.00
Peru	23	0.00	48.10	48.10
Philippines	23	0.00	75,752.00	75,752.00

Members	Years	Arrear	Contributions due	Total
		Contributions	2023	
Poland	-	0.00	0.00	0.00
Portugal	-	0.00	0.00	0.00
Qatar	-	0.00	0.00	0.00
Republic of Korea	23	0.00	222,798.00	222,798.00
Republic of Moldova	23	0.00	33,419.00	33,419.00
Romania	-	0.00	0.00	0.00
Russian Federation	23	0.00	74,266.00	74,266.00
Rwanda	22-23	27,850.00	27,850.00	55,700.00
Samoa	-	0.00	0.00	0.00
San Marino	-	0.00	0.00	0.00
Sao Tome and Principe	86-14, 18-23	677,720.65	16,710.00	694,430.65
Saudi Arabia	-	0.00	0.00	0.00
Senegal	21-23	50,773.03	33,419.00	84,192.03
Serbia	23	0.00	55,700.00	55,700.00
Seychelles	23	0.00	16,710.00	16,710.00
Sierra Leone	83-00, 03-20, 22-23	861,698.12	27,850.00	889,548.12
Slovakia	-	0.00	0.00	0.00
Slovenia	-	0.00	0.00	0.00
Somalia	20-23	83,550.00	27,850.00	111,400.00
South Africa	23	0.00	133,680.00	133,680.00
Spain	-	0.00	0.00	0.00
Sri Lanka	23	0.00	49,593.00	49,593.00
Sudan	90-03, 06-08, 13-14, 18-20, 23	520,218.18	44,629.00	564,847.18
Switzerland	-	0.00	0.00	0.00
Syrian Arab Republic	12-20, 22-23	526,569.21	40,257.00	566,826.21
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	22-23	33,255.08	33,419.00	66,674.08
Togo	05-06, 19, 23	41,044.83	27,850.00	68,894.83
Trinidad and Tobago	23	0.00	66,840.00	66,840.00
Tunisia	-	0.00	0.00	0.00
Turkey	-	0.00	0.00	0.00
Turkmenistan	95-98, 00-12, 16-23	823,418.40	50,129.00	873,547.40
Uganda	99-00, 02-04, 10-12, 15-18, 23	271,898.75	33,419.00	305,317.75
Ukraine	23	0.00	55,660.00	55,660.00
United Arab Emirates	22-23	48.00	211,659.00	211,707.00
United Republic of Tanzania	23	0.00	44,629.00	44,629.00
Uruguay	03, 23	64,077.22	75,752.00	139,829.22
Uzbekistan	23	0.00	32,419.00	32,419.00
Vanuatu	10-17, 20-23	247,311.00	27,850.00	275,161.00
Venezuela	16, 18-23	585,134.27	133,680.00	718,814.27
Viet Nam	23	0.00	72,477.00	72,477.00
Yemen	18-23	149,552.45	33,419.00	182,971.45
Zambia	21-23	14,035.30	92.11	14,127.41
Zimbabwe	22-23	27,850.00	27,850.00	55,700.00
<i>Extrabudgetary Contributions</i>		<i>137,115.00</i>	<i>0.00</i>	<i>137,115.00</i>
Antigua and Barbuda	22	16,710.00	0.00	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
<i>Associate Members</i>		<i>101,316.35</i>	<i>25,065.00</i>	<i>126,381.35</i>
Aruba	19-23	100,260.00	25,065.00	125,325.00
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 due	Total
		Contributions	2023	
<i>Affiliate Members</i>		642,020.32	671,251.08	1,313,271.40
<i>Former Full Members</i>		918,478.93	0.00	918,478.93
<i>Former Associate Members</i>		1,947.90	0.00	1,947.90
<i>Former Affiliate Members</i>		478,437.33	2,291.67	480,729.00

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 III.C.2: Arrear contributions received from Members due to the General Fund for the period ended 31 March 2023

Arrear contributions received from Members due to the General Fund
for the period ended 31 March 2023
Euros

Members	Contribution year	31/03/2023
Total		361,602.14
<i>Full Members</i>		<i>239,998.65</i>
Sri Lanka	22	46,133.00
Nicaragua	22	33,419.00
Papua New Guinea	22	33,419.00
Iraq	93	30,930.51
Lesotho	22	27,850.00
Mauritania	79-81	25,412.77
Malawi	11	16,000.00
Congo	19	15,244.90
Lao People's Democratic Republic	92-93	11,589.47
<i>Affiliate Members</i>	<i>18-22</i>	<i>121,603.49</i>

Annex III.C.3: Reserves, other and non-RB projects within the GF movements for the period ended 31 March 2023

Reserves, other and non-RB projects within the GF movements
for the period ended 31 March 2023
Euros

Description	Net assets 01/01/2023	Movements	Net assets 31/03/2023	Assets & reconciling items	Actual amounts 31/03/2023 ¹	Outstanding commitments	Actual amounts after commitments 31/03/2023
<i>Reserves</i>							
<i>Replacement reserve projects ²</i>	<i>1,563,860.27</i>	<i>-26,411.69</i>	<i>1,537,448.58</i>	<i>408,500.98</i>	<i>1,128,947.60</i>	<i>196,170.50</i>	<i>932,777.10</i>
Infrastructure ICT	175,644.35	-244.62	175,399.73	30,467.80	144,931.93	100,240.00	44,691.93
IPSAS	70,266.96	-17,566.74	52,700.22	52,700.22	0.00	0.00	0.00
HQ infrastructure improvement	386,729.83	-8,600.33	378,129.50	221,305.96	156,823.54	0.00	156,823.54
RRP Pool	731,219.13	0.00	731,219.13	0.00	731,219.13	0.00	731,219.13
Athena III	200,000.00	0.00	200,000.00	104,027.00	95,973.00	95,930.50	42.50
<i>Working Capital Fund</i>	<i>4,590,978.37</i>	<i>0.00</i>	<i>4,590,978.37</i>	<i>0.00</i>	<i>4,590,978.37</i>	<i>0.00</i>	<i>4,590,978.37</i>
<i>Special reserve for contingency project ³</i>	<i>385,669.60</i>	<i>-3,778.53</i>	<i>381,891.07</i>	<i>56,471.11</i>	<i>325,419.96</i>	<i>0.00</i>	<i>325,419.96</i>
All Special Contingency Reserve	194,419.96	0.00	194,419.96	0.00	194,419.96	0.00	194,419.96
Lobby Reform	11,824.84	-1,357.29	10,467.55	10,467.55	0.00	0.00	0.00
Floor Reform	48,424.80	-2,421.24	46,003.56	46,003.56	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
<i>Other Regular Budget projects</i>	<i>-14,812,955.07</i>	<i>-263,434.31</i>	<i>-15,076,389.38</i>	<i>0.00</i>	<i>-15,076,389.38</i>	<i>0.00</i>	<i>-15,076,389.38</i>
After Service Employee Benefit	-14,812,955.07	-263,434.31	-15,076,389.38	0.00	-15,076,389.38		-15,076,389.38
<i>Non-Regular Budget projects ⁴</i>	<i>2,450,903.67</i>	<i>477,933.15</i>	<i>2,928,836.82</i>	<i>28,057.67</i>	<i>2,900,779.15</i>	<i>323,013.39</i>	<i>2,577,765.76</i>
Publications Store	1,725,182.32	263,559.11	1,988,741.43	20,525.92	1,968,215.51	127,765.52	1,840,449.99
Affiliate Members Programme of Work	658,793.53	215,398.00	874,191.53	122.78	874,068.75	195,247.87	678,820.88
Security at HQ - allocation	66,927.82	-1,023.96	65,903.86	7,408.97	58,494.89	0.00	58,494.89
Miscellaneous project	-72,819.45	208,840.33	136,020.88	0.00	136,020.88	0.00	136,020.88
Miscellaneous revenue project pool	-77,099.45	208,840.33	131,740.88		131,740.88	0.00	131,740.88
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.

² Approved by the following decisions/resolutions: i) Infrastructure ICT and cloud-based HHRR: CE/DEC/6(LXXXVIII) in document CE/88/5(b) and A/RES/733(XXIV) in document A/24/5(b) rev.1; ii) IPSAS: CE/DEC/7(LXXXV) in document CE/85/5b; iii) Headquarters Infrastructure: A/RES/733(XXIV) in document A/24/5(b) rev.1 and CE/DEC/4(CXVII) in CE/117/3(c); iv) Athena III: A/RES/733(XXIV) in document A/24/5(b) rev.1.

³ Approved by the following decisions/resolutions: i) Lobby Reform: CE/DEC/8(CIII) in document CE/103/7(a). ii) Floor Reform: CE/DEC/8(CM) 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 Lobby and floor reforms were capitalized (registered as assets) in 2016 and 2017 respectively; these assets remain in books until full depreciation (not fully depreciated in 2021) though the "funds" of the projects would have been already utilised.

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 be submitted to GA

Annex III.C.4: Voluntary and miscellaneous project contributions received for the period ended 31 March 2023

Voluntary contributions received for the period ended 31 March 2023

Euros

Project	Donor	Curr	Amount	EUR
Total				5,125,609.78
Regional Office for the Middle East	Saudi Arabia	SAR	18,750,000.00	4,585,109.22
Greece: Covid-19 Tourism Recovery Technical Assistance Cooperation Package	European Bank for Reconstruction and Development	EUR	174,496.00	174,496.00
For Promotion of Investments and Digitalization of the Tourism Sector in the Kingdom of Morocco	Morocco	EUR	100,000.00	100,000.00
Data Collection Survey on Recovery of Tourism affected by COVID-19	Japan International Cooperation Agency	EUR	57,676.30	57,676.30
Uzbekistan: Facilitating Tourism Recovery in Aftermath of Covid-19	European Bank for Reconstruction and Development	EUR	53,000.00	53,000.00
Support for the Global Youth Tourism Summit	Qatar	EUR	47,393.00	47,393.00
Turkey: Covid-19 Tourism Recovery Technical Assistance Cooperation Package	European Bank for Reconstruction and Development	EUR	30,860.00	30,860.00
The Development of Tourism Statistics for the Compilation of a Tourism Satellite Account for the UAE	United Arab Emirates	USD	31,988.00	30,036.73
Uzbekistan: Facilitating Tourism Recovery in Aftermath of Covid-19	European Bank for Reconstruction and Development	EUR	23,479.00	23,479.00
Para la Celebración del UNWTO Tourism Tech Adventure y un Reto de Innovación	Institución Ferial de Canarias	EUR	14,990.00	14,990.00
Lesotho/UNWTO Technical Assistance in the Development of the Tourism Sector	Lesotho	USD	9,335.00	8,569.53

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 III.C.5: In-kind contributions received for the period ended 31 March 2023

In-kind contributions received for the period ended 31 March 2023		
Euros		
Donor	Project	Total
Total		605,642.74
<i>Use of conference facilities and premise</i>		<i>380,310.73</i>
Spain	Headquarter	238,225.34
Saudi Arabia	Regional Office for the Middle East	107,916.80
APTEC	Regional Support Office for Asia and the Pacific	18,593.60
Nepal	UNWTO Regional Workshop on Measuring Tourism in Asia and the Pacific	10,000.00
International Trade Centre	Geneva Liaison Office	5,574.99
<i>Donated travel</i>		<i>225,332.01</i>
Saudi Arabia		74,856.71
World Tourism Alliance (WTA)		22,116.29
China		22,116.28
India		20,637.52
Qatar Tourism Authority		16,075.14
Republic of Mauritius		12,028.04
World Tourism Industry Conference		10,617.12
India		8,582.88
Israel		7,445.13
Dominican Republic		7,061.89
Institución Ferial de Canarias (INFECAR)		3,846.94
Nepal		3,745.42
Fundación Mallorca Turisme		3,226.20
South Africa		2,728.49
Government of La Rioja		2,380.01
Croatia		1,126.22
Donors with contribution below EUR 1,000		6,741.73

Annex III.C.6: Project support costs (PSC) and Initiative projects (PRF) movements for the period ended 31 March 2023

Project support costs (PSC) and Initiative projects (PRF) movements
for the period ended 31 March 2023
Euros

Description	Net assets 01/01/2023	Movements	Net assets 31/03/2023	Assets & reconciling items	Actual amounts 31/03/2023 ¹	Outstanding commitments	Actual amounts after commitments 31/03/2023
<i>PSC and Initiative projects</i>							
<i>Project support cost projects ²</i>	921,095.03	-28,703.25	892,391.78	0.00	892,391.78	399,102.82	493,288.96
<i>Initiative projects ³</i>	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 III.C.7: Projects with UNWTO and donors' contributions for the period ended 31 March 2023**Projects with UNWTO and donors contribution**

for the period ended 31 March 2023

Euros

Project	Title	Agreement		Donor		UNWTO		Contribution		
		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 Ministry of Culture, Tourism and Civil Aviation of Nepal	14/03/2023	Nepal	35,400.00	0.00	36,000.00	0.00	71,400.00	50%	50%
Human Capital Development by E-Learning	Cooperation Agreement between UNWTO and the Ministry of Tourism of the Kingdom of Saudi Arabia	07/03/2023	Saudi Arabia	0.00	3,516,083.00	50,000.00	0.00	3,566,083.00	99%	1%
Celebración de la 118th reunion del Consejo Ejecutivo en Punta Cana (Republica Dominicana)	Acuerdo entre la Organizacion Mundial del Turismo y el Gobierno de Republica Dominicana	07/03/2023	Dominican Republic	309,336.00	0.00	11,795.92	0.00	321,131.92	96%	4%

Remarks:

1. Contributions as shown in the agreements signed between UNWTO and the donor/s, regardless UNWTO source of funding.

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 IV.1: 2022-2023 Regular Budget as approved by the 24th General Assembly (A/RES/733(XXIV))

2022-2023 Regular Budget appropriations as approved by the General Assembly

at 31 March 2021

Euros

Parts / sections ³	Posts ¹		Appropriations								
			2022			2023			2022-2023		
	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
Total	106										
Total	55	51	10,330,000	4,718,000	15,048,000	10,711,000	4,679,000	15,390,000	21,041,000	9,397,000	30,438,000
<i>A Member Relations</i>	<i>12</i>	<i>5</i>	<i>1,764,000</i>	<i>546,000</i>	<i>2,310,000</i>	<i>1,841,000</i>	<i>540,000</i>	<i>2,381,000</i>	<i>3,605,000</i>	<i>1,086,000</i>	<i>4,691,000</i>
A01 Regional Programme, Africa	4	0	488,000	181,000	669,000	512,000	179,000	691,000	1,000,000	360,000	1,360,000
A02 Regional Programme, Americas	2	2	364,000	80,000	444,000	378,000	79,000	457,000	742,000	159,000	901,000
A03 Regional Programme, Asia and the Pacific	3	1	426,000	96,000	522,000	445,000	95,000	540,000	871,000	191,000	1,062,000
A04 Regional Programme, Europe	2	1	304,000	113,000	417,000	317,000	112,000	429,000	621,000	225,000	846,000
A05 Regional Programme, Middle East	0	0	0	76,000	76,000	0	75,000	75,000	0	151,000	151,000
A06 Affiliate Members	1	1	182,000	0	182,000	189,000	0	189,000	371,000	0	371,000
<i>B Operational</i>	<i>18</i>	<i>12</i>	<i>3,028,000</i>	<i>929,000</i>	<i>3,957,000</i>	<i>3,148,000</i>	<i>920,000</i>	<i>4,068,000</i>	<i>6,176,000</i>	<i>1,849,000</i>	<i>8,025,000</i>
B01 Sustainable Development of Tourism	4	2	608,000	82,000	690,000	634,000	81,000	715,000	1,242,000	163,000	1,405,000
B02 Technical Cooperation and Silk Road	3	2	598,000	8,000	606,000	618,000	8,000	626,000	1,216,000	16,000	1,232,000
B03 Statistics	3	2	486,000	92,000	578,000	506,000	91,000	597,000	992,000	183,000	1,175,000
B04 Tourism Market Intelligence and Competitiveness	3	2	486,000	209,000	695,000	506,000	207,000	713,000	992,000	416,000	1,408,000
B05 Ethics, Culture and Social Responsibility	1	2	242,000	92,000	334,000	250,000	91,000	341,000	492,000	183,000	675,000
B06 Innovation, Education and Investments	1	1	182,000	360,000	542,000	189,000	357,000	546,000	371,000	717,000	1,088,000
B07 Institutional Relations and Partnerships	3	1	426,000	86,000	512,000	445,000	85,000	530,000	871,000	171,000	1,042,000
<i>C Support - Direct to Members</i>	<i>16</i>	<i>8</i>	<i>2,880,000</i>	<i>1,197,000</i>	<i>4,077,000</i>	<i>2,984,000</i>	<i>1,186,000</i>	<i>4,170,000</i>	<i>5,864,000</i>	<i>2,383,000</i>	<i>8,247,000</i>
C01 Conferences Services	4	2	608,000	129,000	737,000	634,000	128,000	762,000	1,242,000	257,000	1,499,000
C02 Management	11	4	2,030,000	754,000	2,784,000	2,100,000	747,000	2,847,000	4,130,000	1,501,000	5,631,000
C03 Communications	1	2	242,000	314,000	556,000	250,000	311,000	561,000	492,000	625,000	1,117,000
<i>D Support - Indirect to Members</i>	<i>9</i>	<i>26</i>	<i>2,658,000</i>	<i>2,046,000</i>	<i>4,704,000</i>	<i>2,738,000</i>	<i>2,033,000</i>	<i>4,771,000</i>	<i>5,396,000</i>	<i>4,079,000</i>	<i>9,475,000</i>
D01 Budget and Finance	2	2	364,000	319,000	683,000	378,000	317,000	695,000	742,000	636,000	1,378,000
D02 Human Resources	1	1	182,000	167,000	349,000	189,000	165,000	354,000	371,000	332,000	703,000
D03 Information and Communication Technology	2	3	424,000	378,000	802,000	439,000	374,000	813,000	863,000	752,000	1,615,000
D04 General Services	0	5	300,000	482,000	782,000	305,000	477,000	782,000	605,000	959,000	1,564,000
D05 Staff vacancies & ASEB Provisions	4	15	1,388,000	700,000	2,088,000	1,427,000	700,000	2,127,000	2,815,000	1,400,000	4,215,000

Total % over prior biennia

% over prior biennia

Remarks:

¹ P posts include from P and above posts

² Before transfers. 2020: 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), the Secretary-General proposal of structure modification (part II of this document) and its adaptation to 2021 budget structure at 31 March 2021 for comparison purposes. 2021: 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/3(CXIII) of document CE/113/3(b) and the Secretary-General proposal of structure modification (part III of this document).

³ As per 2022-2023 draft budget structure names proposal.

Annex IV.2: 2022-2023 Regular Budget as approved, revised, proposed and adapted to current structure

2022-2023 Regular budget as approved, revised, proposed and adapted to current structure
at 31 March 2023

Euros

Parts / sections	Posts ¹		Appropriations ²								
			2022			2023			2022-2023		
	P	G	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
	106										
Total	55	51	10,330,000	4,718,000	15,048,000	10,711,000	4,679,000	15,390,000	21,041,000	9,397,000	30,438,000
<i>A Member Relations</i>	12	4	1,704,000	546,000	2,250,000	1,780,000	540,000	2,320,000	3,484,000	1,086,000	4,570,000
A01 Regional Programme, Africa	4	0	488,000	181,000	669,000	512,000	179,000	691,000	1,000,000	360,000	1,360,000
A02 Regional Programme, Americas	2	2	364,000	80,000	444,000	378,000	79,000	457,000	742,000	159,000	901,000
A03 Regional Programme, Asia and the Pacific	4	0	488,000	96,000	584,000	512,000	95,000	607,000	1,000,000	191,000	1,191,000
A04 Regional Programme, Europe	1	1	182,000	113,000	295,000	189,000	112,000	301,000	371,000	225,000	596,000
A05 Regional Programme, Middle East	0	0	0	76,000	76,000	0	75,000	75,000	0	151,000	151,000
A06 Affiliate Members	1	1	182,000	0	182,000	189,000	0	189,000	371,000	0	371,000
<i>B Operational</i>	16	10	2,552,000	929,000	3,481,000	2,658,000	920,000	3,578,000	5,210,000	1,849,000	7,059,000
B01 Sustainable Development of Tourism	4	1	548,000	82,000	630,000	573,000	81,000	654,000	1,121,000	163,000	1,284,000
B02 Technical Cooperation and Silk Road	2	2	364,000	8,000	372,000	378,000	8,000	386,000	742,000	16,000	758,000
B03 Statistics	2	2	364,000	92,000	456,000	378,000	91,000	469,000	742,000	183,000	925,000
B04 Tourism Market Intelligence and Competitiveness	2	2	364,000	209,000	573,000	378,000	207,000	585,000	742,000	416,000	1,158,000
B05 Ethics, Culture and Social Responsibility	1	2	242,000	92,000	334,000	250,000	91,000	341,000	492,000	183,000	675,000
B06 Innovation, Education and Investments	3	0	366,000	360,000	726,000	384,000	357,000	741,000	750,000	717,000	1,467,000
B07 Institutional Relations and Partnerships	2	1	304,000	86,000	390,000	317,000	85,000	402,000	621,000	171,000	792,000
<i>C Support - Direct to Members</i>	14	9	2,584,000	1,197,000	3,781,000	2,677,000	1,186,000	3,863,000	5,261,000	2,383,000	7,644,000
C01 Conferences Services	3	1	426,000	129,000	555,000	445,000	128,000	573,000	871,000	257,000	1,128,000
C02 Management	10	6	1,916,000	754,000	2,670,000	1,982,000	747,000	2,729,000	3,898,000	1,501,000	5,399,000
C03 Communications	1	2	242,000	314,000	556,000	250,000	311,000	561,000	492,000	625,000	1,117,000
<i>D Support - Indirect to Members</i>	13	28	3,490,000	2,046,000	5,536,000	3,596,000	2,033,000	5,629,000	7,086,000	4,079,000	11,165,000
D01 Budget and Finance	3	1	426,000	319,000	745,000	445,000	317,000	762,000	871,000	636,000	1,507,000
D02 Human Resources	1	1	182,000	167,000	349,000	189,000	165,000	354,000	371,000	332,000	703,000
D03 Information and Communication Technology	1	2	242,000	378,000	620,000	250,000	374,000	624,000	492,000	752,000	1,244,000
D04 General Services	0	4	240,000	482,000	722,000	244,000	477,000	721,000	484,000	959,000	1,443,000
D05 Staff vacancies & ASEB Provisions	8	20	2,400,000	700,000	3,100,000	2,468,000	700,000	3,168,000	4,868,000	1,400,000	6,268,000

Remarks:

¹ P posts include from P and above posts

² Before transfers. 2022: Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1 and CE/DEC/4(CXVII) of (CE/117/3(c) Add.1., the Secretary-General proposal of structure modification (part II of this document) and its adaptation to 2023 regular budget structure at 31 March 2023 for comparison purposes. 2023: Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1, CE/DEC/4(CXVII) of (CE/117/3(c) Add.1 and the Secretary-General proposal of structure modification (part III of this document). Movements of posts among sections are annually considered.

Annex IV.3: Regular Budget envelope evolution: Nominal vs Real**Regular Budget envelope evolution: Nominal vs Real**

at 31 March 2023

Euro (thousands)

	Biennia								
	2008-2009	2010-2011	2012-2013	2014-2015	2016-2017	2018-2019	2020-2021	2022-2023	2024-2025
Nominal budget	25,110,000	25,200,000	25,200,000	26,616,000	26,984,000	27,603,000	30,096,000	30,438,000	31,677,000
Real budget	25,110,000	24,175,508	23,184,054	24,697,563	24,510,652	24,540,944	25,960,687	23,586,206	23,144,317

Remarks:

Nominal budget: approved/proposed budget.

Real budget: Base 2008-2009 budget updated by price adjustment index: a) 2008-2022 CPI for Spain (source INE) and, b) 2023-2025 UNWTO estimate as per inflation for Spain (source IMF).

Annex IV.4: 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 as to whether an additional budget provision is made for them or not.

Price adjustment indicators

2. As UNWTO Headquarters is in Madrid, most of UNWTO expenses 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 2022 as published by INE is shown below. Nevertheless, INE does not provide CPI forecasts for the years 2023 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 a 4.1%% as price adjustment for Spain for 2023, 2.8% for 2024 and 2.2% for 2025 based on the inflation indicator published by the IMF.
3. For the purpose of assessing the evolution of prices in Spain and the cumulative inflation since 2010, the annual CPI for Spain as provided by INE for the years 2009-2022 as well as UNWTO price adjustment estimates for the years 2023-2024-2025 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 and compares the price adjustment base index (base 100 for 2009) with the approved and proposed budgets base index (base 100 for 2009).
4. Additionally, the below table also compared the price adjustment estimated at March 2021 for the years 2021-2022-2023 compared with the final data resulted at 2021 and 2022 as per INE CPI data and the estimate for 2023 at March 2023 as per IMF inflation data. Using as base index 2020, the purchasing-power loss at 2023 due to inflation amounts to more than 13%.

Evolution of price adjustment for Spain vs. approved/proposed budgets

at 31 March 2023

Rate/Index/Euros

	Rate/index/Euros					Price adjustment ¹					Approved/proposed budget ²				
	% CY/PY		Base index 2009 (over 2023 data)	Base index 2020							%CBIennia/		Base index 2009		
	As at 2023	As at 2021		As at 2023	As at 2021	Annual	Biennia	%CY/PY	PBiennia						
Total															
2025	2.20	2.20	138.33	123.12		16,287,000	31,677,000	5.83	4.07	125.65					
2024	2.80	2.80	135.35	120.47		15,390,000		0.00		118.73					
2023	4.10	1.60	131.67	117.19	104.05	15,390,000	30,438,000	2.27	1.14	118.73					
2022	5.70	1.60	126.48	112.57	102.41	15,048,000		-0.98		116.09					
2021	6.50	0.80	119.66	106.50	100.80	15,197,000	30,096,000	2.00	9.03	117.24					
2020	-0.50	-0.50	112.36	100.00	100.00	14,899,000				114.94					
2019	0.80		112.92			13,994,000	27,603,000	2.83	2.29	107.96					
2018	1.20		112.02			13,609,000		0.87		104.99					
2017	1.10		110.70			13,492,000	26,984,000	0.00	1.38	104.09					
2016	1.60		109.49			13,492,000		0.00		104.09					
2015	0.00		107.77			13,492,000	26,616,000	2.80	5.62	104.09					
2014	-1.00		107.77			13,124,000		2.80		101.25					
2013	0.30		108.86			12,767,000	25,200,000	2.69	0.00	98.50					
2012	2.90		108.53			12,433,000		-2.62		95.92					
2011	2.40		105.47			12,767,000	25,200,000	2.69	0.36	98.50					
2010	3.00		103.00			12,433,000		-4.08		95.92					
2009	0.80		100			12,962,000	25,110,000	6.7	3.9	100					
2008	1.40					12,148,000									

Remarks

¹ % CY/PY: a) 2008-2022 CPI for Spain (source INE) and, b) 2023-2025 UNWTO estimate as per inflation for Spain (source IMF). Base index: base incorporates previous year price adjustment.

Statutory costs adjustments

- 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 UNWTO's Headquarters and other duty stations around the world. Since UNWTO 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 2024-2025 have been based on the planned staffing level for the biennia, taking as reference the base and pensionable salary scales in force on March 2023, statutory increments due, plus an adjusted provision for salary growth (price adjustment plus productivity growth⁴) for the possible annual increase in the cost of living and due to personnel seniority.
- The estimated costs for General Service staff for 2024-2025 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 2022 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

⁴ Productivity growth indicator (1.55% on average for all staff categories) is based on salary scales grades/steps increases per staff category at March 2023.

⁵ UN document A/76/11

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 combined effect of these staff costs budgetary adjustments in both categories amounts to EUR 1,136,000 for the period 2024-2025. Therefore, in order to remain within the proposed budgeted staff cost of EUR 22,177,000 for the period 2024-2025, EUR 10,845,000 in 2024 and EUR 11,332,000 in 2025, the shortfall has to be compensated through the non-filling of vacant positions by some 23% resulting in an effective decline in the staff strength on positions effectively filled (approved RB post positions since period 2010-2011 are shown in Annex IV.9 including unbudgeted and budgeted ones for the biennium 2024-2025). This leads to increased demands on the existing staff to cover the shortfalls and is not sustainable without damaging the operational viability of the Organization.
8. 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 (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 2024 and 2025. It should be mentioned that the contribution to the fund must be in USD. If the USD strengthens against the EUR, UNWTO's contribution to the Fund may result in significant additional costs.
9. For the purpose of the 2024-2025 budget, the staff health and accident insurance premium rates are estimated to increase by 2.5% with respect to those applied in March 2023. Therefore, the rate foreseen to be contributed by the Organization would be 10.47% in 2024 and 2025 (7.97% at March 2023) of gross staff remuneration.
10. For other staff benefits, previous years' experience and the estimated increase of inflation has been taken into account.

Annex IV.5: 2024-2025 Proposed budgetary income and expenditure compared with 2022-2023 - Regular Budget

2024-2025 Proposed budgetary income and expenditure compared with 2022-2023 - Regular Budget

at 31 March 2023

Euros

	2022-2023 budget			2024-2025 Draft budget		
	2022	2023	2022-2023	2024	2025	2024-2025
Budgetary difference	0	0	0	0	0	0
<i>Budgetary income</i>	<i>15,048,000</i>	<i>15,390,000</i>	<i>30,438,000</i>	<i>15,390,000</i>	<i>16,287,000</i>	<i>31,677,000</i>
Contributions from Full and Associate Members	13,317,000	13,323,000	26,640,000	13,739,000	14,627,000	28,366,000
Full Members	13,061,000	13,067,000	26,128,000	13,464,000	14,332,000	27,796,000
Associate Members	256,000	256,000	512,000	275,000	295,000	570,000
Other income sources	1,731,000	2,067,000	3,798,000	1,651,000	1,660,000	3,311,000
Allocation from PY RB Budgetary cash balance	582,000	782,000	1,364,000	668,000	605,000	1,273,000
Allocation from Publication store Accumulated Surplus	350,000	450,000	800,000	160,000	100,000	260,000
Allocation from Project Reserve Fund (pool) balance						
Allocation from Miscellaneous revenue balance to LGCO				4,000	0	4,000
Affiliate Members contributions	799,000	835,000	1,634,000	819,000	955,000	1,774,000
<i>Budgetary expenditure</i>	<i>15,048,000</i>	<i>15,390,000</i>	<i>30,438,000</i>	<i>15,390,000</i>	<i>16,287,000</i>	<i>31,677,000</i>
A Member Relations	2,310,000	2,381,000	4,691,000	2,685,000	2,826,000	5,511,000
B Operational	3,957,000	4,068,000	8,025,000	4,064,000	4,278,000	8,342,000
C Support - Direct to Members	4,077,000	4,170,000	8,247,000	4,558,000	4,794,000	9,352,000
D Support - Indirect to Members	4,704,000	4,771,000	9,475,000	4,083,000	4,389,000	8,472,000

Annex IV.6: 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 IV.5 of this document, "2024-2025 Proposed income and expenditure budget compared with 2022-2023 budget", shows that the part of the budget to be financed with the contributions of the Full Members is EUR 13,464,000 for 2024 and EUR 14,332,000 for 2025. 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 II of the UNWTO 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 UNWTO as of January 2021, and which were used by the UN to calculate the contributions of its Members. The reference period for these statistical data is 2014-2019⁵. The estimates of contributions have also taken into account the statistical data in regard to UNWTO International Tourism Receipts (ITR) for the same reference period. These set of statistical data resulting in same Members changing contributions group.
4. The total number of Full Members included in the scale of contributions for the period 2024-2025 (159 Full Members) has remained with respect to the period 2022-2023 (159 Full Members) taking into account Antigua and Barbuda⁶ as new Member and Russia's withdrawal. 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 II of UNWTO Financial Rules. The number of groups remains at thirteen.
5. It should also be noted that following Annex II of the UNWTO Financial Rules, a limit of 7.5 per cent for 2024 and 2025 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 2024 and 2025 increase by 7.5% and 7.5% respectively in relation to the contributions approved for 2023 and proposed for 2024 for those Members that do not change group and are not subject to adjustment of their contribution because of an earlier change in group.
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 90% of the minimum contribution of the Full Members. The total rounded amount to be financed by the Associate Members is EUR 275,000 for 2024 and EUR 295,000 for 2025.
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. As a result, the Secretary-General proposes to the General Assembly that the contribution fee of the Affiliate Members is

⁵ UN document A/76/11

⁶ A/RES/735(XIV)

set at EUR 2,700 for 2024 (EUR 2,500 at 2023) and at EUR 2,900 for 2025. Of these amounts and maintaining 2023 allocated approved percentages, Affiliate Members contributions allocations will be broken down as follows: i) EUR 1,575 in 2024 and EUR 1,691 in 2025 will be allocated as a contribution to the Organization's budget, ii) EUR 450 in 2024 and EUR 484 in 2025 for full annual access to UNWTO's E-library, and iii) EUR 675 in 2024 and EUR 725 in 2025 assigned to the activities of the Affiliate Members programme of work (AMPW). The total budgeted income to be financed by the current and new Affiliate Members is EUR 819,000 and EUR 955,000 for 2024 and 2025 respectively of the next period.

9. It is also noted that a deduction on this fee in 2024 and 2025 for specific Affiliate Members (TedQual Members) will be applied in accordance to Executive Council decision CE/DEC/20(XCV) as outlined in document CE/95/6(c). This fee deduction for specific Affiliate Members (TedQual Members) was approved in 2014 for a period of four years. The Secretary-General proposes to maintain this fee deduction until an assessment of the impact of this fee deduction on the Organization's budget and the convenience to maintain it would be submitted to the Members for their consideration.
10. The table below on 2024-2025 UNWTO Membership contributions shows the scale of unrounded contributions of the Full and Associate Members for 2024 and 2025, expressed in euros, in accordance with decision CE/DEC/10(LXIII-LXIV) of the Executive Council.

2024-2025 UNWTO Membership contributions

at 31 March 2023

Euros

		2023	2024		2025	
		Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
Order	Group UN country name					
Total membership contributions		13,100,338	13,738,727		14,627,315	
<i>Full Members</i>		<i>12,844,675</i>	<i>13,463,888</i>		<i>14,331,863</i>	
1	1 China	356,477	383,213	7.50	411,954	7.50
2	1 Japan	356,477	383,213	7.50	411,954	7.50
3	1 Germany	356,477	383,213	7.50	411,954	7.50
4	1 France	356,477	383,213	7.50	411,954	7.50
5	1 Spain	356,477	383,213	7.50	411,954	7.50
6	2 Italy	356,477	359,262	0.78	386,207	7.50
7	3 Switzerland	330,619	305,823	-7.50	282,886	-7.50
8	3 Republic of Korea	222,798	239,508	7.50	257,471	7.50
9	3 Thailand	222,798	239,508	7.50	257,471	7.50
10	3 Netherlands	244,663	239,508	-2.11	257,471	7.50
11	3 Austria	222,798	239,508	7.50	257,471	7.50
12	4 United Arab Emirates	211,659	227,533	7.50	244,598	7.50
13	4 Mexico	222,798	227,533	2.13	244,598	7.50
14	4 Brazil	222,798	227,533	2.13	244,598	7.50
15	4 Türkiye	222,798	227,533	2.13	244,598	7.50
16	4 India	211,659	227,533	7.50	244,598	7.50
17	4 Saudi Arabia	211,659	227,533	7.50	244,598	7.50
18	4 Qatar	211,659	227,533	7.50	244,598	7.50
19	5 Israel	167,098	179,630	7.50	193,102	7.50
20	5 Portugal	167,098	179,630	7.50	193,102	7.50
21	5 Greece	181,101	179,630	-0.81	193,102	7.50
22	5 Malaysia	211,659	195,785	-7.50	193,102	-1.37
23	5 Poland	167,098	179,630	7.50	193,102	7.50
24	5 Indonesia	167,098	179,630	7.50	193,102	7.50
25	6 Argentina	167,098	154,566	-7.50	154,484	-0.05
26	6 Czechia	133,680	143,706	7.50	154,484	7.50
27	6 Kuwait	133,680	143,706	7.50	154,484	7.50
28	7 Croatia	111,399	119,754	7.50	128,736	7.50
29	7 Hungary	111,399	119,754	7.50	128,736	7.50
30	7 South Africa	133,680	123,654	-7.50	128,736	4.11
31	7 Chile	111,399	119,754	7.50	128,736	7.50
32	7 Slovenia	111,399	119,754	7.50	128,736	7.50
33	7 Bahrain	75,752	81,433	7.50	87,540	7.50
34	7 Iran (Islamic Republic of)	111,399	119,754	7.50	128,736	7.50
35	8 Egypt	81,554	81,433	-0.15	87,540	7.50
36	8 Slovakia	95,316	88,167	-7.50	87,540	-0.71
37	8 Philippines	75,752	81,433	7.50	87,540	7.50
38	8 Romania	75,752	81,433	7.50	87,540	7.50
39	8 Colombia	111,399	103,044	-7.50	95,316	-7.50
40	8 Viet Nam	72,477	77,913	7.50	83,756	7.50
41	8 Lebanon	75,752	81,433	7.50	87,540	7.50
42	8 Panama	75,752	81,433	7.50	87,540	7.50
43	8 Dominican Republic	75,752	81,433	7.50	87,540	7.50
44	8 Uruguay	75,752	81,433	7.50	87,540	7.50

2024-2025 UNWTO Membership contributions

at 31 March 2023

Euros

Order	Group	UN country name	2023	2024		2025
			Assessed contribution*	Contribution	% CY/PY	Contribution % CY/PY
45	8	Monaco	67,471	72,531	7.50	77,971 7.50
46	8	Costa Rica	75,752	81,433	7.50	87,540 7.50
47	8	Lithuania	66,840	71,853	7.50	77,242 7.50
48	8	Oman	75,752	81,433	7.50	87,540 7.50
49	8	Morocco	75,752	81,433	7.50	87,540 7.50
50	9	Peru	75,752	71,853	-5.15	77,242 7.50
51	9	Bulgaria	66,840	71,853	7.50	77,242 7.50
52	9	Kazakhstan	75,752	71,853	-5.15	77,242 7.50
53	9	Trinidad and Tobago	66,840	71,853	7.50	77,242 7.50
54	9	Cuba	66,840	71,853	7.50	77,242 7.50
55	9	Cyprus	66,840	71,853	7.50	77,242 7.50
56	9	Iraq	62,671	67,371	7.50	72,424 7.50
57	9	Jordan	66,840	71,853	7.50	77,242 7.50
58	9	Mauritius	66,840	71,853	7.50	77,242 7.50
59	9	Sri Lanka	49,593	53,312	7.50	57,310 7.50
60	9	Ecuador	66,840	71,853	7.50	77,242 7.50
61	9	Venezuela (Bolivarian Republic of)	133,680	123,654	-7.50	114,380 -7.50
62	9	Nigeria	62,671	67,371	7.50	72,424 7.50
63	10	Jamaica	55,700	59,878	7.50	64,369 7.50
64	10	Azerbaijan	62,671	59,878	-4.46	64,369 7.50
65	10	Serbia	55,700	59,878	7.50	64,369 7.50
66	10	Georgia	49,593	53,312	7.50	57,310 7.50
67	10	Cambodia	49,593	53,312	7.50	57,310 7.50
68	10	Bahamas	55,700	59,878	7.50	64,369 7.50
69	10	Belarus	55,700	59,878	7.50	64,369 7.50
70	10	Albania	55,700	59,878	7.50	64,369 7.50
71	10	Equatorial Guinea	51,942	55,838	7.50	60,026 7.50
72	10	Botswana	55,700	59,878	7.50	64,369 7.50
73	10	Algeria	55,700	59,878	7.50	64,369 7.50
74	10	Ukraine	55,700	59,878	7.50	64,369 7.50
75	11	Guatemala	55,700	53,889	-3.25	57,931 7.50
76	11	Bosnia and Herzegovina	50,129	53,889	7.50	57,931 7.50
77	11	Malta	50,129	53,889	7.50	57,931 7.50
78	11	Brunei Darussalam	55,700	53,889	-3.25	57,931 7.50
79	11	Tunisia	55,700	53,889	-3.25	57,931 7.50
80	11	Turkmenistan	50,129	53,889	7.50	57,931 7.50
81	11	Gabon	55,700	53,889	-3.25	57,931 7.50
82	11	United Republic of Tanzania (inc Zanzibar)	44,629	47,976	7.50	51,574 7.50
83	11	Armenia	49,593	53,312	7.50	57,310 7.50
84	11	Paraguay	49,593	53,312	7.50	57,310 7.50
85	11	Angola	55,700	53,889	-3.25	57,931 7.50
86	11	Bangladesh	49,593	53,312	7.50	57,310 7.50
87	11	Pakistan	50,129	53,889	7.50	57,931 7.50
88	11	Myanmar	41,327	44,427	7.50	47,759 7.50
89	11	North Macedonia	50,129	53,889	7.50	57,931 7.50
90	11	El Salvador	50,129	53,889	7.50	57,931 7.50
91	11	Namibia	50,129	53,889	7.50	57,931 7.50
92	11	Bolivia (Plurinational State of)	44,629	47,976	7.50	51,574 7.50

2024-2025 UNWTO Membership contributions

31 March 2023

Euros

		2023	2024		2025	
Order	Grat UN country name	Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
93	11 Andorra	50,129	53,889	7.50	57,931	7.50
94	11 Montenegro	33,419	35,925	7.50	38,619	7.50
95	11 Ghana	33,419	35,925	7.50	38,619	7.50
96	11 San Marino	50,129	53,889	7.50	57,931	7.50
97	11 Uzbekistan	33,419	35,925	7.50	38,619	7.50
98	12 Libya	50,129	46,369	-7.50	42,891	-7.50
99	12 Kenya	33,419	35,925	7.50	38,619	7.50
100	12 Barbados	33,419	35,925	7.50	38,619	7.50
101	12 Mongolia	33,419	35,925	7.50	38,619	7.50
102	12 Sudan	44,629	41,282	-7.50	38,619	-6.45
103	12 Lao People's Democratic Repl	33,419	35,925	7.50	38,619	7.50
104	12 Uganda	33,419	35,925	7.50	38,619	7.50
105	12 Honduras	33,419	35,925	7.50	38,619	7.50
106	12 Fiji	33,419	35,925	7.50	38,619	7.50
107	12 Maldives	33,419	35,925	7.50	38,619	7.50
108	12 Côte d'Ivoire	33,419	35,925	7.50	38,619	7.50
109	12 Eswatini	33,419	35,925	7.50	38,619	7.50
110	12 Republic of Moldova	33,419	35,925	7.50	38,619	7.50
111	12 Nicaragua	33,419	35,925	7.50	38,619	7.50
112	12 Zambia	33,419	35,925	7.50	38,619	7.50
113	12 Cameroon	33,419	35,925	7.50	38,619	7.50
114	12 Papua New Guinea	33,419	35,925	7.50	38,619	7.50
115	12 Nepal	27,850	29,939	7.50	32,184	7.50
116	12 Ethiopia	33,419	35,925	7.50	38,619	7.50
117	12 Haiti	27,850	29,939	7.50	32,184	7.50
118	12 Senegal	33,419	35,925	7.50	38,619	7.50
119	13 Congo	33,419	30,913	-7.50	32,184	4.11
120	13 Kyrgyzstan	27,850	29,939	7.50	32,184	7.50
121	13 Madagascar	27,850	29,939	7.50	32,184	7.50
122	13 Timor-Leste	33,419	30,913	-7.50	32,184	4.11
123	13 Cabo Verde	27,850	29,939	7.50	32,184	7.50
124	13 Syrian Arab Republic	40,257	37,238	-7.50	34,445	-7.50
125	13 Antigua and Barbuda		29,939		32,184	7.50
126	13 Palau	16,710	17,963	7.50	19,310	7.50
127	13 Zimbabwe	27,850	29,939	7.50	32,184	7.50
128	13 Seychelles	16,710	17,963	7.50	19,310	7.50
129	13 Democratic People's Republic	27,850	29,939	7.50	32,184	7.50
130	13 Rwanda	27,850	29,939	7.50	32,184	7.50
131	13 Benin	27,850	29,939	7.50	32,184	7.50
132	13 Mauritania	27,850	29,939	7.50	32,184	7.50
133	13 Djibouti	25,065	26,945	7.50	28,966	7.50
134	13 Bhutan	27,850	29,939	7.50	32,184	7.50
135	13 Yemen	33,419	30,913	-7.50	32,184	4.11
136	13 Mali	27,850	29,939	7.50	32,184	7.50
137	13 Lesotho	27,850	29,939	7.50	32,184	7.50
138	13 Togo	27,850	29,939	7.50	32,184	7.50
139	13 Tajikistan	27,850	29,939	7.50	32,184	7.50

2024-2025 UNWTO Membership contributions
at 31 March 2023
Euros

		2023	2024		2025	
		Assessed contribution*	Contribution	% CY/PY	Contribution	% CY/PY
Order	Group UN country name					
140	13 Burkina Faso	27,850	29,939	7.50	32,184	7.50
141	13 Samoa	16,710	17,963	7.50	19,310	7.50
142	13 Mozambique	27,850	29,939	7.50	32,184	7.50
143	13 Democratic Republic of the Congo	27,850	29,939	7.50	32,184	7.50
144	13 Gambia	27,850	29,939	7.50	32,184	7.50
145	13 Guinea	27,850	29,939	7.50	32,184	7.50
146	13 Chad	27,850	29,939	7.50	32,184	7.50
147	13 Vanuatu	27,850	29,939	7.50	32,184	7.50
148	13 Niger	27,850	29,939	7.50	32,184	7.50
149	13 Afghanistan	27,850	29,939	7.50	32,184	7.50
150	13 Guinea-Bissau	27,850	29,939	7.50	32,184	7.50
151	13 Comoros	25,065	26,945	7.50	28,966	7.50
152	13 Eritrea	27,850	29,939	7.50	32,184	7.50
153	13 Sierra Leone	27,850	29,939	7.50	32,184	7.50
154	13 Liberia	27,850	29,939	7.50	32,184	7.50
155	13 Central African Republic	27,850	29,939	7.50	32,184	7.50
156	13 Malawi	27,850	29,939	7.50	32,184	7.50
157	13 Sao Tome and Principe	16,710	17,963	7.50	19,310	7.50
158	13 Burundi	27,850	29,939	7.50	32,184	7.50
159	13 Somalia	27,850	29,939	7.50	32,184	7.50
<i>Associate Members</i>		<i>255,663</i>	<i>274,839</i>		<i>295,452</i>	
1	a Flemish Community of Belgium	60,156	64,668	7.50	69,518	7.50
2	a Hong Kong SAR	60,156	64,668	7.50	69,518	7.50
3	a Macao SAR	60,156	64,668	7.50	69,518	7.50
4	b Aruba	25,065	26,945	7.50	28,966	7.50
5	b Puerto Rico	25,065	26,945	7.50	28,966	7.50
6	b Madeira	25,065	26,945	7.50	28,966	7.50

Remarks:

* 2023 assessed contributions don't show 2023 Russian Federation contribution (EUR 222,798) which withdraw from the Organization on 26 April 2022. Including 2023 Russian Federation contribution, 2023 assessed contributions total amounted to EUR 13,323,136.

Annex IV.7: 2024-2025 Proposed appropriations and 2022-2023 approved, revised, proposed and adapted to current structure appropriations - Analysis of changes by parts and sections - Regular Budget

2024-2025 Proposed appropriations and 2022-2023 approved, revised, proposed and adapted to current structure appropriations - Analysis of changes by parts and sections - Regular Budget at 31 March 2023

Euros

Parts / sections ²	Appropriations ¹			Appropriations			Net increase/decrease	
	2022-2023			2024-2025				
	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff
							1,239,000	
Total	21,041,000	9,397,000	30,438,000	22,177,000	9,500,000	31,677,000	1,136,000	103,000
<i>A Member Relations</i>	<i>3,484,000</i>	<i>1,086,000</i>	<i>4,570,000</i>	<i>4,452,000</i>	<i>1,059,000</i>	<i>5,511,000</i>	<i>968,000</i>	<i>-27,000</i>
A01 Regional Programme, Africa	1,000,000	360,000	1,360,000	1,260,000	279,000	1,539,000	260,000	-81,000
A02 Regional Programme, Americas	742,000	159,000	901,000	966,000	181,000	1,147,000	224,000	22,000
A03 Regional Programme, Asia and the Pacific	1,000,000	191,000	1,191,000	1,260,000	181,000	1,441,000	260,000	-10,000
A04 Regional Programme, Europe	371,000	225,000	596,000	483,000	279,000	762,000	112,000	54,000
A05 Regional Programme, Middle East	0	151,000	151,000	0	139,000	139,000	0	-12,000
A06 Affiliate Members	371,000	0	371,000	483,000	0	483,000	112,000	0
<i>B Operational</i>	<i>5,210,000</i>	<i>1,849,000</i>	<i>7,059,000</i>	<i>6,720,000</i>	<i>1,622,000</i>	<i>8,342,000</i>	<i>1,510,000</i>	<i>-227,000</i>
B01 Sustainable Development of Tourism	1,121,000	163,000	1,284,000	1,428,000	139,000	1,567,000	307,000	-24,000
B02 Technical Cooperation and Silk Road	742,000	16,000	758,000	966,000	17,000	983,000	224,000	1,000
B03 Statistics	742,000	183,000	925,000	966,000	114,000	1,080,000	224,000	-69,000
B04 Tourism Market Intelligence and Competitiveness	742,000	416,000	1,158,000	966,000	312,000	1,278,000	224,000	-104,000
B05 Ethics, Culture and Social Responsibility	492,000	183,000	675,000	651,000	106,000	757,000	159,000	-77,000
B06 Innovation, Education and Investments	750,000	717,000	1,467,000	945,000	828,000	1,773,000	195,000	111,000
B07 Institutional Relations and Partnerships	621,000	171,000	792,000	798,000	106,000	904,000	177,000	-65,000
<i>C Support - Direct to Members</i>	<i>5,261,000</i>	<i>2,383,000</i>	<i>7,644,000</i>	<i>6,826,000</i>	<i>2,526,000</i>	<i>9,352,000</i>	<i>1,565,000</i>	<i>143,000</i>
C01 Conferences Services	871,000	257,000	1,128,000	1,113,000	279,000	1,392,000	242,000	22,000
C02 Management	3,898,000	1,501,000	5,399,000	5,062,000	1,771,000	6,833,000	1,164,000	270,000
C03 Communications	492,000	625,000	1,117,000	651,000	476,000	1,127,000	159,000	-149,000
<i>D Support - Indirect to Members</i>	<i>7,086,000</i>	<i>4,079,000</i>	<i>11,165,000</i>	<i>4,179,000</i>	<i>4,293,000</i>	<i>8,472,000</i>	<i>-2,907,000</i>	<i>214,000</i>
D01 Budget and Finance	871,000	636,000	1,507,000	1,113,000	705,000	1,818,000	242,000	69,000
D02 Human Resources	371,000	332,000	703,000	483,000	632,000	1,115,000	112,000	300,000
D03 Information and Communication Technology	492,000	752,000	1,244,000	651,000	943,000	1,594,000	159,000	191,000
D04 General Services	484,000	959,000	1,443,000	672,000	713,000	1,385,000	188,000	-246,000
D05 Staff vacancies & ASEB Provisions	4,868,000	1,400,000	6,268,000	1,260,000	1,300,000	2,560,000	-3,608,000	-100,000

Remarks:

¹ Before transfers. 2022: Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1 and CE/DEC/4(CXVII) of (CE/117/3(c) Add.1., the Secretary-General proposal of structure modification (part II of this document) and its adaptation to 2023 regular budget structure at 31 March 2023 for comparison purposes. 2023: Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/733(XXIV) of A/24/5(b) rev.1, its structure updates approved by CE/DEC/4(CXVI) of CE/116/3(c) rev.1, CE/DEC/4(CXVII) of (CE/117/3(c) Add.1 and the Secretary-General proposal of structure modification (part III of this document). Movements of posts among sections are annually considered.

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

Annex IV.8: 2024-2025 Draft budget appropriations proposal - Regular Budget**2024-2025 Draft budget appropriations proposal - Regular Budget**

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>	<i>12</i>	<i>4</i>	<i>2,176,000</i>	<i>509,000</i>	<i>2,685,000</i>	<i>2,276,000</i>	<i>550,000</i>	<i>2,826,000</i>	<i>4,452,000</i>	<i>1,059,000</i>	<i>5,511,000</i>
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>	<i>16</i>	<i>10</i>	<i>3,284,000</i>	<i>780,000</i>	<i>4,064,000</i>	<i>3,436,000</i>	<i>842,000</i>	<i>4,278,000</i>	<i>6,720,000</i>	<i>1,622,000</i>	<i>8,342,000</i>
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>	<i>14</i>	<i>9</i>	<i>3,343,000</i>	<i>1,215,000</i>	<i>4,558,000</i>	<i>3,483,000</i>	<i>1,311,000</i>	<i>4,794,000</i>	<i>6,826,000</i>	<i>2,526,000</i>	<i>9,352,000</i>
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>	<i>13</i>	<i>28</i>	<i>2,042,000</i>	<i>2,041,000</i>	<i>4,083,000</i>	<i>2,137,000</i>	<i>2,252,000</i>	<i>4,389,000</i>	<i>4,179,000</i>	<i>4,293,000</i>	<i>8,472,000</i>
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 & ASEB 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 posts² As per 2024-2025 draft regular budget structure names proposal.

Annex IV.9: Schedule of established posts

1. UNWTO proposes to continue with the approved 106 positions. The distribution for 2024-2025 maintains the total number of posts. As explained in the budget proposal, it will be necessary to maintain a total of 24 vacancies unfilled on average (20 G vacancies, 2 P vacancies and 2 Higher categories vacancies) or 23% of total posts, due to budgetary restrictions.

Staff posts evolution by category - Regular Budget
 at 31 March 2023

	2010-2011	2012-2013	2014-2015	2016-2017	2018-2019	2020-2021	2022-2023	Biennia		
								2024-2025		
								Unbudgeted	Budgeted	Total
Total	106	106	106	106	106	106	106	24	82	106
Higher categories ¹	3	4	4	4	4	4	5	2	3	5
Professional category	45	44	45	47	51	51	50	2	48	50
General services category	58	58	57	55	51	51	51	20	31	51

Remarks:

¹ Higher categories includes: Secretary-General (SG), Deputy Secretary-General (DSG), Assistant Secretary-General (ASG), Executive Directors (ED) and D category.

Annex V: 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 VI: Application of Article 34 of the Statutes and Paragraph 13 of the Financing Rules attached to the Statutes at 31 March 2023 pursuant to resolution A/RES/217(VII)

1. Members subject to provisions of Article 34 of the Statutes 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 2023

Euros

Full Members	Para. 13	Art. 34	Years	Number of years	Arrear contributions
					EUR
<i>Total</i>					<i>11,908,206.85</i>
Bolivia	X	X	81-87,89-98,19-22	21	562,658.57
Burundi	X	X	77-07,11-13, 15-22	42	919,881.78
Burkina Faso	X		21-22	2	55,700.00
Cameroun	X		20-22	2	100,248.00
Central African Republic	X	X	07-22	16	391,864.20
Chad	X	X	12-22	11	294,742.56
Congo	X		19-20,22	3	81,863.12
Djibouti	X	X	03-22	20	455,415.00
Ethiopia	X	X	17-18,20-22	5	155,671.00
Gabon	X	X	15-22	8	436,669.56
Guinea	X	X	96,98-00, 07-09,14-22	16	377,465.01
Guinea Bissau	X	X	92-96, 99-22	29	668,542.55
Iraq	X	X	93-06,12	15	1,580,710.65
Islamic Republic of Iran	X	X	19-22	4	341,222.00
Kyrgyzstan	X	X	00-10, 12-15	15	330,842.35
Liberia	X	X	12-22	11	294,749.00
Malawi	X	X	11-22	12	301,523.99
Madagascar	X	X	17-19,22	4	108,654.44
Mauritania	X	X	81-05,16-19	29	671,369.00
Niger	X	X	84-87,90-07,10-11,14-17,19-22	32	763,682.81
Pakistan	X		19-20,22	3	138,453.19
Palau	X		20-22	3	50,130.00
Sao Tome et Principe	X	X	86-14,18-22	34	677,720.65
Somalia	X	X	18-22	5	138,179.00
The Union of Comoros	X	X	18-21	4	82,486.00
Turkmenistan	X	X	95-98,00-12,16-22	24	823,418.40
Uganda	X	X	99-00,02-04,10-12, 15-18	12	271,898.75
Vanuatu	X	X	10-17, 20-22	11	247,311.00
Venezuela	X	X	16,18-22	6	585,134.27

* Negotiations with the Full Member Pakistan are underway to reach an agreement on the settlement of its arrears.

2. Movements of amount due by Members subject to the 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 2023

Euros

	30/09/2022	Increase	Decrease	31/03/2023
<i>Amount due</i>	<i>10,788,799</i>	<i>376,264</i>	<i>431,241</i>	<i>11,908,207</i>

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

As of 31 March, there are no movements in the list of members under the provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes as indicated in Annex II table 1 and 2 except for Full Members Iraq and Uganda with payment plans endorsed by the Executive Council at its 117 and 116 sessions respectively to be ratified by the General Assembly at its XXV session.

4. **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 24th General Assembly (A/RES/736(XXIV))
at 31 March 2023

	Arrears payment plan approval and details				Strict fulfilment of the agreed payment plan		
	GA/EC approval		Details		Year	Payment made	
	Year	Payment made	Start from	Number of years		Contribution for the year	Annual arrears
Full Member							
Cambodia	2006	Yes	2006	30	2006-2022	Yes	Yes
					2023	No	No
Gambia, Islamic Republic of	2015	Yes	2016	15	2016-2021	Yes	Yes
					2022-2023	No	No
Lao People's Dem. Republic	2005	Yes	2005	26	2005-2023	Yes	Yes
Sierra Leone	2021	Yes	2022	20	2022-2023	No	No
Sudan	2021	Yes	2021	30	2021-2022	Yes	Yes
					2023	No	No
Uruguay	2017	No	2017	13	2007-2022	Yes	Yes
					2023	No	No

Annex VII: 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.*