

Budget, finance and administration

- **The Committee endorsed the revised WTO financial regulations.**

The Committee on Budget, Finance and Administration endorsed the revised WTO financial regulations, transfers between budgetary sections during 2021 and the 2021 WTO audited financial statements, which were subsequently approved by the General Council. The Committee also endorsed the recommendations of the Working Group on Coherence in the Establishment of Trust Funds.

The General Council approved the 2023 scale of assessed contributions to the WTO budget upon recommendations of the Committee.

The Committee recommended to the General Council that the Secretariat use the CHF 6 million surplus from 2021 to address emergency and mandatory expenses in 2023, but one member did not join in the consensus in the General Council to adopt the recommendation.

The Committee also took note of the 2021 WTO Pension Plan audited financial

statements and the external auditors' reports for the WTO's and WTO Pension Plan's financial statements.

It noted outstanding contributions to the WTO budget from WTO members and observers and invited the General Council to urge those under administrative measures to liquidate their arrears.

The Committee took note of the establishment of the Fisheries Funding Mechanism (see

Background

The Committee on Budget, Finance and Administration monitors the WTO's budgetary and financial matters. It considers issues concerning human resources management, hears progress reports on the WTO pension plan and deals with financial and administrative matters concerning the WTO Secretariat. The Committee reports to the General Council.



page 58) providing targeted technical assistance to developing economies as a new trust fund under financial regulation 19.

The 2022 WTO salary survey and dependency allowances were presented to the Committee. Quarterly financial reports were considered by the Committee and taken note of, as were updates from the Chair of the WTO Pension Plan Management Board. The Committee also took note of actuarial valuations of the WTO Pension Plan as at the end of 2020 and 2021 and a draft reform proposal addressing the Pension Plan's funding gap.

The Committee reviewed the status of the WTO medical insurance plan and After Service Health Insurance, the status of implementation of internal and external audit recommendations, the annual strategic facilities plan, the annual report on diversity, the annual report on grading structure and the learning and development programme for 2021.

**Table 2: Consolidated budget for 2023
(in CHF thousands)**

Section	Total
Staff expenditure (including staff remuneration, pension and post employment benefits, health and invalidity insurance, family and international benefits)	131,565
Temporary assistance (including short-term staff, consultants and panellists)	17,575
General services (including telecommunications and post, contractual services and maintenance, energy and supplies, documentation and publications)	15,626
Travel and hospitality	7,607
Implementing partners (includes any activity or event partly/jointly/fully funded by the WTO but executed by a third-party organization)	213
Capital expenditure (including procurement of fixed assets and rental and leasing of equipment)	3,095
Financial expenditure (including bank and interest charges and building loan reimbursement)	2,080
Contributions to International Trade Centre and special reserves (including the Building Renovation Fund and Ministerial Conference Operating Fund)	19,443
TOTAL	197,204

The Office of Internal Oversight presented its report on internal audit activities for 2020-21 and reports on the status of implementation of the internal audit recommendations. Regular updates on the WTO Secretariat transformation exercise (see page 192) were provided at each Committee meeting by DDG Angela Ellard.

The Director-General presented the WTO 2022-23 mid-term budget review to the Committee, which discussed it extensively. The Committee deferred a decision until the next year.

WTO budget 2023

The WTO derives its income from annual contributions from its 164 members (see Table 3) and miscellaneous income.

The WTO's budget for 2023 is CHF 197,203,900, representing zero nominal growth since 2012 (see Table 2).



Table 3: WTO members' contributions to the consolidated budget 2023 (in CHF)

Member	2023 contribution CHF	2023 contribution %	Member	2023 contribution CHF	2023 contribution %
Afghanistan	37,145	0.019%	Ecuador	199,410	0.102%
Albania	44,965	0.023%	Egypt	502,435	0.257%
Angola	240,465	0.123%	El Salvador	80,155	0.041%
Antigua and Barbuda	29,325	0.015%	Estonia	181,815	0.093%
Argentina	637,330	0.326%	Eswatini	29,325	0.015%
Armenia	44,965	0.023%	European Union ¹	0	0.000%
Australia	2,531,725	1.295%	Fiji	29,325	0.015%
Austria	1,943,270	0.994%	Finland	854,335	0.437%
Bahrain, Kingdom of	224,825	0.115%	France	7,387,945	3.779%
Bangladesh	420,325	0.215%	Gabon	46,920	0.024%
Barbados	29,325	0.015%	The Gambia	29,325	0.015%
Belgium	3,626,525	1.855%	Georgia	74,290	0.038%
Belize	29,325	0.015%	Germany	14,058,405	7.191%
Benin	33,235	0.017%	Ghana	189,635	0.097%
Bolivia, Plurinational State of	87,975	0.045%	Greece	629,510	0.322%
Botswana	60,605	0.031%	Grenada	29,325	0.015%
Brazil	2,111,400	1.080%	Guatemala	142,715	0.073%
Brunei Darussalam	52,785	0.027%	Guinea	43,010	0.022%
Bulgaria	340,170	0.174%	Guinea-Bissau	29,325	0.015%
Burkina Faso	39,100	0.020%	Guyana	29,325	0.015%
Burundi	29,325	0.015%	Haiti	29,325	0.015%
Cabo Verde	29,325	0.015%	Honduras	76,245	0.039%
Cambodia	168,130	0.086%	Hong Kong, China	5,501,370	2.814%
Cameroon	62,560	0.032%	Hungary	1,057,655	0.541%
Canada	4,658,765	2.383%	Iceland	86,020	0.044%
Central African Republic	29,325	0.015%	India	4,576,655	2.341%
Chad	31,280	0.016%	Indonesia	1,626,560	0.832%
Chile	662,745	0.339%	Ireland	3,669,535	1.877%
China	21,031,890	10.758%	Israel	907,120	0.464%
Colombia	459,425	0.235%	Italy	4,940,285	2.527%
Congo	64,515	0.033%	Jamaica	50,830	0.026%
Costa Rica	172,040	0.088%	Japan	7,411,405	3.791%
Côte d'Ivoire	109,480	0.056%	Jordan	152,490	0.078%
Croatia	244,375	0.125%	Kazakhstan	432,055	0.221%
Cuba	101,660	0.052%	Kenya	123,165	0.063%
Cyprus	154,445	0.079%	Korea, Republic of	5,350,835	2.737%
Czech Republic	1,460,385	0.747%	Kuwait, the State of	512,210	0.262%
Democratic Republic of the Congo	125,120	0.064%	Kyrgyz Republic	33,235	0.017%
Denmark	1,554,225	0.795%	Lao People's Democratic Republic	56,695	0.029%
Djibouti	33,235	0.017%	Latvia	170,085	0.087%
Dominica	29,325	0.015%	Lesotho	29,325	0.015%
Dominican Republic	173,995	0.089%	Liberia	29,325	0.015%

Member	2023 contribution CHF	2023 contribution %	Member	2023 contribution CHF	2023 contribution %
Liechtenstein	66,470	0.034%	Rwanda	29,325	0.015%
Lithuania	318,665	0.163%	Saint Kitts and Nevis	29,325	0.015%
Luxembourg	1,059,610	0.542%	Saint Lucia	29,325	0.015%
Macao, China	230,690	0.118%	Saint Vincent and the Grenadines	29,325	0.015%
Madagascar	33,235	0.017%	Samoa	29,325	0.015%
Malawi	29,325	0.015%	Saudi Arabia, Kingdom of	1,839,655	0.941%
Malaysia	1,837,700	0.940%	Senegal	48,875	0.025%
Maldives	29,325	0.015%	Seychelles	29,325	0.015%
Mali	41,055	0.021%	Sierra Leone	29,325	0.015%
Malta	158,355	0.081%	Singapore	4,885,545	2.499%
Mauritania	29,325	0.015%	Slovak Republic	795,685	0.407%
Mauritius	50,830	0.026%	Slovenia	342,125	0.175%
Mexico	3,935,415	2.013%	Solomon Islands	29,325	0.015%
Moldova, Republic of	39,100	0.020%	South Africa	856,290	0.438%
Mongolia	64,515	0.033%	Spain	3,753,600	1.920%
Montenegro	29,325	0.015%	Sri Lanka	179,860	0.092%
Morocco	381,225	0.195%	Suriname	29,325	0.015%
Mozambique	60,605	0.031%	Sweden	2,023,425	1.035%
Myanmar	136,850	0.070%	Switzerland	3,763,375	1.925%
Namibia	43,010	0.022%	Chinese Taipei	3,014,610	1.542%
Nepal	62,560	0.032%	Tajikistan	29,325	0.015%
Netherlands	5,778,980	2.956%	Tanzania	80,155	0.041%
New Zealand	465,290	0.238%	Thailand	2,387,055	1.221%
Nicaragua	52,785	0.027%	Togo	29,325	0.015%
Niger	29,325	0.015%	Tonga	29,325	0.015%
Nigeria	523,940	0.268%	Trinidad and Tobago	78,200	0.040%
North Macedonia	66,470	0.034%	Tunisia	172,040	0.088%
Norway	1,178,865	0.603%	Türkiye	1,978,460	1.012%
Oman	304,980	0.156%	Uganda	60,605	0.031%
Pakistan	373,405	0.191%	Ukraine	523,940	0.268%
Panama	220,915	0.113%	United Arab Emirates	2,963,780	1.516%
Papua New Guinea	60,605	0.031%	United Kingdom	7,274,555	3.721%
Paraguay	109,480	0.056%	United States	22,808,985	11.667%
Peru	422,280	0.216%	Uruguay	125,120	0.064%
Philippines	871,930	0.446%	Vanuatu	29,325	0.015%
Poland	2,537,590	1.298%	Venezuela, Bolivarian Republic of	404,685	0.207%
Portugal	817,190	0.418%	Viet Nam	2,107,490	1.078%
Qatar	633,420	0.324%	Yemen	62,560	0.032%
Romania	834,785	0.427%	Zambia	72,335	0.037%
Russian Federation	3,210,110	1.642%	Zimbabwe	46,920	0.024%
			TOTAL	195,500,000	100.000%

(1) The European Union is not subject to contributions. However, its 27 members are assessed individually. The total share of members of the European Union represents 31.05% of the total assessed contributions for 2023.