

Budget, finance and administration

- The General Council approved measures supporting a long-term WTO pension reform process to address an actuarial imbalance.
- The General Council approved the revision of the WTO Financial Rules.

Background

The Committee on Budget, Finance and Administration monitors the WTO's budgetary and financial matters. It reviews the WTO budget, the financial statements presented by the Director-General and matters related to audit and extra-budgetary funds. It makes recommendations about these matters to the General Council.

Upon the recommendation of the Committee on Budget, Finance, and Administration, the General Council approved measures for long-term pension reform to address an actuarial imbalance, following a proposal put forward by the WTO pension plan management board.

Following the recommendation of the Committee, the General Council also approved the revision of the WTO Financial Rules, which takes place every five years.

The Committee endorsed transfers between budgetary sections during 2023 as well as the 2023 WTO audited financial statements, which were subsequently approved by the General Council.

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 2024–25 mid-term budget update. It considered and took note of quarterly financial reports and updates from the Chair of the WTO pension plan management board. The Committee also took note of the actuarial valuations of the WTO pension plan as at the end of 2023 as well as the 2023 WTO pension plan audited financial statements and the external auditors' reports for the WTO's and the WTO pension plan's financial statements.

The Committee received various reports on human resources, including the 2024 WTO salary survey and dependency allowances, the annual report on diversity, the annual report on grading structure and the learning and development programme for 2023.

It reviewed the status of the WTO medical insurance plan and after-service health insurance, the status of implementation of external audit recommendations, the annual strategic facilities plan, an update on the replacement of Documents Online, and an interim report on ethics, risk and compliance in the WTO Secretariat.

The Office of Internal Oversight (OIO – see page 182) presented to the Committee its report on internal audit activities for 2023–24. It also reported on progress in implementing recommendations of the OIO and the internal control framework which sets out the principles, policies and procedures aimed at helping the WTO achieve its strategic and operational objectives.





Regular updates on the WTO Secretariat's transformation work (see page 179) were provided at each Committee meeting by Deputy DG Ellard.

WTO budget 2025

The WTO derives its income from annual contributions from its 166 members (see Table 3) and miscellaneous income.

The WTO's budget for 2025 is CHF 204,928,900 (see Table 2).

Table 2: Consolidated budget for 2025 (in CHF thousand)

Section	Total
Staff expenditure (including staff remuneration, pension and post-employment benefits, health and invalidity insurance, family and international benefits)	135,965
Temporary assistance (including short-term staff, consultants, translators, interpreters, panellists and interns)	19,025
General services (including telecommunications and post, contractual services and maintenance, energy and supplies, documentation and publication)	17,276
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)	1,580
Contributions to International Trade Centre and special reserves (including the Building Renovation Fund and the Ministerial Conference Operating Fund)	20,168
Total	204,929