



United Nations
Educational, Scientific and
Cultural Organization

Organisation
des Nations Unies
pour l'éducation,
la science et la culture

World Heritage

32 COM

Distribution limited

WHC-08/32.COM/16A

Paris, 18 June 2008

Original: English/French

UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL
ORGANIZATION

CONVENTION CONCERNING THE PROTECTION OF THE WORLD
CULTURAL AND NATURAL HERITAGE

WORLD HERITAGE COMMITTEE

Thirty-second session

Québec, Canada

2 - 10 July 2008

Item 16 of the Provisional Agenda : Presentation of the accounts of the World Heritage Fund for 2006-2007, the provisional state of implementation of the 2008-2009 budget and adjustments to the budget proposed to the Committee

SUMMARY

In accordance with Article 4.1 of the *Financial Regulations* for the World Heritage Fund, the resources of the Fund can only be used for activities defined by the World Heritage Committee. In this document, the World Heritage Centre presents the accounts of the World Heritage Fund for 2006-2007 and the situation concerning the mandatory and voluntary contributions to the World Heritage Fund, certified by the Comptroller, as well as the state of implementation of the 2008-2009 budget as at 31 March 2008 (for all funding sources) established by the Secretariat in accordance with the revised structure of the Budget set out in Decision **6 EXT.COM 6** (UNESCO, 2003).

Draft Decision: 32 COM 16, see item IV

I. WORLD HERITAGE FUND

A Statement of accounts of the World Heritage Fund for 2006-2007 – Annex I

1. In accordance with paragraph 3.1 of the Financial Regulations, the resources of the World Heritage Fund comprise (a) mandatory contributions (173 States Parties), (b) voluntary contributions (12 States Parties), (c) interest, and (d) gifts and various income. In the document, the Centre presents the statement of accounts of the World Heritage Fund for the 2006-2007 biennium established by the Comptroller of UNESCO, as at 31 December 2007.
2. In the Table of Contributions certified by the Comptroller, the Former Yugoslav Republic is also listed with arrears due to the World Heritage Fund. According to information provided by the Bureau of the Comptroller, even although this entity no longer exists as a State Party, its outstanding dues are always counted whilst awaiting the decision of the United Nations Organization regarding this issue.
3. Aware of the erosion of the reserves of the World Heritage Fund, the Committee approved a budget commensurate with this situation for the period 2002 to 2007. Analyses undertaken by the Centre had predicted already by 2004 that this policy would have a positive impact on the statement of accounts in future years.
4. The statement of accounts of the World Heritage Fund for 2006-2007 (**Annex I**) established by the Comptroller already show positive results. Several indicators in Statement I (*Table I*) demonstrate this. These indicators are :
 - i) Total contributions should be at least equal to 1 % of the UNESCO budget. For the 2006-2007 biennium the total contribution was USD 6,132,596, a little more than 1% of the reference budget. However, this amount is less than for the preceding period due to the lower rate of receipts for the mandatory contributions ;
 - ii) Receipts for voluntary contributions was more than 100% for the first time since the creation of the Fund ;
 - iii) Total expenditure should be equal or less than total income. For the period under review, for the second consecutive time, the balance between income and expenditure is creditor to the amount of USD 1,008,721 against USD 716,542 for the preceding exercise ;
 - iv) The actual total economy for commitments on past years is USD 216,011 against USD 531,597 for the preceding period ;
 - v) The total unliquidated commitments must correspond to a realistic part of the total amount earmarked in the period under review. The ideal range of unliquidated commitment levels is situated between 15%-18% of the total earmarked amount, which corresponds to the last four months of the exercise. In this particular case, the provision for unliquidated commitments totalled USD 1,250,754, that is 16.67 % of the total earmarked (USD 7,502,207), an excellent result, confirming the tendency of the preceding period, when the percentage was 16.36 % ;
 - vi) Finally, at the end of the exercise, the total reserve stands at USD 4,361,354, representing progress with 26.75 % in comparison to the preceding period (USD 3,440,993).

II. BUDGET OF THE WORLD HERITAGE CENTRE

A Statement of accounts of the World Heritage Fund for the current period (2008-2009) established by the Comptroller – Annex II

5. The statement of accounts of the World Heritage Fund for the current period (2008-2009) established by the Comptroller are shown in **Annex II**.
6. In accordance with regulations in force, the Centre was allocated a reduced allotment as and when State Party contributions were received (see Table I.I under the heading « Authorized » for 2008). The main budgetary restraint encountered by the Centre this year was caused by the low level of receipts for Contributions at the beginning of the year (which hampered the implementation of activities). Indeed, the total amount received by 31 March 2008 was USD 382,292, corresponding to a level of 12.16% of the expected amount for this year under that heading.
7. This situation was the cause of considerable delay in the establishment of annual contracts with the Advisory Bodies. The approved budgetary allotment for this chapter represents almost half of the annual budget ; hence the difficulties in the implementation resulting from the low level of Contributions received.
8. Following the recommendation of the IOS Audit and the Comptroller, the Contingency Reserve has been gradually built up to an amount of USD 700 000, approximately 10 % of the biennial budget of the World Heritage Fund. The existence of this Reserve could facilitate the use of unspent amounts from one exercise to the next (see below, paragraph 16).

B State of implementation of the 2008-2009 Budget established by the World Heritage Centre as at 31 March 2008 - Annex III

9. The Committee adopted a presentation of the budgetary structure (Decision **6 EXT.COM 6**) taking the Strategic Objectives into account (26th session of the Committee, Budapest 2002) whilst remaining coherent with the budgetary structure proposed in the Draft Programme and Budget (C/5) of UNESCO. In this document, the World Heritage Centre presents the state of implementation of the 2008-2009 budget as at 31 March 2008 (**Annex III**).
10. The table includes all budgetary sources, comprising the World Heritage Fund, extra-budgetary funds and the Regular Programme of UNESCO. The rate of implementation of the budget of the World Heritage Fund takes account of the problems encountered by the Centre with regard to an allotment, already mentioned in paragraphs 6 and 7 of this document.
11. For a clear understanding of the different implementation percentages it should be recalled that the duration of extra-budgetary funds is linked to an agreement with the donor, while the World Heritage Fund and the Regular Programme have a two-year exercise.
12. Moreover, the nature and the work plans for extra-budgetary funds do not necessarily correspond to the structure of the budget by Main Line of Action (MLA) but rather to a result desired by the donor. Sometimes it is difficult for the Centre to reconcile the headings of certain extra-budgetary projects with those of the budgetary structure. There are also cases where extra-budgetary projects correspond to two or more headings in the budgetary structure. These projects are listed under the heading with the highest

percentage.

13. In order to complete this Table, the Centre requested the other UNESCO Sectors to provide information regarding potential extra-budgetary projects for World Heritage properties. The Sectors concerned were unable to identify any extra-budgetary projects of this type.

III. USE OF UNSPENT BALANCE DURING THE PRECEDING PERIOD

14. The Financial Regulations for the World Heritage Fund stipulate in Article 4, paragraph 3 :

« The undisposed balance of the Fund may be carried forward from one financial period to the next ».

15. Based on this, The Committee may decide upon the use of an unspent amount from the preceding period. Expenditure in 2006-2007 represented 90.29 % of the approved budget (see *Table I.1 2/2 of the Statement of Accounts of the World Heritage Fund, Annex I*). The unearmarked amount, USD 639,577, could be carried over to the 2008-2009 exercise.

16. The Centre presents hereunder a Table with two Options, for activities that could be financed, subject to the receipt of State Party contributions, for consideration by the Committee.

Activities	Option A USD	Option B USD
Publishing of Manuals (32COM18)	232,000	345,620
Reactive Monitoring	35,000	35,000
Periodic Reports	40,000	40,000
ICOMOS Reactive Monitoring	120,000	120,000
Participation in innovative measures	332,000	
TOTAL	759,000	540,620

17. Option A, with a total of USD 759,000 could be financed in part by the unspent balance of the preceding period (USD 639,577) and by the adjustment of some headings of the current Budget. For example, the heading 1.2 Studies and Evaluations, amounting to USD 90,000 could be carried over to 2010-2011 and the heading 2.2.3 Periodic Reports for Regional Programmes could be reduced to USD 670,000. These adjustments would free an amount of USD 120,000. Option B poses no particular problem as the total could be entirely covered by the unspent balance of the preceding period, leaving available an amount of nearly USD 100,000. This amount could then be allocated to International Assistance or to compensate, at least partially, the negative effects of the fluctuations in the exchange rate between the USD and the Euro (see paragraph 18 below).

18. In the framework of the implementation of activities, the Centre wishes to inform the Committee of its concern with regard to the very negative effects of the exchange rate between the USD and the Euro. This problem specifically affects all expenditure in the Euro zone. The expenditures of the Advisory Bodies are affected as well as activities

requested by the Committee and implemented in Europe. The Committee might wish to approve appropriate adjustments to the approved budget to compensate for this situation. Such adjustments are set out in the table below. In the event that the Committee approves Option A presented in paragraph 16, funding could in part be covered by the reduction of USD 250,000 in the heading 2.2.3 Regional programmes. In the event that the Committee approves Option B presented in paragraph 16, funding could in part be covered by the balance of USD 100,000 mentioned at the end of paragraph 17, and completed by an amount of USD 150,000 deducted from the heading 2.2.3 Regional Programmes.

Fluctuation Adjustment Exchange rate USD/EUR	USD
IUCN	85,000
WHC	50,000
ICOMOS	100,000
ICCROM	15,000
TOTAL	250,000

IV. DRAFT DECISIONS

Draft Decision : 32 COM 16.1

The World Heritage Committee,

1. Takes note of the statement of accounts of the World Heritage Fund for 2006-2007 and the situation of the reserves and contributions as at 31 December 2007;
2. Also takes note of the implementation of the budget and the statement of accounts for the World Heritage Fund for 2008-2009 and the current situation of the reserves and contributions as at 31 March 2008;
3. Calls upon States Parties who have not yet paid the totality of their contributions, including voluntary contributions, to do so at their earliest convenience.

Draft Decision : 32 COM 16.2

The World Heritage Committee,

1. Having examined the budgetary adjustments proposed by the World Heritage Centre,
2. Authorizes the World Heritage Centre to proceed with the necessary budgetary revisions according to Option (A ou B) presented in Document WHC-08/32.COM/16A, paragraph 16, subject to the receipt of expected Contributions ;
3. Also authorizes the World Heritage Centre to proceed with the necessary budgetary adjustments to partially compensate for the negative effects of the exchange rate between the USD and the Euro, according to the Table presented in WHC-08/32.COM/16A, paragraph 18, subject to the receipt of expected Contributions.

ANNEX I

Statement of Accounts of the World Heritage Fund for 2006-2007 certified by the Comptroller of UNESCO

APPROVAL OF FINANCIAL STATEMENTS

UNESCO

WORLD HERITAGE FUND

FOR THE BIENNIUM ENDED 31 DECEMBER 2007

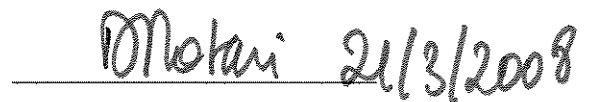
The appended Financial Statements I, II, III and Schedule I.I, accompanied by notes are approved:

Francesco Bandarin
Director WHC



27 MARS 2008

Dominique Notari
Deputy Comptroller



UNESCO

WORLD HERITAGE FUND

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE PERIOD 1 JANUARY 2006 TO 31 DECEMBER 2007

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked Activities	Emergency Reserve Fund	Total at 31.12.2007	Biennium 2004/2005
INCOME					
Assessed contributions:					
Compulsory	3,662,125	-	-	3,662,125	3,674,526
Voluntary	2,470,471	-	-	2,470,471	2,523,417
Total assessed contributions	6,132,596	-	-	6,132,596	6,197,943
Other income:					
Interest	533,154	-	-	533,154	203,474
Earmarked	-	1,838,571	-	1,838,571	1,696,636
Other and Non-earmarked	6,607	-	-	6,607	15,047
Total other income	539,761	1,838,571	-	2,378,332	1,915,157
TOTAL INCOME	6,672,357	1,838,571	-	8,510,928	8,113,100
Disbursements					
Provision on unliquidated obligations	4,875,925	1,237,534	137,994	6,251,453	6,185,885
	1,072,057	142,536	36,161	1,250,754	1,210,673
TOTAL EXPENDITURE	5,947,982	1,380,070	174,155	7,502,207	7,396,558
Schedule 1.1					
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	724,375	458,501	(174,155)	1,008,721	716,542
Savings on prior years' obligations and other adjustments	185,300	26,017	4,694	216,011	531,597
Funds related to the carry over of the 2004-2005 International Assistance budget (IAC)	(242,450)	-	(61,921)	(304,371)	-
Funds related to the 2002-2003 biennium close liquidations	-	-	-	-	(367,695)
Transfer (to)/ from other funds	-	-	-	-	-
Reserves and fund balances, beginning of the period	1,955,051	1,112,829	373,113	3,440,993	2,560,549
Reserves and fund balances, end of the period	2,622,276	1,597,347	141,731	4,361,354	3,440,993

UNESCO
WORLD HERITAGE FUND
SCHEDULE OF APPROPRIATIONS AND EXPENDITURE
AS AT 31 DECEMBER 2007
(EXPRESSED IN US DOLLARS)

	Allocation 2006/2007	Disbursements	Unliquidated Obligations	Total Expenditure
A. Approved budget				
<u>Main Line of Action 1</u>				
<u>Coordination of Statutory meetings</u>				
<u>1.1. Organisation of meetings</u>				
1.1.3. Attendance at meetings by Committee members-2006	60,000	60,000	-	60,000
1.1.3. Attendance at meetings by Committee members- 2007	60,000	59,719	-	59,719
<u>1.2. Advisory Bodies' services</u>				
1.2.1. ICOMOS				
. Advisory Services	1,102,590	1,101,100	-	1,101,100
. Reactive monitoring missions	160,000	150,989	8,980	159,969
1.2.2. IUCN				
. Advisory Services	800,000	753,724	40,000	793,724
. Reactive monitoring missions	325,762	250,171	73,970	324,141
. Training activities	105,000	61,815	43,164	104,999
1.2.3. ICCROM				
. Advisory Services	99,930	63,099	36,831	99,930
. Training activities	146,320	46,653	98,965	145,617
<u>1.3. Studies and Evaluations</u>				
1.3.2. Evaluation	57,680	46,339	7,927	54,266
1.3.4. Management audit of the World Heritage	82,320	82,320	-	82,320
<u>1.4. Information</u>				
1.4.1. Information Management System	100,000	94,595	-	94,595
Sub-Total Main Line of Action 1	3,099,602	2,770,523	309,857	3,080,380
<u>Main Line of Action 2</u>				
<u>Promotion of a more balanced and representative World Heritage List</u>				
<u>2.1. Credibility of World Heritage List</u>				
2.1.2. Retrospective inventory	130,000	129,991	-	129,991
2.1.3. International Assistance - Preparatory	741,816			
. Global-Reserve		-	-	-
. Global-Projects				
. Africa		120,004	18,098	138,102
. Arab States		-	-	-
. Asia		142,578	62,448	205,026
. Pacific		65,467	29,500	94,967
. Europe & North America		21,000	9,000	30,000
. Central & Eastern Europe		-	-	-
. Latin America		25,207	-	25,207
. Caribbean		8,360	2,090	10,450
2.1.4. Outstanding Universal Value	40,000	-	40,000	40,000
Sub-Total Main Line of Action 2	911,816	512,607	161,136	673,743
<u>Main Line of Action 3</u>				
<u>Strengthening the protection of World Heritage properties, especially the In Danger Sites</u>				
<u>3.1. Conservation of World Heritage Properties</u>				
3.1.1. Analysis of Periodic Reports	135,000	122,181	10,110	132,290
3.1.2. Periodic Reporting				
. Europe & North America (follow-up-2006)	100,000	98,422	57	98,479
. Arab States (2006-2007)	41,000	21,336	8,338	29,674
. Africa (2007)	20,000	-	20,000	20,000
3.1.3. Reactive Monitoring				
. WHC/Global	160,746	-	17,870	17,870
. WHC/Africa		25,007	171	25,178
. WHC/Arab States		20,111	-	20,111
. WHC/Asia		39,166	-	39,166
. WHC/Pacific		-	-	-
. WHC/Europe & North America		13,961	1,490	15,451
. WHC/Central & Eastern Europe		15,981	7,135	23,116
. WHC/Latin America		7,374	-	7,374
. WHC/Caribbean		-	-	-
3.1.4. Regional Programmes follow-up to Periodic Reporting				
. Africa 2009	150,000	125,000	25,000	150,000
. Africa 2006-2007	58,392	46,673	527	47,200
. Arab States	40,000	35,475	957	36,432
. Palestinian Territories	100,000	33,059	21,345	54,404
. Asia 2004-2009	40,000	36,873	1,486	38,358
. Pacific 2009	50,967	35,967	15,000	50,967
. Europe & North America	19,033	14,408	-	14,408
. Latin America	30,710	30,710	-	30,710
. Caribbean 4-14	16,050	16,050	-	16,050

UNESCO
WORLD HERITAGE FUND
SCHEDULE OF APPROPRIATIONS AND EXPENDITURE
AS AT 31 DECEMBER 2007
(EXPRESSED IN US DOLLARS)

	Allocation 2006/2007	Disbursements	Unliquidated Obligations	Total Expenditure
3.1.5. In Danger Sites	265,000			
. Global-Reserve		-	-	-
. Global-Reserve-Nature		-	-	-
. Global-Reserve-Culture		-	-	-
. Africa		68,482	102,277	170,759
. Arab States		14,899	6,576	21,475
. Asia		3,532	-	3,532
. Europe & North America		120	-	120
. Central & Eastern Europe		-	-	-
. Latin America		38,249	10,000	48,249
3.1.6. International Assistance - Technical co-operation	374,878			
. Global-Reserve		-	-	-
. Global-Projects		-	-	-
. Africa		46,269	13,728	59,996
. Arab States		30,659	-	30,659
. Asia		59,722	41,740	101,463
. Pacific		22,937	-	22,937
. Europe & North America		-	-	-
. Central & Eastern Europe		-	-	-
. Latin America		12,000	18,000	30,000
. Caribbean		-	-	-
3.1.7. Thematic Programmes				
. Marine programme	50,000	29,744	19,292	49,036
. Small Islands	20,000	19,708	-	19,708
. Forests	20,000	19,800	-	19,800
. Cities	5,000	-	5,000	5,000
. Earthen Architecture	40,000	7,955	31,500	39,456
3.1.8. Cooperation with other Conventions and programmes	20,000	17,301	325	17,626
<u>3.2. Capacity Building in State Parties</u>				
3.2.1. International Assistance - Training & Research	425,914			
. Global-Reserve		-	-	-
. Global-Projects		-	-	-
. Africa		23,124	6,874	29,999
. Arab States		-	30,000	30,000
. Asia		64,573	8,000	72,573
. Pacific		-	-	-
. Europe & North America		20,509	-	20,509
. Central & Eastern Europe		42,985	-	42,985
. Latin America		73,000	40,516	113,516
. Caribbean		-	-	-
3.2.2. World Heritage Education	124,418			
. World Heritage in Young Hands		73,944	10,236	84,179
. Universities		24,115	799	24,914
3.2.4. Development and dissemination of material for disaster reduction	95,000	13,143	81,010	94,152
<u>3.3. Public Awareness, Involvement & Support for World Heritage Through Communication</u>				
3.3.2. Awareness Building & Publications	150,000			
. World Heritage Map		18,444	15,000	33,444
. Brief Descriptions Publication		-	-	-
. World Heritage Review		54,949	7,972	62,921
. World Heritage Desk Diary		31,082	-	31,082
. World Heritage Paper Series		804	-	804
. World Heritage Info Kit		8,642	12,167	20,809
3.3.3. International Assistance - Promotional and Educational	25,000			
. Global-Reserve		-	-	-
. Global-Projects		-	-	-
. Africa		-	10,000	10,000
. Arab States		-	-	-
. Asia		9,434	566	10,000
. Pacific		-	-	-
. Europe & North America		-	-	-
. Central & Eastern Europe		-	-	-
. Latin America		4,919	-	4,919
. Caribbean		-	-	-
Sub-Total Main Line of Action 3	2,577,108	1,592,795	601,064	2,193,859
Total A.	6,588,526	4,875,925	1,072,057	5,947,982
B. Earmarked activities	1,380,070			
Promotional		535,499	45,428	580,928
Other		702,035	97,108	799,142
Total B.	1,380,070	1,237,534	142,536	1,380,070
C. Emergency Relief Fund	400,000	137,994	36,161	174,155
TOTAL (A + B + C)	8,368,596	6,251,453	1,250,754	7,502,207

UNESCO

WORLD HERITAGE FUND

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
AS AT 31 DECEMBER 2007

(EXPRESSED IN US DOLLARS)

	<u>31.12.2007</u>	<u>31.12.2005</u>
<u>Assets:</u>		
Cash and term deposits	5,335,587	4,484,390
Compulsory assessed contributions receivable from States Parties	<u>374,925</u>	<u>196,272</u>
Total Assets	<u>5,710,512</u>	<u>4,680,662</u>
<u>Liabilities:</u>		
Accounts Payable - previous years	-	6,613
Accrued Payables unliquidated obligations current biennium	1,250,754	1,210,673
Accrued Payables unliquidated obligations International Assistance carry over	47,225	
Contributions received in advance	51,179	22,383
Total liabilities	<u>1,349,158</u>	<u>1,239,669</u>
Reserves and fund balances:		
Contingency reserve	700,000	-
Emergency reserve fund	141,731	373,113
Earmarked activities	1,597,347	1,112,829
Operating reserves	<u>1,922,276</u>	<u>1,955,051</u>
Total reserves and fund balances	<u>4,361,354</u>	<u>3,440,993</u>
Total liabilities, reserves and fund balances	<u>5,710,512</u>	<u>4,680,662</u>

UNESCO

WORLD HERITAGE FUND

STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2007

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked	ERF	Total
Cash at beginning of the period	2,893,330	1,188,229	402,831	4,484,390
INFLOW				
Cash received from States Parties	5,982,739	-	-	5,982,739
Other income:				
Interest	533,154	-	-	533,154
Earmarked	-	1,838,570	-	1,838,570
Other and Non-earmarked	6,607	-	-	6,607
Total	6,522,500	1,838,570	-	8,361,070
OUTFLOW				
Total Programme Cash Disbursed 2006/2007	4,875,925	1,237,534	137,994	6,251,453
Payments related to prior biennia	926,866	49,385	25,024	1,001,275
Payments related to the carry over of the 2004-2005 International Assistance budget	195,225	-	61,920	257,145
Total	5,998,016	1,286,919	224,938	7,509,873
EXCESS (SHORTFALL) of Cash Inflows over Outflows	524,484	551,651	(224,938)	851,197
Cash at the end of the period	3,417,814	1,739,880	177,893	5,335,587
Availability of Cash				
Amount blocked under Contingency Reserves	700,000	-	-	700,000
Amount "Available"	2,717,814	1,739,880	177,893	4,635,587
	3,417,814	1,739,880	177,893	5,335,587

WORLD HERITAGE FUND
Statement of Compulsory Contributions as at 31 December 2007 / Etat des contributions obligatoires au 31 décembre 2007
(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/06	Contributions 2007	Collections Between / Sommes reçues entre 01/01/07 - 31/12/2007	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid contributions / Contributions impayées 2007	Total unpaid contributions as at / Contributions Impayées au 31/12/2007	Advance Contributions as of / Contributions (avances) au 31/12/2007	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/07	Etats Parties
Afghanistan		31	31						Afghanistan
Albania	459	183	875						Albanie
Algeria	2,318	2,593		2,318	2,593	4,911	-233	-233	Algérie
Andorra		244			244	244		4,911	Andorre
Angola	-1,897	92					-1,605	-1,605	Angola
Antigua and Barbuda	3,621	61		3,621	61	3,682		3,682	Antigua-et-Barbuda
Argentina	-4,427	9,974	10,000				-4,453	-4,453	Argentine
Armenia	-235	81					-174	-174	Arménie
Australia		54,748	54,748						Australie
Austria	-152	27,176	27,385				-361	-361	Autriche
Azerbaijan		153	153						Azerbaïdjan
Bahrain		1,007	1,007						Bahreïn
Bangladesh	305	305	305		305	305		305	Bangladesh
Barbados		275	275						Barbade
Belarus	-140	610	470						Bélarus
Belgium	-426	33,764	33,388				-50	-50	Belgique
Belize		31	31						Belize
Benin	51	31	176				-94	-94	Bénin
Bhutan		31	31						Bhoutan
Bolivia	275	183	485				-27	-27	Bolivie
Bosnia and Herzegovina	92	183	275						Bosnie-Herzégovine
Botswana	732	427		732	427	1,159		1,159	Botswana
Burkina Faso	-1,565	61					-1,504	-1,504	Burkina Faso
Burundi	4,365	31		4,365	31	4,396		4,396	Burundi
Cambodia	61	31	18	43	31	74		74	Cambodge
Cameroon	-2,661	275					-2,386	-2,386	Cameroun
Canada	-5	91,226	91,221						Canada
Central African Republic	-2,470	31					-2,438	-2,438	République centrafricaine
Chad	62	31	102				-9	-9	Chad
Chile	-8,512	4,941	7,588				-11,159	-11,159	Chili
China		81,710	81,710						Chine
Colombia	-6	3,203	4,752				-1,555	-1,555	Colombie
Comoros	85	31	147				-31	-31	Comores
Congo	-304	31					-273	-273	Congo
Costa Rica	890	976	1,083		783	783		783	Costa Rica
Côte d'Ivoire	295	275	299		271	271		271	Côte d'Ivoire
Croatia		1,525	1,525						Croatie
Cuba	40	1,647	1,687						Cuba
Cyprus		1,342	1,342						Chypre
Czech Republic		8,601	8,601						République tchèque
Democratic People's Republic of Korea	305	214	519						République populaire démocratique de Corée
Democratic Republic of the Congo	-300	92					-208	-208	République démocratique du Congo
Djibouti		3			3	3		3	Djibouti
Dominica	93	31	124						Dominique
Dominican Republic		732			732	732		732	République dominicaine
Ecuador		641	641						Equateur
Egypt		2,684	2,684						Egypte
El Salvador		610	610						El Salvador
Entrea	-4	31	27						Erythée
Estonia		488	488						Estonie
Ethiopia		92			92	92		92	Ethiopie
Fiji	122	92	228				-14	-14	Fidji
Finland		17,294	17,294						Finlande
Gabon	-3	244	250				-9	-9	Gabon
Gambia	174	31	237				-32	-32	Gambie
Georgia	-2,147	92					-2,055	-2,055	Géorgie
Ghana	927	122		927	122	1,049		1,049	Ghana
Greece		18,270	18,270						Grèce
Grenada		31			31	31		31	Grenade
Guatemala		976			976	976		976	Guatemala
Guinea	-37	31					-6	-6	Guinée
Guinea-Bissau	31	31	62						Guinée Bissau
Guyana	146	31		146	31	177		177	Guyana
Haiti	92	61	156				-3	-3	Haiti
Honduras		153	59		94	94		94	Honduras
Hungary		7,473			7,473	7,473		7,473	Hongrie
Iceland	1,037	1,129		1,037	1,129	2,168		2,168	Islande
India		13,786	13,786						Inde
Indonesia		4,941			4,941	4,941		4,941	Indonésie
Iran, Islamic Republic of	4,819	5,521	10,340						République islamique d'Iran
Iraq		458	458						Irak
Ireland	10,736	13,634	24,370						Irlande
Israel	4,335	12,841	17,176						Israël
Italy		155,642	155,642						Italie
Jamaica		305			305	305		305	Jamaïque
Japan		509,350	509,350						Japon
Jordan		366	369				-3	-3	Jordanie
Kazakhstan	-744	885	127		14	14		14	Kazakhstan
Kenya	275	305	580						Kenya
Kiribati	-75	31					-44	-44	Kiribati
Kuwait	4,972	5,582	10,554						Koweït
Kyrgyzstan		31			31	31		31	Kirghizistan
Lao People's Democratic Republic	31	31		31	31	62		62	République démocratique populaire du Laos
Latvia		549	549						Lettonie
Lebanon	732	1,037		732	1,037	1,769		1,769	Liban
Lesotho		31			31	31		31	Lesotho
Liberia	31	31		31	31	62		62	Libéria
Libyan Arab Jamahiriya	30,241	1,891	32,132						Jamahiyya arabe libyenne
Lithuania		946	946						Lithuanie
Luxembourg		2,593			2,593	2,593		2,593	Luxembourg
Madagascar		61			61	61		61	Madagascar
Malawi	56	31		56	31	87		87	Malawi
Malaysia	6,222	5,826		6,222	5,826	12,048		12,048	Malaisie
Maldives		31	31						Maldives
Mali	-306	31					-275	-275	Mali

WORLD HERITAGE FUND
Statement of Compulsory Contributions as at 31 December 2007 / Etat des contributions obligatoires au 31 decembre 2007
(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/06	Contributions 2007	Collections Between / Sommes reçues entre 01/01/07 - 31/12/2007	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid contributions / Contributions impayées 2007	Total unpaid contributions as at / Contributions Impayées au 31/12/2007	Advance Contributions as of / Contributions (avances) au 31/12/2007	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/07	Etats Parties
Malta	427	519	946						Malte
Marshall Islands	31	31			31	31	62	62	Iles Marshall
Mauritania	-392	31							Mauritanie
Mauritius		336	336					-361	Maurice
Mexico		69,174				69,174		69,174	Mexique
Micronesia	93	31			93	31	124	124	Micronésie
Monaco		92	92						Monaco
Mongolia	-44	31	100						Mongolie
Montenegro		31				31		-113	Monténégro
Morocco	1,434	1,281	2,868					-153	Maroc
Mozambique		31	158					-127	Mozambique
Myanmar	1,981	153	1,951	30	153	183			Myanmar
Namibia	366	183	549						Namibie
Nepal		92	92						Népal
Netherlands	25,739	57,401	28,546		54,594	54,594		54,594	Pays-Bas
New Zealand		7,839	7,839						Nouvelle-Zélande
Nicaragua	229	61	290						Nicaragua
Niger	-216	31						-185	Niger
Nigeria		1,464	1,464						Nigeria
Niue	174	31	186		19	19			Niue
Pakistan	9	1,800	1,809						Pakistan
Palau		31				31		31	Palaos
Panama	580	702	1,282						Panama
Papua New Guinea	92	61	153						Papouasie-Nouvelle-Guinée
Paraguay	2,815	153		2,815	153	2,968		2,968	Paraguay
Peru		2,379	2,750					-371	Pérou
Philippines		2,379	1,325		1,054	1,054			Philippines
Poland		15,372	15,372						Pologne
Portugal		16,165	16,165						Portugal
Qatar		2,593	1,952		641	641			Qatar
Republic of Korea		66,582	66,582						République de Corée
Romania		2,135	2,135						Roumanie
Russian Federation		36,783	36,783						Fédération de Russie
Rwanda	-15	31	44					-28	Rwanda
Saint Kitts and Nevis	31	31	62						Saint- Kitts-et-Nevis
Saint Lucia		31	21		10	10		10	Sainte-Lucie
Saint Vincent and the Grenadines	62	31	93						Saint-Vincent-et-Grenadines
Samoa		31			31	31		31	Samoa
San Marino	184	92	276						Saint-Marin
Sao Tome and Principe		37			37	37		37	Sao Tomé-et-Principe
Saudi Arabia		22,936	22,936						Arabie saoudite
Senegal	-296	122						-174	Sénégal
Serbia		641			641	641			Serbie
Seychelles		61			61	61			Seychelles
Sierra Leone	-258	31						-227	Sierra Leone
Slovakia		1,922	1,922						Slovaquie
Slovenia		2,928	2,928						Slovénie
Solomon Islands		31			31	31		31	Iles Salomon
Spain		90,951			90,951	90,951		90,951	Espagne
Sri Lanka		488	484		4	4		4	Sri Lanka
Sudan	13	305	287		31	31		31	Soudan
Suriname	62	31		62	31	93		93	Suriname
Swaziland	61	61	122						Swaziland
Sweden		32,818	32,818						Suède
Switzerland		37,271	37,271						Suisse
Syrian Arab Republic		488	470		18	18		18	République arabe syrienne
Tajikistan	-3,179	31	1,710					-4,858	Tadjikistan
Thailand		5,704	5,704						Thaïlande
The Former Yugoslav Republic of Macedonia	-398	153						-245	L'ex-République Yougoslave de Macédoine
Togo	-65	31						-34	Togo
Tonga	31	31	62						Tonga
Trinidad and Tobago		824	788		36	36		36	Trinidad & Tobago
Tunisia	976	946		976	946	1,922		1,922	Tunisie
Turkey	11,407	11,682	23,089						Turquie
Turkmenistan	153	183	336		25	25		25	Turkménistan
Uganda	183	92	250						Ouganda
Ukraine		1,373	1,373						Ukraine
United Arab Emirates	9,367	9,272	18,614		25	25		25	Emirats Arabes Unis
United Kingdom		203,527	203,527						Royaume-Uni
United Republic of Tanzania	183	183	341		25	25		25	République-Unie de Tanzanie
Uruguay	18,101	824		18,101	824	18,925		18,925	Uruguay
Uzbekistan	36,265	244	458	35,807	244	36,051		36,051	Ouzbékistan
Vanuatu	62	31	93						Vanuatu
Venezuela	-13,472	6,131	5,246					-12,587	Venezuela
Viet Nam		732			732	732			Viet Nam
Yemen	25	214	239						Yémen
Former Fed. Rep. of Yugoslavia	45,773			45,773		45,773		45,773	Ex-Rep. Fed. de Yougoslavie
Zambia	-2,683	31						-2,652	Zambie
Zimbabwe	214	244	520					-62	Zimbabwe
TOTAL	188,917	1,836,407	1,701,578	123,949	250,976	374,925	-51,179	323,746	TOTAL

Statement of Voluntary Contributions as at 31 December 2007 / Etat des contributions volontaires au 31 décembre 2007

(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	1% of 2006 and 2007 Contribution to the Regular Budget	Collections in 2006/Sommes reçues en 2006	Collections Between / Sommes reçues entre 01/01/2007 - 31/12/2007	Total Collections Between / Sommes reçues entre 01/01/2006 - 31/12/2007	Etats Parties
Brazil	73,505	46,665	26,840	73,505	Brésil
Bulgaria	1,129	810	610	1,420	Bulgarie
Cape Verde	62			0	Cap-Vert
Denmark	44,653	21,991		21,991	Danemark
France	377,956	184,891	193,065	377,956	France
Germany	528,413	265,594	262,785	528,379	Allemagne
Holy See	62		32	32	Saint-Siège
Norway	44,774	20,801	23,973	44,774	Norvège
Oman	4,362	2,135	2,227	4,362	Oman
Republic of Moldova	62	32		32	République de Moldavie
South Africa	17,873	0	17,991	17,991	Afrique du Sud
United States of America	1,342,000	700,147	700,000	1,400,147	Etats-Unis d'Amérique
TOTAL	2,434,851	1,243,066	1,227,523	2,470,589	TOTAL

World Heritage Fund

Notes to the Financial Statements
for the biennium ended 31 December 2007

1. Objectives

The World Heritage Fund (WHF) was established as a Trust Fund of the United Nations Education, Scientific and Cultural Organization (UNESCO) further to the adoption on 16 November 1972 of the convention for the protection of World Cultural and Natural Heritage by the seventeenth session of the General Conference of UNESCO, with the objective of complementing the protection of cultural and natural heritage of outstanding universal value. An intergovernmental committee, called the World Heritage Committee, was established by the same convention to decide on the use of the resources of the WHF. The Committee is assisted by a Secretariat appointed by the Director-General of UNESCO.

2. Significant accounting policies

a) Financial Statements

The WHF financial statements are maintained in accordance with the special financial regulations of the WHF as noted by the Executive Board of UNESCO at its ninety-third session. They are presented in United States dollars (US dollars).

b) Appropriations

Appropriations represent amounts that have been approved by the World Heritage Committee for different programme elements, which can be spent for the purpose for which they have been voted, to the extent that funds are available.

c) Income

Income is recognized on an accrual basis of accounting except for voluntary assessed and other contributions that are recognized only when funds are received.

d) Expenditure

Expenditure, which includes amounts for goods supplied and services rendered in the financial period as well as amounts for legal obligations of the financial period are recorded on a modified accruals basis of accounting.

e) **Translation of Foreign Currencies**

Transactions carried out during the period in currencies other than US dollars are translated to US dollars using the United Nations operational rate of exchange at the date of the transaction. At the year end, accounts expressed in currencies other than US dollars are translated at the UN operational rate of exchange then prevailing.

3. Earmarked income

Earmarked income relates to contributions received from donors for specific purposes. This income is used for project expenditures pertaining to the purpose of the donor's contribution. At the end of an earmarked project, any remaining balance is transferred to the operating reserves of the WHF, if desired by the donor.

4. Non-earmarked income

Non-earmarked income relates to contributions to the WHF which have no specific purpose. Funds so received are included with the operating reserve.

5. Cash and term deposits

These deposits are principally term deposits that are pooled with other UNESCO Special Accounts and Trust Funds. The average interest rate earned by these pooled term deposits was approximately 5.1%.

6. Compulsory assessed contributions receivable

Of the balance of \$374,925 due by States Parties at 31 December 2007, \$250,976 relates to 2007 assessments and \$123,949 to earlier years.

7. Contingency reserve

In accordance with the decision of the 31st World Heritage Committee meeting held in Christchurch, New Zealand (23 June – 02 July 2007), the contingency reserve has been set at a level of \$ 700,000.

8. Transfer (to) / from other funds

a) **Emergency Reserve Fund**

In accordance with Financial Regulations, Article 5.1, a reserve fund for emergency assistance has been agreed at a level of \$400,000 by the World Heritage Committee.

9 Savings on prior periods' obligations

The savings on prior periods' obligations represent the difference between the unliquidated obligation balance at the end of the period less the disbursements against the same obligation made during the current period when the obligation was liquidated.

10 Staff cost contribution

In the biennium UNESCO's Regular Programme provided services without charge to the World Heritage Fund in respect of the Secretariat administering the World Heritage Fund. The estimated cost of these services during the biennium was \$ 6,463,997.

ANNEX II

Statement of Accounts of the World Heritage Fund for the current period (2008-2009) as at 31 March 2008 established by the Comptroller of UNESCO

UNESCO

BOC 7/ 342

28 April 2008

To: DIR/WHC

From: Chief Accountant

Subject: **WHF Financial Statements**

Please find enclosed the Financial Statements for the World Heritage Fund for the period 1 January 2008 to 31 March 2008.



John Haigh

cc: BB/PRG
WHC/AO
CLT/EO
CLT/AO

UNESCO

WORLD HERITAGE FUND

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE PERIOD 1 JANUARY 2008 TO 31 MARCH 2008

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked Activities	Emergency Reserve Fund	Total at 31.03.2008	Year 2006
INCOME					
Assessed contributions:					
Compulsory	1,891,201	-	-	1,891,201	1,836,851
Voluntary	-	-	-	-	1,240,899
Total assessed contributions	1,891,201	-	-	1,891,201	3,077,750
Other income:					
Interest	59,556	-	-	59,556	229,641
Earmarked	-	331,753	-	331,753	1,086,895
Other and Non-earmarked	199	-	-	199	5,052
Total other income	59,755	331,753	-	391,508	1,321,588
TOTAL INCOME	1,950,956	331,753	-	2,282,709	4,399,338
Disbursements	69,790	68,941	-	138,731	2,561,122
Provision on unliquidated obligations	153,722	25,792	-	179,514	713,674
TOTAL EXPENDITURE	223,512	94,733	-	318,245	3,274,796
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	1,727,444	237,020	-	1,964,464	1,124,542
Savings on prior years' obligations and other adjustments	42,723	(5,739)	-	36,984	141,079
Funds related to the carry over of the 2004-2005 International Assistance budget (IAC)	138	-	-	138	(295,864)
Funds related to the carry over of the 2006-2007 International Assistance budget (IAC)	(115,477)	-	-	(115,477)	-
Transfer (to)/ from other funds	(58,269)	-	58,269	-	-
Reserves and fund balances, beginning of the period	2,622,276	1,597,347	141,731	4,361,354	2,560,549
Reserves and fund balances, end of the period	4,218,835	1,828,628	200,000	6,247,463	3,530,306

UNESCO
WORLD HERITAGE FUND
SCHEDULE OF APPROPRIATIONS AND EXPENDITURE
AS AT 31 MARCH 2008
(EXPRESSED IN US DOLLARS)

	Allocation 2008/2009	"Authorized" Allotment 2008	Disbursements 2008	Unliquidated Obligations	Total Expenditure
A. Approved budget					
<u>MAIN LINE OF ACTION 1: SUPPORT TO THE WORLD HERITAGE GOVERNING BODIES</u>					
<u>1.1. Organisation of meetings</u>					
<u>1.1.1. World Heritage Committees</u>					
1 1 4 Attendance at meetings by Committee members-2008	60,000	60,000	-	-	-
1 1.4 Attendance at meetings by Committee members-2009	60,000	-	-	-	-
<u>1.1.7. Meetings with Advisory Bodies</u>					
1.1.7 Orientation session for new Committee members	20,000	10,000	306	2,414	2,720
	8,000	8,000	-	-	-
<u>1.1.8. Evaluation Services for Advisory Bodies</u>					
<u>1 1 8 ICOMOS</u>					
Advisory Services	1,430,000	715,000	-	-	-
Reactive monitoring missions	80,000	80,000	-	-	-
<u>1 1 8 IUCN</u>					
Advisory Services	918,000	459,000	-	-	-
Reactive monitoring missions	238,700	119,350	-	-	-
Training activities	53,300	26,650	-	-	-
<u>1 1 8 ICCROM</u>					
Advisory Services	99,930	49,965	-	-	-
Training activities	150,000	75,000	-	-	-
<u>1.2. Studies and Evaluation</u>					
1.2.1. Studies to support future policy development	30,000	15,000	-	-	-
1.2.2. Evaluation	60,000	30,000	-	-	-
<u>1.3. Information Management</u>					
1.3.1. Information Management System	120,000	60,000	-	-	-
Sub-Total Main Line of Action 1	3,327,930	1,707,965	306	2,414	2,720
<u>MAIN LINE OF ACTION 2: PROTECTION OF THE WORLD HERITAGE</u>					
<u>2.1. Credibility of the World Heritage List</u>					
2.1.2. Retrospective inventory	100,000	65,000	14,524	20,954	35,478
<u>2.1.3. Global Strategy</u>					
Analyses of the List & Tentative Lists	20,000	10,000	-	-	-
2.1.4. Outstanding Universal Value	10,000	10,000	-	-	-
2.1.5. Africa	100,000	50,000	-	-	-
<u>2.2. Conservation of World Heritage Properties</u>					
<u>2.2.1. Periodic Reporting</u>					
Reflexion on Periodic Reporting	125,000	62,500	14,767	15,423	30,190
Arab States	150,000	75,000	63	-	63
Africa	100,000	50,000	-	-	-
<u>2.2.2. Reactive Monitoring</u>					
WHC/Global	100,000	75,000	-	-	-
WHC/Africa	-	-	-	-	-
WHC/Arab States	-	-	-	1,318	1,318
WHC/Asia	-	-	4,717	19,150	23,867
WHC/Pacific	-	-	-	-	-
WHC/Europe & North America	-	-	1,236	-	1,236
WHC/Central & Eastern Europe	-	-	2,879	1,660	4,539
WHC/Latin America	-	-	-	5,455	5,455
WHC/Caribbean	-	-	-	-	-
<u>2.2.3. Regional Programmes following Periodic Reporting</u>					
Africa 2009	150,000	75,000	-	-	-
Africa 2008-2009	50,000	25,000	-	-	-
Arab States	40,000	20,000	212	212	424
Palestinian Authorities	100,000	50,000	-	-	-
Asia 2004-2009	100,000	50,000	337	35,731	36,068
Pacific 2009	150,000	75,000	-	18,000	18,000
Europe & North America	20,000	10,000	-	-	-
Latin America	50,000	25,000	-	-	-

	Allocation 2008/2009	"Authorized" Allotment 2008	Disbursements 2008	Unliquidated Obligations	Total Expenditure
<i>Caribbean 4-14</i>	40,000	20,000	-	-	-
2.2.4. Sites in danger	116,464	58,232			
<i>Global-Reserve</i>			-	-	-
<i>Global-Reserve-Nature</i>			-	-	-
<i>Global-Reserve-Culture</i>			-	-	-
<i>Africa</i>			482	-	482
<i>Arab States</i>			5,265	2,608	7,873
<i>Asia</i>			-	-	-
<i>Europe & North America</i>			-	-	-
<i>Central & Eastern Europe</i>			-	-	-
<i>Latin America</i>			-	-	-
2.2.5. International Assistance - Preparatory	800,000	400,000			
<i>Global Reserves</i>			-	-	-
<i>Global Projects Culture-Nature-Mixed</i>			-	-	-
<i>Africa</i>			-	-	-
<i>Arab States</i>			-	-	-
<i>Asia</i>			-	-	-
<i>Pacific</i>			-	-	-
<i>Europe & North America</i>			-	-	-
<i>Central & Eastern Europe</i>			-	-	-
<i>Latin America</i>			-	-	-
<i>Caribbean</i>			-	-	-
2.2.5. International Assistance-Conservation and Management	600,000	300,000			
<i>Global Reserves</i>			-	-	-
<i>Global Projects Culture-Nature-Mixed</i>			-	-	-
<i>Africa</i>			-	-	-
<i>Arab States</i>			-	-	-
<i>Asia</i>			-	-	-
<i>Pacific</i>			-	-	-
<i>Europe & North America</i>			-	-	-
<i>Central & Eastern Europe</i>			-	-	-
<i>Latin America</i>			-	-	-
<i>Caribbean</i>			-	-	-
2.2.6. Thematic Programmes					
<i>Marine programme</i>	40,000	20,000	-	1,799	1,799
<i>Tourism</i>	50,070	35,000	-	12,874	12,874
<i>Earthen Architecture</i>	40,000	40,000	24,654	15,346	40,000
<i>Cities</i>	-	-	-	-	-
2.3. Capacity Building In State Parties					
2.3.1. Education and World Heritage					
<i>World Heritage in Young Hands</i>	40,000	20,000	-	-	-
<i>Education and Universities</i>	40,000	20,000	348	778	1,126
2.4. Public Awareness, Involvement & Support for World Heritage through Communication					
2.4.2. Awareness and publications					
<i>World Heritage Review (issues 49-50 special 51-52)</i>	80,000	40,000	-	-	-
<i>World Heritage Desk Diary</i>	26,000	13,000	-	-	-
<i>World Heritage Paper series</i>	12,000	6,000	-	-	-
<i>Other</i>	12,000	6,000	-	-	-
2.4.3. Cooperation with other Conventions & Organisations	20,000	10,000	-	-	-
Sub-Total Main Line of Action 2	3,281,534	1,715,732	69,484	151,308	220,792
Total A.	6,609,464	3,423,697	69,790	153,722	223,512
B. Earmarked activities					
Promotional			19,544	4,460	24,004
Other			49,397	21,332	70,729
Total B.	-	-	68,941	25,792	94,733
C. Emergency reserve fund	400,000	200,000	-	-	-
TOTAL (A + B + C)	7,009,464	3,623,697	138,731	179,514	318,245

UNESCO

WORLD HERITAGE FUND

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
AS AT 31 MARCH 2008

(EXPRESSED IN US DOLLARS)

	<u>31.03.2008</u>	<u>31.12.2006</u>
Assets:		
Cash and term deposits	5,573,741	5,182,904
Compulsory assessed contributions receivable from States Parties	<u>1,894,416</u>	<u>248,896</u>
Total Assets	<u>7,468,157</u>	<u>5,431,800</u>
Liabilities:		
Accounts Payable - previous years	884,443	175,245
Accrued Payables unliquidated obligations current biennium	179,514	713,674
Accrued Payables unliquidated obligations International Assistance carry over	124,975	84,897
Contributions received in advance	31,762	47,234
Total liabilities	<u>1,220,694</u>	<u>1,021,050</u>
Reserves and fund balances:		
Contingency reserve	700,000	500,000
Emergency reserve fund	200,000	213,754
Earmarked activities	1,828,628	1,614,160
Operating reserves	<u>3,518,835</u>	<u>2,082,836</u>
Total reserves and fund balances	<u>6,247,463</u>	<u>4,410,750</u>
Total liabilities, reserves and fund balances	<u>7,468,157</u>	<u>5,431,800</u>

UNESCO

WORLD HERITAGE FUND

STATEMENT OF CASH FLOWS
AS AT 31 MARCH 2008

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked	ERF	Total
Cash at beginning of the period	3,417,814	1,739,880	177,893	5,335,587
INFLOW				
Cash received from States Parties	352,293	-	-	352,293
Other income:				
Interest	59,556	-	-	59,556
Earmarked	-	331,753	-	331,753
Other and Non-earmarked	199	-	58,269	58,468
Total	412,048	331,753	58,269	802,070
OUTFLOW				
Total Programme Cash Disbursed 2008/2009	69,790	68,941	-	138,731
Replenishment of Emergency Reserve Fund	58,269	-	-	58,269
Payments related to prior biennia	257,638	71,688	-	329,326
Payments related to the carry over of the previous biennia International Assistance budget	37,590	-	-	37,590
Total	423,287	140,629	-	563,916
EXCESS (SHORTFALL) of Cash Inflows over Outflows	(11,239)	191,124	58,269	238,154
Cash at the end of the period	3,406,575	1,931,004	236,162	5,573,741
Availability of Cash				
Amount blocked under Contingency Reserves	700,000	-	-	700,000
Amount "Available"	2,706,575	1,931,004	236,162	4,873,741
	3,406,575	1,931,004	236,162	5,573,741

WORLD HERITAGE FUND
Statement of Compulsory Contributions as at 31 March 2008 / Etal des contributions obligatoires au 31 mars 2008
(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/07	Contributions 2008	Collections Between / Sommes reçues entre 01/01/08 - 31/03/2008	Unpaid contributions prior years / contributions Impayées années antérieures	Unpaid contributions / Contributions Impayées 2008	Total unpaid contributions as at / Contributions Impayées au 31/03/2008	Advance Contributions as of / Contributions (avances) au 31/03/2008	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/03/08	Etats Parties
Afghanistan		32			32	32		32	Afghanistan
Albania	-233	169					-44	-44	Albanie
Algeria	4,911	2,682		4,911	2,682	7,593		7,593	Algérie
Andorra	244	252	244		252	252		252	Andorre
Angola	-1,605	95					-1,510	-1,510	Angola
Antigua and Barbuda	3,682	63		3,682	63	3,745		3,745	Antigua-et-Barbuda
Argentina	-4,453	10,254			5,801	5,801		5,801	Argentine
Armenia	-174	63					-111	-111	Arménie
Australia		56,360	56,360						Australie
Austria	-361	27,985			27,624	27,624		27,624	Autriche
Azerbaijan		158			158	158		158	Azerbaïdjan
Bahrain		1,041			1,041	1,041		1,041	Bahreïn
Bangladesh	305	316		305	316	621		621	Bangladesh
Barbados		284			284	284		284	Barbade
Belarus		631			631	631		631	Bélarus
Belgium	-50	34,768			34,718	34,718		34,718	Belgique
Belize		32	32						Belize
Benin	-64	32					-62	-62	Bénin
Bhutan		32			32	32		32	Bhoutan
Bolivia	-27	189			182	182		182	Bolivie
Bosnia and Herzegovina		189			189	189		189	Bosnie-Herzégovine
Botswana	1,159	442		1,159	442	1,601		1,601	Botswana
Burkina Faso	-1,504	63					-1,441	-1,441	Burkina Faso
Burundi	4,396	32		4,396	32	4,428		4,428	Burundi
Cambodia	74	32	67		9	9		9	Cambodge
Cameroon	-2,368	284					-2,102	-2,102	Cameroun
Canada		93,956	93,956						Canada
Central African Republic	-2,439	32					-2,407	-2,407	République centrafricaine
Chad	-9	32			23	23		23	Chad
Chile	-11,159	5,080					-6,079	-6,079	Chili
China		84,144			84,144	84,144		84,144	Chine
Colombia	-1,555	3,313			1,758	1,758		1,758	Colombie
Comoros	-31	32							Comores
Congo	-273	32					-241	-241	Congo
Costa Rica	783	1,010		783	1,010	1,793		1,793	Costa Rica
Côte d'Ivoire	271	284		271	284	555		555	Côte d'Ivoire
Croatia		1,578	1,578						Croatie
Cuba		1,704	1,683		21	21		21	Cuba
Cyprus		1,388			1,388	1,388		1,388	Chypre
Czech Republic		8,666			8,666	8,666		8,666	République tchèque
Democratic People's Republic of Korea		221			221	221		221	République populaire démocratique de Corée
Democratic Republic of the Congo	-208	95					-113	-113	République démocratique du Congo
Djibouti	3	32		3	32	35		35	Djibouti
Dominica		32			32	32		32	Dominique
Dominican Republic	732	757		732	757	1,489		1,489	République dominicaine
Ecuador		663			663	663		663	Equateur
Egypt		2,776			2,776	2,776		2,776	Egypte
El Salvador		631			631	631		631	El Salvador
Eritrea		32	32						Erythrée
Estonia		505			505	505		505	Estonie
Ethiopia	62	95	165		22	22		22	Ethiopia
Fiji	-14	95			81	81		81	Fidji
Finland		17,794			17,794	17,794		17,794	Finlande
Gabon	-9	252			243	243		243	Gabon
Gambia	-32	32							Gambie
Georgia	-2,055	95					-1,960	-1,960	Géorgie
Ghana	1,049	126		1,049	126	1,175		1,175	Ghana
Greece		18,804	19,408				-604	-604	Grèce
Grenada	31	32	63						Grenade
Guatemala	676	1,010		676	1,010	1,686		1,686	Guatemala
Guinea	-6	32			26	26		26	Guinée
Guinea-Bissau		32			32	32		32	Guinée-Bissau
Guyana	177	32		177	32	209		209	Guyane
Haiti	-3	63			60	60		60	Haïti
Honduras	94	158		94	158	252		252	Honduras
Hungary	7,473	7,698		7,473	7,698	15,171		15,171	Hongrie
Iceland	2,166	1,167		2,166	1,167	3,333		3,333	Islande
India		14,198			14,198	14,198		14,198	Inde
Indonesia	4,941	5,080		4,941	5,080	10,021		10,021	Indonésie
Iran, Islamic Republic of		5,679			5,679	5,679		5,679	République islamique d'Iran
Iraq		473	522				-49	-49	Irak
Ireland		14,040			14,040	14,040		14,040	Irlande
Israel		13,219			13,219	13,219		13,219	Israël
Italy		180,274			180,274	180,274		180,274	Italie
Jamaica	305	316		305	316	621		621	Jamaïque
Japan		524,550			524,550	524,550		524,550	Japon
Jordan	-3	376			376	376		376	Jordanie
Kazakhstan	14	915		14	915	929		929	Kazakhstan
Kenya		316			316	316		316	Kenya
Kiribati	-44	32					-12	-12	Kiribati
Kuwait		5,742			5,742	5,742		5,742	Koweït
Kyrgyzstan	31	32		31	32	63		63	Kirghizistan
Lao People's Democratic Republic	62	32		62	32	94		94	République démocratique populaire du Laos
Latvia		568	568						Letonie
Lebanon	1,769	1,073		1,769	1,073	2,842		2,842	Liban
Lesotho	31	32		31	32	63		63	Lesotho
Liberia	62	32		62	32	94		94	Libéria
Libyan Arab Jamahiriya		1,956			1,956	1,956		1,956	Jamahiriyas arabe libyenne
Lithuania		978			978	978		978	Lithuanie
Luxembourg	2,593	2,682		2,593	2,682	5,275		5,275	Luxembourg
Madagascar	61	63		61	63	124		124	Madagascar
Malawi	67	32	161				-62	-62	Malawi
Malaysia	12,048	5,995	12,033	15	5,995	6,010		6,010	Malaisie
Maldives		32			32	32		32	Maldives
Mali	-275	32					-243	-243	Mali
Malta		536			536	536		536	Malte
Marshall Islands	62	32		62	32	94		94	Îles Marshall

WORLD HERITAGE FUND
 Statement of Compulsory Contributions as at 31 March 2008 / Etat des contributions obligatoires au 31 mars 2008
 (Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/07	Contributions 2008	Collections Between / Sommes reçues entre 01/01/08 - 31/03/2008	Unpaid contributions prior years / contributions Impayées années antérieures	Unpaid contributions / Contributions Impayées 2008	Total unpaid contributions as at / Contributions Impayées au 31/03/2008	Advance Contributions as of / Contributions (avances) au 31/03/2008	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/03/08	Etats Parties
Mauritania	-361	32					-329	-329	Mauritanie
Mauritius		347			347	347		347	Maurice
Mexico	69 174	71 208		69 174	71 208	140 382		140 382	Mexique
Micronesia	124	32		124	32	156		156	Micronésie
Monaco		95			95	95		95	Monaco
Mongolia	-113	32					-81	-81	Mongolie
Montenegro	31	32		31	32	63		63	Monténégro
Morocco	-153	1 328			1 172	1 172		1 172	Maroc
Mozambique	-127	32					-95	-95	Mozambique
Myanmar	183	158		183	158	341		341	Myanmar
Namibia		189			189	189		189	Namibie
Nepal		95			95	95		95	Népal
Netherlands	54 894	58 093	54 578	18	58 093	59 111		59 111	Pays-Bas
New Zealand		8 077			8 077	8 077		8 077	Nouvelle-Zélande
Nicaragua		83			83	83		83	Nicaragua
Niger	-188	32					-153	-153	Niger
Nigeria		1 514			1 514	1 514		1 514	Nigeria
Niue	19	32		19	32	51		51	Niue
Pakistan		1 861			1 861	1 861		1 861	Pakistan
Palau	31	32		31	32	63		63	Palaos
Panama		726			726	726		726	Panama
Papua New Guinea		83			83	83		83	Papouasie-Nouvelle-Guinée
Paraguay	2 988	158		2 988	158	3 126		3 126	Paraguay
Peru	-371	2 481			2 090	2 090		2 090	Pérou
Philippines	1 054	2 481		1 054	2 481	3 515		3 515	Philippines
Poland		15 807			15 807	15 807		15 807	Pologne
Portugal		16 827			16 827	16 827		16 827	Portugal
Qatar	641	2 882		641	2 882	3 323		3 323	Qatar
Republic of Korea		68 558			68 558	68 558		68 558	République de Corée
Romania		2 209	2 209						Roumanie
Russian Federation		37 860			37 860	37 860		37 860	Fédération de Russie
Rwanda	-28	32			4	4		4	Rwanda
Saint Kitts and Nevis		32			32	32		32	Saint-Kitts-et-Nevis
Saint Lucia	10	32	51				-9	-9	Sainte-Lucie
Saint Vincent and the Grenadines		32			32	32		32	Saint-Vincent-et-Grenadines
Samoa	31	32		31	32	63		63	Samoa
San Marino		95			95	95		95	Saint-Marin
Sao Tome and Principe	37	32		37	32	69		69	Sao Tomé-et-Principe
Saudi Arabia		23 599			23 599	23 599		23 599	Arabie saoudite
Senegal	-174	120					-48	-48	Sénégal
Serbia	641	683		641	683	1 304		1 304	Serbie
Seychelles	61	63		61	63	124		124	Seychelles
Sierra Leone	-227	32					-195	-195	Sierra Leone
Slovakia		1 988			1 988	1 988		1 988	Slovaquie
Slovenia		3 029			3 029	3 029		3 029	Slovénie
Solomon Islands	31	32		31	32	63		63	Iles Salomon
Spain	90 851	83 872		90 851	83 872	184 823		184 823	Espagne
Sri Lanka	4	505		4	505	509		509	Sri Lanka
Sudan	31	318		31	318	347		347	Soudan
Suriname	93	32	109		18	18		18	Suriname
Swaziland		83			83	83		83	Swaziland
Sweden		33 790	33 765		25	25		25	Suède
Switzerland		38 385	38 385						Suisse
Syrian Arab Republic	18	505		18	505	523		523	République arabe syrienne
Tajikistan	-4 828	32					-4 828	-4 828	Tadjikistan
Thailand		5 888			5 888	5 888		5 888	Thaïlande
The Former Yugoslav Republic of Macedonia	-245	158					-87	-87	L'ex-République yougoslave de Macédoine
Togo	-34	32					-2	-2	Togo
Tonga		32			32	32		32	Tonga
Trinidad and Tobago	38	852		38	852	888		888	Trinité & Tobago
Tunisia	1 922	978		1 922	978	2 900		2 900	Tunisie
Turkey		12 021			12 021	12 021		12 021	Turquie
Turkmenistan		189			189	189		189	Turkménistan
Uganda	25	95		25	95	120		120	Ouganda
Ukraine		1 420			1 420	1 420		1 420	Ukraine
United Arab Emirates	25	9 528		25	9 528	9 553		9 553	Emirats Arabes Unis
United Kingdom		208 587			208 587	208 587		208 587	Royaume-Uni
United Republic of Tanzania	25	189		25	189	214		214	République-Unie de Tanzanie
Uruguay	18 923	852		18 923	852	19 777		19 777	Uruguay
Uzbekistan	38 051	252	38 275		28	28		28	Ouzbékistan
Vanuatu		32			32	32		32	Vanuatu
Venezuela	-12 587	6 310					-6 277	-6 277	Venezuela
Viet Nam	732	757		732	757	1 489		1 489	Viet Nam
Yemen		221			221	221		221	Yémen
Former Fed Rep of Yugoslavia	45 773			45 773		45 773		45 773	Ex-Rep Fed de Yougoslave
Zambia	-2 820	32					-2 820	-2 820	Zambie
Zimbabwe	-62	252			190	190		190	Zimbabwe
TOTAL	323 746	1 891 201	382 292	271 834	1 622 782	1 894 416	-31 782	1 862 634	TOTAL

Statement of Voluntary Contributions as at 31 March 2008

Etat des contributions volontaires au 31 mars 2008

(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	1% of 2008 Contribution to the Regular Budget	Collections Between / Sommes reçues entre 01/01/2008 - 31/03/2008	Etats Parties	Last Payment
Brazil	27 638		Brésil	Sep-2007
Bulgaria	631		Bulgarie	Apr-2007
Cape Verde	32		Cap-Vert	
Denmark	23 315		Danemark	Mar-2006
France	198 826		France	May-2007
Germany	270 636		Allemagne	Apr-2007
Holy See	32		Saint-Siège	Apr-2007
Norway	24 672		Norvège	Jun-2007
Oman	2 303		Oman	Jul-2007
Republic of Moldova	32		République de Moldavie	Nov-2006
South Africa	9 150		Afrique du Sud	Jun-2007
United States of America	694 100		Etats-Unis d'Amerique	Oct-2007
TOTAL	1,261,389		TOTAL	

Djibouti . Ratification on 30/06/2007. Entry in force on 30/11/2007

Montenegro notification of succession on 26/04/2007 with retroactivity effect back to 3 June 2006 This State Party will then pay the full yearly amount for 2007

ANNEX III

State of the Current Budget (2008-2009) of the World Heritage Centre as at 31 March 2008 prepared by the Centre

**TABLE 1: OVERVIEW OF BUDGETED INCOME & EXPENDITURE FOR THE WORLD
HERITAGE CONVENTION**

as at 31 March 2008

	BIENNIUM 2006-2007	CURRENT BIENNIUM 2008-2009
	USD	USD
INCOME		
WORLD HERITAGE FUND (1)	8,510,928	2,282,709
- Contributions from States Parties	6,132,596	1,891,201
- Contributions, Gifts or Bequests from other	6,607	199
- Investment & Proprietary Income	533,154	59,556
- Other Resources	1,838,571	331,753
OTHER EXTRA-BUDGETARY*	28,397,403	43,843,967
- Personnel (2)	1,715,883	1,237,617
- Activities	26,681,520	42,606,350
UNESCO REGULAR BUDGET (C5)	11,009,445	12,185,787
- Personnel	6,830,300	7,887,100
- Activities (United States special funds: 290,840 US\$ in 2006/2007)	4,179,145	4,298,687
TOTAL	47,917,776	58,312,463
EXPENDITURE**		
Main Line of Action 1		
SUPPORT TO THE WORLD HERITAGE GOVERNING BODIES	3,819,640	45,568
Main Line of Action 2		
PROTECTION OF THE WORLD HERITAGE	41,666,734	27,090,381
TOTAL	45,486,374	27,135,949

* Representing Committed Funds

** Expenditure including all sources.

(1) The 2008-2009 figures represents cash received only till 31/03/2008.

TABLE 2: OVERVIEW OF WORLD HERITAGE FUND EXPECTED FLOW

	BIENNIUM 2006-2007	CURRENT BIENNIUM 2008-2009
	USD	USD
OPENING RESERVE BALANCE	2,560,549	3,440,993
- Contingency reserve	700,000	700,000
- Emergency Reserve	141,731	200,000
- Earmarked Activities	1,597,347	1,828,628
- Operating reserve	1,922,276	3,518,835
INCOME	8,510,928	2,282,709
EXPENDITURE	-7,502,207	-318,245
CLOSING RESERVE BALANCE	3,440,993	5,405,457
- Contingency reserve	700,000	700,000
- Operating reserve	2,740,993	4,705,457

NB: the amounts in grey represent negative figures

**TABLE 3: GENERAL OVERVIEW OF THE 2008-2009 PROGRAMME AND
APPROVED BUDGET FOR THE WORLD HERITAGE CONVENTION**

as at 31 March 2008

	World Heritage Fund USD	Other estimated Extra-budgetary funds (1) USD	UNESCO (Regular Budget) Approved 34 C/5 USD	Total USD
Main Line of Action 1 SUPPORT TO THE WORLD HERITAGE GOVERNING BODIES				
1.1. Organisation of meetings*	3,117,930		605,000	3,722,930
1.2. Studies and Evaluations	90,000		25,000	115,000
1.3. Information Management	120,000			120,000
TOTAL	3,327,930	0	655,000	3,982,930
Main Line of Action 2 PROTECTION OF THE WORLD HERITAGE				
2.1. Credibility of World Heritage List	230,000	1,662,215	2,329,900	4,222,115
2.2. Conservation of World Heritage Properties**	2,821,534	37,816,790	345,000	40,983,324
2.3. Capacity Building in State Parties	80,000	1,693,210	91,000	1,864,210
2.4. Public Awareness, Involvement & Support for World Heritage through Communication	150,000	60,883		210,883
2.5. Personnel costs		1,237,617	7,887,100	9,124,717
2.6. General Operating Expenses			505,362	505,362
2.7. UNESCO Common Charges			126,893	126,893
2.8. CLT Contribution emergency response			245,532	245,532
TOTAL	3,281,534	42,470,715	11,530,787	57,283,036
GRAND TOTAL	6,609,464	42,470,715	12,185,787	61,265,966

(1) These amounts are provisional. They represent firm commitments from donors and realistic estimation.

* Item "Organisation of meetings" includes the budget of the Advisory Bodies (See details as per 4 C on Appendix N° 2).

** "Conservation of World Heritage Properties" includes all International Assistance which covers former items: Preparatory Assistance (Credibility), Technical Cooperation (Conservation), Training and Research (Capacity Building), and Promotion and Education (Communication)

ATTACHMENT 1: DETAILED PRESENTATION OF THE 2008-2009 WORLD HERITAGE PROGRAMME AND BUDGET, CHAPTER BY CHAPTER
as at 31 March 2008

Main Line of Action 1: Strengthening the protection of World Heritage capacity	2008-2009											
	World Heritage Fund Approved US \$	World Heritage Fund Expenditure US \$	%	Extra-budgetary Fund Approved US \$	Extra-budgetary Fund Expenditure US \$	%	UNESCO (Regular Budget) Approved US \$	UNESCO (Regular Budget) Expenditure US \$	%	Total Approved US\$	Total Expenditure US\$	%
Action 1 : SUPPORT TO THE WORLD HERITAGE GOVERNING BODIES												
1.1. Organisation of meetings	3,117,930	2,720	0.1	0	0	0.0	605,000	42,848	7.1	3,722,930	45,568	1.2
1.1.1. World Heritage Committees							320,000			320,000	0	
1.1.2. Administrative Support to WHC							120,000	42,848		120,000	42,848	
1.1.3. General Assembly of State Parties							60,000			60,000	0	
1.1.4. Attendance at meetings by Committee members	120,000									120,000	0	
1.1.5 Attendance at extraordinary meetings										0	0	
1.1.6. Meetings with State parties										0	0	
1.1.7. Meetings with Advisory Bodies	28,000	2,720								28,000	2,720	
1.1.8. Evaluation Services for Advisory Bodies	2,969,930						105,000			3,074,930	0	
a) ICOMOS	1,510,000						105,000			1,615,000	0	
b) UICN	1,210,000									1,210,000	0	
c) ICCROM	249,930									249,930	0	
1.2. Studies and Evaluation	90,000	0	0.0	0	0	0.0	25,000	0	0.0	115,000	0	0.0
1.2.1. Studies to support future policy development	30,000									30,000	0	
1.2.2. Evaluation	60,000						25,000			85,000	0	
1.2.3. Management Audit of WHC										0	0	
1.3. Information Management	120,000	0	0.0	0	0	0.0	0	0	0.0	120,000	0	0.0
1.3.1. Information Management System	120,000									120,000	0	
1.4. Improve the management of the World Heritage Centre	0	0	0.0	0	0	0.0	25,000	0	0.0	25,000	0	0.0
TOTAL Action 1	3,327,930	2,720	0.08	0	0	0.0	655,000	42,848	6.54	3,982,930	45,568	1.14
Action 2 : PROTECTION OF THE WORLD HERITAGE												
2.1. Credibility of the World Heritage List	230,000	35,478	15.4	1,662,215	1,287,877	77.5	2,329,900	276,629	11.9	4,222,115	1,599,984	37.9
2.1.1. Registration of World Heritage Nominations and Other Related Documentation							311,000	55,194		311,000	55,194	
2.1.2. Retrospective inventory	100,000	35,478								100,000	35,478	
2.1.3. Global Strategy	20,000			1,662,215	1,287,877		2,018,900	221,435		3,701,115	1,509,312	
Decentralised Global Strategy												
Analyses of the List & Tentative Lists	20,000									20,000	0	
Africa							500,000	60,844		500,000	60,844	
Arab States							380,000	21,828		380,000	21,828	
Asia & Pacific							605,000	93,421		605,000	93,421	
Europ & North America							209,950	28,088		209,950	28,088	
Latin America & Caribbean							323,950	17,254		323,950	17,254	
2.1.4. Outstanding Universal Value	10,000									10,000	0	
2.1.5 Africa	100,000									100,000	0	

ATTACHMENT 1: DETAILED PRESENTATION OF THE 2008-2009 WORLD HERITAGE PROGRAMME AND BUDGET, CHAPTER BY CHAPTER
as at 31 March 2008

Main Line of Action 1: Strengthening the protection of World Heritage capacity	2008-2009											
	World Heritage Fund Approved US \$	World Heritage Fund Expenditure US \$	%	Extra-budgetary Fund Approved US \$	Extra-budgetary Fund Expenditure US \$	%	UNESCO (Regular Budget) Approved US \$	UNESCO (Regular Budget) Expenditure US \$	%	Total Approved US\$	Total Expenditure US\$	%
2.2. Conservation of World Heritage Properties	2,821,534	184,188	6.5	37,816,790	22,287,566	58.9	345,000	16,194	4.7	40,983,324	22,487,948	54.9
2.2.1. Periodic Reporting	375,000	30,253		684,586	414,112					1,059,586	444,365	
Reflexion on Periodic Reporting	125,000	30,190								125,000	30,190	
Arab States	150,000	63								150,000	63	
Africa	100,000									100,000	0	
2.2.2. Reactive Monitoring	100,000	36,415								100,000	36,415	
WHC/Global										0	0	
WHC/Africa										0	0	
WHC/Arab States		1,318								0	1,318	
WHC/Asia		23,867								0	23,867	
WHC/Pacific										0	0	
WHC/Europe & North America		1,236								0	1,236	
WHC/Central & Eastern Europe		4,539								0	4,539	
WHC/Latin America		5,455								0	5,455	
WHC/Caribbean										0	0	
2.2.3. Regional Programmes following Periodic Reporting	700,000	54,492					230,000	15,581		930,000	70,073	
Africa 2009	150,000									150,000	0	
Africa 2008-2009	50,000						110,000	15,581		160,000	15,581	
Arab States	40,000	424					20,000			60,000	424	
Palestinian Authorities (1)	100,000									100,000	0	
Asia 2004-2009 (2)	100,000	36,068								100,000	36,068	
Pacific 2009 (3)	150,000	18,000								150,000	18,000	
Europ & North America	20,000						80,000			100,000	0	
Latin America & Caribbean	50,000						20,000			70,000	0	
Caribbean 4-14	40,000									40,000	0	
2.2.4. Sites in danger	116,464	8,355		7,685,851	4,050,110					7,802,315	4,058,465	
Global-Reserve										0	0	
Global-Reserve-Nature										0	0	
Global-Reserve-Culture										0	0	
Africa		482								0	482	
Arab States		7,873								0	7,873	
Asia										0	0	
Europ & North America										0	0	
Central & Eastern Europe										0	0	
Latin America										0	0	
2.2.5. International Assistance - Preparatory	800,000			25,211,353	14,734,931					26,011,353	14,734,931	
Global Reserves										0	0	
Global Projects Culture-Nature-Mixed										0	0	
Africa										0	0	

ATTACHMENT 1: DETAILED PRESENTATION OF THE 2008-2009 WORLD HERITAGE PROGRAMME AND BUDGET, CHAPTER BY CHAPTER
as at 31 March 2008

Main Line of Action 1: Strengthening the protection of World Heritage capacity	2008-2009											
	World Heritage Fund Approved US \$	World Heritage Fund Expenditure US \$	%	Extra-budgetary Fund Approved US \$	Extra-budgetary Fund Expenditure US \$	%	UNESCO (Regular Budget) Approved US \$	UNESCO (Regular Budget) Expenditure US \$	%	Total Approved US\$	Total Expenditure US\$	%
Arab States										0	0	
Asia										0	0	
Pacific										0	0	
Europ & North America										0	0	
Central & Eastern Europe										0	0	
Latin America										0	0	
Caribbean										0	0	
2.2.6 International Assistance-Conservation and Management	<i>600,000</i>									<i>600,000</i>	<i>0</i>	
Global Reserves										0	0	
Global Projects Culture-Nature-Mixed										0	0	
Africa										0	0	
Arab States										0	0	
Asia										0	0	
Pacific										0	0	
Europ & North America										0	0	
Central & Eastern Europe										0	0	
Latin America										0	0	
Caribbean										0	0	
2.2.7. Thematic Programmes	<i>130,070</i>	<i>54,673</i>		<i>4,235,000</i>	<i>3,088,413</i>		<i>115,000</i>	<i>613</i>		<i>4,480,070</i>	<i>3,143,699</i>	
Marine programme	<i>40,000</i>	<i>1,799</i>		<i>3,135,000</i>	<i>2,625,079</i>					<i>3,175,000</i>	<i>2,626,878</i>	
Climate change							<i>45,000</i>	<i>613</i>		<i>45,000</i>	<i>613</i>	
Tourism	<i>50,070</i>	<i>12,874</i>		<i>1,100,000</i>	<i>463,334</i>		<i>20,000</i>			<i>1,170,070</i>	<i>476,208</i>	
Earthen Architecture (4)	<i>40,000</i>	<i>40,000</i>								<i>40,000</i>	<i>40,000</i>	
Cities							<i>50,000</i>			<i>50,000</i>	<i>0</i>	
2.3. Capacity Building in State Parties (5)	80,000	1,126	1.4	1,693,210	1,146,803	67.7	91,000	30,126	33.1	1,864,210	1,178,055	63.2
2.3.1. Education and World Heritage	<i>80,000</i>	<i>1,126</i>		<i>1,693,210</i>	<i>1,146,803</i>		<i>91,000</i>	<i>30,126</i>		<i>1,864,210</i>	<i>1,178,055</i>	
World Heritage in Young Hands	<i>40,000</i>						<i>91,000</i>	<i>30,126</i>		<i>131,000</i>	<i>30,126</i>	
Education and Universities	<i>40,000</i>	<i>1,126</i>		<i>1,693,210</i>	<i>1,146,803</i>					<i>1,733,210</i>	<i>1,147,929</i>	
2.4. Public Awareness, Involvement & Support for World Heritage through Communication	150,000	0	0.0	60,883	60,676	99.7	0	0	0.0	210,883	60,676	28.8
2.4.1. Promotion of Partnerships										<i>0</i>	<i>0</i>	
2.4.2. Awareness and publications	<i>130,000</i>			<i>60,883</i>	<i>60,676</i>					<i>190,883</i>	<i>60,676</i>	
World Heritage Review (issues 49-50 special 51-52)	<i>80,000</i>									<i>80,000</i>	<i>0</i>	
World Heritage Desk Diary	<i>26,000</i>									<i>26,000</i>	<i>0</i>	
World Heritage Paper series	<i>12,000</i>									<i>12,000</i>	<i>0</i>	
Other	<i>12,000</i>									<i>12,000</i>	<i>0</i>	
2.4.3. Cooperation with other Conventions & Organisations	<i>20,000</i>									<i>20,000</i>	<i>0</i>	
2.5. Personnel costs	0	0	0.0	1,237,617	541,029	43.7	7,887,100	985,888	12.5	9,124,717	1,526,916	16.7
2.5.1. Established posts				<i>309,566</i>	<i>200,856</i>					<i>309,566</i>	<i>200,856</i>	

ATTACHMENT 1: DETAILED PRESENTATION OF THE 2008-2009 WORLD HERITAGE PROGRAMME AND BUDGET, CHAPTER BY CHAPTER
as at 31 March 2008

	2008-2009											
	World Heritage Fund Approved US \$	World Heritage Fund Expenditure US \$	%	Extra-budgetary Fund Approved US \$	Extra-budgetary Fund Expenditure US \$	%	UNESCO (Regular Budget) Approved US \$	UNESCO (Regular Budget) Expenditure US \$	%	Total Approved US\$	Total Expenditure US\$	%
Main Line of Action 1: Strengthening the protection of World Heritage capacity												
2.5.2. Associate Experts				505,000	126,300					505,000	126,300	
2.5.3. Temporary personnel				423,051	213,873					423,051	213,873	
2.6. General Operating Expenses	0	0	0.0	0	0	0.0	505,362	116,040	23.0	505,362	116,040	23.0
2.7. UNESCO Common Charges	0	0	0.0	0	0	0.0	126,893	17,081	13.5	126,893	17,081	13.5
2.7.1 Contribution to common charges							126,893	17,081		126,893	17,081	
2.8. CLT Contribution emergency response	0	0	0.0	0	0	0.0	245,532	8,948	3.6	245,532	8,948	3.6
2.8.1 Implementation of the 1954 Hague Convention							220,000	8,948		220,000	8,948	
2.8.2 Emergency & Other							25,532			25,532	0	
TOTAL Action 2	3,281,534	220,792	6.7	42,470,715	25,323,951	59.6	11,530,787	1,450,906	12.6	57,283,036	26,995,648	47.1
GRAND TOTAL	6,609,464	223,512	3.4	42,470,715	25,323,951	59.6	12,185,787	1,493,754	12.3	61,265,966	27,041,216	44.1
Earmarked activities		94,733								0	94,733	
Promotional		24,004								0	24,004	
Other		70,729								0	70,729	
International Assistance - Emergency	400,000									400,000	0	
GRAND TOTAL GENERAL	7,009,464	318,245	4.5	42,470,715	25,323,951	59.6	12,185,787	1,493,754	12.3	61,665,966	27,135,949	44.0

(1) Including requested amount in Draft Decision 31COM/12 A

(2) Including requested amount in Draft Decision 31COM/11 B

(3) Including requested amount in Draft Decision 31COM/11 C

(4) Including requested amount in Draft Decision 31COM/21 C

(5) ICCROM affects 150,000 dollars USA of the budget (See Item 1.1.8.C).

Note: Avec un seul Axe d'action pour 2008-2009, les frais communs UNESCO, les frais généraux et les coûts de personnel sont regroupés. Pour la période précédente ces frais figuraient séparés dans les trois Axes d'action.

ATTACHMENT2:SUMMARY OF THE 2008-2009 PROGRAMME AND APPROVED BUDGET RELATED TO THE
ADVISORY BODIES

	World Heritage Fund US \$	Extra-budgetary Fund US \$	UNESCO (Regular Budget) US \$	Total US \$
ICOMOS				
1.1 Organisation of meetings (Meetings with Advisory Bodies)	1,510,000			1,510,000
.Evaluation Services for Advisory Bodies	1,510,000			1,510,000
2.1. Credibility of World Heritage List				0
.Global Strategy				0
.Analyses of the List & Tentative Lists				0
.Thematic Studies				0
2.2. Conservation of World Heritage Properties			105,000	105,000
.Thematic Programmes			105,000	105,000
.Reactive Monitoring				0
2.3.Capacity Building in State Parties				0
2.4. Communication				0
TOTAL	1,510,000	0	105,000	1,615,000

UICN				
1.1 Organisation of meetings	918,000			918,000
.Evaluation Services for Advisory Bodies	918,000			918,000
2.1. Credibility of World Heritage List				0
.Global Strategy				0
.Analyses of the List & Tentative Lists				0
.Thematic Studies				0
2.2. Conservation of World Heritage Properties	238,700			238,700
.Thematic Programmes				0
.Reactive Monitoring	238,700			238,700
2.3.Capacity Building in State Parties	53,300			53,300
2.4. Communication				0
TOTAL	1,210,000	0	0	1,210,000

ICCROM				
1.1 Organisation of meetings	99,930			99,930
.Evaluation Services for Advisory Bodies	99,930			99,930
2.1. Credibility of World Heritage List				0
.Global Strategy				0
.Analyses of the List & Tentative Lists				0
.Thematic Studies				0
2.2. Conservation of World Heritage Properties				0
.Thematic Programmes				0
.Africa 2009				0
2.3.Capacity Building in State Parties	150,000			150,000
2.4. Communication				0
TOTAL	249,930	0	0	249,930

**ATTACHMENT2:SUMMARY OF THE 2008-2009 PROGRAMME AND APPROVED BUDGET RELATED TO THE
ADVISORY BODIES**

	World Heritage Fund US \$	Extra-budgetary Fund US \$	UNESCO (Regular Budget) US \$	Total US \$
OTHERS				
1. Support to the World Heritage Governing Bodies	358,000	0	550,000	908,000
2. Protection of the World Heritage	3,281,534	42,470,715	11,530,787	57,283,036
TOTAL	3,639,534	42,470,715	12,080,787	58,191,036
GRAND TOTAL(ICOMOS,UICN,ICCROM & OTHERS)	6,609,464	42,470,715	12,185,787	61,265,966

*(1) Including International Assistance evaluations regarding also "Conservation"
"Capacity Building" and "Communication".*

ATTACHMENT 3: SUMMARY, REGION BY REGION, OF THE 2008-2009 PROGRAMME AND APPROVED BUDGET (ACT. 2)

	World Heritage Fund US \$	Extra-budgetary Fund US \$	UNESCO (Regular Budget) US \$	Total US \$
Activities budgeted by region				
Africa	400,000	0	610,000	1,010,000
2.1. Credibility of World Heritage List	100,000		500,000	600,000
2.2 Conservation of World Heritage Properties	300,000		110,000	410,000
2.3 Capacity Building in State Parties				0
2.4. Public Awareness, Involvement & Support for World Heritage through Communication				0
Arab States	190,000	0	400,000	590,000
2.1. Credibility of World Heritage List			380,000	380,000
2.2 Conservation of World Heritage Properties	190,000		20,000	210,000
2.3 Capacity Building in State Parties				0
2.4. Public Awareness, Involvement & Support for World Heritage through Communication				0
Asia and Pacific	250,000	0	605,000	855,000
2.1. Credibility of World Heritage List			605,000	605,000
2.2 Conservation of World Heritage Properties	250,000			250,000
2.3 Capacity Building in State Parties				0
2.4. Public Awareness, Involvement & Support for World Heritage through Communication				0
Europe and North America	20,000	0	289,950	309,950
2.1. Credibility of World Heritage List			209,950	209,950
2.2 Conservation of World Heritage Properties	20,000		80000	100,000
2.3 Capacity Building in State Parties				0
2.4. Public Awareness, Involvement & Support for World Heritage through Communication				0
Latin America & Caribbean	90,000	0	343,950	433,950
2.1. Credibility of World Heritage List			323,950	323,950
2.2 Conservation of World Heritage Properties	90,000		20000	110,000
2.3 Capacity Building in State Parties				0
2.4. Public Awareness, Involvement & Support for World Heritage through Communication				0
TOTAL REGIONS *	950,000	0	2,248,900	3,198,900

* Excluding Personnel Costs and General Operating Expenses

ATTACHMENT 3: SUMMARY, REGION BY REGION, OF THE 2008-2009 PROGRAMME AND APPROVED BUDGET (ACT. 2)

	World Heritage Fund US \$	Extra-budgetary Fund US \$	UNESCO (Regular Budget) US \$	Total US \$
Other Activities not budgeted by region				
2.1. Credibility of World Heritage List	130,000	1,662,215	311,000	2,103,215
Global Strategy - total				
Analyses of the List & Tentative Lists				
Thematic Studies				
Evaluation Services				
International Assistance - Preparatory				
2.2. Conservation of World Heritage Properties	1,971,534	37,816,790	115,000	39,903,324
Reactive Monitoring				
International Assistance				
Thematic Programmes				
2.3. Capacity Building in State Parties	80,000	1,693,210	91,000	1,864,210
International Assistance - Support to Policy Development & Training				
World Heritage Education				
Thematic Training				
2.4. Public Awareness, Involvement & Support for World Heritage through Communication	150,000	60,883	0	210,883
Promotion of Partnerships				
Awareness and publications				
International Assistance - Promotional and Educational				
Cooperation with other Conventions & Organisations				
2.5. Personnel costs		1,237,617		1,237,617
2.6. General Operating Expenses				0
2.7. UNESCO Common Charges			126,893	126,893
2.8. CLT Contribution emergency response			245,532	245,532
TOTAL OTHER ACTIVITIES NOT BUDGETED BY REGION *	2,331,534	42,470,715	889,425	45,691,674
GRAND TOTAL *	3,281,534	42,470,715	3,138,325	48,890,574

* Excluding Personnel Costs and General Operating Expenses

ANNEX IV
STAFFING TABLE 2008-2009

TABLE N° 4: STAFFING TABLE 2008-2009 (34C/5)

	PREVIOUS BIENNIUM 2006-2007		CURRENT BIENNIUM 2008-2009	
	Number	Amount US\$	Number	Amount US\$
Posts financed from Regular Programme				
<u>Established posts</u>	34	6,830,300	35	7,887,100
* professional staff	22	4,983,400	23	5,763,165
* general service staff	12	1,846,900	12	2,123,935
<u>Temporary posts</u>	6	812,470	6	848,473
* professional staff	4	588,970	5	736,213
* general service staff	2	223,500	1	112,260
Assistance temporaire	6	549,300	3	274,650
* personnel surnuméraire	6	549,300	3	274,650
* consultants	0	0	0	0
* contractants aux honoraires	0	0	0	0
Sub-total	46	8,192,070	44	9,010,223
Posts financed from extra-budgetary funds and seconded personnel				
<u>EXB Established posts</u>	8	1,631,200	1	229,000
* professional staff	7	1,542,200	1	229,000
* general service staff	1	89,000	0	0
<u>FITOCA established posts</u>	6	627,200	5	570,320
* professional staff	6	627,200	5	570,320
* general service staff	0	0	0	0
<u>Temporary posts/ALD</u>	1	229,000	10	1,385,760
* professional staff	1	229,000	7	1,190,760
* general service staff	0	0	3	195,000
Temporary assistance	13	974,400	7	626,722
* supernumerary staff	11	892,400	5	406,722
* consultants	1	82,000	0	0
* fee contractors	1	110,000	2	220,000
Associate experts	5	895,000	4	505,000
Seconded personnel	2	0	1	0
Sub-total	35	3,729,600	28	2,746,482
Grand Total (posts and contracts)	81	11,921,670	72	11,756,705