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UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION

TWENTIETH SESSION OF THE GENERAL ASSEMBLY OF STATES PARTIES TO THE CONVENTION CONCERNING THE PROTECTION OF THE WORLD CULTURAL AND NATURAL HERITAGE

Paris, UNESCO Headquarters
18-20 November 2015

Item 7 of the Provisional Agenda: Examination of the statement of accounts of the World Heritage Fund, including the status of the States Parties' contributions

SUMMARY

This document presents the statement of accounts of the World Heritage Fund for the biennium ended 31 December 2013, including the statement of compulsory and voluntary contributions of the States Parties to the World Heritage Fund at the same date. The document also presents similar information for the period 1 January 2014 to 30 June 2015.

This document should be read in conjunction with Document WHC-15/20.GA/INF.7.

Draft Resolution: 20 GA 7, see Part II

I. STATEMENT OF ACCOUNTS OF THE WORLD HERITAGE FUND

1. In accordance with article 6.4 of the Financial Regulations for the World Heritage Fund, the accounts of the World Heritage Fund for the biennium 2012-2013 are presented to the General Assembly. The Financial Statements are included in Document WHC-15/20.GA/INF.7.
2. The Financial Statements relating to the World Heritage Fund for the biennium ended 31 December 2013 were presented to the World Heritage Committee at its 38th session (Doha, 2014)¹. The World Heritage Committee took note of the Financial Statements in its Decision **38 COM 12** paragraph 3.
3. The 2012-2013 budget as approved by the World Heritage Committee for the World Heritage Fund amounted to USD 5,362,996. The total expenditure amounted to USD 4,952,632 representing 92% of the approved budget (See Total A. Statement I.I).
4. Out of the remaining 8% not spent, the World Heritage Centre has since engaged funds in the current biennium for International Assistance requests, which were approved, but not yet implemented.
5. During the 2012-2013 biennium, the total income and expenditure amounted to USD 8 million and USD 7.8 million respectively. The overall reserve of the World Heritage Fund has increased by approximately USD 0.58 million during the period leading to a cumulative reserve of USD 5 million as at 31 December 2013. The increase is mainly explained by the liquidation of prior years' obligations.
6. Document WHC-15/20.GA/INF.7 also includes the Financial Statements for the period 1 January 2014 to 30 June 2015. The approved budget amounted to USD 6,706,467 with an Expenditure Plan² of USD 5,269,867 for the biennium 2014-2015³. Expenditure of USD 4,526,186 represents 86% of the Expenditure Plan.
7. Information about the execution of the first year of the biennium 2014-2015 was presented in Document WHC-15/39.COM/15 at the 39th session of the World Heritage Committee (Bonn, 2015).
8. It should be noted that information related to the sub-account for enhancing the human capacities of the Secretariat, established by the General Assembly of States Parties to the *Convention* in 2013 in its Resolution **19 GA 8**, is included in the Financial Statements for the period 1 January 2014 to 30 June 2015.
9. As per the Statement of Compulsory Contributions as at 30 June 2015, out of 179 States Parties, 86 States Parties are up-to-date with their compulsory contributions, while 93 States Parties have dues towards the World Heritage Fund (i.e. more than half of the States Parties concerned). For the voluntary contributions, 6 out of 12 States Parties have not made any payments to the World Heritage Fund in 2015.

¹ Details can be found in Document WHC-14/38.COM/12 on the website of the World Heritage Centre at the following link: <http://whc.unesco.org/archive/2014/whc14-38com-12-en.pdf>, pages 2-4.

² The Expenditure Plan was recommended by the World Heritage Committee in Decision **37 COM 15.I** paragraph 13 to be used in the event of a significant funding shortfall.

³ The additional funding of USD 57,180 for ICOMOS approved by the World Heritage Committee in July 2015 (Decision **39 COM 15** paragraph 14) is not reflected in the Financial Statements for the period 1 January 2014 to 30 June 2015.

10. States Parties are being reminded of Article 16.1 of the World Heritage Convention. As mentioned at each statutory meeting, the late payment of assessed contributions impacts the timely implementation of activities.

II. DRAFT RESOLUTION

Draft Resolution: 20 GA 7

The General Assembly,

1. Having examined Documents WHC-15/20.GA/7 and WHC-15/20.GA/INF.7,
2. Having in particular examined the accounts of the World Heritage Fund for the financial period ended 31 December 2013;
3. Approves the accounts of the World Heritage Fund for the financial period ended 31 December 2013;
4. Takes note of the financial statements relating to the World Heritage Fund for the period 1 January 2014 to 30 June 2015.