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la science et la culture

World Heritage

34 COM

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UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION

CONVENTION CONCERNING THE PROTECTION OF THE WORLD CULTURAL AND NATURAL HERITAGE

WORLD HERITAGE COMMITTEE

Thirty-fourth session

Brasilia, Brazil
25 July – 3 August 2010

Item 16 of the Provisional Agenda: Presentation of the final accounts of the World Heritage Fund for 2008-2009, the interim financial statement and the state of implementation of the 2010-2011 budget covering 01 January to 31 May 2010.

SUMMARY

In accordance with the Decision **33 COM 16A** of the World Heritage Committee requesting the World Heritage Centre to “present, at the next session of the Committee, a document on the situation of the accounts of the World Heritage Fund for the period 2008-2009 as well as the provisional implementation rate of the 2010-2011 budget according to the revised Budget structure (Decision **6 EXT.COM 6**) and a schedule of appropriations and expenditure as of 31st March 2010”, the document contains the following financial statements:

- (a) the financial statements relating to the World Heritage Fund for 2008-2009 prepared by the Bureau of the Comptroller of UNESCO. The statements of the compulsory and voluntary contributions to the World Heritage Fund are included therein;
- (b) the interim financial statements relating to the World Heritage Fund for the period from 01 January 2010 to 31 May 2010 prepared by the Bureau of the Comptroller. The statements of the compulsory and voluntary contributions to the World Heritage Fund are included therein;
- (c) a consolidated statement of allotments and expenditures for activities financed by all funding sources to be implemented within the 2010-2011 budget, based on the revised structure of the Budget set out in Decision **6 EXT.COM 6**, (UNESCO, 2003) and prepared by the Bureau of the Budget and the Bureau of the Comptroller as at 31 May 2010.

N.B.: For technical reasons the data are provided for May instead of March 2010.

Draft Decision: 34 COM 16, see Point V

I. Introduction

1. The World Heritage Centre has three types of resources: the World Heritage Fund (WHF), the regular programme budget of UNESCO (RP) and extrabudgetary funds (XB) – each being governed by its specific financial rules. The main differences among these three financing sources lay within the following areas:

a. The contributors:

- (i) Mainly the States Parties for the WHF: in accordance with paragraph 3.1 of its *Financial Regulations for the World Heritage Fund*, the resources of the World Heritage Fund consist of compulsory contributions, voluntary contributions, interest, gifts and various incomes;
- (ii) The Member States of UNESCO for the RP, which is financed by their assessed contributions to UNESCO;
- (iii) Various types of donors (public and private) for XB. The extrabudgetary project funds are all contributions, other than the assessed contributions paid by the States Parties to the *Convention* and the Member States of UNESCO.

b. The approving authorities of the budget:

- (i) The WHF is approved by the World Heritage Committee;
- (ii) For the RP, it is the General Conference who votes the appropriations, giving thus the authorization to the Director-General to implement the approved programme and budget (C/5 Approved). The World Heritage Centre receives a biennial envelope within the Major Programme IV (Culture) as endorsed by the Director-General on the basis of the General Conference's approval;
- (iii) For XB, the approved budget is part of the agreement signed between UNESCO and the donor.

c. The financial and implementation period:

- (i) The financial period for WHF is two consecutive calendar years (the biennium), with an extra-year to liquidate all obligations;
- (ii) The financial period for RP is also two consecutive calendar years (the biennium) with an additional period of three months only for the closing of accounts;
- (iii) For XB, the financial period depends on the agreement with the donor. As it was recalled by the Director of the Bureau of the Budget in the budgetary status report for the year ending 31 December 2008 on activities funded from extrabudgetary resources¹, extrabudgetary projects are "usually implemented over a multiyear period and the allotment issued in a given year may include the unused allotment carried forward from the previous year".

2. Since the 33rd session of the World Heritage Committee in Seville, Spain, in 2009, the World Heritage Centre worked on the harmonization of the three funding sources by creating the *Work Breakdown Structure* (WBS) elements for extrabudgetary projects (for budget programming) and a concordance table for the Regular Programme budget in order to show the relevance of these funds towards the World Heritage Fund and reflecting the key areas of activity under the *Convention*. The differences in the nature and the financial reporting between the

¹ N.B.: The 2008 budgetary status report is not available on-line, but the Permanent Delegations of the Member States were sent a copy of the document.

three resources cited above have not facilitated the construction of such a common presentation.

3. In December 2009, one of the recommendations of the UNESCO External Auditor's Report was to "establish, in cooperation with the Bureau of the Budget and the Bureau of the Comptroller, consolidated financial information on the three funding sources, in accordance with a framework provided by the Committee and using a nomenclature (*by function and by type*) compatible with the Organization's financial and budgetary system" (See page 14, *WHC.10/34.COM/INF.5A*). The latter element explains why the presentation of the accounts for this year differs somewhat from the past years.

4. The Executive Board of UNESCO in its Decision 184 EX/Decisions 8 Part II (see Annex V) requested the Director-General to implement the above-mentioned External Auditor's recommendations in particular to "use the revised budget structure adopted by the World Heritage Committee in its Decision **WHC-03/6 EXT.COM/6** to report on all funding resources used by the World Heritage Centre, and take into account Decision **33 COM/16B**, paragraph 5" (which is "to include in the text of all future budget documents for consideration by the Committee a clear explanation of any significant variations between current and proposed budget amounts").

5. In view of the need to (1) meet the request of the World Heritage Committee to receive precise budgetary information on the three funding sources of the World Heritage Centre and (2) align all financial statements with the recommendations of the External Auditor, the World Heritage Centre launched a consultation process with UNESCO Central Services on the budget presentation and came to an agreement with the Bureau of the Budget (BB) and the Bureau of the Comptroller (BOC). The result of this joint work is provided in the present document and its annexes. It is the first time that Annex III, mainly prepared by BB and BOC, conforms with the two cited goals, i.e. the accounts presentation to the Committee's requirements and the auditor's recommendations.

II. Financial statements relating to the World Heritage Fund for 2008-2009 - Annex I

6. In this chapter, the World Heritage Centre presents the financial statements relating to the World Heritage Fund for 2008-2009 submitted by the Bureau of the Comptroller of UNESCO as at 31 December 2009 (Annex I).

7. The use of the World Heritage Fund is governed by the principles set in the Financial Regulations for the World Heritage Fund, whose Articles 4.1 and 4.2 define respectively that (1) "the resources of the Fund may be used only for such purposes as the World Heritage Committee shall define (...)" and (2) "expenditure shall be made within the limits of funds available".

8. The approved budget for the World Heritage Fund for 2008-2009 was US\$7,249,041 (See Total A. Approved budget in Schedule I.I 3/3 of Annex I – this excludes the amount of US\$400,000 for the International Assistance – Emergency). The World Heritage Centre implemented the activities for an amount of US\$6,464,475 as shown in Statement I of Annex I (See Total Expenditure for Programme Activities). This gives a ratio of 89.18% when taking expenditures divided by the allotment. This is comparable to the implementation of the programme in the previous biennium 2006-2007, where the ratio was 90.28%.

9. Compared to the biennium 2006-2007, we note a slight increase (from US\$6,132,596 to US\$6,290,239) of the total assessed contributions – compulsory and voluntary (Statement I of Annex I). It should be recalled that the global budget of UNESCO has also increased in 2008-2009. Another factor is the change in the UNESCO's scale of assessment for the assessed contributions of the Member States.

10. In Statement II of Annex I, it is acknowledged that the compulsory assessed contributions unpaid by States Parties as on 31 December 2009 amounted to US\$121,476, whereas it was US\$374,925 as on 31 December 2007. This is a marked improvement. On the other hand, the contributions received in advance (US\$39,744) are less significant than in the biennium 2006-2007 when it was US\$51,179. States Parties to the *Convention* are reminded to provide their contributions early in the year to assure the means for a better implementation. Indeed, the World Heritage Centre is bound by the cash received by the States Parties in order to implement the activities approved by the World Heritage Committee.

11. The increase of the earmarked activities from US\$1,838,571 in 2006-2007 to US\$2,420,435 in 2008-2009, as shown in Statement I of Annex I, is explained by the ability of the World Heritage Centre to attract more funding/donors. Compared to the biennium 2006-2007, five new donors have contributed - each of them to a minimum of US\$90,000 or above.

12. Concerning the Emergency Assistance Reserve Fund, Statement I of Annex I indicates that US\$327,671 have been obligated in 2008-2009 (more than in the previous biennium 2006-2007 with US\$174,155). Under this total amount of US\$327,671, an amount of US\$125,445 is shown as unliquidated obligations at the end of 2009. This concerns two Emergency Assistance requests for Cuba (Viñales and Camaguey). The funds were decentralized to the UNESCO Havana Office. The World Heritage Centre has been informed about the difficulties incurred at the beginning of the implementation. The work is in progress and shall be completed in 2010.

13. The total reserve and fund balances at the end of the period 2008-2009 are US\$5,017,213 (Statement I of Annex I).

III. Interim financial statements relating to the World Heritage Fund as at 31 May 2010 - Annex II

14. With the Resolution **17 GA 6.1** adopted in 2009, the General Assembly of the States Parties to the *World Heritage Convention* decided “to set at 1% the percentage for the calculation of the amount of the contributions to be paid to the World Heritage Fund by States Parties for the financial period 2010-2011”, which is in accordance with the text of the *Convention*.

15. For their compulsory assessed contributions, the States Parties would need to contribute an amount of US\$1,950,332 in 2010 to the World Heritage Fund (See the 3rd column entitled “Contributions 2010” in the second page of the Statement of Compulsory Contributions as at 31 May 2010 at the end of Annex II). As at 31 May 2010, the amount still to be paid by the States Parties for 2010 is US\$928,077 (See the 6th column “Unpaid contributions 2010”). Therefore for the first five months of the year, the World Heritage Centre received around 47.5% of the compulsory contributions.

16. In addition there are still arrears which need to be paid from the past years amounting to US\$76,032 (See the 5th column “Unpaid contributions prior years”). Therefore, the total of compulsory assessed contributions due as on 31 May 2010 is US\$1,004,109 (See 7th column “Total unpaid contributions as at 31/05/2010”). The data shown in the Statement of Compulsory Contributions as at 31 May 2010 are provided by the Bureau of the Comptroller (Annex II).

17. For the year 2010, the statement shows that 14 States Parties have paid their contributions in advance for 2010, 58 States Parties have paid their contributions in 2010; 13 States Parties have paid less than their expected contributions in 2010 and 88 States Parties have not yet paid their contributions.

18. In this statement, there is a particular case with the Former Federal Republic of Yugoslavia. Its arrears amounting to US\$45,773 are broken down as follows:

Arrears of the Former Federal Republic of Yugoslavia	US\$
Socialist Federal Republic of Yugoslavia (up to 27 April 1992)	12,979
Former Federal Republic of Yugoslavia (after 27 April 1992)	32,794
	<u>45,773</u>

19. The issue on the arrears of Yugoslavia was finally resolved by the General Assembly of the United Nations at its 63rd session in December 2008. According to its Resolution 63/249 (see Annex IV):

- a. The arrears up to 27 April 1992 should be apportioned among the successor States of the Socialist Federal Republic of Yugoslavia (SFRY);
- b. The arrears after 27 April 1992, attributable to the former Federal Republic of Yugoslavia (FRY) should be written off.

20. By 35 C/Resolution 89 the General Conference of UNESCO decided that “*the treatment at UNESCO of the arrears of Yugoslavia should follow the same principles as those adopted by the United Nations General Assembly on this matter at its 63rd session.*”

21. The World Heritage Centre proposes to apply the same principles as to the treatment of Yugoslavia's arrears in the World Heritage Fund and will submit to the World Heritage Committee at its 35th session proposals on how to follow these principles, including how to cover the write-off of US\$32,794 after the closure of the 2010 accounts.

22. Concerning the voluntary assessed contributions, the 12 States Parties should contribute an amount of US\$1,301,886 to the World Heritage Fund in 2010 as mentioned in the last page of Annex II in the Statement of Voluntary Contributions as at 31 May 2010. In fact, 3 States Parties have contributed an amount of US\$490,184 and the contributions from 9 other States Parties are still awaited.

23. Considering that the Bureau of the Budget makes the allotments for the Programme activities based on the cash available, it is crucial that States Parties are up to date with their contributions.

24. As per the decision of the World Heritage Committee **33 COM 16A** paragraph 4, the Contingency Reserve was set at US\$1,000,000. This enables certain flexibility to the World Heritage Centre in implementing the activities. However this reserve should always be replenished at its level by the end of the biennium.

25. Considering the difficulties for the World Heritage Centre to implement the activities in the first semester of the year and in order to be in line with the best practises of budgetary planning, it would be recommended to submit a budget for 2012-2013 based on the estimated assessed contributions – compulsory and voluntary – set in the 36 C/5 scenario(s). The term of "estimated" is explained by the fact that the final amount depends of the approval by the UNESCO Member States of the 36 C/5 budget at the General Conference in October 2011, as well as the scale of assessment applicable.

26. If the decision from the World Heritage Committee is according to paragraph 25 above, it would help the World Heritage Centre in their negotiations with the UNESCO Central Services in reconsidering the audit recommendation n°2 from the Internal Oversight Service of UNESCO (IOS) in 2005, which stated that "the World Heritage Centre, working with the Bureau of the Budget, should identify a solution for budget allotment issue, i.e. that the WHC budgets are allotted periodically (quarterly or six monthly) based upon assessment of availability of funds instead of the current practice of making entire allotment after the approval of the WHC budget" and which is currently implemented (See page 10, *WHC.05/29.COM/INF.15*).

27. As at 31 May 2010, an amount of US\$ 1,511,828 (Total Expenditure, Statement I, Annex II) was utilised out of the approved budget of US\$ 6,672,357 (See Total A. Strengthening the protection of World Heritage Capacity in Schedule I.I 3/3 of Annex II). As for the unliquidated obligations totalling US\$ 1,395,484 at the end of the year 2009 (See Provision on unliquidated obligations in Statement I of Annex I), an amount of US\$ 680,103 has since been paid (See Payments related to prior biennia in Statement III of Annex II), which means that almost half of the obligations pending at the end of 2009 have been paid by 31 May 2010.

IV. Consolidated statement of allotments and expenditures for activities financed by all funding sources at 31 May 2010 - Annex III

28. In this chapter, the financial information has been prepared for the first time by the Bureau of the Budget (BB) for the UNESCO Regular Budget and extrabudgetary funds, and by the Bureau of the Comptroller (BOC) for the World Heritage Fund, and is based on the revised structure of the Budget set out in Decision **6 EXT.COM 6** (Paris, 2003).

29. BB and BOC, although willing to provide all of the information, could not fill in the Table 1 – Overview of budgeted income & expenditure for the *World Heritage Convention* as of 31 May 2010 – since the information combines budgetary components with financial components. For example at the level of the income, appropriations could not be shown as combined in the same table with the contributions. It is essentially a matter of presentation since the information is given in other parts of the present document. Therefore on the recommendation of BB and BOC, Table 1 has been left blank.

30. The Table 2 – Overview of World Heritage Fund Expected flow – requires further financial analysis concerning the projections for the biennium 2010-2011 of the World Heritage Fund. This table needs a revised presentation in future, as, in the World Heritage Fund, there is one category for which projections are not possible, namely the earmarked, promotional activities. Furthermore, even if it is possible to do projections on the compulsory assessed contributions, on the voluntary assessed contributions it is more difficult to do so. To this end, in-depth analysis of the tendency is required biennium after biennium. The World Heritage Centre will launch a consultation process with the UNESCO Central Services on this topic to review the format of the Table 2, which has been left blank for the time being.

31. As requested by the World Heritage Committee in paragraph 6 of the Decision **33 COM 16B**, the Table 3 – General Overview of the 2010-2011 Programme and Budget for the *World Heritage Convention* – presents the analysis of budget information under headings that reflect the key areas of activity under the *World Heritage Convention*. Accordingly Table 3 summarizes the information contained in the following Attachment 1 and the figures indicated in Attachment 1 are reflected into Table 3 as follows:

ITEMS IN TABLE 3	CORRESPONDING ITEMS IN ATTACHEMENT 1
1.1 Organization of meetings	1.1.1 World Heritage Committees 1.1.3 General Assembly 1.1.4 Attendance at meetings by Committee members 1.1.5 Attendance at extraordinary meetings 1.1.6 Meetings with States Parties 1.1.7 Meetings with Advisory Bodies
1.2 Studies and Evaluations	1.2 Studies & evaluations
1.3 Information Management	1.3 Information management 2.1.2 Retrospective inventory

ITEMS IN TABLE 3	CORRESPONDING ITEMS IN ATTACHEMENT 1
2.1 Preparation & Assessment of Nominations	1.1.8a ICOMOS - Advisory services 1.1.8b IUCN - Advisory services 2.2.5 International Assistance (30%)
2.2 Conservation, management and monitoring of properties	1.1.8a ICOMOS - Reactive monitoring missions 1.1.8b IUCN - Reactive monitoring missions 1.1.9 Cooperation with other Conventions & Organisations 2.2.1 Periodic Reporting 2.2.2 Reactive & Reinforced Monitoring 2.2.3 Regional Programmes follow-up to Periodic Reporting 2.2.4 In Danger Sites 2.2.5 International Assistance (44.2%) 2.2.6 Thematic Programmes International Assistance – Emergency
2.3 Capacity Building Activities	1.1.8b IUCN – Training activities 1.1.8c ICCROM 2.2.5 International Assistance (23.8%) 2.3.1 Education & World Heritage
2.4 Public Awareness and Support	2.2.5 International Assistance (2%) 2.4.1 Promotion of Partnerships 2.4.2 Awareness & Publications 2.4.3 World Heritage Reference Manuals

32. It is essential to point out that in the current presentation the figures are shown in two different manners in Table 3 and its Attachment 1. Table 3 reflects the work undertaken by the World Heritage Centre to comply with Paragraph 6 of the Decision **33 COM 16B** taken by the World Heritage Committee in 2009 (i.e. to reflect the key areas of activity under the *Convention*, including development and assessment of nominations, support for conservation of properties, public awareness and engagement, organisation and support of meetings, and the conduct of additional studies and evaluations), whereas Attachment 1 shows the budget structure adopted by the World Heritage Committee in its Decision **6 EXT.COM 6** in 2003. Should the Committee wish consistency in the presentation between these two statements, it would be preferable to align Attachment 1 to Table 3 from the next year's budget presentation to the World Heritage Committee.

33. This difference is apparent between Action 1 *Support to the World Heritage Governing bodies* and Action 2 *Identification, management and promotion of World Heritage*. For example, for several years the budget for Advisory Bodies has been included under Action 1, whereas their activities are in fact related to Action 2. In future, it is proposed to include the three Advisory Bodies as a whole under Action 2 in Attachment 1 for better coherence with Table 3.

34. It should be noted that the International Assistance budget is adopted by the Committee without breakdown between the various types of assistance (see Decision **30 COM 14A** paragraph 5b). Furthermore the previous Technical Co-operation, Training and Promotional categories of assistance were combined into one single "Conservation & Management" category (see Decision **30 COM 14A** paragraph 5c).

35. This makes it difficult to reflect the contribution of International Assistance to the various World Heritage activities. Therefore, while the US\$800,000 approved by the Committee appears as such in Attachment 1, this amount has been broken down between "Preparation & Assessment of Nominations" (30%), "Conservation, management and monitoring of properties" (44.2%), "Capacity building activities" (23.8%) and "Public Awareness and Support" (2%) in Table 3. These percentages are only estimates based on the requests approved in the previous biennium.

36. Based on the analysis of the information presented in Table 3, it is observed that 90% of the World Heritage Fund is dedicated to Action 2, while 87.6% of the extrabudgetary funds are also used for Action 2.

37. For Item "2.2 Conservation, management and monitoring of properties", it is observed that the World Heritage Fund contributes 19.9% and extrabudgetary funds contribute 68.9%. In other words, conservation, which is the main goal of the *Convention*, is mainly covered by extrabudgetary funds.

38. The support to the World Heritage Governing bodies is mainly covered by the Regular Programme Budget of UNESCO (64.9%), especially for "1.1 Organisation of meetings". This is also the case for Personnel and Operating Costs (79.7%).

39. As for the implementation rate across the three funding sources, the average at the end of May 2010 is 29.6% with a better result for the extrabudgetary projects (34.4%). This is explained by the fact that at the beginning of the year, commitments under the Regular Programme Budget could not be made for activities beyond 31 March 2010 without the approval of the Director-General of UNESCO. In addition, the World Heritage Fund is bound, as already mentioned, by the receipt of contributions.

40. In the Attachment 2 of Annex III, the amounts approved by the Committee for the three Advisory Bodies have been reflected using the detailed budgets the Advisory Bodies submitted last year (see Document *WHC-09/33.COM/16B/Annex II*).

41. The General Assembly of States Parties to the *Convention* in its Resolution **17 GA 9** requested an independent evaluation by UNESCO's External Auditor on the implementation of the *Global Strategy* from its inception in 1994 to 2011 and the *Partnership for Conservation Initiative (PACT)*. This cost has been estimated at 30,000 Euros and will have to be covered by the World Heritage Fund. Therefore it is proposed to meet this cost of approximately US\$ 40,000 from the amount dedicated to International Assistance. Accordingly this is reflected in the draft decision.

42. When the 2010-2011 budget was approved in 2009 in Seville, Spain, no budget was foreseen for the review by the Advisory Bodies of the retrospective Statements of Outstanding Universal Value (SOUV) for Asia and the Pacific region (166 SOUVs). However this is an essential task that needs to be completed within the second Cycle of the Periodic Reporting and for which an amount of US\$83,000 is required. Therefore it is proposed to meet this cost of US\$ 83,000 from the amount dedicated to International Assistance. Accordingly this is reflected in the draft decision.

V. DRAFT DECISION

Draft Decision : 34 COM 16

The World Heritage Committee,

1. Having examined document WHC-10/34.COM/16,
2. Takes note of the statement of accounts of the World Heritage Fund for 2008-2009 and the situation of the reserves and contributions as at 31 December 2009;
3. Also takes note of the implementation of the budget and the statement of accounts for the World Heritage Fund for 2010-2011 and the current situation of the reserves and contributions as at 31 May 2010;
4. Thanks the States Parties, who have already made their contributions and calls upon the other States Parties, who have not yet paid the totality of their contributions, including voluntary ones, where possible, to ensure that their contributions are paid at their earliest convenience;
5. Takes note of recommendation N°10 of the External Auditor's report on the World Heritage Centre in December 2009 and the decision adopted by the Executive Board at its 184th session and notes with satisfaction that for the first time the Secretariat has, in collaboration with UNESCO Central Services, submitted consolidated financial information on all three funding sources;
6. Requests the World Heritage Centre to align the information contained in Attachment 1 with the corresponding information in Table 3 in the budget presentation for 2012-2013 onwards;
7. Further requests the World Heritage Centre to prepare the budget for 2012-2013 and all future budgets, on the basis of the estimated assessed contributions of States Parties;
8. Approves an amount of US\$40,000 from the International Assistance Budget to cover the cost of the external audit, and to be reflected under the item "Evaluation and studies".
9. Also approves an amount of US\$83,000 from the International Assistance Budget to cover the cost of the review by the Advisory Bodies of the retrospective Statements of Outstanding Universal Value for Asia and the Pacific region, and to be reflected under the item "Periodic Reporting – Asia and Pacific".
10. Requests the World Heritage Centre to submit proposals to the World Heritage Committee at its 35th session for submission to the General Assembly of the States Parties to the Convention so that the latter can resolve that the treatment of the arrears of Yugoslavia of the World Heritage Fund should follow the same principles as those adopted by the United Nations General Assembly and by the General Conference of UNESCO on this matter.

ANNEX I

**Financial Statements relating to the World Heritage Fund for 2008-2009
prepared by the Bureau of the Comptroller of UNESCO**

UNESCO

BOC 7/ 150

23 February 2010

To: Director, WHC

From: Chief Accountant

Subject: **WHF Financial Reports**

Please find enclosed two copies of the Financial Statements relating to the WHF for the biennium ended 31 December 2009 duly approved by the Deputy Comptroller. I would appreciate if you would approve by signing these copies where indicated and return one set to me for inclusion in our files. The other set is for your records.

Concerning the 2010 allotment under Programme Activities (budget codes 198 series and 196IAC*; including the allotment carried over from 2009) please note that based on these Financial Statements, the allotment should not exceed the amount of cash available indicated under Statement III at 31 December 2009 i.e. USD 2,776,656.

In addition the WHC management has the possibility, during a biennium, to draw funds from the contingency reserve provided that it is replenished by the end of the biennium.



John Haigh

cc: WHC/AO
BB/PRG
CLT/AO

DIR-WHC
rec d 25.02.2010
K1
AO
(8200)

APPROVAL OF FINANCIAL STATEMENTS

UNESCO

WORLD HERITAGE FUND

FOR THE BIENNIUM ENDED 31 DECEMBER 2009


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

Francesco Bandarin
Director WHC



A handwritten signature in black ink, appearing to read 'F. Bandarin', is written above a horizontal line.

Dominique Notari
Deputy Comptroller



A handwritten signature in black ink, appearing to read 'Notari', is written above a horizontal line.

World Heritage Fund

Notes to the Financial Statements
for the biennium ended 31 December 2009

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) Allocation

Allocations 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 includes amounts for goods supplied and services rendered in the financial period as well as amounts for legal obligations.

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 within the World Heritage programme approved by the Committee. This income is used for project expenditures pertaining to the purpose of the donor's contribution.

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 2.6%.

6. Compulsory assessed contributions receivable

Of the balance of \$121,476 due by States Parties at 31 December 2009, \$55,282 relates to 2009 assessments and \$66,194 to earlier years.

7. Contingency reserve

The amount of the contingency reserve, \$ 700,000, remains unchanged compared to the previous biennium.

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 for the biennium 2008/2009.

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 \$ 6,941,814.

UNESCO

WORLD HERITAGE FUND

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE PERIOD 1 JANUARY 2008 TO 31 DECEMBER 2009

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked Activities	Emergency Reserve Fund	Total at 31.12.2009	Biennium 2006/2007
INCOME					
Assessed contributions:					
Compulsory	3,782,402	-	-	3,782,402	3,662,125
Voluntary	2,507,837	-	-	2,507,837	2,470,471
Total assessed contributions	6,290,239	-	-	6,290,239	6,132,596
Other income:					
Interest	317,699	-	-	317,699	533,154
Earmarked	-	2,420,435	-	2,420,435	1,838,571
Other and Non-earmarked	267	-	-	267	6,607
Total other income	317,966	2,420,435	-	2,738,401	2,378,332
TOTAL INCOME	6,608,205	2,420,435	-	9,028,640	8,510,928
Disbursements	5,323,971	1,328,687	202,226	6,854,884	6,251,453
Provision on unliquidated obligations	1,140,504	129,535	125,445	1,395,484	1,250,754
TOTAL EXPENDITURE	6,464,475	1,458,222	327,671	8,250,368	7,502,207
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	143,730	962,213	(327,671)	778,272	1,008,721
Savings on prior years' obligations and other adjustments	220,031	(3,889)	18,600	234,742	216,011
Funds related to the carry over of the 2004-2005 International Assistance budget (IAC)	22,677	-	-	22,677	(304,371)
Funds related to the carry over of the 2006-2007 International Assistance budget (IAC)	(379,832)	-	-	(379,832)	-
Transfer (to)/ from other funds	(258,269)	-	258,269	-	-
Reserves and fund balances, beginning of the period	2,622,276	1,597,347	141,731	4,361,354	3,440,993
Reserves and fund balances, end of the period	2,370,613	2,555,671	90,929	5,017,213	4,361,354

UNESCO
WORLD HERITAGE FUND
SCHEDULE OF APPROPRIATIONS AND EXPENDITURE
AS AT 31 DECEMBER 2009
(EXPRESSED IN US DOLLARS)

	Allocation 2008/2009	Disbursements	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	-	60,000
1.1.4. Attendance at meetings by Committee members-2009	60,000	49,060	10,940	60,000
<u>1.1.7. Meetings with Advisory Bodies</u>				
1.1.7 Orientation session for new Committee members	8,000	7,978	-	7,978
<u>1.1.8. Evaluation Services for Advisory Bodies</u>				
<u>1.1.8. ICOMOS:</u>				
. Advisory Services	1,871,000	1,562,300	308,700	1,871,000
. Reactive monitoring missions	200,000	198,197	-	198,197
. State of conservation reports	60,000	59,939	-	59,939
<u>1.1.8. IUCN</u>				
. Advisory Services	918,000	887,807	-	887,807
. Reactive monitoring missions	238,700	184,369	15,000	199,369
. Training activities	53,300	44,300	9,000	53,300
<u>1.1.8. ICCROM</u>				
. Advisory Services	99,930	55,446	44,440	99,886
. Training activities	150,000	77,416	71,329	148,745
<u>1.2. Studies and Evaluation</u>				
	-	-	-	-
<u>1.3. Information Management</u>				
1.3.1. Information Management System	120,000	117,256	69	117,325
<u>1.4. Fluctuation Adjustment</u>				
1.4.1. IUCN	67,167	18,207	48,960	67,167
1.4.2. WHC	48,183	166	6,000	6,166
1.4.3. ICOMOS	116,050	116,026	-	116,026
1.4.4. ICCROM	18,600	15,669	2,847	18,516
Sub-Total Main Line of Action 1	4,108,930	3,474,136	517,285	3,991,421
<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	92,610	-	92,610
<u>2.1.3. Global Strategy</u>				
. Analyses of the List & Tentative Lists	20,000	5,953	-	5,953
2.1.4. Outstanding Universal Value	10,000	9,986	14	10,000
2.1.5. Africa	100,000	92,242	884	93,126
<u>2.2. Conservation of World Heritage Properties</u>				
<u>2.2.1. Periodic Reporting</u>				
Reflexion on Periodic Reporting	165,000	87,266	17,657	104,923
Arab States	150,000	69,760	74,057	143,817
Africa	100,000	65,740	33,699	99,439
<u>2.2.2. Reactive Monitoring</u>				
2.2.2. Reactive Monitoring	246,820			
. WHC/Global		-	-	-
. WHC/Africa		40,245	4,130	44,375

	Allocation 2008/2009	Disbursements	Unliquidated Obligations	Total Expenditure
. <i>WHC/Arab States</i>		14,161	8,250	22,411
. <i>WHC/Asia</i>		38,868	-	38,868
. <i>WHC/Pacific</i>		100	-	100
. <i>WHC/Europe & North America</i>		29,221	-	29,221
. <i>WHC/Central & Eastern Europe</i>		20,950	1,443	22,393
. <i>WHC/Latin America</i>		25,186	-	25,186
. <i>WHC/Caribbean</i>		18	5,857	5,875
. <i>WHC/IUCN</i>		4,998	-	4,998
. <i>ICCROM</i>		4,989	-	4,989
2.2.3. Regional Programmes following Periodic Reporting				
. <i>Africa 2009</i>	150,000	107,022	42,731	149,753
. <i>Africa 2008-2009</i>	50,000	36,960	13,008	49,968
. <i>Arab States</i>	40,000	14,225	10,647	24,872
. <i>Palestinian Authorities</i>	100,000	30,168	69,831	99,999
. <i>Asia 2004-2009</i>	100,000	90,850	5,471	96,321
. <i>Pacific 2009</i>	150,000	78,858	56,855	135,713
. <i>Europe & North America</i>	20,000	18,491	1,509	20,000
. <i>Latin America</i>	50,000	49,376	374	49,750
. <i>Caribbean 4-14</i>	40,000	20,665	18,155	38,820
2.2.4. Sites in danger	116,464			
. <i>Global-Reserve</i>		-	-	-
. <i>Global-Reserve-Nature</i>		-	-	-
. <i>Global-Reserve-Culture</i>		-	-	-
. <i>Africa</i>		37,996	12,968	50,964
. <i>Arab States</i>		11,670	-	11,670
. <i>Asia</i>		-	-	-
. <i>Europe & North America</i>		-	-	-
. <i>Central & Eastern Europe</i>		-	-	-
. <i>Latin America</i>		-	-	-
2.2.5. International Assistance - Preparatory	332,180			
. <i>Global Reserves</i>		-	-	-
. <i>Global Projects Culture-Nature-Mixed</i>		-	-	-
. <i>Africa</i>		16,439	7,794	24,233
. <i>Arab States</i>		-	29,900	29,900
. <i>Asia</i>		15,353	9,475	24,828
. <i>Pacific</i>		13,500	1,500	15,000
. <i>Europe & North America</i>		-	-	-
. <i>Central & Eastern Europe</i>		10,000	-	10,000
. <i>Latin America</i>		9,150	20,850	30,000
. <i>Caribbean</i>		-	-	-
2.2.5. International Assistance-Conservation and Management	535,000			
. <i>Global Reserves</i>		-	-	-
. <i>Global Projects Culture-Nature-Mixed</i>		-	-	-
. <i>Africa</i>		75,627	19,321	94,948
. <i>Arab States</i>		13,125	5,625	18,750
. <i>Asia</i>		68,455	35,128	103,583
. <i>Pacific</i>		-	-	-
. <i>Europe & North America</i>		-	-	-
. <i>Central & Eastern Europe</i>		23,968	5,992	29,960
. <i>Latin America</i>		73,009	37,241	110,250
. <i>Caribbean</i>		20,080	-	20,080
2.2.6. Thematic Programmes				
. <i>Marine programme</i>	40,000	29,221	-	29,221
. <i>Tourism</i>	50,070	34,193	-	34,193
. <i>Earthern Architecture</i>	40,000	39,985	-	39,985
. <i>Cities</i>	-	-	-	-
2.2.7. Reinforced monitoring mechanism	65,000	40,674	-	40,674

	Allocation 2008/2009	Disbursements	Unliquidated Obligations	Total Expenditure
2.3. Capacity Building in State Parties				
2.3.1. Education and World Heritage				
. <i>World Heritage in Young Hands</i>	40,000	37,052	2,795	39,847
. Education and Universities	40,000	16,402	-	16,402
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>	101,185	101,081	-	101,081
. <i>World Heritage Desk Diary</i>	10,368	10,368	-	10,368
. <i>World Heritage Paper series</i>	447	444	-	444
. <i>Other</i>	18,000	18,000	-	18,000
. <i>Develop. Publicn.Resource manuals</i>	139,577	72,036	67,047	139,083
2.4.3. Cooperation with other Conventions & Organisations	20,000	13,099	3,011	16,110
Sub-Total Main Line of Action 2	3,140,111	1,849,835	623,219	2,473,054
Total A.	7,249,041	5,323,971	1,140,504	6,464,475
B. Earmarked activities	1,458,222			
Promotional		316,407	155	316,562
Other		1,012,280	129,380	1,141,660
Total B.	1,458,222	1,328,687	129,535	1,458,222
C. Emergency reserve fund	400,000	202,226	125,445	327,671
TOTAL (A + B + C)	9,107,263	6,854,884	1,395,484	8,250,368

UNESCO

WORLD HERITAGE FUND

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
AS AT 31 DECEMBER 2009

(EXPRESSED IN US DOLLARS)

	<u>31.12.2009</u>	<u>31.12.2007</u>
<u>Assets:</u>		
Cash and term deposits	6,378,234	5,335,587
Compulsory assessed contributions receivable from States Parties	121,476	374,925
Total Assets	<u>6,499,710</u>	<u>5,710,512</u>
<u>Liabilities:</u>		
Unliquidated obligations - current biennium	1,395,484	1,250,754
Unliquidated obligations International Assistance carry over	47,269	47,225
Contributions received in advance	39,744	51,179
Total liabilities	<u>1,482,497</u>	<u>1,349,158</u>
Reserves and fund balances:		
Contingency reserve	700,000	700,000
Emergency reserve fund	90,929	141,731
Earmarked activities	2,555,671	1,597,347
Operating reserves	1,670,613	1,922,276
Total reserves and fund balances	<u>5,017,213</u>	<u>4,361,354</u>
Total liabilities, reserves and fund balances	<u>6,499,710</u>	<u>5,710,512</u>

UNESCO

WORLD HERITAGE FUND

STATEMENT OF CASH FLOWS
FOR THE PERIOD 1 JANUARY 2008 TO 31 DECEMBER 2009

(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	6,532,252	-	-	6,532,252
Other income:				
Interest	317,699	-	-	317,699
Earmarked	-	2,420,435	-	2,420,435
Other and Non-earmarked	267	-	-	267
Total	6,850,218	2,420,435	-	9,270,653
OUTFLOW				
Total Programme Cash Disbursed 2008/2009	5,323,971	1,328,687	202,226	6,854,884
Payments related to prior biennia	852,024	146,425	17,561	1,016,010
Payments related to the carry over of the previous biennia International Assistance budget	357,112	-	-	357,112
Total	6,533,107	1,475,112	219,787	8,228,006
EXCESS (SHORTFALL) of Cash Inflows over Outflows	317,111	945,323	(219,787)	1,042,647
Transfers	(258,269)	-	258,269	-
Cash at the end of the period	3,476,656	2,685,203	216,375	6,378,234
<u>Availability of Cash</u>				
Amount blocked under Contingency Reserves	700,000	-	-	700,000
Amount "Available"	2,776,656	2,685,203	216,375	5,678,234
	3,476,656	2,685,203	216,375	6,378,234

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at 31 December 2009 / Etat des contributions obligatoires au 31 décembre 2009
(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/2008	Contributions 2009	Collections Between / Sommes reçues entre 01/01/09 - 31/12/2009	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid contributions / Contributions impayées 2009	Total unpaid contributions as at / Contributions Impayées au 31/12/2009	Advance Contributions as of / Contributions (avances) au 31/12/2009	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/2009
Afghanistan	32	32	64					
Albania	-44	189			145	145		145
Algeria	18	2 682	2 675		25	25		25
Andorra	252	252	504					
Angola	-1 510	95					-1 415	-1 415
Antigua and Barbuda	3 745	63		3 745	63	3 808		3 808
Argentina	-4 262	10 254	6 234				-242	-242
Armenia	-111	63					-48	-48
Australia		56 380	56 380					
Austria	27 624	27 985	55 584		25	25		25
Azerbaijan		158			158	158		158
Bahrain		1 041	1 041					
Bangladesh	316	316	632					
Barbados		284	284					
Belarus		631	631					
Belgium	20 811	34 768	42 214		13 365	13 365		13 365
Belize		32	32					
Benin	-62	32					-30	-30
Bhutan		32	32					
Bolivia, Plurinational State of		189	189					
Bosnia and Herzegovina		189	189					
Botswana	1 601	442		1 601	442	2 043		2 043
Burkina Faso	-1 441	63					-1 378	-1 378
Burundi	4 428	32		4 428	32	4 460		4 460
Cambodia	9	32	105				-64	-64
Cameroon	-2 102	284	4 396				-6 214	-6 214
Canada		93 956	93 956					
Central African Republic	-2 407	32					-2 375	-2 375
Chad	23	32		23	32	55		55
Chile	-6 079	5 080					-999	-999
China		84 144	84 144					
Colombia	110	3 313	6 791				-3 368	-3 368
Comoros		32			32	32		32
Congo	-241	32					-209	-209
Costa Rica	-60	1 010	981				-31	-31
Côte d'Ivoire	555	284	839					
Croatia		1 578	1 578					
Cuba		1 704	1 715				-11	-11
Cyprus	1 388	1 388	1 388		1 388	1 388		1 388
Czech Republic		8 866	8 866					
Democratic People's Republic of Korea	-221	221						
Democratic Republic of the Congo	-113	95					-18	-18
Djibouti	35	32		35	32	67		67
Dominica	32	32		32	32	64		64
Dominican Republic	757	757		757	757	1 514		1 514
Ecuador		663	663					
Egypt	2 776	2 776	5 552					
El Salvador	631	631	1 262					
Eritrea		32			32	32		32
Estonia		505	505					
Ethiopia	22	95	126				-9	-9
Fiji	-207	95					-112	-112
Finland	17 794	17 794	17 794		17 794	17 794		17 794
Gabon	243	252		243	252	495		495
Gambia		32			32	32		32
Georgia	-1 960	95					-1 865	-1 865
Ghana	1 175	126	1 301					
Greece	-604	18 804	18 200					
Grenada		32	32					
Guatemala	1 986	1 010		1 986	1 010	2 996		2 996
Guinea	26	32		26	32	58		58
Guinea-Bissau	32	32		32	32	64		64
Guyana	209	32	241					
Haiti	60	63		60	63	123		123
Honduras		158			158	158		158
Hungary	15 171	7 698	22 869					
Iceland		1 167			1 167	1 167		1 167
India		14 198	14 198					
Indonesia	10 021	5 080	15 101					
Iran, Islamic Republic of	-54	5 679	7 460				-1 835	-1 835
Iraq	-49	473	424					
Ireland	14 040	14 040	28 080					

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at 31 December 2009 / Etat des contributions obligatoires au 31 décembre 2009
(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/2008	Contributions 2009	Collections Between / Sommes reçues entre 01/01/09 - 31/12/2009	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid contributions / Contributions impayées 2009	Total unpaid contributions as at / Contributions Impayées au 31/12/2009	Advance Contributions as of / Contributions (avances) au 31/12/2009	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/2009
Israel		13 219	13 219					
Italy		160 274	160 274					
Jamaica	621	316		621	316	937		937
Japan		524 550	524 550					
Jordan		379	379					
Kazakhstan		915	897		18	18		18
Kenya	316	316		316	316	632		632
Kiribati	-12	32			20	20		20
Kuwait		5 742	5 742					
Kyrgyzstan	63	32	95					
Lao People's Democratic Republic		32			32	32		32
Latvia		568	568					
Lebanon	2 842	1 073	1 769	1 073	1 073	2 146		2 146
Lesotho	63	32		63	32	95		95
Liberia	94	32	111		15	15		15
Libyan Arab Jamahiriya	21	1 956		21	1 956	1 977		1 977
Lithuania	11	978		11	978	989		989
Luxembourg	5 275	2 682	7 957					
Madagascar		63			63	63		63
Malawi	-62	32					-30	-30
Malaysia	15	5 995	5 995		15	15		15
Maldives	32	32		32	32	64		64
Mali	-243	32					-211	-211
Malta	536	536	2 124				-1 052	-1 052
Marshall Islands	94	32		94	32	126		126
Mauritania	-329	32					-297	-297
Mauritius		347			347	347		347
Mexico		71 208	71 208					
Micronesia	156	32		156	32	188		188
Monaco		95	95					
Mongolia	-81	32					-49	-49
Montenegro	-31	32	33				-32	-32
Morocco		1 325	1 325					
Mozambique	-95	32					-63	-63
Myanmar	341	158	499					
Namibia	189	189	189		189	189		189
Nepal	95	95		95	95	190		190
Netherlands	-5 271	59 093	53 096		726	726		726
New Zealand	8 077	8 077	16 154					
Nicaragua	63	63		63	63	126		126
Niger	-153	32					-121	-121
Nigeria		1 514			1 514	1 514		1 514
Niue	51	32		51	32	83		83
Pakistan	6	1 861	1 849		18	18		18
Palau	63	32		63	32	95		95
Panama		726	726					
Papua New Guinea	63	63		63	63	126		126
Paraguay	20	158		20	158	178		178
Peru		2 461			2 461	2 461		2 461
Philippines	26	2 461		26	2 461	2 487		2 487
Poland		15 807	15 807					
Portugal	-1 002	16 627	15 677				-52	-52
Qatar	3 323	2 682		3 323	2 682	6 005		6 005
Republic of Korea		68 558	68 558					
Romania		2 209	2 209					
Russian Federation		37 860	37 860					
Rwanda	4	32	36					
Saint Kitts and Nevis	32	32		32	32	64		64
Saint Lucia	-9	32	32				-9	-9
Saint Vincent and the Grenadines		32			32	32		32
Samoa	63	32	63		32	32		32
San Marino		95	95					
Sao Tome and Principe	69	32		69	32	101		101
Saudi Arabia		23 599	23 599					
Senegal	-48	126	490				-412	-412
Serbia		663	663					
Seychelles		63	126				-63	-63
Sierra Leone	-195	32					-163	-163
Slovakia		1 988	1 988					
Slovenia	-49	3 029	2 980					
Solomon Islands	63	32		63	32	95		95
Spain		93 672	93 672					

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at 31 December 2009 / Etat des contributions obligatoires au 31 décembre 2009
(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/2008	Contributions 2009	Collections Between / Sommes reçues entre 01/01/09 - 31/12/2009	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid contributions / Contributions impayées 2009	Total unpaid contributions as at / Contributions Impayées au 31/12/2009	Advance Contributions as of / Contributions (avances) au 31/12/2009	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/2009
Sri Lanka		505	523				-18	-18
Sudan	347	316	663					
Suriname		32	32					
Swaziland	63	63	126					
Sweden		33 790	33 790					
Switzerland		38 365	38 392				-27	-27
Syrian Arab Republic	523	505	1 010		18	18		18
Tajikistan	-4 826	32					-4 794	-4 794
Thailand		5 868	5 868					
The Former Yugoslav Republic of Macedonia	-87	158			71	71		71
Togo	-2	32	30					
Tonga	32	32	64					
Trinidad and Tobago	888	852		888	852	1 740		1 740
Tunisia	2 900	978	3 828		50	50		50
Turkey		12 021	12 021					
Turkmenistan	189	189	378					
Uganda	120	95		120	95	215		215
Ukraine		1 420	1 420					
United Arab Emirates	30	9 528	19 091				-9 533	-9 533
United Kingdom		209 587	209 587					
United Republic of Tanzania	214	189	410				-7	-7
Uruguay		852			852	852		852
Uzbekistan		252	224		28	28		28
Vanuatu	32	32	64					
Venezuela, Bolivarian Republic of	-6 277	6 310			33	33		33
Viet Nam	1 489	757	2 246					
Yemen	221	221	442					
Former Fed.Rep. of Yugoslavia	45 773			45 773		45 773		45 773
Zambia	-2 620	32					-2 588	-2 588
Zimbabwe	190	252		190	252	442		442
TOTAL	158 701	1 891 201	1 968 170	66 194	55 282	121 476	-39 744	81 732

Statement of Voluntary Contributions as at 31 December 2009

Etat des contributions volontaires au 31 décembre 2009

(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	1% of 2008-2009 Contribution to the Regular Budget	Collections Between / Sommes reçues entre 01/01/2008 - 31/12/2008	Collections Between / Sommes reçues entre 01/01/2009 - 31/12/2009	Total Collections Between / Sommes reçues entre 01/01/2008 - 31/12/2009
Brazil	55 276			
Bulgaria	1 262	631	631	1 262
Cape Verde	64			
Denmark	46 630	45 937	23 295	69 232
France	397 656	198 828	198 828	397 656
Germany	541 272	270 589	270 676	541 265
Holy See	64			
Norway	49 344	24 672	24 672	49 344
Oman	4 606		2 303	2 303
Republic of Moldova	64			
South Africa	18 300		9 150	9 150
United States of America	1 388 200	721 309	716 316	1 437 625
TOTAL	2 502 738	1 261 966	1 245 871	2 507 837

ANNEX II

**Interim financial statements relating to the World Heritage Fund
for the period from 01 January 2010 to 31 May 2010
prepared by the Bureau of the Comptroller of UNESCO**

BOC 7/ 375

10 June 2010

To: DIR/WHC

From: Chief Accountant

Subject: **WHF Financial Statements 1 January 2010 to 31 May 2010**

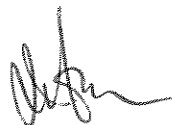
Please find enclosed the Financial Statements for the World Heritage Fund for the period 1 January 2010 to 31 May 2010. These interim Financial Statements have been prepared in the same manner and are presented in the same format as for the last biennium.

However, as from 30 June 2010, the presentation of WHF Financial Statements will be modified in order to comply with IPSAS requirements, in particular with regard to the revenue recognition of the voluntary assessed contributions due by the States Parties. We will contact you in due course and explain to you in detail what are the requirements and resulting changes to the WHF Financial Statements.

Please note that based on these Financial Statements, the 2010 allotment under Programme Activities (budget codes 198 series and 196IAC* including the allotment carried over from 2009) should not exceed the following amount, bearing in mind that the total allotment for the year should not exceed the approved budget and the unliquidated obligations carried over from the previous biennium:

Cash available as at 1 st January 2010 (see Financial Statements for year-end 2009 Excluding contingency reserve USD 1,000,000)	USD 2,476,656
+ Cash received from 1 st Jan. 2010 to 31 May 2010 (2010 receipts for assessed contributions +2010 interest + 2010 other donations + savings – transfer to ERF)	USD 1,468,743
= Total 2010 allotment	<u>USD 3,945,399</u>

In addition the WHC management has the possibility, during a biennium, to draw funds from the contingency reserve provided that it is replenished by the end of the biennium.



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 2010 TO 31 MAY 2010

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked Activities	Emergency Reserve Fund	Total at 31.05.2010	Year 2008
INCOME					
Assessed contributions:					
Compulsory	1,950,332	-	-	1,950,332	1,891,201
Voluntary	490,184	-	-	490,184	1,261,966
Total assessed contributions	2,440,516	-	-	2,440,516	3,153,167
Other income:					
Interest	7,561	-	-	7,561	205,546
Earmarked	-	386,355	-	386,355	1,186,741
Other and Non-earmarked	29,798	-	-	29,798	267
Total other income	37,359	386,355	-	423,714	1,392,554
TOTAL INCOME	2,477,875	386,355	-	2,864,230	4,545,721
Disbursements	472,696	143,082	-	615,778	2,690,232
Provision on unliquidated obligations	1,039,132	118,909	-	1,158,041	712,148
TOTAL EXPENDITURE	1,511,828	261,991	-	1,773,819	3,402,380
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	966,047	124,364	-	1,090,411	1,143,341
Savings on prior years' obligations and other adjustments	11,609	705	-	12,314	228,415
Funds related to the carry over of the 2004-2007 International Assistance budget (IAC)	9	-	-	9	(300,333)
Funds related to the carry over of the 2008-2009 International Assistance budget (IAC)	(101,936)	-	-	(101,936)	-
Transfer (to)/ from other funds	(109,071)	-	109,071	-	-
Reserves and fund balances, beginning of the period	2,370,613	2,555,671	90,929	5,017,213	4,361,354
Reserves and fund balances, end of the period	3,137,271	2,680,740	200,000	6,018,011	5,432,777

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WORLD HERITAGE FUND
SCHEDULE OF APPROPRIATIONS AND EXPENDITURE
AS AT 31 MAY 2010
(EXPRESSED IN US DOLLARS)

	Allocation 2010/2011	Allotment 2010	Disbursements 2010	Unliquidated Obligations	Total Expenditure
A. STRENGTHENING THE PROTECTION OF WORLD HERITAGE CAPACITY					
<u>Action 1: SUPPORT TO THE WORLD HERITAGE GOVERNING BODIES</u>					
<u>1.1. Organisation of meetings</u>					
<u>1.1.4. World Heritage Committees</u>					
1.1.4. Attendance at meetings by Committee members-2010	60,000	60,000	-	-	-
1.1.4. Attendance at meetings by Committee members-2011	60,000		-	-	-
<u>1.1.7. Meetings with Advisory Bodies</u>	15,000	10,000	252	5	257
<u>1.1.8. Evaluation Services for Advisory Bodies</u>					
<u>1.1.8a. ICOMOS.</u>					
. Advisory Services	1,419,997	709,999	128,833	162,466	291,299
. Reactive monitoring missions	550,003	275,000	31,208	162,466	193,674
<u>1.1.8b. IUCN</u>					
. Advisory Services	1,007,680	502,105	169,492	189,265	358,757
. Reactive monitoring missions	433,607	215,579	-	131,686	131,686
. Training activities	55,460	27,730	-	23,804	23,804
<u>1.1.8c. ICCROM</u>					
. Advisory Services	174,000	87,000	-	44,982	44,982
. Training activities	165,000	90,000	-	77,452	77,452
<u>1.1.9. Cooperation with other Conventions & Organisations</u>	15,610	15,610	898	11,526	12,424
<u>1.3. Information Management</u>					
1.3.1. Information Management System	100,000	60,000	17,864	23,354	41,218
Sub-Total Action 1	4,056,357	2,053,023	348,547	827,006	1,175,553
<u>ACTION 2 : IDENTIFICATION, MANAGEMENT AND PROMOTION OF WORLD HERITAGE</u>					
<u>2.1. Credibility of the World Heritage List</u>					
2.1.2. Retrospective inventory	100,000	60,000	23,194	8,102	31,296
<u>2.2. Conservation of World Heritage Properties</u>					
<u>2.2.1. Periodic Reporting</u>					
. Arab States	50,000	25,000	634	-	634
. Africa	150,000	75,000	14,213	48,015	62,228
. Asia & Pacific	200,000	100,000	-	20,378	20,378
<u>2.2.2. Reactive and Reinforced Monitoring</u>					
<u>Reinforced Monitoring</u>	100,000	50,000			
. Global			-	-	-
. Africa			-	-	-
. Arab States			-	-	-
. Asia			-	-	-
. Pacific			-	-	-
. Europe & North America			-	-	-
. Central and Eastern Europe			-	-	-
. Latin America			-	-	-
. Caribbean			-	-	-
<u>Reactive Monitoring missions</u>	120,000	60,000			
. Global			-	-	-
. Africa			8,089	7,483	15,572
. Arab States			-	-	-
. Asia			3,985	4,837	8,822
. Pacific			-	-	-
. Europe & North America			10,683	2,438	13,121
. Central and Eastern Europe			2,508	3,129	5,637

	Allocation 2010/2011	Allotment 2010	Disbursements 2010	Unliquidated Obligations	Total Expenditure
. Latin America			3,118	8,121	11,239
. Caribbean			5,065	-	5,065
2.2.3. Regional Programmes follow-up to Periodic Reporting					
. Africa 2009	100,000	60,000	-	5,232	5,232
. Africa 2010-2011	50,000	50,000	1,296	399	1,695
. Arab States	40,000	30,000	-	2,511	2,511
. Palestinian Authorities	70,000	50,000	-	-	-
. Asia and Pacific 2004-2009	150,000	80,000	32,045	28,886	60,931
. Europe & North America	20,000	15,000	-	-	-
. Latin America	50,000	30,000	728	-	728
. Caribbean	50,000	30,000	-	-	-
2.2.4. Sites in danger					
. Global Reserve	95,000	50,000	-	-	-
. Africa			-	-	-
. Arab States			-	-	-
. Asia & Pacific			-	-	-
. Europe & North America			-	-	-
. Central & Eastern Europe			-	-	-
. Latin America & Caribbean			-	6,389	6,389
2.2.5. International Assistance					
International Assistance - Preparatory	800,000	400,000	-	-	-
. Global			-	-	-
. Global Reserve			-	-	-
. Africa			-	-	-
. Arab States			-	-	-
. Asia			-	-	-
. Pacific			-	-	-
. Europe & North America			-	-	-
. Central & Eastern Europe			-	-	-
. Latin America			-	-	-
. Caribbean			-	-	-
International Assistance-Conservation and Management					
. Global			-	-	-
. Global Reserve			-	-	-
. Africa			-	-	-
. Arab States			-	-	-
. Asia			-	-	-
. Pacific			-	-	-
. Europe & North America			-	-	-
. Central & Eastern Europe			-	10,000	10,000
. Latin America			-	-	-
. Caribbean			-	-	-
2.2.6. Thematic Programmes					
. Marine programme	50,000	30,000	-	-	-
. Tourism			-	-	-
. Earthen Architecture			-	-	-
. Cities			-	-	-
. Prehistory			6,307	17	6,324
. Climate change			-	-	-
. Forests			-	-	-
. SIDS			-	-	-
. Global reserves			-	-	-
<u>2.3. Capacity Building in States Parties</u>					
2.3.1. Education and World Heritage					
. World Heritage in Young Hands	100,000	70,000	4,110	19,402	23,512
<u>2.4. Public Awareness, Involvement & Support for World Heritage through Communication</u>					
2.4.1. Promotion of Partnerships					
	30,000	20,000	-	-	-
2.4.2. Awareness and publications					
. World Heritage Review (issues 56-60)	150,000	80,000	611	20,914	21,525

	Allocation 2010/2011	Allotment 2010	Disbursements 2010	Unliquidated Obligations	Total Expenditure
. <i>World Heritage Desk Diary</i>			-	-	-
. <i>World Heritage Notebooks series</i>			-	-	-
. <i>Others-Cards WH Maps etc.</i>			1,302	639	1,941
2.4.3. World Heritage Reference Manuals	141,000	90,000	6,261	15,234	21,495
Sub-Total Action 2	2,616,000	1,455,000	124,149	212,126	336,275
Total A.	6,672,357	3,508,023	472,696	1,039,132	1,511,828
B. Earmarked activities					
Promotional	261,991	261,991	50,828	671	51,499
Other			92,254	118,238	210,492
Total B.	261,991	261,991	143,082	118,909	261,991
C. Emergency reserve fund	400,000	200,000	-	-	-
D. Provision for exchange rate fluctuation	400,000	200,000	-	-	-
TOTAL (A + B + C + D)	7,734,348	4,170,014	615,778	1,158,041	1,773,819

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WORLD HERITAGE FUND

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
AS AT 31 MAY 2010

(EXPRESSED IN US DOLLARS)

	<u>31.05.2010</u>	<u>31.12.2008</u>
<u>Assets:</u>		
Cash and term deposits	7,016,893	6,196,226
Compulsory assessed contributions receivable from States Parties	<u>1,004,109</u>	<u>-</u>
Total Assets	<u>8,021,002</u>	<u>6,196,226</u>
<u>Liabilities:</u>		
Unliquidated obligations - current biennium	1,158,041	712,148
Unliquidated obligations - previous years	703,092	72,847
Unliquidated obligations International Assistance carry over	120,622	137,155
Contributions received in advance	21,236	42,919
Total liabilities	<u>2,002,991</u>	<u>965,069</u>
<u>Reserves and fund balances:</u>		
Contingency reserve	1,000,000	700,000
Emergency reserve fund	200,000	63,600
Earmarked activities	2,680,740	1,933,896
Operating reserves	<u>2,137,271</u>	<u>2,735,281</u>
Total reserves and fund balances	<u>6,018,011</u>	<u>5,432,777</u>
Total liabilities, reserves and fund balances	<u>8,021,002</u>	<u>6,397,846</u>

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WORLD HERITAGE FUND

STATEMENT OF CASH FLOWS
FOR THE PERIOD 1 JANUARY 2010 TO 31 MAY 2010

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked	ERF	Total
Cash at beginning of the period	3,476,656	2,685,203	216,375	6,378,234
INFLOW				
Cash received from States Parties - Compulsory	1,049,214	-	-	1,049,214
Cash received from States Parties - Voluntary	490,184	-	-	490,184
Other income:				
Interest	7,561	-	-	7,561
Earmarked	-	386,355	-	386,355
Other and Non-earmarked	29,798	-	-	29,798
Total	1,576,757	386,355	-	1,963,112
OUTFLOW				
Total Programme Cash Disbursed 2010/2011	472,696	143,082	-	615,778
Payments related to prior biennia	624,965	55,138	-	680,103
Payments related to the carry over of the previous biennia International Assistance budget	28,572	-	-	28,572
Total	1,126,233	198,220	-	1,324,453
EXCESS (SHORTFALL) of Cash Inflows over Outflows	450,524	188,135	-	638,659
Transfers	(109,071)	-	109,071	-
Cash at the end of the period	3,818,109	2,873,338	325,446	7,016,893
Availability of Cash				
Amount blocked under Contingency Reserves	1,000,000	-	-	1,000,000
Amount "Available"	2,818,109	2,873,338	325,446	6,016,893
	3,818,109	2,873,338	325,446	7,016,893

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at 31 May 2010 / Etat des contributions obligatoires au 31 mai 2010
(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/09	Contributions 2010	Collections Between / Sommes reçues entre 01/01/10 - 31/05/2010	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid contributions / Contributions Impayées 2010	Total unpaid contributions as at / Contributions Impayées au 31/05/2010	Advance Contributions as of / Contributions (avances) au 31/05/2010	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/05/10	Etats Parties
Afghanistan		131	131						Afghanistan
Albania	145	327	637						Albanie
Algeria	25	4,179		25	4,179	4,204	-165	4,204	Algérie
Andorra		229	229						Andorre
Angola	-1,415	327					-1,088		Angola
Antigua and Barbuda	3,808	65		3,808	65	3,873		3,873	Antigua-et-Barbuda
Argentina	-242	9,371			9,129	9,129		9,129	Argentine
Armenia	-48	163				115		115	Arménie
Australia		63,112	63,112						Australie
Austria	25	27,785	27,987				-177	-177	Autriche
Azerbaijan	158	490		158	490	648		648	Azerbaïdjan
Bahrain		1,273			1,273	1,273		1,273	Bahreïn
Bangladesh		327	327						Bangladesh
Barbados		261			261	261		261	Barbade
Belarus		1,371	1,371						Bélarus
Belgium	13,385	35,099	13,907		34,557	34,557		34,557	Belgique
Belize		33			33	33		33	Bélize
Benin	-30	98			68	68		68	Bénin
Bhutan		33	33						Bhoutan
Bolivia, Plurinational State of		229			229	229		229	Bolivie
Bosnia and Herzegovina		457			457	457		457	Bosnie-Herzégovine
Botswana	2,043	588		2,043	588	2,631		2,631	Botswana
Burkina Faso	-1,378	98					-1,280	-1,280	Burkina Faso
Burundi	4,460	33		4,460	33	4,493		4,493	Burundi
Cambodia	-64	98	95				-61	-61	Cambodge
Cameroon	-6,214	359					-5,855	-5,855	Caméroun
Canada		104,741	104,741						Canada
Central African Republic	-2,375	33					-2,342	-2,342	République centrafricaine
Chad	55	65		55	65	120		120	Chad
Chile	-999	7,705			6,706	6,706		6,706	Chili
China		104,154			104,154	104,154		104,154	Chine
Colombia	-3,368	4,702	1,334						Colombie
Comoros	32	33		32	33	65		65	Comores
Congo	-209	98					-111	-111	Congo
Cook Islands	23	33	56						
Costa Rica	-31	1,110			1,079	1,079		1,079	Costa Rica
Côte d'Ivoire		327			327	327		327	Côte d'Ivoire
Croatia		3,167	3,167						Croatie
Cuba	-11	2,318			2,307	2,307		2,307	Cuba
Cyprus	1,388	1,502	2,890						Chypre
Czech Republic		11,395	11,395						République tchèque
Democratic People's Republic of Korea		229			229	229		229	République populaire démocratique de Corée
Democratic Republic of the Congo	-18	98			80	80		80	République démocratique du Congo
Djibouti	67	33		67	33	100		100	Djibouti
Dominica	64	33		64	33	97		97	Dominique
Dominican Republic	1,514	1,371		1,514	1,371	2,885		2,885	République dominicaine
Ecuador		1,306	1,306						Equateur
Egypt		3,069	3,069						Egypte
El Salvador		620			620	620		620	El Salvador
Eritrea	32	33	65						Erythrée
Estonia		1,306	1,306						Estonie
Ethiopia	-9	251	232			20		20	Ethiopie
Fiji	-112	131			19	19		19	Fidji
Finland	17,794	18,480	36,274						Finlande
Gabon	495	457		495	457	952		952	Gabon
Gambia	32	33		32	33	65		65	Gambie
Georgia	-1,668	196					-1,668	-1,668	Géorgie
Ghana		196			196	196		196	Ghana
Greece		22,561			22,561	22,561		22,561	Grèce
Grenada		33			33	33		33	Grenade
Guatemala	2,996	914		2,996	914	3,910		3,910	Guatemala
Guinea	58	65		58	65	123		123	Guinée
Guinea-Bissau	64	33		64	33	97		97	Guinée Bissau
Guyana		33			33	33		33	Guyana
Haiti	123	98		123	98	221		221	Haiti
Honduras	158	261		158	261	419		419	Honduras
Hungary		9,501	9,501						Hongrie
Iceland	1,167	1,371	2,538						Islande
India		17,435			17,435	17,435		17,435	Inde
Indonesia		7,771	7,771						Indonésie
Iran, Islamic Republic of	-1,835	7,607	5,649		123	123		123	République islamique d'Iran
Iraq		653	653						Irak
Ireland		16,260			16,260	16,260		16,260	Irlande
Israel		12,538	12,538						Israël
Italy		163,250	163,250						Italie
Jamaica	937	457		937	457	1,394		1,394	Jamaïque
Japan		409,137			409,137	409,137		409,137	Japon
Jordan		457			457	457		457	Jordanie
Kazakhstan	18	2,481	2,481		18	18		18	Kazakhstan
Kenya	632	392	998		28	28		28	Kenya
Kiribati	20	33		20	33	53		53	Kiribati
Kuwait		8,587			8,587	8,587		8,587	Koweït
Kyrgyzstan		33			33	33		33	Kirghizistan
Lao People's Democratic Republic	32	33		32	33	65		65	République démocratique populaire du Laos
Latvia		1,241	1,241						Lettonie
Lebanon	2,146	1,077		2,146	1,077	3,223		3,223	Liban
Lesotho	95	33	70	25	33	58		58	Lesotho
Liberia	15	33	65				-17	-17	Libéria
Libyan Arab Jamahiriya	1,977	4,212	6,169		20	20		20	Jamahiriya arabe libyenne
Lithuania	989	2,122		989	2,122	3,111		3,111	Lithuanie
Luxembourg		2,939	2,939						Luxembourg
Madagascar	63	98		63	98	161		161	Madagascar
Malawi	-30	33	3						Malawi
Malaysia	15	8,260	8,275						Malaisie
Maldives	64	33	97						Maldives
Mali	-211	98					-113	-113	Mali
Malta	-1,052	555					-497	-497	Malte

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at 31 May 2010 / Etat des contributions obligatoires au 31 mai 2010
(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/09	Contributions 2010	Collections Between / Sommes reçues entre 01/01/10 - 31/05/2010	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid contributions / Contributions Impayées 2010	Total unpaid contributions as at / Contributions Impayées au 31/05/2010	Advance Contributions as of / Contributions (avances) au 31/05/2010	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/05/10	Etats Parties
Marshall Islands	126	33		126	33	159		159	Iles Marshall
Mauritania	-297	33					-264	-264	Mauritanie
Mauritius	347	359		347	359	706		706	Maurice
Mexico		76,923	76,923						Mexique
Micronesia	188	33		188	33	221		221	Micronésie
Monaco		98	98						Monaco
Mongolia	-49	65			16	16		16	Mongolie
Montenegro	-32	131	99						Monténégro
Morocco		1,894	1,894						Maroc
Mozambique	-83	98			35	35		35	Mozambique
Myanmar		196			196	196		196	Myanmar
Namibia	189	261		189	261	450		450	Namibie
Nepal	190	196		190	196	386		386	Népal
Netherlands	726	60,566	61,282		10	10		10	Pays-Bas
New Zealand		8,913	8,913						Nouvelle-Zélande
Nicaragua	126	98		126	98	224		224	Nicaragua
Niger	-121	65					-56	-56	Niger
Nigeria	1,514	2,547	4,046		15	15		15	Nigeria
Niue	83	33		83	33	116		116	Nioue
Pakistan	18	2,677		18	2,677	2,695		2,695	Pakistan
Palau	95	33	95		33	33		33	Palaos
Panama		718			718	718		718	Panama
Papua New Guinea	126	65		126	65	191		191	Papouasie-Nouvelle-Guinée
Paraguay	178	229		178	229	407		407	Paraguay
Peru	2,481	2,939	5,400						Pérou
Philippines	2,487	2,939	2,487		2,939	2,939		2,939	Philippines
Poland		27,034			27,034	27,034		27,034	Pologne
Portugal	-52	16,684	8,316		8,316	8,316		8,316	Portugal
Qatar	6,005	4,406		6,005	4,408	10,413		10,413	Qatar
Republic of Korea		73,789			73,789	73,789		73,789	République de Corée
Romania		5,779	5,779						Roumanie
Russian Federation		52,305	52,305						Fédération de Russie
Rwanda		33	33						Rwanda
Saint Kitts and Nevis	64	33		64	33	97		97	Saint-Kitts-et-Nevis
Saint Lucia	-9	33	24						Sainte-Lucie
Saint Vincent and the Grenadines	32	33	65						Saint-Vincent-et-Grenadines
Samoa	32	33	65						Samoa
San Marino		98	98						Saint-Marin
Sao Tome and Principe	101	33		101	33	134		134	Sao Tomé-et-Principe
Saudi Arabia		27,100	27,100						Arabie saoudite
Senegal	-412	196					-216	-216	Sénégal
Serbia		1,208			1,208	1,208		1,208	Serbie
Seychelles	-63	65	2						Seychelles
Sierra Leone	-163	33					-130	-130	Sierra Leone
Slovakia		4,636	4,636						Slovaquie
Slovenia		3,363			3,363	3,363		3,363	Slovénie
Solomon Islands	95	33		95	33	128		128	Iles Salomon
Spain		103,729			103,729	103,729		103,729	Espagne
Sri Lanka	-18	620			602	602		602	Sri Lanka
Sudan		327			327	327		327	Soudan
Suriname		98	107				-9	-9	Suriname
Swaziland		98			98	98		98	Swaziland
Sweden		34,740	34,740						Suède
Switzerland	-27	36,895	36,868						Suisse
Syrian Arab Republic	18	816	834						République arabe syrienne
Tajikistan	-4,794	65					-4,729	-4,729	Tadjikistan
Thailand		6,824			6,824	6,824		6,824	Thaïlande
The Former Yugoslav Republic of Macedonia	71	229		71	229	300		300	L'ex-République yougoslave de Macédoine
Togo		33			33	33		33	Togo
Tonga		33			33	33		33	Tonga
Trinidad and Tobago	1,740	1,437		1,740	1,437	3,177		3,177	Trinité-et-Tobago
Tunisia	50	980	1,000		30	30		30	Tunisie
Turkey		20,145			20,145	20,145		20,145	Turquie
Turkmenistan		849	378		471	471		471	Turkménistan
Uganda	215	196		215	196	411		411	Ouganda
Ukraine		2,841			2,841	2,841		2,841	Ukraine
United Arab Emirates	-9,533	12,766			3,233	3,233		3,233	Emirats Arabes Unis
United Kingdom		215,653	215,653						Royaume-Uni
United Republic of Tanzania	-7	261			254	254		254	République-Unie de Tanzanie
Uruguay	852	882	852		882	882		882	Uruguay
Uzbekistan	28	327	355						Ouzbékistan
Vanuatu		33			33	33		33	Vanuatu
Venezuela, Bolivarian Republic of	33	10,252		33	10,252	10,285		10,285	Venezuela
Viet Nam		1,077			1,077	1,077		1,077	Viet Nam
Yemen		327	327						Yémen
Former Fed. Rep. of Yugoslavia	45,773			45,773		45,773		45,773	Ex-Rep. Fed. de Yougoslavie
Zambia	-2,588	131					-2,457	-2,457	Zambie
Zimbabwe	442	98	540						Zimbabwe
TOTAL	81,755	1,950,332	1,049,214	76,032	928,077	1,004,109	-21,236	982,873	TOTAL

Statement of Voluntary Contributions as at 31 May 2010

Etat des contributions volontaires au 31 mai 2010

(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	1% of 2010 Contribution to the Regular Budget	Collections Between / Sommes reçues entre 01/01/2010 - 31/05/2010		Total Collections Between / Sommes reçues entre 01/01/2010 - 31/05/2010	Etats Parties
Brazil	52,599				Brésil
Bulgaria	1,241				Bulgarie
Cape Verde	33				Cap-Vert
Denmark	24,030				Danemark
France	199,949	199,949		199,949	France
Germany	261,820	261,827		261,827	Allemagne
Holy See	33				Saint-Siège
Norway	28,438	28,408		28,408	Norvège
Oman	2,808				Oman
Republic of Moldova	65				République de Moldavie
South Africa	12,570				Afrique du Sud
United States of America	718,300				Etats-Unis d'Amerique

TOTAL

1,301,886

490,184

490,184

TOTAL

ANNEX III

**Consolidated statement of allotments and expenditures for activities
financed by all funding sources within the 2010-2011 budget prepared by the
Bureau of the Budget and the Bureau of the Comptroller as at 31 May 2010**

Table 1 - OVERVIEW OF BUDGETED INCOME & EXPENDITURE FOR THE WORLD HERITAGE CONVENTION

	<i>PREVIOUS BIENNIUM 2008-2009</i>	<i>CURRENT BIENNIUM 2010-2011</i>
	<i>US\$</i>	<i>US\$</i>
INCOME		
WORLD HERITAGE FUND	<i>0</i>	<i>0</i>
- Contributions from State Parties		
- Contributions, Gifts or Bequests from Others		
- Investment & Proprietary Income		
- Other Resources		
OTHER EXTRA-BUDGETARY*	<i>0</i>	<i>0</i>
- Personnel		
- Activities		
UNESCO REGULAR BUDGET (C5)**	<i>0</i>	<i>0</i>
- Personnel		
- Activities		
TOTAL	<i>0</i>	<i>0</i>
EXPENDITURE***		
Action 1		
Support to the World Heritage Governing bodies		
Action 2		
Protection of the World Heritage		
TOTAL	<i>0</i>	<i>0</i>

* Representing Committed Funds

** Subject to approval by UNESCO General Conference

*** The 2010-2011 figures have been determined on the basis of the chapters of the approved budgets

Note: The Table 1 has been left blank - For explanation, see paragraph 29.

Table 2 - OVERVIEW OF WORLD HERITAGE FUND EXPECTED FLOW

	<i>PREVIOUS BIENNIUM 2008-2009</i>	<i>CURRENT BIENNIUM 2010-2011</i>
	<i>US\$</i>	<i>US\$</i>
OPENING RESERVE BALANCE	<i>0</i>	<i>0</i>
- Contingency reserve		
- Operating reserve		
INCOME	<i>0</i>	<i>0</i>
EXPENDITURE		
CLOSING RESERVE BALANCE	<i>0</i>	<i>0</i>
- Contingency reserve		
- Operating reserve		

Note: The Table 2 has been left blank - For explanation, see paragraph 30.

Table 3 - GENERAL OVERVIEW OF THE 2010-2011 PROGRAMME AND BUDGET FOR THE WORLD HERITAGE CONVENTION

[Revised format as requested by Decision 33 COM 16.B para .6]

	Current biennium 2010-2011			
	World Heritage Fund US\$	Extra-budgetary US\$	UNESCO (Regular Budget) US\$	Total US\$
Action 1 SUPPORT TO THE WORLD HERITAGE GOVERNING BODIES				
1.1 Organisation of meetings (1)	135,000	26,607	650,000	811,607
1.2. Studies and Evaluations (2)	0	66,855	10,000	76,855
1.3. Information Management (3)	200,000	0	135,000	335,000
TOTAL Action 1	335,000	93,462	795,000	1,223,462
Action 2 IDENTIFICATION, MANAGEMENT AND PROMOTION OF WORLD HERITAGE				
2.1 Preparation & Assessment of Nominations (4)	2,667,677	1,525,255	483,790	4,676,721
2.2 Conservation, management and monitoring of properties (5)	3,047,820	10,541,419	1,667,259	15,256,498
2.3 Capacity Building Activities (6)	684,860	890,595	384,140	1,959,595
2.4 Public Awareness and Support (7)	337,000	503,799	28,919	869,718
TOTAL Action 2	6,737,357	13,461,068	2,564,107	22,762,532
PERSONNEL AND OPERATING COSTS				
3.1 Personnel costs	0	1,788,447	7,759,100	9,547,547
3.2 General Operating Expenses	0	23,993	594,133	618,126
3.3 UNESCO Common Charges	0	0	340,900	340,900
3.4 Provision for exchange rate fluctuation	400,000	0	0	400,000
TOTAL PERSONNEL AND OPERATING COSTS	400,000	1,812,440	8,694,133	10,906,573
Earmarked activities	261,991	0	0	261,991
Regular programme budget managed directly by CLT for the following activities: <i>Museum Review, International Year for the Rapprochement of Cultures, World Report, World Cultural Diversity Festival, UN Reform, PCPD</i>	0	0	417,617	417,617
GRAND TOTAL	7,734,348	15,366,970	12,470,857	35,572,175

(1) Includes World Heritage Committees, General Assembly, Attendance at meetings by Committee members, Attendance at extraordinary meetings, Meetings with States Parties, Meetings with Advisory Bodies

(2) Includes Studies and Evaluations

(3) Includes Information management and Retrospective inventory

(4) Includes ICOMOS and IUCN Advisory services and 30% of International Assistance

(5) Includes ICOMOS and IUCN Reactive monitoring missions, Cooperation with other Conventions & Organisations, Periodic Reporting, Reactive & Reinforced Monitoring, Regional Programmes follow-up to Periodic Reporting, In Danger Sites, 44.2% of International Assistance, Thematic Programmes and International Assistance - Emergency;

(6) Includes IUCN Training activities, ICCROM, 23.8% of International Assistance and Education & World Heritage

(7) Includes 2% of International Assistance, Promotion of Partnerships, Awareness & Publications and World Heritage Reference Manuals

	World Heritage Fund		Extra-budgetary Funds (1)		Regular Budget		TOTAL	
	Approved budget 2010-2011 US\$	Expenditure as at 31 May 2010 US\$	Allotments 2010 US\$	Expenditure as at 31 May 2010 US\$	Approved budget 2010-2011 US\$	Expenditure as at 31 May 2010 US\$	Budget 2010-2011 US\$	Expenditure as at 31 May 2010 US\$
. Pacific							0	0
. Europe & North America							0	0
. Central & Eastern Europe							0	0
. Latin America							0	0
. Caribbean							0	0
Reactive monitoring	120,000	59,456	66,098	45,721	0	0	186,098	105,177
. Global			20,188	0			20,188	0
. Africa		15,572					0	15,572
. Arab States							0	0
. Asia		8,822					0	8,822
. Pacific							0	0
. Europe & North America		13,121					0	13,121
. Central & Eastern Europe		5,637					0	5,637
. Latin America		11,239	45,910	45,721			45,910	56,960
. Caribbean		5,065					0	5,065
2.2.3. Regional Programmes follow-up to Periodic Reporting	530,000	71,097	199,892	7,420	425,200	82,246	1,155,092	160,763
. Africa 2009	100,000	5,232					100,000	5,232
. Africa 2010-2011	50,000	1,695					50,000	1,695
. Arab States	40,000	2,511			150,000	28,534	190,000	31,045
. Palestinian authorities	70,000						70,000	0
. Asia and Pacific 2004-2009	150,000	60,931	199,892	7,420	40,000	0	389,892	68,351
. Europe & North America	20,000				160,000	30,695	180,000	30,695
. Latin America	50,000	728			23,400	12,300	73,400	13,028
. Caribbean	50,000				51,800	10,717	101,800	10,717
2.2.4. Sites in Danger	95,000	6,389	3,424,819	915,824	40,000	1,362	3,559,819	923,575
. Global Reserve								
. Africa			2,530,387	541,549				
. Arab States			167,138	0				
. Asia & Pacific			727,294	374,275				
. Europe & North America					40,000	1,362		
. Central & Eastern Europe								
. Latin America & Caribbean		6,389						
2.2.5. International Assistance	800,000	10,000	3,115,989	1,029,619	1,445,965	295,309	5,361,954	1,334,928
International Assistance - Preparatory								
. Global							0	0
. Global Reserve							0	0
. Africa					149,200	31,020	149,200	31,020
. Arab States			35,659	35,659			35,659	35,659
. Asia			284,397	125,234	32,800	4,009	317,197	129,243
. Pacific							0	0
. Europe & North America							0	0
. Central & Eastern Europe							0	0
. Latin America					19,100	9,299	19,100	9,299
. Caribbean							0	0
International Assistance - Conservation & Management								
. Global			269,472	105,004			269,472	105,004
. Global Reserve							0	0
. Africa			952,759	417,148	342,400	89,788	1,295,159	506,936
. Arab States			377,094	5,569	159,480	34,522	536,574	40,091
. Asia			1,150,413	346,438	688,360	106,074	1,838,773	452,512
. Pacific							0	0
. Europe & North America				0			0	0
. Central & Eastern Europe		10,000					0	10,000
. Latin America			38,508	-3,043	54,625	20,597	93,133	17,554
. Caribbean			7,687	-2,390			7,687	-2,390
2.2.6. Thematic Programmes	50,000	6,324	4,869,231	1,754,452	139,000	69,586	5,058,231	1,830,362
. Marine Programme			77,197	21,471			77,197	21,471
. Tourism			538,203	244,752	30,000	14,809	568,203	259,561
. Earthen Architecture			435,714	139,811	20,000	1,137	455,714	140,948
. Cities			1,017,442	103,065	64,000	45,624	1,081,442	148,689
. Prehistory		6,324	301,658	84,651			301,658	90,975

	World Heritage Fund		Extra-budgetary Funds (1)		Regular Budget		TOTAL	
	Approved budget 2010-2011 US\$	Expenditure as at 31 May 2010 US\$	Allotments 2010 US\$	Expenditure as at 31 May 2010 US\$	Approved budget 2010-2011 US\$	Expenditure as at 31 May 2010 US\$	Budget 2010-2011 US\$	Expenditure as at 31 May 2010 US\$
. Climate change			94,951	5,007	25,000	8,016	119,951	13,023
. Forests			2,404,066	1,155,695			2,404,066	1,155,695
. SIDS				0			0	0
. Global Reserve							0	0
2.3. Capacity Building in States Parties	100,000	23,512	148,990	88,521	40,000	0	288,990	112,033
2.3.1. Education & World Heritage	100,000	23,512	68,588	44,854	40,000	0	100,000	23,512
. World Heritage in Young Hands	100,000	23,512					100,000	23,512
2.3.2. Capacity Building			80,402	43,667			80,402	43,667
2.4. Public Awareness, Involvement & Support for World Heritage Through Communication	321,000	44,961	441,479	298,824	0	0	762,479	343,785
2.4.1. Promotion of Partnerships	30,000		296,701	214,991			326,701	214,991
2.4.2. Awareness & Publications	150,000	23,466	144,778	83,833			294,778	107,299
2.4.3. World Heritage Reference Manuals	141,000	21,495					141,000	21,495
TOTAL Action 2	2,616,000	336,275	13,006,833	4,327,997	2,564,107	504,427	18,186,940	5,168,699
GRAND TOTAL Action 1+ Action 2	6,672,357	1,511,828	13,106,493	4,378,667	3,359,107	658,240	23,137,957	6,548,735
Earmarked activities	261,991	261,991					261,991	261,991
Promotional (2)	51,499	51,499					51,499	51,499
Other (3)	210,492	210,492					210,492	210,492
International Assistance - Emergency	400,000	0	448,037	104,144			848,037	104,144
Personnel and operating costs								
3.1. Personnel costs	0	0	1,788,447	795,902	7,759,100	1,462,700	9,547,547	2,258,602
3.1.1. Established posts (4)					7,759,100	1,462,700	7,759,100	1,462,700
3.1.2. Associate Experts			233,184	141,393	0	0	233,184	141,393
3.1.3. Temporary personnel (5)			1,555,263	654,509	0	0	1,555,263	654,509
3.2 General Operating Expenses	0		23,993	8,642	594,133	159,256	618,126	167,898
3.3 UNESCO common charges	0				340,900	110,593	340,900	110,593
3.4 Provision for exchange rate fluctuation	400,000	0				0	400,000	0
TOTAL Personnel and operating costs	400,000	0	1,812,440	804,544	8,694,133	1,732,549	10,906,573	2,537,093
3.5.Regular programme budget managed directly by CLT for the following activities: Museum Review, International Year for the Rapprochement of Cultures, World Report, World Cultural Diversity Festival, UN Reform, PCPD					417,617	128,455	417,617	128,455
GRAND TOTAL	7,734,348	1,773,819	15,366,970	5,287,355	12,470,857	2,519,244	35,572,175	9,580,418

Notes

(1) Methodology for EXB presentation: The current year allotment includes funds carried forward from the preceding year which relates to available remaining funds (non spent) at the end of the year. In addition, unliquidated obligations (ULOs) remaining at the end of the year are also carried forward and become part and parcel of the current year allotment. For purposes of comparing the amounts allocated to various programmatic areas or budget lines, the total disbursed amounts per year should be used (actual current year).

(2) Non Earmarked Income from Promotional Activities

(3) Earmarked Income from donors for specific purposes within the World Heritage Programme approved by the Committee

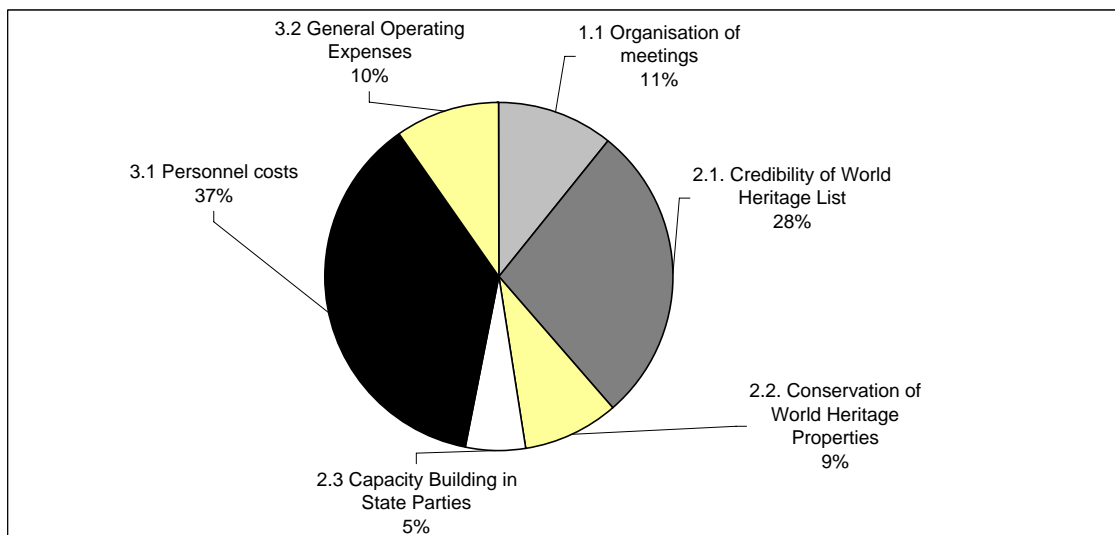
(4) Excludes FITOCA posts. All expenses related to FITOCA posts are included globally for UNESCO and are netted out against PSC income from which they are paid. FITOCA posts are shown in Attachment 4, but not in Attachment 1 to avoid double-accounting.

(5) Temporary personnel means ALDs.

**Attachment 2 - SUMMARY OF THE 2010-2011 PROGRAMME AND BUDGET
RELATED TO THE ADVISORY BODIES (1)**

	World Heritage Fund US\$	Extra-budgetary Funds US\$	Regular Budget US\$	Total US\$
ICOMOS	1,970,000		45,000	2,113,726
1.1 Organisation of meetings	196,356			196,356
1.3 Information management			45,000	45,000
2.1. Credibility of World Heritage List	680,593			680,593
2.1.2 Retrospective inventory	17,763			17,763
2.1.2 Global Strategy	46,053			46,053
2.1.4 Nominations Evaluation Services	616,777			616,777
2.2. Conservation of World Heritage Properties	255,592			255,592
2.2.2 Reactive Monitoring	255,592			255,592
3.1 Personnel costs	642,237			642,237
3.2 General Operating Expenses	195,222			195,222
IUCN	1,496,747			1,496,747
1.1 Organisation of meetings	141,514			141,514
2.1. Credibility of World Heritage List	374,077			374,077
2.1.2 Retrospective inventory	33,507			33,507
2.1.3 Global Strategy	30,461			30,461
2.1.4 Nominations Evaluation Services	310,109			310,109
2.2. Conservation of World Heritage Properties	92,200			92,200
2.2.2 Reactive Monitoring	92,200			92,200
2.3 Capacity Building in State Parties	25,239			25,239
3.1 Personnel costs	715,401			715,401
3.2 General Operating Expenses	148,315			148,315
ICCROM	339,000	0	0	249,000
1.1 Organisation of meetings	72,000			72,000
2.3 Capacity Building in State Parties	177,000			177,000
3.1 Personnel costs	66,000			66,000
3.2 General Operating Expenses	24,000			24,000
GRAND TOTAL (ICOMOS, IUCN, ICCROM)	3,805,747	0	45,000	3,859,473

(1) These are the amounts approved by the World Heritage Committee for the three Advisory Bodies using the detailed budgets submitted by the latter in 2009 (see Document WHC-09/33.COM/16B/Annex II).



Attachment 3 - SUMMARY OF THE 2010-2011 PROGRAMME & BUDGET BY REGION UNDER ACTION 2

	World Heritage Fund US\$	Other Extra-budgetary US\$	UNESCO (Regular Budget) US\$	Total US\$
Activities Budgeted by Region	930,000	7,088,291	2,335,107	10,353,398
Africa	300,000	3,586,657	636,900	4,523,557
2.1. Credibility of World Heritage List	0	740	149,200	149,940
2.2 Conservation of World Heritage Properties	300,000	3,585,917	487,700	4,373,617
2.3 Capacity Building in State Parties	0	0	0	0
2.4. Public Awareness, Involvement & Support for World Heritage Through Communication	0	0	0	0
Arab States	160,000	579,891	309,480	1,049,371
2.1. Credibility of World Heritage List	0	35,659	0	35,659
2.2 Conservation of World Heritage Properties	160,000	544,232	309,480	1,013,712
2.3 Capacity Building in State Parties	0	0	0	0
2.4. Public Awareness, Involvement & Support for World Heritage Through Communication	0	0	0	0
Asia and Pacific	350,000	2,361,996	866,160	3,578,156
2.1. Credibility of World Heritage List	0	284,397	32,800	317,197
2.2 Conservation of World Heritage Properties	350,000	2,077,599	833,360	3,260,959
2.3 Capacity Building in State Parties	0	0	0	0
2.4. Public Awareness, Involvement & Support for World Heritage Through Communication	0	0	0	0
Europe and North America	20,000	0	200,000	220,000
2.1. Credibility of World Heritage List	0	0	0	0
2.2 Conservation of World Heritage Properties	20,000	0	200,000	220,000
2.3 Capacity Building in State Parties	0	0	0	0
2.4. Public Awareness, Involvement & Support for World Heritage Through Communication	0	0	0	0
Latin America and Caribbean	100,000	559,747	322,567	982,314
2.1. Credibility of World Heritage List	0	420,536	19,100	439,636
2.2 Conservation of World Heritage Properties	100,000	139,211	303,467	542,678
2.3 Capacity Building in State Parties	0	0	0	0
2.4. Public Awareness, Involvement & Support for World Heritage Through Communication	0	0	0	0

	World Heritage Fund US\$	Other Extra-budgetary US\$	UNESCO (Regular Budget) US\$	Total US\$
Activities not Budgeted by Region	1,686,000	5,918,542	229,000	7,833,542
2.1. Credibility of World Heritage List	100,000	169,182	50,000	319,182
2.1.1. Registration of World Heritage Nominations and other related documentation	0	0	50,000	50,000
2.1.2. Retrospective inventory	100,000	0	0	100,000
2.1.3. Global Strategy	0	169,182	0	169,182
2.2 Conservation of World Heritage Properties	1,165,000	5,158,891	139,000	6,462,891
2.2.2. Reactive & Reinforced monitoring	220,000	20,188	0	240,188
2.2.4. In Danger sites	95,000			95,000
2.2.5. International Assistance	800,000	269,472		1,069,472
2.2.6. Thematic Programmes	50,000	4,869,231	139,000	5,058,231
2.3 Capacity Building in State Parties	100,000	148,990	40,000	288,990
2.3.1. Education & World Heritage	100,000	68,588	40,000	208,588
2.3.2. Capacity building in States Parties	0	80,402	0	80,402
2.4. Public Awareness, Involvement & Support for World Heritage Through Communication	321,000	441,479	0	762,479
2.4.1. Promotion of Partnerships	30,000	296,701	0	326,701
2.4.2. Awareness & Publications	150,000	144,778	0	294,778
2.4.3. World Heritage Reference Manuals	141,000	0	0	141,000
GRAND TOTAL	2,616,000	13,006,833	2,564,107	18,186,940

Attachment 4 - STAFFING TABLE

Table for <u>Established posts</u> prepared on 17 June 2010 by the Bureau of the Budget	Number of Posts for 2008-2009	Staff Cost Budget 2008-2009	Number of Posts for 2010-2011	Staff Cost Budget 2010-2011
Posts financed from Regular Programme				
<i>Established Posts (1)</i> (according to approved C/5)	37	7,887,100	36	7,759,100
- professional staff	22	5,847,200	21	5,601,800
- general service staff	15	2,039,900	15	2,157,300
Sub-Total Regular Programme (a)	37	7,887,100	36	7,759,100
Posts financed from Extra-budgetary Funds (including FITOCA)				
<i>Associate Experts (2)</i>	7	403,937	3	233,184
<i>FITOCA Established Posts</i>	4.5	1,157,173	4	1,092,600
- professional staff	4.5	1,157,173	4	1,092,600
- general service staff	0	0	0	0
Sub-Total Extra-budgetary Funds (including FITOCA) (b)	11.5	1,561,110	7	1,325,784
Sub-total 1 (a) + (b)	48.5	9,448,210	43	9,084,884
Table for <u>Temporary Assistance</u> prepared on 17 June 2010 by the World Heritage Centre	Number of Persons for 2008-2009	2008-2009	Number of Persons for 2010-2011	2010-2011*
Posts financed from Regular Programme				
<i>Temporary Posts :</i>	5	819,000	5	731,000
- professional staff	3	579,000	1	201,000
- general service staff	2	240,000	4	530,000
<i>Temporary Assistance :</i>	3	303,215	1	135,745
- supernumerary staff	3	303,215	1	135,745
- Consultants	0	0	0	0
Sub-Total Regular Programme (c)	8	1,122,215	6	866,745
Posts financed from Extra-budgetary Funds and Seconded Personnel				
<i>Temporary Posts :</i>	5	1,094,000	2	234,000
- professional staff	3	829,000	0	0
- general service staff (3)	2	265,000	2	234,000
<i>Temporary Assistance :</i>	22	3,036,123	29	4,271,817
- ALD (4)	13	2,631,523	19	3,846,072
- supernumerary staff	2	184,600	1	135,745
- Consultants	7	220,000	9	290,000
<i>Seconded Personnel (5)</i>	1	0	1	0
Sub-Total Extra-budgetary Funds and Seconded Personnel (d)	28	4,130,123	32	4,505,817
Sub-total 2 (c) + (d)	36	5,252,338	38	5,372,562
Grand Total (Sub-Total 1+2)	84.5	14,700,548	81	14,457,446

Notes:

(1) In the course of 2010, 1 established post has been transferred to the Culture Sector (outside WHC). Thus the number of established posts at WHC is 35 as on 17 June 2010.

(2) The figures for Associate Experts only show the allotments (as in Attachment 1).

(3) The temporary posts of General service staff relate to 1 G-3 and 1 G-6 in 2008-2009, whereas in 2010-2011 they relate to 1 G-3 and 1 G-4.

(4) The ALD figures are based on the ALD standard costs, whereas in Attachment 1 the Temporary personnel figure is the allotment for 2010 only. Moreover, the figures for 2010-2011 are estimates made on the assumption that the ALDs financing will continue in 2011.

(5) Seconded Personnel from China is expected in the course of 2010.

(*) The figures for 2010-2011 are estimates based on standard costs and on the assumption that the financing will continue in 2011.

ANNEX IV

**Resolution No.63/249 adopted by the General Assembly
of the United Nations at its 63rd session in December 2008**



General Assembly

Distr.: General
19 March 2009

Sixty-third session
Agenda item 122

Resolution adopted by the General Assembly

[on the report of the Fifth Committee (A/63/472/Add.1)]

63/249. Unpaid assessed contributions of the former Yugoslavia

The General Assembly,

Having considered the report of the Secretary-General on the unpaid assessed contributions of the former Yugoslavia,¹ the letter dated 27 December 2001 from the Secretary-General addressed to the President of the General Assembly,² the note by the Secretary-General on the outstanding assessed contributions of the former Yugoslavia³ and the letter dated 2 November 2006 from the Permanent Representative of Slovenia to the United Nations addressed to the Secretary-General,⁴

1. *Decides* that the unpaid assessed contributions to the account of the former Yugoslavia up to 27 April 1992, in the amount of 1,254,230 United States dollars, shall be apportioned among the successor States of the Socialist Federal Republic of Yugoslavia, taking into account the respective dates on which each successor State informed the Secretary-General that it had ceased to exist as part of the Socialist Federal Republic of Yugoslavia, and the proportions set forth in article 5(2) of annex C to the Agreement on Succession Issues of 29 June 2001,⁵ as well as relevant decisions of the General Assembly concerning the United Nations Emergency Force and the United Nations Operation in the Congo;

2. *Also decides* that, after taking into account the remaining advance of 26,000 dollars to the Working Capital Fund, the net balance of the unpaid assessed contributions to the account of the former Yugoslavia in the amount of 14,817,896 dollars shall be charged against the respective fund balances;

3. *Urges*, in this regard, the successor States of the Socialist Federal Republic of Yugoslavia to inform the Secretary-General as soon as possible of their respective shares of the outstanding amounts and credits, in accordance with paragraph 1 above;

¹ A/60/140 and Corr.1.

² A/56/767.

³ A/58/189.

⁴ A/C.5/61/11.

⁵ United Nations, *Treaty Series*, vol. 2262, No. 40296.

4. *Decides* that the issue of the unpaid assessed contributions to the account of the former Yugoslavia shall be considered to be finally resolved upon receipt by the Secretary-General of the information requested in paragraph 3 above, and that the resolution of the issue of the unpaid assessed contributions of the former Yugoslavia to the United Nations shall be applicable only to that issue, without prejudice to any other related decisions and issues.

*74th plenary meeting
24 December 2008*

ANNEX V

**Decision adopted by the Executive Board at its 184th Session
(May 2010), following Recommendation No.10 of the External Auditor's
report (184 EX/8 Part III) on the UNESCO World Heritage Centre (WHC)**

ANNEX V

Decisions adopted by the Executive Board at its 184th Session (May 2010), following Recommendation No.10 of the External Auditor's report (184 EX/8 Part III) on the UNESCO World Heritage Centre (WHC)

184 EX / Decision 8

External Auditor's reports (184 EX/8 Parts I, II, III and Corr., IV and V; 184 EX/INF.8; 184 EX/41)

II

Audit report on the UNESCO World Heritage Centre (WHC)

The Executive Board,

1. *Having examined* document 184 EX/8 Part III and Corr.,
2. *Recalling* Decisions 6 EXT.COM/6, 28 COM 11 and 29 COM 16 adopted by the World Heritage Committee,
3. Takes note of the recommendations of the External Auditor and the comments of the Director-General included in the above-mentioned document;
4. Notes that the External Auditor issued no recommendation concerning section 5 of the report (184 EX/8 Part III); 184 EX/Decisions – page 13
5. Urges the Director-General to implement the External Auditor's recommendations as soon as possible and in particular to:
 - (a) finalize the recruitment of a Deputy Director for management in the World Heritage Centre
 - (b) improve geographical distribution of staff in the World Heritage Centre, mainly in the Professional category, while devoting particular attention to candidates from developing countries;
 - (c) use the revised budget structure adopted by the World Heritage Committee in its Decision WHC-03/6 EXT.COM/6 to report on all funding resources used by the World Heritage Centre, and take into account Decision 33 COM/16B, paragraph 5;
 - (d) improve the proportion of staff of the Centre specialized in the field of natural heritage;
6. Invites the Director-General to transmit the report of the External Auditor (184 EX/8 Part III) to the World Heritage Committee for its consideration.