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UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL
ORGANIZATION

CONVENTION CONCERNING THE PROTECTION OF THE WORLD
CULTURAL AND NATURAL HERITAGE

30th Anniversary
(1972-2002)

WORLD HERITAGE COMMITTEE

Twenty-sixth session

Budapest, Hungary
24 - 29 June 2002

Item 24 of the Provisional Agenda:

Adjustments to the World Heritage Fund Budget for 2002-2003

SUMMARY

In accordance with Article 4.1 of the Financial Rules of the World Heritage Fund, the resources of the Fund can only be used for activities defined by the World Heritage Committee. In this document, the World Heritage Centre presents proposed budget adjustments for the World Heritage Fund for the biennium 2002-2003 as requested by the 25th session of the World Heritage Committee.

Decisions required:

The Committee is requested to:

- take note of the accounts of the World Heritage Fund for the biennium 2000-2001 approved by the UNESCO Comptroller (Annex II);
- approve the proposed adjustments to the budget for 2002-2003 and consequently;
- decide upon the decrease of the Contingency Reserve amount blocked in accordance with the decision of the World Heritage Committee at its 17th session (1993), from \$2,000,000 to \$1,500,000.

I. BACKGROUND

1. Following the presentation of the budget for 2002 - 2003 at the 25th session of the Committee (Helsinki, 2001):

XVI.27 ... the Committee... requested the Centre to make a new budget proposal for submission at the next Committee session in Budapest.

(Extract from Report of the Rapporteur of the 25th session of the World Heritage Committee, WHC-01/CONF.208/24)

II. PROPOSALS FOR ADJUSTMENTS TO THE BUDGET OF THE WORLD HERITAGE FUND FOR 2002 AND 2003

2. Table 1 provides a summary of proposed adjustments to the biennial budget of the World Heritage Fund (WHF) (2002-2003) as approved by the Committee at its 25th session (Helsinki, 2001). It is proposed to finance these adjustments totalising \$607,745 from the Contingency Reserve (\$500,000) and from additional income received in 2002 (\$107,745).

3. Table 2 provides details of the biennial budget with proposed adjustments as requested by the 25th session of the Committee, urgent international assistance requests and other adjustments as detailed in footnotes. For reference, the Regular Programme funds allocated by UNESCO (RP) and the Extrabudgetary funds (EXB) are shown alongside the corresponding WHF budget lines.

4. Therefore, the Committee is requested to decide upon a decrease in the amount to be blocked as a Contingency Reserve, e.g. 1.5 million dollars instead of 2 million dollars.

Table 1 – Summary of proposals for adjustments to the biennial budget of the World Heritage Fund (WHF) (2002-2003)

Costs of proposed budget adjustments (2002-2003)	Amount	Additional revenue 2002	Amount
Participation of experts in statutory meetings	+ 30 000	Voluntary contribution from Greece	98 943
Advisory bodies	+ 80 000	Private contribution (from Japan)	8 802
Global Strategy	- 12 000	Decrease of Contingency Reserve	500 000
International assistance (Technical Co-operation and Training)	+ 215 445		
Evaluation of International assistance	- 15 000		
2003 Follow-up to Periodic Reporting	+ 20 000		
Emergency Reserve Fund	+ 289 300		
TOTAL	607 745		607 745

Table 2 – Detailed proposals for adjustments of the biennial budget 2002-2003

Chapters and components	Foot notes	Approved Budget 2002 (US\$)	Approved Budget 2003 (US\$)	Adjusted Budget 2002 (US\$)	Adjusted Budget 2003 (US\$)	WHF Total 2002-2003	RP 2002-2003	EXB 2002-2003	TOTAL BUDGET 2002-2003
Chapter I – Implementation of the Convention									
I.1 Participation of experts in statutory meetings	1	50 000	60 000	50 000	90 000 (+ 30 000)	140 000			140 000
I.2 Organization of statutory meetings							346 000		346 000
I.3 Operational Guidelines (follow up, publication and dissemination)/Legal Analysis		50 000	50 000	50 000	50 000	100 000	62 000		162 000
I.4 Reforms agenda							100 000		100 000
I.5 Information Management		100 000	100 000	100 000	100 000	200 000			200 000
I.6 Documentation , Registration & Statutory Web		100 000	100 000	100 000	100 000	200 000	10 000		210 000
I.7 Established posts							4 803 500		4 803 500
I.8 Associate Experts								765 000	765 000
I.9 Temporary and contractual staff							160 000	1 432 500	1 592 500
I.10 World Heritage Centre's Operating costs							310 000		310 000
I.11 Reinforcement of the World Heritage Centre's activities								565 176	565 176
I.12 Staff missions to assist States Parties in the implementation of the Convention							44 000		44 000
I.13 Coordination with other conventions, programmes etc.		20 000	20 000	20 000	20 000	40 000			40 000
Sub-total Chapter I		320 000	330 000	320 000	360 000 (+ 30 000)	680 000	5 835 500	2 762 676	9 278 176

Table 2 – Detailed proposals for adjustments of the biennial budget 2002-2003

Chapters and components	Foot notes	Approved Budget 2002 (US\$)	Approved Budget 2003 (US\$)	Adjusted Budget 2002 (US\$)	Adjusted Budget 2003 (US\$)	WHF Total 2002-2003	RP 2002-2003	EXB 2002-2003	TOTAL BUDGET 2002-2003
Chapter II – Establishment of the World Heritage List									
II.1 Global Strategy:	2	325 000	280 000	298 000	295 000	593 000			910 350
<i>Analyses of the List & Tentative Lists</i>		65 000	60 000	65 000	75 000	140 000	25 350	292 000	
<i>Africa</i>		30 000	25 000	30 000	25 000	55 000		215 350	215 350
<i>Arab States</i>		30 000	25 000	26 000	25 000	51 000			
<i>Asia, including Central Asia</i>		30 000	25 000	30 000	25 000	55 000			
<i>Pacific</i>		30 000	25 000	30 000	25 000	55 000		181 250	181 250
<i>Europe & North America</i>		15 000	10 000	10 000	0	10 000			
<i>Central & Eastern Europe</i>		20 000	15 000	20 000	15 000	35 000			
<i>Latin America</i>		25 000	20 000	20 000	25 000	45 000			
<i>Caribbean</i>		25 000	20 000	12 000	25 000	37 000			5 400
				(- 13 000)	(+ 5 000)			5 400	
II.2 Thematic studies:								65 000	65 000
<i>ICOMOS</i>		30 000	30 000	30 000	30 000	60 000			
<i>IUCN</i>		25 000	25 000	25 000	25 000	50 000			
II.3 Advisory services:									
<i>ICOMOS</i>	3	310 000	280 000	310 000	320 000	630 000			630 000
<i>IUCN</i>	3	300 000	260 000	300 000	300 000	600 000			600 000
Sub-total Advisory Services		610 000	540 000	610 000	620 000	1 230 000	0	0	1 230 000
					(+ 80 000)				
Sub-total Chapter II		935 000	820 000	908 000	915 000	1 823 000	25 350	759 000	2 607 350
				(- 27 000)	(+ 95 000)				

Table 2 – Detailed proposals for adjustments of the biennial budget 2002-2003

Chapters and components	Foot notes	Approved Budget 2002 (US\$)	Approved Budget 2003 (US\$)	Adjusted Budget 2002 (US\$)	Adjusted Budget 2003 (US\$)	WHF Total 2002-2003	RP 2002-2003	EXB 2002-2003	TOTAL BUDGET 2002-2003
Chapter III – Technical Implementation of the World Heritage Convention									
III.1 Preparatory Assistance	4	370 000	400 000	370 000	400 000	770 000	17 850	246 474	1 034 324
III.2 Technical cooperation	4	650 000	600 000	698 595 (+ 48 595)	500 000 (- 100 000)	1 198 595	11 900	6 362 716	7 573 211
<i>Including Africa 2003 Nature (IUCN/WHC):</i>									
<i>(i) contribution to IUCN for projects/activities preparation</i>									
		15 000	15 000	15 000	15 000	30 000			
<i>(ii) earmarked for regional/national activities benefiting States Parties</i>									
		40 000	40 000	40 000	40 000	80 000			
<i>Including other technical cooperation activities</i>									
		595 000	545 000	643 595 (+ 48 595)	445 000 (-100 000)	1 088 595			
III.3 Training	4	800 000	800 000	966 850 (+ 166 850)	900 000 (+ 100 000)	1 866 850	83 900	0	1 950 750
<i>Including ICCROM support costs</i>									
		37 900	46 050	37 900	46 050	83 950			
<i>Earmarked for ICCROM training activities « Africa 2009 » (WHC/ICCROM)</i>									
		69 400	60 000	69 400	60 000	69 400			
<i>Including IUCN</i>									
		100 000	80 000	100 000	80 000	180 000			
<i>Including Africa 2003 Nature (IUCN/WHC):</i>									
<i>(i) earmarked for regional/national activities benefiting States Parties</i>									
		45 000	45 000	45 000	45 000	90 000			
<i>- Including other training activities</i>									
		517 700	598 950	684 550 (+ 166 850)	698 950 (+ 100 000)	1 383 500			
III.4 Evaluation of International Assistance	5	30 000	30 000	15 000 (-15 000)	30 000	45 000			45 000
III.5 Programme initiatives		200 000	250 000	200 000	250 000	450 000			450 000
III.6 Support to promotional activities		70 000	70 000	70 000	70 000	140 000			140 000
Sub-total Chapter III		2 120 000	2 150 000	2 320 445 (+200 445)	2 150 000	4 470 445	113 650	6 609 190	11 193 285

Table 2 – Detailed proposals for adjustments of the biennial budget 2002-2003

Chapters and components	Foot notes	Approved Budget 2002 (US\$)	Approved Budget 2003 (US\$)	Adjusted Budget 2002 (US\$)	Adjusted Budget 2003 (US\$)	WHF Total 2002-2003	RP 2002-2003	EXB 2002-2003	TOTAL BUDGET 2002-2003
Chapter IV – Monitoring of the State of Conservation of sites									
IV.1 Reactive monitoring							5 950	0	5 950
Including ICOMOS		80 000	80 000	80 000	80 000	160 000			160 000
Including IUCN		80 000	60 000	80 000	60 000	140 000			140 000
Including other Reactive monitoring activities		60 000	60 000	60 000	60 000	120 000			120 000
		220 000	200 000	220 000	200 000	420 000	5 950	0	425 950
IV.2 Support to State Parties for submission of periodic reports (Article 29):							5 950	1 529 300	1 535 250
Africa		0	0	0	0	0			0
Arab States		0	0	0	0	0			0
Asia & Pacific		130 000	0	130 000	0	130 000			130 000
Europe & North America Pacific		20 000	20 000	20 000	20 000	40 000			40 000
Eastern & Central Europe		30 000	40 000	30 000	40 000	70 000			70 000
Latin America & Caribbean		70 000	145 000	70 000	145 000	215 000			215 000
		250 000	205 000	250 000	205 000	455 000	5 950	1 529 300	1 990 250
IV.3 Follow-up to periodic reporting:									
Arab States	6	30 000	25 000	30 000	40 000 (+ 15 000)	70 000		40 000	110 000
Africa	6	40 000	30 000	40 000	40 000 (+ 10 000)	80 000			80 000
Asia & Pacific	6	0	45 000	0	40 000 (-5 000)	40 000			40 000
		70 000	100 000	70 000	120 000 (+ 20 000)	190 000	0	40 000	230 000
Sub-total Chapter IV		540 000	505 000	540 000	525 000 (+ 20 000)	1 065 000	11 900	1 569 300	2 646 200

Table 2 – Detailed proposals for adjustments of the biennial budget 2002-2003

Chapters and components	Foot notes	Approved Budget 2002 (US\$)	Approved Budget 2003 (US\$)	Adjusted Budget 2002 (US\$)	Adjusted Budget 2003 (US\$)	WHF Total 2002-2003	RP 2002-2003	EXB 2002-2003	TOTAL BUDGET 2002-2003
Chapter V – Awareness & Education									
V.1 Awareness-building		100 000	100 000	100 000	100 000	200 000	211 000	30 000	441 000
V.2 Partnerships with tourism industries		10 000	10 000	10 000	10 000	20 000	10 000		30 000
V.3 Education & cooperation with the Universities		80 000	80 000	80 000	80 000	160 000	10 000	33 000	203 000
Sub-total Chapter V		190 000	190 000	190 000	190 000	380 000	231 000	63 000	674 000
TOTAL WHF BUDGET		4 105 000	3 995 000	4 278 445	4 140 000	8 418 445	6 217 400	11 763 166	26 399 011
Emergency Reserve Fund	7	600 000	600 000	789 300 (+189 300)	700 000 (+ 100 000)	1 489 300			1 489 300
GRAND TOTAL		4 705 000	4 595 000	5 067 745 (+362 745)	4 840 000 (+ 245 000)	9 907 745	6 217 400	11 763 166	27 888 311

Note on RP budget: Projects relating to Cross-Cutting Themes 'Eradication of Poverty' are included in the RP budget for a total amount of \$345,000 (\$62,000+\$221,000+\$72,000): 'Sustainable management of World Heritage Sites for poverty reduction: pilot activities in three World Heritage Sites'.

Notes on WHF proposed adjustments		2 002	2003	Total
1	Chapter I - Participation of experts to statutory meetings: additional costs for an extraordinary session of the World Heritage Committee (April 2003)		+ 30 000	+ 30 000
2	Chapter II – Global Strategy: proposed adjustments to regional activities (cf. Annex I)	- 27 000	+ 15 000	- 12 000
3	Chapter II – Following the recommendations of the Committee to reinstate at the same level as 2002 the fees of the Advisory Bodies, an additional amount of \$40,000 has been provided for IUCN and ICOMOS		+ 80 000	+ 80 000
4	Chapter III –International Assistance a) 2002 International Assistance: increases of amounts allocated to Technical Cooperation and Training should be made to include i) three 2001 requests approved by the Chairperson end November 2001 and not implemented from the 2001 budget: Technical Cooperation: 2 requests for a total amount of \$48,595; Training: 1 request for \$20,000; ii) two additional new Training requests from South Africa (\$39,070) and China (\$12,300); iii) an additional allocation of \$95,480 for new 2002 natural heritage Training requests to compensate the excess amounts approved for cultural heritage requests (\$558,661) over and above the earmarked amount (50% of the 2002 training funds, i.e. \$400,000) Thus, a total additional amount of \$215,445 is consequently required for 2002. b) 2003 International Assistance: based on requests received in the past, the Training assistance allocation is increased by \$100,000 and conversely the Technical cooperation assistance is reduced by the same amount.	+ 215 445		+ 215 445
5	Chapter III – The evaluation of the International Assistance will be carried out over a period of 8 months instead of 12, thus entailing a savings of \$15,000 in 2002	-15 000		-15 000
6	Chapter IV – 2003 Follow-up to periodic reporting: standardization of costs for the 3 regions concerned by this exercise, resulting in a total increase of \$20,000.		+ 20 000	+ 20 000
7	a) The 2002 Emergency Reserve Fund is increased by \$ 219,651, due to i) the absorption of approvals in excess (\$12,500); ii) an exceptional allocation of \$50,000 for Afghanistan; iii) 3 new emergency requests for Chile (\$50,000), Peru (\$26,800) and Georgia (\$50,000); b) The 2003 Emergency Reserve Fund is also increased by an exceptional amount of \$100,000 for Afghanistan.		+ 189 300	+ 100 000 + 289 300
		362 745	245 000	607 745

ANNEX I

Revised World Heritage Budget 2002-2003

Chapter II - Global Strategy

	<u>2002</u>	<u>2003</u>
I. Analyses of the World Heritage List and Tentative Lists	65,000	(approved 60,000) (revised 75,000) (+ 15,000)
a. ICOMOS	35,000	
b. IUCN	25,000	
c. UNESCO		
- Development of methodologies	5,000	
 II. Regional Activities		
a. Africa	(approved 30,000)	(approved 25,000)
- Methodology - Natural & Cultural sites	8,000	
- Promotion in new African States Parties (e.g. Eriteria, Liberia)	10,000	
- Inventories of potential sites in tropical Africa	6,000	
- Training African experts in inventorying / documentation	6,000	
- Continued inventory of prehistoric African heritage for (Eastern and Central Africa) in follow-up to work in SADC countries		8,000
- Thematic studies for African Natural Heritage		3,000
- Thematic studies on the Slave Route in East Africa and the Indian Oceans (e.g. Tanzania, Kenya, Mauritius)		8,000
- Support for transborder Natural sites in the Congo Basin and important tropical forest regions.		6,000
 b. Arab States	(approved 30,000) (revised 26,000) (-4,000)	(approved 25,000)
- Regional study of WHL and TL	15,000	
- Methodological development	9,000	
- Research assistant	2,000	
- Thematic studies		10,000
- Publication		15,000
 c. Asia (including Central Asia)	(approved 30,000)	(approved 25,000)
- Methodological development for cultural sites	6,000	
- Support for new States Parties (DPRK & Bhutan)	4,000	
- Thematic studies on modern heritage in Northeast/Southeast Asia	5,000	
- Thematic studies in Central Asia (including the Silk Road)	5,000	3,000
- Identification of potential natural heritage in Central Asia		10,000
- Thematic studies on modern heritage in South Asia		8,000
- Thematic studies in SE Asian indigenous cultural settlements in the tropical forest, highland or coastal areas		8,000
- Investigations for cluster nomination from Karst system in Asia (eg Guilin, Stone Forest and Guizhou in China)		6,000

	<u>2002</u>	<u>2003</u>
d. Pacific	(approved 30,000)	(approved 25,000)
- Support to experts and Pacific participants to attend heritage conservation workshops	<i>30,000</i>	
- Capacity building & harmonization of the Tentative Lists		<i>25,000</i>
e. Western Europe & North America	(approved 15,000)	(approved 10,000)
	(revised 10,000)	(revised 0)
	(- 5,000)	(-10,000)
- Regional analysis	<i>10,000</i>	
f. Central & Eastern Europe	(approved 20,000)	(approved 15,000)
- Harmonization of Tentative Lists in the Caucasus	<i>20,000</i>	
- Harmonization of Tentative Lists in the Baltic region		<i>15,000</i>
g. Latin America	(approved 25,000)	(approved 20,000)
	(revised 20,000)	(revised 25,000)
	(- 5,000)	(+ 5,000)
- Regional analyses	<i>12,000</i>	
- Thematic study on Inca Route	<i>8,000</i>	
- Sub-regional meeting based on the regional analyses of the World Heritage List and tentative lists and methodology training for inventory		<i>25,000</i>
h. Caribbean	(approved 25,000)	(approved 20,000)
	(revised 12,000)	(revised 25,000)
	(- 13,000)	(+5,000)
- Regional analyses	<i>12,000</i>	
- Sub-regional meeting based on the regional analyses of the World Heritage List and tentative lists and methodology training for inventory		<i>25,000</i>
III. Thematic Studies		
a. ICOMOS	(approved 30,000)	(approved 30,000)
b. IUCN	(approved 25,000)	(approved 25,000)
	(approved 325,000)	(approved 280,000)
	(revised 298,000)	(revised 295,000)
	(-27,000)	(+15,000)
<u>TOTAL Adjustments</u>	<u>(-12,000)</u>	

A N N E X I I

APPROVAL OF FINANCIAL STATEMENTS

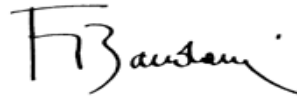
UNESCO

WORLD HERITAGE FUND

FOR THE BIENNIUM ENDED 31 DECEMBER 2001

The appended financial statements I and II (one page each) and Schedule I.I, accompanied by notes are approved:

Francesco Bandarin
Director WHC



Mark L. Warren
UNESCO Comptroller



UNESCO

WORLD HERITAGE FUND

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE BIENNIUM ENDED 31 DECEMBER 2001

(EXPRESSED IN US DOLLARS)

		Programme Activities	Earmarked Activities	Emergency Reserve Fund	Total 2000/2001	Total 1998/1999
INCOME						
Assessed contributions:						
Compulsory		3 999 501			3 999 501	3 998 823
Voluntary		1 786 843			1 786 843	2 386 325
Total assessed contributions		5 786 344	-	-	5 786 344	6 385 148
Other income:						
Interest		653 061			653 061	662 271
Earmarked	Note 3		963 593		963 593	1 115 042
Other and Non-earmarked	Note 4	13 956			13 956	39 127
Total other income		667 017	963 593	-	1 630 610	1 816 440
TOTAL INCOME		6 453 361	963 593	-	7 416 954	8 201 588
TOTAL EXPENDITURE						
Schedule 1.1		7 870 089	774 379	743 392	9 387 859	9 498 892
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE						
		- 1 416 728	189 215	- 743 392	- 1 970 905	- 1 297 304
Savings on prior years' obligations and other adjustments						
	Note 9	573 568			573 568	447 955
Transfer (to)/ from other funds	Note 8	- 1 044 107		1 044 107	-	-
Reserves and fund balances, beginning of the period		4 600 203	572 299	16 039	5 188 541	6 037 889
Reserves and fund balances, end of the period		2 712 936	761 513	316 755	3 791 204	5 188 540

UNESCO

WORLD HERITAGE FUND

SCHEDULE OF APPROPRIATIONS AND EXPENDITURE
FOR THE BIENNIUM ENDED 31 DECEMBER 2001

(EXPRESSED IN US DOLLARS)

	Allocation 2000	Allocation 2001	Total Allocation	Expenditure	Unliquidated Obligations	Total Expenditure	Unobligated Balance
A. Approved budget							
<u>Chapter I</u>							
Attendance of experts to statutory World Heritage meetings	60 000	70 000	130 000	101 996	27 984	129 980	20
Working Group for Strategic Planning	10 000		10 000	8 272		8 272	1 728
Working Group on revision of Operational guidelines	15 000		15 000	14 863		14 863	137
Development of an information management system	114 000	80 000	194 000	134 102	8 450	142 552	51 448
Coordination with other conventions, programmes etc	25 000	25 000	50 000	39 320	350	39 670	10 330
Evaluation of International Assistance	40 000		40 000	1 634		1 634	38 366
Reform Groups	-	20 000	20 000	13 807	-	13 807	6 193
Sub-Total Chapter I	264 000	195 000	459 000	313 995	36 784	350 779	108 221
<u>Chapter II</u>							
Global Strategy	278 000	200 000	478 000	286 370	79 557	365 928	112 072
Advisory Services				-		-	-
<i>ICOMOS</i>	495 000	430 000	925 000	895 000	30 000	925 000	-
<i>IUCN</i>	355 000	325 000	680 000	555 000	125 000	680 000	-
<i>Others</i>	20 000	20 000	40 000	12 000	1 579	13 579	26 421
Sub-Total Chapter II	1 148 000	975 000	2 123 000	1 748 371	236 136	1 984 507	138 493
<u>Chapter III</u>							
Preparatory assistance							
Global	-	-	-	-	-	-	-
Africa	169 633	170 588	340 221	192 283	135 560	327 843	12 378
Arab States	34 500	51 500	86 000	53 908	26 450	80 358	5 642
Asia & Pacific	96 362	94 162	190 524	78 438	58 967	137 405	53 119

	Allocation 2000	Allocation 2001	Total Allocation	Expenditure	Unliquidated Obligations	Total Expenditure	Unobligated Balance
East and Central Europe	-	-	-	-	-	-	-
Latin America and the Caribbean	24 505	33 750	58 255	38 505	1 000	39 505	18 750
Total Preparatory Assistance	325 000	350 000	675 000	363 134	221 977	585 111	89 889
Technical cooperation							
Global	297 254	116 793	414 047	93 587	9 443	103 029	311 018
Africa	262 600	231 643	494 243	269 121	128 366	397 487	96 756
Arab States	165 000	92 186	257 186	159 558	22 335	181 893	75 293
Europe	187 178	35 000	222 178	154 569	20 000	174 569	47 609
East and Central Europe	-	71 073	71 073	25 943	36 273	62 216	8 857
Asia & Pacific	151 893	254 133	406 026	160 437	162 975	323 412	82 614
Latin America and the Caribbean	181 075	164 172	345 247	244 914	74 194	319 108	26 139
Total Technical cooperation	1 245 000	965 000	2 210 000	1 108 129	453 586	1 561 715	648 285
Training							
Global	175 620	212 854	388 474	183 420	96 000	279 420	109 054
Africa	184 460	288 640	473 100	227 103	188 103	415 206	57 894
Arab States	115 000	131 736	246 736	131 568	53 041	184 609	62 127
Europe	33 840		33 840	33 840		33 840	-
Asia & Pacific	275 780	207 370	483 150	316 125	115 221	431 346	51 804
East and Central Europe	-	19 500	19 500	-	-	-	19 500
Latin America and the Caribbean	195 300	99 900	295 200	209 582	43 000	252 582	42 618
Total Training	980 000	960 000	1 940 000	1 101 637	495 365	1 597 002	342 998
Support to promotional activities at sites	80 000	80 000	160 000	90 813	49 500	140 313	19 687
Sub-Total Chapter III	2 630 000	2 355 000	4 985 000	2 663 714	1 220 427	3 884 141	1 100 859
Chapter IV							
Reactive monitoring	262 500	200 000	462 500	412 366	51 578	463 944	- 1 444
Preparation of methodology	22 500	20 000	42 500	22 963	-	22 963	19 537
Support to States Parties for periodic reporting							
Global	35 000		35 000	33 804		33 804	1 196
Africa	77 000	130 000	207 000	165 575	38 316	203 891	3 109
Arab States	100 000	20 000	120 000	116 291	-	116 291	3 709
Europe	15 000	10 000	25 000	16 809	5 250	22 059	2 941
East and Central Europe	20 000	20 000	40 000	1 294	-	1 294	38 706
Asia & Pacific	55 000	80 000	135 000	102 471	32 313	134 783	217
Latin America and the Caribbean	35 000	40 000	75 000	40 090	24 371	64 461	10 539
Sub-Total Chapter IV	622 000	520 000	1 142 000	911 662	151 828	1 063 489	78 511

	Allocation 2000	Allocation 2001	Total Allocation	Expenditure	Unliquidated Obligations	Total Expenditure	Unobligated Balance
<u>Chapter V</u>							
Documentation	38 000	38 000	76 000	75 000	-	75 000	1 000
Information material	140 000	105 000	245 000	218 118	21 668	239 786	5 214
Internet and WHIN	70 000	70 000	140 000	126 727	4 273	131 000	9 000
Medias and publishers	8 000	5 000	13 000	11 471	1 023	12 494	506
Education	80 000	85 000	165 000	76 790	52 103	128 893	36 107
Sub-Total Chapter V	336 000	303 000	639 000	508 106	79 067	587 173	51 827
Total A.	5 000 000	4 348 000	9 348 000	6 145 847	1 724 242	7 870 089	1 477 911
B. Earmarked activities							
Promotional	305 469	298 700	604 169	131 514	5 700	137 214	466 955
Other	535 425	681 605	1 217 030	560 306	76 859	637 164	579 866
Total B.	840 894	980 305	1 821 199	691 820	82 559	774 379	1 046 820
C. Emergency reserve fund	600 000	600 000	1 200 000	615 477	127 915	743 392	456 608
TOTAL (A + B + C)	6 440 894	5 928 305	12 369 199	7 453 144	1 934 715	9 387 859	2 981 340

UNESCO

WORLD HERITAGE FUND

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
AS AT 31 DECEMBER 2001

(EXPRESSED IN US DOLLARS)

	2001	1999
Assets:		
Cash and term deposits	5 834 684	5 721 754
Compulsory assessed contributions receivable from States Parties	470 131	1 986 397
Total Assets	6 304 815	7 708 151
Liabilities:		
Unliquidated obligations - current year	1 934 715	2 007 547
Unliquidated obligations - prior years	570 806	491 717
Total unliquidated obligations	2 505 521	2 499 264
Contributions received in advance	8 090	20 347
Total liabilities	2 513 611	2 519 611
Reserves and fund balances:		
Contingency reserve	2 000 000	2 000 000
Emergency reserve fund	316 755	16 039
Earmarked activities	761 513	572 298
Operating reserves	712 936	2 600 203
Total reserves and fund balances	3 791 204	5 188 540
Total liabilities, reserves and fund balances	6 304 815	7 708 151

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at
31 December 2001 / Etat des contributions
obligatoires au 31 Décembre 2001

States Parties

Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/00	Contributions 2001	Collections Between / Sommes reçues entre 1/1/01 - 31/12/01	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid (Advance) contributions / Contributions impayées (avances) 2001	Total unpaid contributions as at / Contributions Impayées au 31/12/01	Advance Contributions as at / Contributions (avances) au 31/12/01	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/01
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COMPULSORY (ARTICLE 16[1])

Afghanistan	3 295	299		3 295	299	3 594		3 594
Albania	232	109	341					
Algeria	15	2 504	2 504		15	15		15
Andorra		136	136					
Angola	-2 026	82				-1 944		-1 944
Antigua and Barbuda	3 109	82		3 109	82	3 191		3 191
Argentina		41 454	41 454					
Armenia	218	82	436			-136		-136
Australia		58 656	58 656					
Austria		34 132	34 132					
Azerbaijan	-247	136				-111		-111
Bahrain		653	653					
Bangladesh		354	354					
Belarus	5 086	680	5 766					
Belgium	29 053	40 746	60 509		9 290	9 290		9 290
Belize		27	27					
Benin	82	82	170			-6		-6

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at
31 December 2001 / Etat des contributions
obligatoires au 31 Décembre 2001

States Parties

	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/00	Contributions 2001	Collections Between / Sommes reçues entre 1/1/01 - 31/12/01	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid (Advance) contributions / Contributions impayées (avances) 2001	Total unpaid contributions as at / Contributions Impayées au 31/12/01	Advance Contributions as at / Contributions (avances) au 31/12/01	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/01
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COMPULSORY (ARTICLE 16[1])

Bolivia	489	299	788					
Bosnia and Herzegovina	2 122	136	2 193		65	65		65
Botswana		354	354					
Burkina Faso	3 429	82		3 429	82	3 511		3 511
Burundi	4 191	27		4 191	27	4 218		4 218
Cambodia		82	82					
Cameroon	490	327		490	327	817		817
Canada		92 270	92 270					
Central African Republic	4 444	27		4 444	27	4 471		4 471
Chad		27	27					
Chile		7 104	7 104					
China		55 253	55 253					
Colombia	69	6 668	6 800				-63	-63
Comoros		27	27					
Congo	3 329	27		3 329	27	3 356		3 356
Costa Rica	599	708	1 307					
Côte d'Ivoire	326	327		326	327	653		653

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at
31 December 2001 / Etat des contributions
obligatoires au 31 Décembre 2001

States Parties

	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/00	Contributions 2001	Collections Between / Sommes reçues entre 1/1/01 - 31/12/01	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid (Advance) contributions / Contributions impayées (avances) 2001	Total unpaid contributions as at / Contributions Impayées au 31/12/01	Advance Contributions as at / Contributions (avances) au 31/12/01	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/01
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COMPULSORY (ARTICLE 16[1])

Croatia	1 116	1 388	2 504					
Cuba		1 062	1 062					
Cyprus		1 334	1 334					
Czech Republic		6 777	6 777					
Democratic People's Republic of Korea		327	327					
Democratic Republic of the Congo	245	136	381					
Dominica		27			27	27		27
Dominican Republic		817	817					
Ecuador	1 467	898	2 635				-270	-270
Egypt	2 395	2 912	5 307					
El Salvador		653	653					
Estonia		354	354					
Ethiopia	435	136	571					
Fiji	94	136		94	136	230		230
Finland		18 835	18 835					
Gabon	8 225	490	8 802				-87	-87
Gambia		27			27	27		27

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at
31 December 2001 / Etat des contributions
obligatoires au 31 Décembre 2001

States Parties

Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/00	Contributions 2001	Collections Between / Sommes reçues entre 1/1/01 - 31/12/01	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid (Advance) contributions / Contributions impayées (avances) 2001	Total unpaid contributions as at / Contributions Impayées au 31/12/01	Advance Contributions as at / Contributions (avances) au 31/12/01	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/01
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COMPULSORY (ARTICLE 16[1])

Georgia	-2 984	191				-2 793	-2 793
Ghana		191		191	191		191
Greece	186	19 434	19 620	0	0		0
Grenada	55	27	82				
Guatemala		980	980				
Guinea	-125	109				-16	-16
Guyana	122	27	150			-1	-1
Haiti		82	82				
Honduras	353	191		353	191	544	544
Hungary		4 328	4 328				
Iceland		1 170	2 340			-1 170	-1 170
India	11 633	12 303	23 936				
Indonesia	15	7 213	7 228				
Iran, Islamic Republic of	184 332	9 064	90 000	94 332	9 064	103 396	103 396
Iraq	44 890	4 545		44 890	4 545	49 435	49 435
Ireland		10 615	10 615				
Israel		14 943	14 943				

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at
31 December 2001 / Etat des contributions
obligatoires au 31 Décembre 2001

States Parties

	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/00	Contributions 2001	Collections Between / Sommes reçues entre 1/1/01 - 31/12/01	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid (Advance) contributions / Contributions impayées (avances) 2001	Total unpaid contributions as at / Contributions Impayées au 31/12/01	Advance Contributions as at / Contributions (avances) au 31/12/01	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/01
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COMPULSORY (ARTICLE 16[1])

Italy		182 662	182 662					
Jamaica	218	136	354					
Japan		598 804	598 804					
Jordan		299	299					
Kazakhstan		1 034	1 034					
Kenya	245	299	544					
Kiribati	28	27	277				-222	-222
Kyrgyzstan		27	30				-3	-3
Lao People's Democratic Republic		27			27	27		27
Latvia		354	354					
Lebanon	599	435	1 034					
Libyan Arab Jamahiriya	90 934	2 395		90 934	2 395	93 329		93 329
Lithuania		599	599					
Luxembourg		2 858	2 858					
Madagascar	120	109		120	109	229		229
Malawi		82	164				-82	-82
Malaysia	11 184	8 492		11 184	8 492	19 676		19 676

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at
31 December 2001 / Etat des contributions
obligatoires au 31 Décembre 2001

States Parties

	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/00	Contributions 2001	Collections Between / Sommes reçues entre 1/1/01 - 31/12/01	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid (Advance) contributions / Contributions impayées (avances) 2001	Total unpaid contributions as at / Contributions Impayées au 31/12/01	Advance Contributions as at / Contributions (avances) au 31/12/01	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/01
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COMPULSORY (ARTICLE 16[1])

Maldives		27			27	27		27
Mali	643	82	1 368				-643	-643
Malta	515	544	544		515	515		515
Mauritania	-566	27					-539	-539
Mauritius	-45	381			336	336		336
Mexico		39 194	39 194					
Monaco		136	136					
Mongolia		27	30				-3	-3
Morocco	1 524	1 606	3 130					
Mozambique		27	27					
Myanmar	300	354		300	354	654		654
Namibia	245	245	490					
Nepal		136	136					
Netherlands		62 684	31 342		31 342	31 342		31 342
New Zealand		8 683	8 683					
Nicaragua	55	27		55	27	82		82
Niue		27			27	27		27

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at
31 December 2001 / Etat des contributions
obligatoires au 31 Décembre 2001

States Parties

Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/00	Contributions 2001	Collections Between / Sommes reçues entre 1/1/01 - 31/12/01	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid (Advance) contributions / Contributions impayées (avances) 2001	Total unpaid contributions as at / Contributions Impayées au 31/12/01	Advance Contributions as at / Contributions (avances) au 31/12/01	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/01
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COMPULSORY (ARTICLE 16[1])

Niger	82	27	109				
Nigeria	1 170	2 232	3 402				
Oman		2 232	2 232				
Pakistan	4 319	2 177		4 319	2 177	6 496	6 496
Panama	-110	653	543				
Papua New Guinea	235	218	433		20	20	20
Paraguay		572			572	572	572
Peru	3 647	4 273	7 920				
Philippines	194	3 620	2 359		1 455	1 455	1 455
Poland	7 213	12 657	19 870				
Portugal		16 658	15 977		681	681	681
Qatar		1 225	1 225				
Republic of Korea		61 976	61 976				
Romania		2 123	2 123				
Russian Federation	1 514 246	43 032	1 557 278				
Rwanda		27	27				
Saint Kitts and Nevis		27			27	27	27

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at
31 December 2001 / Etat des contributions
obligatoires au 31 Décembre 2001

States Parties

	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/00	Contributions 2001	Collections Between / Sommes reçues entre 1/1/01 - 31/12/01	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid (Advance) contributions / Contributions impayées (avances) 2001	Total unpaid contributions as at / Contributions Impayées au 31/12/01	Advance Contributions as at / Contributions (avances) au 31/12/01	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/01
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COMPULSORY (ARTICLE 16[1])

Saint Lucia	28	82	110					
San Marino		82			82	82		82
Saudi Arabia		19 978	19 978					
Senegal	1 004	191		1 004	191	1 195		1 195
Seychelles		82	82					
Slovakia		1 524	1 524					
Slovenia		2 912	2 912					
Solomon Islands	55	27		55	27	82		82
South Africa	13 474	14 698	28 172					
Spain		90 855	90 855					
Sri Lanka	-547	572	25					
Sudan		218	218					
Suriname		82	82					
Sweden		37 044	37 044					
Switzerland		45 672	45 672					
Syrian Arab Republic		2 912			2 912	2 912		2 912
Tajikistan	473	27	400	73	27	100		100

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at
31 December 2001 / Etat des contributions
obligatoires au 31 Décembre 2001

States Parties

	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/00	Contributions 2001	Collections Between / Sommes reçues entre 1/1/01 - 31/12/01	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid (Advance) contributions / Contributions impayées (avances) 2001	Total unpaid contributions as at / Contributions Impayées au 31/12/01	Advance Contributions as at / Contributions (avances) au 31/12/01	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/01
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COMPULSORY (ARTICLE 16[1])

Thailand	223	9 853	10 076					
The Former Yugoslav Republic of Macedonia		218	218					
Togo	28	27	55					
Tunisia		1 116	1 116					
Turkey		15 896	15 896					
Turkmenistan		109			109	109		109
Uganda	-104	191	67		20	20		20
Ukraine		1 905	1 905					
United Arab Emirates		7 323			7 323	7 323		7 323
United Kingdom		199 674	199 674					
United Republic of Tanzania		136	137				-1	-1
Uruguay	5 239	2 695		5 239	2 695	7 934		7 934
Uzbekistan	36 779	381	926	35 853	381	36 234		36 234
Venezuela	12 305	7 539		12 305	7 539	19 844		19 844
Viet Nam		544			544	544		544
Yemen	436	245		436	245	681		681
Yugoslavia	45 773	708		45 773	708	46 481		46 481

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at
31 December 2001 / Etat des contributions
obligatoires au 31 Décembre 2001

States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/00	Contributions 2001	Collections Between / Sommes reçues entre 1/1/01 - 31/12/01	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid (Advance) contributions / Contributions impayées (avances) 2001	Total unpaid contributions as at / Contributions Impayées au 31/12/01	Advance Contributions as at / Contributions (avances) au 31/12/01	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/01
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COMPULSORY (ARTICLE 16[1])

Zambia	3 983	82		3 983	82	4 065		4 065
Zimbabwe		299	299					

TOTAL

2 066 903	1 998 155	3 603 016	373 915	96 217	470 132	-8 090	462 042
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VOLUNTARY (ARTICLE 16[4])

Brazil		79 995	42 436		37 559	37 559		37 559
Bulgaria	463	463	926					
Cape Verde		27			27	27		27
Denmark		27 001			27 001	27 001		27 001
France		233 207	233 207					
Germany		352 342	352 342					
Norway		23 299	23 229		70	70		70
United States of America		598 804	18 604		580 200	580 200		580 200

TOTAL

463	1 315 138	670 744		644 857	644 857		644 857
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World Heritage Fund

Notes to the Financial Statements
for the biennium ended 31 December 2001

1. Objectives

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

2. Significant accounting policies

a) Financial Statements

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

b) Appropriations

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

c) Income

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

d) Expenditure

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

e) Translation of Foreign Currencies

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

3. Earmarked income

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

4. Non-earmarked income

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

5. Cash and term deposits

These deposits are principally term deposits that are pooled with other UNESCO Special Accounts and Trust Funds. The average interest rate earned by these pooled term deposits was approximately 5%.

6. Compulsory assessed contributions receivable

Of the balance of \$470 131 due by States Parties at 31 December 2001, \$96 216 relates to 2001 assessments and \$373 915 to earlier years.

7. Contingency reserve

A contingency reserve of \$2 000 000 has been maintained in accordance with the decision of the World Heritage Committee meeting at its seventeenth session.

8. Transfer (to) / from other funds

Emergency Reserve Fund

In accordance with Financial Regulation, Article 5.1, a reserve fund for emergency assistance has been maintained at a level of \$600 000 as agreed by the World Heritage Committee. An amount of \$460 146 was transferred from the operating reserves to replenish the emergency reserve fund to \$600 000 on 1 January 2001 and \$283 245 on 1 January 2002.

9 Savings on prior periods' obligations

The savings on prior periods' obligations represents 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 of \$ 4 191 000 in respect of the Secretariat administering the World Heritage Fund.