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CONVENTION CONCERNING THE PROTECTION OF THE WORLD  
CULTURAL AND NATURAL HERITAGE

WORLD HERITAGE COMMITTEE

Twenty-eighth session  
Suzhou, China  
28 June – 7 July 2004

**Item 11 of the Provisional Agenda: Presentation of accounts of the World  
Heritage Fund in 2002-2003 and situation of the Budget 2004-2005**

**SUMMARY**

In accordance with Article 4.1 of the Financial Rules of the World Heritage Fund, the resources of the Fund can be used solely for activities defined by the World Heritage Committee. In this document, the World Heritage Centre presents the accounts of the World Heritage Fund for 2002-2003 as established by the Comptroller, the present state of implementation of the 2004-2005 Budget (all funding sources) and the situation with regard to the Mandatory and Voluntary Contributions to the World Heritage Fund.

**Draft decision 28 COM 11:** see paragraph 19

## I – WORLD HERITAGE FUND – RESOURCES

1. According to paragraph 3.1 of the Financial Rules of the World Heritage Fund (W.H.F.), its resources are composed of (a) mandatory contributions (169 States Parties), (b) voluntary contributions (8 States Parties), (c) accrued interest (d) donations and other revenue.

2. At the beginning of each period, and in accordance with the decision of the previous General Assembly, the Comptroller communicates the share of the contributions to be paid. The Secretariat calls for contributions from each State Party having opted for the mandatory contribution, communicating the amount fixed for the current year and, if appropriate, the outstanding arrears. In the case of States Parties having opted for voluntary contributions, a letter is sent indicating the amount fixed for the current year but not indicating arrears. Likewise, in the table giving an update of contributions in Annex I, the arrears are indicated for the mandatory contributions but not for the voluntary ones.

3. As foreseen in the Financial Rules, in the first table of the Statement of Accounts established by UNESCO's Division of the Comptroller (Annex I, Statement I), the amount indicated as "Mandatory Contributions" represents the total sum of the contributions to be received, as established at the beginning of the exercise. For the "Voluntary Contributions" the amount indicated represents the total sums received.

## II – EVOLUTION OF THE APPROVED BUDGETS

4. After the biennium 1996-1997, the World Heritage Committee decided to use the accumulated reserves by considerably increasing the approved Budget:

Years	1996-1997	1998-1999	2000-2001	2002-2003
Approved Budget in US\$	7,500,000	9,936,750	10,548,000	9,907,745

5. For the same period, and without taking account of the other income, the contributions remain more or less stable. It should be noted that the voluntary contributions are the biggest incertitude because the amounts received have always been below the estimated figures. The total outstanding amount is registered by the Secretariat but does not appear in the end-of-period accounts:

Years	1996-1997	1998-1999	2000-2001	2002-2003
Mandatory and voluntary contributions in US\$	6,040,377	6,385,148	5,786,344	6,337,549

6. The two above tables show that the budgets approved between 1998 and 2003 were based on approximately 60% covered by the contributions received and 40% from the accumulated reserves. The exact percentages are as follows:

Years	1996-1997	1998-1999	2000-2001	2002-2003
% of the Budget financed from the Contributions	80.54	64.26	54.86	63.97
% of the Budget financed from the Reserves	19.46	35.74	54.14	36.03

### III – STATEMENT OF ACCOUNTS OF THE W.H.F. – 2002-2003 (Annex I)

7. In Document *WHC-03/27.COM/11 ADD*, the Committee, at its 27th session, learned of the considerable decrease in the reserves, and approved a budget of US\$7,248,070 for 2004-2005, which was lower than those of the last three biennium: including US\$510,600 for Promotional activities and US\$6,737,470 for Programme activities and the Emergency Reserve Fund. This last figure is composed of 78.15% from contributions and 21.85% from the reserve. This decrease of the approved budget will have a positive impact on the Statement of Accounts of the current period.

8. It may be noted that in the first table pertaining to the 2002-2003 accounts (Annex I, Statement I), when comparing the reserves and funds balances available at the end of the period, all the figures are lower than those of the preceding biennium.

9. The reasons for this are as follows:

- Whilst mandatory contributions are always payable, such is not the case with voluntary contributions. Amongst the latter, only one country paid more than its contribution (US\$111). Two others paid amounts lower than the amounts fixed, for a total of US\$357,548. During the period 2002-2003 the countries having opted for the voluntary contribution have paid to the W.H.F. only 88.55% of the amounts fixed by the General Assembly. This situation has persisted for many years now.
- The interest accrued in 2002-2003 has dropped by 68.89% compared to 2000-2001, which is a difference of US\$449,863 less compared to the previous biennium. This is due to the international economic situation, but also to the smaller amount of capital involved.
- Effective expenditure in 2000-2001 (US\$9,387,859) is inferior to 2002-2003 expenditure (US\$9,742,646, or 87.73% of the approved budget). Nevertheless, the fact that this last figure includes the provision for unliquidated obligations must be taken into account, and consequently, some savings could occur at the end of the period.

### IV – USE OF THE UNCOMMITTED BALANCE FOR 2002-2003

10. According to the Financial Rules of the World Heritage Fund, the Committee can decide on the possible use of the unspent amount from the previous period. The 2002-2003 expenditures represent 87.73% of the approved budget (see above paragraph). Before closing the accounts, this percentage was higher, but it was necessary to cancel an amount of US\$389,235 to enable a technical updating in 2004. The uncommitted amount, that of US\$1,033,033, could, in principle, be carry forward

to the 2004-2005 exercise. To this effect, the Comptroller was asked if the situation of the World Heritage Fund permitted the use of this amount, with the necessary prudence. In order to judge the feasibility of this action at a reasonable level, the future income and outgoings must be calculated.

11. Income is composed of (a) the Balance of the Reserves and the Fund, which is indicated by the Comptroller in the Certified Accounts, (b) the total for the mandatory contributions, and (c) a realistic percentage of the total voluntary contributions to be received. According to the Certified Accounts of the previous years, under voluntary contributions, the Fund received only 62.04% during the period 1996-1997, 85.34% in 1998-1999, 66.13% in 2000-2001 and 88.55% in 2002-2003. The average of these figures is 75.52%, which is a realistic percentage.

12. The outgoings comprise (a) the transfer of US\$144,698 to the Reserve Fund, decided by the Committee and (b) the Approved Budget for the 2004-2005 Programme Activities.

13. The detailed calculations pertaining to the amount of US\$4,598 are found in Annex II. Taking into account the current financial situation and after having consulted the Comptroller, the Secretariat does not recommend the use of the uncommitted balance from the previous period. See explanatory note also in Annex II.

## **V – PROPOSAL FOR THE ESTABLISHMENT OF FUTURE BUDGETS**

14. Until now, in approving the budgetary envelop, the Committee has taken account of two elements: the contributions of the States Parties, and the accumulated reserves. The comparison of the preceding periods shows that the first of these elements is very uncertain, and the second is now exhausted.

15. To avoid uncertainty, consideration should be given to concrete elements such as, for example the income received in the World Heritage Fund accounts certified by the Comptroller of the latest periods. For example the total income received (including the mandatory and voluntary contributions, the interests, the donations and other revenues) during the two years finalised before each Committee session, 2003 and 2004 in our case, should be considered as the basis for the presentation of the Budget to be approved for the period 2006-2007. In this manner, the approved budget will not exceed the amounts received, and the committee could commit the unused amounts for the following years.

## **VI – PROVISIONAL STATEMENT OF THE 2004-2005 BUDGET AND CONTRIBUTIONS (ANNEX III)**

16. The Financial Rules of UNESCO foresee that solely the Comptroller is authorised to provide certified statements of the accounts. However, the Comptroller does not provide a statement of accounts composed of the World Heritage Fund, the Extra-budgetary Resources and the Regular Programme, a format that would provide a complete picture. The Secretariat, on the basis of the available accountancy data, has established, as an indication, the Provisional Statement of the 2004-2005 Budget as at 30 April 2004 which is presented in Annex III, as well as the table of Mandatory

and Voluntary Contributions at the same date. All of the budgetary activities implemented under the World Heritage Fund reveal a 20.77% rate of implementation, which is the normal average at the beginning of a biennium.

17. The World Heritage Committee, in adopting the Decision 27 COM 11.3, encouraged the World Heritage Centre to allocate "additional resources for the following priorities:

- (i) Reinforcement of the staff for the World Heritage Centre,
- (ii) Emergency International Assistance,
- (iii) International Assistance to properties inscribed on the List of World Heritage in Danger;
- (iv) Other International Assistance to the States Parties, with priority to Preparatory Assistance,
- (v) Funds to ensure that the Advisory Bodies have sufficient resources to enable them fulfil their obligations under the *Convention*".

18. An amount of one million US dollars has been affected to the World Heritage Centre on a Special Account in the framework of the 2004-2005 budget. The breakdown of this amount appears in the same table in Annex III and takes account the priorities cited in the preceding paragraph.

19. *Draft decision: 28 COM 11*

*The World Heritage Committee,*

1. *Takes note of the statement of accounts of the World Heritage Fund for 2002-2003 and the present situation of the reserves;*
2. *Calls upon the States Parties not having paid their total contributions during the 2002-2003 period, including the voluntary contributions to do so without delay;*
3. *Requests the World Heritage Centre to present a proposal for the 2006-2007 Budget at the 29th session of the World Heritage Committee in accordance with the criteria set out in paragraphs 14 and 15 of WHC-04/28.COM/11;*
4. *Takes note of the state of implementation of the 2004-2005 Budget and the contributions to the World Heritage Fund as at 30 April 2004.*

**ANNEX I**

**World Heritage Fund Statement of Accounts**

**2002-2003**

APPROVAL OF FINANCIAL STATEMENTS

UNESCO

WORLD HERITAGE FUND

FOR THE BIENNIUM ENDED 31 DECEMBER 2003

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

Francesco Bandarin  
Director WHC



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Mark L. Warren  
UNESCO Comptroller



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## UNESCO

## WORLD HERITAGE FUND

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES  
FOR THE PERIOD 1 JANUARY 2002 TO 31 DECEMBER 2003

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked Activities	Emergency Reserve Fund	Total at 31.12.2003	Total 2000/2001
<b>INCOME</b>					
Assessed contributions:					
Compulsory	4,010,618	-	-	4,010,618	3,999,501
Voluntary	2,326,931	-	-	2,326,931	1,786,843
<b>Total assessed contributions</b>	<b>6,337,549</b>	<b>-</b>	<b>-</b>	<b>6,337,549</b>	<b>5,786,344</b>
Other income:					
Interest	203,198	-	-	203,198	653,061
Earmarked	-	1,240,922	-	1,240,922	963,593
Other and Non-earmarked	116,089	-	-	116,089	13,956
<b>Total other income</b>	<b>319,287</b>	<b>1,240,922</b>	<b>-</b>	<b>1,560,209</b>	<b>1,630,610</b>
<b>TOTAL INCOME</b>	<b>6,656,836</b>	<b>1,240,922</b>	<b>-</b>	<b>7,897,758</b>	<b>7,416,954</b>
Disbursements	5,643,081	1,059,568	814,813	7,517,462	9,387,859
Provision for Undelivered Orders	1,742,331	50,947	431,906	2,225,184	
<b>TOTAL EXPENDITURE</b>	<b>7,385,412</b>	<b>1,110,515</b>	<b>1,246,719</b>	<b>9,742,646</b>	<b>9,387,859</b>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>(728,576)</b>	<b>130,407</b>	<b>(1,246,719)</b>	<b>(1,844,888)</b>	<b>(1,970,905)</b>
Savings on prior years' obligations and other adjustments	572,848	28,664	12,721	614,233	573,568
Transfer (to)/ from other funds	(1,172,545)	-	1,172,545	-	-
Reserves and fund balances, beginning of the period	2,712,936	761,513	316,755	3,791,204	5,188,541
<b>Reserves and fund balances, end of the period</b>	<b>1,384,663</b>	<b>920,584</b>	<b>255,302</b>	<b>2,560,549</b>	<b>3,791,204</b>

UNESCO  
WORLD HERITAGE FUND  
SCHEDULE OF APPROPRIATIONS AND EXPENDITURE  
FOR THE PERIOD 1 JANUARY 2002 TO 31 DECEMBER 2003  
(EXPRESSED IN US DOLLARS)

	Allocation 2002/2003	Disbursements	Unliquidated Obligations	Total Expenditure
<b>A. Approved budget</b>				
<u>Chapter I: Implementation of the Convention</u>				
I.1 Participation experts in statutory meetings	140 000	128 725	-	128 725
I.2 Organization of statutory meetings	-	-	-	-
I.3 Operational Guidelines / Legal Analysis	72 000	61 142	321	61 463
I.4 Information Management	200 000	179 958	14 844	194 802
I.5 Documentation, Registration & Statutory Web	200 000	202 147	511	202 658
I.6 Coordination with other conventions, programmes etc.	40 000	36 721	-	36 721
Sub-Total Chapter I	652 000	608 693	15 676	624 369
<u>Chapter II: Establishment of the World Heritage List</u>				
II.1 Global Strategy				
<i>Analyses of the List &amp; Tentative Lists</i>				
<i>Africa</i>	55 000	49 530	2 692	52 222
<i>Arab States</i>	51 000	3 822	31 351	35 173
<i>Asia</i>	55 000	27 018	17 724	44 742
<i>Pacific</i>	55 000	48 664	6 336	55 000
<i>Europe &amp; North America</i>	10 000	681	-	681
<i>Central &amp; Eastern Europe</i>	35 000	24 610	7 134	31 744
<i>Latin America</i>	45 000	26 219	18 757	44 976
<i>Caribbean</i>	45 000	18 961	25 959	44 920
Thematic Studies:				
<i>ICOMOS</i>	60 000	60 000	-	60 000
<i>IUCN</i>	50 000	25 000	25 000	50 000
II.2 Advisory Services				
<i>ICOMOS</i>	630 000	629 527	-	629 527
<i>IUCN</i>	600 000	590 000	10 000	600 000
<i>Others</i>	20 000	4 814	1 095	5 909
Sub-Total Chapter II	1 851 000	1 569 696	215 198	1 784 894
<u>Chapter III: Technical Implementation of the World Heritage Convention</u>				
III.1 Preparatory assistance				
<i>Global</i>	770 000	-	-	-
<i>Africa</i>		77 127	65 513	142 640
<i>Arab States</i>		85 189	47 497	132 686
<i>Asia</i>		27 874	92 726	120 600
<i>Pacific</i>		10 000	16 200	26 200
<i>Europe &amp; North America</i>		28 600	-	28 600
<i>East and Central Europe</i>		102 578	13 609	116 187
<i>Latin America</i>		14 950	32 000	46 950
<i>Caribbean</i>		28 502	-	28 502
Total Preparatory Assistance	770 000	374 820	267 545	642 365
III.2 Technical cooperation				
<i>Africa 2003</i>				
<i>IUCN for projects/activities preparation earmarked for regional/national activities</i>	30 000	22 260	-	22 260
	80 000	62 304	5 000	67 304
<i>Other technical cooperation activities</i>				
<i>Global</i>		30 000	-	30 000
<i>Africa</i>		197 896	86 568	284 464
<i>Arab States</i>		65 280	104 807	170 087
<i>Asia</i>		62 873	74 934	137 807
<i>Pacific</i>		-	-	-
<i>Europe &amp; North America</i>		10 579	3 896	14 475
<i>East and Central Europe</i>		76 840	10 000	86 840
<i>Latin America</i>		119 739	26 377	146 116
<i>Caribbean</i>		25 000	5 000	30 000
Total Technical cooperation	1 198 595	672 771	316 582	989 353
III.3 Training				
<i>ICCROM support costs</i>	83 950	37 546	46 050	83 596
<i>ICCROM training activities (earmarked)</i>	129 400	30 400	84 000	114 400
<i>"Africa 2009" (WHC/ICCROM)</i>	180 000	150 000	30 000	180 000
<i>IUCN Training</i>	60 000	38 000	22 000	60 000
<i>IUCN Africa 2003 Nature - earmarked activities</i>	90 000	66 019	14 930	80 949
<i>Other training activities</i>				
<i>Global</i>		51 430	8 370	59 800
<i>Africa</i>		195 475	42 602	238 077
<i>Arab States</i>		134 070	90 226	224 296
<i>Asia</i>		154 456	31 937	186 393
<i>Pacific</i>		-	-	-
<i>Europe &amp; North America</i>		10 000	-	10 000

	Allocation 2002/2003	Disbursements	Unliquidated Obligations	Total Expenditure
<i>East and Central Europe</i>		53 176	24 600	77 776
<i>Latin America</i>		172 937	69 533	242 470
<i>Caribbean</i>		-	-	-
Total Training	1 866 850	1 093 509	464 248	1 557 757
III.4 Evaluation of International Assistance	45 000	12 713	31 366	44 079
III.5 Programme initiatives	450 000			-
<i>Sustainable tourism</i>		88 349	15 037	103 386
<i>Forests</i>		78 956	295	79 251
<i>Cities</i>		63 492	18 601	82 093
<i>Earthen architecture</i>		61 554	39 000	100 554
Total Programme initiatives	450 000	292 351	72 933	365 284
III.6 Support to promotional activities	140 000			
<i>Global</i>		4 300	-	4 300
<i>Africa</i>		900	-	900
<i>Arab States</i>		10 000	12 000	22 000
<i>Asia</i>		37 359	9 800	47 159
<i>Pacific</i>		-	-	-
<i>Europe &amp; North America</i>		4 685	-	4 685
<i>East and Central Europe</i>		24 004	5 000	29 004
<i>Latin America</i>		-	-	-
<i>Caribbean</i>		1 991	-	1 991
Total Support to promotional activities	140 000	83 239	26 800	110 039
Sub-Total Chapter III	4 470 445	2 529 403	1 179 474	3 708 877
<u>Chapter IV: Monitoring of the State of Conservation of sites</u>				
IV.1 Reactive monitoring				
<i>ICOMOS</i>	160 000	52 227	68 474	120 701
<i>IUCN</i>	140 000	100 000	40 000	140 000
<i>Other</i>	120 000			
<i>Global</i>		5 454	500	5 954
<i>Africa</i>		-	-	-
<i>Arab States</i>		24 092	-	24 092
<i>Asia</i>		49 510	-	49 510
<i>Pacific</i>		-	-	-
<i>Europe &amp; North America</i>		1 871	-	1 871
<i>East and Central Europe</i>		18 303	650	18 953
<i>Latin America</i>		8 559	-	8 559
<i>Caribbean</i>		-	-	-
Total Reactive monitoring	420 000	260 016	109 624	369 640
IV.2 Support to States Parties for periodic reporting				
<i>Global</i>	-	-	-	-
<i>Africa</i>	-	-	-	-
<i>Arab States</i>	-	-	-	-
<i>Asia &amp; Pacific</i>	130 000	121 934	8 370	130 304
<i>Europe &amp; North America</i>	40 000	19 327	11 599	30 926
<i>East and Central Europe</i>	70 000	46 181	15 500	61 681
<i>Latin American &amp; Caribbean</i>	215 000	125 185	73 847	199 032
Total Support to States Parties for periodic reporting	455 000	312 627	109 316	421 943
IV.3 Follow-up to periodic reporting				
<i>Africa</i>	80 000	47 230	8 175	55 405
<i>Arab States</i>	70 000	2 228	36 000	38 228
<i>Asia &amp; Pacific</i>	40 000	20 140	10 454	30 594
Total Follow-up to periodic reporting	190 000	69 598	54 629	124 227
Sub-Total Chapter IV	1 065 000	642 241	273 569	915 810
<u>Chapter V: Awareness &amp; Education</u>				
V.1 Awareness-building	200 000	184 214	10 399	194 613
V.2 Partnerships with tourism industries	20 000	-	-	-
V.3 Education & cooperation with the Universities	160 000	108 834	48 015	156 849
Sub-Total Chapter V	380 000	293 048	58 414	351 462
<b>Total A.</b>	<b>8 418 445</b>	<b>5 643 081</b>	<b>1 742 331</b>	<b>7 385 412</b>
<b>B. Earmarked activities</b>				
Promotional		317 532	684	318 216
Other		742 036	50 263	792 299
<b>Total B.</b>	<b>-</b>	<b>1 059 568</b>	<b>50 947</b>	<b>1 110 515</b>
<b>C. Emergency reserve fund</b>	<b>1 489 300</b>	<b>814 813</b>	<b>431 906</b>	<b>1 246 719</b>
<b>TOTAL (A + B + C)</b>	<b>9 907 745</b>	<b>7 517 462</b>	<b>2 225 184</b>	<b>9 742 646</b>

## UNESCO

## WORLD HERITAGE FUND

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES  
AS AT 31 DECEMBER 2003

(EXPRESSED IN US DOLLARS)

	<u>31.12.2003</u>	<u>31.12.2001</u>
Assets:		
Cash and term deposits	4,528,908	5,834,684
Compulsory assessed contributions receivable from States Parties	<u>280,650</u>	<u>470,131</u>
<b>Total Assets</b>	<b><u>4,809,558</u></b>	<b><u>6,304,815</u></b>
Liabilities:		
Accrued Payables undelivered orders year-end 2003	2,225,184	2,505,521
Contributions received in advance	23,825	8,090
<b>Total liabilities</b>	<b><u>2,249,009</u></b>	<b><u>2,513,611</u></b>
Reserves and fund balances:		
Contingency reserve	1,500,000	2,000,000
Emergency reserve fund	255,302	316,755
Earmarked activities	920,584	761,513
Operating reserves	<u>(115,337)</u>	<u>712,936</u>
<b>Total reserves and fund balances</b>	<b><u>2,560,549</u></b>	<b><u>3,791,204</u></b>
Total liabilities, reserves and fund balances	<u><u>4,809,558</u></u>	<u><u>6,304,815</u></u>

## UNESCO

## WORLD HERITAGE FUND

STATEMENT OF CASH FLOWS  
AS AT 31 DECEMBER 2003

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked	ERF
<b>Cash at beginning of the period</b>	<b>4,545,943</b>	<b>844,071</b>	<b>444,669</b>
<b>INCOME</b>			
Cash received from States Parties	6,542,766	1,240,922	-
Other income:			
Interest	203,198	-	-
Other and Non-earmarked	116,089	-	1,172,545
<b>Total income</b>	<b>6,862,053</b>	<b>1,240,922</b>	<b>1,172,545</b>
Total Programme Cash Disbursed 2002/2003	5,643,081	1,059,568	814,813
Replenishment of Emergency Reserve Fund	1,172,545	-	-
Prior years expenditure paid year to date	1,722,200	141,060	28,028
<b>Total expenses</b>	<b>8,537,826</b>	<b>1,200,628</b>	<b>842,841</b>
<b>EXCESS (SHORTFALL) of Cash Inflows over Outflows</b>	<b>(1,675,773)</b>	<b>40,294</b>	<b>329,704</b>
<b>Cash at the end of the period</b>	<b>2,870,170</b>	<b>884,365</b>	<b>774,373</b>

## **World Heritage Fund**

Notes to the Financial Statements  
for the biennium ended 31 December 2003

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### **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\$).

#### **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 United States dollars are translated to United States 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 United States 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 terra 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 1.8%.

**6. Compulsory assessed contributions receivable**

Of the balance of US\$280,650 due by States Parties at 31 December 2003, US\$61,247 relates to 2003 assessments and US\$219,403 to earlier years.

**7. Contingency reserve**

A contingency reserve of US\$1,500,000 has been maintained in accordance with the decision of the World Heritage Committee meeting.

**8. Transfer (to) / from other funds**

a) **Emergency Reserve Fund**

In accordance with Financial Regulation, Article 5.1, a reserve fund for emergency assistance has been established at a level of US\$1,489,300 for the biennium 2002-2003 as agreed by the World Heritage Committee. An amount of US\$1,172,545 was transferred from the operating reserves to replenish the emergency reserve fund during the biennium.

**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 prior 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 US\$ 4,910,921 in respect of the Secretariat administering the World Heritage Fund.

**WORLD HERITAGE FUND**

Statement of Compulsory Contributions as at 31 December 2003 / Etat des contributions obligatoires au 31 décembre 2003  
( Expressed in US Dollars / Exprimé en Dollars EU )

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COMPULSORY ( ARTICLE 16(1) )								OBLIGATOIRE ( ARTICLE 16(1) )	
Afghanistan	3 839	322		3 839	322	4 161		4 161	Afghanistan
Albania	-16	107	91						Albanie
Algeria	-15	2 505	2 490						Algérie
Andorra		143			143	143		143	Andorre
Angola	-1 862	72					-1 790	-1 790	Angola
Antigua and Barbuda	3 273	72		3 273	72	3 345		3 345	Antigua-et-Barbuda
Argentina	41 589	41 124	93 707				-10 994	-10 994	Argentine
Armenia	-272	72	218				-418	-418	Arménie
Australia		58 232	58 232						Australie
Austria		33 894	33 894						Autriche
Azerbaijan		143	143						Azerbaïdjan
Bahrain		644	644						Bahreïn
Bangladesh	354	358	712						Bangladesh
Barbados	327	322		327	322	649		649	Barbade
Belarus		680	540		140	140		140	Bélarus
Belgium	1 096	40 409	32 326		9 179	9 179		9 179	Belgique
Belize		27	27						Bélize
Benin	76	72	148						Bénin
Bhutan	27	27		27	27	54		54	Bhoutan
Bolivia	300	286		300	286	586		586	Bolivie
Bosnia and Herzegovina	201	143	344						Bosnie-Herzégovine
Botswana		358	358						Botswana
Burkina Faso	3 593	72	5 413				-1 748	-1 748	Burkina Faso
Burundi	4 245	27		4 245	27	4 272		4 272	Burundi
Cambodia		72	72						Cambodge
Cameroon	1 144	322	343	801	322	1 123		1 123	Cameroon
Canada		91 554	91 554						Canada

**WORLD HERITAGE FUND**

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Central African Republic	4 498	27		4 498	27	4 525		4 525	République centrafricaine
Chad	27	27	59				-5	-5	Chad
Chile	6 723	7 588	14 311						Chili
China		54 832	54 832						Chine
Colombia	6 062	7 194	10 623		2 633	2 633		2 633	Colombie
Comoros	27	27	62				-8	-8	Comores
Congo	3 383	27		3 383	27	3 410		3 410	Congo
Costa Rica	707	716	1 423						Costa Rica
Côte d'Ivoire	980	322		980	322	1 302		1 302	Côte d'Ivoire
Croatia		1 396	1 396						Croatie
Cuba		1 073	1 080				-7	-7	Cuba
Cyprus	1 361	1 360	2 721						Chypre
Czech Republic		7 266	7 266						République tchèque
Democratic People's Republic of Korea	327	322	327		322	322		322	Corée
Democratic Republic of the Congo	136	143	286				-7	-7	République démocratique du Congo
Dominica		27	27						Dominique
Dominican Republic	816	823	1 709				-70	-70	République dominicaine
Ecuador	628	895		628	895	1 523		1 523	Equateur
Egypt		2 899			2 899	2 899		2 899	Egypte
El Salvador		644	644						El Salvador
Eritrea	27	27	54						Erythrée
Estonia		358	358						Estonie
Ethiopia		143	143						Ethiopie
Fiji	366	143	509						Fidji
Finland		18 683	18 683						Finlande
Gabon		501	571				-70	-70	Gabon
Gambia	54	27		54	27	81		81	Gambie
Georgia	-2 602	179					-2 423	-2 423	Géorgie

**WORLD HERITAGE FUND**

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Ghana	382	179		382	179	561		561	Ghana
Greece		19 292	19 292						Grèce
Grenada		27	27						Grenade
Guatemala	980	966	1 946						Guatemala
Guinea	93	107		93	107	200		200	Guinée
Guyana	26	27		26	27	53		53	Guyana
Haiti		72	72						Haïti
Honduras	680	179	859						Honduras
Hungary	4 355	4 295	8 710				-60	-60	Hongrie
Iceland		1 181	1 181						Islande
India		12 205	12 205						Inde
Indonesia		7 158	7 158						Indonésie
Iran, Islamic Republic of	111 861	9 735	112 460		9 136	9 136		9 136	Iran, République islamique d'
Iraq	53 082	4 868		53 082	4 868	57 950		57 950	Irak
Ireland	10 670	10 523	21 193						Irlande
Israel		14 853	14 853						Israël
Italy		181 273	181 273						Italie
Jamaica	136	143		136	143	279		279	Jamaïque
Japan		598 804	598 804						Japon
Jordan	300	286	586						Jordanie
Kazakhstan	1 034	1 002	3 038				-1 002	-1 002	Kazakstan
Kenya	300	286	586						Kenya
Kiribati	-195	27					-168	-168	Kiribati
Kuwait	5 307	5 261	10 568						Koweït
Kyrgyzstan	24	27	124				-73	-73	Kirghizistan
Lao People's Democratic Republic		27	27						République démocratique populaire lao
Latvia		358	358						Lettonie
Lebanon	436	430	866						Liban

**WORLD HERITAGE FUND**

Statement of Compulsory Contributions as at 31 December 2003 / Etat des contributions obligatoires au 31 décembre 2003  
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Liberia	27	27		27	27	54		54	Libéria
Libyan Arab Jamahiriya	15 672	2 398		15 672	2 398	18 070		18 070	Jamahiriya arabe libyenne
Lithuania		608	608						Lithuanie
Luxembourg	2 857	2 863	5 720						Luxembourg
Madagascar	338	107	445						Madagascar
Malawi		72	72						Malawi
Malaysia	28 169	8 411	36 580						Malaysie
Maldives	54	27	81						Maldives
Mali	-561	72					-489	-489	Mali
Malta		537	517		20	20		20	Malte
Marshall Islands	27	27	27		27	27		27	Iles Marshall
Mauritania	-512	27					-485	-485	Mauritanie
Mauritius		394	404				-10	-10	Maurice
Mexico		38 869	38 869						Mexique
Micronesia	27	27	54						Micronésie
Monaco		143	153				-10	-10	Monaco
Mongolia	24	27	51						Mongolie
Morocco	321	1 575	2 057				-161	-161	Maroc
Mozambique		27			27	27			Mozambique
Myanmar	708	358		708	358	1 066		1 066	Myanmar
Namibia	245	250	495						Namibie
Nepal		143			143	143		143	Népal
Netherlands	-872	62 205	61 983				-650	-650	Pays-Bas
New Zealand	8 710	8 626	17 336						Nouvelle-Zelande
Nicaragua	109	27		109	27	136		136	Nicaragua
Niue	54	27		54	27	81		81	Niue
Niger		27			27	27		27	Niger
Nigeria	2 014	2 434	7 079				-2 631	-2 631	Nigeria
Oman		2 183	2 183						Oman

**WORLD HERITAGE FUND**

Statement of Compulsory Contributions as at 31 December 2003 / Etat des contributions obligatoires au 31 décembre 2003  
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Pakistan	458	2 183	2 641					Pakistan	
Palau	27	27		27	27	54		54 Palaos	
Panama		644			644	644		644 Panama	
Papua New Guinea	238	215		238	215	453		453 Papouasie-Nouvelle-Guinée	
Paraguay	1 144	573		1 144	573	1 717		1 717 Paraguay	
Peru	4 273	4 223	8 496					8 496 Pérou	
Philippines	3 620	3 579	7 199					7 199 Philippines	
Poland		13 529	13 529					13 529 Pologne	
Portugal	8 372	16 535	18 720		6 187	6 187		6 187 Portugal	
Qatar		1 217	1 225				-8	-8 Qatar	
Republic of Korea		66 249	66 249					66 249 République de Corée	
Republic of Moldova		72			72	72		72 République de Moldavie	
Romania		2 076			2 076	2 076		2 076 Roumanie	
Russian Federation		42 949	42 949					42 949 Fédération de Russie	
Rwanda	27	27	108				-54	-54 Rwanda	
Saint Kitts and Nevis	54	27	81					54 Saint- Kitts-et-Nevis	
Saint Vincent & Grenadines		27	27					27 Sainte-Lucie	
Saint Lucia		72	72					72 Sainte-Lucie	
San Marino	164	72	236					164 Saint-Marin	
Samoa		27			27	27		27 Samoa	
Saudi Arabia		19 828	19 828					19 828 Arabie saoudite	
Senegal	1 386	179	1 605				-40	-40 Sénégal	
Serbia & Montenegro	45 660	716		45 660	716	46 376		46 376 Serbie et Monténégro	
Seychelles		72	147				-75	-75 Seychelles	
Slovakia		1 539	1 539					1 539 Slovaquie	
Slovenia		2 899	2 899					2 899 Slovénie	
Solomon Islands	109	27		109	27	136		109 Iles Salomon	
South Africa	14 725	14 603	29 328					14 603 Afrique du Sud	

**WORLD HERITAGE FUND**

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Spain		90 149	90 149						Espagne
Sri Lanka	572	573	554	18	573	591		591	Sri Lanka
Sudan	218	215		218	215	433		433	Soudan
Suriname		72	72						Suriname
Sweden		36 749	36 749						Suède
Switzerland	45 727	45 598	91 325						Suisse
Syrian Arab Republic	22	2 863	2 908				-23	-23	République arabe syrienne
Tajikistan	-373	27					-346	-346	Tadjikistan
Thailand		10 523	9 118		1 405	1 405		1 405	Thaïlande
The Former Yugoslav Republic of Macedonia	218	215	218		215	215		215	L'ex-République Yougoslave de Macédoine
Togo	27	27	54						Togo
Tunisia	1 116	1 074		1 116	1 074	2 190		2 190	Tunisie
Turkey		15 748	15 748						Turquie
Turkmenistan		107			107	107		107	Turkménistan
Uganda	211	179	390						Ouganda
Ukraine	-22	1 897	1 875						Ukraine
United Arab Emirates		7 230	7 230						Emirats Arabes Unis
United Kingdom		198 140	198 140						Royaume-Uni
United Republic of Tanzania	135	143	278						République-Unie de Tanzanie
Uruguay	10 846	2 863		10 846	2 863	13 709		13 709	Uruguay
Uzbekistan	36 643	394	790	35 853	394	36 247		36 247	Ouzbékistan

**WORLD HERITAGE FUND**

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Vanuatu	-3	27	24						Vanuatu
Venezuela	27 383	7 444		27 383	7 444	34 827		34 827	Venezuela
Viet Nam		573			573	573		573	Viet Nam
Yemen	681	215	681		215	215		215	Yémen
Zambia	4 147	72		4 147	72	4 219		4 219	Zambie
Zimbabwe		286	286						Zimbabwe
<b>TOTAL</b>	<b>536 106</b>	<b>2 003 426</b>	<b>2 282 707</b>	<b>219 403</b>	<b>61 247</b>	<b>280 650</b>	<b>-23 825</b>	<b>256 825</b>	<b>TOTAL</b>

**Statement of Voluntary Contributions as at 31 December 2003 / Etat des contributions volontaires au 31 décembre 2003**  
( Expressed in US Dollars / Exprimé en Dollars EU )

States Parties	Collections Between/Sommes reçues entre 1/1/02 - 31/12/02	Collections Between / Sommes reçues entre 1/1/03 - 31/12/03	Total Collections Between / Sommes reçues entre 1/1/02 - 31/12/03	Etats parties
Brazil	90 793	107 402	198 195	Brésil
Bulgaria		928	928	Bulgarie
Cape Verde		1 798	1 798	Cap-Vert
Denmark	27 082		27 082	Danemark
France		465 258	465 258	France
Germany	353 268	349 644	702 912	Allemagne
Norway	23 380	40 510	63 890	Norvège
United States of America	410 000	456 868	866 868	Etats-Unis d'Amérique
<b>TOTAL</b>	<b>904 523</b>	<b>1 422 408</b>	<b>2 326 931</b>	<b>TOTAL</b>

## **ANNEX II**

### **Calculations on the use of the uncommitted balance of the 2002-2003 budget**

## WORLD HERITAGE FUND

### Note to Mr Bandarin, Director WHC

The financial statement at year-end 2003 shows a balance of reserves amounting to US\$1,384,663. This is available for the World Heritage Fund (WHF) – Programme Activities.

The approved budget for 2004-2005 – Programme Activities is US\$6,337,470.

In implementing this budget, the Director of the WHC is required to contain expenditure within the amount of reserves brought forward (US\$1,384,663) and income received during the period. To be conservative, income received for 2004-2005 corresponds to the Compulsory Assessed Contributions, US\$3,673,824 and the actual amount received for the Voluntary Assessed Contributions, for which requests have been sent for a total amount of US\$2,423,352.

Kindly note that the amount of contributions for 2005 will be amended if the United Nations General Assembly approves any changes in the assessment scale for the year 2005 and that, for Voluntary Assessed Contributions, there is no guaranty that funds will arrive in the year as planned (art 16.4 of the WHF Convention).

Based on the assumption that all the Voluntary Assessed contributions are received, there would be a shortfall of US\$240,294 for the 2004-2005 biennium:

Compulsory Assessed Contributions	3,673,824
add Voluntary Assessed Contributions	2,423,352
less Expenditure as per approved budget	6,337,470
Balance	-240,294

This shortfall could increase significantly if the Voluntary Assessed Contributions are not transferred to UNESCO in due time, i.e. before year-end 2005.

It has already been decided that the reserves at year-end 2003 will be used partially:

- 1- to cover the expected shortfall for the biennium 2004-2005 - US\$240,294
- 2- to cover the biennium 2002-2003 close liquidations - US\$389,235
- 3- to replenish the Emergency Relief Fund – US\$144,698

Therefore, the amount that could be available for implementation from the reserves at year-end 2003 would be US\$610,436. However, as stated above, this will be the case only if all the Voluntary Assessed Contributions expected are received.

We would advise you not to use these reserves but on the contrary suggest that you try, during the biennium 2004-2005, to build-up the WHF reserves as much as possible. But this can only be attained through increasing contributions above those assessed (whether compulsory or voluntary) or reducing programme implementation. The WH Council took the decision to reduce reserves at its recent sessions, as can be

shown from the following figures which show how reserves have eroded over a period of six years:

Year-end 1997	US\$5,762,755
Year-end 1999	US\$4,600,203
Year-end 2001	US\$2,712,936
Year-end 2003	US\$1,384,663

We take this opportunity of reminding you that commitments can only be made if funds are available as per UNESCO's financial rules and regulations.

In other words, it means that the allocation should be equal to the approved budget but the allotment should be equal to the available revenue recorded under the WHF.

**WHC estimation of available funds for 2004-2005 IN USDOLLARS**

<u>Reserves &amp; Fund Balances Year-end 2003 Programme Activities</u>		<b>1 384 663</b>
Add:		
Assessed Contributions Year 2004		
Compulsory : 1,836,912 (at 100 %)	1 836 912	
Voluntary* : 1,211,676 (at 75 %)	908 757	2 745 669
	<hr/>	
Assessed Contributions Year 2005**		
Compulsory : 1,836,912 (at 100 %)	1 836 912	
Voluntary* : 1,211,676 (at 75 %)	908 757	2 745 669
	<hr/>	
Less:		
Transfer to the Emergency Relief Fund	-144 698	
Funds needed (estimate) to cover the "IOS" liquidation	-389 235	
Approved Budget for 2004-2005 - Programme Activities ***	-6 337 470	
	<hr/>	-6 871 403
<u>Estimate Reserves &amp; Fund Balances Year-end 2004-2005 Programme Activities</u>		<b><u>4 598</u></b>

\* This corresponds to contributions which should be paid by the States Parties, but there is no guaranty funds will arrive in the year as planned (art 16.4 of the WHF Convention)

\*\* The amount of the contributions for 2005 will be amended if the United Nations General Assembly approves any changes in the assessment scale for the year 2005

\*\*\* Total approved budget \$7,248,070 - (Emergency Relief Fund \$400,000 + Promotional Funds \$510,600)= \$6,337,470

**ANNEX III**

**World Heritage Fund, Regular Programme and Extra-budgetary  
Resources Provisional Statement of Accounts**

**Statement of compulsory and voluntary contributions to the World  
Heritage Fund**

**30 April 2004**

**PROGRESS PRESENTATION OF THE 2004-2005 WORLD HERITAGE PROGRAMME & BUDGET BY CHAPTER as at 30 April 2004**

	<b>World Heritage Fund Approved budget 2004- 2005 US\$</b>	<b>World Heritage Fund Expenditure as at 30 April 2004 US\$</b>	<b>Other Extra- budgetary US\$ (1)</b>	<b>Other Extra- budgetary Expenditure (1) as at 30 April 2004 US\$</b>	<b>Regular Budget Approved 2004-2005 US\$</b>	<b>Regular Budget Expenditure as at 30 April 2004 US\$</b>	<b>Special Account Approved 2004-2005 US\$</b>	<b>Special Account Expenditure as at 30 April 2004 US\$</b>
<b>Main Line of Action 1 Support to the World Heritage Governing bodies</b>								
<b>1.1. Organisation of meetings</b>	405,820	114,164	20,000	0	402,000	171,229	0	0
<b>1.2. Studies and Evaluations</b>	90,000	14,476	0	0	90,000	3,150	0	0
<b>1.3. Information</b>	100,000	0	313,827	136,609	250,000	57,467	30,000	0
<b>1.4. Personnel costs</b>	0	0	536,000	89,267	514,000	85,667	0	0
<b>1.5. General Operating Expenses</b>	0	0		0	250,800	122,843	0	0
<b>TOTAL MLA1</b>	<b>595,820</b>	<b>128,640</b>	<b>869,827</b>	<b>225,876</b>	<b>1,506,800</b>	<b>354,689</b>	<b>30,000</b>	<b>0</b>

	<b>World Heritage Fund Approved budget 2004-2005 US\$</b>	<b>World Heritage Fund Expenditure as at 30 April 2004 US\$</b>	<b>Other Extra-budgetary US\$ (1)</b>	<b>Other Extra-budgetary Expenditure (1) as at 30 April 2004 US\$</b>	<b>Regular Budget Approved 2004-2005 US\$</b>	<b>Regular Budget Expenditure as at 30 April 2004 US\$</b>	<b>Special Account Approved 2004-2005 US\$</b>	<b>Special Account Expenditure as at 30 April 2004 US\$</b>
<b>Main Line of Action 2 Protection of the World Heritage</b>								
<b>2.1. Credibility of World Heritage List</b>	2,071,650	817,577	1,570,000	333,850	402,000	79,156	0	0
<b>2.2. Conservation of World Heritage Properties</b>	2,730,000	297,679	5,411,000	627,500	190,000	28,991	690,000	0
<b>2.3. Capacity Building in State Parties</b>	1,030,000	98,628	2,410,000	378,500	78,000	9,964	0	0
<b>2.4. Public Awareness, Involvement &amp; Support for World Heritage Through Communication</b>	310,000	66,857	150,000	28,000	307,000	84,089	180,000	0
<b>2.5. Personnel costs</b>	0	0	2,163,000	360,200	4,789,000	798,167	0	0
<b>2.6. General Operating Expenses</b>	0	0	0	0	139,100	41,897	100,000	0
<b>TOTAL MLA2</b>	<b>6,141,650</b>	<b>1,280,741</b>	<b>11,704,000</b>	<b>1,728,050</b>	<b>5,905,100</b>	<b>244,097</b>	<b>970,000</b>	<b>0</b>
<b>GRAND TOTAL MLA1+MLA2</b>	<b>6,737,470</b>	<b>1,409,381</b>	<b>12,573,827</b>	<b>1,953,926</b>	<b>7,411,900</b>	<b>598,786</b>	<b>1,000,000</b>	<b>0</b>
<b>Promotional Funds (estimation)</b>	<b>510,600</b>	<b>96,234</b>						
<b>GRAND TOTAL MLA1+MLA2 + Promotional funds</b>	<b>7,248,070</b>	<b>1,505,615</b>	<b>12,573,827</b>	<b>1,953,926</b>	<b>7,411,900</b>	<b>1,619,986</b>	<b>1,000,000</b>	<b>0</b>

RP activities=2,108,900

Staff costs=5,303,000

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**COMPULSORY ( ARTICLE 16[1] )**

**OBLIGATOIRE ( ARTICLE 16[1] )**

Afghanistan	4 161	61	4 222						Afghanistan
Albania		153			153	153		153	Albanie
Algeria		2 349			2 349	2 349		2 349	Algérie
Andorra	143	153		143	153	296		296	Andorre
Angola	-1 790	31					-1 759	-1 759	Angola
Antigua and Barbuda	3 345	92		3 345	92	3 437		3 437	Antigua-et-Barbuda
Argentina	-10 994	29 311			18 317	18 317		18 317	Argentine
Armenia	-418	61					-357	-357	Arménie
Australia		48 831			48 831	48 831		48 831	Australie
Austria		26 352			26 352	26 352		26 352	Autriche
Azerbaijan		153			153	153		153	Azerbaïdjan
Bahrain		915			915	915		915	Bahreïn
Bangladesh		305			305	305		305	Bangladesh
Barbados	649	305	649		305	305		305	Barbade
Belarus	140	549		140	549	689		689	Bélarus
Belgium	9 179	32 788	9 539		32 428	32 428		32 428	Belgique
Belize		31	31						Bélize
Benin		61			61	61		61	Bénin
Bhutan	54	31	85						Bhoutan
Bolivia	586	275		586	275	861		861	Bolivie
Bosnia and Herzegovina		92			92	92		92	Bosnie-Herzégovine
Botswana		366	366						Botswana
Burkina Faso	-1 748	61					-1 687	-1 687	Burkina Faso
Burundi	4 272	31		4 272	31	4 303		4 303	Burundi
Cambodia		61	61						Cambodge
Cameroon	1 123	244		1 123	244	1 367		1 367	Cameroon
Canada		86 285	86 285						Canada
Central African Republic	4 525	31		4 525	31	4 556		4 556	République centrafricaine

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Chad	-5	31			26	26		26	Chad
Chile		6 832			6 832	6 832		6 832	Chili
China		62 952			62 952	62 952		62 952	Chine
Colombia	2 633	4 758	2 633		4 758	4 758		4 758	Colombie
Comoros	-8	31			23	23		23	Comores
Congo	3 410	31		3 410	31	3 441		3 441	Congo
Costa Rica		915			915	915		915	Costa Rica
Côte d'Ivoire	1 302	305		1 302	305	1 607		1 607	Côte d'Ivoire
Croatia		1 129			1 129	1 129		1 129	Croatie
Cuba	-7	1 312	1 293		12	12		12	Cuba
Cyprus		1 190	1 190						Chypre
Czech Republic		5 612	5 612						République tchèque
Democratic People's Republic of Korea	322	305		322	305	627		627	République populaire démocratique de Corée
Democratic Republic of the Congo	-7	92			85	85		85	République démocratique du Congo
Dominica		31			31	31		31	Dominique
Dominican Republic	-70	1 068	998						République dominicaine
Ecuador	1 523	580		1 523	580	2 103		2 103	Equateur
Egypt	2 899	3 691		2 899	3 691	6 590		6 590	Egypte
El Salvador		671			671	671		671	El Salvador
Eritrea		31	38				-7	-7	Erythrée
Estonia		366	366						Estonie
Ethiopia		122	122						Ethiopie
Fiji		122			122	122		122	Fidji
Finland		16 348	16 348						Finlande
Gabon	-70	275			205	205		205	Gabon
Gambia	81	31		81	31	112		112	Gambie
Georgia	-2 423	92					-2 331	-2 331	Géorgie
Ghana	561	122		561	122	683		683	Ghana

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Greece		16 257			16 257	16 257		16 257	Grèce
Grénada		31	31						Grenade
Guatemala		915			915	915		915	Guatemala
Guinea	200	92		200	92	292		292	Guinée
Guyana	53	31		53	31	84		84	Guyana
Haiti		92			92	92		92	Haïti
Honduras		153			153	153		153	Honduras
Hungary	-60	3 874			3 814	3 814		3 814	Hongrie
Iceland		1 037	1 037						Islande
India		12 902			12 902	12 902		12 902	Inde
Indonesia		4 362	4 362						Indonésie
Iran, Islamic Republic of	9 136	4 819		9 136	4 819	13 955		13 955	Iran, République islamique d'
Iraq	57 950	488		57 950	488	58 438		58 438	Irak
Ireland		10 736			10 736	10 736		10 736	Irlande
Israel		14 335			14 335	14 335		14 335	Israël
Italy		149 816			149 816	149 816		149 816	Italie
Jamaica	279	244		279	244	523		523	Jamaïque
Japan		597 038	597 038						Japon
Jordan		336			336	336		336	Jordanie
Kazakhstan	-1 002	763					-239	-239	Kazakstan
Kenya		275			275	275		275	Kenya
Kiribati	-168	31					-137	-137	Kiribati
Kuwait		4 972			4 972	4 972		4 972	Koweït
Kyrgyzstan	-73	31					-42	-42	Kirghizistan
Lao People's Democratic Republic		31	31						République démocratique populaire lao
Latvia		458	458						Lettonie
Lebanon		732			732	732		732	Liban
Lesotho		31			31	31		31	Lesotho
Liberia	54	31		54	31	85		85	Libéria

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Libyan Arab Jamahiriya	18 070	4 057		18 070	4 057	22 127		22 127	Jamahiriya arabe libyenne
Lithuania		732			732	732		732	Lithuanie
Luxembourg		2 379	2 379						Luxembourg
Madagascar		92	92						Madagascar
Malawi		31			31	31		31	Malawi
Malaysia		6 222			6 222	6 222		6 222	Malaysie
Maldives		31			31	31		31	Maldives
Mali	-489	61					-428	-428	Mali
Malta	20	427	447						Malte
Marshall Islands	27	31		27	31	58		58	Iles Marshall
Mauritania	-485	31					-454	-454	Mauritanie
Mauritius	-10	336	337				-11	-11	Maurice
Mexico		57 737	51 737		6 000	6 000		6 000	Mexique
Micronesia		31			31	31		31	Micronésie
Monaco	-10	92	82						Monaco
Mongolia		31			31	31		31	Mongolie
Morocco	-161	1 434			1 273	1 273		1 273	Maroc
Mozambique	27	31		27	31	58		58	Mozambique
Myanmar	1 066	305		1 066	305	1 371		1 371	Myanmar
Namibia		183			183	183		183	Namibie
Nepal	143	122		143	122	265		265	Népal
Netherlands	-650	51 820			51 170	51 170		51 170	Pays-Bas
New Zealand		6 771			6 771	6 771		6 771	Nouvelle-Zelande
Nicaragua	136	31		136	31	167		167	Nicaragua
Niue	81	31		81	31	112		112	Nioue
Niger	27	31	27		31	31		31	Niger
Nigeria	-2 631	1 281					-1 350	-1 350	Nigeria
Oman		2 166	2 166						Oman
Pakistan		1 678			1 678	1 678		1 678	Pakistan

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Palau	54	31		54	31	85		85	Palaos
Panama	644	580	644		580	580		580	Panama
Papua New Guinea	453	92		453	92	545		545	Papouasie-Nouvelle-Guinée
Paraguay	1 717	366		1 717	366	2 083		2 083	Paraguay
Peru		2 837			2 837	2 837		2 837	Pérou
Philippines		2 928			2 928	2 928		2 928	Philippines
Poland		14 152	14 152						Pologne
Portugal	6 187	14 427		6 187	14 427	20 614		20 614	Portugal
Qatar	-8	1 952			1 944	1 944		1 944	Qatar
Republic of Korea		55 083			55 083	55 083		55 083	République de Corée
Republic of Moldova	72	31		72	31	103		103	République de Moldavie
Romania	2 076	1 830	2 076		1 830	1 830		1 830	Roumanie
Russian Federation		33 733	33 733						Fédération de Russie
Rwanda	-54	31					-23	-23	Rwanda
Saint Kitts and Nevis		31			31	31		31	Saint- Kitts-et-Nevis
Saint Vincent & Grenadines		31			31	31		31	Saint-Vincent-et-Grenadines
Saint Lucia		61	61						Sainte-Lucie
San Marino		92			92	92		92	Saint-Marin
Samoa	27	31	58						Samoa
Saudi Arabia		21 869			21 869	21 869		21 869	Arabie saoudite
Senegal	-40	153			113	113		113	Sénégal
Serbia & Montenegro	603	580		603	580	1 183		1 183	Serbie et Monténégro
Seychelles	-75	61					-14	-14	Seychelles
Slovakia		1 556			1 556	1 556		1 556	Slovaquie
Slovenia		2 532			2 532	2 532		2 532	Slovénie
Solomon Islands	136	31		136	31	167		167	Iles Salomon
South Africa		8 967			8 967	8 967		8 967	Afrique du Sud
Spain		77 287			77 287	77 287		77 287	Espagne
Sri Lanka	591	519		591	519	1 110		1 110	Sri Lanka

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Sudan	433	244	879				-202	-202	Soudan
Suriname		31	31						Suriname
Sweden		30 592	30 592						Suède
Switzerland		36 722			36 722	36 722		36 722	Suisse
Syrian Arab Republic	-23	1 159			1 136	1 136		1 136	République arabe syrienne
Tajikistan	-346	31					-315	-315	Tadjikistan
Thailand	1 405	6 405		1 405	6 405	7 810		7 810	Thaïlande
The Former Yugoslav Republic of Macedonia	215	183		215	183	398		398	L'ex-République Yougoslave de Macédoine
Togo		31			31	31		31	Togo
Tunisia	2 190	976	2 190		976	976		976	Tunisie
Turkey		11 407			11 407	11 407		11 407	Turquie
Turkmenistan	107	153		107	153	260		260	Turkménistan
Uganda		183			183	183		183	Ouganda
Ukraine		1 190	1 190						Ukraine
United Arab Emirates		7 198	7 198						Emirats Arabes Unis
United Kingdom		187 911			187 911	187 911		187 911	Royaume-Uni
United Republic of Tanzania		183			183	183		183	République-Unie de Tanzanie
Uruguay	13 709	1 464		13 709	1 464	15 173		15 173	Uruguay
Uzbekistan	36 247	427	409	35 838	427	36 265		36 265	Ouzbékistan
Vanuatu		31			31	31		31	Vanuatu
Venezuela	34 827	5 246		34 827	5 246	40 073		40 073	Venezuela
Viet Nam	573	641	1 214						Viet Nam

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Yemen	215	183		215	183	398		398	Yémen
Former Fed.Rep. of Yugoslavia	45 773							45 773	Ex-Rep.Fed. de Yugoslavie
Zambia	4 219	61		4 219	61	4 280		4 280	Zambie
Zimbabwe		214			214	214		214	Zimbabwe
<b>TOTAL</b>	<b>256 825</b>	<b>1 836 881</b>	<b>884 489</b>	<b>211 802</b>	<b>960 998</b>	<b>1 172 800</b>	<b>-9 356</b>	<b>1 209 217</b>	<b>TOTAL</b>

Statement of Voluntary Contributions as at 30 April 2004 / Etat des contributions volontaires 30 avril 2004  
( Expressed in US Dollars / Exprimé en Dollars EU )

States Parties	Collections Between/Somme s reçues entre 1/1/03 - 31/12/03	Collections Between / Sommes reçues entre 1/1/04 - 31/12/04	Total Collections Between / Sommes reçues entre 1/1/03 - 31/12/04	Etats parties
Brazil	107 402		107 402	Brésil
Bulgaria	928		928	Bulgarie
Cape Verde	1 798		1 798	Cap-Vert
Denmark				Danemark
France	465 258		465 258	France
Germany	349 644	132 828	482 472	Allemagne
Norway	40 510		40 510	Norvège
United States of America	456 868	11 861	468 729	Etats-Unis d'Amérique
<b>TOTAL</b>	<b>1 422 408</b>	<b>144 689</b>	<b>1 567 097</b>	<b>TOTAL</b>