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

Paris, UNESCO Headquarters
14-15 November 2017

Item 6 of the Provisional Agenda: Examination of the statement of accounts of the World Heritage Fund, including the status of the States Parties' contributions

SUMMARY

This document presents the statement of accounts of the World Heritage Fund for the biennium ended 31 December 2015 including the statement of compulsory and voluntary contributions of the States Parties to the World Heritage Fund at the same date. The document also presents similar information for the period 1 January 2016 to 30 June 2017.

This document should be read in conjunction with Document WHC/17/21.GA/INF.6.

Draft Resolution: 21 GA 6, see Part II.

I. STATEMENT OF ACCOUNTS OF THE WORLD HERITAGE FUND

1. In accordance with article 6.4 of the Financial Regulations for the World Heritage Fund, the accounts of the World Heritage Fund for the biennium 2014-2015 are presented to the General Assembly. The Financial Statements are included in Document WHC/17/21.GA/INF.6.
2. The Financial Statements relating to the World Heritage Fund for the biennium ended 31 December 2015 were presented to the World Heritage Committee at its 40th session (Istanbul/UNESCO, 2016)¹. For 2014-2015, the World Heritage Committee initially approved an Expenditure Plan of US\$ 5,142,959 (Decision **37 COM15.I** §11, Phnom Penh, 2013). The World Heritage Committee approved the request from ICOMOS for additional funding in the amount of US\$ 126,908 for 2014 (Decision **38 COM 12**, §17, Doha, 2014), as well as the request of ICOMOS for additional funding in the amount of US\$ 57,180 for 2015 (Decision **39 COM 15**, §14, Bonn, 2015). The total budget adjustment for ICOMOS brings the Expenditure Plan for 2014-2015 to US\$ 5,327,047.
3. The Total Expenditure of the World Heritage Fund as at 31 December 2015 amounted to US\$ 4,710,372 representing 88,4% of the Expenditure Plan (see Total A, statement I.I.).
4. During the 2014-2015 biennium, the total income and expenditure amounted to US\$ 8,251,525 and US\$ 7,995,466 respectively. The overall reserve of the World Heritage Fund had increased by approximately US\$ 477,164 during the period leading to a cumulative reserve of US\$ 5,524,134 as at 31 December 2015. The increase is mainly explained by the liquidation of prior years' obligations.
5. Document WHC/17/21.GA/INF.6 also includes the World Heritage Fund Financial Reports for the period 1 January 2016 to 30 June 2017. The Financial Statements relating to the World Heritage Fund for the period 1 January 2016 to 31 December 2016 were presented to the World Heritage Committee at its 41st session (Krakow, 2017)².
6. The report includes not only the approved budget and Expenditure Plan (Statement I.I), but also its sub-accounts created for International Assistance, Human Capacities, Promotional and Earmarked Activities, as well as the Emergency Reserve Fund. It also indicates the comparative figures for the same period in the previous biennium.
7. The approved Expenditure Plan for the biennium 2016-2017 amounted to US\$ 5,123,277 (Decision **39 COM 15** §15, Bonn, 2015). At its 40th session, the World Heritage Committee approved "the request from ICOMOS for additional funding in the amount of US\$ 100,839 for 2016, as well as the request of ICOMOS for additional funding in the amount of US\$ 158,169 for 2017". The total budget adjustment for ICOMOS brings the Expenditure Plan for 2016-2017 to US\$ 5,382,285 (Decision **40 COM 15** §7, Istanbul/UNESCO, 2016).
8. In Annex I, Statement I.I (document WHC/17/21.GA/INF.7) reflects the budget proposal 1 under "Allocation 2016/2017" as well as the proposal 2 under "Expenditure Plan 2016/2017". The expenditure rate (obtained from Total Expenditure [US\$ 4,353,660] against the Expenditure Plan [US\$ 5,382,285]) is at the level of 81% for the biennium 2016-2017 as at 30 June 2017. The unliquidated obligations (ULOs) of US\$ 1,525,782 as at 30 June 2017 represent 28% of the Expenditure Plan. Of this amount, US\$ 1,279,507 (i.e. 84% of ULOs) is linked to the contracts of the Advisory Bodies established for the biennium.

¹ Details available in Document WHC/16/40.COM/15: <http://whc.unesco.org/archive/2016/whc16-40com-15-EN.pdf>, pages 2-4.

² Details provided in Document WHC/17/41.COM/14: <http://whc.unesco.org/archive/2017/whc17-41com-14-en.pdf>, pages 3-4.

9. As per the Statement of Compulsory Contributions as at 30 June 2017, out of 180 States Parties, 88 States Parties are up-to-date with their Compulsory Assessed Contributions (under Article 16.1 of the Convention), while 92 States Parties have dues towards the World Heritage Fund (i.e. more than half of the States Parties concerned). For the Voluntary Assessed Contributions (under Article 16.2 of the Convention), 3 out of 13 States Parties have not made any payments to the World Heritage Fund in 2017. Further information is included in the Statement of Compulsory and Voluntary Assessed Contributions as of 30 June 2017.
10. The detailed list of other supplementary voluntary contributions to the Fund is included in Annex I. The list shows that Australia and Turkey has made a supplementary voluntary contribution as per Option 1³ of the Resolution **19 GA 8**.

II. DRAFT RESOLUTION

Draft Resolution: 21 GA 6

The General Assembly,

1. *Having examined Documents WHC/17/21.GA/6 and WHC/17/21.GA/INF.6;*
2. *Having in particular examined the accounts of the World Heritage Fund for the financial period ended 31 December 2015;*
3. *Approves the accounts of the World Heritage Fund for the financial period ended 31 December 2015;*
4. *Takes note of the financial statements relating to the World Heritage Fund for the period 1 January 2016 to 30 June 2017.*

³ Option 1 (adopted by Resolution **19 GA 8**): increasing the standard percentage used in the calculation of the contributions to the World Heritage Fund from 1% to 2%.