



United Nations  
Educational, Scientific and  
Cultural Organization

Organisation  
des Nations Unies  
pour l'éducation,  
la science et la culture

Organización  
de las Naciones Unidas  
para la Educación,  
la Ciencia y la Cultura

Организация  
Объединенных Наций по  
вопросам образования,  
науки и культуры

منظمة الأمم المتحدة  
للتربية والعلم والثقافة

联合国教育、  
科学及文化组织

# World Heritage

# 22 GA

**WHC/19/22.GA/6**  
**Paris, 14 October 2019**  
**Original: English**

## UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION

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

Paris, UNESCO Headquarters  
27-28 November 2019

**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 2017 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 2018 to 30 June 2019.

This document should be read in conjunction with Document WHC/19/22.GA/INF.6.

**Draft Resolution: 22 GA 6, see Part II.**

## I. STATEMENT OF ACCOUNTS OF THE WORLD HERITAGE FUND

1. The Financial Statements relating to the World Heritage Fund for the biennium ended 31 December 2017 were presented to the World Heritage Committee at its 42nd session (Manama, 2018). In accordance with article 6.4 of the Financial Regulations for the World Heritage Fund, they are now submitted to the General Assembly (see Document WHC/19/22.GA/INF.6).
2. A full analysis of these Statements can be found in Document WHC/18/42.COM/14<sup>1</sup>. The main highlights are summarized herewith:
  - a. For 2016-2017, the World Heritage Committee approved an Expenditure Plan of US\$ 5,123,277 (Decision **39 COM 15** paragraph 15, Bonn, 2015). At its 40th session, the World Heritage Committee approved the request from ICOMOS for additional funding, which brought the Expenditure Plan for 2016-2017 to **US\$ 5,382,285** (Decision **40 COM 15**, paragraph 7, Istanbul/UNESCO, 2016).
  - b. The expenditure rate on the Expenditure Plan 2016-2017 was 90.8% as of 31 December 2017 (see Total A, Statement I.I.).
  - c. The Statement of Compulsory and Voluntary Assessed Contributions as at 31 December 2017 shows that 61 States Parties were still in arrears of their compulsory contributions while 2 States Parties under voluntary contributions had made no payment in 2017.
  - d. The detailed list of supplementary voluntary contributions to the Fund (Annex 1 of the Financial Statements) shows that Australia made a supplementary voluntary contribution in 2016 for the third consecutive year as per Option 1<sup>2</sup> of Resolution **19 GA 8**; Turkey did the same in 2017. Switzerland also doubled its contribution in 2017 in favor of the sub-account for earmarked activities. Five States Parties (Monaco, Montenegro, Norway, Slovakia and Sweden) made supplementary voluntary contributions to the sub-account for enhancing the human capacities of the World Heritage Centre, for a total of US\$ 820,114. The Governments of Turkey and Poland as hosts of the 40th and 41st sessions of the World Heritage Committee respectively made significant earmarked contributions for covering the costs of those meetings. Finally the Government of China also made a significant contribution under the sub-account for earmarked activities which was allocated to activities in Asia and in Africa.
3. Document WHC/19/22.GA/INF.6 also includes for information the Financial Statements of the World Heritage Fund for the period from 1 January 2018 to 30 June 2019.
4. The approved Expenditure Plan for the biennium 2018-2019 amounts to **US\$ 5,316,876** (Decision **41 COM 14** paragraph 12, Krakow, 2017). As at 30 June 2019, the expenditure rate is 82.7% (see Total A, Statement I.I.).
5. As per the Statement of Compulsory Contributions (under Article 16.1 of the Convention) as at 30 June 2019, 103 States Parties out of 180 still have dues towards the World Heritage Fund (i.e. 57.2% of the States Parties concerned). For the Voluntary Assessed Contributions (under Article 16.2 of the Convention) at the same date, 3 out of 13 States Parties have made no payments in 2018-2019.
6. The detailed list of supplementary voluntary contributions to the Fund (Annex 1 of the Financial Statements) shows that 4 States Parties, namely Australia (for the 4th year), Turkey (for the 2nd year in a row), Norway and Sweden doubled their compulsory contribution as per Option 1. Netherlands also doubled its compulsory contribution, while Cambodia made unrestricted contributions in 2018 and 2019. As a follow-up to the online consultation survey on a voluntary annual fee by properties inscribed on the World

<sup>1</sup> <http://whc.unesco.org/archive/2018/whc18-42com14-en.pdf>, pages 1-3.

<sup>2</sup> 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%.

Heritage List, some funds came from 6 States Parties, namely Andorra, Bulgaria, Italy, Portugal, Slovakia and Viet Nam. Eight States Parties, namely Kazakhstan, Monaco, Montenegro, Norway, the Republic of Korea, Slovakia, Spain and Sweden made voluntary contributions to the sub-account for enhancing the human capacities of the World Heritage Centre, which amounted in total to US\$ 475,901. The Governments of Bahrain and Azerbaijan as hosts of the 42nd and 43rd sessions of the World Heritage Committee respectively made significant earmarked contributions for covering the costs of those meetings. The Governments of Australia, Germany and the Republic of Korea also made significant contributions under the sub-account for earmarked activities. The Fondation Prince Albert II, the Ocean Foundation and ZDF (Zweites Deutsches Fernsehen) are among the important contributors from the private / non-profit sector.

## II. DRAFT RESOLUTION

### **Draft Resolution: 22 GA 6**

*The General Assembly,*

1. *Having examined Documents WHC/19/22.GA/6 and WHC/19/22.GA/INF.6;*
2. *Having in particular examined the accounts of the World Heritage Fund for the financial period ended 31 December 2017;*
3. *Approves the accounts of the World Heritage Fund for the financial period ended 31 December 2017;*
4. *Takes note of the financial statements relating to the World Heritage Fund for the period 1 January 2018 to 30 June 2019.*