



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  
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منظمة الأمم المتحدة  
للتربية والعلم والثقافة

联合国教育、  
科学及文化组织

# World Heritage

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## UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION

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

Paris, UNESCO Headquarters

23 – 28 October 2009

Room XI

**Item 6 of the Provisional Agenda: Determination of the amount of the contributions to the World Heritage Fund in accordance with the provisions of Article 16 of the *World Heritage Convention***

**Section I World Heritage Fund - Split Assessment**

**Section II Statement of compulsory and voluntary contributions as at 21 October 2009**



## **Section I**

World Heritage Fund - Split Assessment

## UNESCO

Memo BOC 7/549  
16 September 2009

To : Director CLT/WHC  
From : Comptroller  
Subject: World Heritage Fund – Split assessment

cc: ADG/CLT  
CLT/WHC/AO  
DIR/BB

You have solicited BOC's opinion following the decision by the Committee to form a working group, the objectives of which are to examine the possibility of adopting the split assessment method for contributions to the World Heritage Fund. I would like to set out below the main reasons why we would advise against this approach.

1. The financial accounting and budgetary system (FABS) is configured in such a way as to cater for the four distinct fund categories to be found in UNESCO, (known as Business Areas in SAP terminology) namely: (a) Regular Programme (b) Other Proprietary Funds (c) Programme Fiduciary Funds and (d) Staff Fiduciary Funds. WHF forms part of Programme Fiduciary Funds and as such is not treated in the same way as the Regular Programme Business Area which was the only Business Area configured to handle split assessment and a fixed USD/Euro exchange rate. If the split assessment method is extended to non RP activities, some major reconfiguring of FABS would be necessary or an alternative system for recording WHF transactions would need to be found.
2. The split assessment method requires the choice of a USD/Euro exchange rate. This could either be the RP constant rate of 0.869, if existing methodology is adopted, or another rate, closer to the current USD/Euro rate. While the split assessment method based on the constant dollar rate has proved useful over the years for the core fund of UNESCO i.e. the Regular Programme, it is questionable to introduce a similar approach for WHF at a time when the methodology is to come under scrutiny and may need to be revised, especially with the imminent adoption of International Public Sector Accounting standards (IPSAS). The use of a fixed exchange rate is not IPSAS compliant and it is already anticipated that we will have to introduce some manual procedures to restate some figures for the presentation of the 2010

financial statements. We should not exacerbate this problem by extending the split assessment methodology further to WHF.

3. The question of materiality also needs to be considered, not only at the level of WHF but also within the overall context of UNESCO. The WHF biennial budget amounts to USD 7,5Mln requiring that a simple and pragmatic approach be adopted for dealing with this issue.

I understand that the working group referred to above has come to the conclusion that the best way of dealing with currency fluctuations is to create a specific budget line and set aside 10% of the total amount denominated in non dollar currencies. I also understand that the Committee agrees with this solution through the adoption of the 2010-2011 WHF budget this July in Seville. We concur with this method which is, in fact, the method used by the UNESCO Secretariat when dealing with other extra budgetary projects having a significant amount of expenditure in Euros.

Thank you for your understanding,



Getachew Engida



## **Section II**

Statement of compulsory and voluntary contributions as at 21 October 2009

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at 21 October 2009 / Etat des contributions obligatoires au 21 octobre 2009

( Expressed in US Dollars / Exprimé en Dollars EU )

	States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/08	Contributions 2009	Collections Between / Sommes reçues entre 01/01/09 - 21/10/2009	Unpaid contributions prior years / contributions Impayées années antérieures	Unpaid contributions / Contributions Impayées 2009	Total unpaid contributions as at / Contributions Impayées au 21/10/2009	Advance Contributions as of / Contributions (avances) au 21/10/2009	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 21/10/09	Last Payment
1	Afghanistan	32	32	64						févr-2009
2	Albania	-44	189			145	145		145	sept-2007
3	Algeria	18	2 682	2 675		25	25		25	mars-2009
4	Andorra	252	252	504						sept-2009
5	Angola	-1 510	95					-1 415	-1 415	juil-2006
6	Antigua and Barbuda	3 745	63		3 745	63	3 808		3 808	
7	Argentina	-4 262	10 254			5 992	5 992		5 992	avr-2008
8	Armenia	-111	63					-48	-48	avr-2003
9	Australia		56 380	56 380						mars-2009
10	Austria	27 624	27 985	55 584		25	25		25	mai-2009
11	Azerbaijan		158			158	158		158	mai-2008
12	Bahrain		1 041	1 041						juin-2009
13	Bangladesh	316	316	632						juin-2009
14	Barbados		284	284						mai-2009
15	Belarus		631	631						avr-2009
16	Belgium	20 811	34 768	28 125		27 454	27 454		27 454	févr-2009
17	Belize		32	32						juin-2009
18	Benin	-62	32					-30	-30	oct-2007
19	Bhutan		32	32						juin-2009
20	Bolivia		189	189						mars-2009
21	Bosnia and Herzegovina		189	189						juin-2009
22	Botswana	1 601	442		1 601	442	2 043		2 043	avr-2004
23	Burkina Faso	-1 441	63					-1 378	-1 378	nov-2003
24	Burundi	4 428	32		4 428	32	4 460		4 460	
25	Cambodia	9	32	105				-64	-64	avr-2009
26	Cameroon	-2 102	284	4 396				-6 214	-6 214	août-2009
27	Canada		93 956	93 956						févr-2009
28	Central African Republic	-2 407	32					-2 375	-2 375	mars-2006
29	Chad	23	32		23	32	55		55	sept-2007
30	Chile	-6 079	5 080					-999	-999	août-2007
31	China		84 144	84 144						août-2009
32	Colombia	110	3 313	3 478				-55	-55	août-2009
33	Comoros		32			32	32		32	oct-2003
34	Congo	-241	32					-209	-209	oct-2006
35	Costa Rica	-60	1 010	893		57	57		57	sept-2009
36	Côte d'Ivoire	555	284	839						sept-2009
37	Croatia		1 578	1 578						févr-2009
38	Cuba		1 704	1 715				-11	-11	mars-2009
39	Cyprus	1 388	1 388	1 388		1 388	1 388		1 388	mars-2009
40	Czech Republic		8 866	8 866						mai-2009
41	Democratic People's Republic of Korea	-221	221							déc-2008
42	Democratic Republic of the Congo	-113	95					-18	-18	févr-2006
43	Djibouti	35	32		35	32	67		67	
44	Dominica	32	32		32	32	64		64	avr-2007
45	Dominican Republic	757	757		757	757	1 514		1 514	mai-2008
46	Ecuador		663	663						juin-2009
47	Egypt	2 776	2 776	5 552						mars-2009
48	El Salvador	631	631		631	631	1 262		1 262	oct-2007
49	Eritrea		32			32	32		32	mars-2008
50	Estonia		505	505						janv-2009
51	Ethiopia	22	95	126				-9	-9	sept-2009
52	Fiji	-207	95					-112	-112	juin-2008
53	Finland	17 794	17 794	17 794		17 794	17 794		17 794	janv-2009
54	Gabon	243	252		243	252	495		495	juin-2007
55	Gambia		32			32	32		32	févr-2007
56	Georgia	-1 960	95					-1 865	-1 865	
57	Ghana	1 175	126	1 301						mai-2009
58	Greece	-604	18 804	18 200						sept-2009
59	Grenada		32	32						mars-2009
60	Guatemala	1 986	1 010		1 986	1 010	2 996		2 996	août-2006
61	Guinea	26	32		26	32	58		58	avr-2006
62	Guinea-Bissau	32	32		32	32	64		64	févr-2007
63	Guyana	209	32	241						sept-2009
64	Hali	60	63		60	63	123		123	sept-2007
65	Honduras		158			158	158		158	juin-2008
66	Hungary	15 171	7 688	22 869						juin-2009
67	Iceland		1 167			1 167	1 167		1 167	sept-2008
68	India		14 188	14 188						mai-2009
69	Indonesia	10 021	5 080	15 101						sept-2009
70	Iran, Islamic Republic of	-54	5 679	7 460				-1 835	-1 835	mai-2009
71	Iraq	-49	473	424						avr-2009
72	Ireland	14 040	14 040	28 080						févr-2009
73	Israel		13 219	13 219						janv-2009
74	Italy		180 274	180 274						mars-2009
75	Jamaica	621	316		621	316	937		937	juil-2006
76	Japan		524 550	524 550						avr-2009
77	Jordan		379	379						sept-2009
78	Kazakhstan		915	897		18	18		18	avr-2009
79	Kenya	316	316		316	316	632		632	oct-2007
80	Kiribati	-12	32			20	20		20	
81	Kuwait		5 742	5 742						mars-2009
82	Kyrgyzstan	63	32	95						juil-2009
83	Laos People's Democratic Republic		32			32	32		32	mai-2008



WORLD HERITAGE FUND

Statement of Compulsory Contributions as at 21 October 2009 / Etat des contributions obligatoires au 21 octobre 2009  
( Expressed in US Dollars / Exprimé en Dollars EU )

	States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/08	Contributions 2009	Collections Between / Sommes reçues entre 01/01/09 - 21/10/2009	Unpaid contributions prior years / contributions impayées années antérieures	Unpaid contributions / Contributions Impayées 2009	Total unpaid contributions as at / Contributions Impayées au 21/10/2009	Advance Contributions as of / Contributions (avances) au 21/10/2009	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 21/10/09	Last Payment
84	Latvia		568	568						févr-2009
85	Lebanon	2 842	1 073	1 769	1 073	1 073	2 146		2 146	sept-2009
86	Lesotho	63	32		63	32	95		95	mars-2006
87	Liberia	94	32	111		15	15		15	mai-2009
88	Libyan Arab Jamahiriya	21	1 956		21	1 956	1 977		1 977	nov-2008
89	Lithuania	11	978		11	978	989		989	nov-2008
90	Luxembourg	5 275	2 682	7 957						mars-2009
91	Madagascar		63			63	63		63	août-2008
92	Malawi	-62	32				-30		-30	févr-2008
93	Malaysia	15	5 995	5 995		15	15		15	avr-2009
94	Maldives	32	32		32	32	64		64	mai-2007
95	Mali	-243	32				-211		-211	
96	Malta	536	536	2 124			-1 052		-1 052	juin-2009
97	Marshall Islands	94	32		94	32	126		126	févr-2005
98	Mauritania	-329	32				-297		-297	
99	Mauritius		347			347	347		347	avr-2008
100	Mexico		71 208	71 208						juil-2009
101	Micronesia	156	32		156	32	188		188	
102	Monaco		95	95						févr-2009
103	Mongolia	-81	32				-49		-49	oct-2007
104	Montenegro	-31	32	33			-32		-32	févr-2009
105	Morocco		1 325	1 325						avr-2009
106	Mozambique	-95	32				-63		-63	août-2007
107	Myanmar	341	158	499						août-2009
108	Namibia	189	189	189		189	189		189	mars-2009
109	Nepal	95	95		95	95	190		190	déc-2007
110	Netherlands	-5 271	59 093	24 276		29 546	29 546		29 546	oct-2009
111	New Zealand	8 077	8 077	16 154						avr-2009
112	Nicaragua	63	63		63	63	126		126	oct-2007
113	Niger	-153	32				-121		-121	janv-2005
114	Nigeria		1 514			1 514	1 514		1 514	avr-2008
115	Niue	51	32		51	32	83		83	juin-2007
116	Pakistan	6	1 861	1 849		18	18		18	mars-2009
117	Palau	63	32		63	32	95		95	mai-2006
118	Panama		726	726						août-2009
119	Papua New Guinea	63	63		63	63	126		126	août-2007
120	Paraguay	20	158		20	158	178		178	déc-2008
121	Peru		2 461			2 461	2 461		2 461	juil-2008
122	Philippines	26	2 461		26	2 461	2 487		2 487	oct-2008
123	Poland		15 807	15 807						juil-2009
124	Portugal	-1 002	16 627	15 677			-52		-52	juin-2009
125	Qatar	3 323	2 682		3 323	2 682	6 005		6 005	oct-2007
126	Republic of Korea		68 558	68 558						janv-2009
127	Romania		2 209	2 209						févr-2009
128	Russian Federation		37 860	37 860						avr-2009
129	Rwanda	4	32	36						mai-2009
130	Saint Kitts and Nevis	32	32		32	32	64		64	mai-2007
131	Saint Lucia	-9	32	32			-9		-9	févr-2009
132	Saint Vincent and the Grenadines		32			32	32		32	déc-2008
133	Samoa	63	32	63		32	32		32	févr-2009
134	San Marino		95	95						mai-2009
135	Sao Tome and Principe	69	32		69	32	101		101	
136	Saudi Arabia		23 599	23 599						août-2009
137	Senegal	-48	126	490			-412		-412	mars-2009
138	Serbia		663	663						juil-2009
139	Seychelles		63	126			-63		-63	avr-2009
140	Sierra Leone	-185	32				-163		-163	mai-2005
141	Slovakia		1 988	1 988						janv-2009
142	Slovenia	-49	3 029	2 980						mars-2009
143	Solomon Islands	63	32		63	32	95		95	juin-2005
144	Spain		93 672	93 672						juil-2009
145	Sri Lanka		505	523			-18		-18	oct-2009
146	Sudan	347	316	663						sept-2009
147	Suriname		32	32						sept-2009
148	Swaziland	63	63	126						juin-2009
149	Sweden		33 790	33 790						févr-2009
150	Switzerland		38 365	38 392			-27		-27	oct-2009
151	Syrian Arab Republic	523	505	1 010		18	18		18	juin-2009
152	Tajikistan	-4 826	32				-4 794		-4 794	juil-2007
153	Thailand		5 868	5 868						avr-2009
154	The Former Yugoslav Republic of Macedonia	-87	158			71	71		71	oct-2005
155	Togo	-2	32	30						sept-2009
156	Tonga	32	32	64						sept-2009
157	Trinidad and Tobago	888	852		888	852	1 740		1 740	avr-2007
158	Tunisia	2 900	978		2 900	978	3 878		3 878	oct-2005
159	Turkey		12 021	12 021						avr-2009
160	Turkmenistan	189	189		189	189	378		378	juin-2007
161	Uganda	120	95		120	95	215		215	oct-2007
162	Ukraine		1 420	1 420						sept-2009
163	United Arab Emirates	30	9 528	9 558						oct-2009
164	United Kingdom		209 587	209 587						avr-2009
165	United Republic of Tanzania	214	189	410			-7		-7	sept-2009
166	Uruguay		852			852	852		852	déc-2008

**WORLD HERITAGE FUND**

Statement of Compulsory Contributions as at 21 October 2009 / Etat des contributions obligatoires au 21 octobre 2009  
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167 Uzbekistan		252	224		28	28		28	mars-2009
168 Vanuatu	32	32	64						janv-1900
169 Venezuela	-6 277	6 310			33	33			déc-2007
170 Viet Nam	1 489	757	2 246						juil-2009
171 Yemen	221	221	442						févr-2009
Former Fed. Rep. of Yugoslavia	45 773			45 773		45 773		45 773	
172 Zambia	-2 620	32					-2 588	-2 588	
173 Zimbabwe	190	252		190	252	442		442	juil-2007
<b>TOTAL</b>	<b>158 701</b>	<b>1 891 201</b>	<b>1 900 625</b>	<b>69 914</b>	<b>105 988</b>	<b>175 902</b>	<b>-26 625</b>	<b>149 277</b>	

**Statement of Voluntary Contributions as at 21 October 2009**  
**Etat des contributions volontaires au 21 octobre 2009**  
( Expressed in US Dollars / Exprimé en Dollars EU )

States Parties	1% of 2008-2009 Contribution to the Regular Budget	Collections Between / Sommes reçues entre 01/01/2008 - 31/12/2008	Collections Between / Sommes reçues entre 01/01/2009 - 21/10/2009	Total Collections Between / Sommes reçues entre 01/01/2008 - 21/10/2009	Etats Parties	Last Payment
Brazil	55 276				Brésil	sept-2007
Bulgaria	1 262	631	631	1 262	Bulgarie	févr-2009
Cape Verde	64				Cap-Vert	
Denmark	46 630	45 937	23 295	69 232	Danemark	févr-2009
France	397 656	198 628	198 828	397 656	France	août-2009
Germany	541 272	270 589	270 676	541 265	Allemagne	avr-2009
Holy See	64				Saint-Siège	avr-2007
Norway	49 344	24 672	24 672	49 344	Norvège	mars-2009
Oman	4 606		2 303	2 303	Oman	avr-2009
Republic of Moldova	64				République de Moldav	nov-2006
South Africa	18 300		9 150	9 150	Afrique du Sud	mars-2009
United States of America	1 388 200	721 309	4 556	725 865	Etats-Unis d'Amerique	juil-2009
<b>TOTAL</b>	<b>2 502 738</b>	<b>1 261 966</b>	<b>534 111</b>	<b>1 796 077</b>	<b>TOTAL</b>	

Djibouti : Ratification on 30/08/2007. Entry in force on 30/11/2007

Montenegro : notification of succession on 26/04/2007 with retroactivity effect back to 3 June 2006. This State Party will then pay the full yearly amount for 2007