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**UNITED NATIONS EDUCATIONAL,
SCIENTIFIC AND CULTURAL ORGANIZATION**

**FOURTEENTH GENERAL ASSEMBLY OF STATES PARTIES TO THE
CONVENTION CONCERNING THE PROTECTION OF THE WORLD CULTURAL
AND NATURAL HERITAGE**

**Paris, UNESCO Headquarters, Room XII
14-15 October 2003**

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

Accounts of the World Heritage Fund for the financial period 2000-2001

SUMMARY

The Financial Regulations of the World Heritage Fund stipulate that the accounts of the Fund shall be submitted to the General Assembly of the States Parties to the Convention (Article 6, paragraph 6.4).

This document contains three sections:

Section I: Financial statements of the World Heritage Fund for the financial period ending 31 December 2001, submitted to the General Assembly for its approval.

Section II: Statement of compulsory contributions as at 31 December 2001

Section III: Financial statements of the World Heritage Fund for the current financial period as at 30 June 2003, approved by the Comptroller.

For the Draft Resolution on this agenda item see document WHC-03/14.GA/6.

**SECTION I: FINANCIAL STATEMENTS OF THE WORLD
HERITAGE FUND FOR THE FINANCIAL PERIOD
ENDING 31 DECEMBER 2001**

APPROVAL OF FINANCIAL STATEMENTS

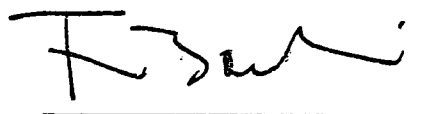
UNESCO

WORLD HERITAGE FUND

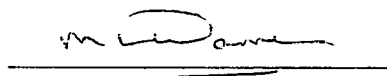
FOR THE BIENNIUM ENDED 31 DECEMBER 2001

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

Francesco Bandarin
Director WHC

A handwritten signature in black ink, appearing to read 'F. Bandarin', is written above a horizontal line.

Mark L. Warren
UNESCO Comptroller

A handwritten signature in black ink, appearing to read 'Mark L. Warren', is written above a horizontal line.

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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

See accompanying notes

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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				-		-	-
ICOMOS	495,000	430,000	925,000	895,000	30,000	925,000	-
IUCN	355,000	325,000	680,000	555,000	125,000	680,000	-
Others	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
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
<u>Chapter IV</u>							
Relative 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
<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	6,000	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

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WORLD HERITAGE FUND

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

(EXPRESSED IN US DOLLARS)

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

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 \$470 132 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

a) **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.

SECTION II: STATEMENT OF COMPULSORY CONTRIBUTIONS AS AT 31 DECEMBER 2001

WORLD HERITAGE FUND
Statement of Compulsory Contributions as at 31 December 2001 / Etat des contributions obligatoires au 31 Décembre 2001
(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties				Etats Parties			
COMPULSORY (ARTICLE 16(1))				OBLIGATOIRE (ARTICLE 16(1))			
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
3 295	299		3 295	299	3 594		3 594
Alghanistan							Alghanistan
232	109	341					Albanie
15	2 504	2 504		15	15		Algérie
	136	136					Andorre
2 026	82					-1 944	Angola
							Antigua-et-Barbuda
3 109	82		3 109	82	3 191		Argentine
	41 454	41 454					Arménie
218	82	436				-136	Australie
	58 656	58 656					Autriche
	34 132	34 132					Azerbaïdjan
						-111	Bahrein
247	136						Bangladesh
	653	653					Belarus
	354	354					Belgique
							Belize
5 086	680	5 766		9 290	9 290		Bénin
29 053	40 746	60 509				-6	Bolivie
	27	27					Bosnie-Herzégovine
82	82	170					Botswana
							Burkina Faso
489	299	788		65	65		Burundi
2 122	136	2 193					Cambodge
							Cameroon
	354	354					Canada
3 429	82		3 429	82	3 511		République centrafricaine
4 191	27		4 191	27	4 218		
	82	82					
490	327	92 270	490	327	817		
	92 270						
4 444	27		4 444	27	4 471		

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at 31 December 2001 / Etat des contributions obligatoires au 31 Décembre 2001
(Expressed in US Dollars / Exprimé en Dollars EU)

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	Etats Parties
COMPULSORY (ARTICLE 16(1))									
Afghanistan	3 295	299		3 295	299	3 594		3 594	Afghanistan
Albania	232	109	341						Albanie
Algeria	15	2 504	2 504		15	15		15	Algérie
Andorra		136	136						Andorre
Angola	-2 026	82					-1 944	-1 944	Angola
Antigua and Barbuda	3 109	82		3 109	82	3 191		3 191	Antigua-et-Barbuda
Argentina		41 454	41 454						Argentine
Armenia	218	82	436				-136	-136	Arménie
Australia		58 656	58 656						Australie
Austria		34 132	34 132						Autriche
Azerbaijan	-247	136					-111	-111	Azerbaïdjan
Bahrain		653	653						Bahreïn
Bangladesh		354	354						Bangladesh
Belarus	5 086	680	5 766						Bélarus
Belgium	29 053	40 746	60 509		9 290	9 290		9 290	Belgique
Belize		27	27						Bélize
Benin	82	82	170				-6	-6	Bénin
Bolivia	489	299	788						Bolivie
Bosnia and Herzegovina	2 122	136	2 193		65	65		65	Bosnie-Herzégovine
Botswana		354	354						Botswana
Burkina Faso	3 429	82		3 429	82	3 511		3 511	Burkina Faso
Burundi	4 191	27		4 191	27	4 218		4 218	Burundi
Cambodia		82	82						Camodge
Cameroon	490	327		490	327	817		817	Cameroon
Canada		92 270	92 270						Canada
Central African Republic	4 444	27		4 444	27	4 471		4 471	République centrafricaine

WORLD HERITAGE FUND

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

(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties				Etats 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
COMPULSORY (ARTICLE 16(1))				OBLIGATOIRE (ARTICLE 16(1))			
Chad	27	27					Chad
Chile	7 104	7 104					Chili
China	55 253	55 253					Chine
Colombia	69	6 668				-63	Colombie
Comoros	27	27					Comores
Congo	3 329	27	3 329	27	3 356		Congo
Costa Rica	599	708					Costa Rica
Côte d'Ivoire	326						Côte d'Ivoire
Croatia	1 116	327	326	327	653		Croatie
Cuba	1 062	2 504					Cuba
Cyprus	1 334	1 062					Chypre
Czech Republic	6 777	1 334					République tchèque
		6 777					
Democratic People's Republic of Korea	327	327					République populaire démocratique de Corée
Democratic Republic of the Congo	245	381					République démocratique du Congo
Dominica	27	27		27	27		27 Dominique
Dominican Republic	817	817					République dominicaine
Ecuador	1 467	898				-270	Equateur
Egypt	2 395	2 912					Egypte
El Salvador		653					El Salvador
Estonia		354					Estonie
Ethiopia	435	571					Ethiopie
Fiji	94	136	94	136	230		Fidji
Finland		18 835					Finlande
Gabon	8 225	490				-87	Gabon
Gambia		27			27		Gambie
Georgia	-2 984	191				-2 793	Géorgie

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at 31 December 2001 / Etat des contributions obligatoires au 31 Décembre 2001
(Expressed in US Dollars / Exprimé en Dollars EU)

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 (avances) 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	Etats Parties
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COMPULSORY (ARTICLE 16(1))

Ghana		191			191	191		191	Ghana
Greece	186	19 434	19 620		0	0		0	Grèce
Grenada	55	27	82						Grenade
Guatemala		980	980						Guatemala
Guinea	-125	109					-16	-16	Guinée
Guyana	122	27	150				-1	-1	Guyana
Haiti		82	82						Haïti
Honduras	353	191	353		191	544		544	Honduras
Hungary		4 328	4 328						Hongrie
Iceland		1 170	2 340				-1 170	-1 170	Islande
India	11 633	12 303	23 936						Inde
Indonesia	15	7 213	7 228						Indonésie
Iran, Islamic Republic of	184 332	9 064	90 000	94 332	9 064	103 396		103 396	Iran, République islamique d'
Iraq	44 890	4 545		44 890	4 545	49 435		49 435	Irak
Ireland		10 615	10 615						Irlande
Israel		14 943	14 943						Israël
Italy		182 662	182 662						Italie
Jamaica	218	136	354						Jamaïque
Japan		598 804	598 804						Japon
Jordan		299	299						Jordanie
Kazakhstan		1 034	1 034						Kazakhstan
Kenya	245	299	544						Kenya
Kiribati	28	27	277				-222	-222	Kiribati
Kyrgyzstan		27	30				-3	-3	Kirghizistan
Lao People's Democratic Republic		27			27	27		27	République démocratique populaire lao
Latvia		354	354						Lettonie

OBLIGATOIRE (ARTICLE 16(1))

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at 31 December 2001 / Etat des contributions obligatoires au 31 Décembre 2001
(Expressed in US Dollars / Exprimé en Dollars EU)

Compulsory (Article 16(1))				Obligatoire (Article 16(1))				Etats Parties			
States Parties	Total unpaid (Advance) Contributions as at / 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 / 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			
Lebanon	599	435	1 034						Liban		
Libyan Arab Jamahiriya									Jamahiriya arabe libyenne		
Lithuania	90 934	2 395		90 934	2 395	93 329		93 329	Lituanie		
Luxembourg		2 858	2 858						Luxembourg		
Madagascar	120	109		120	109	229		229	Madagascar		
Malawi		82	164						Malawi		
Malaysia	11 184	8 492		11 184	8 492	19 676	-82	19 676	Malaisie		
Maldives		27			27	27		27	Maldives		
Mali	643	82	1 368				-643	-643	Mali		
Malta	515	544	544		515	515		515	Malte		
Mauritania	-566	27					-539	-539	Mauritanie		
Mauritius	-45	381			336	336		336	Maurice		
Mexico		39 194	39 194						Mexique		
Monaco		136	136						Monaco		
Mongolia		27	30						Mongolie		
Morocco	1 524	1 606	3 130				-3	-3	Maroc		
Mozambique		27	27						Mozambique		
Myanmar	300	354		300	354	654		654	Myanmar		
Namibia	245	245	490						Namibie		
Nepal		136	136						Népal		
Netherlands		62 684	31 342		31 342	31 342		31 342	Pays-Bas		
New Zealand		8 683	8 683						Nouvelle-Zélande		
Nicaragua	55	27		55	27	82		82	Nicaragua		
Niue		27			27	27		27	Nioue		
Niger	82	27	109						Niger		
Nigeria	1 170	2 232	3 402						Nigeria		
Oman		2 232	2 232						Oman		

WORLD HERITAGE FUND

Statement of Compulsory Contributions as at 31 December 2001 / Etat des contributions obligatoires au 31 Décembre 2001
(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties			Etats 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
COMPULSORY (ARTICLE 16[1])							
Pakistan	4 319	2 177	4 319	2 177	6 496		6 496
Panama	-110	653	543				Panama
Papua New Guinea	235	218	433	20	20		20
Paraguay		572		572	572		572
Peru	3 647	4 273	7 920				Pérou
Philippines	194	3 620	2 359	1 455	1 455		1 455
Poland	7 213	12 657	19 870				Pologne
Portugal		16 658	15 977	681	681		681
Qatar		1 225	1 225				Qatar
Republic of Korea		61 976	61 976				République de Corée
Romania		2 123	2 123				Roumanie
Russian Federation	1 514 246	43 032	1 557 278				Fédération de Russie
Rwanda		27	27				Rwanda
Saint Kitts and Nevis		27		27	27		Saint- Kitts-et-Nevis
Saint Lucia	28	82	110				Sainte-Lucie
San Marino		82		82	82		Saint-Marin
Saudi Arabia		19 978					Arabie saoudite
Senegal	1 004	191	1 004	191	1 195		1 195
Seychelles		82		82			Seychelles
Slovakia		1 524		1 524			Slovaquie
Slovenia		2 912					Slovénie
Solomon Islands	55	27	55	27	82		82
South Africa	13 474	14 698					Afrique du Sud
Spain		90 855					Espagne
Sri Lanka	-547	572	25				Shri Lanka
OBLIGATOIRE (ARTICLE 16[1])							

WORLD HERITAGE FUND

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

(Expressed in US Dollars / Exprimé en Dollars EU)

Compulsory (Article 16(1))				Obligatoire (Article 16(1))				Etats Parties			
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			
Sudan		218	218						Soudan		
Suriname		82	82						Suriname		
Sweden		37 044	37 044						Suède		
Switzerland		45 672	45 672						Suisse		
Syrian Arab Republic		2 912			2 912	2 912		2 912	République arabe syrienne		
Tajikistan	473	27	400	73		100		100	Tadjikistan		
Thailand	223	9 853	10 076						Thaïlande		
The Former Yugoslav Republic of Macedonia		218	218						L'ex-République yougoslave de Macédoine		
Togo	28	27	55						Togo		
Tunisia		1 116	1 116						Tunisie		
Turkey		15 896	15 896						Turquie		
Turkmenistan		109			109	109		109	Turkménistan		
Uganda	-104	191	67		20	20		20	Ouganda		
Ukraine		1 905	1 905						Ukraine		
United Arab Emirates		7 323			7 323	7 323			Emirats Arabes Unis		
United Kingdom		199 674	199 674						Royaume-Uni		
United Republic of Tanzania		136	137				-1	-1	République-Unie de Tanzanie		
Uruguay	5 239	2 695		5 239	2 695	7 934		7 934	Uruguay		
Uzbekistan	36 779	381	926	35 853	381	36 234		36 234	Ouzbékistan		
Venezuela	12 305	7 539		12 305	7 539	19 844		19 844	Venezuela		
Viet Nam		544			544	544		544	Viet Nam		
Yemen	436	245	436		245	681		681	Yémen		
Yugoslavia	45 773	708	45 773		708	46 481		46 481	Yougoslavie		
Zambia	3 983	82	3 983		82	4 065		4 065	Zambie		
Zimbabwe		299	299						Zimbabwe		

WORLD HERITAGE FUND

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

(Expressed in US Dollars / Exprimé en Dollars EU)

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 (avances) 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	Etats Parties
TOTAL	2 066 903	1 998 155	3 603 016	373 915	96 217	470 132	-8 090	462 042	

COMPULSORY (ARTICLE 16[1])

OBLIGATOIRE (ARTICLE 16[1])

VOLUNTARY (ARTICLE 16[4])

Etats 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 (avances) 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	Etats Parties
Brazil		79 995	42 436		37 559	37 559		37 559	Bresil
Bulgaria	463	463	926						Bulgarie
Cape Verde		27			27	27		27	Cap-Vert
Denmark		27 001			27 001	27 001		27 001	Danemark
France		233 207	233 207						France
Germany		352 342	352 342						Allemagne
Norway		23 299	23 229		70	70		70	Norvege
United States of America		598 804	18 604		580 200	580 200		580 200	Etats-Unis d'Amerique
TOTAL	463	1 315 138	670 744		644 857	644 857		644 857	TOTAL

**SECTION III: FINANCIAL STATEMENTS OF THE WORLD
HERITAGE FUND FOR THE CURRENT FINANCIAL
PERIOD AS AT 30 JUNE 2003**

UNESCO

DCO 7/ 447

7 August 2003

To: Director, WHC

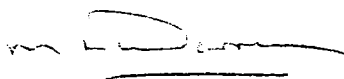
From: Comptroller

Subject: **WHF Financial Statements**

Please find enclosed the financial statements for the World Heritage Fund for the period 1 January 2002 to 30 June 2003.

In annex, you will find the remaining amounts on 2001 obligations.

We would like to draw your attention on the fact that your operating reserves on "Programme Activities" are negative. This means that the contingency reserve has been used. To our knowledge there was no approval from the World Heritage Council to use this reserve, therefore I would ask you to provide DCO with further explanations and, if required, how you propose to redress the situation.



Mark L. Warren

CC: WHC/AO
DIR/BB

UNESCO

WORLD HERITAGE FUND

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
AS AT 30 JUNE 2003

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked Activities	Emergency Reserve Fund	Total at 30.06.2003	Total 2000/2001
INCOME					
Assessed contributions:					
Compulsory	4,010,618	-	-	4,010,618	3,999,501
Voluntary	1,103,474	-	-	1,103,474	1,786,843
Total assessed contributions	5,114,092	-	-	5,114,092	5,786,344
Other income:					
Interest	189,382	-	-	189,382	653,061
Earmarked	-	1,073,602	-	1,073,602	963,593
Other and Non-earmarked	116,046	-	-	116,046	13,956
Total other income	305,428	1,073,602	-	1,379,030	1,630,610
TOTAL INCOME	5,419,520	1,073,602	-	6,493,122	7,416,954
Disbursements	3,575,267	705,195	377,997	4,658,459	9,387,859
Provision for Undelivered Orders	2,305,283	152,774	660,208	3,118,265	
TOTAL EXPENDITURE	5,880,551	857,969	1,038,205	7,776,725	9,387,859
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(461,031)	215,633	(1,038,205)	(1,283,603)	(1,970,905)
Savings on prior years' obligations and other adjustments	259,536	-	-	259,536	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
Reserves and fund balances, end of the period	1,338,896	977,146	451,095	2,767,137	3,791,204

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WORLD HERITAGE FUND
SCHEDULE OF APPROPRIATIONS AND EXPENDITURE
FOR THE PERIOD 1 JANUARY 2002 TO 30 JUNE 2003
(EXPRESSED IN US DOLLARS)

	Allocation 2002/2003	Disbursements	Unliquidated Obligations	Total Expenditure
A. Approved budget				
<u>Chapter I: Implementation of the Convention</u>				
I.1 Participation experts in statutory meetings	140,000	121,790	8,876	130,666
I.2 Organization of statutory meetings	-	-	-	-
I.3 Operational Guidelines / Legal Analysis	72,000	40,384	7,352	47,736
I.4 Information Management	200,000	120,967	35,600	156,567
I.5 Documentation, Registration & Statutory Web	200,000	143,917	48,657	192,574
I.6 Coordination with other conventions, programmes etc.	40,000	25,022	955	25,977
Sub-Total Chapter I	652,000	452,080	101,440	553,520
<u>Chapter II: Establishment of the World Heritage List</u>				
II.1 Global Strategy				
Analyses of the List & Tentative Lists	140,000	60,850	40,000	100,850
Africa	55,000	45,429	3,762	49,191
Arab States	51,000	373	-	373
Asia	55,000	12,151	8,732	20,883
Pacific	55,000	28,801	9,553	38,354
Europe & North America	10,000	441	180	621
Central & Eastern Europe	35,000	18,059	1,585	19,644
Latin America	45,000	12,373	6,691	19,064
Caribbean	45,000	6,538	12,273	18,811
Thematic Studies:				
ICOMOS	60,000	30,000	30,000	60,000
IUCN	50,000	25,000	25,000	50,000
II.2 Advisory Services				
ICOMOS	630,000	309,527	320,473	630,000
IUCN	600,000	300,000	300,000	600,000
Others	20,000	-	-	-
Sub-Total Chapter II	1,851,000	849,542	758,249	1,607,791
<u>Chapter III: Technical Implementation of the World Heritage Convention</u>				
III.1 Preparatory assistance	770,000			
Global		-	-	-
Africa		43,613	27,690	71,303
Arab States		70,205	41,835	112,040
Asia		14,009	68,591	82,600
Pacific		-	-	-
Europe & North America		15,000	-	15,000
East and Central Europe		59,462	32,309	91,771
Latin America		4,900	43,500	48,400
Caribbean		28,452	4,950	33,402
Total Preparatory Assistance	770,000	235,641	218,875	454,516
III.2 Technical cooperation				
Africa 2003				
IUCN for projects/activities preparation	30,000	15,000	-	15,000
earmarked for regional/national activities	80,000	55,512	11,704	67,216
Other technical cooperation activities	1,088,595			
Global		30,000	-	30,000
Africa		88,336	149,962	238,298
Arab States		50,173	20,909	71,082
Asia		60,557	4,731	65,288
Pacific		-	-	-
Europe & North America		-	-	-
East and Central Europe		61,840	20,000	81,840
Latin America		69,666	51,334	121,000
Caribbean		25,000	5,000	30,000
Total Technical cooperation	1,198,595	456,084	263,640	719,724
III.3 Training				
ICCROM support costs	83,950	-	37,900	37,900
ICCROM training activities (earmarked)	69,400	25,400	44,000	69,400
"Africa 2009" (WHC/ICCROM)	180,000	50,000	50,000	100,000
IUCN Training	60,000	30,000	30,000	60,000
IUCN Africa 2003 Nature - earmarked activities	90,000	20,748	39,252	60,000
Other training activities	1,383,500			
Global		51,430	8,370	59,800
Africa		151,329	39,429	190,758
Arab States		64,584	64,012	128,596
Asia		91,584	103,761	195,345
Pacific		-	-	-
Europe & North America		-	-	-

	Allocation 2002/2003	Disbursements	Unliquidated Obligations	Total Expenditure
<i>East and Central Europe</i>		28,171	31,890	60,061
<i>Latin America</i>		145,285	93,923	239,208
<i>Caribbean</i>		-	-	-
Total Training	1,866,850	658,531	542,537	1,201,068
III.4 Evaluation of International Assistance	45,000	-	-	-
III.5 Programme initiatives	450,000			
<i>Sustainable tourism</i>		62,505	17,918	80,423
<i>Forests</i>		60,526	11,338	71,864
<i>Cities</i>		26,674	1,158	27,832
<i>Earthen architecture</i>		46,546	50,863	97,409
Total Programme initiatives	450,000	196,251	81,277	277,528
III.6 Support to promotional activities	140,000			
<i>Global</i>		4,300	-	4,300
<i>Africa</i>		400	500	900
<i>Arab States</i>		10,000	-	10,000
<i>Asia</i>		17,758	5,000	22,758
<i>Pacific</i>		-	-	-
<i>Europe & North America</i>		4,685	-	4,685
<i>East and Central Europe</i>		19,004	10,118	29,122
<i>Latin America</i>		-	-	-
<i>Caribbean</i>		-	-	-
Total Support to promotional activities	140,000	56,147	15,618	71,765
Sub-Total Chapter III	4,470,445	1,602,654	1,121,947	2,724,601
<u>Chapter IV: Monitoring of the State of Conservation of sites</u>				
IV.1 Reactive monitoring				
<i>ICOMOS</i>	160,000	34,907	17,325	52,232
<i>IUCN</i>	140,000	80,000	60,000	140,000
Other	120,000			
<i>Global</i>		1,356	4,335	5,691
<i>Africa</i>		-	-	-
<i>Arab States</i>		11,311	7,079	18,390
<i>Asia</i>		41,107	14,530	55,637
<i>Pacific</i>		-	-	-
<i>Europe & North America</i>		1,078	-	1,078
<i>East and Central Europe</i>		13,823	5,760	19,583
<i>Latin America</i>		7,105	2,924	10,029
<i>Caribbean</i>		-	-	-
Total Reactive monitoring	420,000	190,687	111,953	302,640
IV.2 Support to States Parties for periodic reporting				
<i>Global</i>	-	-	-	-
<i>Africa</i>	-	-	-	-
<i>Arab States</i>	-	-	-	-
<i>Asia & Pacific</i>	130,000	105,485	17,147	122,632
<i>Europe & North America</i>	40,000	19,207	1,580	20,787
<i>East and Central Europe</i>	70,000	38,056	10,549	48,605
<i>Latin American & Caribbean</i>	215,000	65,052	112,237	177,289
Total Support to States Parties for periodic reporting	455,000	227,800	141,513	369,313
IV.3 Follow-up to periodic reporting				
<i>Africa</i>	70,000	43,694	2,075	45,769
<i>Arab States</i>	80,000	2,173	-	2,173
<i>Asia & Pacific</i>	40,000	15,781	2,098	17,879
Total Support to States Parties for periodic reporting	190,000	61,648	4,173	65,821
Sub-Total Chapter IV	1,065,000	480,135	257,639	737,774
<u>Chapter V: Awareness & Education</u>				
V.1 Awareness-building	200,000	137,875	31,244	169,119
V.2 Partnerships with tourism industries	20,000	-	-	-
V.3 Education & cooperation with the Universities	160,000	52,981	34,764	87,745
Sub-Total Chapter V	380,000	190,856	66,008	256,864
Total A.	8,418,445	3,575,267	2,305,283	5,880,551
B. Earmarked activities				
Promotional		198,027	2,656	200,683
Other		507,168	150,118	657,286
Total B.	-	705,195	152,774	857,969
C. Emergency reserve fund	1,489,300	377,997	660,208	1,038,205
TOTAL (A + B + C)	9,907,745	4,658,459	3,118,265	7,776,725

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WORLD HERITAGE FUND

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
AS AT 30 JUNE 2003

(EXPRESSED IN US DOLLARS)

	<u>30.06.2003</u>	<u>31.12.2001</u>
Assets:		
Cash and term deposits	5,335,141	5,834,684
Compulsory assessed contributions receivable from States Parties	<u>1,150,650</u>	<u>470,131</u>
Total Assets	<u>6,485,791</u>	<u>6,304,815</u>
Liabilities:		
Accrued Payables undelivered orders 30 June 2003	3,118,265	1,934,715
Unliquidated obligations - year 2001	<u>592,769</u>	<u>570,806</u>
Total unliquidated obligations	3,711,034	2,505,521
Contributions received in advance	7,620	8,090
Total liabilities	<u>3,718,654</u>	<u>2,513,611</u>
Reserves and fund balances:		
Contingency reserve	1,500,000	2,000,000
Emergency reserve fund	451,095	316,755
Earmarked activities	977,146	761,513
Operating reserves	<u>(161,104)</u>	<u>712,936</u>
Total reserves and fund balances	<u>2,767,137</u>	<u>3,791,204</u>
Total liabilities, reserves and fund balances	<u>6,485,791</u>	<u>6,304,815</u>

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WORLD HERITAGE FUND

STATEMENT OF CASH FLOWS
AS AT 30 JUNE 2003

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked	ERF
Cash at beginning of the period	4,545,943	844,071	444,669
INCOME			
Cash received from States Parties	4,433,103	1,073,602	-
Other income:			
Interest	189,382	-	-
Other and Non-earmarked	116,046	-	1,172,545
Total income	4,738,531	1,073,602	1,172,545
Total Programme Cash Disbursed 2002/2003	3,575,267	705,195	377,997
Replenishment of Emergency Reserve Fund	1,172,545	-	-
Prior years expenditure paid year to date	1,653,216	-	-
Total expenses	6,401,028	705,195	377,997
EXCESS (SHORTFALL) of Cash Inflows over Outflows	(1,662,497)	368,407	794,548
Cash at the end of the period	2,883,446	1,212,478	1,239,217