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**UNITED NATIONS EDUCATIONAL
SCIENTIFIC AND CULTURAL ORGANIZATION**

**CONVENTION CONCERNING THE PROTECTION OF THE
WORLD CULTURAL AND NATURAL HERITAGE**

WORLD HERITAGE COMMITTEE

**Twenty-second session
Kyoto, Japan
30 November - 5 December 1998**

Item 11 of the Provisional Agenda : Presentation of the World Heritage Fund and of the state and forecasts of income : approval of the workplan and budget for 1999 and of the provisional budget for 2000.

SUMMARY

This document presents the financial statements for the World Heritage Fund as at 31 October 1998, updating therefore the information provided in document WHC-98/CONF.203/13.

UNESCO

BOC 7/715

27 November 1998

To : Dir, WHC

From : Deputy Comptroller
and Chief Accountant

Subject : WHF - Financial Statements

As requested, please find enclosed financial statements for the World Heritage Fund as at 31 October 1998.



M. L. Warren

CC: WHC/AO

UNESCO

WORLD HERITAGE FUND

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
AS AT 31 OCTOBER 1998

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked Activities	Emergency Relief Fund	Total 31.10.1998	31.12.1997	
Income						
Assessed contributions :						
Compulsory	2,005,305			2,005,305	2,064,153	
Voluntary	1,126,300			1,126,300	1,147,779	
Total assessed contributions	3,131,605			3,131,605	3,211,932	
Other income:						
Interest	281,508			281,508	366,990	
Earmarked		220,911		220,911	234,301	
Other	189,473			189,473	13,738	
Total other income	470,981	220,911		691,892	615,029	
Total income	3,602,586	220,911		3,823,497	3,826,961	
Total expenditure	Schedule 1.1	3,076,129	144,058	251,108	3,471,295	3,763,538
Excess (shortfall) of income over expenditure		526,457	76,853	(251,108)	352,202	63,423
Savings on prior years' obligations and other adjustments		49,675			49,675	21,048
Transfer (to)/from other funds		(331,304)		331,304		
Reserves and fund balances, beginning of the period		5,762,755	106,438	168,696	6,037,889	5,953,418
Reserves and fund balances, end of the period		6,007,583	183,291	248,892	6,439,766	6,037,889

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WORLD HERITAGE FUND
SCHEDULE OF APPROPRIATIONS AND EXPENDITURE
AS AT 31 OCTOBER 1998
(EXPRESSED IN US DOLLARS)

	Allocation	Disbursements	Unliquidated Obligations	Total Expenditure	Unobligated Balance
A. Approved budget					
<u>Chapter I</u>					
Attendance of experts to statutory World Heritage meetings	80,000	16,150	36,412	52,562	27,438
Management review	50,000	9,160	4,785	13,945	36,055
Coordination with other conventions, Programmes, etc	30,000	10,482	5,745	16,227	13,773
Sub-Total Chapter I	160,000	35,792	46,942	82,734	77,266
<u>Chapter II</u>					
Global Strategy	243,000	30,790	167,647	198,437	44,563
Advisory Services					
ICOMOS	327,000	275,000	52,000	327,000	
IUCN	237,750	169,250	68,500	237,750	
Others	40,000	7,000	17,000	24,000	16,000
Sub-Total Chapter II	847,750	482,040	305,147	787,187	60,563
<u>Chapter III</u>					
Preparatory assistance	20,000				20,000
Africa	60,000	13,500	16,500	30,000	30,000
Arab States	55,000	24,438	17,576	42,014	12,986
Europe	55,000	31,012	15,453	46,465	8,535
Asia & Pacific	55,000	24,000	18,566	42,566	12,434
Latin America and the Caribbean	55,000	14,767	16,500	31,267	23,733
Total Preparatory assistance	300,000	107,717	84,595	192,312	107,688
Technical Cooperation	107,500	25,000		25,000	82,500
Africa	185,000	65,343	41,740	107,083	77,917
Arab States	185,000	6,010	106,490	112,500	72,500
Europe	185,000	55,075	46,612	101,687	83,313
Asia & Pacific	185,000	90,450	93,628	184,078	922
Latin America and the Caribbean	185,000	26,153	128,963	155,116	29,884
Total Technical assistance	1,032,500	268,031	417,433	685,464	347,036
Training	82,500	77,000	5,400	82,400	100
Africa	180,000	142,900	42,000	184,900	(4,900)
Arab States	180,000	63,000	19,640	82,640	97,360
Europe	180,000	83,200	43,000	126,200	53,800
Asia & Pacific	180,000	65,708	87,757	153,465	26,535
Latin America and the Caribbean	180,000	34,331	53,534	87,865	92,135
Total Training	982,500	466,139	251,331	717,470	265,030
Support to promotional activities at sites	125,000	21,000	25,000	46,000	79,000
Sub-Total Chapter III	2,440,000	862,887	778,359	1,641,246	798,754
<u>Chapter IV</u>					
Reactive monitoring	120,000	57,477	40,243	97,720	22,280
Preparation of methodology	25,000				25,000
Support to States Parties for periodic reporting					
Africa	65,000	16,836	30,353	47,189	17,811
Arab States	35,000	30,498	4,501	34,999	1
Europe	25,000	21,225	3,775	25,000	
Asia & Pacific	45,000	4,912	33,091	38,003	6,997
Latin America and the Caribbean	45,000	2,598	7,582	10,180	34,820
Sub-Total Chapter IV	360,000	133,546	119,545	253,091	106,909
<u>Chapter V</u>					
Documentation	38,000	32,414	5,586	38,000	
Information material	165,000	111,066	28,784	139,850	25,150
Internet and WHIN	70,000	51,106	8,778	59,884	10,116
Medias and publishers	10,000		704	704	9,296
Services for promotional activities	159,473	38,913	8,122	47,035	112,438
Education	70,000	2,333	24,065	26,398	43,602
Sub-total Chapter V	512,473	235,832	76,039	311,871	200,602
Total A.	4,320,223	1,760,097	1,326,032	3,076,129	1,244,094
B. Earmarked activities	327,349	114,396	29,663	144,068	183,291
C. Emergency reserve fund	600,000	138,366	112,743	261,108	248,892
TOTAL (A+B+C)	5,147,572	2,002,857	1,468,438	3,471,295	1,676,277

WORLD HERITAGE FUND

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
AS AT 31 OCTOBER 1998

(EXPRESSED IN US DOLLARS)

	31.10.1998	31.12.1997
Assets:		
Cash and term deposits	6,418,739	5,622,572
Compulsory assessed contributions receivable from states parties	2,190,050	2,151,228
Total Assets	8,608,789	7,773,800
Liabilities:		
Unliquidated obligations - current year	1,468,438	1,411,403
Unliquidated obligations - prior years	690,978	307,780
Total unliquidated obligations	2,159,416	1,719,183
Contributions received in advance	9,607	7,828
Other liabilities		8,900
Total liabilities	2,169,023	1,735,911
Reserves and fund balances:		
Contingency reserve	2,000,000	2,000,000
Emergency reserve fund	248,892	168,696
Earmarked activities	183,291	106,438
Operating reserves	4,007,583	3,762,755
Total reserves and fund balances	6,439,766	6,037,889
Total liabilities, reserves and fund balances	8,608,789	7,773,800