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World Heritage

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UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION

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

Paris, UNESCO Headquarters
November 2021

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

SUMMARY

This document presents the statement of accounts of the World Heritage Fund for the biennium ended 31 December 2019 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 2020 to 30 June 2021.

This document should be read in conjunction with Document WHC/21/23.GA/INF.6.

Draft Resolution: 23 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 2019 were presented to the World Heritage Committee at its extended 44th session (Fuzhou (China) / Online meeting, 2021). 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/21/23.GA/INF.6).
2. A full analysis of these Statements can be found in Document WHC/21/44.COM/14¹. The main highlights are summarized herewith:
 - a. For 2018-2019, the World Heritage Committee approved an Expenditure Plan of US\$ 5,316,876 (Decision **41 COM 14** paragraph 12, Krakow, 2017). At its 43rd session, the World Heritage Committee approved an increase of the International Assistance budget, which brought the Expenditure Plan for 2018-2019 to **US\$ 5,350,344** (Decision **43 COM 13**, paragraph 2, Baku, 2019).
 - b. The expenditure rate on the Expenditure Plan 2018-2019 was 87% as of 31 December 2019 (see Total A, Statement I.I.).
 - c. The Statement of Compulsory and Voluntary Assessed Contributions as at 31 December 2019 shows that 63 States Parties were still in arrears of their compulsory contributions while 3 States Parties under voluntary contributions had made no payment in 2018-2019.
 - d. The detailed list of supplementary voluntary contributions to the Fund (Annex 1 of the Financial Statements) shows that the Government of Norway made a major contribution of US\$ 2.9 million under the sub-account for Specific Activities which was allocated to activities in Africa and mainly for the benefit of sites inscribed on the List of World Heritage in Danger. Five States Parties, namely Australia, the Netherlands, Norway, Sweden and Turkey, doubled their contributions or contributed in addition to their assessed yearly dues. Eight States Parties (Kazakhstan, Monaco, Montenegro, Norway, the Republic of Korea, Slovakia, Spain 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\$ 670,699. 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.
3. Document WHC/21/23.GA/INF.6 also includes for information the Financial Statements of the World Heritage Fund for the period from 1 January 2020 to 30 June 2021. The main highlights are summarized herewith:
 - a. The approved budget for the biennium 2020-2021 amounts to **US\$ 5,626,093** (Decision **43 COM 14** paragraph 8, Baku, 2019). As at 30 June 2021, the expenditure rate is 77.3% (see Total A, Statement I.I.).
 - b. As per the Statement of Compulsory Contributions (under Article 16.1 of the Convention) as at 30 June 2021, 104 States Parties out of 181 still have dues towards the World Heritage Fund (i.e. 57% 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 2020-2021.
 - c. The detailed list of supplementary voluntary contributions to the Fund (Annex 1 of the Financial Statements) shows that the Government of Norway made another major contribution, this time of US\$ 3.4 million, under the sub-account for Specific Activities which was allocated to activities in Africa and mainly for the benefit of sites inscribed on the List of World Heritage in Danger. Six States Parties, namely Australia, Palestine, Panama, Norway, Turkey and Sweden doubled their assessed contribution

¹ <https://whc.unesco.org/archive/2021/whc21-44com-14-en.pdf>, pages 1-4.

as per Option 1. The Netherlands also made an unrestricted supplementary voluntary contribution in addition to its compulsory contribution, while Cambodia made unrestricted contributions in 2020 and 2021. As a follow-up to the online consultation survey on a voluntary annual fee by properties inscribed on the World Heritage List, some funds came in 2020 and 2021 from Bulgaria. Six States Parties, namely France, Germany, Kazakhstan, Monaco, Slovakia and Spain, have made voluntary contributions to the sub-account for enhancing the human capacities of the World Heritage Centre, for a total amount of US\$ 284,605. The Government of China as host of the extended 44th session of the World Heritage Committee made a significant earmarked contribution for covering the costs of this meetings. The Government of France also made a significant contribution under the sub-account for Specific Activities. ZDF (Zweites Deutsches Fernsehen) has remained the sole contributor from the private / non-profit sector. Finally, for its first 18 months in operation, the new sub-account for the evaluation of nominations created at the request of the World Heritage Committee (Decision **43 COM 14**, paragraph 12) received contributions in the amount of US\$ 214,269 which is far from the amount of that could be theoretically expected (i.e. more than US\$ 800,000).

II. DRAFT RESOLUTION

Draft Resolution: 23 GA 6

The General Assembly,

1. *Having examined Documents WHC/21/23.GA/6 and WHC/21/23.GA/INF.6;*
2. *Having also examined the accounts of the World Heritage Fund for the financial period ended 31 December 2019;*
3. *Approves the accounts of the World Heritage Fund for the financial period ended 31 December 2019;*
4. *Takes note of the financial statements relating to the World Heritage Fund for the period 1 January 2020 to 30 June 2021.*