

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

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

**Paris, UNESCO Headquarters**

**22-23 November 2023**

**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 Financial Report of the World Heritage Fund for the biennium ended 31 December 2021 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 2022 to 30 June 2023.

This document should be read in conjunction with Document WHC/23/24.GA/INF.6.

**Draft Resolution: 24 GA 6, see Part II.**

## I. FINANCIAL REPORTS OF THE WORLD HERITAGE FUND

1. The Financial Reports relating to the World Heritage Fund for the biennium ended 31 December 2021 were presented to the World Heritage Committee at its extended 45th session (Riyadh, 2023). 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/23/24.GA/INF.6).
2. A full analysis of these Reports can be found in Document WHC/23/45.COM/15<sup>1</sup>. The main highlights are summarized herewith:
  - a. For 2020-2021, the World Heritage Committee approved a budget of **US\$ 5,626,093** (Decision **43 COM 14** paragraph 8, Baku, 2019);
  - b. The expenditure rate on the 2020-2021 budget was 85.2% as of 31 December 2021 (see Total A, Statement I.I.);
  - c. The Statement of Compulsory and Voluntary Assessed Contributions as at 31 December 2021 shows that 60 States Parties had not settled their compulsory contributions while 3 States Parties under voluntary contributions had made no payment in 2020-2021;
  - d. Five States Parties, namely Australia, the Netherlands, Norway, Sweden and Türkiye, doubled their contributions or contributed in addition to their assessed yearly dues. Panama and the State of Palestine did the same in 2021;
  - e. 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\$ 6 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. Other significant contributions came from France (for a total of US\$ 732,693) and the Government of China (US\$ 795,000) for covering the costs of the extended 44th session of the World Heritage Committee;
  - f. Voluntary Contributions to the sub-account for enhancing the human capacities of the World Heritage Centre amounted in total to US\$ 295,866 in 2020-2021, i.e., a sharp decrease of 55.9% compared with the previous biennium and a result very far below the initial target of US\$ 1 million per year set by the General Assembly when it established this sub-account in 2013. Six States Parties, namely France, Germany, Kazakhstan, Monaco, Slovakia and Spain, contributed to this sub-account in 2020-2021;
  - g. For its first biennium under operation (2020-2021), the sub-account for the Evaluation of nominations received contributions in the amount of US\$ 330,287, provided by 12 States Parties and 2 private entities.
3. Document WHC/23/24.GA/INF.6 also includes for information the Financial Report of the World Heritage Fund for the period from 1 January 2022 to 30 June 2023. The main highlights are summarized herewith:
  - a. The approved budget for the biennium 2022-2023 amounts to **US\$ 5,902,000** (Decision **44 COM 14**, paragraph 10 (Fuzhou/online, 2021)). At its 18th extraordinary session, the World Heritage Committee approved an increase of the Advisory services budget, which brought the budget for 2022-2023 to **US\$ 6,311,163** (Decision **18 EXT.COM 3**, paragraph 7 (UNESCO, 2023));

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<sup>1</sup> <https://whc.unesco.org/document/199702>, pages 1-4.

- b. As at 30 June 2023, the expenditure rate is 65.1% (see Total A, Statement I.I.);
- c. As per the Statement of Compulsory Contributions (under Article 16.1 of the Convention) as at 30 June 2023, 95 States Parties out of 181 still have dues towards the World Heritage Fund (i.e. 52.5% of the States Parties concerned). For the Voluntary Assessed Contributions (under Article 16.2 of the Convention) at the same date, 4 out of 13 States Parties have made no payments in 2022-2023;
- d. The detailed list of supplementary voluntary contributions to the Fund (Annex 1 of the Financial Report) shows that the Government of Norway made another major contribution in 2022-2023, this time of US\$ 2.5 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. The Government of France also made a significant contribution under the sub-account for Specific Activities. Four States Parties, namely Australia, Norway, Türkiye and Sweden doubled their assessed contribution as per Option 1. Ireland contributed under Option 3.1. Cambodia, Bulgaria, Lithuania, the Netherlands and Saint-Vincent-and-the-Grenadines also made an unrestricted supplementary voluntary contribution in addition to their compulsory contribution in 2022-2023. During the same period, 4 States Parties (Kazakhstan, Monaco, Serbia and Spain) contributed a total of US\$ 126,148 to the sub-account for human capacities, an amount which is not even the third of what was received in 2020. Finally, since January 2022 the sub-account for the evaluation of nominations received contributions in the amount of US\$ 386,608 from 13 States Parties and a private entity.

## II. DRAFT RESOLUTION

### **Draft Resolution: 24 GA 6**

*The General Assembly,*

1. *Having examined Documents WHC/23/24.GA/6 and WHC/23/24.GA/INF.6,*
2. *Having also examined the accounts of the World Heritage Fund for the financial period ended 31 December 2021,*
3. *Approves the accounts of the World Heritage Fund for the financial period ended 31 December 2021;*
4. *Takes note of the financial report relating to the World Heritage Fund for the period 1 January 2022 to 30 June 2023.*