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Organisation
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Organización
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Организация
Объединенных Наций по
вопросам образования,
науки и культуры

منظمة الأمم المتحدة
للتربية والعلم والثقافة

联合国教育、
科学及文化组织

Patrimoine mondial

16 GA

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ORGANISATION DES NATIONS UNIES
POUR L'EDUCATION, LA SCIENCE ET LA CULTURE

SEIZIEME SESSION DE L'ASSEMBLEE GENERALE DES ETATS
PARTIES A LA CONVENTION CONCERNANT LA PROTECTION
DU PATRIMOINE MONDIAL CULTUREL ET NATUREL

Paris, Siège de l'UNESCO

24 - 25 octobre 2007

Salle XI

Point 7 de l'ordre du jour provisoire : Examen de l'état des comptes du Fonds du patrimoine mondial, y compris l'état des contributions des Etats parties

Comptes du Fonds du patrimoine mondial pour l'exercice financier 2004-2005

RÉSUMÉ

Le Règlement financier du Fonds du patrimoine mondial stipule que les comptes du Fonds doivent être soumis à l'Assemblée générale des Etats parties à la *Convention* (article 6, paragraphe 6.4).

Ce document comprend trois sections :

Section I : Etats financiers du Fonds du patrimoine mondial pour l'exercice financier prenant fin au 31 décembre 2005, soumis à l'approbation de l'Assemblée générale.

Section II : Etat de contributions obligatoires et volontaires au 31 décembre 2005

Section III : Etats financiers du Fonds du patrimoine mondial pour le présent exercice financier arrêtés au 30 juin 2007, présentés par le Contrôleur financier.

Projet de résolution : Voir le document WHC-07/16.GA/7.

Section I

Etats financiers du Fonds du Patrimoine mondial pour l'exercice financier prenant fin au 31 décembre 2005, soumis à l'approbation de l'Assemblée générale.

UNESCO

DCO 7/ 053

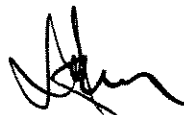
23 February 2006

To: Director, WHC

From: Chief Accountant

Subject: WHF Financial Statements

Please find enclosed two copies of the Financial Statements relating to the WHF for the biennium ended 31 December 2005 duly approved by the Comptroller. I would appreciate if you would approve these copies where indicated and return one set to me for inclusion in our files. The other set is for your records.



John Haigh

cc: WHC/AO ✓
BB/EXB

APPROVAL OF FINANCIAL STATEMENTS

UNESCO

WORLD HERITAGE FUND

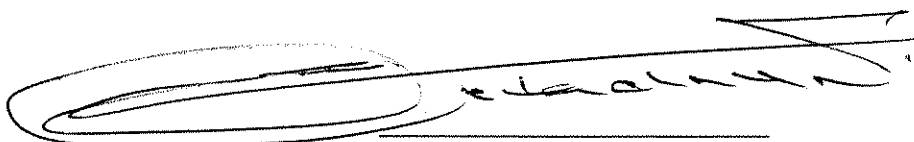
FOR THE BIENNIUM ENDED 31 DECEMBER 2005

The appended Financial Statements I, II, III and Schedule I.I, accompanied by notes are approved:

Francesco Bandarin
Director WHC

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

Getachew Engida
UNESCO Comptroller

A handwritten signature in black ink, appearing to read 'Getachew Engida', written over a horizontal line.

World Heritage Fund

Notes to the Financial Statements
for the biennium ended 31 December 2005

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 included with 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 2.3%.

6. Compulsory assessed contributions receivable

Of the balance of \$196,272 due by States Parties at 31 December 2005, \$55,282 relates to 2005 assessments and \$140,990 to earlier years.

7. Contingency reserve

The contingency reserve of \$1,500,000 has been transferred to the operating reserve on 1st January 2004, in accordance with the decision of the World Heritage Committee meeting.

8. Transfer (to) / from other funds

a) **Emergency Reserve Fund**

In accordance with Financial Regulations, Article 5.1, a reserve fund for emergency assistance has been agreed at a level of \$355,000 by the World Heritage Committee. An amount of \$99,698 was transferred from the operating reserves to replenish the emergency reserve fund during the biennium.

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 in respect of the Secretariat administering the World Heritage Fund. The estimated cost of these services during the biennium was \$ 5,625,030.

UNESCO

FONDS DU PATRIMOINE MONDIAL

**ETAT DES RECETTES ET DES DEPENSES ET EVOLUTION DES RESERVES ET DES SOLDES DES FONDS
POUR L'EXERCICE DU 1 JANVIER 2004 AU 31 DECEMBRE 2005**

(EXPRIME EN DOLLARS DES ETATS-UNIS)

	Activités de Programme	Activités bénéficiant de crédits affectés	Fonds de réserve d'urgence	Total au 31.12.2005	Total 2002/2003
RECETTES					
Contributions demandées:					
Obligatoires	3 674 526	-	-	3 674 526	4 010 618
Volontaires	2 523 417	-	-	2 523 417	2 326 931
Total contributions demandées:	6 197 943	-	-	6 197 943	6 337 549
Autres recettes:					
Intérêts	203 474	-	-	203 474	203 198
Affectées	-	1 696 636	-	1 696 636	1 240 922
Autres et non affectées	15 047	-	-	15 047	116 089
Total autres recettes	218 521	1 696 636	-	1 915 157	1 560 209
TOTAL RECETTES	6 416 464	1 696 636	-	8 113 100	7 897 758
Dépenses	4 582 243	1 454 903	148 739	6 185 885	7 517 462
Provision pour engagement non liquidés	1 112 167	69 473	29 033	1 210 673	2 225 184
TOTAL DEPENSES	5 694 410	1 524 376	177 772	7 396 558	9 742 646
EXCEDENT (DEFICIT) DES RECETTES PAR RAPPORT AUX DEPENSES	722 054	172 260	(177 772)	716 542	(1 844 888)
Economies sur les engagements des années précédentes et autres ajustements	315 727	19 985	195 885	531 597	614 233
Fonds pour les liquidations terminées de la période 2002-2003	(367 695)	-	-	(367 695)	-
Transfert (à destination)/en provenance d'autres fonds	(99 698)	-	99 698	-	-
Réserves et soldes des fonds en début d'exercice	1 384 663	920 584	255 302	2 560 549	3 791 204
Réserves et soldes des fonds en fin d'exercice	1 955 051	1 112 829	373 113	3 440 993	2 560 549

Tableau 1.1

UNESCO
FONDS DU PATRIMOINE MONDIAL
TABLEAU DES CREDITS ET DES DEPENSES
POUR L'EXERCICE DU 1 JANVIER 2004 AU 31 DECEMBRE 2005
(EXPRIME EN DOLLARS DES ETATS-UNIS)

	Crédits 2004/2005	Décaissements	Engagements non-liquidés	Total des dépenses
A. Budget approuvé				
<u>Ligne d'Action Principale 1 - Soutien aux Organes directeurs du Patrimoine mondial</u>				
<u>1.1. Organisation des réunions statutaires</u>				
1.1.4. Participation d'experts aux réunions statutaires	120 000	116 214	-	116 214
1.1.6. Réunions avec les Organes consultatifs	183 820	183 820	-	183 820
1.1.7. Participation aux réunions des Organes consultatifs	102 000	85 491	16 509	102 000
<u>1.2. Etudes et Evaluations</u>				
1.2.1. Etudes pour développements futurs	40 000	38 434	-	38 434
1.2.2. Evaluation	40 000	39 950	-	39 950
<u>1.3. Information</u>				
1.3.1. Systèmes de gestion de l'Information	100 000	92 784	2 500	95 284
Sous-total Ligne d'Action principale 1	585 820	556 693	19 009	575 702
<u>Ligne d'Action principale 2 - Protection du Patrimoine mondial</u>				
<u>2.1. Crédibilité de la Liste du patrimoine mondial</u>				
2.1.1 Inventaire retrospectif	30 000	29 796	-	29 796
2.1.2. Stratégie Globale				
. Analyses de la Liste & listes indicatives				
. ICOMOS	57 000	57 000	-	57 000
. IUCN	45 500	34 815	10 685	45 500
. WHC	22 500	9 404	4 350	13 754
. Etudes thématiques				
. ICOMOS	-	-	-	-
. IUCN	-	-	-	-
2.1.3. Assistance internationale - Préparatoire	670 000			
. Reserve-Global		-	-	-
. Projets-Global		-	-	-
. Afrique		196 448	67 977	264 425
. Etats Arabes		8 000	28 000	36 000
. Asie		35 372	5 760	41 132
. Pacifique		92 326	30 516	122 842
. Europe & Amérique du Nord		-	-	-
. Europe centrale & de l'Est		22 833	3 000	25 833
. Amerique latine		56 926	36 000	92 926
. Caraïbes		5 261	-	5 261
2.1.4. Services consultatifs				
. ICOMOS	700 280	700 280	-	700 280
. IUCN	576 370	576 370	-	576 370
<u>2.2. Conservation des sites du patrimoine mondial</u>				
2.2.1. Analyses des rapports périodiques	20 000	13 914	5 829	19 743
2.2.2. Rapports Périodiques				
. Europe & Amérique du Nord	200 000	116 850	60 309	177 159
. Amerique latine & caraïbes	50 000	9 746	35 611	45 357
2.2.3. Suivi Réactif				
. ICOMOS	180 000	63 596	79 700	143 296
. IUCN	150 000	144 547	5 000	149 547
. WHC/Global	13 225	-	-	-
. WHC/Afrique	18 824	18 824	-	18 824
. WHC/Etats arabes	1 301	1 301	-	1 301
. WHC/Asie	24 772	19 873	4 899	24 772
. WHC/Pacifique	6 352	6 352	-	6 352
. WHC/Europe & Amérique du Nord	15 455	12 946	2 509	15 455
. WHC/Europe centrale & de l'Est	7 308	6 641	667	7 308
. WHC/Amerique latine	2 763	2 763	-	2 763
. WHC/Caraïbes	-	-	-	-
2.2.4. Programmes régionaux et suivi des rapports périodiques				
. Afrique 2009 - ICCROM	200 000	160 000	40 000	200 000
. Afrique 2004-2005	90 000	76 625	7 769	84 394
. Etats arabes	70 000	56 342	2 941	59 283
. Asie 2003-2009	90 000	45 597	43 680	89 277
. Pacifique 2009	90 000	43 804	46 010	89 814

	Crédits 2004/2005	Décaissements	Engagements non-liquidés	Total des dépenses
. Europe & Amérique du Nord	20 000	16 415	3 473	19 888
. Amérique latine	100 000	57 575	7 590	65 165
. Caribbean 4-14	60 000	51 489	6 042	57 531
2.2.5. Sites en péril	300 000			
. Reserve-Global		-	-	-
. Afrique		81 476	52 263	133 739
. Etats Arabes		1 376	10 639	12 015
. Asie		24 803	35 855	60 658
. Europe & Amérique du Nord		-	-	-
. Europe centrale & de l'Est		20 351	-	20 351
. Amérique latine		-	30 000	30 000
2.2.6. Assistance internationale - Coopération technique	645 000			
. Global-Reserve		-	-	-
. Global-Projets		-	-	-
. Afrique		55 884	25 458	81 342
. Etats Arabes		103 939	76 047	179 986
. Asie		75 911	13 250	89 161
. Pacifique		-	-	-
. Europe & Amérique du Nord		-	-	-
. Europe centrale & de l'Est		40 000	11 812	51 812
. Amérique latine		20 000	-	20 000
. Caraïbes		16 000	-	16 000
<u>2.3. Renforcement des capacités dans les Etats parties</u>				
2.3.1. Assistance internationale - Soutien au développement & Formation				
. Régions	535 000			
. Global-Reserve		-	-	-
. Global-Projets		-	-	-
. Afrique		98 479	18 433	116 912
. Etats Arabes		22 332	14 878	37 210
. Asie		63 913	25 750	89 663
. Pacifique		-	-	-
. Europe & Amérique du Nord		12 000	-	12 000
. Europe centrale & de l'Est		31 640	-	31 640
. Amérique latine		131 256	7 615	138 871
. Caraïbes		-	-	-
. IUCN	65 000	61 151	3 849	65 000
. ICCROM	130 000	32 406	93 732	126 138
2.3.2. Education du patrimoine mondial	250 000	129 908	84 405	214 313
2.3.3. Formation thématique	50 000	38 117	10 108	48 225
<u>2.4. Sensibilisation du public, implication et soutien du patrimoine mondial par la communication</u>				
2.4.1. Promotion de partenariats	-	-	-	-
2.4.2. Sensibilisation & Publications	150 000	125 988	20 520	146 508
2.4.3. Assistance internationale - Promotion & Education	110 000			
. Global-Reserve		-	-	-
. Global-Projets		-	-	-
. Afrique		7 691	2 275	9 966
. Etats Arabes		9 102	1 000	10 102
. Asie		10 000	5 000	15 000
. Pacifique		4 000	1 000	5 000
. Europe & Amérique du Nord		-	-	-
. Europe centrale & de l'Est		8 980	990	9 970
. Amérique latine		14 000	1 000	15 000
. Caraïbes		-	-	-
2.4.4. Cooperation avec autres Conventions & Organisations	50 000	34 816	8 962	43 778
Sous-total Ligne d'Action principale 2	5 796 650	4 025 550	1 093 158	5 118 708
Total A.	6 382 470	4 582 243	1 112 167	5 694 410
B. Activités bénéficiant de crédits affectés	1 679 745			
Promotion		353 573	11 154	364 727
Autres		1 101 330	58 319	1 159 649
Total B.	1 679 745	1 454 903	69 473	1 524 376
C. Fonds de réserve d'urgence	355 000	148 739	29 033	177 772
TOTAL (A + B + C)	8 417 215	6 185 885	1 210 673	7 396 558

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FONDS DU PATRIMOINE MONDIAL

BILAN, ETAT DES RESERVES ET SOLDES DES COMPTES
AU 31 DECEMBRE 2005

(EXPRIME EN DOLLARS DES ETATS-UNIS)

	<u>31.12.2005</u>	<u>31.12.2003</u>
<u>Actif:</u>		
Dépôts à vue et à terme	4 484 390	4 528 908
Contributions obligatoires demandées et à recevoir des Etats parties	<u>196 272</u>	<u>280 650</u>
Total Actif	<u>4 680 662</u>	<u>4 809 558</u>
 <u>Passif:</u>		
Comptes à recevoir - Années précédentes	6 613	-
Reste à payer sur les engagements non liquidés de l'année en cours	1 210 673	2 225 184
Contributions reçues en avance	22 383	23 825
Total Passif	<u>1 239 669</u>	<u>2 249 009</u>
 Reserves et soldes des fonds:		
Réserve pour imprévus	-	1 500 000
Fonds de réserve d'urgence	373 113	255 302
Activités bénéficiant de crédits affectés	1 112 829	920 584
Réserves d'exploitation	<u>1 955 051</u>	<u>-115 337</u>
Total réserves et soldes des fonds	<u>3 440 993</u>	<u>2 560 549</u>
 Total passif, réserves et soldes des fonds	<u><u>4 680 662</u></u>	<u><u>4 809 558</u></u>

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FONDS DU PATRIMOINE MONDIAL

ETAT DES FLUX DE TRESORERIE
AU 31 DECEMBRE 2005

(EXPRIME EN DOLLARS DES ETATS UNIS)

	Activités de programme	Crédits affectés	FRU
Trésorerie au début de l'exercice	2 870 170	884 365	774 373
RECETTES			
Fonds reçus des Etats parties	6 280 879	-	-
Autres recettes			
Intérêts	203 474	-	-
Recettes affectées	-	1 696 636	-
Autres recettes et non-affectées	15 047	-	99 698
Autres ajustements	-	87 165	(87 165)
Total	6 499 400	1 783 801	12 533
DEPENSES			
Total des fonds de programme décaissés 2004/2005	4 582 243	1 454 903	148 739
Renflouement du fonds de réserve d'urgence	99 698	-	-
Décaissements concernant la période précédente	1 426 604	25 034	235 336
Dépenses de la période 2002-2003 concernant les contrats liquidés	367 695	-	-
Total	6 476 240	1 479 937	384 075
EXCEDENT (DEFICIT) des rentrées par rapport aux décaissements	23 160	303 864	(371 542)
Trésorerie en fin d'exercice	2 893 330	1 188 229	402 831

Section II

Etat de contributions obligatoires et volontaires au 31 décembre 2005

WORLD HERITAGE FUND
Statement of Compulsory Contributions as at 31 December 2005 / Etat des contributions obligatoires au 31 Décembre 2005
(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/04	Contributions 2005	Collections Between / Sommes reçues entre 1/1/05 - 31/12/05	Unpaid contributions prior years / contributions Impayées années antérieures	Unpaid (Advance) contributions / Contributions Impayées (avances) 2005	Total unpaid contributions as at / Contributions Impayées au 31/12/2005	Advance Contributions as at / Contributions (avances) au 31/12/2005	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/05	Etats Parties
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COMPULSORY (ARTICLE 16(1))

OBLIGATOIRE (ARTICLE 16(1))

Afghanistan		61	61						Afghanistan
Albania	153	153		153	153	306		306	Albanie
Algeria		2,349	2,349						Algérie
Andorra		153	153						Andorre
Angola	-1,759	31	-3,456				-1,728	-1,728	Angola
Antigua and Barbuda	3,437	92		3,437	92	3,529		3,529	Antigua-et-Barbuda
Argentina	-1,127	29,311	27,212				-972	-972	Argentine
Armenia	-357	61	-592				-296	-296	Arménie
Australia		48,831	48,831						Australie
Austria	-74	26,352	26,015				-263	-263	Autriche
Azerbaijan	153	153	306						Azerbaïdjan
Bahrain		915	915						Bahreïn
Bangladesh	305	305	610						Bangladesh
Barbados	305	305	610						Barbade
Belarus		549	409				-140	-140	Bélarus
Belgium	-288	32,786	13,115		19,385	19,385		19,385	Belgique
Belize		31	31						Belize
Benin	-11	61	40				-10	-10	Bénin
Bhutan		31			31	31		31	Bhoutan
Bolivia	861	275	1,136						Bolivie
Bosnia and Herzegovina	92	92	184						Bosnie-Herzégovine
Botswana		366			366	366		366	Botswana
Burkina Faso	-1,687	61	-3,252				-1,626	-1,626	Burkina Faso
Burundi	4,303	31		4,303	31	4,334		4,334	Burundi
Cambodia		61	61						Cambodge
Cameroon		244	244						Caméroun
Canada		86,285	86,285						Canada
Central African Republic		31			31	31		31	République centrafricaine
Chad		31			31	31		31	Chad
Chile		6,832	-924				-7,756	-7,756	Chili
China		62,952	62,952						Chine
Colombia	4,158	4,758	6,252				-2,664	-2,664	Colombie
Comoros	23	31		23	31	54		54	Comores
Congo	3,441	31		3,441	31	3,472		3,472	Congo
Costa Rica	141	915	878		178	178		178	Costa Rica
Côte d'Ivoire	-35	305			270	270		270	Côte d'Ivoire
Croatia	1,129	1,129	2,258						Croatie
Cuba	12	1,312	1,324						Cuba
Cyprus		1,190	1,190						Chypre
Czech Republic		5,612	5,612						République tchèque
Democratic People's Republic of Korea	627	305	932						République populaire démocratique de Corée
Democratic Republic of the Congo	85	92		85	92	177		177	République démocratique du Congo
Dominica	31	31		31	31	62		62	Dominique
Dominican Republic		1,068			1,068	1,068		1,068	République dominicaine
Ecuador	2,103	580	2,683						Equateur
Egypt		3,691	3,691						Egypte
El Salvador	671	671		671	671	1,342		1,342	El Salvador
Eritrea	-7	31	16				-8	-8	Erythrée
Estonia		366	366						Estonie
Ethiopia		122	122						Ethiopie
Fiji	122	122	244						Fidji
Finland		16,348	16,348						Finlande
Gabon	205	275	480						Gabon
Gambia	112	31		112	31	143		143	Gambie
Georgia	-2,331	92	-4,478				-2,239	-2,239	Géorgie
Ghana	683	122		683	122	805		805	Ghana
Greece		16,257	16,257						Grèce
Grenada		31			31	31		31	Grenade
Guatemala	915	915	915		915	915		915	Guatemala
Guinea	-15	92			77	77		77	Guinée
Guyana	84	31		84	31	115		115	Guyana
Haiti	92	92	184						Haïti
Honduras	153	153		153	153	306		306	Honduras
Hungary		3,874	3,748				-126	-126	Hongrie
Iceland		1,037	1,037						Islande
India		12,902	12,902						Inde
Indonesia		4,362	4,362						Indonésie
Iran, Islamic Republic of	4,891	4,819	9,710						Iran, République islamique d'
Iraq		488	488						Irak
Ireland	10,736	10,736	21,472						Irlande
Israel		14,335	14,335						Israël
Italy		149,816	149,816						Italie
Jamaica	244	244	423				-65	-65	Jamaïque
Japan		597,038	597,038						Japon
Jordan	-68	336	268						Jordanie
Kazakhstan	-1,273	763	-1,020				-510	-510	Kazakhstan
Kenya	275	275	550						Kenya
Kiribati	-137	31	-212				-106	-106	Kiribati
Kuwait	-919	4,972	4,053						Koweït
Kyrgyzstan	-42	31	-22				-11	-11	Kirghizistan
Laos People's Democratic Republic		31	31						République démocratique populaire lao
Latvia		458	458						Lettonie
Lebanon	-165	732	567						Liban
Lesotho	31	31	62						Lesotho
Liberia	85	31	116						Libéria
Libyan Arab Jamahiriya	22,127	4,057		22,127	4,057	26,184		26,184	Jamahiriya arabe libyenne
Lithuania	732	732	1,464						Lithuanie

Statement of Compulsory Contributions as at 31 December 2005 / Etat des contributions obligatoires au 31 Décembre 2005
(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/04	Contributions 2005	Collections Between / Sommes reçues entre 1/1/05 - 31/12/05	Unpaid contributions prior years / contributions Impayées années antérieures	Unpaid (Advance) contributions / Contributions Impayées (avances) 2005	Total unpaid contributions as at / Contributions Impayées au 31/12/2005	Advance Contributions as at / Contributions (avances) au 31/12/2005	Total unpaid (Advance) contributions as at / Contributions Impayées (avances) au 31/12/05	Etats Parties
Luxembourg		2,379	2,378						Luxembourg
Madagascar		92	92						Madagascar
Malawi	-6	31			25	25		25	Malawi
Malaysia		6,222	6,222						Malaysia
Maldives	31	31		31	31	62		62	Maldives
Mali	-428	61	-734				-367	-367	Mali
Malta		427	427						Malte
Marshall Islands	58	31	89						Iles Marshall
Mauritania	-454	31	-846				-423	-423	Mauritanie
Mauritius	-11	338	325						Maurice
Mexico		57,737	57,737						Mexique
Micronesia	31	31		31	31	62		62	Micronésie
Monaco		92	92						Monaco
Mongolia	-6	31			25	25		25	Mongolie
Morocco		1,434	1,434						Maroc
Mozambique	58	31	89						Mozambique
Myanmar	1,371	305		1,371	305	1,676		1,676	Myanmar
Namibia	183	183	183		183	183		183	Namibie
Nepal		122			122	122		122	Népal
Netherlands		51,820	51,820						Pays-Bas
New Zealand		6,771	6,771						Nouvelle-Zélande
Nicaragua	167	31		167	31	198		198	Nicaragua
Niue	112	31		112	31	143		143	Nioue
Niger	31	31	-185				-247	-247	Niger
Nigeria	-1,350	1,281	-138				-69	-69	Nigeria
Oman		2,166	2,166						Oman
Pakistan		1,678	1,678						Pakistan
Palau	85	31		85	31	116		116	Palaos
Panama		580			580	580		580	Panama
Papua New Guinea	545	92		545	92	637		637	Papouasie-Nouvelle-Guinée
Paraguay	2,083	366		2,083	366	2,449		2,449	Paraguay
Peru	2,837	2,837	5,602				-72	-72	Pérou
Philippines		2,928	910		2,018	2,018		2,018	Philippines
Poland		14,152	14,152						Pologne
Portugal		14,427	7,214		7,214	7,214		7,214	Portugal
Qatar	719	1,952	2,671						Qatar
Republic of Korea		55,083	55,083						République de Corée
Republic of Moldova	103	31	106				-28	-28	République de Moldavie
Romania	1,830	1,830	3,660						Roumanie
Russian Federation		33,733	33,733						Fédération de Russie
Rwanda	-23	31	-38				-46	-46	Rwanda
Saint Kitts and Nevis	31	31	62						Saint- Kitts-et-Nevis
Saint Vincent and the Grenadines		31			31	31		31	Saint-Vincent-et-Grenadines
Saint Lucia		61			61	61		61	Sainte-Lucie
San Marino		92			92	92		92	Saint-Marin
Samoa	-31	31	-31				-31	-31	Samoa
Saudi Arabia		21,869	21,869						Arabie saoudite
Senegal	113	153	266						Sénégal
Serbia and Montenegro		580			580	580		580	Serbie et Monténégro
Seychelles	-14	61			47	47		47	Seychelles
Sierra Leone		31	-258				-289	-289	Sierra Leone
Slovakia		1,556	1,556						Slovaquie
Slovenia	2,532	2,532	5,064						Slovénie
Solomon Islands	167	31		167	31	198		198	Iles Salomon
South Africa	8,967	8,967	17,816		118	118		118	Afrique du Sud
Spain		77,287	77,287						Espagne
Sri Lanka	1,110	519	1,629						Sri Lanka
Sudan	-202	244	42						Soudan
Suriname		31			31	31		31	Suriname
Sweden		30,592	30,592						Suède
Switzerland	36,722	36,722	73,444						Suisse
Syrian Arab Republic		1,159	1,159						République arabe syrienne
Tajikistan	-1,015	31	-2,694				-1,710	-1,710	Tadjikistan
Thailand		6,405	6,405						Thaïlande
The Former Yugoslav Republic of Macedonia	398	183					-581	-581	L'ex-République Yougoslave de Macédoine
Togo	31	31		31	31	62		62	Togo
Tonga	31	31	62						Tonga
Trinidad and Tobago		671			671	671		671	Trinidad & Tobago
Tunisia		976	976						Tunisie
Turkey		11,407	11,407						Turquie
Turkmenistan		153			153	153		153	Turkmenistan
Uganda	183	183	366						Ouganda
Ukraine		1,190	1,190						Ukraine
United Arab Emirates		7,198			7,198	7,198		7,198	Émirats Arabes Unis
United Kingdom		187,911	187,911						Royaume-Uni
United Republic of Tanzania		183	183						République-Unie de Tanzanie
Uruguay	15,173	1,464		15,173	1,464	16,637		16,637	Uruguay
Uzbekistan	36,265	427	427	35,838	427	36,265		36,265	Ouzbékistan
Vanuatu		31			31	31		31	Vanuatu
Venezuela	5,246	5,246	5,246		5,246	5,246		5,246	Venezuela
Viet Nam		641	641						Viet Nam
Yemen	18	183	201						Yémen
Former Fed.Rep. of Yugoslavia	45,773			45,773		45,773		45,773	Ex-Rep.Fed. de Yougoslavie
Zambia	4,280	61		4,280	61	4,341		4,341	Zambie
Zimbabwe	214	214	412			16		16	Zimbabwe
TOTAL	217,180	1,837,614	1,836,139	140,990	55,282	196,272	-22,383	173,889	TOTAL

Statement of Voluntary Contributions as at 31 December 2005 / Etat des contributions volontaires 31 December 2005
(Expressed in US Dollars / Exprimé en Dollars EU)

States Parties	Contributions 2004-2005	Collections in 2004/Sommes reçues en 2004	Collections Between / Sommes reçues entre 1/1/05 - 31/12/05	Total Collections Between / Sommes reçues entre 1/1/04 - 31/12/05	Etats Parties
Brazil	93,392	46,696	46,696	93,392	Brésil
Bulgaria	1,038		983	983	Bulgarie
Cape Verde	62				Cap-Vert
Denmark	44,042	100,910	22,021	122,931	Danemark
France	369,844	184,922	184,922	369,844	France
Germany	699,288	265,655	265,655	531,310	Allemagne
Holy See	62				Saint-Siège
Norway	41,664	20,832	20,832	41,664	Norvège
America	1,342,000	657,861	705,432	1,363,293	d'Amerique
TOTAL	2,591,392	1,276,876	1,246,541	2,523,417	TOTAL

Section III

Etats financiers du Fonds du patrimoine mondial pour le présent exercice financier arrêtés au 30 juin 2007, présentés par le Contrôleur financier.

UNESCO

DCO 7/ 446

26 July 2007

Dir WHC
rec d 10.08.07 KA
(4714) AD

To: DIR/WHC

From: Chief Accountant

Subject: WHF Financial Statements

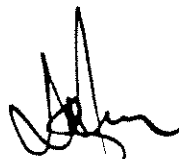
Please find enclosed the Financial Statements for the World Heritage Fund for the period 1 January 2006 to 30 June 2007.

By copy of this memo, WHC/AO is kindly requested to inform DCO on which WBS element expenditure in the amount of USD 81 (budget code 198CAP4333) and USD 486 (budget code 198PAC4133) should be reflected in the Financial Statements. (Please refer to exchange of e-mails dated 17 July 2007)

For the time being, these expenses have been reflected at the top level of each budget code.

Please note that based on these Financial Statements, the 2007 allotment under Programme Activities (budget codes 198 series and 196LAC4032; including the allotment carried over from 2007) should not exceed the following amount, bearing in mind that the allocation for the biennium should not exceed the approved budget and the unliquidated obligations carried over from the previous biennium:

Cash available as at 1 st January 2007 (see Financial Statements for year-end 2006)	USD 2,734,973
+ Cash received from 1 st Jan. 2007 to 31 st March 2007 (2007 receipts for assessed contributions + 2007 interest + 2007 other donations)	USD 2,033,011
= Total 2007 allotment	<u>USD 4,767,984</u>



John Haigh

cc: BB/EXB
WHC/AO

UNESCO

WORLD HERITAGE FUND

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE PERIOD 1 JANUARY 2006 TO 30 JUNE 2007

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked Activities	Emergency Reserve Fund	Total at 30.06.2007	Biennium 2004/2005
INCOME					
Assessed contributions:					
Compulsory	3,662,091	-	-	3,662,091	3,674,526
Voluntary	1,741,404	-	-	1,741,404	2,523,417
Total assessed contributions	5,403,495	-	-	5,403,495	6,197,943
Other income:					
Interest	367,742	-	-	367,742	203,474
Earmarked	-	1,305,481	-	1,305,481	1,696,636
Other and Non-earmarked	5,690	-	-	5,690	15,047
Total other income	373,432	1,305,481	-	1,678,913	1,915,157
TOTAL INCOME	5,776,927	1,305,481	-	7,082,408	8,113,100
Disbursements	3,175,328	869,310	94,594	4,139,232	6,185,885
Provision on unliquidated obligations	1,347,931	119,061	17,978	1,484,970	1,210,673
TOTAL EXPENDITURE	4,523,259	988,371	112,572	5,624,202	7,396,558
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	1,253,668	317,110	(112,572)	1,458,206	716,542
Savings on prior years' obligations and other adjustments	139,347	21,775	4,694	165,816	531,597
Funds related to the carry over of the 2004-2005 International Assistance budget (IAC)	(245,537)	-	(61,921)	(307,458)	-
Funds related to the 2002-2003 biennium close liquidations	-	-	-	-	(367,695)
Transfer (to)/ from other funds	-	-	-	-	-
Reserves and fund balances, beginning of the period	1,955,051	1,112,829	373,113	3,440,993	2,560,549
Reserves and fund balances, end of the period	3,102,529	1,451,714	203,314	4,757,557	3,440,993

UNESCO

WORLD HERITAGE FUND

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
AS AT 30 JUNE 2007

(EXPRESSED IN US DOLLARS)

	<u>30.06.2007</u>	<u>31.12.2005</u>
<u>Assets:</u>		
Cash and term deposits	5,797,778	4,484,390
Compulsory assessed contributions receivable from States Parties	<u>682,473</u>	<u>196,272</u>
Total Assets	<u>6,480,251</u>	<u>4,680,662</u>
<u>Liabilities:</u>		
Accounts Payable - previous years	118,961	6,613
Accrued Payables unliquidated obligations current biennium	1,484,970	1,210,673
Accrued Payables unliquidated obligations International Assistance carry over	69,424	
Contributions received in advance	<u>49,339</u>	<u>22,383</u>
Total liabilities	<u>1,722,694</u>	<u>1,239,669</u>
 Reserves and fund balances:		
Contingency reserve	500,000	-
Emergency reserve fund	203,314	373,113
Earmarked activities	1,451,714	1,112,829
Operating reserves	<u>2,602,529</u>	<u>1,955,051</u>
Total reserves and fund balances	<u>4,757,557</u>	<u>3,440,993</u>
 Total liabilities, reserves and fund balances	<u><u>6,480,251</u></u>	<u><u>4,680,662</u></u>

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WORLD HERITAGE FUND

STATEMENT OF CASH FLOWS
AS AT 30 JUNE 2007

(EXPRESSED IN US DOLLARS)

	Programme Activities	Earmarked	ERF	Total
Cash at beginning of the period	2,893,330	1,188,229	402,831	4,484,390
INFLOW				
Cash received from States Parties	4,944,250	-	-	4,944,250
Other income:				
Interest	367,742	-	-	367,742
Earmarked	-	1,305,481	-	1,305,481
Other and Non-earmarked	5,690	-	-	5,690
Total	5,317,682	1,305,481	-	6,623,163
OUTFLOW				
Total Programme Cash Disbursed 2006/2007	3,175,328	869,310	94,594	4,139,232
Payments related to prior biennia	858,100	49,385	25,024	932,509
Payments related to the carry over of the 2004-2005 International Assistance budget	176,113	-	61,921	238,034
Total	4,209,541	918,695	181,539	5,309,775
EXCESS (SHORTFALL) of Cash Inflows over Outflows	1,108,141	386,786	(181,539)	1,313,388
Cash at the end of the period	4,001,471	1,575,015	221,292	5,797,778
<u>Availability of Cash</u>				
Amount blocked under Contingency Reserves	500,000	-	-	500,000
Amount "Available"	3,501,471	1,575,015	221,292	5,297,778
	4,001,471	1,575,015	221,292	5,797,778

UNESCO
WORLD HERITAGE FUND
SCHEDULE OF APPROPRIATIONS AND EXPENDITURE
FOR THE PERIOD 1 JANUARY 2006 TO 30 JUNE 2007
(EXPRESSED IN US DOLLARS)

	Allocation 2006/2007	Disbursements	Unliquidated Obligations	Total Expenditure
A. Approved budget				
<u>Main Line of Action 1</u>				
<u>Coordination of Statutory meetings</u>				
<u>1.1. Organisation of meetings</u>				
1.1.3. Attendance at meetings by Committee members-2006	60,000	59,851	149	60,000
1.1.3. Attendance at meetings by Committee members- 2007	60,000	381	59,467	59,848
<u>1.2. Advisory Bodies' services</u>				
1.2.1. ICOMOS				
. Advisory Services	1,102,590	644,940	456,160	1,101,100
. Reactive monitoring missions	160,000	100,000	21,500	121,500
1.2.2. IUCN				
. Advisory Services	800,000	600,000	200,000	800,000
. Reactive monitoring missions	231,000	209,755	21,245	231,000
. Training activities	105,000	25,000	27,500	52,500
1.2.3. ICCROM				
. Advisory Services	99,930	46,750	53,180	99,930
. Training activities	146,320	35,000	40,000	75,000
<u>1.3. Studies and Evaluations</u>				
1.3.2. Evaluation	60,000	36,713	2,373	39,086
1.3.4. Management audit of the World Heritage	80,000	67,333	12,488	79,821
<u>1.4. Information</u>				
1.4.1. Information Management System	100,000	82,278	13,615	95,893
Sub-Total Main Line of Action 1	3,004,840	1,908,001	907,677	2,815,678
<u>Main Line of Action 2</u>				
<u>Promotion of a more balanced and representative World Heritage List</u>				
<u>2.1. Credibility of World Heritage List</u>				
2.1.2. Retrospective Inventory	130,000	100,935	2,005	102,940
2.1.3. International Assistance - Preparatory	400,000			
. Global-Reserve		-	-	-
. Global-Projects		-	-	-
. Africa		25,900	32,596	58,496
. Arab States		-	-	-
. Asia		78,108	35,043	113,151
. Pacific		65,467	29,500	94,967
. Europe & North America		-	-	-
. Central & Eastern Europe		-	-	-
. Latin America		25,207	4,168	29,375
. Caribbean		-	-	-
2.1.4. Outstanding Universal Value	40,000	-	-	-
Sub-Total Main Line of Action 2	570,000	295,617	103,312	398,929
<u>Main Line of Action 3</u>				
<u>Strengthening the protection of World Heritage properties, especially the In Danger Sites</u>				
<u>3.1. Conservation of World Heritage Properties</u>				
3.1.1. Analysis of Periodic Reports	90,000	76,470	36	76,506
3.1.2. Periodic Reporting				
. Europe & North America (follow-up-2006)	100,000	93,392	3,421	96,813
. Arab States (2006-2007)	150,000	14,641	-	14,641
. Africa (2007)	20,000	-	-	-
3.1.3. Reactive Monitoring				
. WHC/Global	99,266	-	-	-
. WHC/Africa		25,007	171	25,178
. WHC/Arab States		20,111	-	20,111
. WHC/Asia		26,202	4,999	31,201
. WHC/Pacific		-	-	-
. WHC/Europe & North America		12,381	-	12,381
. WHC/Central & Eastern Europe		413	-	413
. WHC/Latin America		7,374	-	7,374
. WHC/Caribbean		-	-	-
3.1.4. Regional Programmes follow-up to Periodic Reporting				
. Africa 2006	150,000	50,000	25,000	75,000
. Africa 2006-2007	50,000	20,769	16,870	37,639
. Arab States	40,000	23,116	7,695	30,811
. Palestinian Territories	100,000	4,209	-	4,209
. Asia 2004-2005	40,000	25,718	12,095	37,813
. Pacific 2005	50,000	22,000	17,500	39,500
. Europe & North America	20,000	14,408	15	14,423

	Allocation 2006/2007	Disbursements	Unliquidated Obligations	Total Expenditure
. Latin America	50,000	24,576	5,976	30,552
. Caribbean 4-14	40,000	16,050	-	16,050
3.1.5. In Danger Sites	250,000	-	-	-
. Global-Reserve	-	-	-	-
. Global-Reserve-Nature	-	-	-	-
. Global-Reserve-Culture	-	-	-	-
. Africa	-	35,934	10,424	46,358
. Arab States	-	10,453	527	10,980
. Asia	-	3,532	-	3,532
. Europe & North America	-	120	-	120
. Central & Eastern Europe	-	-	-	-
. Latin America	-	8,249	-	8,249
3.1.6. International Assistance - Technical co-operation	700,000	-	-	-
. Global-Reserve	-	-	-	-
. Global-Projects	-	-	-	-
. Africa	-	25,208	4,782	29,990
. Arab States	-	24,059	5,967	30,026
. Asia	-	41,184	15,487	56,671
. Pacific	-	22,937	-	22,937
. Europe & North America	-	-	-	-
. Central & Eastern Europe	-	-	-	-
. Latin America	-	-	30,000	30,000
. Caribbean	-	-	-	-
3.1.7. Thematic Programmes	-	-	-	-
. Marine programme	50,000	23,452	14,805	38,257
. Small Islands	20,000	19,708	-	19,708
. Forests	20,000	19,800	-	19,800
3.1.8. Cooperation with other Conventions and programmes	20,000	7,333	3,946	11,279
3.2. Capacity Building in State Parties				
3.2.1. International Assistance - Training & Research	575,000	-	-	-
. Global-Reserve	-	-	-	-
. Global-Projects	-	-	-	-
. Africa	-	-	29,999	29,999
. Arab States	-	-	-	-
. Asia	-	17,602	6,377	23,979
. Pacific	-	-	-	-
. Europe & North America	-	20,509	-	20,509
. Central & Eastern Europe	-	12,329	5,291	17,620
. Latin America	-	55,000	34,970	89,970
. Caribbean	-	-	-	-
3.2.2. World Heritage Education	124,418	81	-	81
. World Heritage in Young Hands	-	38,795	25,086	63,883
. Universities	-	13,673	2,083	15,756
3.2.4. Development and dissemination of material for disaster reduction	25,000	7,379	17,621	25,000
3.3. Public Awareness, involvement & Support for World Heritage Through Communication				
3.3.2. Awareness Building & Publications	150,000	486	-	486
. World Heritage Map	-	17,956	-	17,956
. Brief Descriptions Publication	-	-	-	-
. World Heritage Review	-	34,123	14,236	48,359
. World Heritage Desk Diary	-	12,974	18,156	31,130
. World Heritage Paper Series	-	-	793	793
. World Heritage info Kit	-	8,642	967	9,609
3.3.3. International Assistance - Promotional and Educational	80,000	-	-	-
. Global-Reserve	-	-	-	-
. Global-Projects	-	-	-	-
. Africa	-	-	-	-
. Arab States	-	-	-	-
. Asia	-	8,434	1,566	10,000
. Pacific	-	-	-	-
. Europe & North America	-	-	-	-
. Central & Eastern Europe	-	-	-	-
. Latin America	-	4,919	81	5,000
. Caribbean	-	-	-	-
Sub-Total Main Line of Action C	3,013,686	971,710	336,942	1,308,652
Total A	6,588,526	3,175,328	1,347,931	4,523,255
E. Earmarked activities	818,983	-	-	-
Promotional	-	371,766	41,999	413,765
Other	-	497,544	77,062	574,606
Total B.	818,983	869,310	119,061	988,371
C. Emergency reserve fund	400,000	94,594	17,978	112,572
TOTAL (A + E + C)	7,807,509	4,139,232	1,484,970	5,624,202