



United Nations
Educational, Scientific and
Cultural Organization



Diversity of
Cultural Expressions

8 IGC

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INTERGOVERNMENTAL COMMITTEE FOR THE PROTECTION AND PROMOTION OF THE DIVERSITY OF CULTURAL EXPRESSIONS

Eighth Ordinary Session
Paris, UNESCO Headquarters
9 – 11 December 2014

Item 5a of the provisional agenda: Report on the Audit on the Working Methods of Cultural Conventions.

This document transmits to the Intergovernmental Committee for the Protection and Promotion of the Diversity of Cultural Expressions the IOS Audit of the Working Methods of Cultural Conventions (IOS/AUD/2013/06). In addition, and in accordance with Decision 7.IGC 13, paragraph 8, this document also reports on the implications of adopting the IOS recommendations for the work of the Convention on the Protection and Promotion of the Diversity of Cultural Expressions.

Decision required: Paragraph 19

1. In 2013, UNESCO's Internal Oversight Service (hereafter "IOS") conducted an audit of the working methods of the six conventions in the field of culture to assess the adequacy and efficiency of the working methods of UNESCO's standard-setting work in the Culture Sector. Its report was published in September 2013 (IOS/AUD/2013/06), and was presented to the Executive Board at its 192nd session (192 EX/5 Part II). The Executive Board noted "the importance of improving the quality of causal analysis and evidence of impact brought about by UNESCO's normative work" and invited the Director-General "to implement the recommendations, except those recommendations that require a decision by the Executive Board and/or General Conference, in which case the relevant issue shall be submitted to the Executive Board for its consideration" (192 EX/Decision 5 Part II). The IOS Report is available in Annex I.
2. Executive Board Decision 194 EX/22 further welcomed the audit, and invited the Director-General to facilitate the development of action plans addressing the recommendations, to convene a working group of States Parties to address recommendations of relevance to the Culture Conventions, and to continue her efforts to ensure that all IOS recommendations are properly implemented within a reasonable time frame, in consultation with the governing bodies of the Culture Conventions, as necessary, and without prejudice to the conclusions of the working group.
3. At this session, the Intergovernmental Committee to the Convention for the Protection and Promotion of the Diversity of Cultural Expressions (hereafter "the Committee" and "the Convention") is to take into account the findings and recommendations of the IOS audit, and consider draft decisions designed to take note of ongoing cost-saving measures and to better align the work assigned to the Secretariat with its capacities to implement the Convention. These draft decisions are proposed in the context of the audit's main findings that "the current situation is unsustainable as support from the regular programme budget decreases and the workload of the Convention Secretariats increases. There is thus a need to review the amount of Secretariat work that can be executed and cost-saving measures should be considered (...)".
4. In addition, and in accordance with Decision 7.IGC 13, paragraph 8, the Committee is to take note of a report in Annex II concerning the status of implementation of IOS Recommendations as they apply to the work of the Convention. These mainly concern priority setting, measures to increase cost efficiency, streamlining and seeking synergies with other Culture Sector Conventions.

Setting priorities

5. The IOS Recommendations 1 (a) and (b) request the Convention Secretariats to formulate proposals to their Governing Bodies to supplement the current funding structure with extra-budgetary resources - on a compulsory or voluntary basis to cover the ordinary expenditures of the Secretariats, (staffing, administrative costs, preparation and translation of documents), and to prioritize the work load of the Secretariats to align it with available resources.
6. At its fourth ordinary session in June 2013, the Conference of Parties adopted Resolution 4.CP 13 on the future activities of the Committee. It also called upon the Committee to establish a work plan, including a rough indication of timelines and to the extent possible the human and financial resources available from both the Regular programme and extra-budgetary resources in order to undertake all activities requested. At its seventh ordinary session, the Committee compiled its work plan (CE/13/7.IGC/13). Through its decisions, it called upon Parties to support the Secretariat's work by providing extra-budgetary resources. It also came to an informal conclusion on the following priority activities:
 - Governing bodies meetings;
 - Capacity-building activities, in particular supporting the preparation of quadrennial periodic reports;
 - Implementation of the International Fund for Cultural Diversity and its fundraising strategy; and

- Knowledge management, in particular monitoring the implementation and the impact of Articles 16 and 21, and monitoring transversal issues of relevance to the Convention including digital technologies, status of the artist, public service broadcasting, civil society.
7. The Secretariat is actively searching for extra-budgetary funds and in-kind contributions to contribute to the core priority activities defined by the Committee at its seventh ordinary session, which takes a dedicated amount of staff-time. Two Complimentary Additional Programme (“CAP”) proposals have been prepared and are available in the UNESCO website: <https://en.unesco.org/partnerships/partnering/fostering-creativity-and-diversity-cultural-expressions>. In-kind contributions in staffing assistance have been received, for which the Secretariat is most appreciative: a six-month intern from June through December 2014 from Quebec, Canada; and a two-year Associate Expert from November 2014 from Italy. However, additional staff and financial resources remain crucial to the Secretariat fulfilling all the priority areas set out by the Conference of Parties.

Increased cost efficiency

8. The IOS made several recommendations to increase cost efficiency, by reducing the frequency of meetings and when feasible, the duration and agenda of the meetings of Parties as well as costs associated with translation and interpretation (IOS Recommendation 1(c) and (d)).
9. Regarding the frequency of meetings, Article 22 (2) of the Convention stipulates that the Conference of Parties “shall meet in ordinary session every two years, as far as possible, in conjunction with the General Conference of UNESCO.” Article 23 (2) of the Convention stipulates that the Intergovernmental Committee shall meet annually. Therefore, reducing the frequency of meetings would require an amendment to the Convention in accordance with Article 33 of the Convention.
10. Determining the duration and agenda of meetings is the prerogative of the governing bodies. In accordance with past practice, the Committee adopted Decision 7.IGC 14 that reduced the number of working days for its eighth ordinary session from five days to three.
11. Regarding translation and interpretation for the meetings of the Convention governing bodies, these are defined in their respective Rules of Procedure. For the Committee, Rule 40 stipulates that the working languages shall be English and French, and that effort shall be made, including through extra-budgetary funding, to facilitate the use of other official languages of the United Nations as working languages. The working documents of the Committee shall be issued simultaneously in English and French. With the exception of extrabudgetary funding provided by the Government of Spain in 2009 to provide Spanish interpretation during the second extraordinary session, and the third ordinary session of the Committee, the Committee sessions have been conducted solely in English and French, including its working and information documents. Using the seventh ordinary session of the Committee as an example, the costs of interpretation and translation were approximately 37 000 USD (costs for its sixth ordinary session were approximately 53 000 USD). Regarding the Conference of Parties, Rule 12 of its Rules of Procedure stipulates that the working languages of the Conference shall be Arabic, Chinese, English, French, Russian and Spanish. Without exception, the Conference of Parties has been conducted and working documents made available in these six languages. Using the fourth ordinary session of the Conference of Parties as an example, the costs of interpretation and translation were approximately 97 000 USD (costs for its third ordinary session were approximately 79 000 USD). The fluctuations in costs depend on the number of working days of the governing bodies that require interpretation and the agenda of the meetings that determine the number and length of working and information documents that require translation.

Streamlining and synergies between Conventions

12. The IOS audit made specific recommendations to streamline and seek synergies between the working methods of the Convention Secretariats. Of particular relevance to the Convention is the recommendation to expand the Culture Sector's common logistics unit to support the work of all Convention Secretariats as well as to modify the financial rules and regulations of Convention Funds, if necessary, to allow for the systematic and consistent application of UNESCO's cost recovery policy to the compulsory and voluntary contributions of Funds of the Culture Conventions to cover the ordinary expenses of the Secretariats including staffing, administrative costs, preparation and translation of documents (IOS Recommendations 1 (a) and (e), and 3).
13. As part of the UNESCO reform process, the Culture Sector established a new Common Services Unit in July 2014. The mission of this unit is to streamline the work of the Convention Secretariats and centralize certain administrative tasks relating to the logistical planning and execution of statutory meetings, advancing publications, website development and fundraising/stakeholder outreach. It functions under the guidance of the Cultural Convention Liaison Group (CCLG) made up of the Secretaries of the Culture Sector Conventions. This new Common Services Unit is currently in the adaptation process, and time is needed for it to become fully operational and to then assess its effectiveness and concrete impact on alleviating the Secretariat of certain administrative and logistical tasks.
14. In its Decision 7.IGC 9, the Committee reinforced the proposal to seek synergies in the working methods between Conventions and requested the Director-General to "propose to the Intergovernmental Committee at its eighth ordinary session a cost-recovery policy that is based on the same principles as the other culture conventions".
15. It may be recalled that the revised version of the Organization's Medium-Term Strategy for 2014-2021 (37 C/4) presented to the 194th session of the Executive Board provides that "UNESCO will apply a coherent cost-recovery policy for all extra-budgetary contributions" (194 EX/18). UNESCO's cost-recovery policy (Administrative Manual, item 5.9) states that "all costs needed for the proper implementation of an extra-budgetary project should be budgeted for and charged to that project; and secondly, in cases where regular programme resources are used for a project's implementation, such costs should be reimbursed" (Guidelines on the Cost Recovery Policy and Budgetary Aspects of Extrabudgetary Projects). The 195th session of the Executive Board reiterated "the importance of the application of full budgeting principles and full cost recovery" (195 EX/40).
16. The aligning of staff costs and operating expenses to the specific extra-budgetary activities for which they are actually incurred, when coupled with the implementation of the cost-recovery policy, can help provide a clearer reflection of the real costs of activities. Until now, UNESCO's cost-recovery policy has not been applied consistently to the Multi-Donors Special Accounts created under the Culture Conventions. The Secretariat is now in a position to apply this policy in a consistent manner to all Conventions as new tools and processes have been developed and put in place to build workplans and estimate all costs of programme activities using a full-budgeting approach which includes the recovery of regular programme staff time used in extrabudgetary projects. This will consequently increase transparency and accuracy in budget preparation as IT tools are improved in the estimation and identification of all costs associated to projects.
17. The Convention Funds are indeed governed by the rules stipulated in the texts of the individual conventions and their financial regulations. An overview of their respective provisions is found in Annex III and shows that the respective Funds have different sources of income, mainly divided into two categories: *assessed contributions* and *voluntary contributions*, both to be considered as extrabudgetary resources. Assessed contributions are made on an annual basis by States Parties of the 1972 Convention concerning the Protection of the World Cultural and Natural Heritage (hereafter the "1972 Convention") and 2003 Convention on the Safeguarding

of the Intangible Cultural Heritage (hereafter the “2003 Convention”), at a rate of 1% of their annual contribution to UNESCO. Voluntary contributions are made by Parties, non-Parties and individuals. The 2005 Convention Fund depends entirely on voluntary contributions. In the case of the 1972 and 2003 Convention Funds, voluntary contributions are made in addition to their assessed contributions. All Funds charge programme support costs (PSC) at a rate of 10% for the voluntary contributions.

18. Decisions to streamline procedures and apply UNESCO’s cost recovery policy consistently have been adopted by the governing bodies of the 2003 and 1972 Conventions. These refer more precisely to the eighth ordinary session of the Intergovernmental Committee for the Safeguarding of the Intangible Cultural Heritage in 2013 through its Decision 8.COM 11, and by the 19th ordinary session of the General Assembly of States Parties to the World Heritage Convention through its Resolution 19 GA 8, paragraph 8. Based on its Decision 7.IGC 9, the Secretariat shall therefore apply UNESCO’s cost recovery policy consistently when using the resources of the IFCD.

19. The Committee may wish to adopt the following decision:

DRAFT DECISION 8.IGC 5a

The Committee,

1. *Having examined document CE/14/8.IGC/5a and its Annexes;*
2. *Recalling Resolution 4.CP 13 of the Conference of Parties and its Decision 7.IGC 13;*
3. *Takes note that the audit carried out by the IOS seeks to identify possible improvements to the working methods of all UNESCO Culture Conventions and their synergy, and welcomes its conclusions and recommendations;*
4. *Welcomes the establishment by the Culture Sector of a Common Services Unit to support the work of all Convention Secretariats, thus implementing Recommendation 3 of the IOS audit, and looks forward to seeing its results for facilitating and alleviating the work of the Convention Secretariats;*
5. *Considers that the annual frequency of the sessions of the Committee is appropriate and in accordance with Article 23.2 of the Convention;*
6. *Recalls that the Committee at its seventh ordinary session, per its Decision 7.IGC 14, determined that the number of days of this eighth ordinary session was set at 3, instead of 5, and further considers that 3 days are sufficient for future ordinary sessions of the Committee, which corresponds to Recommendation 1 (c) of the IOS audit;*
7. *Notes the Organization’s increasing reliance on extra-budgetary contributions and invites the Parties to provide financial resources to the Secretariat in accordance with the priorities established at its seventh ordinary session and in accordance with those set by the Conference of Parties at its fourth ordinary session;*
8. *Acknowledges the need to strengthen the human resources capacities of the Secretariat in a sustainable manner to enable it to respond efficiently to the priorities identified by the Parties, notes with appreciation the experts provided by Quebec, Canada and Italy, and invites all Parties to consider such arrangements on a lasting basis; and*
9. *Requests the Secretariat, in accordance with the practices of other Culture Conventions, Recommendation 1 (e) of the IOS audit and the financial regulations of the Special Account for the International Fund for Cultural Diversity (Article 5), to apply UNESCO’s cost recovery policy consistently when using the resources of the Fund.*

ANNEX I



United Nations
Educational, Scientific and
Cultural Organization

Organisation
des Nations Unies
pour l'éducation,
la science et la culture

Organización
de las Naciones Unidas
para la Educación,
la Ciencia y la Cultura

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

Internal Oversight Service

Audit Section

IOS/AUD/2013/06

Original: English

Audit of the Working Methods of Cultural Conventions

September 2013

Auditors:

Hir Purkait

Slavka Douet

Nicola Tabacchi

EXECUTIVE SUMMARY

Key Results

IOS conducted an audit of the working methods of the six conventions in the field of culture to assess the adequacy and efficiency of the working methods of UNESCO's standard-setting work in the Culture Sector. The audit found that the current situation is unsustainable as support from the regular programme budget decreases and the workload of the convention secretariats increases. There is thus a need to review the amount of secretariat work that can be executed and cost-saving measures should be considered. Potential measures include reducing the frequency, duration and agenda of the meetings of governing bodies, synchronizing the meetings of the general assemblies, temporarily suspending fresh nominations, and using more sponsors for meeting expenses, including for translation and interpretation. The audit also found that there is an opportunity for a common platform across the culture conventions for support services given the synergies and nature of functions. Finally, alternative funding structures, such as those employed by other United Nations multilateral environment agencies, should be considered.

Background

1. Promoting Standard-setting instruments is one of the five established functions of UNESCO. In the field of culture, UNESCO promotes cultural Conventions and Protocols as detailed below.



2005 Convention on Protection and Promotion of the Diversity of Cultural Expressions



2003 Convention on Safeguarding of the Intangible Cultural Heritage



2001 Convention on Protection of the Underwater Cultural Heritage



1972 Convention Protection of the World Cultural and Natural Heritage



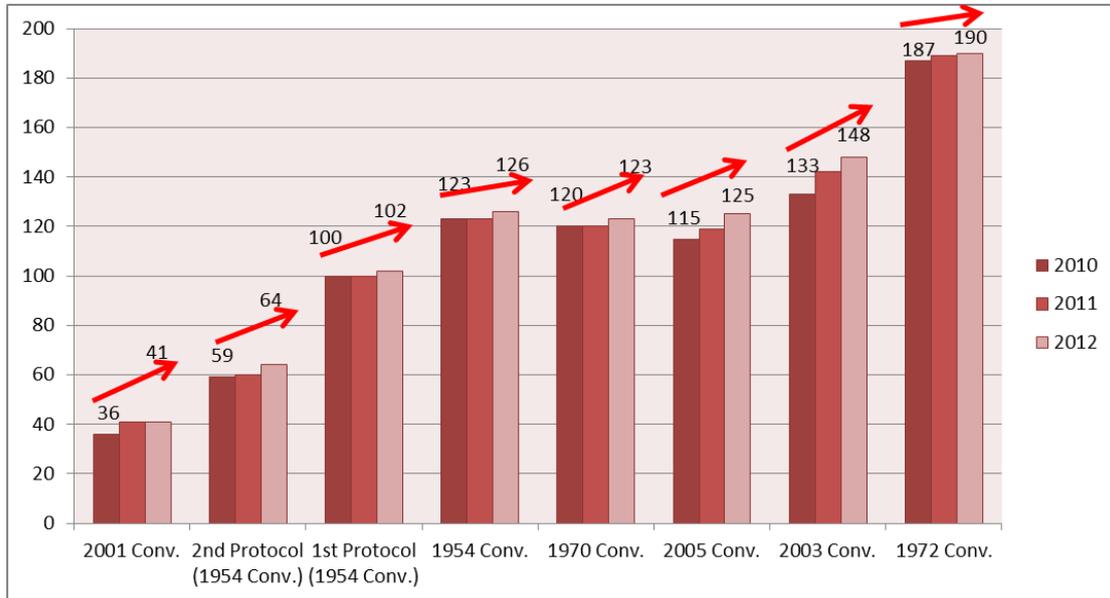
1970 Convention on Fighting Against the Illicit Trafficking of Cultural Property



1954 Convention on Protection of Cultural Property in the Event of Armed Conflict
(1st Protocol and 2nd Protocol)

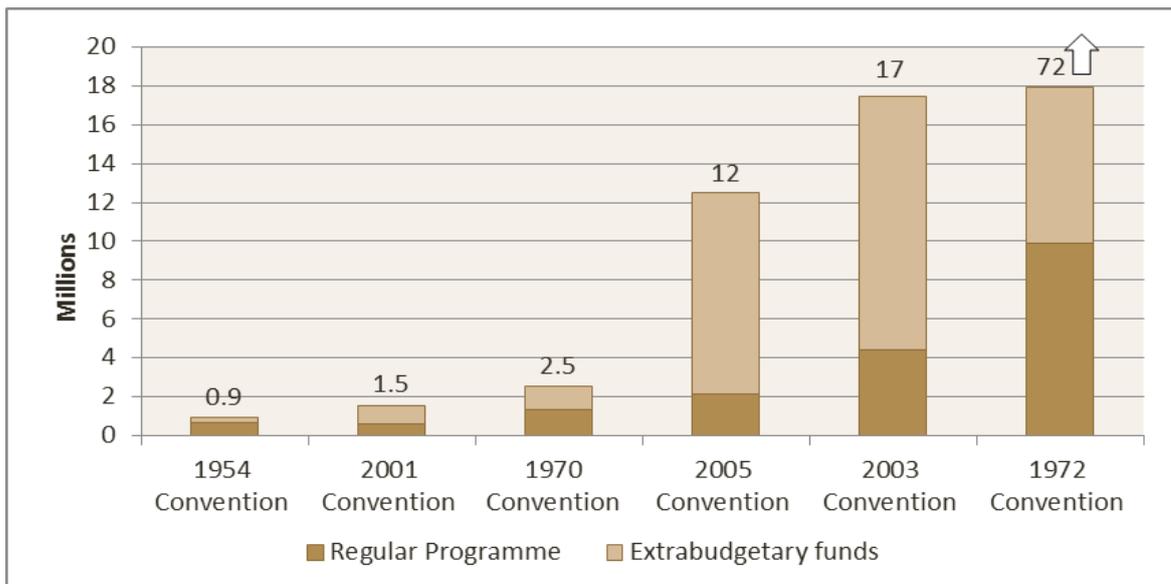
2. Implementation and support to these conventions forms a significant part of the UNESCO Culture Sector activities. In recent years, the total budgets of the six active conventions and protocols comprised about 80 per cent of the overall Culture Sector budget.
3. The importance of these conventions can be seen from the increasing ratification of (State) Parties as shown in the graph below.

Graph 1



4. There are generally three funding modalities to support the activities under these conventions. 1) UNESCO Regular Programme support by way of activity funding and staff resources, 2) Dedicated funds for convention based on either assessed or voluntary contributions from the Member States, and 3) Other extra-budgetary funding. The total budgets for the biennium 2012-13, by convention are shown in the graph below.

Graph 2



Source: FABS data July 2013. 33,9 Million USD is managed by the World Heritage Centre and 38.8 Million USD is delegated to UNESCO field offices.

5. Working methods of the governing bodies and broad functions of the secretariats are guided by the convention text as well as operational directives and rules of procedures adopted by the Governing Bodies of each convention.
6. Governance arrangements of these conventions are defined in the convention texts, and specific duties of each constituency are in the Operational Guidelines/Directives. The Conference/Assembly of State Parties is the highest decision making body and meets periodically, generally once in two years.
7. Four of the conventions are supported by intergovernmental committees, which meet annually or more frequently and are empowered to take decisions as per the convention texts and operational guidelines of the conventions. The sizes of these committees vary from 18 to 24 members, elected from the six UNESCO regional electoral groups for the election of Members of the Executive Board (except in case of the Second Protocol of the 1954 Convention). In addition, some conventions have subsidiary bodies/consultative bodies to support the work of the committee.
8. As mentioned in the texts of these conventions, UNESCO provides secretariats for the conventions. The roles of the secretariats, as defined in the convention text and in the operational directives are essentially twofold, i.e. a) to help organize the meetings of the Governing Bodies (i.e. Conference/Assembly of State Parties and Intergovernmental Committees) and b) to implement their decisions and recommendations as well as to perform any other function entrusted to them.
9. A Cultural Convention Liaison Group (CCLG) comprising of the heads of the convention secretariat has been established to increase coordination among conventions. The Group first met in January 2012.

Scope, objective and methodology

10. IOS conducted an audit of the working methods of the six conventions in the field of culture, in order to assess the adequacy and efficiency of the working methods of UNESCO's standard-setting work. The audit was performed in accordance with the *International Standards for the Professional Practice of Internal Auditing*.
11. The scope of the review included working methods of the convention secretariats, the funding arrangements and the meetings of the governing bodies. For the purpose of this audit, all six active conventions were reviewed.
12. The methodology of the audit included data and information gathering through a review of convention texts, operational guidelines, rules of procedures as well as prior studies and reviews and interviews with the staff of the convention secretariats. In addition, the audit reviewed funding and governance structure in a number of similar UN conventions hosted outside UNESCO for benchmarking purposes.

Achievements:

- Member States assign high priorities to the convention related activities. During the prioritization exercise by the Executive Board (the 5th Special Session), the expected results relating to all six conventions received Medium- High (B-A) priority (meaning a budget priority between 40-100 per cent) with special mention for resource support to the 1970 Convention.
- In recent years, efforts have been made to increase coordination among various convention secretariats. A Cultural Convention Liaison Group (CCLG) comprising the heads of the convention secretariats has been established. This group has high potential to foster coordination and efficiencies among the convention secretariats. To achieve this potential, the group would need clear roles and accountabilities.

Challenges and Opportunities:

- Increasing workload with decreasing funding is unsustainable. Over the years, work of the convention secretariats has increased due to an increase in the number of: a) (State) Parties to the conventions; b) statutory meetings and their bodies; c) decisions and recommendations to be implemented by the secretariat; d) nominations to the conventions' mechanisms; e) international or any other category of assistance requests, f) design and implementation fundraising campaigns and communication strategies and g) processing and analysis of periodic reports. In addition, there are increasing demands from Parties for capacity building and technical assistance in the implementation of the Conventions at country level as well as for the production, management and distribution of knowledge in line with UNESCO's overall objectives to act as a clearing house and laboratory of ideas. These activities have been determined as priority by the governing bodies, in particular for the development of policies and action plans, gathering qualitative and quantitative evidence, content development distributed through knowledge sharing platforms, thematic debates on key articles of the Conventions. However, the total funding for the activities and staff resources are on decline. The decline is likely to be aggravated in the coming biennium due to overall budgetary cuts in UNESCO. There is a need to prioritise the activities of the convention secretariats and explore other funding models.
- Governing Bodies meetings should be more efficient and cost effective by reducing the frequency of meetings to align with the forthcoming quadrennial programming cycle of UNESCO, by limiting the meeting durations, by synchronizing the meetings of General Assemblies of the conventions, possibly just after the UNESCO General Conference meetings and by harmonising the translation and interpretation requirements across the convention meetings. The Executive Board in its 191st session recommended that the General Conference, at its 37th session, request the governing bodies of all intergovernmental and other bodies to address the efficiency and effectiveness of their meetings and formulate governance reform and cost-saving measures as appropriate.
- There is a need to review the cost structure of the advisory services (E.g. process requests for nomination and international assistance, impart trainings and undertake monitoring activities) provided by these statutory bodies to find more cost effective ways. Conventions follow different working methods for processing of nominations and International Assistance requests. Advisory services obtained from the three statutory bodies constitute a large part of the 1972 Convention budget.
- Support services such as IT and Web design & maintenance, communication and meeting logistics are fragmented across the convention secretariats and a common platform for such services would be more efficient.
- A coordinated fund raising strategy with common resource mobilization team would be more effective for raising extrabudgetary resources and will also provide an opportunity for common branding of UNESCO cultural conventions.

Table of recommendations

Recommendation 1: We recommend that the convention secretariats formulate proposals to the Governing Bodies of UNESCO and/or of the Convention(s) to:

- (a) Supplement the current funding structure with General Trust funds formed out of contributions from the Contracting (State) Parties on compulsory or voluntary basis to cover the ordinary expenditures of the secretariats, including staffing, administrative costs, preparation and translation of documents,
- (b) prioritize the current work load of the convention secretariats to align it with available resources,
- (c) reduce the frequency, when feasible, duration and agenda of the meetings of State Parties and that of the Intergovernmental Committees and synchronize the meetings of the State Parties to the conventions, when efficiencies can be achieved,
- (d) harmonize the translation and interpretation requirements across the convention meetings and seek extrabudgetary funding for additional languages, and
- (e) modify the financial rules and regulations if necessary to allow application of cost recovery policy.

Recommendation 2: We recommend that the convention secretariats, where applicable, explore more efficient ways of the obtaining advisory services and consider potential chargeback mechanisms to the nominating State Parties and/or earmarked fund and formulate proposals to the respective Governing Bodies for possible economies and financial sustainability in the advisory service fees.

Recommendation 3: We recommend that the CLT Sector should expand its common logistics unit to include additional services that add value and provide cost-effective solutions to support the work of all convention secretariats. The platform can function under the guidance of the Cultural Convention Liaison Group.

Recommendation 4: We recommend that the CLT Sector formulate, in consultation with BSP/CFS, a coordinated fund raising strategy for all conventions secretariats and form a common resource mobilization team.

RESULTS OF THE AUDIT

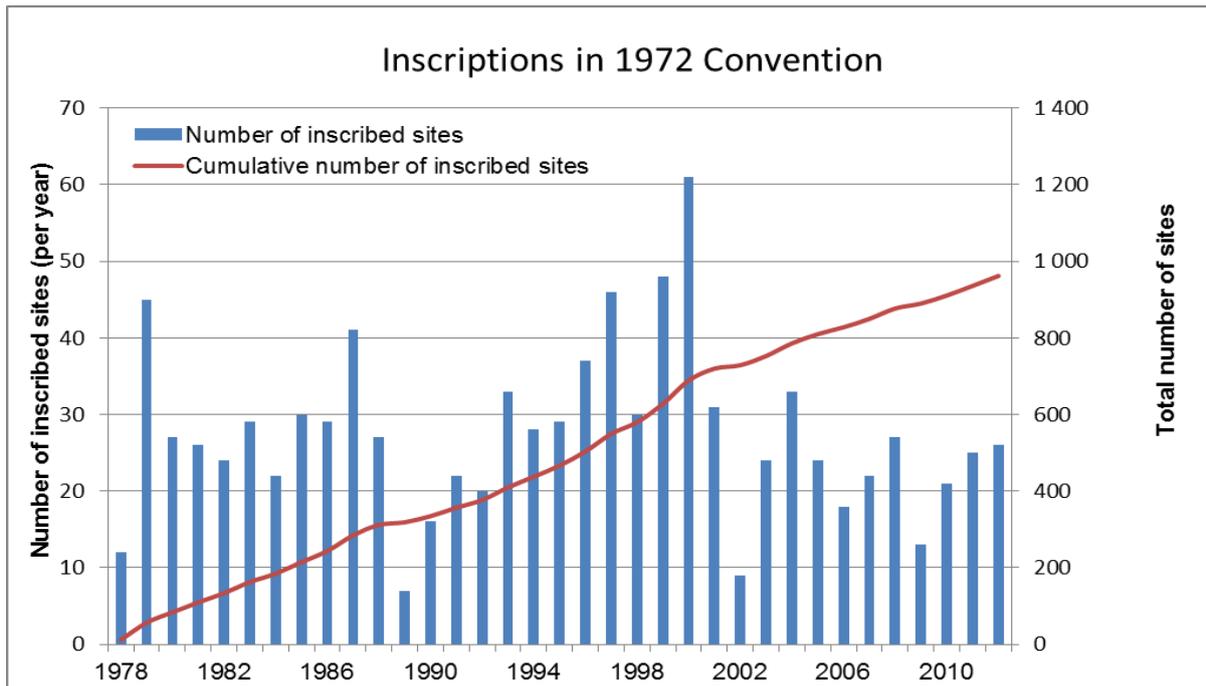
Issue 1: Increasing workload with decreasing funding is unsustainable.

13. Effective implementation of the conventions form a very large part of UNESCO's Culture Sector activity. The roles of the secretariats, as defined in the convention text are twofold, i.e. a) to help organize the meetings of the Governing Bodies (i.e. Committee/Assembly of State Parties and Intergovernmental Committees) and b) to implement decisions of the Governing Bodies.
14. Based on the abovementioned role, the secretariat generally undertakes the following activities;
 - Organizing statutory and other meetings relating to the conventions and implementation of their decisions and recommendations
 - Providing expert advice on different aspects related to the implementation of the Conventions and performing the function of a clearing house and laboratory of ideas
 - Providing support to the Intergovernmental bodies in processing and evaluating of the State Parties (SPs) requests (e. g. listing) and providing feedback to SPs, for inscription based conventions
 - Capacity building in SPs, either to support the convention through training and other activities or providing assistance in formulating proposals for inscriptions
 - Processing and analysing periodical reports
 - Design and implementation of fundraising campaigns and communication strategies to raise visibility of the conventions, how to implement them and build platforms for participatory policy making processes through partnerships with public authorities, civil society representations and private sector (e.g. SME's). Management of the relevant intergovernmental funds and establishment of contracts for the granting of international and other categories of assistance, including monitoring implementation and evaluation of projects financed by these funds.

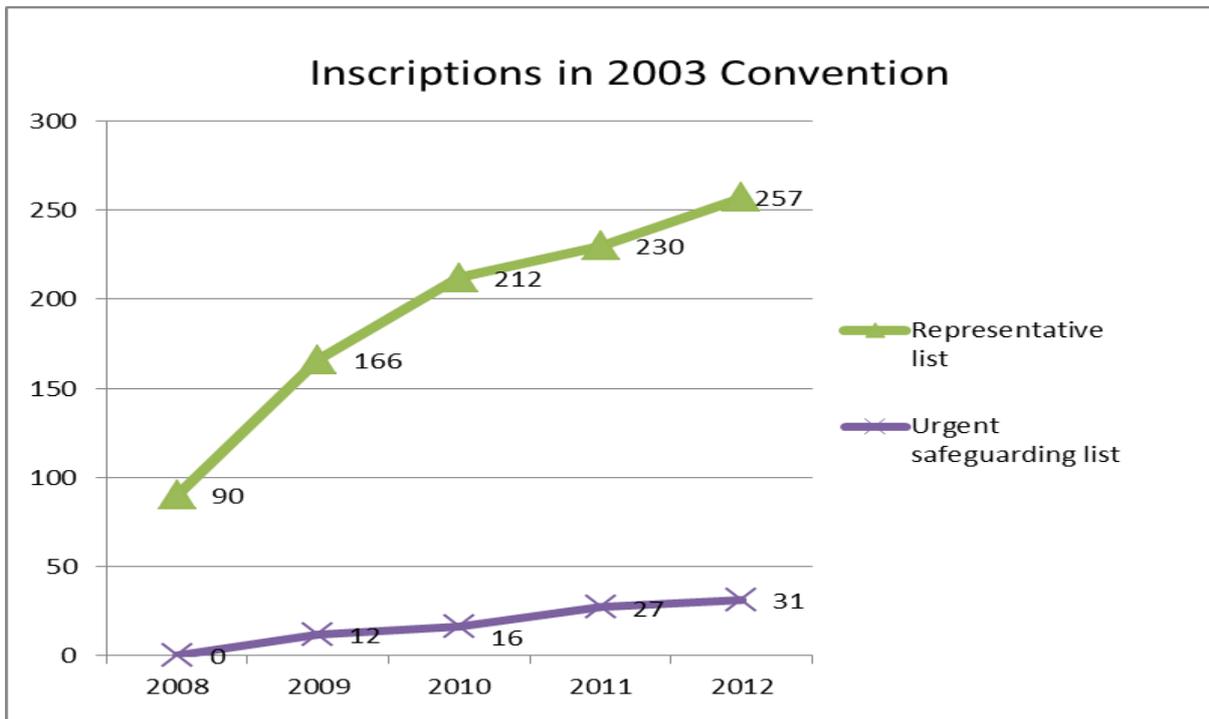
Over the years, workload of the convention secretariats has gone up due to an increase in number of: a) States Parties to the convention; b) statutory meetings and their bodies; c) decisions and recommendations to be implemented by the Secretariat; d) nominations; and e) periodic reports.

15. Increase in the number of State Parties ratifying the convention is shown in the Graph 1 of this report. Trend in number of inscriptions for the two main inscription based conventions, i.e. Protection of the World Cultural and Natural Heritage (1972 Convention) and Safeguarding of the Intangible Cultural Heritage (2003 Convention), are shown below in Graph 3 and 4. Increase in number of inscriptions also lead to increase in processing of requests and reporting requirements.

Graph 3



Graph 4

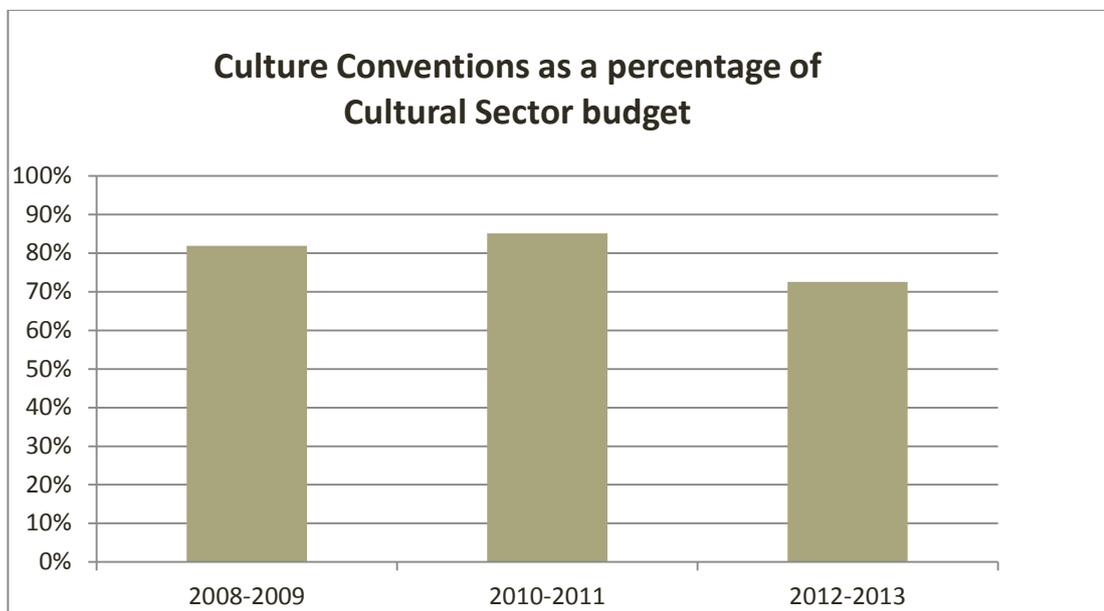


16. While the work of the convention secretariats has increased over the years, the financial resources of the secretariats have not been in tandem with the workload. Three funding modalities support the conventions' activities: (1) UNESCO Regular Programme support by way of activity funding and staff resources; (2) dedicated funds for a convention based on either assessed or voluntary contributions from Member States; and (3) other extrabudgetary funding. The activity support includes funding of some costs related to governing body and other subsidiary body meetings of these conventions, e.g. costs relating to translation, interpretation and some participant travel.

17. The trends of total budget of the conventions over the last three biennia are given below in graph 5.

Graph 5

(source: 34C/5, 35C/5 and 36C/5)



18. With the pressure on UNESCO regular programme budget for the next biennium, there is likely to be a significant reduction in the regular programme budgetary support to the convention budgets. It is relevant to mention here that during the prioritization exercise by the Executive Board (the fifth special session), the expected results relating to all six conventions received B-A priority (meaning a budget priority between 40-100 per cent) with special mention for resource support to the 1970 Convention.
19. Convention secretariats have been looking for extrabudgetary funds as well as other modalities like sponsorship of meetings of intergovernmental bodies leading to co-sharing of some of the meeting costs. However, the likely decrease in regular programme funding makes it difficult if not impossible to sustain the current workload.
20. Given the likely decline in financial resources for the next biennium, there is a need to align the secretariat workload with the financial resources. Some of the possible measures to prioritise/reduce the workload of the secretariat are discussed in detail in a later part of this report. As pointed out earlier, the role of the convention secretariats relate to the arranging for the meetings of the Governing Bodies and implementing their decisions. Therefore, implementations of all decisions of the Governing Bodies become mandatory responsibility of the secretariats. It is pertinent to note that while the financial resources by way of regular programme budget support for activities and staff levels are decided by the UNESCO Executive Board and General Conference, the activities of the secretariats are guided by the decisions taken by Governing Bodies of each convention. This creates a misalignment between the activities to be undertaken by the secretariats and available resources.
21. It is relevant to mention that a Joint Inspection Unit review of 45 conventions hosted by 11 different United Nations Organizations revealed¹ that, general trust funds, formed through contributions from the Contracting (State) Parties on compulsory or voluntary basis, are used to meet the expenses of the conventions, covering the ordinary expenditures of the secretariats, including staffing, administrative costs, preparation and translation of documents. Special trust funds meet the extra-budgetary expenses for technical assistance

¹. Source: Management review of environmental governance within the United Nations System by the Joint Inspection Unit (JIU/REP/2008/3)

and the participation of developing countries and countries with economies in transition in convention meetings. Similar funding structure can be explored for convention secretariats hosted by UNESCO to avoid governance overlap and ensure independence from UNESCO's regular programme budget.

<p>Recommendation 1 (a):</p> <p>We recommend that the Convention Secretariats formulate proposals to the Governing Bodies of UNESCO and those of the Conventions to supplement the current funding structure with General Trust funds formed out of contributions from the Contracting (State) Parties on compulsory or voluntary basis to cover the ordinary expenditures of the secretariats, including staffing, administrative costs, preparation and translation of documents.</p>	<p>High risk</p>
<p>CLT action plan:</p> <p>The issue requires further discussions with BFM and LA before submitting proposals to the respective Governing Bodies, which could be based on the already approved sub fund for staffing for the 2003 Convention. Further, given the different meeting schedules of the Governing Bodies of the conventions, the implementation of the recommendation is foreseen by December 2015.</p>	
<p>Recommendation 1 (b):</p> <p>We recommend that the Convention Secretariats formulate proposals to the Governing Bodies of UNESCO and those of the Conventions to prioritise the current work load of the convention secretariats to align it with available resources.</p>	<p>High risk</p>
<p>CLT action plan:</p> <p>The governing bodies have given very clear priorities regarding the work to be done. The longstanding issue of the mismatch between the workload and human resources available to deliver on these priorities has become ever more critical in view of the reduced anticipated cash flow 2014-2015. The Secretariats of the Conventions will present proposals to better align workload with available resources. However, the different meeting schedules of the Governing Bodies of the conventions means that the implementation of the recommendation is foreseen by December 2015.</p>	

Issue 2: Meetings of the Governing Bodies need to be made more efficient and cost effective

22. Organising meetings of the Governing Bodies are one of the essential roles of the convention's secretariats as defined in the texts of the conventions. Organizing the State Party/intergovernmental body meetings take up considerable amount of secretariat staff time and financial resources. Some costs related to these meetings are charged to the dedicated fund or other extrabudgetary resources related to the conventions; however costs relating to translation, interpretation and some participant travel are borne by the UNESCO regular programme.
23. Comparative information on the Governing Body meeting frequency, duration and languages to be used, as prescribed in the conventions' texts is presented below.

Table 1

	1972	1954 Hague	1999 Second Protocol	1970	2001	2003	2005
State Parties meetings							
Name	General Assembly	High Contracting Parties	Parties to the Second Protocol	Meetings of States Parties	Meeting of States Parties	General Assembly	Conference of Parties
Frequency of meetings	Every two years	Every two years	Every two years since 2005	2003, 2012 2013	Every two years	Every two years (One extraordinary session)	Every two years
Duration	2-3 days	3 hours - morning	Afternoon and 1 day	2 days	3 days	5 days	3-4 days
Place	Paris since 1987	Paris	Paris	Paris	Paris	Paris	Paris
Working languages	All Six languages of UNESCO	All six languages of UNESCO	All six languages of UNESCO	All Six languages of UNESCO	All Six languages of UNESCO	All Six languages of UNESCO	All Six languages of UNESCO
Intergovernmental Committee meetings							
Frequency	Every year (10 extraordinary sessions)	N/A	Every year from 2006, one extraordinary in 2009	First meeting in 2013; Every year	N/A	Every year (4 extraordinary sessions)	Every year
Duration	About 10-12 days in the last 4 meetings;	N/A	2 days	2 days	N/A	5 days	4-5 days
Place	Hosted by Member States	N/A	Paris	Paris	N/A	Generally outside Paris, last session in Paris	Paris
Working languages	ENG/FRA	N/A	All Six languages of UNESCO; (currently interpretation in English, French and Spanish and working documents in English and French are provided through an agreement).	ENG/FRA	N/A	ENG/FRA	ENG/FRA

Frequency of meetings

24. As seen from the table 1 above, in general the (State) Parties to the conventions meet once in two years, whereas the Intergovernmental Committees meet once every year. The move in UNESCO from a biennial to a quadrennial programming cycle creates opportunities for changes in the frequency of governance meetings. A logical rule of thumb might be to halve the number of governance meetings, i.e. to hold (State) Party meetings once in every four years and Intergovernmental Committee meetings once every two years.

Duration of meetings

25. The meetings of (State) Parties were held for one to five days whereas the Intergovernmental Committee meetings lasted from two to twelve days. Although the Governing Body meetings have diverse agendas, there is a scope for limiting the meetings to not more than one week.

Meeting schedules

26. All meetings of (State) Parties are held at UNESCO headquarters where some of the Intergovernmental Committee meetings are cohosted by (State) Parties. 87 (State) Parties are common to four conventions. (State) Parties are at times represented by the same person to different convention meetings. Therefore, there is an opportunity to avoid multiple travels and exploit synergies across the conventions by synchronising the meetings of the State Parties to the conventions, possibly during or just after the UNESCO General Conference meetings.

Translation and interpretation requirements

27. At present, six language interpretation and translation is provided in all General Assembly/Conference of Party meetings whereas translation and interpretations in English and French are provided for Intergovernmental Committee meetings, with the exception of the 1999 Second Protocol and 2001 Convention where three language interpretations are provided in committee/advisory body meetings. Translation and interpretation requirements across the convention meetings can be harmonized in such a way that meetings of (State) Parties are held in all six working languages, whereas the Intergovernmental Committee meetings are held in English and French. It is relevant to mention that the cost of two way interpretation in French and English is \$2,670 per day, whereas the cost of six-language interpretation comes at \$12,460 per day.

Recommendation 1 (c):

We recommend that the Convention Secretariats formulate proposals to the Governing Bodies of the Conventions to (i) reduce the frequency, duration and agenda of the meetings of State Parties and that of the Intergovernmental Committees and (ii) synchronize the meetings of the State Parties to the conventions when efficiencies can be achieved.

Medium risk

CLT action plan:

CLT accepts the spirit of the recommendation, but notes that changing frequency of the meetings would require amendment of the Conventions which CLT will not propose at this time. Some of the meetings of the governing bodies currently take place back to back, with particular bottlenecks in June and December. It has been expressed that this time schedule is unsustainable and not efficient as Parties do not have sufficient time between meetings to fully prepare for the debates and, in many cases, are not able to attend, given the intensity of the schedule. The Secretariat will submit proposals for revising the scheduling of meetings, as well as the duration and agenda. Given the different meeting schedules of the Governing Bodies of the Conventions, the implementation of the recommendation is foreseen by December 2015.

IOS comment: Notwithstanding these challenges noted by CLT, we encourage CLT's continued efforts to examine and reduce meeting costs as proposed in the recommendation.

Recommendation 1 (d):

We recommend that the Convention Secretariats formulate proposals to the Governing Bodies of the conventions to harmonise the translation and interpretation requirements across the conventions meetings and seek extrabudgetary funding for additional languages.

Low risk

CLT action plan:

Given the different meeting schedules of the Governing Bodies of the conventions, the implementation of the recommendation is foreseen by December 2015.

Recommendation 1 (e):

We recommend that the Convention Secretariats formulate proposals to their respective Governing Bodies to modify the financial rules and regulations if necessary to allow consistent application of cost recovery policy.

Medium risk

CLT action plan:

The Sector will present proposals in this regard to the respective Governing Bodies. Given the different meeting schedules of the Governing Bodies of the conventions, the implementation of the recommendation is foreseen by December 2015.

Issue 3: Working methods on processing of Nomination and International Assistance requests differs across conventions

28. Comparative information on processing of nominations and international assistance requests across the conventions is presented in the table below.

Table 2

	1972 Convention	1954 Convention	1970 Convention	2001 Convention	2003 Convention	2005 Convention
Lists	1. World Heritage List 2. List of World Heritage in Danger	1. List of Cultural Property under Enhanced Protection (Second protocol of 1999) 2. International Register of Cultural Property under Special Protection	None	None	1. Representative List of the ICH of Humanity 2. List of ICH in Need of Urgent Safeguarding 3. Register of Best Safeguarding Practices	None
Inscription cycles	18 months Initial submission in February and Com decision in June of the following year	No specific cycle for inscription in the Register under the 1954 Convention but requests for inscription in the Second Protocol List are to be submitted to the Secretariat by 1 March every year. This requirement does not concern requests for provisional enhanced protection which may be submitted at any time.	N/A	N/A	20 months Initial submission by 31 March. Examination by Committee in December of the following year	N/A
International and other categories of assistance and deadline for requests	Submission latest by 31 October, except for Emergency Assistance that can be submitted at any time in the year.	1./preparatory, emergency, recovery assistance 2./ financial assistance Requests for international Request for international assistance provided by the Committee must be submitted to the Secretariat at least six months before the ordinary meeting of the Committee. Requests for emergency assistance may be submitted any time.			Same as inscription cycle for AI more than 25,000 and preparatory assistance At any time for less than 25,000	Annual financial assistance requests for projects made to the International Fund for Cultural Diversity Requests for participatory assistance from Parties belonging to LDC's members of the IGC
Name of advisory body	IUCN, ICOMOC, ICCROM	None	None	Scientific and technical advisory body	Subsidiary Body of the Committee for RL, Consultative Body (for USL, BSP and AI more than 25,000), Bureau for AI less than 25,000	Panel of experts

29. The two main inscription based conventions, i.e. Protection of the World Cultural and Natural Heritage (1972 Convention) and Safeguarding of the Intangible Cultural Heritage (2003 Convention) have similar inscription cycles but follow different approaches in processing nomination requests.
30. The 1972 Convention text itself identifies three advisory bodies (i.e. IUCN, ICOMOS and ICCROM) and defines their roles in assessment of the nomination requests. The advisory bodies provide evaluation on the requests for nominations and international assistance and have other advisory, training and reactive monitoring roles. The contracts for the advisory bodies represent more than 75 per cent of the approved budget of the World Heritage Fund. The level of activities and their respective approved budgets for the biennium 2012-13 are given in the table below.

Table 3

(Budgets in US dollars)

Advisory bodies	Advisory services		Reactive Monitoring Missions		Training Activities	
	Activities	Budget	Activities	Budget	Activities	Budget
ICOMOS	1. Evaluation of 31 nominations of cultural or mixed natural/ cultural properties 2. Comment on 25 International Assistance requests, review of 5 Statements of Outstanding Universal Value of properties, etc. 3. Meetings Attendance (World Heritage Committee, General Assembly, WHC/AB meetings, etc.)	1,442,856.57	1. Undertake 24 reactive monitoring missions, peer reviews, desk reviews, etc. 2. Drafting of 53 reports on the state of conservation, review of 55 reports on the SOC 3. Meetings Attendance (SOC meetings, etc.)	569,664.97	N/A	N/A
IUCN	1. Evaluation of nominations of natural or mixed natural/cultural properties 2. Comment on International Assistance requests, etc. 3. Meetings Attendance (World Heritage Committee, General Assembly, WHC/AB meetings, etc.)	1,156,506	1. Undertake 24 reactive monitoring missions 2. Produce State of Conservation reports, etc.	603,138		NIL
ICCROM	1. Review and advise on International Assistance requests and other professional services 2. Meetings Attendance (World Heritage Committee, General Assembly, WHC/AB meetings, etc.)	186,734	1. Undertake 4 reactive monitoring missions	22,507	1. Implementation, coordination and monitoring of the World Heritage Capacity Building Strategy 2. Pilot activity 3. Workshop 4. Committee orientation sessions	108,424

31. Under the 2003 Convention, a consultative body of six individual experts and six NGOs examine proposals for the nominations to the Urgent Safeguarding list and Register for Best Safeguarding practices as well as requests for international assistance greater than \$25,000. The nominations to the representative list are examined by a different body, called Subsidiary Body, comprised of representatives of the State Parties. During 2012-13, the consultative body examined 8 nominations for Urgent Safeguard list, 2 nominations for the Register of Best Safeguarding Practices and 10 cases of international assistance. The total expenditure incurred during the biennium (at the time of the audit in July 2013) was \$109,176. The 2003 Convention Secretariat pointed out that relatively lower expenditure is due to more intensive staff inputs that are not accounted.
32. While the role of the advisory bodies in the 1972 Convention is very extensive and cannot be exactly compared with the work done by the Consultative Body under the 2003 Convention, it appears that the unit cost of assessments by the Advisory Bodies in 1972 Convention was significantly higher. In addition, studies have shown that the Committees often disregard the advice of the advisory bodies when deciding on nominations. The External Auditor of UNESCO in its report on the audit of the Global Strategy and the PACT initiative also commented on the increasing politicization of the Committee's decisions.

Recommendation 2:

We recommend that the Convention Secretariats, where applicable, explore more efficient ways of the obtaining advisory services and consider potential chargeback mechanisms to the nominating State Parties and/or earmarked fund and formulate proposals to the respective Governing Bodies for possible economies and financial sustainability in the advisory service fees.

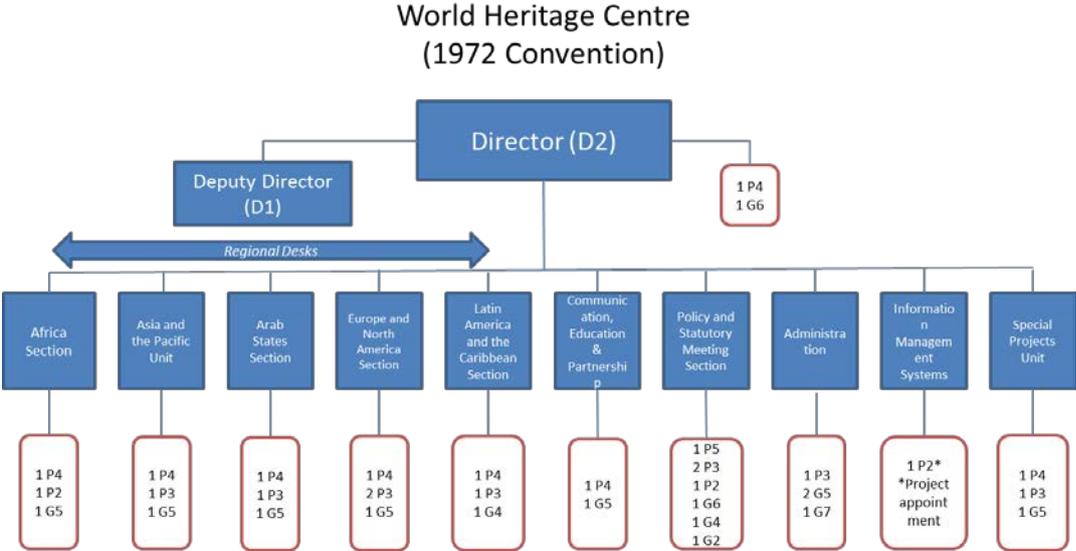
Medium risk

CLT action plan:

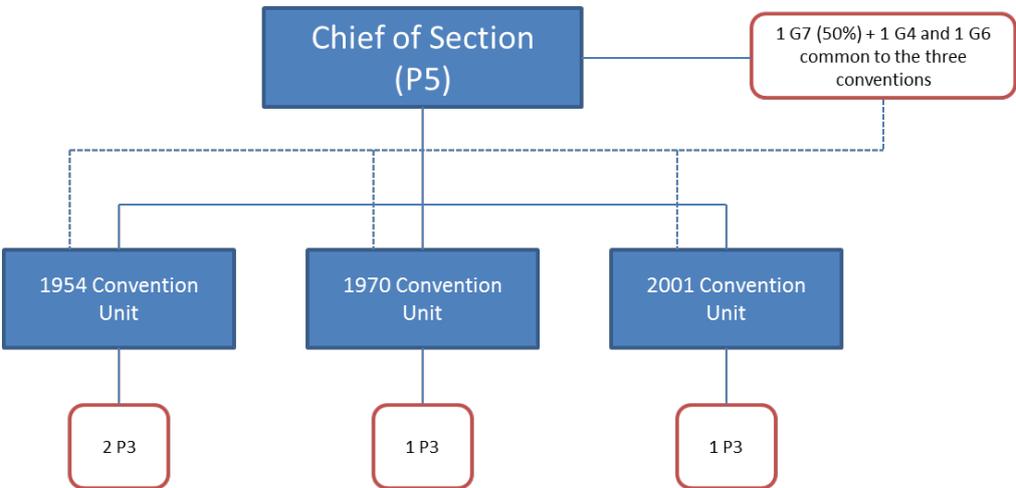
The issue requires further discussions with BFM. Further, given the different meeting schedules of the Governing Bodies of the conventions, the implementation of the recommendation is foreseen by December 2015.

Issue 4: A common service platform across the Secretariats would bring efficiency gains

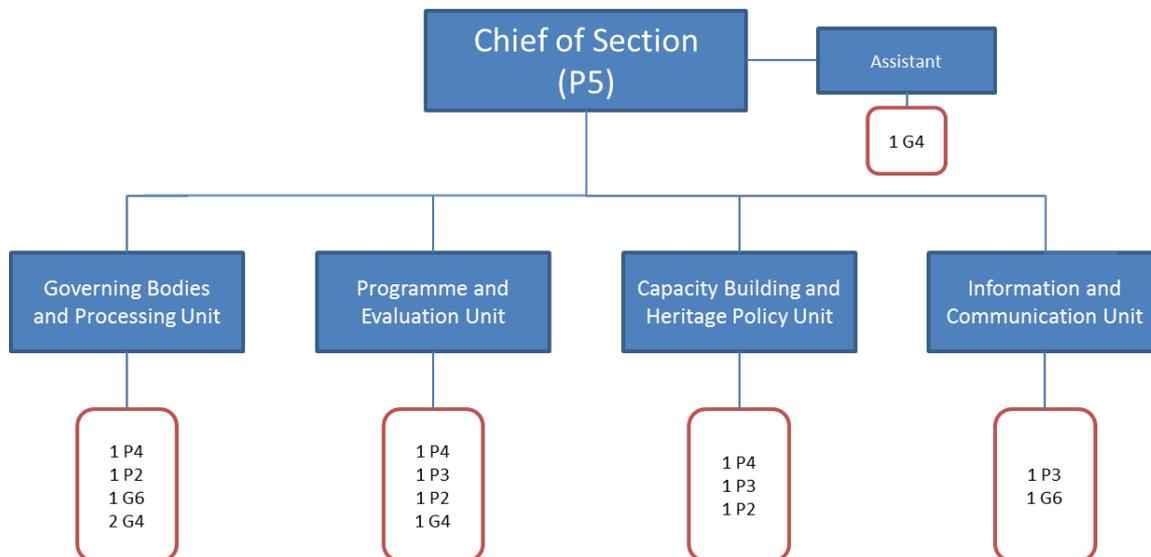
33. Each convention has a separate secretariat, which forms part of the Culture Sector. Convention secretariats vary in sizes and are organised differently. For instance, the 1972 Convention Secretariat is in the World Heritage Centre (WHC) and has the largest secretariat staff. WHC is organized largely on a regional basis. The 2003 Convention is organized on a functional basis. Other convention secretariats have a flat structure given the smaller staff strengths. The organization chart of these convention secretariats are given below.



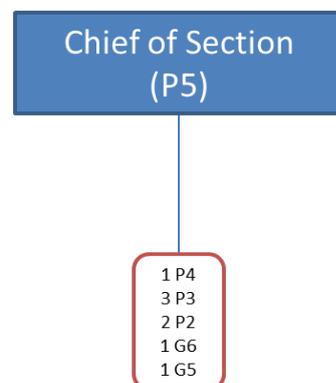
**Cultural Heritage Protection Treaties Section
(1954, 1970 and 2001 Conventions)**



Intangible Cultural Heritage Section (2003 Convention)



Diversity of Cultural Expressions Section (2005 Convention)



34. As seen from the organization charts, support services such as IT and Web design & maintenance, communication and meeting logistics are thinly spread across convention secretariats. This results in overlapping of resources and inadequate support service for some of the smaller conventions, e.g. 1970, 1954 and 2001 Conventions. Some efforts have been done with regard to sharing of common resources, e.g. sharing of resources for logistic services. Common support platform servicing all convention secretariats can improve efficiency through increased synergies and economies of scale to deliver better services across the conventions. CLT Sector pointed out that some of the positions relating to common services are financed from extrabudgetary resources thus making it difficult for sharing them across the conventions. This issue can be overcome with an effective chargeback scheme and cost recovery arrangement.

Recommendation 3: We recommend that CLT Sector expand its common logistics unit to include additional services that add value and provide cost-effective solutions to support the work of all convention secretariats. The platform can function under the guidance of the Cultural Convention Liaison Group (CCLG).	Medium risk
CLT action plan: A common logistics unit has been in place for some time to coordinate the physical organisation of the meetings of governing bodies. The Sector has proposed to establish a new structure, called the conventions common services unit, effective 1 January 2014, which would undertake such services as well as a range of outreach services such as publications, website, exhibitions, patronage, and coordinating partnerships, including with existing and future category 2 centres, UNESCO Chairs and the private sector.	

Issue 5: Need for a coordinated extrabudgetary strategy and resource mobilization team

35. There are three funding modalities to support the conventions' activities: (1) UNESCO Regular Programme support by way of activity funding and staff resources; (2) dedicated funds for a convention based on either assessed or voluntary contributions from Member States; and (3) other extrabudgetary funding. For the biennium 2012-13, the regular programme budget provided only about half of the total funding for all convention activities. This underscores the importance of the extrabudgetary funding in supporting convention activities.
36. Given the stagnant and possible decline in regular programme budgetary support to the convention activities, extrabudgetary funds will have to play a greater role in promoting activities to support implementation of the conventions.
37. Extrabudgetary fundraising has been a challenge for the conventions. As the convention secretariats have relied on traditional donors such as Member States, the donor base is not well diversified. Most of the extrabudgetary funds are from bilateral government sources and are confined to a few State Parties. While some efforts have been made to tap new donor sources, this is yet to show significant results despite the strong potential.
38. Further, there is very little coordination across the conventions in terms of fundraising efforts. While some conventions or funds supporting the conventions have a formal fund raising strategy and/or dedicated staff for fund raising, smaller convention secretariats like 1970, 2001 and 1954 Secretariats do not have any full-time dedicated fund raising staff, which hampers their fund raising.
39. Extrabudgetary fundraising efforts can be boosted with a coordinated strategy supported by dedicated team for resource mobilization. A common resource mobilization team serving all convention secretariats would be more cost effective instead of individual fund raising efforts and could reduce the risks and inefficiencies of internal competition among conventions.

Recommendation 4: We recommend that the CLT Sector, in consultation with BSP/CFS, formulate a coordinated fund raising strategy for all convention secretariats and form a common resource mobilization team.	Medium risk
CLT action plan: The issue requires further discussions with BSP/CFS. The implementation of the recommendation is foreseen by January 2014.	

ANNEX II

Implementation of the IOS Recommendations on the Working Methods of the Culture Conventions by the Secretariat of the 2005 Convention

RECOMMENDATION	STATUS
<p>Recommendation 1(a): Formulate proposals to the Governing Bodies of the Convention to:</p> <p>a) supplement the current funding structure with General Trust funds formed out of contributions from the Contracting (State) Parties on compulsory or voluntary basis to cover the ordinary expenditures of the secretariats, including staffing, administrative costs, preparation and translation of documents</p>	<p>The Director-General issued in March 2014 an appeal to all Member States calling on them to contribute to the ordinary expenditures of the Secretariats including staffing, administrative costs, preparation and translation of documents.</p> <p>The regular programme covers the translation of documents according to the governing bodies' Rules of Procedure. Extra-budgetary funding for additional language translations has not been received.</p> <p>In-kind contributions for staffing have been received through the provision of experts (by Quebec, Canada and Italy) who facilitate the work of the Secretariat.</p>
<p>Recommendation 1(b): Formulate proposals to the Governing Bodies of the Convention to:</p> <p>b) prioritize the current work load of the Convention Secretariat to align it with available resources.</p>	<p>The Committee's work plan was debated during the Committee at its seventh ordinary session (CE/13/7.IGC/13) and indicated that it does not have neither the human nor the financial resources to undertake all of the activities foreseen by the fourth ordinary session of the Conference of Parties for the Secretariat to pursue in the 2014-2015 Biennium.</p> <p>The Committee at its seventh ordinary session provided the Secretariat with an indicative list of priorities to be undertaken in 2014 within the resources it has at its disposal.</p> <p>In several of its decisions, the Committee at its seventh ordinary session called upon all Parties to support the implementation activities of the Secretariat through extra-budgetary resources.</p> <p>The Secretariat prepared two CAP proposals and has been engaged in dialogue with several countries to raise funds for the implementation of the Parties' priorities on capacity building and knowledge management.</p>

RECOMMENDATION	STATUS
<p>Recommendation 1(c): Formulate proposals to the Governing Bodies of the Convention to: c) reduce the frequency, when feasible, duration and agenda of the meetings of State Parties and that of the Intergovernmental Committees and synchronize the meetings of the State Parties to the conventions, when efficiencies can be achieved.</p>	<p>The Committee at its seventh ordinary session decided to reduce the number of days of the eighth ordinary session, from 5 to 3 days (Decision 7.IGC 14).</p> <p>The Committee at its seventh ordinary session indicated the importance of securing enough time between governing body meetings of the various Conventions to ensure the preparedness of the Members of various Committees and hence efficiencies in terms of decision-making.</p>
<p>Recommendation 1(d): Formulate proposals to the Governing Bodies of the Convention to: d) harmonize the translation and interpretation requirements across the convention meetings and seek extrabudgetary funding for additional languages.</p>	<p>Translation and interpretation requirements for the governing bodies of the 2005 Convention are defined in its Rules of Procedures: two languages for the Intergovernmental Committee (EN/FR) and six languages for the Conference of Parties (EN/FR/ES/AR/CH/RU).</p> <p>No extra-budgetary contributions have been received for additional languages.</p>
<p>Recommendation 1(e): Formulate proposals to the Governing Bodies of the Convention to: e) modify the financial rules and regulations if necessary to allow application of cost recovery policy.</p>	<p>The Committee at its seventh ordinary session requested the Director-General to propose to the Committee at its eighth ordinary session a cost-recovery policy that is based on the same principles as the other Culture Conventions (Decision 7.IGC 9); no modification of the Financial Regulations of the IFCD is necessary (see Article 5).</p>
<p>Recommendation 2: Where applicable, explore more efficient ways of obtaining advisory services and consider potential chargeback mechanisms to the nominating State Parties and/or earmarked fund and formulate proposals to the respective Governing Bodies for possible economies and financial sustainability in the advisory service fees.</p>	<p>Not applicable to the 2005 Convention governing bodies. Advisory services are used to evaluate funding requests to the IFCD by the Expert Panel appointed by the Committee. The cost of such services represented approximately 6% of the total budget of the IFCD for the year 2014.</p>
<p>Recommendation 3: CLT Sector should expand its common logistics unit to include additional services that add value and provide cost-effective solutions to support the work of all convention secretariats. The platform can function under the guidance of the Cultural Convention Liaison Group.</p>	<p>In the context of the UNESCO Reform, the Culture Sector established a common platform to support the work of the Convention Secretariats in July 2014. The Chairperson of the Cultural Conventions Liaison Group supervises this common services platform in consultation with all Convention Secretariats.</p>
<p>Recommendation 4:</p>	<p>Ongoing</p>

RECOMMENDATION	STATUS
CLT Sector formulate, in consultation with BSP/CFS, a coordinated fund raising strategy for all conventions secretariats and form a common resource mobilization team.	

Annex III

Excerpts from the 1972, 2003 and 2005 Convention Texts and their Financial Regulations

1972 Convention - Article 15	2003 Convention - Article 25	2005 Convention - Article 18
1. A Fund for the Protection of the World Cultural and Natural Heritage of Outstanding Universal Value, called "the World Heritage Fund", is hereby established.	1. A "Fund for the Safeguarding of the Intangible Cultural Heritage", hereinafter referred to as "the Fund", is hereby established.	1. An International Fund for Cultural Diversity, hereinafter referred to as "the Fund", is hereby established.
2. The Fund shall constitute a trust fund, in conformity with the provisions of the Financial Regulations of the United Nations Educational, Scientific and Cultural Organization.	2. The Fund shall consist of funds-in-trust established in accordance with the Financial Regulations of UNESCO.	2. The Fund shall consist of funds-in-trust established in accordance with the Financial Regulations of UNESCO.
3. The resources of the Fund shall consist of:	3. The resources of the Fund shall consist of:	3. The resources of the Fund shall consist of:
(a) compulsory and voluntary contributions made by States Parties to this Convention;	(a) contributions made by States Parties;	(a) voluntary contributions made by Parties;
	(b) funds appropriated for this purpose by the General Conference of UNESCO;	(b) funds appropriated for this purpose by the General Conference of UNESCO;
(b) Contributions, gifts or bequests which may be made by: <ul style="list-style-type: none"> i. other States; ii. the United Nations Educational, Scientific and Cultural Organization, other organizations of the United Nations system, particularly the United Nations Development Programme or other intergovernmental organizations; iii. public or private bodies or individuals; 	(c) contributions, gifts or bequests which may be made by: <ul style="list-style-type: none"> (i) other States; (ii) organizations and programmes of the United Nations system, particularly the United Nations Development Programme, as well as other international organizations; (iii) public or private bodies or individuals; 	(c) contributions, gifts or bequests by other States; organizations and programmes of the United Nations system, other regional or international organizations; and public or private bodies or individuals;

(c) any interest due on the resources of the Fund;	(d) any interest due on the resources of the Fund;	(d) any interest due on resources of the Fund;
(d) funds raised by collections and receipts from events organized for the benefit of the fund; and	(e) funds raised through collections, and receipts from events organized for the benefit of the Fund;	(e) funds raised through collections and receipts from events organized for the benefit of the Fund;
(e) all other resources authorized by the Fund's regulations, as drawn up by the World Heritage Committee.	(f) any other resources authorized by the Fund's regulations, to be drawn up by the Committee.	(f) any other resources authorized by the Fund's regulations.
4. Contributions to the Fund and other forms of assistance made available to the Committee may be used only for such purposes as the Committee shall define.	4. The use of resources by the Committee shall be decided on the basis of guidelines laid down by the General Assembly.	4. The use of resources of the Fund shall be decided by the Intergovernmental Committee on the basis of guidelines determined by the Conference of Parties referred to in Article 22.
The Committee may accept contributions to be used only for a certain programme or project, provided that the Committee shall have decided on the implementation of such programme or project.	5. The Committee may accept contributions and other forms of assistance for general and specific purposes relating to specific projects, provided that those projects have been approved by the Committee.	5. The Intergovernmental Committee may accept contributions and other forms of assistance for general and specific purposes relating to specific projects, provided that those projects have been approved by it.
No political conditions may be attached to contributions made to the Fund.	6. No political, economic or other conditions which are incompatible with the objectives of this Convention may be attached to contributions made to the Fund.	6. No political, economic or other conditions that are incompatible with the objectives of this Convention may be attached to contributions made to the Fund.
		7. Parties shall endeavour to provide voluntary contributions on a regular basis towards the implementation of this Convention.

<p>Financial Regulations of the Fund of the 1972 Convention</p> <p>Article 15 of the Convention concerning the Protection of the World Cultural and Natural Heritage (hereinafter referred to as "the Convention"), establishes a Fund, called "the World Heritage Fund" hereinafter referred to as "the Fund" which is to constitute a trust fund, in conformity with the provisions of the Financial Regulations of UNESCO. Consequently, in accordance with Regulation 6.7 of the Financial Regulations of the Organization, the Director-General has established the following special financial regulations to govern the operations of this Fund.</p>	<p>Financial Regulations of the Fund of the 2003 Convention</p> <p>Article 25 of the Convention for the Safeguarding of the Intangible Cultural Heritage (hereinafter referred to as the "Convention") establishes a Fund called the Fund for the Safeguarding of the Intangible Cultural Heritage (hereinafter referred to as the "Fund"). Given the multi-donor nature of the Fund, it will be managed as a Special Account.</p> <p>In accordance with Article 6.6 of the Financial Regulations of UNESCO, there is hereby created a Special Account for the Fund for the Safeguarding of the Intangible Cultural Heritage (hereinafter referred to as the "Special Account").</p>	<p>Financial Regulations of the Fund of the 2005 Convention</p> <p>Article 18 of the Convention on the Protection and Promotion of the Diversity of Cultural Expressions (hereinafter referred to as "the Convention") establishes an International Fund for Cultural Diversity. Given the multi-donor nature of the Fund, it will be managed as a Special Account.</p> <p>In accordance with Article 6, paragraph 6, of the Financial Regulations of UNESCO, there is hereby created a Special Account for the International Fund for Cultural Diversity (hereinafter referred to as the "Special Account").</p>
<p>Article 4 - Expenditure</p> <p>The resources of the Fund may be used only for such purposes as the World Heritage Committee shall define and may take the following form [...]</p>	<p>Article 5 - Expenditure</p> <p>In accordance with Article 25.4 of the Convention, the use of the resources of the Special Account by the Committee shall be decided on the basis of guidelines laid down by the General Assembly.</p> <p>The Special Account shall be debited with the expenditure relating to its purpose as described in Article 3 above, including direct administrative expenses specifically relating to it.</p>	<p>Article 5 - Expenditure</p> <p>The Special Account shall be debited with the expenditure relating to its purpose as described in Article 3 above, including administrative expenses specifically relating to it and programme support costs applicable to Special Accounts.</p>
<p>Article 9 - General provisions</p> <p>Except as provided for in the above Regulations, the Fund shall be administered in accordance with the Financial Regulations of UNESCO.</p>	<p>Article 9 - General provisions</p> <p>Unless otherwise provided in these Regulations, the Special Account shall be administered in accordance with the Financial Regulations of UNESCO.</p>	<p>Article 9 - General provisions</p> <p>Unless otherwise provided in these Regulations, the Special Account shall be administered in accordance with the Financial Regulations of UNESCO.</p>