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Organización
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la Ciencia y la Cultura

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Guidelines concerning the use of the Fund for the Protection of Cultural Property in the Event of Armed Conflict	
1. The Fund for the Protection of Cultural Property in the Event of Armed Conflict ("the Fund") established by the Second Protocol constitutes a trust fund, in conformity with the provisions of the Financial Regulations of UNESCO. Given the multi-donor nature of the Fund, it will be managed as a Special Account. Financial Regulations of the Fund are annexed.	Article 29 of the Second Protocol
2. The purpose of the Fund is to provide financial and other assistance in support of preparatory or other measures to be taken in principle in peacetime such as, <i>inter alia</i> , the safeguarding of cultural property, domestic legal and administrative measures for the protection of cultural property and dissemination. The purpose of the Fund is also to provide financial or other assistance in relation to emergency, provisional or other measures to be taken in order to protect cultural property in principle during periods of armed conflict or of immediate recovery in principle after the end of hostilities.	Article 29(1)(a) and (b) of the Second Protocol
3. Resources of the Fund may be used for the purposes mentioned in the above paragraph for the protection of cultural property. Resources of the Fund coming from contributions earmarked for a certain programme or project will be used for such a programme or project, provided that the Committee has decided on its implementation.	Article 29(1)(a) and (b) and (3) of the Second Protocol
4. The Committee decides on the disbursement of resources from the Fund.	Article 29(3) of the Second Protocol
5. In considering requests for assistance from the Fund, the Committee will give the highest priority to requests of an emergency nature.	
6. The Committee's decisions determining the use of the Fund may be guided by the following considerations, among others:	

<ul style="list-style-type: none"> a) the probability that the assistance will have a catalytic and multiplier effect (“seed money”) and promote financial and technical contributions from other sources; b) the availability to the activity of the legislative, administrative and, wherever possible, financial commitment of the applicant; c) the exemplary value of the activity; and, d) the cost effectiveness of the activity. 	
<p>7. The Committee’s decisions will take into account the special needs of Parties that are developing countries.</p>	<p>Articles 29(3) and 27(1)(f) of the Second Protocol</p>
<p>8. The Committee reports on the use of the Fund in its reports to the Meeting of the Parties.</p>	<p>Article 27(1)(d) of the Second Protocol</p>

ANNEX

FINANCIAL REGULATIONS OF THE SPECIAL ACCOUNT FOR THE SECOND PROTOCOL TO THE HAGUE CONVENTION OF 1954 FOR THE PROTECTION OF CULTURAL PROPERTY IN THE EVENT OF ARMED CONFLICT

Article 1 – Creation of a Special Account

1.1 Article 29 of the Second Protocol to the Hague Convention of 1954 for the Protection of Cultural Property in the Event of Armed Conflict (hereinafter “the Second Protocol”) establishes a Trust Fund. Given the multi-donor nature of the Fund, it will be managed as a Special Account.

1.2 In accordance with Article 6, paragraph 6, of the Financial Regulations of UNESCO, there is hereby created a Special Account for “Protection of Cultural Property in the Event of Armed Conflict – Second Protocol”, hereafter referred to as the Special Account.

1.3 The following regulations shall govern the operation of the Special Account.

Article 2 – Financial period

The financial period shall correspond to that of UNESCO.

Article 3 – Purpose

In accordance with Article 29.1 of the Second Protocol, the purposes of the Special Account are:

- (a) to provide financial or other assistance in support of preparatory or other measures to be taken in peacetime in accordance with, *inter alia*, Article 5, Article 10 sub-paragraph (b) and Article 30 of the Second Protocol; and
- (b) to provide financial or other assistance in relation to emergency, provisional or other measures to be taken in order to protect cultural property during periods of armed conflict or of immediate recovery after the end of hostilities in accordance with, *inter alia*, Article 8 sub-paragraph (a) of the Second Protocol.

Article 4 – Income

In accordance with Article 29.4 of the Second Protocol, the income of the Special Account shall consist of:

- (a) Voluntary contributions made by the Parties to the Second Protocol;
- (b) Contributions, gifts or bequests made by:
 - (i) Other States;

- (ii) UNESCO or other organizations of the United Nations system;
 - (iii) Other intergovernmental or non-governmental organizations; and
 - (iv) Public or private bodies or individuals;
- (c) Any interest accruing on the Fund;
- (d) Funds raised by collections and receipts from events organized for the benefit of the Fund; and
- (e) All other resources authorized by the guidelines applicable to the Fund.

Article 5 – Expenditure

5.1 Pursuant to Article 29.3 of the Second Protocol, disbursements from the Special Account shall be used only for such purposes as the Committee for the Protection of Cultural Property in the Event of Armed Conflict shall decide in accordance with the guidelines as defined in Article 23 sub-paragraph 3(c) of the Second Protocol and in accordance with Article 3 above, including administrative expenses specifically relating to it.

5.2 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.

5.3 Expenditure shall be made within the limits of funds available.

Article 6 – The accounts

6.1 The UNESCO Comptroller shall maintain such accounting records as are necessary.

6.2 Any unused balance at the end of a financial period shall be carried forward to the following financial period.

6.3 The accounts of the Special Account shall be presented for audit to the External Auditor of UNESCO, together with the other accounts of the Organization.

6.4 Contributions in kind shall be recorded outside the Special Account.

Article 7 – Investments

7.1 The Director-General may make short-term investments of sums standing to the credit of the Special Account.

7.2 Interest earned on these investments shall be credited to the Special Account.

Article 8 – General provision

Unless otherwise provided in these Regulations, the Special Account shall be administered in accordance with the Financial Regulations of UNESCO.