Letter for unrestricted contributions to the Special Account of the Fund for the Safeguarding of the Intangible Cultural Heritage

Date

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| **To:**  Mr Ernesto Ottone R.  Assistant Director-General  Sector for Culture United Nations Educational, Scientific and Cultural Organization 7, place de Fontenoy 75352 Paris 07 SP France | |  | |
|  | **From:**  (insert name of the donor)  …address………  ……………… | |

**Ref.: Contribution in favour of the Special Account of the Fund for the Safeguarding of the Intangible Cultural Heritage Intangible Cultural Heritage Fund**

Dear Mr Ottone R.,

The (insert name of the donor) is pleased to provide a contribution of insert the amount (hereafter referred as the ‘Funding Contribution’) to support UNESCO’s activities related to the Convention for the Safeguarding of the Intangible Cultural Heritage (hereafter referred as ‘the Programme’).

The ...(insert name of the donor)...  understands that the Funding Contribution will be credited to the Fund for the Safeguarding of the Intangible Cultural Heritage (hereafter referred as ‘the Fund’) managed by UNESCO to support the above-mentioned Programme. The Financial Regulations of the Fund constitute the Annex 1 to the present agreement.

The ...(insert name of the donor)...  agrees to pay UNESCO the Funding Contribution on condition that UNESCO:

1. Uses the Funding Contribution for the purpose of the programme;
2. Provides ...(insert name of the donor)..., upon request, with written confirmation of receipt of the Funding Contribution and statement specifying that the Funding Contribution will be used for the purpose(s) of the programme;
3. Provides a consolidated financial report of the Fund, as well as a consolidated narrative report on the progress of the activities implemented through the Fund, in accordance with UNESCO procedures for multi-donor contributions under a special account. Reports shall be sent to all donors in a standard format;
4. Provides a final narrative report and a final consolidated financial report to ...(insert name of the donor)...  upon termination of the Programme and related closure of the Fund;

The ...(insert name of the donor)... understands that in accordance with UNESCO procedures for multi-donor contributions under a special account, any unspent balance, which may remain after the closure of the Fund, shall be returned to the donors contributing to the account for the last four years, on a pro rata basis not exceeding the total amount received from each donor.

The ...(insert name of the donor)... shall deposit the amount of ... in the following UNESCO account:

*[Delete one of the bank accounts below as appropriate].*

**Payments in USD are to be made only by bank transfer to the following bank account:**

Account holder: UNESCO

Bank: Citibank, N.A.

Branch: 940-New York

Address: 111 Wall Street

New York, NY, 10043

USA

Account n°: 36378785

SWIFT: CITIUS33

ABA: 021000089

**Payments in EUR are to be made only by bank transfer to the following bank account:**

Account holder:          UNESCO

Bank:                          Société Générale, Paris, France

Account n° (IBAN):     FR76 3000 3033 0100 0372 9190 997

SWIFT:                       SOGEFRPP

Reference to be quoted in any payment instruction: **Voluntary supplementary contribution to the Intangible Cultural Heritage Fund**.

The Funding Contribution is intended to cover the direct costs of UNESCO’s activities for the programme and to contribute, at the rate of 7%, to UNESCO’s expenses for the technical and administrative supervision of the Fund. It shall be subject to the internal and external auditing procedures as provided for in the financial regulations, rules and directives of UNESCO.

Please sign this letter as confirmation of the agreement set out by ...(insert name of the donor)... and UNESCO.

The...(insert name of the donor)... welcomes the opportunity to cooperate with UNESCO’s Culture Sector in support of the Convention for the Safeguarding of the Intangible Cultural Heritage.

Yours sincerely,

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name

Title

…….

Agreed to by:

United Nations Educational, Scientific and Cultural Organization

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name: Ernesto Ottone R.

Title: Assistant Director-General for Culture

United Nations Educational, Scientific and Cultural Organization

Date: ………………

**Annex 1:**

**FINANCIAL REGULATIONS OF THE SPECIAL ACCOUNT FOR THE FUND FOR THE SAFEGUARDING OF THE INTANGIBLE CULTURAL HERITAGE**

1. **Creation of a Special Account**
   1. 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’).
   2. In accordance with Article 25 of the Convention and Article 6, paragraphs 5 and 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’).
   3. The following regulations shall govern the operation of the Special Account.
2. **Financial period**
   1. The financial period for budget estimates shall be two consecutive calendar years beginning with an even-numbered year.
   2. The financial period for accounting shall be an annual calendar year.
3. **Purpose**

In accordance with Article 25 of the Convention, the purpose of this Special Account shall be to receive contributions from the sources indicated in Article 5.1 below and to make payments therefrom, to assist in the safeguarding of intangible cultural heritage in accordance with the terms of the Convention and the present Regulations.

1. **Governance**
   1. The General Assembly of the States Parties (hereinafter referred to as the ‘General Assembly’) has authority over the appropriation of the resources under this Special Account.
   2. In accordance with Article 7 of the Convention, the Intergovernmental Committee for the Safeguarding of the Intangible Cultural Heritage (hereinafter referred to as the ‘Committee’) shall prepare and submit to the General Assembly for approval a draft plan for the use of the resources of the Fund, in accordance with Article 25 of the Convention.
   3. The Director-General shall manage and administer the funds of the Special Account in accordance with the text of the Convention, the Operational Directives, the resolutions adopted by the General Assembly and the decisions adopted by the Committee, and the present Financial Regulations.
   4. The Director-General shall, every two years, submit to the General Assembly and the Committee narrative and financial reports as indicated under Article 10 below.
2. **Income** 
   1. In accordance with Article 25.3 of the Convention, the income of the Special Account shall consist of:
3. contributions made by States Parties;
4. funds appropriated for this purpose by the General Conference of UNESCO;
5. contributions, gifts or bequests, which may be made by:
6. other States;
7. organizations and programmes of the United Nations system, particularly the United Nations Development Programme, as well as other international organizations;
8. public or private bodies or individuals;
9. any interest due on the resources of the Special Account;
10. funds raised through collections, and receipts from events organized for the benefit of the Special Account;
11. any other resources authorized by the Committee.
    1. As stipulated in Article 26.1 of the Convention, the contributions of States Parties which have not made the declaration referred to in Article 26.2 of the Convention shall be made according to the uniform percentage determined by the General Assembly of the States Parties to the Convention.
12. **Expenditure**
    1. The use of the resources of the Special Account shall be approved by the General Assembly on a biennial basis.
    2. 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 management costs applicable.
    3. Expenditure shall be made within the limits of funds available.
13. **Reserve Fund**

Within the Special Account there shall be established a reserve fund to meet requests for assistance in cases of extreme urgency, as foreseen in Article 17.3 and 22.2 of the Convention. The amount of the reserve shall be determined by the Committee.

1. **Accounts**
   1. Subsidiary Accounts may be established by the General Assembly and the Committee.
   2. The Chief Financial Officer of UNESCO shall maintain such accounting records as are necessary.
   3. Any unused balance at the end of a financial period shall be carried forward to the following financial period.
   4. The accounts of the Special Account shall be part of the consolidated financial statements presented for audit to the External Auditor of UNESCO.
   5. Contributions in kind shall be recorded outside the Special Account.
2. **Investments**
   1. The Director-General may make short-term or long-term investments of sums standing to the credit of the Special Account.
   2. Revenue from these investments shall be credited to the Special Account in line with UNESCO’s Financial Rules.
3. **Reporting**
   1. A biennial financial report showing the income and expenditure under the Special Account shall be prepared and submitted to the Committee and the General Assembly.
   2. A biennial narrative report shall be submitted to the Committee and the General Assembly.
4. **Closure of the Special Account**
   1. The Director-General shall consult the General Assembly at such time as he/she deems that the operation of the Special Account is no longer necessary. Such consultation shall cover the decision on the use of any unspent balance.
   2. The decision of the General Assembly shall be transmitted to the Executive Board prior to the effective closure of the Special Account.
5. **General provision**
   1. Any amendment to these Financial Regulations shall be approved by the General Assembly. The Executive Board shall be informed accordingly of any such amendments.
   2. Unless otherwise provided in these Regulations, the Special Account shall be administered in accordance with the Financial Regulations of UNESCO.