

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

amended at the 8th Meeting of the Parties to the 1999 Second Protocol (Paris, 3-4 December 2019)

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 29 of the Second Protocol and Article 6, paragraphs 5 and 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

- 2.1 The financial period for budget estimates shall be two consecutive calendar years beginning with an even-numbered year.
- 2.2 The financial period for accounting shall be an annual calendar year.

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 – Governance

- 4.1 In accordance with Article 23.3 (c) of the Second Protocol, the Meeting of the Parties to the Second Protocol, hereafter referred to as the Meeting of the Parties, provides guidelines for, and supervises the use of the Special Account by the Committee for the Protection of Cultural Property in the Event of Armed Conflict, hereafter referred to as the Committee.
- 4.2 In accordance with Article 29.3 of the Second Protocol, the Committee has authority over the appropriation of the resources under this Special Account. In addition, 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.
- 4.3 The Director-General shall manage and administer the funds of the Special Account in accordance with the Second Protocol, the directives provided by the Meeting of the Parties and the Committee, and the present Financial Regulations.
- 4.4 The Director-General shall submit to the Meeting of the Parties and the Committee narrative and financial reports as indicated under Article 9 below.

Article 5 – 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 Special Account;

- (d) Funds raised by collections and receipts from events organized for the benefit of the Special Account; and
- (e) All other resources authorized by the guidelines applicable to the Special Account.

Article 6 – Expenditure

- 6.1 The appropriation of the resources of the Special Account shall be approved by the Committee.
- 6.2 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 to Special Accounts.
- 6.3 Expenditure shall be made within the limits of funds available.

Article 7 – Accounts

- 7.1 The Chief Financial Officer of UNESCO shall maintain such accounting records as are necessary.
- 7.2 Any unused balance at the end of a financial period shall be carried forward to the following financial period.
- 7.3 The accounts of the Special Account shall be part of the consolidated financial statements presented for audit to the External Auditor of UNESCO.
- 7.4 Contributions in kind shall be recorded outside the Special Account.

Article 8 – Investments

- 8.1 The Director-General may make short-term investments of sums standing to the credit of the Special Account.
- 8.2 Revenue from these investments shall be credited to the Special Account in accordance with UNESCO's Financial Rules.

Article 9 – Reporting

- 9.1 An annual financial report showing the income and expenditure under the Special Account shall be prepared and submitted to the Committee.
- 9.2 A narrative report shall be submitted to the Committee every year and every two years to the Meeting of the Parties.

Article 10 – Closure of the Special Account

- 10.1 The Director-General shall consult the Committee 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.
- 10.2 The decision of the Committee shall be approved by the Meeting of the Parties and shall be transmitted to the Executive Board prior to the effective closure of the Special Account.

Article 11 – General provision

- 11.1 Any amendment to these Financial Regulations shall be approved by the Committee and adopted by the Meeting of the Parties. The Executive Board shall be informed accordingly of any such amendments.
- 11.2 Unless otherwise provided in these Regulations, the Special Account shall be administered in accordance with the Financial Regulations of UNESCO.