

# **GA - General Assembly 2017**

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**GA30/08**

**PriceWaterhouseCoopers Spa  
Special purpose financial statements  
from 1 January 2014 to 31 December 2015**

(For Information)





**INDEPENDENT AUDITOR'S REPORT**

**INTERNATIONAL CENTRE FOR THE STUDY OF  
THE PRESERVATION AND RESTORATION OF  
CULTURAL PROPERTY (ICCROM)**

**SPECIAL-PURPOSE STATEMENT OF ASSETS, LIABILITIES  
AND RESERVES BALANCES AS AT 31 DECEMBER 2015 AND  
SPECIAL-PURPOSE STATEMENT OF INCOME AND  
EXPENDITURE FOR THE BIENNIUM THEN ENDED**



## INDEPENDENT AUDITOR'S REPORT

To the Council of the  
International Centre for the Study of the Preservation and Restoration of Cultural Property (ICCROM)

We have audited the accompanying special-purpose statement of assets, liabilities and reserves balances of the International Centre for the Study of the Preservation and Restoration of Cultural Property (ICCROM) as at 31 December 2015, and the special-purpose statement of income and expenditure for the biennium then ended, and a summary of significant accounting policies and other explanatory information. The special-purpose statements have been prepared by management of ICCROM in accordance with the accounting policies outlined in Note 2.

### *Management's responsibility for the special-purpose statements*

Management is responsible for the preparation of these special-purpose statements in accordance with the accounting policies outlined in Note 2 and for such internal control as management determines is necessary to enable the preparation of special-purpose statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's responsibility*

Our responsibility is to express an opinion on these special-purpose statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the special-purpose statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the special-purpose statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the special-purpose statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the special-purpose statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the special-purpose statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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### *PricewaterhouseCoopers SpA*

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### ***Opinion***

In our opinion, the special-purpose statement of assets, liabilities and reserves balances of the International Centre for the Study of the Preservation and Restoration of Cultural Property (ICCROM) as at 31 December 2015, and the special-purpose statement of income and expenditure for the biennium then ended are prepared, in all material respects, in accordance with the accounting policies outlined in Note 2.

### ***Basis of accounting and restriction on distribution and use***

Without modifying our opinion, we draw attention to Note 2 to the special-purpose statements, which describes the basis of accounting. The accompanying special-purpose statements are prepared for the purpose of complying with ICCROM's Financial Regulation as revised and approved by the General Assembly in April 2000 based on the version adopted by the Provisional Council in its second session on 16-18 April 1959, as reported in Note 2 to the special-purpose statements, and are not intended to be a presentation in conformity with International Financial Reporting Standards. As a result, the special-purpose statements may not be suitable for another purpose.

Our report is intended solely for the information and use of the Council and management of ICCROM and should not be distributed to or used by any other parties.

Rome, 17 October 2016

PricewaterhouseCoopers SpA

  
Scott Cunningham  
(Partner)

**INDEPENDENT AUDIT REPORT**

**INTERNATIONAL CENTRE FOR THE STUDY OF THE  
PRESERVATION AND RESTORATION OF CULTURAL PROPERTY  
(ICCROM)**

**SPECIAL-PURPOSE STATEMENT OF ASSETS, LIABILITIES AND  
RESERVES BALANCES AS AT 31 DECEMBER 2015 AND  
31 DECEMBER 2013 AND RELATED SPECIAL-PURPOSE  
STATEMENT OF INCOME AND EXPENDITURE FOR THE  
BIENNIUMS THEN ENDED**

**ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

**STATEMENT OF ASSETS, LIABILITIES, AND RESERVES BALANCES AT 31 DECEMBER 2015 AND 2013 (IN EURO)**

	Note	At 31 December 2015	At 31 December 2013
<b>ASSETS</b>			
Current bank accounts	3	1,244,983	1,177,588
Short-term deposit investment accounts	3	2,557,478	3,251,830
Long-term deposit investment accounts	3	5,594,180	4,795,243
<b>CASH IN HAND AND IN BANKS</b>		<b>9,396,642</b>	<b>9,224,661</b>
Contributions receivable	4	210,689	86,877
Receivable on contracts	8	969,898	359,722
Other receivables	5	5,508	86,903
<b>RECEIVABLES</b>		<b>1,186,095</b>	<b>533,502</b>
<b>TOTAL ASSETS</b>		<b>10,582,737</b>	<b>9,758,163</b>
<b>LIABILITIES AND RESERVES</b>			
Current liabilities	6	225,668	222,909
Provisions for staff benefits	7	3,568,556	4,221,535
Funds in trust (external funding to be spent)	8	1,247,837	1,295,989
Endowment (EPA Fund)	9	2,557,478	2,492,465
<b>TOTAL LIABILITIES</b>		<b>7,599,539</b>	<b>8,232,898</b>
Reserves	10	2,316,468	1,534,392
Surplus/ (Deficit) of Income and Expenditure		666,731	(9,127)
<b>TOTAL RESERVES AND SURPLUS</b>		<b>2,983,199</b>	<b>1,525,265</b>
<b>TOTAL LIABILITIES AND RESERVES</b>		<b>10,582,738</b>	<b>9,758,163</b>

**The accompanying notes are an integral part of these special purpose financial statements.**

**ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUMS ENDED 31 DECEMBER 2015 AND 2014 (IN EURO)**

	Note	2014-2015	2012-2013
<b>INCOME</b>			
Member contributions	11	7,330,078	7,170,406
Other contributions	12	3,146,014	2,390,183
Other income	13	1,245,291	451,508
Other sources of funds	14	9,357	31,214
		<b>11,730,741</b>	<b>10,043,311</b>
<b>EXPENDITURE</b>			
Personnel costs	15	6,752,365	7,031,873
Consulting and other services		1,326,633	994,648
Travel and training		1,193,772	913,510
Administrative services		535,398	442,660
Physical facilities and vehicles		508,739	514,305
Equipment		46,537	28,842
Financial operations		4,200	153,282
<b>TOTAL EXPENDITURE</b>		<b>10,367,645</b>	<b>10,079,120</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>1,363,096</b>	<b>(35,809)</b>
Unrealized foreign exchange differences		104,195	26,682
Transfer of contribution in arrears to operational reserve		(800,560)	-
<b>SURPLUS/(DEFICIT) OF INCOME AND EXPENDITURE</b>		<b>666,731</b>	<b>(9,127)</b>

**The accompanying notes are an integral part of these special purpose financial statements.**



**ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE BIENNIUM ENDED 31 DECEMBER 2015 (IN EURO)**

**Details of restricted and unrestricted funds - Income and expenditure**

	<b>ICCROM Funds</b>	<b>Partner Funds Restricted</b>	<b>Total</b>
<b>INCOME</b>			
Member contributions	7,330,078	-	7,330,078
Other contributions	36,414	3,109,600	3,146,014
Other income	1,245,291	-	1,245,291
Other Sources of Funds	9,357	-	9,357
<b>TOTAL INCOME</b>	<b>8,621,141</b>	<b>3,109,600</b>	<b>11,730,741</b>
<b>EXPENDITURE</b>			
Personnel costs	6,020,672	731,694	6,752,365
Consulting and other services	331,914	994,719	1,326,633
Travel and training	297,192	896,580	1,193,772
Administrative services	404,570	130,828	535,398
Physical facilities and vehicles	307,173	201,566	508,739
Equipment	41,037	5,500	46,537
Financial operations	-	4,200	4,200
<b>TOTAL EXPENDITURE</b>	<b>7,402,559</b>	<b>2,965,086</b>	<b>10,367,645</b>
OPERATING SURPLUS/(DEFICIT)	1,218,582	144,514	1,363,096
Unrealized foreign exchange differences	104,974	(779)	104,195
Transfer of contribution in arrears to operational reserve	(800,560)	-	(800,560)
<b>SURPLUS/(DEFICIT)</b>	<b>522,996</b>	<b>143,735</b>	<b>666,731</b>

**The accompanying notes are an integral part of these special purpose financial statements.**

# **ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

## **1 PRINCIPAL ACTIVITIES OF THE INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY (“ICCROM”) AND INSTITUTIONAL ISSUES RELATED TO THE HEADQUARTERS AGREEMENT**

ICCROM was established as an intergovernmental organization headquartered in Rome following an agreement signed between UNESCO and the government of Italy in 1957 and ratified in 1960. The mission of ICCROM is to contribute to the conservation and restoration of cultural property worldwide by initiating, developing, promoting and facilitating conditions for such conservation and restoration.

ICCROM's host country is Italy. Following the adhesion by Italy to the Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations in 1985, the government of Italy listed ICCROM as an organization to which the provisions of the Convention were applicable<sup>1</sup>. In particular, under Art. VI, sect. 19 of the Convention, all employees should benefit from tax exemption on their income tax due on their salary and emoluments.

However, to-date ICCROM is still subject to the provision of the Headquarters Agreement whereby Italian staff and non-Italian employees who for tax purposes have their residence in Italy pay income tax on their salary and emoluments from ICCROM.

In 1978, ICCROM Council introduced a reimbursement system in order to place ICCROM staff members subject to taxation in the position they would have been if their official emoluments were not taxed. In 1992, as the Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations went into effect, the practice of reimbursing staff continued. In 2011, ICCROM opened a discussion with the Italian government to request a clarification on the tax status of its employees who are tax residents of Italy and has since requested the full applicability of the Convention by its host country.

In addition, the government of Italy is responsible for the payment of operating costs related to the usage of the building where ICCROM is headquartered. In the last decennium, the government of Italy has fulfilled its obligations only partially. The situation has been brought to the attention of the government of Italy on a regular basis upon submission of annual requests for reimbursement, in accordance with the relevant procedures of the Office of the Ministry of Cultural Heritage and Activities.

Amounts paid by ICCROM for tax reimbursement between 1<sup>st</sup> January 2004 through 31 December 2015 is Euro 1,928,453. Amounts paid for operating costs of the building is Euro 832,448 between 1<sup>st</sup> January 2001 through 31 December 2015. No amounts due from the government of Italy related to these items have been recorded in these financial statements.

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<sup>1</sup> Official journal 19 May 1992 No 115

# **ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

## **2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **(a) Basis of accounting**

ICCROM's special-purpose financial statements are prepared as required by the ICCROM Financial Regulation as revised and approved by the General Assembly in April 2000 based on the version adopted by the Provisional Council in its 2<sup>nd</sup> session on 16-18 April 1959.

ICCROM's financial period is of two consecutive calendar years, from 1 January of the first year until 31 December of the second year. The special-purpose financial statements are prepared on a historical cost basis, as further described below, and assumes ICCROM will continue as a going concern, which presumes that the Member States will continue to provide ICCROM with contributions sufficient to ensure that it may maintain, substantially, its current level of activities for the foreseeable future.

### **(b) Member State Contributions**

ICCROM's operating budget is funded primarily by contributions from its Member States. Member State contributions for the 2014/2015 biennium are calculated on the basis of the scale of assessment adopted by the United Nations General Assembly for the years 2013, 2014 and 2015. The ICCROM scale is established with the same minimum and maximum rates, all the other rates being adjusted to take into account the difference in membership between the two organizations in order to derive an ICCROM scale of 100 per 5 cent. Contributions are determined on the basis of the rate of assessment assigned to each Member State, taken in proportion to the total of these rates.

Member State contributions are recognized as income and receivables at the beginning of the calendar year to which they refer.

When a Member State neglects to pay its annual contribution for three consecutive years, its entire outstanding balance is included in the Provision for Member States in Arrears - Doubtful Contributions. Such countries are, however, excluded from this provision if any monetary contributions have been remitted during the period, or if they have a repayment plan with ICCROM which is being respected by them.

In accordance with the amendment to Article 9 of ICCROM Statutes, approved by the General Assembly in November 2003, a Member State shall be deemed to have suspended its membership if it has omitted to pay its contributions during six consecutive calendar years. When this occurs, all contributions outstanding are written off in the financial statements.

In the event of readmission of the Member State, which requires payment of all contributions in arrears, the written off contributions are recorded as an extraordinary addition to the operational reserve.

### **(c) Expenditures**

Expenditures are recorded on an accrual basis when services are rendered by the counterpart.

## **ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

### **(d) External Funding**

In addition to its Member State contributions, ICCROM receives certain funds defined as being extra-budgetary. These funds are in effect contributions received for specified projects, and are deemed to be earned and reported as revenues when ICCROM has incurred expenditures in compliance with the specific restrictions. Such amounts committed to ICCROM but not yet earned are reported as "Funds in trust (external funding to be spent)". See further details in Note 8.

### **(e) Currency translation**

Commencing on 1 January 2004, in accordance with a decision of the General Assembly dated 20 November 2003, the functional currency of ICCROM is the Euro. For the preparation of the special-purpose financial statements, the following criteria have been applied:

- (i) Extra-budgetary funds denominated in US\$ have been converted into Euro at the United Nations monthly rate of exchange. Extra-budgetary contributions receivable and funds in trust are converted into Euro at the same exchange rate used when the transactions were initially recorded. Differences in the statement of income and expenditure between the initial exchange rate and the actual exchange rate are recorded when ICCROM receives payment and is included in Member Contributions.
- (ii) Prior to 1 January 2004, ICCROM's functional currency was the USD. All assets, liabilities and reserves balances at that date were converted into Euro at a rate of USD 1,248 = Euro 1, which was the official United Nations rate prevailing on 1 January 2004.
- (iii) Other income and expenditure denominated in currencies other than the Euro have been converted into Euro at the United Nations monthly rate of exchange.
- (iv) Gains or losses arising on the translation into Euro of USD denominated bank and deposit balances at the financial statement date are recorded in "Unrealized foreign exchange differences" in the statement of income and expenditure.

### **(f) Fixed assets**

In accordance with ICCROM's policies, all fixed assets are expensed when acquired.

### **(g) Library**

The ICCROM Library, established in 1959 with a grant from the Gulbenkian Foundation, contains the world's most extensive collection of resources on every aspect of heritage conservation in a wide variety of languages. It offers support to ICCROM staff, governmental agencies, and conservation students and professionals both in Rome and throughout the world.

The acquisition cost of books purchased for the Centre's library is expensed as incurred.

## **ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

### **(h) Deposit investments accounts**

Deposit investment accounts represent financial instruments issued by financial institutions, primarily certificates of deposit, and are stated at their fair market value with changes recorded in “other income” in the statement of income and expenditure. Purchases and sales of investments are recognized on a trade-date basis, the date on which ICCROM commits to purchase or sell the assets.

### **(i) Publications**

Income from publications is recorded when received; expenditure related to publications is expensed as incurred and no value is attributed to the stock of publications on hand.

### **(j) After service medical benefits accrual**

ICCROM records as a liability an amount determined to fund the actuarially defined benefit obligation in respect of the after service medical benefit plan. Increases in the liability are recorded as an expense in the statement of income and expenditure. The liability is projected forward to calculate the probable amount payable and is then discounted using the projected unit credit method, taking into consideration the time before the actual payment of the benefit. The measurement of the liability recognized in the statement of assets, liabilities and reserves balances is carried out by third party actuaries, based on actuarial assumptions specifically applicable to ICCROM, primarily the discount rate, future expected inflation, mortality rates and employee turnover.

Prior to the biennium ended 31 December 2015, increases in the liability were based on covering the difference between the actuarial value, calculated by third party actuaries using the projected unit credit method based on actuarial assumptions used to determine such liability for the Food and Agriculture Organization (FAO) of the United Nations (UN), and the liability recorded in the statement of assets, liabilities and reserves balances over a 25 year period ending in 2027. See also Note 7.

### **(k) General service separation payments**

The liability for general service separation payments is fully provided for and is charged against income in the period in which it accrues. ICCROM also indemnifies general service employees in respect of taxation arising in the normal course of events that would be due upon payment of this leaving fund based on current tax rates. This amount is also fully provided for and charged to income in the period in which it accrues. See also Note 7.

## **3 CASH IN HAND AND IN BANKS (IN EURO)**

All bank and cash accounts are reported at face value. Short-term deposit accounts all mature within one year of the balance sheet date.

**ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

	<b>At 31 Dec. 2015</b>	<b>At 31 Dec. 2013</b>
<b>A. Current bank accounts</b>		
Bank accounts Intesa Sanpaolo ex BancaIntesa (Euro and US\$)	693,118	624,054
Bank accounts Banca Popolare di Sondrio (Euro and US\$)	539,516	544,488
Bank accounts UBS (Euro)	7,517	7,622
Cash in hand (Euro and US\$)	4,832	1,424
<b>Total current bank accounts</b>	<b>1,244,983</b>	<b>1,177,588</b>
<b>B. Short-term deposit accounts</b>		
Deposits Intesa Sanpaolo ex BancaIntesa (Euro and US\$)	-	150,604
Deposits Fineco Bank	-	608,761
BPS - Invest. Deposit Time (Euro)	10,145	730
BPS - Assets Management (Euro)	2,044,711	2,121,735
Ecobank Benin	502,623	370,000
<b>Total short-term deposit investment accounts</b>	<b>2,557,478</b>	<b>3,251,830</b>
<b>C. Long-term deposit account</b>		
BPM - Investment Deposit Time (Euro)	-	500,000
BPS - Investment Deposit Time (Euro)	3,000,000	2,300,000
BPS - GPM ICCROM	636,836	-
Acct UBS Reserves	1,945,400	1,818,130
Acct UNFCU Reserves (US\$)	11,944	177,113
<b>Total long-term deposit investment account</b>	<b>5,594,180</b>	<b>4,795,243</b>
<b>Total cash in hand and in banks</b>	<b>9,396,642</b>	<b>9,224,661</b>

**ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

**4 CONTRIBUTIONS RECEIVABLE (IN EURO)**

	<b>At 31 December 2015</b>	<b>Variance</b>	<b>At 31 December 2013</b>
Current Biennium (2014/15)	262,272	262,272	-
Previous Biennium (2004 -2013)	33,180	(117,192)	150,372
Long Standing Debts (before 2004)	37,516	-	37,516
<b>Contributions receivable</b>	<b>332,968</b>	<b>145,080</b>	<b>187,888</b>
Less: doubtful contributions	(122,279)	(21,268)	(101,011)
<b>Total contributions receivable</b>	<b>210,689</b>	<b>123,812</b>	<b>86,877</b>

Member state contributions receivable as at 31 December 2015 and 2013 are as follows (in Euro):

<b>Country</b>	<b>At 31 December 2015</b>	<b>At 31 December 2013</b>
AFGHANISTAN	-	-
ALBANIA	-	-
ALGERIA	-	-
ANDORRA	-	-
ANGOLA	-	-
ARGENTINA	-	10,499
ARMENIA	-	-
AUSTRALIA	-	-
AUSTRIA	-	-
AZERBAIJAN	-	-
BAHRAIN	-	-
BARBADOS	720	-
BANGLADESH	-	-
BELGIUM	-	-
BENIN	1,080	2,512
BOLIVIA	-	-
BOSNIA HERZEGOVINA	-	-
BOTSWANA	502	502
BRAZIL	125,238	-
BRUNEI DARUSSALAM	-	-
BULGARIA	-	-
BURKINA FASO	-	-

**ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

<b>Country</b>	<b>At 31 December 2015</b>	<b>At 31 December 2013</b>
CAMBODIA	-	-
CAMEROON	590	-
CANADA	-	-
CHAD	-	-
CHILE	-	-
CHINA	-	-
COLOMBIA	9,790	-
CONGO	3,208	3,208
COTE IVOIRE	-	-
CROATIA	-	-
CUBA	-	-
CYPRUS	-	-
CZECH REP	-	-
DENMARK	-	-
DOMINICAN REP	3,384	4,892
ECUADOR	-	-
EGYPT	-	-
ESTONIA	-	-
ETHIOPIA	360	1,079
FINLAND	-	-
FRANCE	-	-
GABON	-	-
GAMBIA	720	-
GEORGIA	-	-
GERMANY	-	-
GHANA	360	720
GREECE	-	-
GUATEMALA	-	-
GUYANA	157	-
HAITI	-	-
HONDURAS	1,066	706
HUNGARY	-	10,844
INDIA	32,502	-
IRAN	-	17,364
IRAQ	-	-
IRELAND	-	-
ISRAEL	-	-



**ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

<b>Country</b>	<b>At 31 December 2015</b>	<b>At 31 December 2013</b>
ITALY	-	-
JAPAN	-	-
JORDAN	-	-
KENYA	-	-
KINGD. SAUDI ARABIA	76	-
KOREA REP	-	-
KUWAIT	10,330	9,799
LAOS	-	-
LATVIA	-	-
LEBANON	3,168	1,225
LESOTHO	-	-
LYBIA	-	-
LITHUANIA	-	-
LUXEMBOURG	-	-
MACEDONIA	-	-
MADAGASCAR	393	393
MALAWI	870	150
MALAYSIA	10,618	-
MALDIVES	-	-
MALI	360	360
MALTA	-	-
MAURITANIA	2,158	1,438
MAURITIUS	216	-
MEXICO	-	-
MONACO	-	-
MONGOLIA	720	-
MONTENEGRO	-	-
MOROCCO	-	-
MOZAMBIQUE	1,684	964
MYANMAR	-	-
NAMIBIA	-	-
NEPAL	40	-
NETHERLANDS	-	-
NEW ZEALAND	-	-
NICARAGUA	3,208	3,208

**ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

<b>Country</b>	<b>At 31 December 2015</b>	<b>At 31 December 2015</b>
NIGERIA	-	2,918
NORWAY	-	-
OMAN	-	-
PAKISTAN	2,976	3,566
PARAGUAY	-	-
PERU	3,993	4,139
PHILIPPINES	-	-
POLAND	-	-
PORTUGAL	-	-
QATAR	-	-
ROMANIA	-	-
RUSSIAN FEDERATION	-	-
RWANDA	360	-
SENEGAL	1,799	1,079
SERBIA (Former Yugoslavia)	37,516	41,043
SEYCHELLES	-	-
SLOVAKIA	-	-
SLOVENIA	-	-
SOUTH AFRICA	-	39,369
SPAIN	-	-
SRI LANKA	-	-
SUDAN	-	-
SWAZILAND	-	-
SWEDEN	-	-
SWITZERLAND	-	-
SYRIA	1,368	2,972
TANZANIA UNITED REP	-	38
THAILAND	-	-
TOGO	360	360
TRINIDAD AND TOBAGO	-	-
TUNISIA	1,368	-
TURKEY	-	-
UNITED ARAB EMIRATES	-	-
UNITED KINGDOM	-	-
URUGUAY	-	1,009
USA	-	-

**ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

<b>Country</b>	<b>At 31 December 2015</b>	<b>At 31 December 2013</b>
VENEZUELA	68,250	20,812
VIETNAM	-	-
YEMEN	-	-
ZAMBIA	1,440	720
ZIMBABWE	20	-
<b>TOTAL</b>	<b>332,968</b>	<b>187,888</b>

In accordance with the amendment to Article 9 of ICCROM Statutes, a Member State is deemed to have suspended its membership if it has omitted to pay its contributions during six consecutive calendar years. As at 31 December 2015, Congo and Nicaragua, by their request, have been deemed as having renounced their membership: contributions receivable at 31 December 2015 as shown in the table above relate to the year 2013.

Also Mauritania has omitted to pay its contributions during six consecutive calendar years but the XXIX session of the General Assembly of ICCROM used its prerogative to postpone the sanctions inviting the Government of Mauritania to submit a payment plan to settle its unpaid contributions to avoid the application of sanctions as stipulated in Article 9 of the Articles ICCROM that would imply the suspension of the Islamic Republic of Mauritania as a member state.

Those Member States who have not paid their contributions for four consecutive years lose their right to vote in the General Assembly and also cease to be entitled to receive services from ICCROM. The main Member States which fall into this category as at 31 December 2015 are: Serbia & Montenegro\*, Mozambique, Senegal, Venezuela, Zambia and Mauritania. The respective receivables, amounting to Euro 116,055, have been fully provided for.

\* The arrears in contributions accumulated by the former Federal Republic of Yugoslavia, prior to the creation of the State of Serbia and Montenegro, should be suspended in a separate account, pending a decision by the General Assembly of the United Nations on the arrears in contributions of the former Federal Republic of Yugoslavia to the United Nations. The situation is continuously monitored with the Republic of Serbia through UNESCO. In June 2006, the Republic of Serbia notified that the membership in ICCROM of Serbia and Montenegro would have been continued by the Republic of Serbia on the basis of the Declaration of Independence adopted by the National Assembly of Montenegro. In August 2007, the Republic of Montenegro ratified its membership in ICCROM.

**5 OTHER RECEIVABLES (IN EURO)**

	<b>At 31 December 2015</b>	<b>Variance</b>	<b>At 31 December 2013</b>
Advances to GS employees on separation fund	-	(55,735)	55,735
Advances and loans to employees	5,508	(25,660)	31,168
<b>Total other receivables</b>	<b>5,508</b>	<b>(81,395)</b>	<b>86,903</b>

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**6 CURRENT LIABILITIES (IN EURO)**

	<b>At 31 December 2015</b>	<b>Variance</b>	<b>At 31 December 2013</b>
Insurance (accident, theft, fire etc.)	15,819	7,580	8,240
Member states contributions in advance	38,061	(22,292)	60,353
Course fees received in advance	5,715	(5,695)	11,409
Accrued liabilities	166,073	23,166	142,907
<b>Total current liabilities</b>	<b>225,668</b>	<b>2,759</b>	<b>222,909</b>

Accrued liabilities represent expenses committed during the 2014/2015 biennium that will be paid in the following biennium.

**7 PROVISION FOR STAFF BENEFITS (IN EURO)**

	<b>At 31 December 2015</b>	<b>Variance</b>	<b>At 31 December 2013</b>
GS separation payments	844,196	-500,158	1,344,354
Repatriation grant	137,129	46,061	91,068
After service coverage	2,294,702	-	2,294,702
Income tax reimbursement	292,529	-198,882	491,411
<b>Total provisions for staff benefits</b>	<b>3,568,556</b>	<b>-652,979</b>	<b>4,221,535</b>

**(a) General Service Separation Payments**

In accordance with ICCROM Staff Rules Regulations (Article 24), general service employees are entitled to a "separation payment", which is due to them upon termination of employment for any reason. The amount payable is based on the length of service of the employee and the current rate of remuneration. Employees hired before 1 January 1991 receive one month of net base salary for each twelve months spent working in ICCROM. Employees hired after 1 January 1991 receive one month of net base salary for every thirteen and one-half months of employment.

As of 31 December of each year, the liability accrued in previous years is revalued at an annual rate of 1,5 per cent plus 75 per cent of the annual inflation rate of the consumer price index for families of workers and employees (FOI) published by the Italian National Institute of Statistics (ISTAT).

Staff members may request an advance against the accrued separation payment, which is recorded as a deduction of the liability. Effective 1 November 2014, the option to repay advances was discontinued.

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### **(b) Repatriation grant**

For those employees recruited outside Italy, ICCROM has an obligation at the termination of their respective contracts of employment to pay a repatriation grant to return them to the country from which they were recruited. In order to qualify, the individuals must be employed by ICCROM for a minimum period of two years. The amount of the benefit is dependent on factors such as years of service and salary and can only be claimed when the individuals return to their native countries.

### **(c) After Service Medical Benefits Accrual**

ICCROM participates in a multi-employer after service medical coverage scheme (ASMC) administered by the FAO for staff receiving a UN pension and eligible to participate in the scheme on a shared-cost basis. The ASMC operates on a pay-as-you-go basis, meeting annual costs out of annual budgets and staff contributions.

Until the biennium ended 31 December 2013, ICCROM accrued for the estimated liabilities in respect of this scheme taking into account the results of an independent actuarial valuation commissioned by FAO, and other United Nations organizations following the implementation of International Accounting Standard No. 19 (IAS 19). During the year 2002, ICCROM changed its accounting policy with regard to the ASMC scheme and opted to follow the stated policy of the FAO which accrues the unfunded past service liability for the scheme over 25 years.

For the biennium ended 31 December 2015, ICCROM commissioned an actuarial valuation of the ASMC liability determined using assumptions specifically applicable to ICCROM. Based on the actuarial valuation at 31 December 2015, no addition to the ASMC liability was required.

Funds destined to be used to satisfy the ASMC liability are included in the overall assets of ICCROM (current bank accounts, short-term deposit accounts and long-term deposit accounts).

### **(d) Tax refunds payable by ICCROM to Italian employees and employees who are deemed tax resident of Italy**

The reimbursement of income tax to eligible staff members, as per Article 30 of the ICCROM Staff Regulations, is the amount corresponding to the tax which the staff member would have to pay if ICCROM earnings were his/her only income. The Director General may approve the reimbursement of income tax levied on the ICCROM earnings of a staff member by the authorities of a country different from Italy. The amount reimbursed is calculated based on the tax rate in force and documented by the tax statement provided by the employee.

### **(e) Provision for holiday leave**

No accrual is made for holiday leave due not taken by employees of ICCROM at the end 31 December 2015. The corresponding value of such outstanding benefits is estimated to be Euro 191,074 for the biennium ended 31 December 2015 and Euro 164,979 for the biennium ended 31 December 2013.

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### **8 EXTERNAL FUNDING - CONTRIBUTIONS, EXPENSES, RECEIVABLES AND OUTSTANDING BALANCE**

As referred to in Note 2(d), funds committed (pledged) to ICCROM but not yet earned because expenditures have not been incurred in compliance with the specific restrictions set forth for the project are recorded in “Funds in trust (external funds to be spent)”.

Funds earned but yet to be received by ICCROM from the respective external donors involved are recorded in “Receivable on contracts”.

### **9 ENDOWMENT (EPA FUND)**

The “Ecole du Patrimoine Africain” (EPA) Fund was established in May 2001 for the specific purpose of training cultural heritage professionals in sub-Saharan French-speaking as well as Portuguese-speaking and Spanish-speaking African countries in the conservation and enhancement of cultural heritage. Only the interests produced by the Fund can be allocated partially or in full to cover all operational costs of EPA.

Any excess of interest over the total operational costs is to be re-invested in the fund in order to increase future income.

Between 2000 and 2013, contributions were received from 24 donors including governments, institutions and various private individuals. No activity related to the EPA Fund has been posted to ICCROM’s statement of income and expenditure for the bienniums ended 31 December 2015 and 2013. The change in the endowment balance relates to the change in the fair value market value of the related deposit investment account.

In Article 11 of the EPA Fund Statutes, it is stated that the Management Committee of the EPA Fund may wind up and close the EPA Fund after consultation with the Council of ICCROM. This decision must be taken unanimously by the members of the EPA Fund Management Committee. In the event of winding up the resources shall be returned to the donors in an amount proportional to their contributions. This committee is composed of the following four members; the Director General of ICCROM, the Dean of the University of Abomey-Calavi in Benin and two investment advisors experienced in the area of management of institutional funds.

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**10 RESERVES (IN EURO)**

	<b>Operational reserve and period surplus/ (deficit)</b>	<b>San Michele reserve</b>	<b>Scholarship fund</b>	<b>H.J. Plenderleith reserve</b>	<b>Total reserves</b>
<b>Balance, 31 Dec. 2011</b>	<b>1,293,571</b>	<b>27,158</b>	<b>118,568</b>	<b>19,550</b>	<b>1,458,847</b>
Surplus/(Deficit) for the period	(9,127)	-	-	-	(9,127)
Contributions of Italian Government	-	106,759	-	-	106,759
Increase/(Decrease) in reserves	-	-	(31,214)	-	(31,214)
Transfer between funds	(51,214)	-	51,214	-	-
<b>Balance, 31 Dec. 2013</b>	<b>1,233,230</b>	<b>133,917</b>	<b>138,568</b>	<b>19,550</b>	<b>1,525,265</b>
Surplus/(Deficit) for the period	666,731	-	-	-	666,731
Arrears Russian Federation	800,560	-	-	-	800,560
Increase/(decrease) in reserves	-	-	(9,357)	-	(9,357)
Transfer between funds	(52,885)	-	52,885	-	-
<b>Balance, 31 Dec. 2015</b>	<b>2,647,636</b>	<b>133,917</b>	<b>182,096</b>	<b>19,550</b>	<b>2,983,198</b>

**(a) Operational Reserve**

The movement in the Fund in the current biennium comes from:

- an increase for Euro 800,560 related to the arrears partially paid by Russian Federation in the current biennium;
- an increase for Euro 666,731 related to the surplus in the current biennium;
- a decrease for Euro 52,885 related to a transfer to the Scholarship Fund. See also "(c) Scholarship Fund" below.

**(b) San Michele Reserve**

During the period ended 31 December 1982, it was foreseen that the Italian Government would ultimately place additional premises at ICCROM's disposal. A proposal to create a reserve for the expenditure to be incurred in preparing these additional premises for use was approved by the members of the Finance Committee during 1982.

During the biennium 1990-1991 the Italian Government confirmed that ICCROM will remain in its current premises for the foreseeable future. The San Michele Fund remains for capital expenditures at the premises.

No movement occurred in the current biennium.

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### **(c) Scholarship Fund**

The Scholarship Fund was utilized for Euro 9,357 and that amount was recorded as other sources of funds in the Statement of Income and Expenditure (see Note 14). The Scholarship Fund was re-integrated through a transfer from the Operational Reserve for Euro 52,885 in anticipation of future needs.

### **(d) H.J. Plenderleith Reserve**

The H.J. Plenderleith Reserve has been maintained for expenditures relating to the ICCROM laboratory. No activity occurred in the current biennium.

## **11 MEMBER CONTRIBUTIONS**

Member contributions refer to the contributions received from member states.

For the bienniums ended 31 December 2015 and 2013 member contributions (in Euro) may be analyzed as follows in **Appendix 1** to the notes of the Financial Statements.

## **12 OTHER CONTRIBUTIONS (IN EURO)**

Other contributions refer to external funding from donors or member countries for projects.

	<b>2014/2015 biennium</b>	<b>2012/2013 biennium</b>
Japan GVT - secondments	134,218	134,218
Italy GVT - secondments	36,414	0
Other external funding	2,638,786	1,905,326
Italian government – contribution for maintenance under Headquarters Agreement	192,861	189,511
Recovered administrative expenses	143,735	161,128
<b>Total other contributions</b>	<b>3,146,014</b>	<b>2,390,183</b>

The Council, at its meeting in November 2003, approved a minimum rate of 10 per cent to be applied for administrative cost recovery for all projects financed from external funds. However, the Director-General has discretion, but only on an exceptional basis and on precise requests or exclusion from the donors, to waive the application of the administrative cost recovery.

The contribution from the Italian government for maintenance represents partial payment of the expenses incurred and to be reimbursed under the Headquarters Agreement. See Note 1.

For the biennium ended 31 December 2015 and 2013 other contributions (in Euro) may be analyzed as follows in **Appendix 2** to the notes of the Financial Statements.



**ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

**13 OTHER INCOME (IN EURO)**

	<b>2014/2015 biennium</b>	<b>2012/2013 biennium</b>
Italy GVT – secondments	0	34,390
Interest income	181,829	106,057
Course fees	104,415	87,801
Honoraria	3,195	1,590
Sales of publications	4,346	7,584
Sales of photocopies	1,997	3,554
Gain on invested funds	147,238	210,532
Other miscellaneous income	801,800	-
Online contributions	471	-
<b>Total other income</b>	<b>1,245,291</b>	<b>451,508</b>

Other miscellaneous income relates mainly to the contributions in arrears paid by the Russian Federation during the biennium 2014-2015 for a total of Euro 800,560.

**14 OTHER SOURCES OF FUNDS**

	<b>2014/2015 biennium</b>	<b>2012/2013 biennium</b>
Funds released from reserves to cover expenditures	9,357	31,214
<b>Total other income</b>	<b>9,357</b>	<b>31,214</b>

Funds released from reserves in the 2014/2015 biennium relate to expenditures made from the Scholarships Funds Euro 9,357.

**ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

**15 PERSONNEL COSTS (IN EURO)**

	<b>2014/2015 biennium</b>	<b>2012/2013 biennium</b>
Basic pay	4,705,004	4,625,490
Overtime	16,473	-
Allowances/benefits (tax ref. & pay annual leave)	529,930	484,689
Termination benefits (G.S. separation fund)	189,362	182,786
Benefit plans (pension & medical ins. plan)	1,061,569	1,000,228
After service medical insurance plan	61,738	64,018
After service medical insurance plan (fund)	-	523,286
Relocation benefits (educational & repatriation grant)	183,092	86,388
Other non-salary benefits	5,198	-
Extraordinary termination payments	-	62,348
Overtime - temporary help	-	2,640
<b>Total personnel costs</b>	<b>6,752,365</b>	<b>7,031,873</b>

ICCROM is a member organization of the United Nations Joint Staff Pension Fund (UNJSPF), which was established to provide retirement, death, disability and related benefits to the relevant staff. The UNJSPF is a funded defined benefit plan, providing benefits based on retirement age, pensionable remuneration and length of contributory service. The financial obligation of the organization to the UNJSPF consists of its mandated contribution at the rate established by the United Nations General Assembly, together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provisions of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. At the time of this report the United Nations General Assembly has not invoked this provision.

ICCROM makes contributions on behalf of its staff (currently payable by the participant and ICCROM at 7.9 per cent and 15.8 per cent, respectively, of the staff member's pensionable remuneration) and would in accordance with IAS 19 (revised) be liable for its share of the unfunded liability, if any. The total retirement contributions made during the biennium amount to Euro 866,923 (2012/2013 biennium – Euro 821,372), which are included in total retirement compensation of Euro 1,061,569 (2012/2013 biennium – Euro 1,000,228). ICCROM is not able to identify its share of the underlying financial position and performance of the plan with sufficient reliability for accounting purposes and hence has not recorded any assets in its accounts in this regard, nor included other related information such as the return on plan assets.

The line item "After service medical insurance plan" represents the total cost sustained by ICCROM for retired staff, while the line item "After service medical insurance plan (fund)" represents the increase in the after service medical liability. On the basis of the actuarial valuation prepared at 31 December 2015, no addition to the accrual was required for the biennium 2014 - 2015.

See also Note 7.

## **ICCROM - INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION AND RESTORATION OF CULTURAL PROPERTY**

### **16 FIXED ASSETS**

During the biennium, fixed assets acquired and expensed amounted to Euro 46,537 (2012/2013 biennium – Euro 28,842).

### **17 CONTINGENT LIABILITY**

As described in Note 1, ICCROM has extra-territorial status in Italy and consequently claims to have exemptions from a number of obligations arising under Italian law. In the past, at various times certain questions were raised as to whether such exemptions applied to areas such as taxation, social security costs and other related liabilities. The experience of many years, the absence of significant claims against ICCROM in this respect and the present legislation all indicate that contingent liabilities in this respect, if any, are remote.

As specified in the “Statutes of ICCROM”, should ICCROM close, each employee will receive as a redundancy indemnity one month of salary for each eight months spent working in the organization. No amounts have been recorded in the special-purpose financial statements because ICCROM’s management considers the event to be remote. Had ICCROM closed its office as of 31 December 2015, the potential liability would have been some Euro 3,275,936, excluding an amount of Euro 129,224 related to an employee who is officially detached from the Italian Government.

According to the legal advisor of ICCROM, there are no valid controversies or pending or forthcoming claims which involve or could involve ICCROM. Consequently, no provisions have been set up in respect of these risks.

**MEMBER CONTRIBUTIONS**

<b>Country</b>	<b>2014/2015 Biennium</b>	<b>2012/2013 Biennium</b>
AFGHANISTAN	720	720
ALBANIA	720	720
ALGERIA	10,366	9,510
ANDORRA	720	720
ANGOLA	720	720
ARGENTINA	32,680	21,400
ARMENIA	720	720
AUSTRALIA	156,924	144,106
AUSTRIA	60,394	63,478
AZERBAIJAN	3,024	1,152
BAHRAIN	2,952	2,882
BANGLADESH	720	720
BARBADOS	720	720
BELGIUM	75,512	80,122
BENIN	720	720
BOLIVIA	720	720
BOSNIA HERZEGOVINA	1,296	1,008
BOTSWANA	1,296	1,370
BRAZIL	221,998	120,112
BRUNEI DARUSSALAM	1,944	2,090
BULGARIA	3,528	2,810
BURKINA FASO	720	720
CAMBODIA	720	720
CAMEROON	936	792
CANADA	225,742	239,144
CHAD	720	720
CHILE	25,266	17,580
CHINA	389,506	237,774
COLOMBIA	19,580	10,736
CONGO	0	720
COTE D'IVOIRE	864	720
CROATIA	9,502	7,206
CUBA	5,254	5,260
CYPRUS	3,528	3,458
CZECH REP	29,226	26,012
DENMARK	51,036	54,904
DOMINICAN REPUBLIC	3,384	3,098
ECUADOR	3,312	2,954
EGYPT	10,150	6,990
ESTONIA	3,024	2,954

**MEMBER CONTRIBUTIONS**

<b>Country</b>	<b>2014/2015 Biennium</b>	<b>2012/2013 Biennium</b>
ETHIOPIA	720	720
FINLAND	39,304	42,222
FRANCE	423,194	456,526
GABON	1,512	1,008
GAMBIA	720	720
GEORGIA	720	720
GERMANY	540,312	597,822
GHANA	1080	720
GREECE	48,302	51,518
GUATEMALA	2,016	2,090
GUYANA	720	720
HAITI	720	720
HONDURAS	720	720
HUNGARY	0	10,844
INDIA	50,388	39,846
IRAN	26,922	17,364
IRAQ	5,110	1,492
IRELAND	31,600	37,108
ISRAEL	29,946	28,604
ITALY	336,528	372,730
JAPAN	819,680	934,236
JORDAN	1,656	1,008
KENYA	1008	864
KINGDOM SAUDI ARABIA	65,362	61,894
KOREA REPUBLIC	150,878	168,532
KUWAIT	20,660	19,598
LAOS	720	720
LATVIA	3,528	2,480
LEBANON	3,168	2,450
LESOTHO	720	720
LIBYA	10,726	9,584
LITHUANIA	5,542	4,828
LUXEMBOURG	6,118	6,700
MACEDONIA	720	720
MADAGASCAR	720	720
MALAWI	720	150
MALAYSIA	21,236	18,878
MALDIVES	720	510
MALI	720	720
MALTA	1,224	1,296

**MEMBER CONTRIBUTIONS**

<b>Country</b>	<b>2014/2015 Biennium</b>	<b>2012/2013 Biennium</b>
MAURITANIA	720	720
MAURITIUS	1008	792
MEXICO	139,360	175,664
MONACO	936	720
MONGOLIA	720	720
MONTENEGRO	720	720
MOROCCO	4,678	4,324
MOZAMBICO	720	720
MYANMAR	720	720
NAMIBIA	720	720
NEPAL	720	720
NETHERLANDS	125,180	138,342
NEW ZEALAND	19,148	20,390
NICARAGUA	0	720
NIGERIA	6,838	5,836
NORWAY	64,354	64,920
OMAN	7,702	6,412
PAKISTAN	6,406	6,124
PARAGUAY	720	720
PERU	8,854	6,700
PHILIPPINES	11,662	6,700
POLAND	69,680	61,750
PORTUGAL	35,848	38,116
QATAR	15,836	8,388
ROMANIA	17,132	13,186
RUSSIAN FEDERATION	153,722	-
RWANDA	720	720
SENEGAL	720	1,729
SERBIA (Former Yugoslavia)	3,024	1,729
SEYCHELLES	720	720
SLOVAKIA	12,958	10,592
SLOVENIA	7,558	7,710
SOUTH AFRICA	28,146	28,678
SPAIN	224,950	236,910
SRI LANKA	1,872	1,442
SUDAN	720	720
SWAZILAND	720	720
SWEDEN	72,632	79,330
SWITZERLAND	79,254	84,230
SYRIA	2,736	1,874

**MEMBER CONTRIBUTIONS**

<b>Country</b>	<b>2014/2015 Biennium</b>	<b>2012/2013 Biennium</b>
TANZANIA	720	720
THAILAND	18,068	15,564
TOGO	720	720
TRINIDAD AND TOBAGO	3,312	3,314
TUNISIA	2,736	2,234
TURKEY	100,490	45,970
UNITED ARAB EMIRATES	44,990	29,182
UNITED KINGDOM	391,880	492,408
URUGUAY	3,960	2,018
USA	1,583,646	1,585,162
VENEZUELA	47,438	23,418
VIETNAM	3,168	2,450
YEMEN	720	720
ZAMBIA	720	720
ZIMBABWE	720	720
<b>TOTAL</b>	<b>7,351,346</b>	<b>7,207,072</b>
<b>Increase/decrease in provision for doubtful contributions</b>	<b>-21,268</b>	<b>-36,666</b>
<b>TOTAL MEMBERS CONTRIBUTION</b>	<b>7,330,078</b>	<b>7,170,406</b>

**OTHER CONTRIBUTIONS**

<b>DONORS</b>	<b>Expenses from External Funding at 31 Dec. 2015</b>	<b>Expenses from External Funding at 31 Dec. 2013</b>
INT – UNESCO	119,028	44,083
INT - UNESCO World Heritage Centre – World Heritage Fund	220,035	217,001
ICOM	-	716
ESP - DG Bellas Artes	-	126,900
JPN - Agency Cult. Affairs	135,202	135,480
SWE – SIDA	-	3,220
ISR - Israel National Commission UNESCO	-	900
GRC - MAE Greece Athens	58,513	12,927
ITA - Regione Toscana	-	58
ITA - Government	36,414	-
FRA - Ministère Culture et Communication	58,015	62,227
SAF - South Asia Foundation	146	3,804
University of Delaware	-	14,973
Turk Isbrligi	-	3,985
NOR - Ministry for Environment	55,000	-
NLD - Netherlands Inst. of Sound Vision	10,000	-
CHN - Chinese Government	53,410	-
Welfare Association	-	328
LBN - Foundation Anastasios Leventis	-	21,871
ITA - Ministero Affari Esteri	4,660	40,015
ITA - Ministero Beni Culturali (MIBACT)	192,861	246,285
ITA - Embassy of Italy in Beirut	-	504
Fondazione R. Del Bianco	-	3,000
Invitalia	-	7,404
USA - Getty Conservation Institute	229,592	253,206
INT – Arab league Educ. Cult. Sc. Org. (ALECSO)	334	29,862
MLT - Heritage Malta	432	15,501
YEM - Social Fund for Development	9,593	-
USA - Annenberg Foundation	10,000	-
ARE – Nat. Council Tourisme and Antiq,	4,702	6,842
USA - IRAQ Reconstruction	14,368	6,697
CHE - Office Fédéral Culture	28,852	60,805
ARE – Sharjah	1,335,819	791,296
EGY - Fayoum University	1,044	-
USA - AV Preserve	2,295	-
NLD - Prince Claus Fund	13,709	-
ITA- University of Urbino "Carlo Bo"	3,630	-
USA - Global Heritage Fund	11,558	-
BHR - Arab Regional Centre for World Heritage	108,441	-



**OTHER CONTRIBUTIONS**

<b>DONORS</b>	<b>Expenses from External funding at 31 Dec. 2015</b>	<b>Expenses from External funding at 31 Dec. 2013</b>
USA - Smithsonian Institution	27,264	-
POL - National Heritage Board	725	-
CHE - FDFA Political Affairs	68,195	93,016
CHA – Korea	311,058	58,227
VARIOUS - Consortium Sponsors FORUM 13	21,119	128,512
GAIA/PAT Participation Fee	-	535
<b>TOTAL</b>	<b>3,146,014</b>	<b>2,390,183</b>