

**Hundred and seventy-second session**

172 EX/32  
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Item 34 of the provisional agenda

**SPECIAL FINANCIAL REGULATIONS SUBMITTED IN ACCORDANCE  
WITH ARTICLE 6.7 OF UNESCO'S FINANCIAL REGULATIONS**

**SUMMARY**

In accordance with Article 6.7 of UNESCO's Financial Regulations, the Director-General submits herewith for consideration by the Executive Board Special Financial Regulations to govern the operation of the following Special Account:

The Special Account for the UNESCO History Project.

Decision proposed: paragraph 4.

1. In 161 EX/Decision 7.10, the Executive Board approved a standard model text for the Financial Regulations of Special Accounts that are not related to institutes or similar bodies and requested that the Director-General apply the standard model text in the future. In this document, the Director-General is presenting a set of special Financial Regulations in accordance with Article 6.7 of UNESCO's Financial Regulations, showing for each of them deviations from the standard model text.

**THE SPECIAL ACCOUNT FOR THE UNESCO HISTORY PROJECT**

2. The UNESCO History Project is part of the Organization's Medium-Term Strategy for 2002-2007 (31 C/4 Approved, para. 123) and was launched by circular letter CL/3710 of 30 April 2004. The purpose of the project is to encourage a retrospective reflection on UNESCO's past orientations, activities and accomplishments. The circular letter identifies a number of key activities that could be carried out in the framework of this project, depending on the extrabudgetary resources mobilized. A scientific committee with an advisory role for the project will be established after the international symposium on UNESCO's history, which will take place on the occasion of the Organization's 60th anniversary in November this year. This scientific committee will advise on the allocation of the extrabudgetary funds that will be collected.

3. The Financial Regulations of this Special Account may be found in the Annex attached hereto.

**Proposed draft decision**

4. Having regard to the above, the Executive Board may wish to adopt a decision along the following lines:

The Executive Board,

1. Recalling Article 6.7 of UNESCO's Financial Regulations,
2. Having examined document 172 EX/32,
3. Takes note of the Financial Regulations of the following Special Account:

The Special Account for the UNESCO History Project annexed hereto.

## ANNEX

### FINANCIAL REGULATIONS OF THE SPECIAL ACCOUNT FOR THE UNESCO HISTORY PROJECT

(Deviations from the standard model text (161 EX/Decision 7.10) are shown in italics)

#### Article 1 – Creation of a Special Account

- 1.1 In accordance with Article 6, paragraph 6, of the Financial Regulations of UNESCO, there is hereby created a Special Account for “*the UNESCO History Project*”, hereafter referred to as the Special Account.
- 1.2 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

*The purpose of the Special Account is to accommodate funds available for the UNESCO History Project from extrabudgetary sources.*

#### Article 4 – Income

The income of the Special Account shall consist of:

- (a) voluntary contributions from States, international agencies and organizations, as well as other entities *and individuals*;
- (b) miscellaneous income, including any interest earned on the investments referred to in Article 7 below.

**[Standard clauses (b) and (c) have been deleted.]**

#### Article 5 – Expenditure

The Special Account shall be debited with the expenditure relating to its purpose as described in Article 3 above, including administrative and staff expenses specifically relating to it.

#### 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.

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 – Closure of the Special Account**

The Director-General may decide upon the closure of the Special Account at such time as he deems that its operation is no longer necessary and inform the Executive Board accordingly.

#### **Article 9 – General provision**

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