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## FINANCIAL REGULATIONS OF THE SPECIAL ACCOUNT FOR THE INTERNATIONAL FUND FOR THE PROMOTION OF LANGUAGES AND MULTILINGUALISM (IFPLM)

### SUMMARY

This document is presented pursuant to resolution A/RES/61/266 in which the United Nations General Assembly proclaimed 2008 to be the International Year of Languages. As language issues are central to UNESCO's mandate in education, science, social and human sciences, culture, and communication and information, the Organization has been named the lead agency for this event.

To facilitate effective partnerships in the establishment, execution and sustainability of the projects and activities to be carried out in the promotion of languages and 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 International Fund for the Promotion of Languages and Multilingualism (IFPLM). The financial implications of this proposal are contained in Section IV.

Action expected of the Executive Board: Decision proposed in paragraph 8.

## **I. BACKGROUND**

1. The United Nations General Assembly, recognizing that genuine multilingualism promotes unity in diversity and international understanding, proclaimed 2008 the International Year of Languages. UNESCO, in addition to coordinating activities for the Year as the lead agency, intends to establish an International Fund for the Promotion of Languages and Multilingualism (IFPLM) with the objective of giving wide access to knowledge in the fields of competence of UNESCO through its diffusion in multiple languages.

## **II. LANGUAGES AND UNESCO CORE MANDATE**

2. Languages are vehicles to sharing knowledge and diffusing UNESCO's core messages. Availability of knowledge in multiple languages will thus have a multiplier effect on the action and visibility of UNESCO.

3. This Fund will ensure that the promotion of peace through education, science, culture and communication is given an effective tool. It is also a response to the continuous request from Member States to make UNESCO documents, publications and meetings available in several languages, not only the official working languages of the United Nations but also in other widely spoken languages. Ultimately, the project would provide an answer to the issue of diffusion of knowledge in as many languages as possible, thus contributing to cultural diversity.

## **III. PRIORITIES OF THE INTERNATIONAL FUND FOR THE PROMOTION OF LANGUAGES AND MULTILINGUALISM**

4. The first priority of the Fund will be to make available in print and online content produced or disseminated by UNESCO in as many languages as possible. This would encompass among others:

- (a) translation of books, reports, documents, web portal;
- (b) interpretation of meetings and conferences;
- (c) enabling production of original content and its translation;
- (d) enabling learning – including distance learning – of languages.

## **IV. FINANCIAL IMPLICATIONS OF THE OPERATION OF THE FUND**

5. The Fund will operate as a multi-donor special account with financial resources raised in accordance with article 4 of the attached financial regulations.

6. The operations of the Fund will be subject to the support cost rate applicable to special accounts to cover any administrative overhead required by the projects and activities of the Fund.

7. In accordance with Article 6.7 of UNESCO's Financial Regulations, the Director-General submits herewith, for consideration by the Executive Board, the special Financial Regulations to govern the operation of the Fund.

**Action expected of the Executive Board**

8. 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 180 EX/55,
3. Takes note of the Financial Regulations of the Special Account for the International Fund for the Promotion of Languages and Multilingualism;
4. Invites the Director-General to launch an appeal for contributions to the Special Account from Member States and private donors.

## **ANNEX**

### **FINANCIAL REGULATIONS OF THE SPECIAL ACCOUNT FOR THE INTERNATIONAL FUND FOR THE PROMOTION OF LANGUAGES AND MULTILINGUALISM**

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

- 1.1 In accordance with Article 6, paragraph 6, of the Financial Regulations of UNESCO, a Special Account for the International Fund for the Promotion of Languages and Multilingualism is hereby created, 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 provide sustainable financial support for wide access to knowledge in the fields of competence of UNESCO through its diffusion in multiple languages, and to make available in print and online content produced or disseminated by UNESCO in as many languages as possible, through:

- translation of books, reports, documents, web portal;
- interpretation of meetings and conferences;
- enabling production of original content and its translation;
- enabling learning – including distance learning – of languages.

#### **Article 4 – Income**

**The income of the Special Account shall consist of:**

- (a) Voluntary contributions from States, International Agencies and Organizations, private donors as well as other entities;
- (b) Such amounts provided from the regular budget of the Organization as might be determined by the General Conference;
- (c) Interest from endowments established with voluntary contributions from States, international agencies and organizations, as well as other entities;
- (d) Such subventions, gifts and bequests as are allocated to it for purposes consistent with the object of the Special Account;
- (e) Miscellaneous income, including any interest earned on the investments referred to in Article 7 below.

### **Article 5 – Expenditure**

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 the programme support cost applicable to Special Accounts.

### **Article 6 – Accounts**

- 6.1 The UNESCO Comptroller shall maintain such accounting records as necessary.
- 6.2 Any unused balance at the end of a financial period shall be carried forward to the following financial period.
- 6.3 Financial reports by activity will be prepared on a yearly basis.
- 6.4 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.
- 6.5 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 shall 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.