

Annex

Financial Regulations of the Special Account for the Fund for the Elimination of Doping in Sport¹

Article 1 - Creation of a Special Account

1.1. Article 17 of the International Convention Against Doping in Sport (hereafter referred to as the “Convention”) establishes a voluntary Fund for the Elimination of Doping in Sport.

1.2. In accordance with Article 17 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 Elimination of Doping in Sport (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 18 of the Convention, the purpose of the Special Account is to finance activities approved by the Conference of Parties of the Convention (hereinafter referred to as the “Conference of Parties”), notably to assist States Parties in developing and implementing anti-doping programmes, in accordance with the provision of the Convention, taking into consideration the goals of the World Anti-Doping Agency and to cover functioning costs of the Convention.

Article 4 – Governance

4.1. The Conference of Parties has authority over the appropriation of the resources under this Special Account.

4.2. The Conference of Parties may set up a subsidiary body with delegated authority in respect of the management of the Special Account.

¹ As per Resolution 7CP/14 of the seventh session of the Conference of Parties to the International Convention against Doping in Sport

4.3. The Director-General shall manage and administer the funds of the Special Account in accordance with the text of the Convention, the relevant resolutions adopted by the Conference of Parties and the present Financial Regulations.

4.4. The Director-General shall submit to the Conference of Parties and, where appropriate, to its subsidiary body referred to in Article 4.2 above, the reports as indicated under Article 9 below.

Article 5 – Income

With due regard to the text of the Convention, notably to Article 17, the income of the Special Account shall consist of:

- (a) contributions made by States Parties;
- b) contributions, gifts or bequests which may be from:
 - (i) other States;
 - (ii) organizations and programmes of the United Nations system, particularly the United Nations Development Programme, as well as other international organizations;
 - (iii) public or private bodies or individuals;
- (c) any interest due on the resources of the Special Account;
- (d) funds raised through collections, and receipts from events organized for the benefit of the voluntary Fund;
- (e) such amounts provided from the regular budget of the Organization as might be determined by the General Conference;
- (f) such subventions and endowments as are allocated to it for purposes consistent with the object of the Special Account;
- (g) miscellaneous income.

Article 6 – Expenditure

6.1. The appropriation of the resources of the Special Account shall be approved every two years by the Conference of Parties.

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 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 or long-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 line with UNESCO's Financial Rules.

Article 9 – Reporting

9.1. A financial report showing the income and expenditure under the Special Account shall be prepared and submitted to the Conference of Parties or, where appropriate, to its subsidiary body referred to in Article 4.2 above.

9.2. A narrative report shall be submitted to the Conference of Parties.

Article 10 – Closure of the Special Account

10.1. The Director-General shall consult the Conference of Parties 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 Conference of Parties 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 Conference of 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.