

# INSTRUCTION MANUAL

## 2021 Survey of Expenditure on Cultural and Natural Heritage (SDG 11.4.1)



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## Introduction

The objective of the UNESCO Institute for Statistics (UIS) *Survey of Expenditure on Cultural and Natural Heritage (SDG 11.4.1)* is to collect data to monitor and report on Indicator 11.4.1 of the 2030 Agenda for Sustainable Development. These data will also form a part of the UIS international database of culture statistics, which is available to the user community and help to inform policymakers at both national and international levels.

This manual provides instructions on how to complete the *2021 Questionnaire on Expenditure on Cultural and Natural Heritage (SDG 11.4.1)* and includes explanations and definitions for all variables used in the questionnaire.

Please read the following instructions carefully prior to completing the online questionnaire.

Shaded cells contain automatic calculations. However, as an example, in the case of confidential data of one component, the cell calculation can be manually overwritten.

The UIS encourages all countries to make their own estimations of missing or incomplete data, since the UIS does not always have all the necessary elements for making the most accurate estimations.

**Only one questionnaire per country is to be submitted. In the case of multiple responding institutions, please consolidate the relevant information and submit only one questionnaire.**

Submit the completed questionnaire by clicking on the "Submit" button. If you experience problems accessing the site or for any questions related to the data collection, contact the UIS at [uis.cltsurvey@unesco.org](mailto:uis.cltsurvey@unesco.org).



## 1. Coverage

### 1.1 General information

The survey collects the data needed for the global monitoring of **SDG Target 11.4**<sup>1</sup>, which calls on countries to “strengthen efforts to protect and safeguard the world’s cultural and natural heritage”. The data reported in the questionnaire should refer to all expenditure related to the conservation, preservation and protection of cultural and natural heritage from both the public and private sectors.

#### SDG Indicator<sup>2</sup> 11.4.1

” Total expenditure per capita spent on the preservation, protection and conservation of all cultural and natural heritage, by source of funding (public, private), type of heritage (cultural, natural) and level of government (national, regional and local/municipal)”

The questionnaire collects data for the financial year ending in 2020. Please provide information on the financial year, unit, currency and the main sources of data provided in the questionnaire. If data are not available for 2020, report the latest year available and indicate the reference period covered.

This survey collects expenditure data for the following variables:

- Sector: public and private
- Type of heritage: cultural and natural
- Level of government: national/federal, regional/state/provincial, local/municipal
- Location: rural/urban area

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<sup>1</sup> Sustainable Development Goals website: <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>

<sup>2</sup> Sustainable Development Goals indicators: [https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202019%20refinement\\_Eng.pdf](https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202019%20refinement_Eng.pdf)



## 1.2 Defining heritage

Data for both cultural and natural heritage are requested in each table of the questionnaire.

### Definition 1. Type of heritage

**Cultural heritage** includes artefacts, monuments, a group of buildings and sites, museums that have a diversity of values including symbolic, historic, artistic, aesthetic, ethnological or anthropological, scientific and social significance. It also covers industrial heritage and cave paintings.

Cultural heritage includes tangible heritage (movable, immobile and underwater) and intangible cultural heritage (ICH) such as traditional practices for the preservation and conservation of heritage artefacts, sites or monuments. The definition excludes ICH related to other cultural domains such as festivals, celebration etc.

**Natural heritage** refers to natural features, geological and physiographical formations and delineated areas that constitute the habitat of threatened species of animals and plants and natural sites of value from the point of view of science, conservation, or natural beauty. It includes private and publicly protected natural areas, zoos, aquaria and botanical gardens, natural habitat, marine ecosystems, sanctuaries, reservoirs etc.

### Definition 2. Heritage activities

The **conservation of cultural heritage** refers to the measures taken to extend the life of cultural heritage while strengthening transmission of its significant heritage messages and values. In the domain of cultural property, the aim of conservation is to maintain the physical and cultural characteristics of the object to ensure that its value is not diminished and that it will outlive our limited time span.

The **conservation of natural heritage** refers to the protection, care, management and maintenance of ecosystems, habitats, wildlife species and populations, within or outside of their natural environments, in order to safeguard the natural conditions for their long-term permanence.

The aim of **preservation** is to obviate damage liable to be caused by environmental or accidental factors, which pose a threat in the immediate surroundings of the object to be conserved. Accordingly, preventive methods and measures are not usually applied directly but are designed to control the microclimatic conditions of the environment with the aim of eradicating harmful agents or elements, which may have a temporary or permanent influence on the deterioration of the object.



**Protection** is the act or process of applying measures designed to affect the physical condition of a property by defending or guarding it from deterioration, loss or attack, or to cover or shield the property from danger or injury. In the case of buildings and structures, such treatment is generally of a temporary nature and anticipates future historic preservation treatment; in the case of archaeological sites, the protective measure may be temporary or permanent.



## 2. Questionnaire content

Definitions for items are provided in the order in which they appear in the questionnaire. The questionnaire consists of a metadata page and four data tables grouped as follows:

- Public expenditure by purpose (HE1);
- Public expenditure on heritage (HE2, HE3); and
- Total expenditure (public plus private) on heritage (HE4)

### 2.1 Metadata

The Metadata page collects key information to allow for a better understanding of the data reported.

**Question 1** requests information about the person responsible for completing the questionnaire, as well as information related to the head of the institution. The person identified as being responsible for completing the questionnaire will act as liaison should the UIS need further clarification on responses.

**Question 2** seeks information about the starting and ending date of the data reported in the questionnaire. If financial data are not for the calendar year requested, use the latest year available. Name of national currency and unit reported are also to be provided.

**Question 3** seeks information about the type of expenditure reported. Data provided in all tables should refer to actual expenditure on heritage. However, if actual expenditure data are not available, please provide budget allocations instead.

**Question 4** seeks information about the coverage of the data reported. Data collected are to reflect national totals regardless of sector (public/private), type of heritage (cultural/natural) or level of government (national/federal, regional/state/provincial, and local/municipal). If data coverage of some sections is partial, (i.e. a type of heritage is not included), use the text box to provide details of the exclusions.

**Question 5** seeks information about the total population by urban and rural geographic area and the definition used to distinguish urban and rural.

**Questions 6 to 15** inclusive, collect information about the data reported, including data sources, methodology used and any classification systems used.



## 2.2 Public expenditure on heritage

Tables HE1, HE2 and HE3 collect data on public expenditure by type of heritage.

Total public expenditure on heritage is calculated mainly in two ways, by either:

- A. Using the International Standard Industrial Classification Revision 4 (ISIC Rev. 4) (or national equivalent)

With sector data from financial reports from heritage institutions, business registers, structural business statistics or survey of heritage institutions; cultural and natural heritage are defined in accordance with ISIC Rev. 4 - 4-digit codes (or equivalent at national/regional level) as presented in Table 1.

**Table 1. Cultural and natural heritage activities by ISIC Rev. 4**

Type of heritage	ISIC Rev. 4 codes	Type of activities
Cultural heritage	9101	<b>Library</b> and archives activities
	9102	Museum activities and operation of historical sites and buildings
Natural heritage	9103	Botanical and zoological gardens and nature reserves activities

At the national level, data for heritage activities are often classified at the 4-digit code level or greater. If a national or regional classification is used, it must first be made to correspond to the ISIC classification. Please indicate in Question nine of the Metadata page the list of national codes used to define cultural and natural heritage.

According to the 2009 UNESCO Framework for Cultural Statistics (FCS), library activities are outside the scope of cultural heritage. Nevertheless, if you are not able to separate it from archive activities, please indicate it in the comment box of the Metadata page.

- B. Using the Classification of the Functions of Government (COFOG) or national equivalent

Alternatively, by using government expenditure data by purpose from the Ministry of Finance or equivalent or the database of government finance statistics. Public expenditure is calculated from government expenditure by purpose using the COFOG or equivalent national classification.





The methodology to measure public expenditure on heritage can be estimated based on 4-digit codes of the COFOG classification defined according to the breakdown proposed in the International Monetary Fund (IMF) Manual Government Finance Statistics (GFS), available at:

<https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>

The majority of cultural and natural heritage expenditure is identified within the Cultural Services (IS) code 7082. However, only the portion of 7082 associated to cultural and natural heritage should be reported. Consequently, a further level of disaggregation of the classification is required in order to identify the portion related to expenditure on cultural and natural heritage only.

- Cultural Heritage expenditure in code 7082 refers to:
  - The provision of cultural heritage services; administration of cultural heritage affairs; supervision and regulation of cultural heritage facilities; and
  - The operation or support of facilities for cultural pursuits (libraries, museums, monuments, historic houses and sites, etc.).
  
- Natural heritage expenditure:
  - In code **7082 Cultural services refers only to**: The operation or support of facilities for only natural pursuits (zoological and botanical gardens, aquaria, arboreta, etc.).
  - Refers to all activities related to the code 7054 the Protection of Biodiversity and Landscape, which are defined as:
    - The administration, supervision, inspection, operation or support of activities relating to the protection of biodiversity and landscape; and
    - Grants, loans or subsidies to support activities relating to the protection of biodiversity and landscape.

### Public expenditure by purpose on heritage

Table HE1 identifies the total public expenditure and its breakdown by purpose for (a) culture activities and (b) cultural and natural heritage. Data by purpose or by socio economic objectives are normally gathered using the COFOG Classification or national equivalent classification.

Therefore, HE1 collects:

- **Total public expenditure (*all activities*)**: encompasses all expenditure of all activities of a government for a given year. (code 7 for Total expenditure in COFOG)



- **Public Expenditure on cultural activities (including natural heritage):** total public expenditure for all cultural activities including all activities related to natural heritage listed in Table 2 below
  - **Public expenditure on cultural and natural heritage** is a sub-category of public expenditure on cultural activities. (See pp. 8-9 for complete definitions). Figures reported for total public expenditure on cultural and natural heritage should be consistent across all tables.

**Public expenditure on cultural activities** encompasses total expenditure for all cultural activities (including natural heritage) as defined in Table 2 below. Cultural activities are defined according to all activities pertaining to the cultural domains of the 2009 Framework for culture statistics which are:

- A. Cultural and natural Heritage;
- B. Performance and Celebration;
- C. Visual Arts and Crafts;
- D. Books and Press;
- E. Audiovisual and Interactive media;
- F. Design and Creative Services and Intangible and cultural heritage<sup>3</sup>.

**Table 2** lists the COFOG codes used to estimate public expenditure on cultural activities, including full or partial cultural components. Partial codes include only some components related to cultural activities, for example for code 7085, only the portion related to cultural activities in R&D recreation, culture and religion should be included in the estimation.

**Table 2. COFOG sub-categories (groups) related to cultural activities, including natural heritage**

COFOG Codes	Labels	Partially cultural
7054	Protection of biodiversity and landscape	No
7082	Cultural services	No
7083	Broadcasting and publishing services	No
7084	Religious and other community services	Yes
7085	R&D recreation, culture and religion	Yes
7086	Recreation, culture and religion, n.e.c.	Yes

If you use ISIC Rev.4 or national equivalent, the list of codes related to cultural activities is listed in Annex 1

<sup>3</sup> [http://uis.unesco.org/sites/default/files/documents/unesco-framework-for-cultural-statistics-2009-en\\_0.pdf](http://uis.unesco.org/sites/default/files/documents/unesco-framework-for-cultural-statistics-2009-en_0.pdf)



## Public expenditure by level of government

Table HE2 collects data on public expenditure by level of government and by flow of expenditure. Expenditure is to be reported at the level of government, which carries out the expenditure. In cases where some funds at a given level of government originate from another level of government, they are to be reported only once as a net intergovernmental transfer. For example, if a regional government receives US\$ 1 million from the central government to spend on heritage, in addition to its own US\$ 4 million, it should be reported as US\$ 4 million as direct expenditure and US\$ 1 million as intergovernmental transfer from the central government. To avoid double counting, central government should not report the same amount.

### Definition 3. Flow of expenditure on heritage

**Public heritage expenditure** refers to spending on heritage incurred by public funds. Public funds are state, regional and local government bodies (adapted from the OECD glossary). Expenditure that is not directly related to cultural and natural heritage is, in principle, not included. Public expenditure in the preservation, protection and conservation of national cultural and/or natural heritage covers **direct expenditure (including subsidies), transfers and indirect public expenditures including tax incentives**.

**Direct public expenditure** includes subsidies, grants and awards. Direct expenditure comprises generally spent on personnel, goods and services, capital investment and other heritage activities.

A **transfer** is a transaction in which one institutional unit provides a good, service, or asset to another unit without receiving from the latter any good, service or asset in return as a direct counterpart (IMF, 2014).

**Net Intergovernmental transfers** are net transfers of funds designated for heritage activities from one level of government to another.

**Indirect public expenditures** include tax incentives—reduction of taxable income that arises due to several of heritage expenses incurred by a taxpayer.

In Table HE2, public expenditure on heritage should be reported separately at all levels of government that finance heritage. Data should not cover solely the expenditure of the Ministry of Culture or equivalent institution or the Ministry of Environment for Natural Heritage but all expenditure on culture by all ministries and agencies.



#### Definition 4. Level of government

**National/federal level** consists of the institutional units of central government and non-market institutions controlled by a central government. Central government expends their authority over the entire territory of country. It is responsible for providing heritage services for the benefit of the community as a whole but it may also make transfers to other institutional units and levels of government.

**Regional/state/provincial level** is a sub-division of government, which shares political, fiscal and economic powers with a central government. In a federal government, the regional level is represented by a state government. In unitary states, regional government is known as a provincial government. This level of government consists of institutional units that have some of the functions of government at a level below that of the central government and above the local level. A regional government usually has a fiscal authority to raise taxes within its territory and has the ability to spend at least some of its income according to its own policies, and appoint or elect its own officers.

If a regional unit is fully dependent on funds from the central government and a central government determines those funds, expenditure at the regional level should be treated as a part of the central government for statistical purposes.

**Local/municipal level** is a public administration that exists at the lowest administration level within government state such as municipality or district. Local level refers to local government units, which consist of local government institutional units and non-market institutions controlled at the local level. A local government often has the fiscal authority to raise taxes within its territory and should have the ability to spend at least some of its income according to its own policies, and appoint or elect its own officers.

**Total public expenditure on heritage** is consolidated expenditure on heritage made by national/federal, regional/state/provincial and local governments.

#### Public expenditure by geographical area

Table HE3 seeks data on public heritage by geographical area (rural/urban). National definitions of rural and urban areas are to be used when reporting data. Information about the definitions are collected in Question 5 of the Metadata page.



### 2.3. Total heritage expenditure by sector

Tables HE4 collects consolidated expenditure data by sector, i.e. for both public and private heritage from all sources (i.e. government, international and private). If countries can only report expenditure from government funds, the sources of expenditure should be recorded in Question 4 of the Metadata page.

#### Definition 5. Total heritage expenditure

**Total heritage expenditure** refers to private and public spending on the conservation, protection and preservation of heritage. Total expenditure comprises public and private expenditure for natural and cultural heritage. Using the ISIC Rev. 4 classification, total heritage expenditure covers public and private expenditure for library and archives activities, museum activities, operation of historical sites and buildings, resources invested in botanical and zoological gardens and nature reserve activities.

#### Private expenditure

Private expenditure on heritage includes spending by i) private institutions; private individuals or households ii) private firms; iii) national and international non-governmental organizations (NGOs); and iv) foreign governments or organizations.

Private expenditure from national sources includes donations by institutions or individuals, corporate sponsorship and fees from admissions. Spending from households on cultural and natural heritage can be extracted in the household expenditure surveys. The 2018 classification of Individual Consumption According to Purpose (COICOP)<sup>4</sup> identifies the activities related to cultural and natural heritage in the code 09.6.2 Services provided by museums, libraries, and cultural sites. This code includes services provided by:

- museums, art galleries, exhibitions, historical monuments, and archeologic sites;
- libraries;
- national parks, zoological and botanical gardens, aquaria

International sources include Official Development Aid (ODA) from countries or international organizations. Other international sources include international donations and bilateral or international

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<sup>4</sup> [https://unstats.un.org/unsd/classifications/unsdclassifications/COICOP\\_2018\\_-\\_pre-edited\\_white\\_cover\\_version\\_-\\_2018-12-26.pdf](https://unstats.un.org/unsd/classifications/unsdclassifications/COICOP_2018_-_pre-edited_white_cover_version_-_2018-12-26.pdf)



funds. Data sources for private expenditure should be clearly identified and reported in Questions 6 and 7 of the of the Metadata page.

#### **Definition 6. Private heritage expenditure**

**Private heritage expenditure** refers to the privately-funded preservation, protection and conservation of national cultural and/or natural heritage and includes, but is not limited to: donations in kind, private non-profit donations and sponsorships. Private funding includes donations by individual and legal entities, donations by bilateral and multilateral funds such as Official Development Aid, income from admissions/selling services and goods to individuals and legal entities, and corporate sponsorship. Private funding may include national or international sources as described below:

**Donations** refer to cash and gifts in kind given by a physical or legal entity. Donations can be in the form of cash and in kind donations. Cash donations refer to gifted money, payment checks or other monetary equivalents. Gifts in kind refer to donations in goods, services or other items such as supplies. Donations can be conditional or unconditional. Conditional donations are limited by conditions imposed by the donor. Unconditional donations refer to a gift, which has no concrete purpose, given to an organization or institution to help them realise their mission.

##### *National sources*

**Donations by individuals** refer to cash and in kind donations given by an individual or physical person.

**Donations by legal entity** refer to any cash or in kind contributions given as a gift by a legal entity (corporation, enterprise, etc.). This kind of donation is also known as a corporate philanthropy or charitable giving to an organization or institution.

**Corporate sponsorships** refer to financial or in kind contributions by the business sector in exchange for benefits in the form of advertising, reputation, promotion, etc. Corporate sponsorships represent some kind of marketing in which a corporation pays in exchange for marketing benefits.

**Income from admissions/membership fees/selling services and goods** refers to the amount of money received from entry sales through households or membership fees or selling services and goods to households or legal entities.

##### *International sources*

**Official Development Aid** refers to the flows of official financing given with the objective to promote economic development and welfare in developing countries and are concessional in



character with a grant element of at least 25% (using a fixed 10% rate of discount). By convention, ODA flows comprise contributions by donor government agencies at all levels to developing countries (“bilateral ODA”) and to multilateral institutions. ODA receipts comprise disbursements by bilateral donors and multilateral institutions. Lending by export credit agencies with the pure purpose of export promotion is excluded (OECD, 2003).

**Donations by bilateral and multilateral sources** refer to any cash and in kind contributions given to another organization as a gift by a bilateral party (foreign state) or multilateral party (international body, organization, etc.). It can be in the form of development assistance, official development aid or private international/foreign donation. A private bilateral/multilateral donation is financial aid given by a private foundation from a foreign country or private foundations from several foreign countries.



### 3. Methodology

Information on the data collection method, such as estimation/imputation or the treatment of missing data, is to be provided in Question 7 of the Metadata page.

The estimation of 4-digit ISIC codes can be completed in two ways:

- a. Using secondary sources of data, determine the share of heritage expenditure. If secondary sources are used, indicate the methodology used in Metadata page, Question 7.
- b. If no secondary information is available, estimates can be calculated by using the allocation of cultural expenditure in proportion to the level of Gross Value Added of the Heritage Sector.

Gross Value Added for the Heritage Sector must be estimated from the following ISIC Rev. 4 codes:

**9101 Library and archives activities**

**9102 Museum activities and operation of historical sites and buildings**

**9103 Botanical and zoological gardens and nature reserves activities**

Gross Value Added of the Cultural Sector refers to the sum of the gross value added generated by the cultural domains defined in the *2009 UNESCO Framework for Culture Statistics*.<sup>5</sup> The list of ISIC Rev. 4 codes related to culture are listed in Annex I. Please indicate the methodology used in the Metadata page, Question 7.

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<sup>5</sup>The 2009 UNESCO FCS is available on the Document Library of the UIS Website in the 6 UN official languages and Mongolian and Vietnamese.





#### 4. Potential sources of data

Presented below are possible data sources for completing the questionnaire on heritage statistics.

Institutions	Source of data	Description of source	Table No.
Ministry of Finance	Database of Government Finance Statistics	The database of government finance statistics includes all ministries information. The database typically contains budget, data on government revenue and expenditure, government surplus/deficit, transaction and changes in government assets and liabilities, balance sheets, as well income statements. The data cover government finance by the central government, state government, local government, social security funds and other public entities.	HE1; HE2; HE3
National Statistical Office	Business Register	Business Registers contain data on company information and financial reports. In many countries, business registers are the main source of financial reports.	HE 2; HE 4;
	Structural Business Statistics	Structural business statistics are systematised data about business activities presented according to the industrial activity classification. The structural business statistics cover structure and performances of different business in one country.	HE2; HE4;
	National Accounts Data	National accounts are a consistent accounting system for measuring economic activity of a country.	HE4
	Cultural Satellite Accounts	Cultural Satellite Accounts are extensions of the System of National Accounts, which are used for measuring the economic (and other) activity of the culture sector.	HE4;
Ministry of Culture or equivalent	Survey of heritage institutions	A specific survey used to collect and disseminate aggregate data on activity, financing, operations, programme, etc. of heritage institutions in a country.	HE2; HE4;
	Financial reports from cultural heritage institutions	Financial reports show financial data about cultural heritage institutions. The main types of financial reports are the balance sheet, income statement and cash flow.	HE2; HE3; HE4;



Ministry of Environment or equivalent	Financial reports from natural heritage institutions	Financial reports show financial data about natural heritage institutions. The main types of financial reports are the balance sheet, income statement and cash flow.	HE2; HE4;
	Environmental Economic Account	Potential data sources if information related to natural heritage only can be estimated from the classification of environmental accounts	HE2; HE3; HE4;



### Annex I. List of 4-digit ISIC Rev. 4 cultural codes defined in the 2009 UNESCO Framework for Cultural Statistics (FCS)

4-digit code	Description	Partial code
3211	Manufacture of jewellery and related articles	No
3220	Manufacture of music instruments	No
4761	Retail sale of books, newspapers and stationary in specialized stores	No
4762	Retail sale of music and video recordings in specialized stores	No
5811	Book publishing	No
5813	Publishing of newspapers, journals and periodicals	No
5819	Other publishing activities	No
5911	Motion picture, video and television programme production activities	No
5912	Motion picture, video and television programme post-production activities	No
5913	Motion picture video and television programme distribution activities	No
5914	Motion picture projection activities	No
5920	Sound recording and music publishing activities	No
6010	Radio broadcasting	No
6020	Television programming and broadcasting activities	No
6391	News agency activities	No
6399	Other information service activities n.e.c.	No
7220	Research and experimental development on social sciences and humanities	No
7410	Specialized design activities	No
7420	Photographic activities	No
7722	Renting of video tapes and disks	No
8542	Cultural education	No
9000	Creative, arts and entertainment activities	No
9101	Library and archives activities	No
9102	Museums activities and operation of historical sites and buildings	No
9103	Botanical and zoological gardens and nature reserves activities	No
4649	Wholesale of other household goods*	Yes
4774	Retail sale of second-hand goods*	Yes
5820	Software publishing*	Yes
7110	Architectural and engineering activities and related technical consultancy*	Yes
7310	Advertising*	Yes
8530	Higher education*	Yes (EDU)

\*Partial cultural codes to be included only if the cultural component can be estimated. If not, they should be excluded from the total.