

**FINANCIAL PROCEDURES FOR THE INTERGOVERNMENTAL PANEL ON  
CLIMATE CHANGE (IPCC)**

Adopted at the Twelfth Session of the IPCC (Mexico City, 11-13 September 1996)

Scope

1. These procedures shall govern the financial administration of the Intergovernmental Panel on Climate Change (IPCC). In so far as not specifically provided under these procedures, the Financial Regulations of the World Meteorological Organization (WMO) shall apply.

Financial Period and Financial Year

2. The financial period shall be the biennium, which shall be identical to the WMO biennium. The financial year shall be the calendar year.

IPCC Trust Fund

3. The joint WMO/UNEP IPCC Trust Fund is administered, by mutual agreement between the World Meteorological Organization (WMO) and the United Nations Environment Programme (UNEP), the two sponsoring Organizations, under the Financial Regulations of the WMO.

Currency

4. The currency for budgeting and reporting receipts and expenditures shall be the Swiss Franc.

Budget

5. The Secretary of the IPCC shall prepare the budget and transmit it to governments at least 60 days before the session of the Panel at which the budget is to be adopted.

6. The budget shall consist of:

- (a) the proposed budget for the next year;
- (b) a forecast budget for the second year; and
- (c) an indicative budget for the third year.

7. The Panel shall consider the proposed budget, and shall adopt a budget by consensus prior to the commencement of the financial year that it covers.

8. Adoption of the budget by the IPCC shall constitute authority to the Secretary to incur obligations and make payments for the purposes for which the appropriations were approved and up to the amounts so approved, provided that the commitments are covered by related income.

9. The Secretary may, consistent with WMO Financial Regulations, make transfers within each of the main appropriation lines of the approved budget and may also make transfers between such appropriation lines up to such limits as the Panel may set from time to time.

### Contributions

10. The resources of the IPCC shall comprise:

- (a) the person-year costs of the Secretary of the IPCC and costs of housing the IPCC Secretariat, provided by WMO;
- (b) the person-year costs of the Programme Officer provided by UNEP;
- (c) annual cash contributions provided by WMO and UNEP to the IPCC Trust Fund;
- (d) annual cash contributions provided by the UN Framework Convention on Climate Change to the IPCC Trust Fund in support of the work of the IPCC;
- (e)<sup>1</sup> annual cash contributions provided by governments to the IPCC Trust Fund;
- (e)-bis<sup>2</sup> annual cash contributions provided by governments to the IPCC Trust Fund on the basis of an indicative scale, adopted by consensus by the Panel, and based on such a scale of assessments of the United Nations as may be adopted from time to time by the General Assembly, adjusted so as to ensure that no Party contributes less than 0.01 per cent of the total; that no one contribution exceeds 25 per cent of the total; and that no contribution from a least developed country exceeds 0.01 per cent of the total;
- (f) contributions provided in kind by governments, such as support for Technical Support Units, publications, translation, meetings, workshops, etc.;
- (g) other cash and in kind contributions to the IPCC Trust Fund;
- (h) the uncommitted balance of appropriations from previous financial periods;
- (i) miscellaneous income.

11. Contributions under 5.23(e) shall be used in accordance with such terms and conditions as may be agreed upon by the Secretary and the contributor.

12. Contributions from governments are due on 1 January of each calendar year.

13. All cash contributions shall be paid in convertible currencies into the bank account designated by the WMO.

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<sup>1</sup>The Panel deferred decision on this sub-paragraph. The sub-paragraph is to be treated as if it is in square brackets.

<sup>2</sup>The Panel deferred decision on this sub-paragraph. The sub-paragraph is to be treated as if it is in square brackets.

14. The Secretary shall acknowledge promptly all pledges and contributions and shall inform the Panel at each session on the status of pledges, payments of contributions and of expenditures. The report of the Secretary shall include specific reference to contributions in kind and shall quantify such in kind contribution, to the extent feasible.

### <sup>3</sup>Working Capital Reserve

15. Within the IPCC Trust Fund there shall be maintained a working capital reserve at a level to be determined from time to time by the Panel by consensus. The purpose of the working capital reserve shall be to ensure continuity of operations in the event of a temporary shortfall of cash. Drawdowns from the working capital reserve shall be restored from contributions as soon as possible.

### Accounts and Audit

16. The accounts and financial management of the IPCC Trust Fund shall be subject to the internal and external audit process of the WMO.

17. A final audited statement of accounts for the financial period shall be provided, in accordance with WMO practice, to the Panel as soon as possible after the accounts for the financial period are closed.

### General Provisions

18. In the event that WMO and UNEP decide to terminate the IPCC Trust Fund, they shall so advise governments at least six months before the date of termination so decided. The Panel shall decide, in consultation with WMO and UNEP, on the distribution of any uncommitted balance after all liquidation expenses have been met.

19. Any amendments to these procedures shall be adopted by the Panel by consensus.

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<sup>3</sup>The Panel deferred decision on this entire paragraph. The paragraph is to be treated as if it is in square brackets.