

**FORTIETH SESSION OF THE IPCC  
Copenhagen, Denmark, 27-31 October 2014**

IPCC-XL/Doc. 2  
(25.VIII.2014)  
Agenda Items: 3.1, 3.2 & 3.3  
ENGLISH ONLY

**IPCC TRUST FUND PROGRAMME AND BUDGET**

(Submitted by the IPCC Secretariat)

## IPCC TRUST FUND PROGRAMME AND BUDGET

### INTRODUCTION

1. Reference is made to document IPCC-XXXIX/Doc.2, Corr.1 and the draft report of the 39<sup>th</sup> Session of the IPCC which contains information about past expenditures and the decision by IPCC-39 on programme and budget. The budget presented in this document relates to the IPCC Trust Fund only. It should be noted that there are other resources available to the IPCC, notably support services provided by WMO and UNEP, including the provision of the two senior posts in the IPCC Secretariat, generous contributions by the Governments of Germany, Japan, Netherlands, Norway, Switzerland and the United States of America which are supporting Technical Support Units (TSUs), support from all those Governments and Organizations which host IPCC meetings and make experts available to the IPCC and voluntary “in-kind” contributions from the Governments of Germany, the United Kingdom and the United States of America to support the operation of the IPCC Data Distribution Centre.
2. We acknowledge the generous contribution made by host countries to the 2014 Plenary Sessions, namely: Denmark, Germany and Japan.
3. This budget document contains two parts. Part A presents the status of income and expenditure for the Trust Fund. Part B includes the revised 2014 budget and revised proposed 2015 budget, as approved in IPCC-39, a forecast budget for the year 2016 and an indicative budget for 2017.

### PART A – INCOME AND EXPENDITURE

4. **Table 1** provides an update as of 15 August 2014 of the annual rate of voluntary cash contributions from governments and the European Union, and contributions from WMO, UNEP and UNFCCC to the IPCC Trust Fund since its inception. **Table 2** represents the monthly breakdown of contributions received in 2014 as at 15 August 2014. **Table 3** provides the statement of expenditures as at 31 July 2014. A list of in-kind contributions/activities during 2014 is attached as **Table 4**.
5. The 2013 annual financial statements audited by the Swiss Federal Audit Office are attached as **Appendix 1**.

### PART B: DRAFT BUDGETS

6. The standard costs for the budget preparation are as follows: the budgetary requirement for a Panel session has been established at CHF 70,000 per day. The requirement for sessions of the IPCC Bureau has been established at CHF 30,000 per day. The established rate for travel costs is CHF 4,000 per trip and 17 per cent of total travel costs are to be utilized to cover meeting costs.
7. The budget proposals for the coming years are using the same standard costs as were used for the preparation of the forecast budget for the year 2015 and the indicative budget for the year 2016 noted at the 39<sup>th</sup> Session. **Table 5** provides a breakdown of the components of the budget line “Secretariat”.

8. **Table 6** contains the revised budget for the year 2014. Changes to the budget approved by IPCC-39 include:
- Decrease of CHF 14,000 for budget line “2006 GL software”.
9. **Table 7** contains the budget for 2015 proposed for adoption. Major changes to the budget noted by IPCC-39 include:
- Addition of budget line “Lessons Learnt workshop”; increase of CHF 140,400
  - Increase of CHF 14,000 to budget line “2006 GL software”.
  - Correction to amount for budget line “Communications”; increase of CHF 9,625
10. The forecast budget for 2016 is contained in **Table 8**.
11. The indicative budget for 2017 is contained in **Table 9**.
12. Revisions to the proposed Communications budget for 2014, 2015 and 2016 are outlined in **Appendix 2**.
13. **Appendix 3** provides the Provisional Agenda of the Financial Task Team (FITT)

## **OTHER MATTERS**

14. With effect from 1 July 2014, the new travel service provider in the World Meteorological Organization (WMO) is Carlson Wagonlit Travel.
15. Two requests for IPCC to hold a joint “AR5 Lessons Learnt Workshop” to identify the scientific gaps in knowledge that cut across Working Groups I, II and III have been received from the International Geosphere-Biosphere Programme (IGBP) and the Programme of Research on Climate Change Vulnerability, Impacts and Adaptation (PROVIA). The request letters are contained in document IPCC-XL/Doc.3 and the matter will be addressed by the Panel under agenda item 13 – Other Business.

# PART A

TABLE 1

Intergovernmental Panel on Climate Change (IPCC)  
Contributions to IPCC (Fund 430200) since inception (1989)

As of 21 August 2014  
(Amounts in Swiss Francs)

| Country             | 1988-2004 | 2005    | 2006    | 2007    | 2008    | 2009     | 2010*   | 2011      | 2012    | 2013    | 2014    | Total since inception |
|---------------------|-----------|---------|---------|---------|---------|----------|---------|-----------|---------|---------|---------|-----------------------|
| Australia           | 1,667,404 | -       | 100,000 | 100,000 | 79,040  | 111,864  | 113,952 | 111,048   | 113,460 | 113,568 | -       | 2,510,336             |
| Austria             | 159,900   | -       | 62,890  | -       | 30,660  | 30,151   | -       | -         | 60,425  | 31,160  | -       | 375,186               |
| Barbados            | 41,491    | 12,088  | 12,776  | 12,320  | 10,270  | -        | -       | -         | -       | -       | -       | 88,945                |
| Belgium             | 80,000    | -       | 80,000  | 80,000  | -       | 160,000  | 77,034  | 80,784    | 79,077  | -       | 80,000  | 716,895               |
| Bosnia              | 1,500     | -       | -       | -       | -       | -        | -       | -         | -       | -       | -       | 1,500                 |
| Bulgaria            | -         | -       | -       | -       | -       | 2,000    | -       | -         | -       | -       | -       | 2,000                 |
| Canada              | 2,634,097 | 143,547 | 166,365 | 169,914 | 195,484 | 10       | 146,561 | 94,801    | 404,865 | -       | A1      | 3,955,643             |
| China               | 57,600    | 12,800  | 12,100  | 11,600  | 9,970   | 10,890   | 10,410  | 9,220     | 9,070   | 9,300   | 8,830   | 161,790               |
| Czech Rep.          | 5,000     | -       | 5,000   | -       | 20,000  | -        | -       | -         | -       | -       | -       | 30,000                |
| Denmark             | 1,307,950 | -       | 211,663 | 221,361 | 205,533 | 201,772  | 177,971 | 161,635   | 161,220 | 823,240 | -       | 3,472,345             |
| Estonia             | -         | 1,000   | 3,630   | 3,360   | -       | -        | -       | -         | -       | -       | -       | 7,990                 |
| European Union      | 1,442,083 | -       | 760,627 | -       | -       | (64,246) | 777,510 | 650,499   | -       | 920,812 | A2      | 4,487,284             |
| Finland             | 97,896    | 61,330  | 54,919  | -       | -       | 52,785   | 21,065  | 80,550    | 12,013  | 18,512  | 30,545  | 429,616               |
| France              | 1,387,664 | 184,619 | 218,826 | 466,549 | 317,458 | 301,957  | 273,010 | 462,662   | 216,428 | 185,542 | 36,481  | 4,051,196             |
| Germany             | 4,164,626 | 463,209 | 511,739 | 629,049 | 450,698 | 441,772  | 684,067 | 1,416,363 | -       | -       | A4      | 8,761,523             |
| Greece              | 38,570    | -       | -       | -       | -       | -        | -       | -         | -       | -       | -       | 38,570                |
| Guatemala           | -         | 1,601   | -       | -       | -       | -        | -       | -         | -       | -       | -       | 1,601                 |
| Hungary             | 12,500    | 17,850  | 15,240  | 104,000 | -       | -        | 5,790   | -         | -       | -       | -       | 155,380               |
| Iceland             | 30,000    | -       | -       | 2,684   | 2,829   | -        | -       | -         | -       | -       | -       | 35,513                |
| Italy               | 606,700   | -       | -       | -       | 148,980 | -        | -       | -         | -       | -       | -       | 755,680               |
| Japan               | 2,019,550 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000  | 180,000 | 180,000   | 180,000 | 180,000 | -       | 3,639,550             |
| Joint Clim Res Fund | 600       | -       | -       | -       | -       | -        | -       | -         | -       | -       | -       | 600                   |
| Kenya               | -         | -       | -       | 5,974   | 9,637   | -        | -       | 4,300     | 4,000   | -       | 3,337   | 27,248                |
| Korea, Rep. Of      | -         | -       | 36,600  | 36,600  | 47,400  | 32,760   | 113,706 | 110,769   | 110,231 | 121,314 | 127,116 | 736,497               |
| Luxembourg          | 12,513    | -       | -       | 6,464   | 6,290   | -        | -       | -         | -       | -       | -       | 25,267                |
| Madagascar          | -         | 1,000   | -       | 1,000   | -       | -        | -       | -         | -       | -       | -       | 2,000                 |
| Maldives            | -         | -       | 1,300   | 1,220   | 1,090   | 1,161    | -       | -         | -       | -       | 267     | 5,038                 |
| Mauritius           | 10,210    | 1,000   | 3,930   | 7,320   | 3,438   | 3,276    | 3,078   | 2,448     | 2,871   | 2,790   | -       | 40,361                |
| Mexico              | 44,224    | -       | -       | -       | -       | -        | -       | -         | -       | -       | -       | 44,224                |
| Netherlands         | 1,278,916 | 100,000 | 50,000  | 50,000  | 50,000  | 50,000   | 25,917  | -         | -       | 104,008 | -       | 1,708,841             |
| New Zealand         | 135,495   | 12,822  | 22,789  | -       | 31,489  | 13,739   | 19,835  | 16,884    | 15,100  | 30,789  | -       | 298,942               |
| Norway              | 763,055   | 39,270  | 37,352  | 16,337  | 78,004  | 391,837  | 446,492 | 460,397   | 78,413  | 225,211 | -       | 2,536,368             |
| Pakistan            | 9,030     | 3,612   | 3,400   | -       | 2,919   | 3,063    | 6,003   | -         | 2,684   | 2,634   | -       | 33,345                |
| Peru                | 7,600     | -       | -       | -       | -       | -        | -       | -         | -       | -       | -       | 7,600                 |
| Philippines         | 659       | 533     | 1,711   | 1,965   | 339     | 1,724    | -       | -         | 1,365   | -       | -       | 8,296                 |
| Qatar               | -         | -       | -       | -       | 30,000  | -        | -       | -         | -       | -       | -       | 30,000                |
| Rockefeller Fdn     | 68,000    | -       | -       | -       | -       | -        | -       | -         | -       | -       | -       | 68,000                |
| Rwanda              | -         | -       | -       | 3,000   | -       | -        | 5,420   | -         | -       | -       | -       | 8,420                 |
| Saudi Arabia        | 16,500    | -       | -       | -       | -       | -        | -       | -         | -       | -       | -       | 16,500                |
| Serbia              | -         | -       | -       | -       | -       | -        | -       | -         | -       | 2,464   | -       | 2,464                 |
| SIDA                | 7,117     | -       | -       | -       | -       | -        | -       | -         | -       | -       | -       | 7,117                 |
| Slovenia            | 13,400    | -       | -       | -       | -       | 3,049    | -       | -         | -       | -       | -       | 16,449                |
| Spain               | 526,462   | 145,911 | 146,973 | 158,232 | 150,724 | 152,233  | 159,347 | -         | -       | -       | -       | 1,439,882             |
| Surinam             | -         | -       | -       | 580     | -       | -        | -       | -         | -       | -       | -       | 580                   |
| Sweden              | 766,637   | 60,000  | 110,355 | 60,000  | 60,000  | 60,000   | 60,000  | 70,000    | 70,000  | 70,000  | -       | 1,386,992             |
| Switzerland         | 2,005,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000  | 100,000 | 100,000   | 100,000 | 100,000 | 100,000 | 3,005,000             |
| Tonga               | 640       | -       | -       | -       | -       | -        | -       | -         | -       | -       | -       | 640                   |

|                   |                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                    |
|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
| Trinidad & Tobago | -                 | 12,700           | -                | -                | -                | -                | 10,300           | 8,840            | 9,570            | 9,450            | -              | 50,860             |
| UK                | 3,796,040         | 250,203          | -                | -                | 750,000          | 250,000          | 190,000          | 250,000          | -                | 450,000          | 250,000        | 6,186,243          |
| UNEP*             | 2,333,450         | 131,852          | 143,000          | 132,000          | 109,670          | 113,300          | (3,190)          | -                | 46,300           | 46,500           | - A5           | 3,052,882          |
| UNFCCC            | 5,091,650         | 416,500          | 444,500          | 427,000          | -                | 757,750          | -                | 617,109          | 293,946          | 300,498          | 299,551        | 8,648,504          |
| USA               | 23,096,976        | 2,322,000        | 2,113,208        | 2,129,040        | 1,425,000        | 1,578,900        | 2,063,704        | 1,903,602        | 2,030,560        | 1,860,000        | -              | 40,522,990         |
| WMO               | 2,446,916         | 158,150          | 158,150          | 131,792          | 105,400          | 122,100          | 129,400          | 129,200          | 112,100          | 102,117          | -              | 3,595,325          |
| <b>Subtotal</b>   | <b>58,185,621</b> | <b>4,833,597</b> | <b>5,769,043</b> | <b>5,249,361</b> | <b>4,612,322</b> | <b>5,063,847</b> | <b>5,797,382</b> | <b>6,921,111</b> | <b>4,113,698</b> | <b>5,709,909</b> | <b>936,127</b> | <b>107,192,018</b> |
| Japan - TSU/TFI   | 13,783,278        | 1,838,729        | 1,493,670        | 1,085,470        | 1,112,663        | 1,690,122        | 2,002,731        | 1,706,484        | 1,878,264        | 1,384,082        |                | 27,975,493         |
| USA transl/pub    | 2,672,000         | -                | -                | -                | -                | -                | -                | -                | -                | -                |                | 2,672,000          |
| <b>Total</b>      | <b>74,640,899</b> | <b>6,672,326</b> | <b>7,262,713</b> | <b>6,334,831</b> | <b>5,724,985</b> | <b>6,753,969</b> | <b>7,800,113</b> | <b>8,627,594</b> | <b>5,991,962</b> | <b>7,093,991</b> | <b>936,127</b> | <b>137,839,511</b> |

\* Under IPSAS reporting, CHF 110,110 contribution from UNEP received in Jan 2010 has been adjusted to be reflected as a 2009 contribution (USD 110,000 originally recorded at equivalent CHF113,300 and adjusted to CHF 110,110)

\* Under IPSAS reporting, CHF 149,526 contribution from Canada received in Jan 2010 has been adjusted to be reflected as a 2009 contribution; the CHF 10 contribution recorded in 2009 is only a "test payment"

#### Notes:

A. The following contributions were received by IPCC in 2012, 2013 and 2014 but are not listed in the table above under these years because they were already included as contributions in previous years when notifications from these donors of their intentions to contribute to IPCC were received, in accordance with International Public Sector Accounting Standards:

1. **Canada:** CHF 134,955 received in 2013 and CHF 134,955 in 2014: both amounts were reported in 2012 when Canada's intention to contribute a total CHF 269,910 over the two years 2013 & 2014 was received.
2. **European Union:** CHF 207,315 received in 2012 was reported in 2010 when the intention to contribute was received; and CHF 238,538 received in 2013 was reported in 2011, when the intention to contribute was received.
3. **France (MEDDTL):** CHF 97,790 received in 2012 and CHF 97,790 in 2013: both amounts were reported in 2011 when the intention to contribute a total of CHF 293,370 over the three years 2012, 2013 & 2014 was received.
4. **Germany:** CHF 354,091 received in 2012 and CHF 354,091 in 2013: both amounts were reported in 2011 when the intention to contribute a total of CHF 1,416,363 over the three years 2012, 2013, 2014 was received.
5. **UNEP:** CHF 11,575 received in 2013 was reported in 2012, when the intention to contribute was received; and CHF 11,625 received in 2014 was reported in 2013, when the intention to contribute was received.

TABLE 2

**Intergovernmental Panel on Climate Change (Fund 430200)**  
**Flow of Contributions (IPSAS reporting)**

as at 21 August 2014  
(Amounts in Swiss Francs)

|                             | Note<br>No. | January | February | March | April | May     | June | July   | August | September | October | November | December | Pledges | Total   |
|-----------------------------|-------------|---------|----------|-------|-------|---------|------|--------|--------|-----------|---------|----------|----------|---------|---------|
| Australia                   |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Austria                     |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Barbados                    |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Belgium                     |             | 80,000  |          |       |       |         |      |        |        |           |         |          |          |         | 80,000  |
| Bosnia                      |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Bulgaria                    |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Canada                      | A1          |         |          |       |       | 8,830   |      |        |        |           |         |          |          |         | 8,830   |
| China                       |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Czech Republic              |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Denmark                     |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Estonia                     |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| European Union              |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Finland                     |             |         |          |       |       |         |      | 12,218 | 18,327 |           |         |          |          |         | 30,545  |
| France                      |             |         |          |       |       |         |      | 36,481 |        |           |         |          |          |         | 36,481  |
| Germany                     |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Greece                      |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Guatemala                   |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Hungary                     |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Iceland                     |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Italy                       |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Japan                       |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Joint Climate Research Fund |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Kenya                       |             |         |          |       |       |         |      |        |        |           |         |          |          | 3,337   | 3,337   |
| Korea, Rep. Of              |             |         |          |       |       | 127,116 |      |        |        |           |         |          |          |         | 127,116 |
| Luxembourg                  |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Madagascar                  |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Maldives                    |             |         |          | 267   |       |         |      |        |        |           |         |          |          |         | 267     |
| Mauritius                   |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Mexico                      |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Netherlands                 |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| New Zealand                 |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Norway                      |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Pakistan                    |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Peru                        |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Philippines                 |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Qatar                       |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Rockefeller Fdn             |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Rwanda                      |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Saudi Arabia                |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Serbia                      |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| SIDA                        |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Slovenia                    |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Spain                       |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Surinam                     |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Sweden                      |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |
| Switzerland                 |             |         | 100,000  |       |       |         |      |        |        |           |         |          |          |         | 100,000 |
| Tonga                       |             |         |          |       |       |         |      |        |        |           |         |          |          |         | -       |

|                   |    |        |         |         |   |         |         |         |        |   |   |   |   |         |
|-------------------|----|--------|---------|---------|---|---------|---------|---------|--------|---|---|---|---|---------|
| Tonga             |    |        |         |         |   |         |         |         |        |   |   |   |   | -       |
| Trinidad & Tobago |    |        |         |         |   |         |         |         |        |   |   |   |   | -       |
| United Kingdom    |    |        |         |         |   |         | 250,000 |         |        |   |   |   |   | 250,000 |
| UNEP              | A2 |        |         |         |   |         |         |         |        |   |   |   |   | -       |
| UNFCCC            |    |        | 299,551 |         |   |         |         |         |        |   |   |   |   | 299,551 |
| USA               |    |        |         |         |   |         |         |         |        |   |   |   |   | -       |
| WMO               |    |        |         |         |   |         |         |         |        |   |   |   |   | -       |
| <b>Subtotal</b>   |    | 80,000 | 100,000 | 299,818 | - | 135,946 | -       | 298,699 | 18,327 | - | - | - | - | 936,127 |
| Japan - TSU/TFI   |    |        |         |         |   |         |         |         |        |   |   |   |   | -       |
| USA transl/pub    |    |        |         |         |   |         |         |         |        |   |   |   |   | -       |
| <b>Total</b>      |    | 80,000 | 100,000 | 299,818 | - | 135,946 | -       | 298,699 | 18,327 | - | - | - | - | 936,127 |

**Notes:**

A. The following contributions were received by IPCC in 2014 but are not listed in the table above because they were already included as contributions in previous years when notifications from these donors of their intentions to contribute to IPCC were received, in accordance with International Public Sector Accounting Standards:

1. CHF 134,955 from Canada: the notification from Canada of their intention to contribute CHF 269,910 for two years 2013 and 2014 was received and included in the table for 2012;
2. CHF 11,625 from UNEP, Kenya; the notification from UNEP of their intention to contribute CHF 46,500 for the years 2013 and 2014 was received and included in the table for 2013.



TABLE 3

**Intergovernmental Panel on Climate Change (IPCC)**  
**Interim Statement of Expenditure**  
**as at 31 July 2014**  
Amounts in Swiss Francs

| Category  | Budget            | Expenditure*     | Budget Under/(Over) Spent |
|---|-------------------|------------------|---------------------------|
| <b>A. Governing Bodies:</b>                                     |                   |                  |                           |
| 1 IPCC - 38   | 830,000           | 706,611          | 123,389                   |
| 2 IPCC - 39   | 900,000           | 768,256          | 131,744                   |
| 3 IPCC - 40   | 900,000           | 3,231            | 896,769                   |
| 4 Bureau  | 408,000           | 12,053           | 395,947                   |
| 5 Executive Committee   | 74,880            | -                | 74,880                    |
| 6 TFB   | 42,120            | 7,418            | 34,702                    |
| 7 SBSTA/COP/JWG   | 80,000            | 29,379           | 50,621                    |
| 8 Prior year meetings   | -                 | (4,157)          | 4,157                     |
| 9 Total Governing Bodies  | 3,235,000         | 1,522,791        | 1,712,209                 |
| <b>B. Lead Authors, scoping and expert meetings for reports</b> |                   |                  |                           |
| 1 WG I Joint IPCC-WCRP Meeting                                  | 40,000            | 4,304            | 35,696                    |
| 2 WG II Session (preparatory)                                   | 135,720           | 124,198          | 11,522                    |
| 3 WG III Session (preparatory)                                  | 177,840           | 44,374           | 133,466                   |
| 4 WG III Scenarios Meeting                                      | 140,400           | -                | 140,400                   |
| 5 AR5 SYR CWT-3 and CWT-3 bis Meetings                          | 196,560           | 67,544           | 129,016                   |
| 6 AR5 SYR CWT-4 Meeting   | 117,000           | 37,929           | 79,071                    |
| 7 AR5 SYR Session CWT-5 (preparatory)                           | 149,760           | -                | 149,760                   |
| 8 Prior year meetings   | -                 | (24,358)         | 24,358                    |
| 9 Total Lead Authors, scoping and expert meetings for reports   | 957,280           | 253,991          | 703,289                   |
| <b>C. Scoping Meetings, Expert Meetings and Workshops</b>       |                   |                  |                           |
| 1 TGICA   | 112,320           | 15,554           | 96,766                    |
| 2 EFDB Board  | 98,280            | -                | 98,280                    |
| 3 EFDB Data Meetings  | 93,600            | -                | 93,600                    |
| 4 EFDB and Software User Feedback                               | 46,800            | -                | 46,800                    |
| 5 2006 GL Related Issues  | 112,320           | 54,117           | 58,203                    |
| 6 TFI Expert Meeting (Systematic Ass't TFI prod)                | 112,320           | 21,724           | 90,596                    |
| 7 Expert Meeting - Potential Studies of IPCC Process            | 74,880            | -                | 74,880                    |
| 8 Task Group - Future of IPCC                                   | 561,600           | 20,626           | 540,974                   |
| 9 Prior year meetings   | -                 | 791              | (791)                     |
| 10 Total Scoping Meetings, Expert Meetings and Workshops        | 1,212,120         | 112,812          | 1,099,308                 |
| <b>D. Other Expenditures</b>                                    |                   |                  |                           |
| 1 2006 GL software  | 20,000            | -                | 20,000                    |
| 2 EFDB maintenance  | 7,000             | -                | 7,000                     |
| 3 WG I publication/translation                                  | 100,000           | 288,783          | (188,783)                 |
| 4 WG II/III publication/translation                             | 600,000           | -                | 600,000                   |
| 5 SYR publication/translation                                   | 200,000           | 35,129           | 164,871                   |
| 6 Wetlands Supplement and Kyoto Protocol                        | 600,000           | -                | 600,000                   |
| 7 Communication Activities                                      | 1,247,500         | 258,961          | 988,539                   |
| 8 Distribution (publications)                                   | 200,000           | 85,295           | 114,705                   |
| 9 Web conferences   | 30,000            | -                | 30,000                    |
| 10 ENB  | 50,000            | -                | 50,000                    |
| 11 Internal links for reports                                   | 50,000            | -                | 50,000                    |
| 12 Secretariat  | 1,800,000         | 1,037,792        | 762,208                   |
| 13 External Audit Fee   | 20,000            | -                | 20,000                    |
| 14 Advisory Services (Conflict of Interest)                     | 30,000            | 22,241           | 7,759                     |
| 15 IPCC Chair (support for SYR TSU)                             | 110,000           | 23,628           | 86,372                    |
| 16 Co-chairs  | 250,000           | -                | 250,000                   |
| 17 Prior year activities  | -                 | 36,299           | (36,299)                  |
| 18 Total Other Expenditure                                      | 5,314,500         | 1,788,128        | 3,526,372                 |
| <b>E. Total all expenditure</b>                                 | <b>10,718,900</b> | <b>3,677,722</b> | <b>7,041,178</b>          |

\* excludes obligations amounting to CHF 1,852,137

**TABLE 4**

**List of In-kind Contributions/Activities  
(January – August 2014)**

(no financial support for hosting/meeting facilities provided by the IPCC Trust Fund)

| Government/Institution   | Activity  | Type                      |
|--------------------------|---|---------------------------|
| Germany                  | Technical Support Unit  | Hosting                   |
| Japan                    | Technical Support Unit  | Hosting                   |
| Switzerland              | Technical Support Unit  | Hosting                   |
| United States of America | Technical Support Unit  | Hosting                   |
| Netherlands              | Technical Support Unit  | Hosting                   |
| Norway                   | Technical Support Unit  | Contribution              |
| India/TERI               | Office of the IPCC Chairman   | Hosting                   |
| Germany                  | IPCC Data Distribution Centre   | Hosting                   |
| United Kingdom           | IPCC Data Distribution Centre   | Hosting                   |
| United States of America | IPCC Data Distribution Centre   | Hosting                   |
| WMO                      | Post of Secretary IPCC  | Salary                    |
| UNEP                     | Post of Deputy Secretary IPCC   | Salary                    |
| Netherlands              | SYR – AR5 3 <sup>rd</sup> Core Writing Team Meeting, De Bilt, Netherlands: 6-10 January 2014  | Meeting facilities        |
| WMO                      | Task Group on Data and Scenario Support for Impact and Climate Analysis (TGICA–20), Geneva, Switzerland: 25-27 February 2014  | Meeting facilities        |
| Japan                    | WG II – AR5 Preparatory CLA Writing Team meeting and associated meeting, Yokohama, Japan: 22-24 March 2014  | Meeting facilities        |
| <b>Japan</b>             | <b>WG II – 10<sup>th</sup> Session (approval/acceptance AR5), IPCC-38 Plenary Session and Press Conference, Yokohama, Japan: 25-29 March 2014 and 31 March 2014</b> | <b>Meeting facilities</b> |
| Germany                  | WG III – AR5 Preparatory CLA Writing Team Meeting, Berlin, Germany: 6-7 April 2014  | Meeting facilities        |
| <b>Germany</b>           | <b>WG III – 12<sup>th</sup> Session (approval/acceptance AR5), IPCC-39 Plenary Session and Press Conference, Berlin, Germany: 7-12 April 2014 and 13 April 2014</b> | <b>Meeting facilities</b> |
| Canada                   | NGGIP – IPCC Expert Meeting on “Systematic Assessment of TFI Products”, Ottawa, Canada: 25-27 August 2014   | Meeting facilities        |
| Canada                   | NGGIP – 26 <sup>th</sup> Meeting of the Task Force Bureau, Ottawa, Canada: 28 August 2014   | Meeting facilities        |

## PART B

TABLE 5

**Components of Budget Line “Secretariat”**  
(Amounts in Swiss Francs)

| <b>SECRETARIAT</b>               |                  |
|----------------------------------|------------------|
| Established posts                | 1,600,000        |
| Secretariat travel               | 10,000           |
| Consultants/temps                | 8,000            |
| Learning & staff development     | 5,000            |
| Misc. expenses                   | 10,000           |
| Reimbursement Travel Clerk (80%) | 107,000          |
| Reimbursement ICT charges        | 60,000           |
| <b>TOTAL</b>                     | <b>1,800,000</b> |

TABLE 6

## REVISED 2014 BUDGET FOR ADOPTION BY IPCC-XL

| Activity   | Purpose   | DC/EIT support          | Other Expenditure | Sub-total         |
|--|---|-------------------------|-------------------|-------------------|
| <b>Governing bodies</b>  |   |                         |                   |                   |
| WG II-10/IPCC-38<br>5 days   | approval/acceptance AR5 WG II                         | 480,000<br>120 journeys | 350,000           | 830,000           |
| WG III-12/IPCC-39<br>6 days  | approval/acceptance AR 5 WG III<br>Programme & budget | 480,000<br>120 journeys | 420,000           | 900,000           |
| SYR/IPCC-40<br>6 days  | approval/adoption AR5 SYR<br>various/TG on Future     | 480,000<br>120 journeys | 420,000           | 900,000           |
| Bureau<br>4 days   | 2 sessions  | 288,000<br>72 journeys  | 120,000           | 408,000           |
| Executive Committee<br>4 days  | 2 meetings and<br>consultations                       | 64,000<br>16 journeys   | 10,880            | 74,880            |
| TFB  | 1 session   | 36,000<br>9 journeys    | 6,120             | 42,120            |
| UNFCCC<br>and other UN meetings  |   | 80,000<br>20 journeys   |                   | 80,000            |
| <b>SUB-TOTAL</b>   |   |                         |                   | <b>3,235,000</b>  |
| <b>Lead Authors, scoping and expert meetings for reports agreed by Panel</b> |   |                         |                   |                   |
| WG I<br>joint IPCC-WCRP mtg  | 1 meeting   | 40,000<br>10 journeys   | 0                 | 40,000            |
| WG II Session  | preparatory meeting<br>before Plenary                 | 116,000<br>29 journeys  | 19,720            | 135,720           |
| WG III Session   | preparatory meeting<br>before Plenary                 | 152,000<br>38 journeys  | 25,840            | 177,840           |
| WG III   | 1 scenarios meeting                                   | 120,000<br>30 journeys  | 20,400            | 140,400           |
| AR5 SYR  | CWT-3 and CWT-3bis meetings                           | 168,000<br>42 journeys  | 28,560            | 196,560           |
| AR5 SYR  | CWT-4 meeting/prep meeting                            | 100,000<br>25 journeys  | 17,000            | 117,000           |
| AR5 SYR  | CWT-5 meeting before Panel                            | 128,000<br>32 journeys  | 21,760            | 149,760           |
| <b>SUB-TOTAL</b>   |   |                         |                   | <b>957,280</b>    |
| <b>Other scoping meetings, expert meetings and workshops</b>                 |   |                         |                   |                   |
| TGICA  | 2 meetings  | 96,000<br>24 journeys   | 16,320            | 112,320           |
| TGICA  | 1 expert meeting (moved to 2015)                      | 0<br>0 journeys         | 0                 | 0                 |
| EFDB Editorial Board   | 1 meeting   | 84,000<br>21 journeys   | 14,280            | 98,280            |
| EFDB Data meeting  | 2 meetings  | 80,000<br>20 journeys   | 13,600            | 93,600            |
| EFDB and Software Users<br>Feedback, Japan                                   | 1 meeting   | 40,000<br>10 journeys   | 6,800             | 46,800            |
| TFI Expert Meeting on<br>Appl'n 2006 Guidelines                              | 1 expert meeting                                      | 96,000<br>24 journeys   | 16,320            | 112,320           |
| TFI Expert Meeting on<br>Systematic Ass't TFI prod.                          | 1 expert meeting                                      | 96,000<br>24 journeys   | 16,320            | 112,320           |
| Potential studies of IPCC<br>process   | 1 expert meeting                                      | 64,000<br>16 journeys   | 10,880            | 74,880            |
| Task Group - Future of<br>IPCC   | 1 meeting/workshop                                    | 480,000<br>120 journeys | 81,600            | 561,600           |
| <b>SUB-TOTAL</b>   |   |                         |                   | <b>1,212,120</b>  |
| <b>Other Expenditures</b>  |   |                         |                   |                   |
| 2006 GL software   | maintenance/development                               |                         |                   | 6,000             |
| EFDB maintenance   | update/management                                     |                         |                   | 7,000             |
| Publication/Translation  | WG I  |                         |                   | 100,000           |
| Publications/Translation   | WG II/III   |                         |                   | 600,000           |
| Publication/Translation  | SYR   |                         |                   | 200,000           |
| Publication /Translation   | Wetlands Supplement and KP                            |                         |                   | 600,000           |
| Communication  | AR5 material/travel/events                            |                         |                   | 1,247,500         |
| Distribution   | IPCC publications                                     |                         |                   | 200,000           |
| Webconferences   | licences & communication costs                        |                         |                   | 30,000            |
| ENB  | travel costs  |                         |                   | 50,000            |
| Internal links for reports   | TFI, WG I/II/III, SYR                                 |                         |                   | 50,000            |
| Secretariat  | staff/misc expenses                                   |                         |                   | 1,800,000         |
| External Audit   | fee   |                         |                   | 20,000            |
| Advisory Services  | Conflict of Interest                                  |                         |                   | 30,000            |
| Support for SYR TSU  | SYR TSU Head and other costs                          |                         |                   | 110,000           |
| Co-Chairs  |   |                         |                   | 250,000           |
| <b>SUB-TOTAL</b>   |   |                         |                   | <b>5,300,500</b>  |
| <b>TOTAL</b>   |   |                         |                   | <b>10,704,900</b> |

TABLE 7

## REVISED PROPOSED 2015 BUDGET FOR ADOPTION BY IPCC-XL

| Activity  | Purpose                                      | DC/EIT support          | Other Expenditure | Sub-total        |
|---|--|-------------------------|-------------------|------------------|
| <b>Governing bodies</b>                                       |  |                         |                   |                  |
| IPCC-41<br>4 days   | Programme and budget<br>various/TG on Future | 480,000<br>120 journeys | 280,000           | 760,000          |
| IPCC-42<br>4 days   | Bureau elections<br>various                  | 480,000<br>120 journeys | 280,000           | 760,000          |
| Bureau<br>4 days  | 2 sessions                                   | 288,000<br>72 journeys  | 120,000           | 408,000          |
| Executive Committee<br>4 days                                 | 2 meetings and<br>consultations              | 64,000<br>16 journeys   | 10,880            | 74,880           |
| TFB   | 1 session                                    | 3,600<br>9 journeys     | 612               | 4,212            |
| UNFCCC<br>and other UN meetings                               |  | 80,000<br>20 journeys   | 0                 | 80,000           |
| <b>SUB-TOTAL</b>  |  |                         |                   | <b>2,087,092</b> |
| <b>Scoping, expert meetings and workshops</b>                 |  |                         |                   |                  |
| WG meetings   | contingency                                  | 180,000<br>45 journeys  | 30,600            | 210,600          |
| Other expert meeting(s) and<br>consultations                  | contingency                                  | 80,000<br>20 journeys   | 13,600            | 93,600           |
| Lesson learnt<br>Gaps in knowl WG I/II/III AR5                | workshop<br>(IGBP & PROVIA requests)         | 120,000<br>30 journeys  | 20,400            | 140,400          |
| TGICA   | 2 meetings                                   | 96,000<br>24 journeys   | 16,320            | 112,320          |
| TGICA   | 1 expert meeting<br>(moved from 2014)        | 120,000<br>30 journeys  | 20,400            | 140,400          |
| EFDB Editorial Board  | 1 meeting                                    | 84,000<br>21 journeys   | 14,280            | 98,280           |
| EFDB Data meeting   | 2 meetings                                   | 80,000<br>20 journeys   | 13,600            | 93,600           |
| EFDB and Software Users<br>Feedback, Japan                    | 1 meeting                                    | 40,000<br>10 journeys   | 6,800             | 46,800           |
| TFI Expert meeting on Scientific<br>Advancement GHG Inventory | 1 expert meeting*                            | 96,000<br>24 journeys   | 16,320            | 112,320          |
| TFI Expert meeting on Scoping<br>Future Method. Dvpt          | 1 expert meeting*                            | 96,000<br>24 journeys   | 16,320            | 112,320          |
| <b>SUB-TOTAL</b>  |  |                         |                   | <b>1,160,640</b> |
| <b>Other Expenditures</b>                                     |  |                         |                   |                  |
| 2006 GL software  | maintenance/development                      |                         |                   | 20,000           |
| EFDB maintenance  | update/management                            |                         |                   | 7,000            |
| Publications  |  |                         |                   | 200,000          |
| Communication   | AR5 material/travel/events                   |                         |                   | 504,625          |
| Distribution  | IPCC publications                            |                         |                   | 100,000          |
| Webconferences  | licences & communication costs               |                         |                   | 30,000           |
| Secretariat   | staff/misc expenses                          |                         |                   | 1,800,000        |
| External Audit  | fee  |                         |                   | 20,000           |
| Advisory Services   | Conflict of Interest                         |                         |                   | 30,000           |
| Support for SYR TSU   | TSU Head and other costs                     |                         |                   | 30,800           |
| Co-Chairs   |  |                         |                   | 250,000          |
| <b>SUB-TOTAL</b>  |  |                         |                   | <b>2,992,425</b> |
| <b>TOTAL</b>  |  |                         |                   | <b>6,240,157</b> |

\* Subject to submission of proposal and approval by the Panel

TABLE 8

## FORECAST 2016 BUDGET PROPOSED TO IPCC-XL

| Activity  | Purpose                                    | DC/EIT support          | Other Expenditure | Sub-total        |
|---|--|-------------------------|-------------------|------------------|
| <b>Governing bodies</b>                                     |  |                         |                   |                  |
| IPCC-43<br>5 days   | Programme and budget<br>outline of next AR | 960,000<br>240 journeys | 350,000           | 1,310,000        |
| Bureau<br>4 days  | 2 sessions                                 | 288,000<br>72 journeys  | 120,000           | 408,000          |
| Executive Committee<br>4 days                               | 2 sessions and<br>consultations            | 64,000<br>16 journeys   | 10,880            | 74,880           |
| TFB   | 1 session                                  | 36,000<br>9 journeys    | 6,120             | 42,120           |
| UNFCCC<br>and other UN meetings                             |  | 80,000<br>20 journeys   | 0                 | 80,000           |
| <b>SUB-TOTAL</b>  |  |                         |                   | <b>1,915,000</b> |
| <b>Lead Authors, scoping, expert meetings and workshops</b> |  |                         |                   |                  |
| WG meetings   | contingency                                | 240,000<br>60 journeys  | 40,800            | 280,800          |
| Scoping meetings  | contingency                                | 240,000<br>60 journeys  | 40,800            | 280,800          |
| TFI Revision of GLs<br>Lead Author meetings                 | 5 meetings<br>contingency                  | 576,000<br>144 journeys | 97,920            | 673,920          |
| TGICA   | 2 meetings                                 | 96,000<br>24 journeys   | 16,320            | 112,320          |
| EFDB Editorial Board  | 1 meeting                                  | 84,000<br>21 journeys   | 14,280            | 98,280           |
| EFDB Data meeting   | 2 meetings                                 | 80,000<br>20 journeys   | 13,600            | 93,600           |
| EFDB and Software Users<br>Feedback, Japan                  | 1 meeting                                  | 40,000<br>10 journeys   | 6,800             | 46,800           |
| <b>SUB-TOTAL</b>  |  |                         |                   | <b>1,586,520</b> |
| <b>Other Expenditures</b>                                   |  |                         |                   |                  |
| 2006 GL software  | maintenance/development                    |                         |                   | 6,000            |
| EFDB maintenance  | update/management                          |                         |                   | 7,000            |
| Publications  |  |                         |                   | 200,000          |
| Communication   | AR5 material/travel/events                 |                         |                   | 225,500          |
| Distribution  | IPCC publications                          |                         |                   | 100,000          |
| Webconferences  | licences & communication costs             |                         |                   | 30,000           |
| Secretariat   | staff/misc expenses                        |                         |                   | 1,800,000        |
| External Audit  | fee  |                         |                   | 20,000           |
| Advisory Services   | Conflict of Interest                       |                         |                   | 30,000           |
| Co-Chairs   |  |                         |                   | 200,000          |
| <b>SUB-TOTAL</b>  |  |                         |                   | <b>2,618,500</b> |
| <b>TOTAL</b>  |  |                         |                   | <b>6,120,020</b> |

TABLE 9

## INDICATIVE 2017 BUDGET PROPOSED TO IPCC-XL

| Activity  | Purpose                                 | DC/EIT support          | Other Expenditure | Sub-total        |
|---|---|-------------------------|-------------------|------------------|
| <b>Governing bodies</b>                                     |   |                         |                   |                  |
| IPCC-44<br>4 days   | Programme and budget<br>various         | 480,000<br>120 journeys | 280,000           | 760,000          |
| Bureau<br>4 days  | 2 sessions                              | 288,000<br>72 journeys  | 120,000           | 408,000          |
| Executive Committee<br>4 days                               | 2 sessions and<br>consultations         | 64,000<br>16 journeys   | 10,880            | 74,880           |
| TFB   | 1 session                               | 36,000<br>9 journeys    | 6,120             | 42,120           |
| UNFCCC<br>and other UN meetings                             |   | 80,000<br>20 journeys   | 0                 | 80,000           |
| <b>SUB-TOTAL</b>  |   |                         |                   | <b>1,365,000</b> |
| <b>Lead Authors, scoping, expert meetings and workshops</b> |   |                         |                   |                  |
| WG meetings   | contingency                             | 600,000<br>150 journeys | 102,000           | 702,000          |
| TFI Revision of GLs<br>Lead Author meetings                 | 5 meetings<br>contingency               | 576,000<br>144 journeys | 97,920            | 673,920          |
| TFI Revision of GLs   | 1 preparatory meeting<br>before Plenary | 48,000<br>12 journeys   | 8,160             | 56,160           |
| TGICA   | 2 meetings                              | 96,000<br>24 journeys   | 16,320            | 112,320          |
| EFDB Editorial Board  | 1 meeting                               | 84,000<br>21 journeys   | 14,280            | 98,280           |
| EFDB Data meeting   | 2 meetings                              | 80,000<br>20 journeys   | 13,600            | 93,600           |
| EFDB and Software Users<br>Feedback, Japan                  | 1 meeting                               | 40,000<br>10 journeys   | 6,800             | 46,800           |
| <b>SUB-TOTAL</b>  |   |                         |                   | <b>1,783,080</b> |
| <b>Other Expenditures</b>                                   |   |                         |                   |                  |
| 2006 GL software  | maintenance/development                 |                         |                   | 6,000            |
| EFDB maintenance  | update/management                       |                         |                   | 7,000            |
| Publications  |   |                         |                   | 200,000          |
| Communication   | AR5 material/travel/events              |                         |                   | 225,500          |
| Distribution  | IPCC publications                       |                         |                   | 100,000          |
| Webconferences  | licences & communication costs          |                         |                   | 30,000           |
| Secretariat   | staff/misc expenses                     |                         |                   | 1,800,000        |
| External Audit  | fee                                     |                         |                   | 20,000           |
| Advisory Services   | Conflict of Interest                    |                         |                   | 30,000           |
| Co-Chairs   |   |                         |                   | 200,000          |
| <b>SUB-TOTAL</b>  |   |                         |                   | <b>2,618,500</b> |
| <b>TOTAL</b>  |   |                         |                   | <b>5,766,580</b> |





# **Intergovernmental Panel on Climate Change**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013**

**8 April 2014**

**IPCC Secretariat**

c/o WMO · 7 bis, Avenue de la Paix · C.P. 2300 · CH-1211 Geneva 2 · Switzerland  
telephone +41 22 730 8208 / 54 / 84 · fax +41 22 730 8025 / 13 · email IPCC-Sec@wmo.int · [www.ipcc.ch](http://www.ipcc.ch)





Annexe 1 à 1.14318.952.00428.03

## OPINION D'AUDIT DU VERIFICATEUR EXTERIEUR

Nous avons effectué l'audit des états financiers au 31 décembre 2013 Groupe d'experts intergouvernemental sur l'évolution du climat (GIEC), comprenant le bilan (état financier I), les produits et les charges (état financier II), l'état des variations de l'actif net (état financier III), l'état des flux de trésorerie (état financier IV) et la comparaison des montants budgétisés et des montants effectifs (états financiers V) pour l'exercice clos à cette date, ainsi qu'un résumé des principales méthodes comptables et d'autres notes explicatives.

### Responsabilité du Secrétariat du GIEC pour les états financiers

Le Secrétariat est responsable de l'établissement et de la présentation sincère de ces états financiers conformément aux dispositions fixées dans les Normes comptables internationales pour le secteur public (normes IPSAS) et dans le Règlement financier de l'OMM. En outre, le Secrétariat est responsable de l'établissement d'un contrôle interne qu'il juge nécessaire pour permettre l'établissement d'états financiers ne comportant pas d'anomalies significatives, que celles-ci proviennent de fraudes ou résultent d'erreurs.

### Responsabilité de l'auditeur

Notre responsabilité est d'exprimer une opinion sur les états financiers du GIEC sur la base de notre audit. Nous avons effectué notre vérification selon les Normes internationales d'audit publiées par l'IAASB (International Auditing and Assurance Standards Board). Ces normes requièrent de nous conformer aux règles d'éthique, de planifier et de réaliser l'audit en vue d'obtenir une assurance raisonnable que les états financiers ne comportent pas d'anomalies significatives. Un audit implique la mise en œuvre de procédures en vue de recueillir des éléments probants concernant les montants et les informations fournies dans les états financiers. Le choix des procédures relève du jugement de l'auditeur, de même que l'évaluation des risques que les états financiers comportent des anomalies significatives, que celles-ci proviennent de fraudes ou résultent d'erreurs. En procédant à cette évaluation, l'auditeur prend en compte le contrôle interne en vigueur dans l'entité relatif à l'établissement des états financiers afin de définir des procédures d'audit appropriées en la circonstance, et non dans le but d'exprimer une opinion sur le fonctionnement efficace du contrôle interne de l'entité. Un audit comporte également l'appréciation du caractère approprié des méthodes comptables retenues et le caractère raisonnable des estimations comptables faites par la direction, de même que l'appréciation de la présentation d'ensemble des états financiers. Nous estimons que les éléments probants recueillis sont suffisants et appropriés pour fonder notre opinion.

### Opinion

A notre avis, les états financiers donnent une image fidèle, dans tous leurs aspects significatifs, de la situation financière du GIEC au 31 décembre 2013, ainsi que de sa performance financière et de ses flux de trésorerie pour l'exercice clos à cette date, conformément aux Normes comptables internationales pour le secteur public (normes IPSAS) et au Règlement financier de l'OMM. Conformément au Mandat additionnel pour la vérification extérieure des comptes, annexé au Règlement financier de l'OMM, nous avons également établi un rapport détaillé sur notre vérification des états financiers, document daté du 5 mai 2014.

Berne, le 5 mai 2014

CONTROLE FEDERAL DES FINANCES  
DE LA CONFEDERATION SUISSE<sup>6</sup>  
(Vérificateur extérieur)

  
Eric-Serge Jeannet  
Vice-directeur



Didier Monnot  
Responsable de mandats

<sup>6</sup> Adresse postale : Monbijoustrasse 45, CH-3003 Berne.





Annex 1 to 1.14318.952.00428.03

## **EXTERNAL AUDITOR'S AUDIT OPINION**

We have audited the financial statements of the Intergovernmental Panel on Climate Change (IPCC) for the year ended 31 December 2013. These consist of the Statement of Financial Position (financial statement I), the Statement of Financial Performance (financial statement II), the Statement of Changes in Net Assets/Equity (financial statement III), the Statement of Cash Flow (financial statement IV) and the Statement of Comparison of Budget and Actual Amounts (financial statement V), as well as a summary of the main accounting methods and other explanatory notes.

### **The IPCC Secretariat's responsibility for the financial statements**

The Secretariat is responsible for the preparation and fair presentation of the financial statements in accordance with the International Public Sector Accounting Standards (IPSAS) and WMO's Financial Regulations. The Secretariat is also responsible for introducing any internal controls deemed necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's responsibility**

Our responsibility is to express an opinion on IPCC's financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing (ISA) published by the International Auditing and Assurance Standards Board (IAASB). These standards require us to comply with ethical requirements and to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making these risk assessments, the auditor considers internal controls relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, rather than expressing an opinion on the effective functioning of the entity's internal controls. An audit also includes an appreciation of the appropriateness of the accounting procedures used and the reasonableness of the accounting estimates made by the Management, as well as the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements present fairly, in all material aspects, the financial position of the IPCC as at 31 December 2013, as well as its financial performance and cash flow for the year then ended, in accordance with the International Public Sector Accounting Standards (IPSAS) and the Organization's Financial Regulations and Rules. In accordance with the Additional Mandate for the External Auditing of the Accounts, which is attached to WMO's Financial Regulations and Rules, we have also prepared a detailed report on our audit of the financial statements, dated 5 May 2014.

Berne, 5 May 2014

SWISS FEDERAL AUDIT OFFICE<sup>3</sup>  
(External Auditor)

Eric-Serge Jeannet  
Deputy Director

Didier Monnot  
Mandate Officer

<sup>3</sup> Mailing address: Monbijoustrasse 45, CH-3003 Berne.

# STATEMENT I

## INTERGOVERNMENTAL PANEL ON CLIMATE CHANGE (IPCC)

### STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2013

(in thousands of Swiss Francs)

|                                   | Note.    | 2013          | 2012          |
|-----------------------------------|----------|---------------|---------------|
| <b>ASSETS</b>                     |          |               |               |
| <b>Current assets</b>             |          |               |               |
| Contributions receivable          | 3.1      | 1,543         | 790           |
| Inventory                         | 3.2      | 161           | 222           |
| Other assets                      | 3.3      | 92            | 110           |
| Funds held by WMO                 | 3.4      | 10,816        | 11,189        |
|                                   |          | <b>12,612</b> | <b>12,311</b> |
| <b>Non-current assets</b>         |          |               |               |
| Contributions receivable          | 3.1      | 725           | 1,111         |
|                                   |          |               |               |
| <b>Total Assets</b>               |          | <b>13,337</b> | <b>13,422</b> |
| <b>LIABILITIES</b>                |          |               |               |
| <b>Current liabilities</b>        |          |               |               |
| Payables and accruals             | 3.5      | 1,506         | 1,889         |
| Employee benefits                 | 3.6      | 68            | 32            |
|                                   |          | <b>1,574</b>  | <b>1,921</b>  |
| <b>Non-current liabilities</b>    |          |               |               |
| Employee benefits                 | 3.6      | 859           | 1,038         |
|                                   |          |               |               |
| <b>Total liabilities</b>          |          | <b>2,433</b>  | <b>2,959</b>  |
| <b>Net assets</b>                 |          | <b>10,904</b> | <b>10,463</b> |
| <b>Fund balances and reserves</b> |          |               |               |
| Fund balances                     | Stat III | 10,986        | 10,777        |
| Employee benefits reserves        | 3.7      | (82)          | (314)         |
| <b>Total net assets/equity</b>    |          | <b>10,904</b> | <b>10,463</b> |

The accompanying notes form an integral part of these financial statements.

## STATEMENT II

### INTERGOVERNMENTAL PANEL ON CLIMATE CHANGE (IPCC) STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2013 (in thousands of Swiss Francs)

|   | Note | 2013         | 2012           |
|---|------|--------------|----------------|
| <b>Revenue</b>  |      |              |                |
| Voluntary contributions                               | 5.1  | 7,097        | 5,992          |
| In-kind contributions                                 | 5.2  | 673          | 701            |
| Other revenue   | 5.3  | 56           | 93             |
| <b>Total Revenue</b>                                  |      | <b>7,826</b> | <b>6,786</b>   |
| <b>Expenses</b>                                       |      |              |                |
| Travel  | 6.1  | 2,798        | 2,648          |
| Salaries and employee benefits                        | 6.2  | 2,043        | 1,703          |
| Other expenditures                                    | 6.3  | 1,510        | 2,298          |
| In-kind expenditures                                  | 6.4  | 673          | 701            |
| Grants and contributions for organization of meetings | 6.5  | 458          | 362            |
| Supplies, consumables and other running costs         | 6.6  | 135          | 124            |
| <b>Total Expenses</b>                                 |      | <b>7,617</b> | <b>7,836</b>   |
| <b>Surplus /(Deficit) for the period</b>              |      | <b>209</b>   | <b>(1,050)</b> |

The accompanying notes form an integral part of these financial statements.

## STATEMENT III

### INTERGOVERNMENTAL PANEL ON CLIMATE CHANGE (IPCC) STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31 DECEMBER 2013 (in thousands of Swiss Francs)

|  | <b>Fund<br/>Balances</b> | <b>Employee<br/>Benefits<br/>Reserve</b> | <b>Total<br/>Net<br/>Assets</b> |
|--|--------------------------|--|---------------------------------|
| <b>Net assets at 31 December 2012</b>                    | <b>10,777</b>            | <b>(314)</b>                             | <b>10,463</b>                   |
| <b>Movements in fund balances and reserves in 2013</b>   |                          |  |                                 |
| Surplus for the period (Statement II)                    | 209                      | -  | 209                             |
| Gain arising on actuarial valuation of employee benefits | -                        | 232                                      | 232                             |
| <b>Total movements during the year</b>                   | <b>209</b>               | <b>232</b>                               | <b>441</b>                      |
| <b>Total net assets at 31 December 2013</b>              | <b>10,986</b>            | <b>(82)</b>                              | <b>10,904</b>                   |

|   | <b>Fund<br/>Balances</b> | <b>Employee<br/>Benefits<br/>Reserve</b> | <b>Total<br/>Net<br/>Assets</b> |
|---|--------------------------|--|---------------------------------|
| <b>Net assets at 31 December 2011</b>                           | <b>11,827</b>            | <b>(21)</b>                              | <b>11,806</b>                   |
| <b>Movements in fund balances and reserves in 2012</b>          |                          |  |                                 |
| Surplus/(Deficit) for the period (Statement II)                 | (1,050)                  | -  | (1,050)                         |
| Gain/(Loss) arising on actuarial valuation of employee benefits | -                        | (293)                                    | (293)                           |
| <b>Total movements during the year</b>                          | <b>(1,050)</b>           | <b>(293)</b>                             | <b>(1,343)</b>                  |
| <b>Total net assets at 31 December 2012</b>                     | <b>10,777</b>            | <b>(314)</b>                             | <b>10,463</b>                   |

The accompanying notes form an integral part of these financial statements.

## STATEMENT IV

### INTERGOVERNMENTAL PANEL ON CLIMATE CHANGE (IPCC)

#### STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31 DECEMBER 2013

(in thousands of Swiss Francs)

|   | 2013     | 2012     |
|---|----------|----------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |          |          |
| Surplus/(Deficit) for the period  | 209      | (1,050)  |
| (Increase) decrease in inventory  | 61       | 70       |
| (Increase) decrease in contributions receivable   | (753)    | (194)    |
| (Increase) decrease in other current assets   | 18       | (102)    |
| (Increase) decrease in funds held by WMO  | 373      | (756)    |
| (Increase) decrease in long-term contributions receivable   | 386      | 550      |
| Increase (decrease) in payables and accruals  | (383)    | 1,413    |
| Increase (decrease) in liabilities for employee benefits including service charge and interest cost | (143)    | 362      |
| Increase (decrease) in employment benefits reserves   | 232      | (293)    |
| <b>Net cash flows from operating activities</b>   | <b>-</b> | <b>-</b> |
| <b>Net increase in cash and cash equivalents</b>  | <b>-</b> | <b>-</b> |
| <b>Cash and cash equivalents at beginning of year</b>   | <b>-</b> | <b>-</b> |
| <b>Cash and cash equivalents at 31 December 2013</b>  | <b>-</b> | <b>-</b> |
| <b>Cash and cash equivalents at 31 December 2013, as per Statement I</b>                            | <b>-</b> | <b>-</b> |

The accompanying notes form an integral part of these financial statements.

**INTERGOVERNMENTAL PANEL ON CLIMATE CHANGE (IPCC)**  
**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**  
*(in thousands of Swiss Francs)*

|   | 2013<br>Budget | Expenditure* | Budget<br>Under/(Over)<br>Spent |
|---|----------------|--------------|---------------------------------|
| <b>A. Governing Bodies:</b>                                     |                |              |                                 |
| 1. 12th Session WG I/IPCC - 36                                  | 890            | 625          | 265                             |
| 2. IPCC - 37  | 958            | 438          | 520                             |
| 3. Bureau   | 449            | 114          | 335                             |
| 4. Executive Committee  | 197            | -            | 197                             |
| 5. TFB  | 47             | 15           | 32                              |
| 6. SBSTA/COP/JWG  | 90             | 55           | 35                              |
| 7. Prior year meetings  | -              | 6            | (6)                             |
| 8. Total Governing Bodies                                       | 2,631          | 1,253        | 1,378                           |
| <b>B. Lead Authors, scoping and expert meetings for reports</b> |                |              |                                 |
| 1. AR5 Working Group I LA 4                                     | 336            | 329          | 7                               |
| 2. AR5 Working Group I (contingency)                            | 52             | -            | 52                              |
| 3. WG I Session (preparatory)                                   | 52             | 40           | 12                              |
| 4. AR5 Working Group II LA 4                                    | 662            | 480          | 182                             |
| 5. AR5 Working Group II (contingency)                           | 103            | 24           | 79                              |
| 6. AR5 Working Group III LA 4                                   | 637            | 403          | 234                             |
| 7. AR5 Working Group III (contingency)                          | 233            | 70           | 163                             |
| 8. AR5 cross-cutting issues and SYR CWT-2                       | 207            | 56           | 151                             |
| 9. Wetlands Guidance LA 4                                       | 160            | 114          | 46                              |
| 10. Wetlands Guidance Science Meeting 2                         | 52             | 24           | 28                              |
| 11. Wetlands Guidance (Panel Approval)                          | 62             | 24           | 38                              |
| 12. KP Supplementary Guidance LA 3 & 4                          | 383            | 157          | 226                             |
| 13. Prior year meetings   | -              | 4            | (4)                             |
| 14. Total Lead Authors, scoping and expert meetings for reports | 2,939          | 1,725        | 1,214                           |
| <b>C. Scoping Meetings, Expert Meetings and Workshops</b>       |                |              |                                 |
| 1. Co-sponsored meeting on Scenarios                            | 155            | -            | 155                             |
| 2. TGICA  | 62             | 40           | 22                              |
| 3. EFDB Board   | 109            | 54           | 55                              |
| 4. EFDB Expert Meetings   | 104            | -            | 104                             |
| 5. 2006 GL Related Issues                                       | 45             | 35           | 10                              |
| 6. TFI Expert Meeting (CCS)                                     | 124            | 78           | 46                              |
| 7. TFI Expert Meeting (UNFCCC needs)                            | 124            | -            | 124                             |
| 8. Prior year meetings  | -              | -            | -                               |
| 9. Total Scoping Meetings, Expert Meetings and Workshops        | 723            | 207          | 516                             |
| <b>D. Other Expenditures</b>                                    |                |              |                                 |
| 1. EFDB maintenance   | 7              | -            | 7                               |
| 2. 2006 GL software   | 6              | -            | 6                               |
| 3. Publications (WG I publication/translation)                  | 300            | 83           | 217                             |
| 4. Communication Activities                                     | 140            | 20           | 120                             |
| 5. AR5 Website  | 85             | 8            | 77                              |
| 6. WG I AR5 Communication Activities                            | 100            | 5            | 95                              |
| 7. Distribution (publications)                                  | 100            | 106          | (6)                             |
| 8. Web conferences  | 50             | -            | 50                              |
| 9. Secretariat  | 1,800          | 1,825        | (25)                            |
| 10. External Audit  | 20             | 7            | 13                              |
| 11. Advisory Services (Conflict of Interest)                    | 30             | -            | 30                              |
| 12. Support for SYR TSU   | 130            | -            | 130                             |
| 13. Co-chairs   | 250            | 244          | 6                               |
| 14. Prior year activities                                       | -              | 1            | (1)                             |
| 15. Total Other Expenditure                                     | 3,018          | 2,299        | 719                             |
| <b>E. Total all expenditure</b>                                 | <b>9,311</b>   | <b>5,484</b> | <b>3,827</b>                    |

\* excluding obligations amounting to CHF 268,000 as at 31 December 2013



## **Notes to the Financial Statements as at 31 December 2013**

### **NOTE 1: PURPOSES OF THE ORGANIZATION**

a) The IPCC is an intergovernmental body open to all member countries of the UN and WMO. Its main purpose is to:

- (i) make assessments of available scientific information on climate change,
- (ii) make assessments of environmental and socio-economic impacts of climate change, and
- (iii) formulate response strategies to meet the challenge of climate change.

b) The IPCC works through three Working Groups (WG) and a Task Force (TFI). WG I deals with "The Physical Science Basis of Climate Change", WG II with "Climate Change Impacts, Adaptation and Vulnerability" and WG III with "Mitigation of Climate Change". The main objective of the Task Force on National Greenhouse Gas (GHG) Inventories (TFI) is to develop and refine a methodology for the calculation and reporting of national GHG emissions and removals.

c) Technical Support Units (TSUs) provide scientific, technical and organizational support to their respective IPCC WGs or TFI. The Technical Support Units are funded directly by the governments of countries in which they are located. In the case of the TFI TSU, the Government of Japan channels its funding through the IPCC Trust Fund.

d) The role of the IPCC Secretariat is to provide strategic, functional and administrative support to the implementation of the work programme of the IPCC; to provide cohesion and continuity to the organization; to ensure that the IPCC work programme is implemented consistently with the Principles Governing IPCC Work, the Decisions of the Panel and relevant UN regulations; and to liaise with Governments. The costs of the TSUs are not included in these Financial Statements as they are not under the direct control of the Secretariat.

### **NOTE 2: ACCOUNTING POLICIES**

#### **Basis of Preparation**

1. Financial arrangements for the administration of IPCC are specified in the following:

- a) Memorandum of Understanding between the United Nations Environment Programme (UNEP) and the World Meteorological Organization (WMO) on the Intergovernmental Panel on Climate Change (IPCC) ;
- b) WMO Staff and Financial Rules and Regulations; and
- c) delegation of responsibility from the Secretary-General of the WMO to the Secretary of the IPCC.

Under the Memorandum of Understanding, WMO Staff and Financial Regulations and Rules apply to the transactions of IPCC. The accounting records of IPCC are maintained in accordance with these requirements. Management have considered that it is appropriate to prepare these Financial Statements on a going concern basis as there is no reason to believe that the commitments of panel members will not be sustained. In addition the budget for 2013 has been approved by the Panel.

2. The IPCC works through the following two separate Trust Funds: (i) the IPCC Trust Fund, which receives contributions from Governments and International Organizations to support the activities of the Panel; and (ii) the Scholarship Programme Trust Fund, which contains the seed money of the Nobel Peace Prize awarded to IPCC in 2007 and contributions by private entities to support the activities of the IPCC Scholarship Programme. The financial statements in this document refer to both Trust Funds.

3. IPCC adopted IPSAS on 1 January 2010.

## **Revenue**

4. In accordance with IPSAS requirements, and reflecting the nature of IPCC's business, revenue from contributions as well as pledges of contributions confirmed in writing are recognized at their estimated realizable value as non-exchange transactions according to IPSAS 23 - Revenue from Non-Exchange Transactions. The pledges of contributions referred to comprise all written pledges received during the year but unpaid by the end of the year, even if the pledges (a) relate to future years, and (b) are conditional on future events. The pledges do not constitute liabilities on the pledging organization's part to pay the pledges.

5. IPCC considers that while there are restrictions on the use of all contributions, these restrictions do not meet the definition of a condition as described under IPSAS 23.

6. Interest revenue is recognized as it accrues.

## **Expenditure**

7. In accordance with the accrual basis of accounting expenditure recognition occurs at the time of delivery of goods or services by the supplier or service provider and are recorded in the accounting records and recognised in the financial statements of the periods to which they relate.

8. The Cash Flow Statement is prepared using the indirect method.

9. The functional and reporting currency of IPCC is the Swiss Franc (CHF). Transactions in currencies other than CHF are converted into CHF at the prevailing United Nations Operational Rates of Exchange (UNORE) at the time of transaction. Assets and liabilities in currencies other than CHF are translated into CHF at the UNORE in force at the end of the year. Resulting gains or losses are accounted for in the Statement of Financial Performance.

## **Financial Instruments**

10. Financial instruments are recognized when IPCC becomes a party to the contractual provisions of the instrument until such time as when the rights to receive cash flows from those assets have expired or have been transferred and IPCC has transferred substantially all the risks and rewards of ownership.

11. Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in active markets. Receivables comprise contributions receivable in cash, other receivables and cash and cash equivalents.

12. All non-derivative financial liabilities are recognized initially at fair value, and subsequently measured at amortized cost using the effective interest method.

## **Contributions and receivables**

13. Voluntary contributions are recognized when confirmed in writing by donors at their estimated realizable value or when the cash is received whichever is the earlier. When projects are coming to an end and in the event that some contributions will not be fully expended on the project for which they were given, and in accordance with the donor agreement, the amount which will not be expended is recognized as amounts to be refunded to donors and included in the Statement of Financial Position as contributions refundable to donors.

14. Receivables are stated at nominal value less allowances for estimated irrecoverable amounts.

15. In-kind contributions of services that directly support approved operations and activities and can be reliably measured, are recognized and valued at fair value. These contributions include use of premises and salary costs. They are treated as both revenue and expense.

## **Funds held by WMO**

16. IPCC does not maintain its own bank accounts. Its funds are administered by WMO.

## **Inventories**

17. IPCC's publications are for free distribution. Publications in stock at the end of a financial period are recorded as inventories and are valued at the lower of cost or net replacement cost. Inventories which are procured externally are valued at one hundred per cent of cost, regardless of the date of the procurement. Inventories which relate to the current seven year Assessment Period starting in 2007 are valued at one hundred per cent cost after writing off quantities which are considered in excess of requirements. Inventories in stock for up to two years prior to the current Assessment Period are valued at fifty per cent of cost after writing off quantities which are considered in excess of requirements. Inventories in stock over two years prior to the current Assessment Period are fully provided for.

## **Property, Plant and Equipment**

18. Property, Plant and Equipment (PPE) costing at least CHF 5,000 are stated at historical costs less accumulated depreciation and any impairment losses. Depreciation is provided for PPE for over their estimated useful lives using the straight line method. IPCC does not have any Property, Plant and Equipment (PPE) recorded at 31 December 2013.

## **Intangible Assets**

19. Intangible assets are stated at historical cost less accumulated amortization and any impaired losses. IPCC does not have Intangible Assets at 31 December 2013.

## **Employee Benefits**

20. IPCC recognizes the following employee benefits:

- a) short-term employee benefits which fall due wholly within twelve months after the end of the accounting period in which employees render the related service
- b) post-employment benefits; and
- c) other long-term employee benefits.

21. Employee benefits are recognized as expenses on an accrual basis. Similarly, terminal payments to staff members, including repatriation grant, accrued annual leave, repatriation travel and removal on repatriation are expensed on an accrual basis. Unrealized actuarial gains/losses are taken directly to reserves.

22. Retirement, death, disability and related benefits of IPCC staff are covered under the United Nations Joint Staff Pension Fund (UNJSPF), by virtue of IPCC's affiliation with WMO and UNEP.

## **Provisions and Contingent Liabilities**

23. Provisions are made for future liabilities and charges where IPCC has a present legal or constructive obligation as a result of past events and it is probable that IPCC will be required to settle the obligation.

24. Other commitments, which do not meet the recognition criteria for liabilities, are disclosed in the notes to the financial statements as contingent liabilities when their existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events which are not wholly within the control of IPCC.

## NOTE 3 : ASSETS AND LIABILITIES

### Note 3.1: Contributions receivable

25. Contributions receivable are comprised of pledges:

|                                       | 2013                | 2012             |
|---------------------------------------|---------------------|------------------|
|                                       | <i>Swiss Francs</i> |                  |
| Current                               | 1,543,000           | 790,000          |
| Non Current                           | 725,000             | 1,111,000        |
| <b>Total contributions receivable</b> | <b>2,268,000</b>    | <b>1,901,000</b> |

### Note 3.2: Inventories

26. The following tables show the movements of the inventory items during the period. The first table shows the total value of inventories as presented in the Statement of Financial Position. The second table shows a reconciliation of inventories which reflects the opening balance and the additions during the period reduced by the value of items distributed and write offs made during the period.

#### Inventories

|              | 2013                | 2012           |
|--------------|---------------------|----------------|
|              | <i>Swiss Francs</i> |                |
| Publications | <b>161,000</b>      | <b>222,000</b> |

#### Inventory Reconciliation

|   | 2013                | 2012           |
|---|---------------------|----------------|
|   | <i>Swiss Francs</i> |                |
| Opening Inventory                                 | 222,000             | 292,000        |
| Increase (Purchases and In-kind contribution)     | -                   | 107,000        |
| <b>Total Inventory available for distribution</b> | <b>222,000</b>      | <b>399,000</b> |
| Less: Value of items distributed                  | 61,000              | 177,000        |
| <b>Total</b>                                      | <b>161,000</b>      | <b>222,000</b> |

27. For publications the valuation includes costs incurred up to the point of distribution. They include paper, CDs, editing and outsourcing (in some cases).

### Note 3.3: Other assets

|                                | 2013                | 2012           |
|--------------------------------|---------------------|----------------|
|                                | <i>Swiss Francs</i> |                |
| Advances for financial support | 50,000              | -              |
| Home country taxation          | 42,000              | 29,000         |
| Education grant advances       | -                   | 8,000          |
| Prepaid expenses               | -                   | 73,000         |
| <b>Total other assets</b>      | <b>92,000</b>       | <b>110,000</b> |

28. Advances for financial support relate to advances to cover office expenses and activities of IPCC Co-chairs from developing countries.

29. Home country taxation represents advances made for staff to pay income taxes required by their home country governments, as well as refunds due from governments.

30. Employees of IPCC are entitled to grants for the education of their eligible dependents. Staff may request an advance at the beginning of the school year. The amount of the advance which is accrued at the end of the year is based on the number of months of attendance relative to the school year. There were no outstanding education grant advances on 31 December 2013.

31. Prepaid expenses represent payment in advance for goods and services receivable in future years. On 31 December 2013, there were no prepaid expenses.

#### **Note 3.4: Funds held by WMO**

32. IPCC does not maintain its own bank accounts. Its funds are administered by WMO. Funds held by WMO represents the amount of IPCC funds in WMO bank accounts.

#### **Note 3.5: Payables and Accruals**

|                                    | <b>2013</b>         | <b>2012</b>      |
|------------------------------------|---------------------|------------------|
|                                    | <i>Swiss Francs</i> |                  |
| Vendor payables                    | (8,000)             | 1,851,000        |
| Accruals                           | 1,514,000           | 39,000           |
| <b>Total payables and accruals</b> | <b>1,506,000</b>    | <b>1,890,000</b> |

33. Payables to vendors relate to amounts due for goods and services for which invoices have been received. The negative balance of CHF 8,000 is a result of CHF 34,000 payable to suppliers and CHF 43,000 due from participants who were paid but did not attend meetings. In 2012, the balance of CHF 1,851,000 included the financial support towards Housing, Staffing and Administrative Costs of the Technical Support Unit of the "IPCC Task Force on National Greenhouse Gas Inventories".

34. Accruals represent the cost of goods and services received by IPCC and for which supplier invoices had not arrived as of the reporting date. The 2013 accruals include the amount of CHF1,338,000 representing financial support towards Housing, Staffing and Administrative Costs of the Technical Support Unit of the "IPCC Task Force on National Greenhouse Gas Inventories" for 2013.

#### **Note 3.6: Employee Benefits Liabilities**

|                                | <b>2013</b>         | <b>2012</b>      |
|--------------------------------|---------------------|------------------|
|                                | <i>Swiss Francs</i> |                  |
| Short-term employee benefits   | 68,000              | 32,000           |
| Long-term employee benefits    | 859,000             | 1,038,000        |
| <b>Total employee benefits</b> | <b>927,000</b>      | <b>1,070,000</b> |

35. Employee benefits comprise:

- a) After-Service Health Insurance (ASHI);  
The After-Service Medical Plan is a plan that allows eligible retirees and their eligible family members to participate in the United Nations Staff Mutual Insurance Society.
- b) Annual leave accrued on retirement; and
- c) Repatriation grant.

Other long-term employee benefits consist of home leave travel and other separation-related benefits which comprise accrued leave, death grants, repatriation grants and repatriation travel and removal expenses and are payable when staff are no longer in service. The liabilities include the service costs for 2013 less benefit payments made.

## **Valuation of Employee Benefits**

36. Liabilities for employee benefits were determined by a professional actuary engaged to carry out a full actuarial valuation as at 31 December 2013. At 31 December 2013 the total employee benefits liabilities amounted to CHF 927,000, net of actuarial gains and losses, and this has been fully charged to Fund Balances and Employment Benefits Reserves at that date. The balance of CHF 1,070,000 at 31 December 2012 has decreased by CHF 143,000. After taking into account service costs and interest costs of CHF 89,000, the net actuarial gain arising at 31 December 2013 is CHF 232,000.

Under IPSAS 25, IPCC has decided to recognize, in reserves, actuarial gains and losses for post-employment benefits as and when determined by the actuarial valuation.

37. Liabilities arising for employee benefits including post-employment benefits and other separation-related benefits are determined by a professional independent actuary engaged to carry out a full actuarial valuation as at 31 December 2013. These employee benefits are established for staff members who are in professional category and general service. WMO is a member organization participating in the UNSMIS. IPCC staff members participate in the UNSMIS through WMO. The actuarial valuation is undertaken for all eligible WMO staff and this includes eligible IPCC staff members.

38. The accrued liability represents that portion of the present value of future benefits that had accrued from the staff members' dates of entry on duty until the valuation date, 31 December 2013. Active staff members' benefits are considered fully accrued when the staff members reach their dates of full eligibility for benefits.

## **United Nations Joint Staff Pension Fund (UNJSPF)**

39. WMO is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. IPCC staff members participate in the UNJSPF through WMO. The pension fund is a funded multi-employer defined benefit plan. As specified by Article 3 (b) of the Regulations of the Fund, membership in the Fund shall be open to the specialized agencies and to any other international, intergovernmental organization which participates in the common system of salaries, allowances and other conditions of service of the United Nations and the specialized agencies.

40. The actuarial method adopted for the UNJSPF is the Open Group Aggregate method to determine whether the present and estimated future assets of the Fund will be sufficient to meet its present and estimated future liabilities, using various sets of assumptions as to future economic and demographic developments. The actuarial study is carried out at least once every two years. The most recent actuarial valuation carried out was at 31 December 2011. The results of the actuarial study for valuation as of 31 December 2013 have not been made available as of reporting date.

41. WMO's financial obligation to the UNJSPF consists of its mandated contribution at the rate established by the United Nations General Assembly, currently at 7.9 percent for the participants and 15.8 percent for member organizations, respectively, of the applicable pensionable remuneration, together with its share of any actuarial deficiency payments under Article 26 of the Regulations of the Pension Fund.

42. Such deficiency payments are payable only if and when the United Nations General Assembly have invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the fund as of the valuation date. Each member organization shall contribute to this deficiency an amount proportionate to the total contributions which each paid during the three years preceding the valuation date. At the time of this report, the United Nations General Assembly had not invoked this provision.

43. The plan exposes participating organizations to actuarial risks associated with the current and former employees of other organizations, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and other participating organizations in the plan. IPCC, through WMO, as well as other participating organizations, is not in a position to identify its share of the underlying financial position and performance of the plan with sufficient reliability for accounting purposes, and hence has accounted for this plan as if it were a defined contribution plan in line with IPSAS 25, Employee Benefits.

44. In July 2012, the Pension Board noted in its Report of the fifty-ninth session to the General Assembly that an increase in the normal age of retirement for new participants of the Fund to 65 is expected to significantly reduce the deficit and would potentially cover half of the current deficit of 1.87%. In December 2012, the General Assembly authorized the United Nations Joint Staff Pension Board to increase the normal retirement age to 65 for new participants of the Fund, with effect not later than from 1 January 2014. The related change to the Pension Fund's Regulations was approved by the General Assembly in December 2013.

45. In 2013, contributions paid to UNJSPF amounted to CHF 225,000 (CHF 207,000 in 2012).

46. The United Nations Board of Auditors carries out an annual audit of the UNJSPF and reports to the United Nations General Assembly on the audit every two years. The UNJSPF publishes quarterly reports on its investments and these can be viewed by visiting the UNJSPF at [www.unjspf.org](http://www.unjspf.org).

### **Note 3.7**

#### **Employment Benefits Reserves**

47. The Reserve for Employee Benefits represents the net actuarial loss arising from actuarial valuations of liabilities of employee benefits, the last one of which was carried out as of 31 December 2013 by a professional actuary.

### **NOTE 4: RISK ANALYSIS**

#### *Credit Risk*

48. Credit risk and liquidity risk associated with cash and cash equivalents is minimized substantially by WMO ensuring that these financial assets are placed with major financial institutions that have been accorded strong investment grade ratings by a primary rating agency. Financial arrangements for the administration of IPCC are specified in the Memorandum of Understanding between the United Nations Environment Programme (UNEP) and the World Meteorological Organization (WMO) on the Intergovernmental Panel on Climate Change (IPCC) and WMO Staff and Financial Rules and Regulations.

49. Contributions receivable comprise primarily amounts due from pledged voluntary contributions from sovereign nations.

#### *Liquidity Risk*

50. IPCC's funds held by WMO at 31 December 2013 amounting to CHF 10,816,000 are sufficient to meet its current liabilities of CHF 1,574,000 at that date. On an ongoing basis, it is anticipated that IPCC will have sufficient liquidity to pay all debts due.

51. Implementation of IPCC activities cannot commence until the contribution has been received. Budgets are only allotted to the level of contributions received after a withholding of ten percent is made to cover any fluctuations that may arise against legal obligations and commitments entered into. These procedures are adequate to ensure that there is sufficient cash to meet contractual liabilities.

#### *Market Risk*

52. Interest earnings for the year 2013 amounted to CHF 13,000 (CHF 32,000 in 2012) compared to revenue of CHF 7,153,000 (total revenue less in-kind contributions; CHF 6,085,000 in 2012). The implementation of IPCC's plan and budget is not dependent on or impacted by interest earnings.

#### *Currency Risk*

53. The IPCC budget is prepared in Swiss Francs and is funded through voluntary contributions which are pledged in various currencies. Currency fluctuations between the Swiss Franc and currencies such as the US Dollar and the Euro do have an impact on IPCC's cash revenue. Such fluctuations may be beneficial or disadvantageous to IPCC. IPCC's funds are entrusted to WMO and managed through WMO's bank accounts.

## **NOTE 5: REVENUE**

### **5.1 Monetary contributions**

54. IPCC recognized revenue of CHF 7,097,000 from voluntary contributions. This includes contributions made in cash during the period, written pledges for 2013 and future years that were received and paid in 2013, as well as written pledges for 2013 and future years that were received during January to December 2013 but not paid in 2013. Voluntary contributions pledged in 2013 amounted to CHF 1,223,000. (In 2012 voluntary contributions amounted to CHF 5,992,000 including pledges of CHF 285,000.)

### **5.2 In-kind contributions**

55. a. Remuneration costs: Contributions in-kind relate to the remuneration costs of the IPCC Secretary paid by WMO (CHF 303,000 for year 2013; CHF 305,000 for year 2012) and the IPCC Deputy- Secretary paid by UNEP (CHF 313,000 for the year 2013; CHF 337,000 for the year 2012).

b. Office space: Office space is provided by WMO (CHF 57,000 for 2013, also CHF 57,000 for 2012)

c. Administrative support: In accordance with the Memorandum of Understanding between WMO and UNEP establishing the IPCC, WMO also provides various administrative support facilities free of charge to IPCC.

d. IPCC meetings: IPCC also receives contributions in-kind from members, which are not recognized in these accounts as IPCC did not have control over those contributions in-kind and could not measure their fair value reliably. The services in-kind which are provided by members, relate to the support provided for IPCC meetings held in their countries. The costs for these meetings were included in the IPCC budget for 2013 as shown in Statement V and in total amount to approximately CHF 944,000 for the period 1 January to 31 December 2013 (approximately CHF 240,000 for the period 1 January to 31 December 2012).

e. IPCC work: The work of the IPCC is delivered by thousands of scientists from all over the world who contribute on a voluntary basis as authors, contributors and reviewers. None of these authors are paid by the IPCC. The number of authors involved in preparing IPCC reports is increasing from year to year. From the Fourth Assessment Report to the Fifth Assessment Report, Lead Authors have increased from 450 to about 857 Lead Authors.

f. In-kind contributions are expensed at the same time as they are recognized as revenue.

### **5.3 Other revenue**

56. Other revenue relates to interest income of CHF 13,000 (CHF 32,000 in 2012), other income of CHF 43,000 derived from royalties (2012 other income related to a prior year adjustment of CHF 61,000 relating to voluntary contribution – pledges).



## NOTE 6: EXPENSES

57. Expenses represent the following:

|  | 2013                | 2012             |
|--|---------------------|------------------|
|  | <i>Swiss Francs</i> |                  |
| <b>6.1 Travel</b>  |                     |                  |
| Lead Authors, scoping and expert meeting for reports   | 1,513,000           | 510,000          |
| Governing bodies   | 1,044,000           | 1,717,000        |
| Scoping meetings, expert meetings and workshops  | 204,000             | 373,000          |
| Other - outreach, secretariat  | 37,000              | 48,000           |
|  | <b>2,798,000</b>    | <b>2,648,000</b> |
| <b>6.2 Salaries and employee benefits</b>  |                     |                  |
| Staff costs  | 1,284,000           | 1,170,000        |
| Consultancy cost   | 281,000             | 80,000           |
| Employee benefits  | 479,000             | 453,000          |
|  | <b>2,043,000</b>    | <b>1,703,000</b> |
| <b>6.3 Other expenditures</b>  |                     |                  |
| Currency exchange differences:   |                     |                  |
| Realized   | (77,000)            | 65,000           |
| Unrealized   | 15,000              | 64,000           |
|  | <b>(62,000)</b>     | <b>129,000</b>   |
| Financial support towards Housing, Staffing and Administrative Costs of the Technical Support Unit of the "IPCC Task Force on National Greenhouse Gas Inventories" | 1,338,000           | 1,828,000        |
| Studies, reports, brochures, reprints  | 94,000              | 187,000          |
| Specialised services   | 67,000              | 100,000          |
| Fellowships  | 28,000              | 37,000           |
| Bank charges   | 11,000              | 13,000           |
| Hospitality  | 3,000               | 7,000            |
| Write-offs   | 10,000              | 6,000            |
| Audit fee  | 5,000               | 5,000            |
| Other  | 5,000               | 5,000            |
| Miscellaneous services   | 15,000              | 4,000            |
| Freight  | 1,000               | 2,000            |
| Discounting of long-term contributions receivables   | (4,000)             | (25,000)         |
|  | <b>1,510,000</b>    | <b>2,298,000</b> |
| <b>6.4 In-kind expenditure</b>   |                     |                  |
| Seconded staff   | 616,000             | 642,000          |
| Rental of office space   | 57,000              | 57,000           |
| Inventory  | -                   | 2,000            |
|  | <b>673,000</b>      | <b>701,000</b>   |
| <b>6.5 Grants and contributions for organizations of meetings</b>  |                     |                  |
| Contributions for organization of meetings   | 214,000             | 270,000          |
| Grants   | 244,000             | 92,000           |
|  | <b>458,000</b>      | <b>362,000</b>   |
| <b>6.6 Supplies, consumables and other running costs</b>   |                     |                  |
| Postage and storage of IPCC publications   | 114,000             | 106,000          |
| Data processing services   | 2,000               | 3,000            |
| Communication costs  | 8,000               | 8,000            |
| Supplies and other running costs   | 10,000              | 6,000            |
| Building maintenance and security  | 1,000               | 1,000            |
|  | <b>135,000</b>      | <b>124,000</b>   |

## NOTE 7: STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

58. The IPCC budget for 2013 is CHF 9,311,000 (CHF 7,805,000 in 2012; the CHF 1,506,000 increase from 2012 budget is mainly due to the increased budget for governing body meetings and other expenditures with regard to WG I AR5 communication activities. The 2013 budget was approved by the IPCC Panel at the 35<sup>th</sup> Session (Geneva) in June 2012.

59. IPCC's financial statements are prepared on full IPSAS accrual basis using classification based on the nature of expenses in the Statement of Financial Performance (Statement II), whereas the Statement of Comparison of Budget and Actual Amounts (Statement V) is prepared using classification by activity.

60. As required under IPSAS-24, where the financial statements and the budget are not prepared on a comparable basis, the actual amounts presented on a comparable basis to the budget shall be reconciled to the actual amounts presented in the financial statements.

61. The reconciliation between the actual amounts on a comparable basis in the Statement of Comparison of Budget and Actual Amounts (Statement V) and the actual amounts in the Statement of Financial Performance for the year ended 31 December 2013 is presented below:

|   | Note | Swiss<br>Francs  |
|---|------|------------------|
| <b>Amount of expenditure, Statement V</b>   |      | 5,484,000        |
| Less:   |      |                  |
| Currency exchange differences   | 6.3  | (62,000)         |
| Discounting of long-term contributions receivable   | 6.3  | (4,000)          |
| Plus:   |      |                  |
| Financial support towards Housing, Staffing and Administrative cost of the Technical Support Unit of the "IPCC Task Force on National Greenhouse Gas Inventories" | 6.2  | 1,338,000        |
| In-kind expenditure   | 6.4  | 673,000          |
| Employee benefits service cost and interest cost  | 3.6  | 89,000           |
| Inventories (net movement)  | 3.2  | 61,000           |
| Fellowships   | 6.2  | 28,000           |
| Write-offs  | 6.2  | 10,000           |
| <b>Amount of expenditure, Statement II</b>  |      | <b>7,617,000</b> |

62. Among the reconciling items is the amount of CHF 28,000 representing fellowships funded by the IPCC Scholarship Programme Trust Fund.

## NOTE 8: VARIANCES BETWEEN BUDGET AND ACTUAL AMOUNTS BY CATEGORY

63. The principal variances between budget and actual amounts by category are:

Category A: Savings were obtained as a result of only one Bureau Session being held instead of the two planned, while the Executive Committee meetings were held generally by teleconference, or in person but back-to-back with major IPCC meetings held in Geneva for reasons of efficiency and cost-saving. In addition, the amount of resources needed to support participation in some meetings was lower than originally planned due to reduced travel costs and changes in the number of expected participants.

Category B: Savings resulted from non-utilization of funds set aside for meeting costs; these costs were absorbed by the host countries. In a few cases, the number of participants attending meetings was lower than originally planned.

Category C: Savings were made from advance planning for meetings which resulted in obtaining lower air fares and non-utilization of funds set aside for meeting costs as these costs were covered by host countries.

Category D: Activities under “EFDB maintenance” and “2006 GL software” are currently on-going from prior years. 2013 funds have not yet been disbursed pending the submission of progress reports. WebEx activities have taken place under “Web conferences” and their costs are included in the overall ICT charges under Secretariat. The over-expenditure in the budget line “Secretariat” is attributed to a change in human resources composition in the IPCC Secretariat. The over-expenditure in the budget line “Distribution (publications)” is due to the increase in distribution activity to clear old stock. Given the schedule for the preparation of WG I report, only the Summary for Policymakers and the Glossary were translated in 2013 while the larger WG I summary is being translated in 2014.

## **NOTE 9: LEGAL OR CONTINGENT LIABILITIES AND WRITE-OFFS**

64. At 31 December 2013, there were no contingent liabilities arising from legal actions and claims that are likely to result in a significant liability to IPCC. Written-off was an amount of CHF 9,000 (CHF 6,000 in 2012) representing receivables that have remained outstanding for more than five years. No cases of fraud were noted.

## **NOTE 10: OTHER COMMITMENTS**

65. At 31 December 2013, IPCC had obligations for the acquisition of goods and services contracted but not delivered amounting to CHF 268,000 (CHF 145,000 on 31 December 2012).

66. Under IPSAS 1 on accrual accounting and on the basis of the delivery principle, commitments for future expenses are not recognized in the financial statements. Such commitments will be settled from the unexpended portion of contributions after receipt of the related goods or services.

## **NOTE 11: RELATED PARTY AND OTHER SENIOR MANAGEMENT DISCLOSURE**

| Key Management Personnel | Number of posts | Compensation and post adjustment | Entitlements | Pensions and health plans | Total remuneration | Outstanding advances against entitlements | Outstanding loans |
|--------------------------|-----------------|----------------------------------|--------------|---------------------------|--------------------|---|-------------------|
| 2013                     | 2               | 408,000                          | 129,000      | 79,000                    | 616,000            | -   | -                 |
| 2012                     | 2               | 404,000                          | 161,000      | 77,000                    | 642,000            | -   | -                 |

67. The Secretary and Deputy Secretary of the IPCC are the only members of key management who have the authority and responsibility for planning, directing and controlling the activities of IPCC.

68. The aggregate remuneration paid to key management personnel includes: net salaries, post adjustment, entitlements such as representation allowance and other allowances, assignment and other grants, rental subsidy, personal effect shipment costs, and employer pension and current health insurance contributions. These costs are paid by WMO and UNEP and are considered as in-kind income and in-kind expenditure for IPCC.

69. Key management personnel are also qualified for post-employment benefits at the same level as other employees. These benefits cannot be reliably quantified.

70. Key management personnel are ordinary members of UNJSPF.

#### **NOTE 12: EVENTS AFTER REPORTING DATE**

71. IPCC's reporting date is 31 December 2013. On the date of signing of these financial statements, there have been no material events, favourable or unfavourable, incurred between the financial statements' date and the date when the financial statements have been authorized for issue that would have impacted these statements.

### Revised Proposed Communications Budget for 2014, 2015 and 2016

At its 37<sup>th</sup> Session, the IPCC approved the expenditures for 2014 and the indicative expenditures for 2015 and 2016, arising from the AR5 Communications Strategy. This document lists changes to the Proposed Communications Budget for 2014, 2015, and 2016 (IPCC-XXXVII/Doc 2, Corr.1) that have arisen during 2014 in the light of the implementation of the outreach programme for AR5, to be submitted to the 40<sup>th</sup> Session of the IPCC.

It affects the table on pp 39-40, for which an updated table is provided, and Appendix 3 with Annex 1 on pp 36-38.

1. Already earlier in 2014, the line “Press conference/dial-in for release of AR5 WG full reports (x3) and others” set at CHF 60,000 was revised to CHF 50,000, with the other CHF 10,000 going to a new line “Distribution of videos”.
2. This CHF 50,000 is now set to zero on the basis of the low interest shown in the WGI event in January and the low in-house costs for that.
3. The CHF 50,000 is transferred to a new line “Web pages for SYR” which totals CHF 200,000 for 2014.
4. The remaining CHF 150,000 for this new line is taken from two lines:
  - i. “Presentation of AR5 WG reports for all audiences/Travel for speakers” which is reduced to 16 from 20 events in 2014, or 96 journeys from 120, falling to CHF 432,000 from CHF 540,000; and
  - ii. “Presentation of AR5 WG reports for all audiences/Travel support for developing country participants to sub-regional and regional meetings” which is reduced to 5 from 6 events in 2014, or to 92 from 120 journeys, falling to CHF 138,000 from CHF 180,000.
5. These reductions in the outreach travel budgets are made in the light for events carried out so far in 2014 and planned for the rest of the year.
6. Phase 2 of the ipcc.ch website upgrade is now shown at CHF 100,000 in 2015.
7. This is taken from two lines:
  - i. “Presentation of AR5 WG reports for all audiences/Travel for speakers” which is reduced to 40 from 60 journeys by budgeting 4 instead of 6 funded speakers per event, falling in 2015 to CHF 180,000 from CHF 270,000; and
  - ii. “Presentation of AR5 WG reports for all audiences/Travel support for developing country participants to sub-regional and regional meetings” which is reduced to 53 from 60 journeys by budgeting 13 instead of 20 participants for one event, falling to CHF 79,500 from CHF 90,000.
8. For 2015 and 2016, in practice most or all outreach budgeted for WG reports will go on the SYR.

**PROPOSED COMMUNICATIONS BUDGET FOR 2014, 2015 and 2016**

| Activity  | Purpose   | 2014  | 2015  | 2016                       |
|---|---|---|---|----------------------------|
| <b>Communications and outreach travel</b>                                   |   |   |   |                            |
| Presentation of AR5 WG reports to all audiences                             | Travel for speakers   | 432,000   | 180,000   | 135,000                    |
|   | 16 events in 2014, 10 events in 2015, 5 events in 2016  | 96 journeys   | 40 journeys                                     | 30 journeys                |
|   | Travel support for developing country participants to sub-regional and regional meetings  | 138,000   | 79,500  | 45,000                     |
|   | 5 of the 20 events in 2014, 3 of the 10 events in 2015, and 2 of the 5 events in 2016 - assume 1,500 per trip for sub-regional travel | 92 journeys (20 per event - in one case 12 per event) | 53 journeys (20 per event, but one event at 13) | 30 journeys (20 per event) |
| Presentation of AR5 SYR to all audiences                                    | Travel of speakers  | 25,875  | 77,625  | 0                          |
|   |   | 5 journeys+other exp.                                 | 3x5 journeys +other expenditures                |                            |
| Other non-AR5 outreach  | To present other IPCC products e.g. TFI Report  | 18,000  | 0   | 0                          |
|   |   | 4 journeys  |   |                            |
| <b>SUB-TOTAL</b>  |   | <b>613,875</b>  | <b>337,125</b>                                  | <b>180,000</b>             |
| <b>Other communications activities and products</b>                         |   |   |   |                            |
| Leaflets (AR5 and other)  | Printing  | 2,000   | 1,000   | 1,000                      |
| Banners and posters   | Printing  | 5,000   | 3,000   | 3,000                      |
| Factsheets  | Printing  | 2,000   | 500   | 500                        |
|   | Translation   | 10,000  | 5,000   | 5,000                      |
| Folders   | Printing  | 0   | 1,000   | 1,000                      |
| Press materials   | Translation   | 30,000  | 5,000   | 5,000                      |
| Press conference/dial-in for release of AR5 WG full reports (x3) and others | Technical and other services for dial-in press conferences  | 0   | 0   | 0                          |
| Videos and interviews of SPM launch, SYR launch and others                  | Shooting and post-production (preferably sourced in host country)   | 20,000  | 6,000   | 0                          |
| eBooks  | Printing company (4,000/book, 4,000 x 3 WGs in 2014, SYR in 2015)   | 12,000  | 4,000   | 0                          |
| Web pages (including AR5)   | Redesign of ipcc.ch to include CMS, webdesign, search engine, responsive webdesign (RWD), migration of content, and training          | 100,000   | 100,000   | 0                          |
| Web pages for SYR   | Pages to display Synthesis Report in user-friendly manner, including links to underlying Working Group reports                        | 200,000   | 0   | 0                          |
| <b>SUB-TOTAL</b>  |   | <b>381,000</b>  | <b>125,500</b>                                  | <b>15,500</b>              |
| <b>Media training</b>   |   |   |   |                            |
| Media training  | 2 sessions for Lead Authors, 1 session for SYR CWT, 1 session for the new Bureau  | 9,000   | 3,000   | 0                          |
|   | 4 sessions (10 half-days)   | 3 sessions  | 1 session                                       |                            |
| Travel for media trainers   | Travel x 2 to 4 pre-approval author meetings and Bureau   | 27,000  | 9,000   | 0                          |
|   |   | 6 journeys  | 2 journeys                                      |                            |
| <b>SUB-TOTAL</b>  |   | <b>36,000</b>   | <b>12,000</b>                                   | <b>0</b>                   |

|  |  |                  |                |                |
|--|--|------------------|----------------|----------------|
| <b>AR5 video</b>   |  |                  |                |                |
| A short video for each WG report and SYR plus introduction                         | includes e.g. director, director travel, production, animation, editing, post-production | 160,000          | 0              | 0              |
| <b>Distribution of videos</b>  | <b>Distribution to various channels</b>  | <b>10,000</b>    | <b>0</b>       | <b>0</b>       |
| <b>SUB-TOTAL</b>   |  | <b>170,000</b>   | <b>0</b>       | <b>0</b>       |
| <b>Crisis Communications</b>   |  |                  |                |                |
| Crisis Communications  | Set up and contingency   | 50,000           | 30,000         | 30,000         |
| <b>SUB-TOTAL</b>   |  | <b>50,000</b>    | <b>30,000</b>  | <b>30,000</b>  |
| <b>TOTAL</b>   |  | <b>1,250,875</b> | <b>504,625</b> | <b>225,500</b> |
| <b>ALREADY BUDGETED</b>  |  |                  |                |                |
| Communications activities  |  | 140,000          | 0              | 0              |
| <b>TOTAL</b>   |  | <b>140,000</b>   | <b>0</b>       | <b>0</b>       |
| <b>ADDITIONAL FUNDING REQUIRED</b>   |  |                  |                |                |
| <b>TOTAL</b>   |  | <b>1,110,875</b> | <b>504,625</b> | <b>225,500</b> |
| <b>OTHER ITEMS ALREADY NOTED (2014, 2015 and 2016)</b>                             |  |                  |                |                |
| <b>Activity</b>  | <b>Purpose</b>   | <b>2014</b>      | <b>2015</b>    | <b>2016</b>    |
| Publications: Working Group reports in 2014, general publications in 2015 and 2016 | Translation and publication  | 600,000          | 200,000        | 200,000        |
| Synthesis Report   | Translation and publication  | 200,000          | 0              | 0              |
| Wetlands Guidance & KP Supplement  | Translation and publication  | 600,000          | 0              | 0              |
|  | Distribution of reports  | 200,000          | 100,000        | 100,000        |
| <b>SUB-TOTAL</b>   |  | <b>1,600,000</b> | <b>300,000</b> | <b>300,000</b> |
| <b>GRAND TOTAL</b>   |  | <b>2,710,875</b> | <b>804,625</b> | <b>525,500</b> |

**Financial Task Team**

Provisional Agenda

1. Revised 2014 budget, revised proposed budget for 2015, forecast budget for 2016 and indicative budget for 2017.
2. Any other matters.