

**THIRTY-THIRD SESSION OF THE IPCC
Abu Dhabi, 10-13 May 2011**

IPCC-XXXIII/Doc. 2, Add.3
(19.IV.2011)
Agenda Item: 3
ENGLISH ONLY

IPCC TRUST FUND PROGRAMME AND BUDGET

Statement of Expenditure as at 31 December 2010

(Submitted by the IPCC Secretariat)

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INTRODUCTION

1. Reference is made to document IPCC-XXXIII/Doc.2. This document contains Part A which presents the income and expenditure for the IPCC Trust Fund as of 31 December 2010.
2. As part of the fundraising efforts for the IPCC Trust Fund, the Secretary sent out fundraising letters to Governments on 14 April 2010.

PART A – INCOME AND EXPENDITURE

3. The standard costs for the budget preparation are as follows: the budgetary requirement for a Panel session has been established in the past at CHF 70,000 per day. The requirement for sessions of the IPCC Bureau has been established at CHF 30,000 per day. With regard to travel costs, the established rate is CHF 4,500 per trip and 15 per cent of total travel costs are to be used for other meeting costs.
4. **Table 1** provides an overview of expenses against the annual budget for the four main categories of IPCC activities, namely governing bodies; lead authors, scoping and expert meetings for reports agreed by the Panel; other scoping meetings, expert meetings and workshops; and other expenditures. The original budget for 2010 was revised downwards from CHF 7,457,725 to CHF 6,582,450 as a result of the postponement of three meetings from 2010 to 2011. The 2010 revised budget was approved by IPCC-32. Total expenditures show as CHF 4,963,013 which leaves an unspent balance of CHF 1,619,437 of the allocated budget.
5. **Table 2** provides a summary of the status of income and expenditures, as of 31 December 2010, for the IPCC Trust Fund and **Table 3** provides a summary of the status of the Nobel Peace Prize Fund. Overall savings for the IPCC Trust Fund amount to CHF 12,662,843. Income level recorded for the IPCC Nobel Peace Prize stands at CHF 1,048,066.

Main comments on expenditures by category are as follows:

- Category A: With regard to Plenary Sessions, savings were made due to the generous support by the host country. We acknowledge the generous contribution made by the Republic of Korea for hosting the 2010 session.
- Category B: Savings can be attributed to unused slots for meetings and under-utilisation of the allotment set aside for other expenditure to cover meeting costs. The over-expenditures are as a result of the cancellation of three meetings which were postponed to 2011 against which some obligations had been raised.
- Category C: Savings in this category stem from lower fares obtained due to advanced planning and under utilisation of the allotment set aside for other expenditure to cover meeting costs.
- Category D: The over-expenditure under "Secretariat" is due to expenses incurred for the acting Deputy Secretary pending the completion of the recruitment process. This over-expenditure will be refunded by UNEP. Over expenditure under "outreach" is mainly due to expenses for sick leave replacement for the Information Officer and the fact that WMO did not allow charging these expenditures to the "WMO Special Fund" to which IPCC contributes.

OTHER ISSUES

6. Four Task Groups were established at IPCC-32 to review the implementation of the recommendations by the InterAcademy Council. A decision was taken to create a budget line to cover 25 journeys. The IPCC Trust Fund received an additional contribution from Germany in the amount of EUR 200,000 (equivalent to CHF 262,172.80) in support of the work of the Task Groups. We acknowledge the generous contribution made by Germany, which enabled the IPCC Secretariat to authorize travel for all DC/EIT government representatives wishing to participate in meetings of the Task Groups held from 1-4 February, 2011 in Geneva.

7. The 2010-11 biennium contribution from UNEP in the amount of USD 417,500 is broken down as follows: USD 331,100 covers UNEP's contribution to the Independent Review of the IPCC and USD 86,400 covers the costs of the Legal/Outreach consultant.

8. The status of the Nobel Peace Prize Fund is further considered under agenda item 10.5.

TABLE 1

Intergovernmental Panel on Climate Change (IPCC)
Statement of Expenditure*
as at 31 December 2010
Amounts in Swiss Francs

Category	Budget	Expenditure	Budget Under/(Over) Spent
A. Governing Bodies:			
1 IPCC - 32	750,000	582,046	167,954
2 IPCC - 33	-	10,315	(10,315)
3 Bureau	476,400	220,717	255,683
4 TFB	46,575	10,572	36,003
5 SBSTA/COP/JWG	67,500	85,699	(18,199)
6 IPCC- prior sessions	-	28,794	(28,794)
7 Total Governing Bodies	1,340,475	938,143	402,332
B. Lead Authors, scoping and expert meetings for reports			
1 AR5 WGI LA 1	294,975	154,441	140,534
2 AR5 WGII LA 1	-	30,574	(30,574)
3 AR5 Scoping meeting for SYR	207,000	159,661	47,339
4 AR5 Sea Level Rise/Ice Sheet Workshop	207,000	96,193	110,807
5 AR5 Multi-model Climate Projections	82,800	11,620	71,180
6 AR5 Expert Meeting on Ocean Acidification	-	5,272	(5,272)
7 AR5 Expert Meeting on Human Settlements	-	97,158	(97,158)
8 AR5 Cross-WG Meeting on Art. 2	51,750	-	51,750
9 AR5 Cross-WG Meeting on Uncertainties	51,750	3,165	48,585
10 SR REN Expert Meetings and LA 3 and 4	812,475	418,212	394,263
11 SR on Extreme Events Expert Meeting and LA 2 and 3	527,850	349,875	177,975
12 Prior year meetings	-	(15,966)	15,966
13 Total Lead Authors, scoping and expert meetings for reports	2,235,600	1,310,205	925,395
C. Scoping Meetings, Expert Meetings and Workshops			
1 New Scenarios	207,000	63,786	143,214
2 TGICA	72,450	18,521	53,929
3 EFDB Board	108,675	62,207	46,468
4 EFDB Expert Meetings	103,500	18,564	84,936
5 TFI Software review	103,500	72,238	31,262
6 UNFCCC-TFI contingency	103,500	82,677	20,823
7 TFI Expert meetings	207,000	137,196	69,804
8 2006 GL Technical issues	51,750	26,346	25,404
9 Prior year meetings	-	(8,780)	8,780
10 Total Scoping Meetings, Expert Meetings and Workshops	957,375	472,755	484,620
D. Other Expenditures			
1 EFDB maintenance	7,000	4,562	2,438
2 2006 GL software	60,000	62,400	(2,400)
3 Outreach	400,000	520,373	(120,373)
4 Webconferences	12,000	-	12,000
5 Secretariat	1,300,000	1,521,742	(221,742)
6 External Audit	20,000	-	20,000
7 Co-chairs	250,000	80,524	169,476
8 AR4 electronic publication	-	52,413	(52,413)
9 Publication and translation	-	(104)	104
10 Total Other Expenditure	2,049,000	2,241,910	(192,910)
E. Total all expenditure	6,582,450	4,963,013	1,619,437

* Unaudited

TABLE 2

Intergovernmental Panel on Climate Change (IPCC)

Status of Fund*

as at 31 December 2010

(Amounts in Swiss Francs)

1	Balance of fund at 1 January 2010		
1.1	Surplus from 2009	9,895,287	
1.2	US contribution for translation and publication Good Practice Guidance	364,073	
1.3	IPSAS Adjustments to opening balances	<u>(245,663)</u>	
1.4	Adjusted beginning balance		10,013,697
2	Add income during year:		
2.1	General contributions received	5,840,543	
2.2	Targeted contributions received (Japan TSU)	1,959,660	
2.3	Interest earned	29,629	
2.4	Other income	<u>355</u>	
2.5	Total income		<u>7,830,187</u>
3	Total funds available		17,843,884
4	Expenditure:		
4.1	General	4,965,034	
4.2	Transfer to Japan TSU	-	
4.3	Unrealized loss on exchange differences	<u>216,007</u>	
4.4	Total expenditure		<u>5,181,041</u>
5	Balance at 31 December 2010		<u><u>12,662,843</u></u>

* unaudited

Prepared on 14 April 2011

TABLE 3

**Intergovernmental Panel on Climate Change (IPCC) Nobel Peace Prize
Status of Fund*
as at 31 December 2010**
(Amounts in Swiss Francs)

1	Balance of fund, 1 January 2010	985,757
2	Contribution Received	59,360
3	Interest Income	<u>2,949</u>
4	Total funds available	1,048,066
5	Expenditure	<u>-</u>
6	Balance at 31 December 2010	<u><u>1,048,066</u></u>

*Unaudited

Prepared on 14 April 2011