

**THIRTY-SEVENTH SESSION OF THE IPCC
Batumi, Georgia, 14 - 18 October 2013**

IPCC-XXXVII/Doc. 2, Corr.1
(19.VIII.2013)
Agenda Items: 3.1 & 3.2
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-XXXV/Doc.2, and the draft report of the 35th Session of the IPCC which contains information about past expenditures and the decision by IPCC-35 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, 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 2013 Plenary sessions, namely: Sweden and Georgia.

3. This budget document contains two parts. Part A presents the status of income and expenditure for the Trust Fund. Part B includes the 2013 budget, as approved in IPCC-35, a revised proposed 2014 budget and an updated forecast budget for the year 2015 and indicative budget for the year 2016.

PART A – INCOME AND EXPENDITURE

4. **Table 1** provides an update as of 31 December 2012 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 2012. A list of in-kind contributions/activities during 2012 is attached as **Table 3**. Preliminary statements of income and expenditures covering the period 1 January-31 August 2013 will be provided through an addition to this document closer to IPCC-37.

5. **Appendix 1** presents the 2012 annual financial statements audited by the Swiss Federal Audit Office.

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 4,500 per trip and 15 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 2013 and the indicative budget for the years 2014 and 2015 noted at the 35th Session. **Table 4** provides a breakdown of the components of the budget line “Secretariat”.

8. **Table 5** contains the approved budget for the year 2013.

9. **Table 6** contains the budget for 2014 proposed for adoption. Major changes to the budget noted by IPCC-35 include:
- Correction of the amount for “Other expenditures” budgeted for the Bureau and Executive Committee sessions.
 - Adjustment of the number of DC/EIT journeys to the WG II and WG III preparatory meetings before IPCC-38 and IPCC-39 respectively.
 - Correction of the amount budgeted for 21 journeys for the EFDB Editorial Board meeting.
 - Change of the titles of the 2 EFDB meetings.
 - Change of the titles of the 2 TFI Expert Meetings.
 - Adjustment of the amount budgeted for “2006 GL software”.
 - Substitution of the budget line “Outreach” with the budget line “Communication” and increase in the amount budgeted, based on work plan outlined in Appendix 3.
 - Substitution of the budget line “IPCC Chair” with the budget line “Support for SYR TSU” and reduction of the amount budgeted.
10. The forecast budget for 2015 is contained in **Table 7**. Changes as compared to the forecast budget noted at the 35th Session include:
- Correction of the amount for “Other expenditures” budgeted for the Bureau and Executive Committee sessions.
 - Increase in the number of journeys to SBSTA/COP/JWG and other UN meetings to 20, consistent with the previous years’ budget.
 - Correction of the amount budgeted for 21 journeys for the EFDB Editorial Board meeting.
 - New titles and details for the EFDB and TFI meetings.
 - Substitution of the budget line “Outreach” with the budget line “Communication” and increase in the amount budgeted, based on work plan outlined in Appendix 3.
 - Addition of a budget line “Support for SYR TSU”.
11. The indicative budget proposal for the year 2016 is contained in **Table 8**.
12. As part of the AR5 communications strategy, **Appendix 2** provides the work plan and budget breakdown for the contingency budget of CHF 100,000, approved by IPCC-35 subject to the approval by the Bureau, for the release of the WG I AR5 report in 2013. The work plan was approved by the 46th Session of the IPCC Bureau (Geneva, 28 February – 1 March 2013).
13. **Appendix 3** presents the work plan and budget breakdown for the AR5 communication strategy for the years 2014, 2015 and 2016.
14. **Appendix 4** provides the Provisional Agenda of the Financial Task Team (FiTT).

OTHER MATTERS

15. In response to the request contained in para. 9 of the decisions taken by the Panel at its 35th Session on “IPCC Trust Fund Programme and Budget”, the Secretariat has continued to make all possible efforts in the preparation of the proposed budget to minimize the gap between planned and actual expenditures, within the limitations deriving by the very nature of the IPCC work and the difficulty of predicting the exact amount required by meetings and travel long in advance. Due diligence is used in order to minimize that gap.
16. As recommended in para. 11 of the above-mentioned decisions, the Secretariat will report orally to IPCC-37 on the activities undertaken since IPCC-35 with the aim to broaden the contribution base of the Trust Fund.

17. The recommendation contained in para. 12 is implemented. The procurement requirements of WMO and relevant rules and instructions to the extent in which they apply to the IPCC were communicated to the TSUs during the organization of the last meetings of the AR5 cycle. The Secretariat strives to facilitate efficiently and effectively the required approval of administrative action by WMO. The successful execution of this function has been positively reviewed by the WMO Internal Auditors. Furthermore, the Secretariat has approached WMO senior Management to discuss possible adjustments to WMO rules and regulations in order to better accommodate the nature of the IPCC work. Such dialogue will continue also following on the above-mentioned Internal Audit.
18. A document on travel issues will be submitted to the Panel by the Secretariat under item 3.3 of the provisional agenda of IPCC-37 entitled "Matters Related to Travel by Participants and Arrangements for Meetings". This will include the results of the survey on travel undertaken by the Secretariat in response to para. 16 of the above-mentioned decisions.
19. Issues related to the venue of IPCC meetings, as mentioned in para. 16 of the above-mentioned decisions will be addressed in the document that will be submitted to the Panel by the Secretariat under item 10 of the provisional agenda of IPCC-37 entitled "Reducing the Carbon Footprint of IPCC Activities".
20. No changes have been made to the text of Appendix B to the Principles Governing IPCC Work, entitled "Financial Procedures for the Intergovernmental Panel on Climate Change (IPCC)". The Secretariat recommends that the Panel accepts the text as revised at IPCC-34 (Kampala, Uganda, 2011), given the fact that any re-writing of Appendix B would inevitably lead to deviations from the strict language of IPSAS and WMO instructions and inaccuracies. The Secretariat will provide further clarifications if needed during IPCC-37.

PART A

TABLE 1

Intergovernmental Panel on Climate Change (IPCC) including the IPCC Scholarship Trust Fund
Contributions to IPCC since inception (1989) & IPCC scholarship trust fund since 2008
at 31 December 2012 (as of 16 April 2013)
(Amounts in Swiss Francs)

Country	1988-1989	1990-1991	1992-1993	1994-1995	1996-1997	1998-1999	2000-2001	2002-2003	2004	2005	2006	2007	2008	2009	2010*	2011	2012	Total since inception
Australia	24,963	224,597	278,524	194,135	198,357	288,076	87,562	171,191	200,000	-	100,000	100,000	79,040	111,864	113,952	111,048	113,460	2,396,768
Austria	-	-	44,050	35,750	-	35,100	-	45,000	-	-	62,890	-	30,660	30,151	-	-	60,425	344,026
Barbados	-	-	-	-	-	-	15,106	14,100	12,285	12,088	-	12,320	10,270	-	-	-	-	88,945
Belgium	-	-	-	-	-	-	-	-	80,000	-	80,000	80,000	-	160,000	77,034	80,784	79,077	636,895
Bosnia	-	-	-	-	-	-	-	-	1,500	-	-	-	-	-	-	-	-	1,500
Bulgaria	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	2,000
Canada	14,520	30,507	627,320	571,808	189,981	92,307	266,186	700,423	141,045	143,547	166,365	169,914	195,484	149,536	146,561	94,801	404,865	4,105,169
China	16,400	-	-	-	-	-	-	28,400	12,800	12,800	12,100	11,600	9,970	10,890	10,410	9,220	9,070	143,660
Czech Rep.	-	-	-	-	-	-	5,000	-	-	-	5,000	-	20,000	-	-	-	-	30,000
Denmark	7,550	153,000	-	287,400	650,000	60,000	150,000	-	-	-	211,663	221,361	205,533	201,772	177,971	161,635	161,220	2,649,105
EEC	-	-	158,881	401,492	460,233	146,543	80,709	194,225	-	-	760,627	-	-	(64,246)	777,510	650,499	-	3,566,473
Estonia	-	-	-	-	-	-	-	-	-	1,000	3,630	3,360	-	-	-	-	-	7,990
Finland	7,950	15,743	14,900	25,000	-	-	34,303	-	-	61,330	54,919	-	-	52,785	21,065	80,550	12,013	380,558
France	25,303	97,145	103,410	260,660	-	-	216,145	224,070	460,931	184,619	218,826	466,549	317,458	301,957	273,010	462,662	216,428	3,829,173
Germany	43,750	183,334	485,270	462,950	322,400	855,095	807,432	546,380	458,015	463,209	511,739	629,049	450,698	441,772	684,067	1,416,363	-	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	-	-	-	-	-	-	-	-	10,000	20,000	-	-	2,684	2,829	-	-	-	35,513
Italy	-	83,500	-	-	-	-	150,000	-	373,200	-	-	-	148,980	-	-	-	-	755,680
Japan	151,000	149,150	68,500	146,400	244,500	360,000	360,000	360,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	3,459,550
Joint Clim Res Fund	-	-	-	-	-	-	-	-	600	-	-	-	-	-	-	-	-	600
Kenya	-	-	-	-	-	-	-	-	-	-	-	5,974	9,637	-	-	4,300	4,000	23,911
Korea, Rep. Of	-	-	-	-	-	-	-	-	-	-	36,600	36,600	47,400	32,760	113,706	110,769	110,231	488,067
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	1,161	-	-	-	4,771
Mauritius	-	-	-	-	-	3,040	1,720	2,890	2,560	1,000	3,930	7,320	3,438	3,276	3,078	2,448	2,871	37,571
Mexico	-	-	-	-	-	-	-	-	44,224	-	-	-	-	-	-	-	-	44,224
Netherlands	40,250	306,468	457,075	75,123	100,000	100,000	100,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	25,917	-	-	1,604,833
New Zealand	-	-	-	8,226	-	-	44,050	59,431	23,788	12,822	22,789	-	31,489	13,739	19,835	16,884	15,100	268,153
Norway	189,816	78,583	47,056	151,479	74,950	73,274	75,000	38,200	34,697	39,270	37,352	16,337	78,004	391,837	446,492	460,397	78,413	2,311,157
Pakistan	-	-	-	-	-	-	-	5,420	3,610	3,612	3,400	-	2,919	3,063	6,003	-	2,684	30,711
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
SIDA	-	-	7,117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,117
Slovenia	-	-	-	-	1,200	2,920	6,780	-	2,500	-	-	-	-	3,049	-	-	-	16,449
Spain	-	-	-	-	-	24,191	91,393	272,669	138,209	145,911	146,973	158,232	150,724	152,233	159,347	-	-	1,439,882
Surinam	-	-	-	-	-	-	-	-	-	-	-	580	-	-	-	-	-	580
Sweden	-	43,075	173,312	170,250	120,000	120,000	20,000	60,000	60,000	60,000	110,355	60,000	60,000	60,000	60,000	70,000	70,000	1,316,892
Switzerland	55,000	140,000	370,000	250,000	200,000	450,000	220,000	220,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	2,805,000
Tonga	-	-	-	-	-	-	-	-	640	-	-	-	-	-	-	-	-	640
Trinidad & Tobago	-	-	-	-	-	-	-	-	-	12,700	-	-	-	-	10,300	8,840	9,570	41,410
UK	90,579	566,850	551,140	248,848	370,965	552,078	708,750	456,830	250,000	250,203	-	-	750,000	250,000	190,000	250,000	-	5,486,243
UNEP*	125,000	454,000	250,000	250,000	168,750	155,100	176,000	616,000	138,600	131,852	143,000	132,000	109,670	110,110	-	-	46,300	3,006,382
UNFCCC	-	-	-	-	400,674	1,569,476	1,690,000	976,500	455,000	416,500	444,500	427,000	-	757,750	-	617,109	293,946	8,048,455
USA	199,500	949,287	1,652,916	1,723,790	1,711,500	5,694,000	5,424,000	3,598,000	2,143,383	2,322,000	2,113,208	2,129,040	1,425,000	1,578,900	2,063,704	1,903,602	2,030,560	38,662,990
WMO	125,000	250,000	250,000	250,000	380,000	365,975	345,551	322,240	158,150	158,150	158,150	131,792	105,400	122,100	129,400	129,200	112,100	3,493,208
Others	-	-	-	-	-	-	-	-	-	-	-	-	884,926	74,479	59,360	5,134	-	1,023,899
Subtotal	1,133,081	3,793,239	5,539,471	5,543,655	5,601,736	10,954,775	11,075,685	9,022,569	5,521,409	4,833,597	5,769,043	5,249,361	5,497,248	5,284,662	5,859,932	6,926,245	4,113,698	101,719,406
Japan - TSU/TFI	-	-	-	-	-	2,562,531	5,299,250	4,053,430	1,868,067	1,838,729	1,493,670	1,085,470	1,112,663	1,690,122	2,002,731	1,706,484	1,878,264	26,591,411
USA trans/pub	-	-	-	-	-	-	-	2,672,000	-	-	-	-	-	-	-	-	-	2,672,000
Total	1,133,081	3,793,239	5,539,471	5,543,655	5,601,736	13,517,306	16,374,935	15,747,999	7,389,476	6,672,326	7,262,713	6,334,831	6,609,911	6,974,784	7,862,663	8,632,728	5,991,962	130,982,817

* 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"

TABLE 2

Intergovernmental Panel on Climate Change (Fund 430200) & IPCC Scholarship Trust Fund (Fund 430201)														
Flow of Contributions in 2012 (IPSAS reporting)*														
As at 16 April 2013														
(Amounts in Swiss Francs)														
	January	February	March	April	May	June	July	August	September	October	November	December	Pledges	Total
Australia						113,460								113,460
Austria										60,425				60,425
Barbados														-
Belgium												79,077		79,077
Bosnia														-
Bulgaria														-
Canada								134,955					269,910	404,865
China					9,070									9,070
Czech Republic														-
Denmark									161,220					161,220
EC														-
Estonia														-
Finland					12,013									12,013
France								72,090	72,059		72,280			216,428
Germany														-
Greece														-
Guatemala														-
Hungary														-
Iceland														-
Italy														-
Japan										180,000				180,000
Joint Climate Research Fund														-
Kenya													4,000	4,000
Korea, Rep. Of						110,231								110,231
Luxembourg														-
Madagascar														-
Maldives														-
Mauritius									2,871					2,871
Mexico														-
Netherlands														-
New Zealand							15,100							15,100
Norway		78,413												78,413
Pakistan						2,684								2,684
Peru														-
Philippines											1,365			1,365
Qatar														-
Rockefeller Fdn														-
Rwanda														-
Saudi Arabia														-
SIDA														-
Slovenia														-
Spain														-
Surinam														-
Sweden							70,000							70,000
Switzerland						100,000								100,000
Tonga														-
Trinidad & Tobago									9,570					9,570
United Kingdom														-
UNEP *												34,725	11,575	46,300
UNFCC								293,946						293,946
USA									2,030,560					2,030,560
WMO					112,100									112,100
Subtotal	-	78,413	-	-	133,183	326,375	85,100	500,990	2,276,280	240,425	73,645	113,802	285,485	4,113,698
Japan - TSU/TFI											1,878,264			1,878,264
USA trans/pub														-
Total	-	78,413	-	-	133,183	326,375	85,100	500,990	2,276,280	240,425	1,951,909	113,802	285,485	5,991,962

TABLE 3

List of In-kind Contributions/Activities - 2012

Government/Institution	Activity	Type
Germany	Hosting of Technical Support Unit	
Japan	Hosting of Technical Support Unit	
Switzerland	Hosting of Technical Support Unit	
United States of America	Hosting of Technical Support Unit	
Netherlands	Hosting of Technical Support Unit	
India/TERI	Office of the IPCC Chairman	
Germany	IPCC Data Distribution Centre	
United Kingdom	IPCC Data Distribution Centre	
United States of America	IPCC Data Distribution Centre	
WMO	Post of Secretary IPCC	Salary
UNEP	Post of Deputy Secretary IPCC	Salary
United Kingdom	NGGIP – 2013 Supplement to the 2006 IPCC Guidelines on National Greenhouse Gas Inventories: Wetlands 1 st Science Meeting: Edinburgh, Scotland: 24-26 January 2012	Meeting facilities
United States of America	IPCC Task Group on Data and Scenario for Impact and Climate Analysis (TGICA-17 th Session), Stanford, CA: 6-8 February 2012	Meeting facilities
WMO	IPCC Executive Committee Meeting, Geneva, Switzerland: 12 March 2012	Meeting facilities
WMO	45 th Session of the IPCC Bureau, Geneva, Switzerland: 13-14 March 2012	Meeting facilities
Denmark	WG II – Chapter 28 Meeting, Copenhagen, Denmark: 14-17 March 2012	Meeting facilities
New Zealand	WG III – AR5 2 nd Scenarios Meeting, Wellington, New Zealand: 17-18 March 2012 and WG III – AR5 2 nd Lead Authors Meeting: 19-23 March 2012	Meeting facilities
South Africa	WG II – Africa Chapter Lead Authors Meeting: 24-25 March 2012, WG II – Chapter 22 Writing Workshop Meeting: 26-30 March 2012, Cape Town, South Africa	Meeting facilities
WMO	NGGIP – 24 th Session of Task Force Bureau, 20 April – 1 May 2012 and NGGIP – Scoping Meeting for Chapter 14, Geneva, Switzerland: 2-4 May 2012	Meeting facilities
Netherlands	WG II/WG III – Joint New Socio-economic Pathways for Climate Change Research, The Hague, Netherlands: 14-16 May 2012	Meeting facilities
WMO	1 st Core Writing Team Meeting for the AR5 Synthesis Report, Geneva, Switzerland: 11-13 June 2012	Meeting facilities

Ireland	NGGIP – 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands – Review Editors: 16-19 July 2012 and 3 rd Lead Authors Meeting, Dublin, Ireland: 17-19 July 2012	Meeting facilities
United States of America	WG III – Expert Meeting for Businesses and NGOs “Experiences Gained Throughout the SRREN”, Washington, DC: 6-8 August 2012	Meeting facilities
Russia	IPCC Task Group on Data and Scenario for Impact and Climate Analysis (TGICA – 18 th Session), St Petersburg, Russia: 18-20 September 2012	Meeting facilities
Japan	NGGIP – Expert Meeting and 1 st Lead Authors Meeting on 2013 Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol, Kobe, Japan: 24-28 September 2012	Meeting facilities
United States of America	WG II – Chapter 18 Meeting for AR5, Woods Hole, MA: 1-3 October 2012	Meeting facilities
Japan	IPCC Expert meeting: Role of Remote Sensing in Forest and National Greenhouse Gas Inventories, Hayama, Japan: 23-25 October 2012	Meeting facilities
Indonesia	NGGIP – Expert Meeting on the IPCC 2006 Guidelines and Software, Bali, Indonesia: 12-14 December 2012	Meeting facilities



Intergovernmental Panel on Climate Change

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

7 May 2013

IPCC Secretariat

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Annexe 1 à 1.13435.952.00428.07

OPINION D'AUDIT DU VERIFICATEUR EXTERIEUR

J'ai effectué l'audit des états financiers au 31 décembre 2012 du 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


Ma responsabilité est d'exprimer une opinion sur les états financiers du GIEC sur la base de mon audit. J'ai effectué ma vérification selon les Normes internationales d'audit (Normes ISA). Ces normes requièrent de ma part de me 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 le Secrétariat général, de même que l'appréciation de la présentation d'ensemble des états financiers. J'estime que les éléments probants recueillis sont suffisants et appropriés pour fonder mon opinion.

Opinion

A mon avis, les états financiers donnent une image fidèle, dans tous leurs aspects significatifs, de la situation financière du GIEC au 31 décembre 2012, 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, j'ai également établi un rapport détaillé sur ma vérification des états financiers, document daté du 7 mai 2013.

Berne, le 7 mai 2013


K. Grüter
Directeur du
Contrôle fédéral des finances
de la Confédération suisse⁵
(Vérificateur extérieur)

⁵ Adresse postale : Monbijoustrasse 45, CH-3003 Berne.

EXTERNAL AUDITOR'S AUDIT OPINION

I have audited the financial statements of the Intergovernmental Panel on Climate Change (IPCC) for the year ended 31 December 2012. These comprise 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.

Responsibility of the IPCC Secretariat 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 internal controls that it determines are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express an opinion on IPCC's financial statements based on my audit. I conducted my audit in accordance with the International Standards on Auditing (ISA). These standards require me and my staff 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 WMO's 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 evaluating the appropriateness of the accounting procedures used and the reasonableness of the accounting estimates made by the Secretary-General, as well as the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinion

In my opinion, the financial statements present fairly, in all material aspects, the financial position of the Intergovernmental Panel on Climate Change as at 31 December 2012, 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 WMO's Financial Regulations.

In accordance with the Additional Mandate for the External Auditing of the Accounts, which is attached to WMO's Financial Regulations, I have also prepared a detailed report on my audit of the financial statements, dated 7 May 2013.

Berne, 7 May 2013
K. Grüter
Director of the Swiss Federal Audit Office¹
(External Auditor)

¹ Mailing address: Monbijoustrasse 45, CH-3003 Berne.

STATEMENT I

INTERGOVERNMENTAL PANEL ON CLIMATE CHANGE (IPCC)

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2012

(in thousands of Swiss Francs)

	Note.	2012	2011
ASSETS			
Current assets			
Contributions receivable	3.1	790	596
Inventory	3.2	222	292
Other assets	3.3	110	8
Funds held by WMO	3.4	11,189	10,433
		12,311	11,329
Non-current assets			
Contributions receivable	3.1	1,111	1,661
Total Assets		13,422	12,990
LIABILITIES			
Current liabilities			
Payables and accruals	3.5	1,889	476
Employee benefits	3.6	32	38
		1,921	514
Non-current liabilities			
Employee benefits	3.6	1,038	670
Total liabilities		2,959	1,184
Net assets		10,463	11,806
Fund balances and reserves			
Fund balances	Stat III	10,777	11,827
Employee benefits reserves	3.7	(314)	(21)
Total net assets/equity		10,463	11,806

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 30 DECEMBER 2012 (in thousands of Swiss Francs)

	Note	2012	2011
Revenue			
Voluntary contributions	5.1	5,992	8,632
In-kind contributions	5.2	701	643
Other revenue	5.3	93	48
Total Revenue		6,786	9,323
Expenses			
Travel	6.1	2,648	3,559
Other expenditures	6.2	2,298	1,979
Salaries and employee benefits	6.3	1,703	1,964
In-kind expenditures	6.4	701	643
Grants and contributions for organization of meetings	6.5	362	1,016
Supplies, consumables and other running costs	6.6	124	283
Total Expenses		7,836	9,444
Surplus /(Deficit) for the period		(1,050)	(121)

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 2012 *(in thousands of Swiss Francs)*

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

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 2012

(in thousands of Swiss Francs)

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES		
(Deficit)/Surplus for the period	(1,050)	(121)
(Increase) decrease in accounts receivable	-	-
(Increase) decrease in inventory	70	(162)
(Increase) decrease in contributions receivable	(194)	(179)
(Increase) decrease in other current assets	(102)	287
(Increase) decrease in funds held by WMO	(756)	2,970
(Increase) decrease in long-term contributions receivable	550	(1,116)
Increase (decrease) in payables and accruals	1,413	(1,734)
Increase (decrease) in liabilities for employee benefits including service charge and interest cost	362	76
Increase (decrease) in employment benefits reserves	(293)	(21)
Net cash flows from operating activities	-	-
Net increase in cash and cash equivalents	-	-
Cash and cash equivalents at beginning of year	-	-
Cash and cash equivalents at 31 December 2012	-	-
Cash and cash equivalents at 3 December 2012, as per Statement I	-	-

Intergovernmental Panel on Climate Change (IPCC)
Statement of Comparison of Budget and Actual Amounts
for the year ended 31 December 2012

(in thousands of Swiss Francs)

Category		Budget	Expenditure*	Budget Under/(Over) Spent
A. Governing Bodies:				
1	IPCC - 35	662	464	198
2	Bureau	400	71	329
3	Executive Committee	184	15	169
4	TFB	47	25	22
5	SBSTA/COP/JWG	67	89	(22)
6	Prior year meetings	-	(4)	(4)
7	Total Governing Bodies	1,360	660	700
B. Lead Authors, scoping and expert meetings for reports				
1	AR5 Working Group I LA 3	305	212	93
2	AR5 Working Group II LA 3	704	525	179
3	AR5 Working Group III LA 2 and 3	1,252	749	503
4	AR5 SYR CWT-1	93	38	55
5	Wetlands Guidance LA 2 and 3	192	150	42
6	Wetland Guidance Science Meeting 1	41	25	16
7	KP Supplementary Guidance LA 1 and 2	357	166	191
8	Prior year meetings	-	8	(8)
9	Total Lead Authors, scoping and expert meetings for reports	2,944	1,873	1,071
C. Scoping Meetings, Expert Meetings and Workshops				
1	New Scenarios	207	112	95
2	TGICA	112	41	71
3	EFDB Board	109	51	58
4	EFDB Expert Meetings	103	15	88
5	TFI Expert meeting (Forests, Remote Sensing & GGI)	45	22	23
6	TFI Expert meeting (Improving Inventories using 2006 GL)	124	85	39
7	KP Supplementary Guidance (Scoping meeting)	124	85	39
8	Prior year meetings	-	(3)	(3)
9	Total Scoping Meetings, Expert Meetings and Workshops	824	408	416
D. Other Expenditures				
1	EFDB maintenance	7	7	-
2	2006 GL software	40	20	20
3	Translation/Publication (SREX)	200	115	85
4	Communication activities (material/travel)	140	42	98
5	Website improvements	40	-	40
6	Distribution (IPCC publications)	100	90	10
7	Webconferences	50	-	50
8	Secretariat	1,800	1,733	67
9	External Audit (fee)	20	5	15
10	Advisory Services (Conflict of Interest)	30	-	30
11	Co-chairs	250	92	158
12	Prior year activities	-	(24)	24
13	Total Other Expenditure	2,677	2,080	597
E. Total all expenditure		7,805	5,021	2,784

*Excluding obligations for the acquisition of goods and services contracted but not delivered amounting to CHF 145,000

Notes to the Financial Statements as at 31 December 2012

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 2012 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. These are the third set of financial statements to be prepared in accordance with IPSAS.

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 following standards have been adopted prior to the required implementation dates:

IPSAS 28: Financial Instruments – Presentation; IPSAS 29: Financial Instruments – Recognition and Measurement; IPSAS 30 Financial Instruments – Disclosures and IPSAS 31 Intangible Assets.

10. 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

11. 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.

12. 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.

13. 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

14. 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.

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

16. 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

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

Inventories

18. 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

19. 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 2012.

Intangible Assets

20. Intangible assets are stated at historical cost less accumulated amortization and any impaired losses. IPCC does not have Intangible Assets at 31 December 2012.

Employee Benefits

21. 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.

22. 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.

23. 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

24. 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.

25. 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

26. Contributions receivable are comprised of pledges:

	2012	2011
	<i>Swiss Francs</i>	
Current	790,000	596,000
Non Current	1,111,000	1,661,000
Total contributions receivable	1,901,000	2,257,000

Note 3.2: Inventories

27. 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

	2012	2011
	<i>Swiss Francs</i>	
Publications	222,000	292,000

Inventory Reconciliation

	2012	2011
	<i>Swiss Francs</i>	
Opening Inventory	292,000	130,000
Increase (Purchases and In-kind contribution)	107,000	296,000
Total Inventory available for distribution	399,000	426,000
Less: Value of items distributed	177,000	134,000
Total	222,000	292,000

28. 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

	2012	2011
	<i>Swiss Francs</i>	
Prepaid expenses	73,000	2,000
Home country taxation	29,000	-
Education grant advances	8,000	-
Sundry debtors	-	2,000
Travel advances	-	4,000
Total other assets	110,000	8,000

29. Prepaid expenses represent payment in advance for goods and services receivable in future years. The increase in 2012 is due to prepayment of travel costs relating to a meeting in 2013.

30. 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.

31. 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.

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

	2012	2011
	<i>Swiss Francs</i>	
Vendor payables	1,851,000	222,000
Accruals	39,000	254,000
Total payables and accruals	1,890,000	476,000

32. Payables to vendors relate to amounts due for goods and services for which invoices have been received. Included in the payables balance of CHF 1,851,000 is CHF 1,828,000 relating to the financial support towards Housing, Staffing and Administrative Costs of the Technical Support Unit of the "IPCC Task Force on National Green House Gas Inventories".

33. Accruals represent the cost of goods and services received by IPCC and for which supplier invoices had not arrived as of the reporting date.

Note 3.6: Employee Benefits Liabilities

	2012	2011
	<i>Swiss Francs</i>	
Short-term employee benefits	32,000	38,000
Long-term employee benefits	1,038,000	670,000
Total employee benefits	1,070,000	708,000

34. 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 2012 less benefit payments made.

Valuation of Employee Benefits

35. Liabilities for employee benefits were determined by a professional actuary engaged to carry out a roll-forward actuarial valuation as at 31 December 2012. At 31 December 2012 the total employee benefits liabilities amounted to CHF 1,070,000, 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 708,000 at 31 December 2011 has increased by CHF 362,000. After taking into account service costs and interest costs of CHF 69,000, the net actuarial loss arising at 31 December 2012 is CHF 293,000. 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.

36. 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 roll-forward actuarial valuation as at 31 December 2011. 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.

37. 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 2012. 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)

38. 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.

39. 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.

40. 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.

41. Such deficiency payments are payable only if and when the United Nations General Assembly has 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.

42. 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.

43. 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, unless the General Assembly has not decided on a corresponding increase in the mandatory age of separation.

44. In 2012, contributions paid to UNJSPF amounted to CHF 207,000 (CHF 149,000 in 2011).

45. The UNJSPF publishes quarterly reports on its investments and these can be viewed by visiting the UNJSPF at www.unjspf.org.

Note 3.7

Employment Benefits Reserves

46. The Reserve for Employee Benefits represents the actuarial loss arising from the actuarial valuation of the employee benefits which were determined by a professional actuary at 31 December 2012.

Note 4: Risk Analysis

Credit Risk

47. 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.

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

Liquidity Risk

49. IPCC's funds held by WMO at 31 December 2012 amounting to CHF 11,189,000 are sufficient to meet its current liabilities of CHF 1,889,000 at that date. On an ongoing basis, it is anticipated that IPCC will have sufficient liquidity to pay all debts due.

50. 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

51. Interest earnings for the year 2012 amounted to CHF 32,000 (CHF 48,000 in 2011) compared to revenue of CHF 6,085,000 (total revenue less in-kind contributions; CHF 8,680,000 in 2011). The implementation of IPCC's plan and budget is not dependent on or impacted by interest earnings.

Currency Risk

52. 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

53. IPCC recognized revenue of CHF 5,992,000 from voluntary contributions. This includes contributions made in cash during the period, written pledges for 2012 and future years that were received and paid in 2012, as well as written pledges for 2012 and future years that were received during January to December 2012 but not paid in 2012. Voluntary contributions – pledged in 2012 amounted to CHF 285,000. (In 2011 voluntary contributions amounted to CHF 8,632,000 including pledges of CHF 2,205,000.)

5.2 In-kind contributions

54. a. Remuneration costs: Contributions in-kind relate to the remuneration costs of the IPCC Secretary paid by WMO (CHF 305,000 for year 2012; CHF 249,000 for year 2011) and the IPCC Deputy- Secretary paid by UNEP (CHF 337,000 for the year 2012; CHF 337,000 for the year 2011).

b. Office space: Office space is provided by WMO (CHF 57,000 for 2012, also CHF 57,000 for 2011)

c. Publications in the amount of CHF 2,000 were received and included in the inventory.

d. 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.

e. 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 2012 as shown in Statement V and in total amount to approximately CHF 239,777 for the period 1 January to 31 December 2012.

f. 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.

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

5.3 Other revenue

55. Other revenue relates to interest income of CHF 32,000 (CHF 48,000 in 2011), and a prior year adjustment of CHF 61,000 relating to voluntary contribution - pledges.

NOTE 6: EXPENSES

56. Expenses represent the following:

	2012	2011
	<i>Swiss Francs</i>	
6.1 Travel (please see note 62 on variances)		
Lead Authors, scoping and expert meeting for reports	510,000	1,823,000
Governing bodies	1,717,000	1,435,000
Scoping meetings, expert meetings and workshops	373,000	270,000
Other - outreach, secretariat	48,000	31,000
	2,648,000	3,559,000
6.2 Other expenditures		
Currency exchange differences:		
Realized	65,000	(72,000)
Unrealized	64,000	(106,000)
	129,000	(178,000)
Financial support towards Housing, Staffing and Administrative Costs of the Technical Support Unit of the "IPCC Task Force on National Green House Gas Inventories"	1,828,000	1,849,000
Studies, reports, brochures, reprints	187,000	135,000
Specialised services	100,000	92,000
Fellowships	37,000	-
Bank charges	13,000	16,000
Hospitality	7,000	10,000
Write-offs	6,000	-
Audit fee	5,000	20,000
Other	5,000	-
Miscellaneous services	4,000	18,000
Freight	2,000	8,000
Discounting of long-term contributions receivables	(25,000)	9,000
	2,298,000	1,979,000
6.3 Salaries and employee benefits		
Staff costs	1,170,000	845,000
Consultancy cost	80,000	713,000
Employee benefits	453,000	406,000
	1,703,000	1,964,000
6.4 In-kind expenditure		
Seconded staff	642,000	586,000
Rental of office space	57,000	57,000
Inventory	2,000	-
	701,000	643,000
6.5 Grants and contributions for organizations of meetings		
Contributions for organization of meetings	270,000	661,000
Grants	92,000	355,000
	362,000	1,016,000
6.6 Supplies, consumables and other running costs		
Postage and storage of IPCC publications	106,000	138,000
Data processing services	3,000	119,000
Communication costs	8,000	16,000
Supplies and other running costs	6,000	9,000
Building maintenance and security	1,000	1,000
	124,000	283,000

NOTE 7: STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

57. The original 2012 budget for IPCC decreased by CHF 166,850 from CHF 7,972,075 to CHF 7,805,225 as a result of adjustments to the number of DC/EIT journeys and other expenditure for meetings already held from January to June 2012 and meetings scheduled to be held from July to December 2012, deletion of the budget line "Support to SYR TSU" due to funding received for this activity from Netherlands and Norway, addition of a budget line "Website improvements" and adjustment to the budget line "2006 GL software". The revised budget for 2012 was approved by the IPCC Panel at its 35th Session (Geneva, Switzerland, 6-9 June 2012).

58. 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.

59. 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.

60. 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 2012 is presented below:

	Note	Swiss Francs
Amount of expenditure, Statement V		5,021,000
Less:		
Discounting of long-term contributions receivable	6.2	(25,000)
Plus:		
Financial support towards Housing, Staffing and Administrative cost of the Technical Support Unit of the "IPCC Task Force on National Green House Gas Inventories"	6.2	1,828,000
In-kind expenditure	6.4	701,000
Currency exchange differences	6.2	129,000
Employee benefits service cost and interest cost	3.6	69,000
Inventories (net movement)	3.2	70,000
Fellowships	6.2	37,000
Write-offs	6.2	6,000
Amount of expenditure, Statement II		7,836,000

61. Among the reconciling items is the amount of CHF 37,000 representing fellowships funded by the IPCC Scholarship Programme Trust Fund.

NOTE 8: VARIANCES BETWEEN BUDGET AND ACTUAL AMOUNTS BY CATEGORY

62. 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: No activities have been undertaken against budget lines “Website improvements”, “Webconferences” and “Advisory Services (Conflict of Interest)”.

NOTE 9: LEGAL OR CONTINGENT LIABILITIES AND WRITE-OFFS

63. At 31 December 2012, 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 6,000 representing receivables that have remained outstanding for more than five years. No cases of fraud were noted.

NOTE 10: OTHER COMMITMENTS

64. At 31 December 2012, IPCC had obligations for the acquisition of goods and services contracted but not delivered amounting to CHF 145,000 (CHF 186,000 on 31 December 2011).

65. 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
2012	2	404,000	161,000	77,000	642,000	-	-
2011	2	410,000	102,000	74,000	586,000	-	-

66. 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.

67. 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.

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

69. Key management personnel are ordinary members of UNJSPF.

NOTE 12: EVENTS AFTER REPORTING DATE

70. IPCC’s reporting date is 31 December 2012. 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.

PART B

TABLE 4

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

SECRETARIAT	
Established posts	1,600,000
Secretariat travel	15,000
Consultants/temps	8,000
Learning & staff development	5,000
Misc. expenses	10,000
Reimbursement Travel Clerk (80%)	107,000
Reimbursement ICT charges	55,000
TOTAL	1,800,000

TABLE 5

2013 BUDGET ADOPTED BY IPCC-XXXV

Activity	Purpose	DC/EIT support	Other Expenditure	Sub-total
Governing bodies				
WG I-12/IPCC-36 4 days + 1 day contingency	approval/acceptance AR5 WG I Report	540,000 120 journeys	350,000	890,000
IPCC-37 5 days	programme and budget Approval - Wetlands Guidance & KP Supplementary Guidance	607,500 135 journeys	350,000	957,500
Bureau 4 days	2 sessions 72 journeys	324,000	125,400	449,400
Executive Committee 4 days	2 sessions and consultations 16 journeys	72,000	125,400	197,400
TFB	1 session 9 journeys	40,500	6,075	46,575
SBSTA/COP/JWG and other UN meetings		90,000 20 journeys	0	90,000
SUB-TOTAL				2,630,875
Lead Authors, scoping and expert meetings for reports agreed by Panel				
WG I AR5 LA 4	CLA/LA meeting 65 journeys	292,500	43,875	336,375
WG I AR5	contingency for chapter meetings 10 journeys	45,000	6,750	51,750
WG I Session	preparatory meeting before Plenary 10 journeys	45,000	6,750	51,750
WG II AR5 LA 4	CLA/LA meeting 128 journeys	576,000	86,400	662,400
WG II AR5	contingency for chapter meetings 20 journeys	90,000	13,500	103,500
WG III AR5 LA 4	CLA/LA meeting 123 journeys	553,500	83,025	636,525
WG III AR5	cross-chapter coordination and contingency for chapter meetings 45 journeys	202,500	30,375	232,875
AR5 cross-cutting issues and SYR	experts and SYR CWT-2 meetings 40 journeys	180,000	27,000	207,000
Wetlands Guidance LA 4	CLA/LA meetings 31 journeys	139,500	20,925	160,425
Wetlands Guidance Science Meeting 2	1 meeting 10 journeys	45,000	6,750	51,750
Wetlands Guidance Panel Approval	CLA/LA to attend panel & preparatory meeting 12 journeys	54,000	8,100	62,100
KP Supplementary Guidance LA 3 & 4	2 meetings 74 journeys	333,000	49,950	382,950
SUB-TOTAL				2,939,400
Other scoping meetings, expert meetings and workshops				
Co-sponsored meeting on Scenarios	1 meeting 30 journeys	135,000	20,250	155,250
TGICA	1 meeting 12 journeys	54,000	8,100	62,100
EFDB Board	1 meeting 21 journeys	94,500	14,175	108,675
EFDB Expert meeting	2 meetings 20 journeys	90,000	13,500	103,500
2006 GL Related Issues Japan	1 meeting 10 journeys	45,000	0	45,000
TFI Expert Meeting CCS	1 expert meeting 24 journeys	108,000	16,200	124,200
TFI Expert meetings UNFCCC Needs	contingency for 1 expert meeting 24 journeys	108,000	16,200	124,200
SUB-TOTAL				722,925
Other Expenditures				
EFDB maintenance	update/management			7,000
2006 GL software	software maintenance			6,000
Publications	WG I publication/translation			300,000
Communication activities/**	material/travel			140,000
AR5 website**	website			85,000
WG I AR5 comm activities**	contingency			100,000
Distribution	IPCC publications			100,000
Webconferences	licences & communication costs			50,000
Secretariat	staff/misc expenses			1,800,000
External Audit	fee			20,000
Advisory Services	Conflict of Interest			30,000
IPCC Chair	Support for SYR TSU			130,000
Co-Chairs				250,000
SUB-TOTAL				3,018,000
TOTAL				9,311,200

*Previously labelled as Outreach

**Reference paragraph 5 of the decisions

TABLE 6

PROPOSED 2014 BUDGET FOR ADOPTION BY IPCC-XXXVII

Activity	Purpose	DC/EIT support	Other Expenditure	Sub-total
Governing bodies				
WG II/IPCC-38 5 days	Approval AR5 WG II Report	540,000 120 journeys	350,000	890,000
WG III/IPCC-39 5 days	Approval AR 5 WG III Report Programme & budget	540,000 120 journeys	350,000	890,000
SYR/IPCC-40 6 days	Approval/adoption AR5 SYR various	540,000 120 journeys	420,000	960,000
Bureau 4 days	2 sessions	324,000 72 journeys	120,000	444,000
Executive Committee 4 days	2 sessions and consultations	72,000 16 journeys	10,800	82,800
TFB	1 session	40,500 9 journeys	6,075	46,575
SBSTA/COP/JWG and other UN meetings		90,000 20 journeys		90,000
SUB-TOTAL				3,403,375
Lead Authors, scoping and expert meetings for reports agreed by Panel				
WG II Session	preparatory meeting before Plenary	130,500 29 journeys	19,575	150,075
WG III Session	preparatory meeting before Plenary	171,000 38 journeys	25,650	196,650
AR5 SYR	CWT-3 and CWT-3bis meetings	189,000 42 journeys	28,350	217,350
AR5 SYR	CWT-4 meeting and prep meeting CWT-5 meeting before Panel	256,500 57 journeys	38,475	294,975
SUB-TOTAL				859,050
Other scoping meetings, expert meetings and workshops				
TGICA	1 meeting	54,000 12 journeys	8,100	62,100
EFDB Editorial Board	1 meeting	94,500 21 journeys	14,175	108,675
EFDB Data meeting	2 meetings	90,000 20 journeys	13,500	103,500
EFDB and Software User Feedback, Japan	1 meeting	45,000 10 journeys	6,750	51,750
TFI Expert Meeting on Appl'n 2006 Guidelines	1 expert meeting	108,000 24 journeys	16,200	124,200
TFI Expert Meeting on Systematic Ass't TFI prod.	1 expert meeting	108,000 24 journeys	16,200	124,200
SUB-TOTAL				574,425
Other Expenditures				
2006 GL software	maintenance/development			20,000
EFDB maintenance	update/management			7,000
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
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			92,400
Co-Chairs				250,000
SUB-TOTAL				5,096,900
TOTAL				9,933,750

TABLE 7

FORECAST 2015 BUDGET PROPOSED TO IPCC-XXXVII

Activity	Purpose	DC/EIT support	Other Expenditure	Sub-total
Governing bodies				
IPCC-41	Programme and budget	540,000	280,000	820,000
4 days	various	120 journeys		
Bureau	2 sessions	324,000	120,000	444,000
4 days		72 journeys		
Executive Committee	2 sessions and	72,000	10,800	82,800
4 days	consultations	16 journeys		
TFB	1 session	40,500	6,075	46,575
		9 journeys		
SBSTA/COP/JWG		90,000	0	90,000
and other UN meetings		20 journeys		
SUB-TOTAL				1,483,375
Scoping, expert meetings and workshops				
WG I meetings	contingency	67,500	10,125	77,625
		15 journeys		
WG II meetings	contingency	67,500	10,125	77,625
		15 journeys		
WG III meetings	contingency	67,500	10,125	77,625
		15 journeys		
Expert meeting	contingency - Art. 2	67,500	10,125	77,625
		15 journeys		
TGICA	1 meeting	54,000	8,100	62,100
		12 journeys		
EFDB Editorial Board	1 meeting	94,500	14,175	108,675
		21 journeys		
EFDB Data meeting	2 meetings	90,000	13,500	103,500
		20 journeys		
EFDB and Software Users	1 meeting	45,000	6,750	51,750
Feedback, Japan		10 journeys		
TFI Expert meeting on Scientific	1 expert meeting	108,000	16,200	124,200
Advancement GHG Inventory		24 journeys		
TFI Expert meeting on Scoping	1 expert meeting	108,000	16,200	124,200
Future Method. Dvpt		24 journeys		
SUB-TOTAL				884,925
Other Expenditures				
2006 GL software	maintenance/development			6,000
EFDB maintenance	update/management			7,000
Publications				200,000
Communication	AR5 material/travel/events			495,000
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			23,200
Co-Chairs				250,000
SUB-TOTAL				2,961,200
TOTAL				5,329,500

TABLE 8

INDICATIVE 2016 BUDGET PROPOSED TO IPCC-XXXVII

Activity	Purpose	DC/EIT support	Other Expenditure	Sub-total
Governing bodies				
IPCC-42 4 days	Programme and budget various	540,000 120 journeys	280,000	820,000
Bureau 4 days	2 sessions	324,000 72 journeys	120,000	444,000
Executive Committee 4 days	2 sessions and consultations	72,000 16 journeys	10,800	82,800
TFB	1 session	40,500 9 journeys	6,075	46,575
SBSTA/COP/JWG and other UN meetings		90,000 20 journeys	0	90,000
SUB-TOTAL				1,483,375
Lead Authors, scoping, expert meetings and workshops				
WG I meetings	contingency	67,500 15 journeys	10,125	77,625
WG II meetings	contingency	67,500 15 journeys	10,125	77,625
WG III meetings	contingency	67,500 15 journeys	10,125	77,625
Revision of GLs Lead Author meetings	5 meetings contingency	648,000 144 journeys	97,200	745,200
TGICA	1 meeting	54,000 12 journeys	8,100	62,100
EFDB Editorial Board	1 meeting	94,500 21 journeys	14,175	108,675
EFDB Data meeting	2 meetings	90,000 20 journeys	13,500	103,500
EFDB and Software User Feedback, Japan	1 meeting	45,000 10 journeys	6,750	51,750
SUB-TOTAL				1,304,100
Other Expenditures				
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
SUB-TOTAL				2,618,500
TOTAL				5,405,975

APPENDIX 2

COMMUNICATION WORKPLAN FOR 2013 AS APPROVED BY B-46 and DRAFT WORKPLAN FOR 2014 AS PRESENTED TO B-46

Activity	Purpose	2013	Of which WG I AR5	2014
Communications and outreach travel				
Preparatory briefings	Background briefings to media (possibly including support for training proposed by UN SG office) in preparation for AR5	9,000	0	0
	2 journeys			
Presentation of WG reports to all audiences	Travel for speakers including developed country authors (see note 1) 4 events in 2013, 20 events in 2014	54,000	54,000	540,000
	12 journeys			120 journeys
	Other costs	6,000	0	100,000
	Travel support for developing country participants to sub-regional and regional meetings 6 of the 20 events in 2014. Assumes 1,500 per trip for sub-regional travel			180,000
				120 journeys (20 per event)
Other non-AR5 outreach	To present other IPCC products e.g. SRREN, SREX and TFI Reports	9,000	0	0
	2 journeys			
SUB-TOTAL		78,000	54,000	820,000
Other communication activities and products				
Leaflets (AR5 and other)	Printing	1,000	0	2,000
Preparatory briefings - webinar	Background briefings to media in preparation for AR5 (Webinar communication costs)	1,000	0	
Banners and posters	Printing	5,000	2,000	5,000
Factsheets	Printing	5,000		2,000
	Translation	17,000	7,000	10,000
Folders	Printing	2,000	1,000	0
Press materials	Translation	14,000	14,000	30,000
Press conference/dial-in for release of full reports x3	Technical and other services for 3 dial-in press conferences	0	0	60,000
Videos of SPM launch, TFI report launch and interviews	Shooting and post-production (preferably sourced in host country)	10,000	10,000	20,000
Mobile apps and eBooks	Licenses	2,000	0	
Audio files and podcasts	License costs. Some will be derived from AR5 video and videos from SPM launch	1,000	0	0
SUB-TOTAL		58,000	34,000	129,000
Media training				
Media training	1 session for Bureau, 3 sessions for Lead Authors, 1 session for SYR CWT 5 sessions (10 half-days)	6,000	3,000	9,000
	2 sessions			3 sessions
Travel for media trainers	Travel x 2 to 4 pre-approval author meetings and Bureau	18,000	9,000	27,000
	4 journeys			6 journeys
SUB-TOTAL		24,000	12,000	36,000
AR5 video				
A short video for each WG report and SYR plus introduction	includes e.g. director, director travel, production, animation, editing, post-production	80,000	0	160,000
SUB-TOTAL		80,000	0	160,000
TOTAL		240,000	100,000	1,145,000

ALREADY BUDGETED				
Communications activities		140,000	0	140,000
WGI AR5 Communication activities		100,000	100,000	0
TOTAL		240,000	100,000	140,000
ADDITIONAL FUNDING REQUIRED				
TOTAL		0	0	1,005,000

TOTAL COSTS OF AR5 COMMUNICATIONS 2013-2014	
2013	240,000
2014	1,145,000
GRAND TOTAL	1,385,000

OTHER ALREADY APPROVED ITEMS			
Activity	Purpose	2013	2014
AR5 web pages	Consultant and search engine solution	85,000	0
Working Group reports	Translation and publication	300,000	600,000
Synthesis Report	Translation and publication	0	200,000
Wetlands Guidance & KP Supplement	Translation and publication	0	600,000
	Distribution of reports	100,000	200,000
SUB-TOTAL		485,000	1,600,000
GRAND TOTAL	2,085,000		

PROPOSED COMMUNICATIONS BUDGET FOR 2014, 2015 AND 2016

At its 35th Session, the IPCC approved the expenditures for 2012 and 2013 outlined in the Communications Strategy, including for improvements to the IPCC website, with the understanding that the Executive Committee will review and approve the detailed work plan. The Panel further authorized, in addition to the budget already approved for communications activities, a contingency budget line for WGI AR5 communications activities in 2013 subject to a work-plan agreed by the Bureau.

At its 46th Session, the IPCC Bureau approved the AR5 communications strategy with additional budget of CHF 100,000 for the release of the WG I report in 2013. The CHF 100,000 would be additional to other approved funding in the budget for 2013 (CHF 140,000) that is to be used for general outreach purposes regarding all AR5 working group reports (for the WG I, as well as the WG II and WG III reports). On that occasion, the Secretary explained that the document being submitted covered AR5 in its entirety as one report and that the 2014 budget proposal would be approved by the Panel at the 37th Session of the IPCC.

The figures contained here for 2014 are based on those that were submitted to the Bureau with the following changes:

Under “Communications and outreach travel”:

1. The budget line for Other Costs under Presentation of AR5 WG reports to all audiences (CHF 100 000) has been removed because at this stage it is envisaged that the IPCC contribution will be limited to travel support to speakers (See Annex 1: Paragraph 3).
2. Other non-AR5 outreach includes travel support for 2 people to 2 events in 2014 for the 2013 Supplements (CHF18,000).
3. The budget line on “Presentations of AR5 SYR to all audiences” has been added.

Under “Other communications activities and products”:

1. The budget line on “Preparatory briefings –webinar” has been removed. The Secretariat will use WebEx for this activity, which is already covered in the budget line for Web conferences.
2. The budget line on eBooks submitted to the Bureau which was called “Mobile Apps and eBook” is now called “eBooks”. Mobile apps will no longer be necessary since the AR5 web pages have the functionality to adjust according to the device that is being used to access the site.
3. The cost of eBooks has also been adjusted as the Secretariat will use a printing company to produce the eBooks rather than doing it in-house. The initial cost in the 2013 budget was CHF 2,000 for licenses only and has now been adjusted to CHF 4,000 per eBook.

The following budget lines have been removed because there were 0 amounts for 2014 and subsequent years:

1. “Preparatory briefings”
2. “Preparatory briefings”
3. “Audio files and podcasts”

The following budget lines have been added:

1. “Web pages”
2. “Crisis communications”

Proposed Communications Budget for 2014, 2015 and 2016

ANNEX 1 – Note on travel costs

1. The largest item in the proposed communications budget (CHF 738,000 out of a total CHF 2,685,000 for 2014) is for travel related to the presentation of AR5. This annex details the plan for these outreach activities to show how this figure was arrived at.
2. The outreach programme is still being developed, and will continue to evolve in the coming months. However, some events have firmed up, and others are at an advanced stage of discussion, so it is already possible to consider the details of the overall programme.
3. Most of the outreach activities under discussion so far involve the provision of IPCC speakers to events arranged by other organizations. Some of these will be co-sponsored by the IPCC, but in most cases the IPCC's involvement will again be limited to the provision of speakers.
4. Past experience has shown that in many instances it may be impossible for authors from developed countries to mobilize the resources that are necessary for their participation in events communicating IPCC reports. The Secretariat wishes to bring this matter to the attention of the Panel, so that it may consider the option to allow the use of Trust Fund resources to support the travel of speakers from developed countries, in exceptional cases and in consultation with the relevant Working Group Co-Chairs (or IPCC Chair for the Synthesis Report), to be fully documented and reported to subsequent sessions of the IPCC.
5. The programme aims to mobilize a wide range of authors to present the findings of AR5, as well as Bureau members.
6. The programme proposes 20 events in 2014, and assumes that six IPCC participants – two from each Working Group – will take part in each. That would imply 120 journeys at the standard rate of CHF 4,500 each or CHF 540,000 in all. To the extent that fewer than six IPCC authors or officials take part in an event, it will be possible to fund further events. In addition, SYR events are foreseen (1 in 2014 and 5 in 2015).

The events under discussion for 2014 include the following:

- Regional presentations of Working Group I and Working Groups II/III reports in representative developing country locations organized with UN DPI;
- Participation in UN conferences (e.g. UNFCCC SB meetings, UNFCCC COP, UN Environment Assembly, WMO Executive Council, UN General Assembly/SG summit, IMF/World Bank spring/autumn meetings, IMO Marine Environment Protection Committee, CBD/IPBES);
- Participation in other conferences (e.g. World Economic Forum; C40 Cities Mayors Summit (ICLEI etc); SIDS-3 (Small Island Developing States); World Forest Summit; World Coal Association conference; Sustainable Humanity, Sustainable Nature (Pontifical Academy of Sciences); Resilient Cities (ICLEI); SPREP (Secretariat of the Pacific Regional Environmental Programme) annual meeting; ICSU General Assembly);
- Events organized by IPCC with partners including:
 - Series of sub-regional events in developing countries with CDKN (funded by UK DfID);
 - Events in Singapore, Hong Kong, possibly Indonesia and Philippines organized with governments and business community;
 - Africa event to facilitate contributions to special issue of *Current Opinion* with IGBP;
 - Africa science workshops with Periperi network coordinated by Stellenbosch University.

7. The proposed budget also includes funding to facilitate participation from neighbouring countries in the sub-regional events – those in the last bullet point in item 5. For 2014 it is proposed to fund participation at six events by 20 people per event, or 120 journeys in all, at a local travel cost of CHF 1,500 per journey. This works out at CHF180,000 in all.

PROPOSED COMMUNICATIONS BUDGET FOR 2014, 2015 and 2016

Activity	Purpose	2014	2015	2016
Communications and outreach travel				
Presentation of AR5 WG reports to all audiences (See Annex 1)	Travel for speakers	540,000	270,000	135,000
	20 events in 2014, 10 events in 2015, 5 events in 2016	120 journeys	60 journeys	30 journeys
	Travel support for developing country participants to sub-regional and regional meetings	180,000	90,000	45,000
	6 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	120 journeys (20 per event)	60 journeys (20 per event)	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		
SUB-TOTAL		763,875	437,625	180,000
Other communications activities and products				
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	60,000	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	0	0
SUB-TOTAL		241,000	25,500	15,500
Media training				
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	
SUB-TOTAL		36,000	12,000	0
AR5 video				
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
SUB-TOTAL		160,000	0	0
Crisis Communications				
Crisis Communications	Set up and contingency	50,000	30,000	30,000
SUB-TOTAL		50,000	30,000	30,000
TOTAL		1,250,875	505,125	225,500

ALREADY BUDGETED				
Communications activities		140,000	0	0
TOTAL		140,000	0	0
ADDITIONAL FUNDING REQUIRED				
TOTAL		1,110,875	505,125	225,500
OTHER ITEMS ALREADY NOTED (2014, 2015 and 2016)				
Activity	Purpose	2014	2015	2016
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
SUB-TOTAL		1,600,000	300,000	300,000
GRAND TOTAL		2,710,875	805,125	525,500

Financial Task Team

Provisional Agenda

1. 2012 Statement of Income and Expenditures
2. Proposed budget for the years 2014, 2015 and 2016
3. Follow-up to P-34 and P-35 decisions and to the Report of the Internal Audit of IPCC Meetings (June 2013) on travel matters:
 - Eligibility of experts to IPCC Trust Fund support
 - Allowable costs for meetings to be funded by the IPCC Trust Fund
 - Travel survey
 - Review of the standard cost for travel for budget preparation
4. Any other matters