

ipcc

INTERGOVERNMENTAL PANEL ON climate change

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

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

IPCC TRUST FUND PROGRAMME AND BUDGET

(Submitted by the IPCC Secretariat)

IPCC Secretariat

c/o WMO • 7bis, Avenue de la Paix • C.P. 2300 • 1211 Geneva 2 • Switzerland
telephone : +41 (0) 22 730 8208 / 54 / 84 • fax : +41 (0) 22 730 8025 / 13 • email : IPCC-Sec@wmo.int • www.ipcc.ch



IPCC TRUST FUND PROGRAMME AND BUDGET

INTRODUCTION

1. Reference is made to document IPCC-XXXIX/Doc.2, Corr.1 and the draft report of the 39th Session of the IPCC which contains information about past expenditures and the decision by IPCC-39 on programme and budget. The budget presented in this document relates to the IPCC Trust Fund only. It should be noted that there are other resources available to the IPCC, notably support services provided by WMO and UNEP, including the provision of the two senior posts in the IPCC Secretariat, generous contributions by the Governments of Germany, Japan, Netherlands, Norway, Switzerland and the United States of America which are supporting Technical Support Units (TSUs), support from all those Governments and Organizations which host IPCC meetings and make experts available to the IPCC and voluntary “in-kind” contributions from the Governments of Germany, the United Kingdom and the United States of America to support the operation of the IPCC Data Distribution Centre.

2. We acknowledge the generous contribution made by host countries to the 2014 Plenary Sessions, namely: Denmark, Germany and Japan.

3. This budget document contains two parts. Part A presents the status of income and expenditure for the Trust Fund. Part B includes the revised 2014 budget and revised proposed 2015 budget, as approved in IPCC-39, a forecast budget for the year 2016 and an indicative budget for 2017.

PART A – INCOME AND EXPENDITURE

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

5. The 2013 annual financial statements audited by the Swiss Federal Audit Office are attached as **Appendix 1**.

PART B: DRAFT BUDGETS

6. The standard costs for the budget preparation are as follows: the budgetary requirement for a Panel session has been established at CHF 70,000 per day. The requirement for sessions of the IPCC Bureau has been established at CHF 30,000 per day. The established rate for travel costs is CHF 4,000 per trip and 17 per cent of total travel costs are to be utilized to cover meeting costs.

7. The budget proposals for the coming years are using the same standard costs as were used for the preparation of the forecast budget for the year 2015 and the indicative budget for the year 2016 noted at the 39th Session. **Table 5** provides a breakdown of the components of the budget line “Secretariat”.

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

OTHER MATTERS

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

PART A

TABLE 1

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

As of 21 August 2014
(Amounts in Swiss Francs)

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

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

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

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

Notes:

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

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

TABLE 2

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

as at 21 August 2014
(Amounts in Swiss Francs)

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

Tonga														-	
Trinidad & Tobago														-	
United Kingdom							250,000							250,000	
UNEP	A2													-	
UNFCCC			299,551											299,551	
USA														-	
WMO														-	
Subtotal		80,000	100,000	299,818	-	135,946	-	298,699	18,327	-	-	-	-	3,337	936,127
Japan - TSU/TFI														-	
USA transl/pub														-	
Total		80,000	100,000	299,818	-	135,946	-	298,699	18,327	-	-	-	-	3,337	936,127

Notes:

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

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

TABLE 3

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

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

* excludes obligations amounting to CHF 1,852,137

TABLE 4

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

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

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

PART B

TABLE 5

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

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

TABLE 6

REVISED 2014 BUDGET FOR ADOPTION BY IPCC-XL

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

TABLE 7

REVISED PROPOSED 2015 BUDGET FOR ADOPTION BY IPCC-XL

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

* Subject to submission of proposal and approval by the Panel

TABLE 8

FORECAST 2016 BUDGET PROPOSED TO IPCC-XL

Activity	Purpose	DC/EIT support	Other Expenditure	Sub-total
Governing bodies				
IPCC-43 5 days	Programme and budget outline of next AR	960,000 240 journeys	350,000	1,310,000
Bureau 4 days	2 sessions	288,000 72 journeys	120,000	408,000
Executive Committee 4 days	2 sessions and consultations	64,000 16 journeys	10,880	74,880
TFB	1 session	36,000 9 journeys	6,120	42,120
UNFCCC and other UN meetings		80,000 20 journeys	0	80,000
SUB-TOTAL				1,915,000
Lead Authors, scoping, expert meetings and workshops				
WG meetings	contingency	240,000 60 journeys	40,800	280,800
Scoping meetings	contingency	240,000 60 journeys	40,800	280,800
TFI Revision of GLs Lead Author meetings	5 meetings contingency	576,000 144 journeys	97,920	673,920
TGICA	2 meetings	96,000 24 journeys	16,320	112,320
EFDB Editorial Board	1 meeting	84,000 21 journeys	14,280	98,280
EFDB Data meeting	2 meetings	80,000 20 journeys	13,600	93,600
EFDB and Software Users Feedback, Japan	1 meeting	40,000 10 journeys	6,800	46,800
SUB-TOTAL				1,586,520
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				6,120,020

TABLE 9

INDICATIVE 2017 BUDGET PROPOSED TO IPCC-XL

Activity	Purpose	DC/EIT support	Other Expenditure	Sub-total
Governing bodies				
IPCC-44 4 days	Programme and budget various	480,000 120 journeys	280,000	760,000
Bureau 4 days	2 sessions	288,000 72 journeys	120,000	408,000
Executive Committee 4 days	2 sessions and consultations	64,000 16 journeys	10,880	74,880
TFB	1 session	36,000 9 journeys	6,120	42,120
UNFCCC and other UN meetings		80,000 20 journeys	0	80,000
SUB-TOTAL				1,365,000
Lead Authors, scoping, expert meetings and workshops				
WG meetings	contingency	600,000 150 journeys	102,000	702,000
TFI Revision of GLs Lead Author meetings	5 meetings contingency	576,000 144 journeys	97,920	673,920
TFI Revision of GLs	1 preparatory meeting before Plenary	48,000 12 journeys	8,160	56,160
TGICA	2 meetings	96,000 24 journeys	16,320	112,320
EFDB Editorial Board	1 meeting	84,000 21 journeys	14,280	98,280
EFDB Data meeting	2 meetings	80,000 20 journeys	13,600	93,600
EFDB and Software Users Feedback, Japan	1 meeting	40,000 10 journeys	6,800	46,800
SUB-TOTAL				1,783,080
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				5,766,580



Intergovernmental Panel on Climate Change

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

8 April 2014

IPCC Secretariat

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





Annexe 1 à 1.14318.952.00428.03

OPINION D'AUDIT DU VERIFICATEUR EXTERIEUR

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

Responsabilité du Secrétariat du GIEC pour les états financiers

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

Responsabilité de l'auditeur

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

Opinion

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

Berne, le 5 mai 2014

CONTROLE FEDERAL DES FINANCES
DE LA CONFEDERATION SUISSE⁶
(Vérificateur extérieur)


Eric-Serge Jeannet
Vice-directeur



Didier Monnot
Responsable de mandats

⁶ Adresse postale : Monbijoustrasse 45, CH-3003 Berne.



Annex 1 to 1.14318.952.00428.03

EXTERNAL AUDITOR'S AUDIT OPINION

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

The IPCC Secretariat's responsibility for the financial statements

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

Auditor's responsibility

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

Opinion

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

Berne, 5 May 2014

SWISS FEDERAL AUDIT OFFICE³
(External Auditor)

Eric-Serge Jeannet
Deputy Director

Didier Monnot
Mandate Officer

³ Mailing address: Monbijoustrasse 45, CH-3003 Berne.

STATEMENT I

INTERGOVERNMENTAL PANEL ON CLIMATE CHANGE (IPCC)

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2013

(in thousands of Swiss Francs)

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

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

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

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

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

STATEMENT III

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

	Fund Balances	Employee Benefits Reserve	Total Net Assets
Net assets at 31 December 2012	<u>10,777</u>	<u>(314)</u>	<u>10,463</u>
Movements in fund balances and reserves in 2013			
Surplus for the period (Statement II)	209	-	209
Gain arising on actuarial valuation of employee benefits	<u>-</u>	<u>232</u>	<u>232</u>
Total movements during the year	<u>209</u>	<u>232</u>	<u>441</u>
Total net assets at 31 December 2013	<u><u>10,986</u></u>	<u><u>(82)</u></u>	<u><u>10,904</u></u>
	Fund Balances	Employee Benefits Reserve	Total Net Assets
Net assets at 31 December 2011	<u>11,827</u>	<u>(21)</u>	<u>11,806</u>
Movements in fund balances and reserves in 2012			
Surplus/(Deficit) for the period (Statement II)	(1,050)	-	(1,050)
Gain/(Loss) arising on actuarial valuation of employee benefits	<u>-</u>	<u>(293)</u>	<u>(293)</u>
Total movements during the year	<u>(1,050)</u>	<u>(293)</u>	<u>(1,343)</u>
Total net assets at 31 December 2012	<u><u>10,777</u></u>	<u><u>(314)</u></u>	<u><u>10,463</u></u>

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

STATEMENT IV

INTERGOVERNMENTAL PANEL ON CLIMATE CHANGE (IPCC)

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31 DECEMBER 2013

(in thousands of Swiss Francs)

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

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

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

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

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

Notes to the Financial Statements as at 31 December 2013

NOTE 1: PURPOSES OF THE ORGANIZATION

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

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

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

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

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

NOTE 2: ACCOUNTING POLICIES

Basis of Preparation

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

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

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

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

3. IPCC adopted IPSAS on 1 January 2010.

Revenue

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

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

6. Interest revenue is recognized as it accrues.

Expenditure

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

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

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

Financial Instruments

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

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

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

Contributions and receivables

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

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

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

Funds held by WMO

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

Inventories

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

Property, Plant and Equipment

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

Intangible Assets

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

Employee Benefits

20. IPCC recognizes the following employee benefits:

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

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

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

Provisions and Contingent Liabilities

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

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

NOTE 3 : ASSETS AND LIABILITIES

Note 3.1: Contributions receivable

25. Contributions receivable are comprised of pledges:

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

Note 3.2: Inventories

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

Inventories

	<u>2013</u>	<u>2012</u>
	<i>Swiss Francs</i>	
Publications	<u>161,000</u>	<u>222,000</u>

Inventory Reconciliation

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

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

Note 3.3: Other assets

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

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

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

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

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

Note 3.4: Funds held by WMO

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

Note 3.5: Payables and Accruals

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

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

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

Note 3.6: Employee Benefits Liabilities

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

35. Employee benefits comprise:

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

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

Valuation of Employee Benefits

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

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

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

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

United Nations Joint Staff Pension Fund (UNJSPF)

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

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

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

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

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

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

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

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

Note 3.7

Employment Benefits Reserves

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

NOTE 4: RISK ANALYSIS

Credit Risk

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

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

Liquidity Risk

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

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

Market Risk

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

Currency Risk

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

NOTE 5: REVENUE

5.1 Monetary contributions

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

5.2 In-kind contributions

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

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

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

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

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

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

5.3 Other revenue

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

NOTE 6: EXPENSES

57. Expenses represent the following:

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

NOTE 7: STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

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

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

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

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

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

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

NOTE 8: VARIANCES BETWEEN BUDGET AND ACTUAL AMOUNTS BY CATEGORY

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

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

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

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

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

NOTE 9: LEGAL OR CONTINGENT LIABILITIES AND WRITE-OFFS

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

NOTE 10: OTHER COMMITMENTS

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

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

NOTE 11: RELATED PARTY AND OTHER SENIOR MANAGEMENT DISCLOSURE

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

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

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

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

70. Key management personnel are ordinary members of UNJSPF.

NOTE 12: EVENTS AFTER REPORTING DATE

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

Revised Proposed Communications Budget for 2014, 2015 and 2016

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

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

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

PROPOSED COMMUNICATIONS BUDGET FOR 2014, 2015 and 2016

Activity	Purpose	2014	2015	2016
Communications and outreach travel				
Presentation of AR5 WG reports to all audiences	Travel for speakers	432,000	180,000	135,000
	16 events in 2014, 10 events in 2015, 5 events in 2016	96 journeys	40 journeys	30 journeys
	Travel support for developing country participants to sub-regional and regional meetings	138,000	79,500	45,000
	5 of the 20 events in 2014, 3 of the 10 events in 2015, and 2 of the 5 events in 2016 - assume 1,500 per trip for sub-regional travel	92 journeys (20 per event - in one case 12 per event)	53 journeys (20 per event, but one event at 13)	30 journeys (20 per event)
Presentation of AR5 SYR to all audiences	Travel of speakers	25,875	77,625	0
		5 journeys+other exp.	3x5 journeys +other expenditures	
Other non-AR5 outreach	To present other IPCC products e.g. TFI Report	18,000	0	0
		4 journeys		
SUB-TOTAL		613,875	337,125	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	0	0	0
Videos and interviews of SPM launch, SYR launch and others	Shooting and post-production (preferably sourced in host country)	20,000	6,000	0
eBooks	Printing company (4,000/book, 4,000 x 3 WGs in 2014, SYR in 2015)	12,000	4,000	0
Web pages (including AR5)	Redesign of ipcc.ch to include CMS, webdesign, search engine, responsive webdesign (RWD), migration of content, and training	100,000	100,000	0
Web pages for SYR	Pages to display Synthesis Report in user-friendly manner, including links to underlying Working Group reports	200,000	0	0
SUB-TOTAL		381,000	125,500	15,500
Media training				
Media training	2 sessions for Lead Authors, 1 session for SYR CWT, 1 session for the new Bureau 4 sessions (10 half-days)	9,000	3,000	0
		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
Distribution of videos	Distribution to various channels	10,000	0	0
SUB-TOTAL		170,000	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	504,625	225,500
ALREADY BUDGETED				
Communications activities		140,000	0	0
TOTAL		140,000	0	0
ADDITIONAL FUNDING REQUIRED				
TOTAL		1,110,875	504,625	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	804,625	525,500

Financial Task Team

Provisional Agenda

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