

IPCC TRUST FUND PROGRAMME AND BUDGET Decisions taken by the Panel at its 35th Session

Based on the recommendations of the Financial Task Team, the Panel:

1. Thanked the Secretariat of IPCC for the Statement of contributions and expenditure as of 31 December 2011, as contained in documents IPCC-XXXV/Doc.2 and IPCC-XXXV/Doc.2/Add.1.

2. Approved the modifications proposed by the Secretariat to the 2012 budget in **Table 1**, as follows:

- Adjustment of number of DC/EIT journeys and other expenditure for meetings already held from January to June 2012.
- Adjustment of number of DC/EIT journeys and other expenditure to the WG II 3rd Lead Authors meeting.
- Addition of a 1st Lead Authors meeting for KP Supplementary Guidance with required number of DC/EIT journeys and other expenditure.
- Addition of a 2nd Lead Authors meeting for KP Supplementary Guidance with required number of DC/EIT journeys and other expenditure.
- Addition of a second TGICA meeting with required number of DC/EIT journeys and other expenditure.
- Addition of 4 DC/EIT journeys for TGICA for activities under the Global Framework for Climate Services.
- Adjustment to budget line “2006 GL Software” due to additional interfaces.
- Addition of a budget line for the Communication Strategy.
- Addition of a budget line for the Conflict of Interest Committee.

3. Approved that the 2013 budget proposal should include the following modifications in **Table 2** as compared to the budget noted in the 34th Session of the IPCC:

- Addition of plenary session for KP Supplementary Guidance and Wetlands Guidance with required number of DC/EIT journeys and other expenditure.
- Addition of a contingency budget line for WG I chapter meetings with required number of DC/EIT journeys and other expenditure.
- Addition of a consistency meeting for WG III with required number of DC/EIT journeys and other expenditure.
- Addition of a contingency budget line for WG III chapter meetings and the required number of DC/EIT journeys and other expenditure.
- Addition of a 3rd Lead Authors meeting for KP Supplementary Guidance with required number of DC/EIT journeys and other expenditure.
- Addition of a 4th Lead Authors meeting for KP Supplementary Guidance with required number of DC/EIT journeys and other expenditure.
- Addition of a budget line for Communication Strategy.
- Addition of a budget line for Conflict of Interest Committee.
- Addition of a budget line for New Scenarios.
- Addition of a 5th day as a contingency required for WG I AR5 acceptance/approval session.

4. Noted the forecast budget for 2014 (**Table 3**) – the end of the Fifth Assessment cycle and the indicative budget for the 2015 (**Table 4**) and 2016 (**Table 5**), as proposed in IPCC-XXXV/Doc.2.

* Edited for consistency with the Report of the 35th Session of IPCC.

5. Approved the expenditures for 2012 and 2013 outlined in the Communication Strategy, including for improvements to the IPCC website, with the understanding that the Executive Committee will review and approve the detailed work plan. Further authorized in addition to the budget already approved for communication activities, a contingency budget line for WGI AR5 communication activities in 2013 subject to a workplan agreed by the Bureau.
6. Expressed its gratitude to the WMO and UNEP for their contributions to IPCC Trust Fund and for financing one Secretariat position each, and to WMO for hosting the Secretariat.
7. Expressed its gratitude to governments, including those from developing countries, for their generous contributions to the IPCC Trust Fund, with special thanks to governments which support the Technical Support Units (TSUs) and a number of IPCC activities, including data centres, meetings and outreach actions.
8. Expressed its gratitude to governments for supporting the participation of experts in the IPCC process and urged, in particular, governments from developed countries to continue to provide financial support for travel of experts to IPCC meetings. A purpose of the IPCC Trust Fund is to provide support for travel of experts from developing countries and economies-in transition.
9. Requested the Working Groups to endeavour to provide budget estimates that are close to reality and submit them well in advance to the Secretariat before the documents on programme and budget are circulated. Further requested the Secretariat to make an effort to minimize the gap between planned and actual expenditures.
10. The Panel noted the pressures of resource needs on the budget will increase along the course of the Fifth Assessment cycle. The Panel requests that countries maintain their generous contribution in 2012 and 2013 and invites governments, in a position to do so, to increase their level of contributions to the IPCC Trust Fund or to make a contribution in case they have not yet done so.
11. Requested the Chairman, with support from the Secretariat, to conduct outreach activities with the aim to broaden the contribution base of the Trust Fund. This should include a letter which would underline the importance of the IPCC and be addressed to a high level within governments. The Panel recommends that the Secretariat presents a report on the success of the activity at a future session not later than P-37.
12. Recommended the Secretariat to communicate all procurement requirements of WMO to the TSUs and host countries in order to receive funding from the Trust Fund. Where a Letter of Agreement is required, ample lead time is recommended for TSUs and host countries to provide the Secretariat with the necessary details in order to initiate the administrative process in time.
13. The Panel recalled the approval of the 34th Session of the IPCC of the revised Appendix B to the Principles Governing IPCC Work – Financial Procedures for the Intergovernmental Panel on Climate Change (IPCC) and deferred decisions on sub-paragraphs 15 (e) and (15 (e)-bis on contributions and sub-paragraph 19 on Working Capital Reserves. These sub-paragraphs are still to be treated as if in square brackets (**Annex 1**).
14. Recalled the request since the 32nd Session of the IPCC, regarding management of travel by experts from developing countries and economies-in-transition, and the actions taken by the Chair to the Secretary General of WMO.
15. The Financial Task Team has been informed of difficulties that some experts or members of the Bureau, from developing countries, experience in relation to travel. In a number of cases, the travel plan and arrangements were made without apparent optimization other than on cost. A standardized process seems to be applied with little consideration given to the particular constraints of the travellers and their other commitments. Considering that most contributors to IPCC are working on a voluntary basis and are committed for a multi-year effort, the Panel would

expect greater flexibility be applied to the WMO travel rules and regulations. It is proposed that the Panel endorses the expression of a concern in this regard, and that this be relayed to the Secretary General of WMO. In addition, the Secretariat is requested to conduct a survey on travel and present its findings to WMO Travel. It is proposed that WMO Travel be invited to prepare a report on travel issues to be presented to the Financial Task Team at the 37th Session of the IPCC.

16. Recommended that the Secretariat undertakes an analysis of the costs and practicability involved in holding IPCC meetings in Geneva as opposed to another location. In addition the analysis should compare the costs incurred by a host country and IPCC-funded meetings. The Panel expressed the need to have a default location, such as Geneva, to hold IPCC meetings. When meetings are held in another location, a regional balance in the selection of meeting venues is encouraged.

17. Approved the deletion in 2012 of the budget line "Support to SYR TSU" due to funding received for this activity from Netherlands and Norway.

TABLE 1

REVISED BUDGET FOR 2012 ADOPTED BY IPCC-XXXV

Activity	Purpose	DC/EIT support	Other Expenditure	Sub-total
Governing bodies				
IPCC-35 4 days	programme and budget various	382,500 85 journeys	280,000	662,500
Bureau 4 days	2 sessions	274,500 61 journeys	125,400	399,900
Executive Committee 4 days	2 sessions and consultations	58,500 13 journeys	125,400	183,900
TFB	1 session	40,500 9 journeys	6,075	46,575
SBSTA/COP/JWG and other meetings		67,500 15 journeys		67,500
SUB-TOTAL				1,360,375
Lead Authors, scoping and expert meetings for reports agreed by Panel				
WG I AR5 LA 3	CLA/LA meeting	265,500 59 journeys	39,825	305,325
WG II AR5 LA 3	CLA/LA meetings	612,000 136 journeys	91,800	703,800
WG III AR5 LA 2 and 3	CLA/LA meetings and expert meeting to support review	1,089,000 242 journeys	163,350	1,252,350
SYR AR5	SYR CWT-1 meeting	81,000 18 journeys	12,150	93,150
Wetlands Guidance LA 2 and 3	2 CLA/LA meetings	166,500 49 journeys	24,975	191,475
Wetlands Guidance Science Meeting 1	1 meeting	40,500 9 journeys	0	40,500
KP Supplementary Guidance LA 1 & 2	2 meetings	310,500 69 journeys	46,575	357,075
SUB-TOTAL				2,943,675
Other scoping meetings, expert meetings and workshops				
New Scenarios	1 expert meeting	180,000 40 journeys	27,000	207,000
TGICA	2 meetings	103,500 23 journeys	8,100	111,600
EFDB Board	1 meeting	94,500 21 journeys	14,175	108,675
EFDB Expert meeting	2 meetings	90,000 20 journeys	13,500	103,500
TFI - Forests, Remote Sensing & GGI	1 meeting	45,000 10 journeys	0	45,000
TFI - Improving Inventories using 2006 GL & Related Tools	1 expert meeting	108,000 24 journeys	16,200	124,200
KP Supplementary Guidance Scoping meeting	1 meeting	108,000 24 journeys	16,200	124,200
SUB-TOTAL				824,175
Other Expenditures				
EFDB maintenance	update/management			7,000
2006 GL software	update/maintenance			40,000
Publication	SRREX publication/translation			200,000
Communication activities*	materials/travel			140,000
Website improvements**	improvements			40,000
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
Co-Chairs				250,000
SUB-TOTAL				2,677,000
TOTAL				7,805,225

*Previously labelled as Outreach.

**Reference paragraph 5 of the decisions.

TABLE 2

PROPOSED BUDGET FOR 2013 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	324,000 72 journeys	125,400	449,400
Executive Committee 4 days	2 sessions and consultations	72,000 16 journeys	125,400	197,400
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				2,630,875
Lead Authors, scoping and expert meetings for reports agreed by Panel				
WG I AR5 LA 4	CLA/LA meeting	292,500 65 journeys	43,875	336,375
WG I AR5	contingency for chapter meetings	45,000 10 journeys	6,750	51,750
WG I Session	preparatory meeting before Plenary	45,000 10 journeys	6,750	51,750
WG II AR5 LA 4	CLA/LA meeting	576,000 128 journeys	86,400	662,400
WG II AR5	contingency for chapter meetings	90,000 20 journeys	13,500	103,500
WG III AR5 LA 4	CLA/LA meeting	553,500 123 journeys	83,025	636,525
WG III AR5	cross-chapter coordination and contingency for chapter meetings	202,500 45 journeys	30,375	232,875
AR5 cross-cutting issues and SYR	experts and SYR CWT-2 meetings	180,000 40 journeys	27,000	207,000
Wetlands Guidance LA 4	CLA/LA meetings	139,500 31 journeys	20,925	160,425
Wetlands Guidance Science Meeting 2	1 meeting	45,000 10 journeys	6,750	51,750
Wetlands Guidance Panel Approval	CLA/LA to attend panel & preparatory meeting	54,000 12 journeys	8,100	62,100
KP Supplementary Guidance LA 3 & 4	2 meetings	333,000 74 journeys	49,950	382,950
SUB-TOTAL				2,939,400
Other scoping meetings, expert meetings and workshops				
Co-sponsored meeting on Scenarios	1 meeting	135,000 30 journeys	20,250	155,250
TGICA	1 meeting	54,000 12 journeys	8,100	62,100
EFDB Board	1 meeting	94,500 21 journeys	14,175	108,675
EFDB Expert meeting	2 meetings	90,000 20 journeys	13,500	103,500
2006 GL Related Issues Japan	1 meeting	45,000 10 journeys	0	45,000
TFI Expert Meeting CCS	1 expert meeting	108,000 24 journeys	16,200	124,200
TFI Expert meetings UNFCCC Needs	contingency for 1 expert meeting	108,000 24 journeys	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 3

FORECAST BUDGET FOR 2014 NOTED BY IPCC-XXXV

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	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	125,400	449,400
Executive Committee 4 days	2 sessions and consultations	72,000 16 journeys	125,400	197,400
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				3,523,375
Lead Authors, scoping and expert meetings for reports agreed by Panel				
WG II Session	preparatory meeting before Plenary	67,500 15 journeys	10,125	77,625
WG III Session	preparatory meeting before Plenary	157,500 35 journeys	23,625	181,125
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				771,075
Other scoping meetings, expert meetings and workshops				
TGICA	1 meeting	54,000 12 journeys	8,100	62,100
EFDB Board	1 meeting	67,500 21 journeys	10,125	77,625
EFDB Expert meeting	2 meetings	90,000 20 journeys	13,500	103,500
2006 GL Related Issues Japan	1 meeting	45,000 10 journeys	0	45,000
TFI Expert Meeting Sector & National Estimates	1 expert meeting	108,000 24 journeys	16,200	124,200
TFI Expert meetings UNFCCC Needs	contingency for 1 expert meeting	108,000 24 journeys	16,200	124,200
SUB-TOTAL				536,625
Other Expenditures				
2006 GL software	software maintenance			6,000
EFDB maintenance	update/management			7,000
Publications/Translation	WG II/III			600,000
Publication/Translation	SYR			200,000
Publication /Translation	Wetlands Guidance & KP Suppl.			600,000
Outreach	material/travel			140,000
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
IPCC Chair	Support for SYR TSU			130,000
Co-Chairs				250,000
SUB-TOTAL				4,013,000
TOTAL				8,844,075

TABLE 4

INDICATIVE BUDGET FOR 2015 NOTED BY IPCC-XXXV

Activity	Purpose	DC/EIT support	Other Expenditure	Sub-total
Governing bodies				
IPCC-41 4 days	Programme and budget various	540,000 120 journeys	280,000	820,000
Bureau 4 days	2 sessions	324,000 72 journeys	125,400	449,400
Executive Committee 4 days	2 sessions and consultations	72,000 16 journeys	125,400	197,400
TFB	1 session	40,500 9 journeys	6,075	46,575
SBSTA/COP/JWG and other UN meetings		67,500 15 journeys		67,500
SUB-TOTAL				1,580,875
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
Expert meeting	contingency - Art. 2	67,500 15 journeys	10,125	77,625
TGICA	1 meeting	54,000 12 journeys	8,100	62,100
EFDB Board	1 meeting	67,500 21 journeys	10,125	77,625
EFDB Expert meeting	2 meetings	90,000 20 journeys	13,500	103,500
TFI Expert meetings	3 meetings	261,000 58 journeys	39,150	300,150
SUB-TOTAL				853,875
Other Expenditures				
2006 GL software	software maintenance			6,000
EFDB maintenance	update/management			7,000
Publications				200,000
Outreach	material/travel			140,000
Distribution	IPCC publications			100,000
Webconferences	licences & communication costs			30,000
Secretariat	staff/misc expenses			1,800,000
External Audit	fee			20,000
Co-Chairs				250,000
SUB-TOTAL				2,553,000
TOTAL				4,987,750

TABLE 5

INDICATIVE BUDGET FOR 2016 NOTED BY IPCC-XXXV

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	125,400	449,400
Executive Committee 4 days	2 sessions and consultations	72,000 16 journeys	125,400	197,400
TFB	1 session	40,500 9 journeys	6,075	46,575
SBSTA/COP/JWG and other UN meetings		67,500 15 journeys		67,500
SUB-TOTAL				1,580,875
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
TGICA	1 meeting	54,000 12 journeys	8,100	62,100
EFDB Board	1 meeting	67,500 21 journeys	10,125	77,625
EFDB Expert meeting	2 meetings	90,000 20 journeys	13,500	103,500
TFI Expert meetings	3 meetings	261,000 58 journeys	39,150	300,150
SUB-TOTAL				776,250
Other Expenditures				
2006 GL software	software maintenance			6,000
EFDB maintenance	update/management			7,000
Publications				200,000
Outreach	material/travel			140,000
Distribution	IPCC publications			100,000
Webconferences	licences & communication costs			30,000
Secretariat	staff/misc expenses			1,800,000
External Audit	fee			20,000
Co-Chairs				250,000
SUB-TOTAL				2,553,000
TOTAL				4,910,125

Appendix B to the Principles Governing IPCC Work

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

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

Revised at the Thirty Fourth Session of the IPCC (Kampala, 18-19 November 2011)

Scope

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

Financial Period and Financial Year

2. The financial period shall be the calendar year and shall be subject to the International Public Sector Accounting Standards (IPSAS).

IPCC Trust Fund

3. Following up on a proposal of the IPCC first session in November 1988, the IPCC Trust Fund was established in 1989 by the Executive Director of United Nations Environment Programme (UNEP) and the Secretary-General of World Meteorological Organization (WMO). The IPCC Trust Fund finances the Panel and its activities. Adoption of the budget of the IPCC Trust Fund is the responsibility of the Panel (see paragraphs 9-14 below).

4. The IPCC Trust Fund is administered, by mutual agreement between the World Meteorological Organization (WMO) and the United Nations Environment Programme (UNEP), the two sponsoring Organizations, under the Financial Regulations of the WMO¹, Consistent with the International Public Sector Accounting Standards (IPSAS) the responsibility and accountability for financial reporting on the IPCC Trust Fund resides with the IPCC itself.

5. In accordance with Article 1 of the Memorandum of Agreement with UNEP and WMO "... no administrative support charges shall be imposed by WMO on any expenditure incurred by the trust fund." As a principle, WMO shall not charge IPCC for the total indirect costs, but rather for incremental costs only. The incremental costs of administrative services provided by WMO to IPCC are to be agreed upon between WMO and UNEP in the form of a separate Memorandum of Agreement (ref paragraph 5 of the 1989 MOU).

Financial Task Team

6. The Panel should establish for every assessment cycle a Financial Task Team (FiTT) to undertake tasks including reviewing income and expenditures, assisting in preparing the budget proposals and developing other recommendations related to finance for consideration by the Panel.

¹ See MOU dated May 1989

7. The Financial Task Team should be co-chaired by two government representatives represented on the IPCC Bureau: one from a developed country and one from either a developing country or a country with economy in transition. While being open-ended, the Financial Task Team would have a core membership of four government representatives from countries represented on the Bureau. The co-chairs and core members of the Financial Task Team would be selected by the Bureau.

Currency

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

Budget

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

10. The budget shall consist of:

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

11. The Panel shall consider the proposed budget, and shall adopt a budget by consensus prior to the commencement of the financial year that it covers. The Panel shall note the forecast and indicative budget for subsequent years.

12. The Secretary is authorized to reallocate funds, if necessary, up to 20 per cent of a budget appropriation line. This limit may be revisited from time to time by the Panel. A budget appropriation line constitutes a major budget category for activities or products.

13. In the event that the level of the available balance in the IPCC Trust Fund is less than the approved budget, the Secretary, following consultation with the Executive Committee, is authorized to adjust the allocations, to bring it in line with the fluctuations in income as compared to the approved level of budget lines. The Secretary will report on actions taken to the Panel at the earliest plenary session.

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

Contributions

15. The resources of the IPCC shall comprise:

- (a) the person-year costs of the Secretary of the IPCC and costs of housing the IPCC Secretariat, provided by WMO;
- (b) the person-year costs of the Deputy Secretary provided by UNEP;
- (c) annual cash contributions provided by WMO and UNEP to the IPCC Trust Fund;
- (d) annual cash contributions provided by the UN Framework Convention on Climate Change to the IPCC Trust Fund in support of the work of the IPCC;
- (e)² annual cash contributions provided by IPCC Members to the IPCC Trust Fund;

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

- (e)-bis³ annual cash contributions provided by IPCC Members to the IPCC Trust Fund on the basis of an indicative scale, adopted by consensus by the Panel, and based on such a scale of assessments of the United Nations as may be adopted from time to time by the General Assembly, adjusted so as to ensure that no Party contributes less than 0.01 per cent of the total; that no one contribution exceeds 25 per cent of the total; and that no contribution from a least developed country exceeds 0.01 per cent of the total;
- (f) contributions provided in kind by IPCC Members, such as support for Technical Support Units, publications, translation, meetings, workshops, etc.;
- (g) other cash and in kind contributions to the IPCC Trust Fund;
- (h) the uncommitted balance of appropriations from previous financial periods;
- (i) miscellaneous income.

16. Contributions from IPCC Members are due on 1 January of each calendar year.

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

18. The Secretary shall acknowledge promptly all pledges and contributions and shall inform the Panel at each session on the status of pledges, payments of contributions and of expenditures. The report of the Secretary shall include specific reference to contributions in-kind and shall quantify such in-kind contribution, to the extent that they can be reliably measured.

Working Capital Reserve⁴

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

Accounts and Audit

20. The financial statements of the IPCC Trust Fund shall be subject to internal and external audit. The financial statement of the IPCC Trust Fund will be prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as specified in the WMO Financial Regulations. Responsibility and accountability for financial reporting resides with the IPCC itself.

21. In accordance with the WMO Financial Regulations and Rules, WMO provides the External Auditors of the IPCC Trust Fund with a complete draft of the financial statements in line with the timetable agreed with the Secretariat each year. From financial periods ending on or after 31 December 2011 the audited Financial Statement shall be provided to the Panel within six months of the end of the financial period.

Appointment

The provisions outlined below in paragraphs 22.1 to 22.11 are subject to the WMO Financial Regulations and Rules.

³ The Panel deferred decision on this sub-paragraph. The sub-paragraph is to be treated as if it is in square brackets.

⁴ The Panel deferred decision on this sub-paragraph. The sub-paragraph is to be treated as if it is in square brackets.

22.1 The IPCC Secretariat will make arrangements with WMO for appropriate internal audit coverage on an annual basis. An External Auditor, who shall be the Auditor-General (or officer holding the equivalent title) of a Member State, shall be appointed in the manner and for the period decided by the WMO Executive Council, as stipulated by WMO audit arrangements. The appointment of an External Auditor will be submitted to the IPCC Panel for acceptance.

Tenure of Office

22.2. If the External Auditor ceases to hold that office in his or her own country, his or her tenure of office as External Auditor shall thereupon be terminated and he or she shall be succeeded as External Auditor by his or her successor as Auditor-General. The External Auditor may not otherwise be removed during his or her tenure of office except by the WMO Executive Council.

Scope of audit

22.3 The audit shall be conducted in conformity with generally accepted common auditing standards, and, subject to any special directions of the Panel, in accordance with the additional terms of reference set out in the annex to these Regulations.

22.4 The External Auditor may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization.

22.5 The External Auditor shall be completely independent and solely responsible for the conduct of the audit.

22.6 The Panel may request the External Auditor to perform certain specific examinations and issue separate reports on the results, to be agreed with the External Auditor on an individual basis as required.

Facilities

22.7 The Secretary General of WMO shall provide the External Auditor with the facilities he or she may require in the performance of the audit.

22.8 For the purpose of making a local or special examination or of effecting economies of audit cost, the External Auditor may engage the services of any national Auditor-General (or equivalent title) or commercial public auditors of known repute or any other person or firm who, in the opinion of the External Auditor, is technically qualified.

Reporting

22.9 The External Auditor shall issue reports on the audit of the financial statements and relevant schedules, which shall include such information as he or she deems necessary with regard to matters referred to in Regulation 22.4 and in the additional terms of reference.

22.10 The External Auditor's reports shall be transmitted, together with the relevant audited financial statements, to the Panel, which shall examine them in accordance with any directions given by the Panel.

22.11 The financial statements, together with the External Auditor's certificates and reports, shall be transmitted to the Panel by the Secretary.

General Provisions

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

24. Any amendments to these procedures shall be subject to the WMO Financial Regulations and Rules and be adopted by the Panel by consensus.