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IPCC TRUST FUND PROGRAMME AND BUDGET

Budget preparation process

(Submitted by the Secretary of the IPCC)

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Background

In paragraph 8 of Decision IPCC/XLIV-3 on the IPCC Programme and Budget, the IPCC “Requests the Secretariat to analyse reasons for over-estimation of budget needs in the past in order to enable more accurate forecasting to be submitted to the 46th Session of the IPCC (IPCC-46).”

The Budget of the IPCC Trust Fund

The IPCC Trust Fund supports the participation of experts from developing countries and countries with economies in transition in lead author meetings and expert meetings as well as the participation of their country representatives in Plenary and Bureau sessions and the IPCC Secretariat. It also covers the costs of 11 staff (7 Professional staff and 4 General Service staff).

The budget of the IPCC Trust Fund, which mainly covers meetings, is based on the number of journeys for participants and the cost of meeting facilities “other expenditure”. The Technical Support Units (TSUs) of the 3 Working Groups and the Task Force on National Greenhouse Gas Inventories (TFI) submit the information regarding the number of journeys they require for their respective meetings to the IPCC Secretariat. The IPCC Secretariat then compiles the information to produce the budget tables based on the standard costs approved by IPCC-37 (Batumi, October 2013). The standard cost for a journey is CHF 4,000 and the meeting costs “other expenditure” represent 17 per cent of the total cost of journeys.

Information on the number of journeys submitted by the TSUs to the IPCC Secretariat is the most accurate that the TSUs can provide. During the course of the year or following internal reviews within the TSUs, a request could be made to the Secretariat, and ultimately the Financial Task Team (FiTT), to increase or decrease the number of journeys for a particular meeting.

Although the expenditures, at the end of any given year, are lower than the budget, it cannot be assumed that this is as a result of over estimation of the budget. The budget is calculated based on the standard costs. There is no over estimation. There are other factors that need to be considered that contribute to this, such as: (1) the number of participants attending the meeting, who receive Trust Fund support, is lower than anticipated, (2) travel arrangements were made early enough to obtain lower fares and (3) the host country offered to pay for the meeting. It should be noted that the budgets are prepared 2 or 3 years before the actual meetings take place. As it is not always known 2 - 3 years ahead where a meeting will be held, the meeting costs “other expenditure” are always included in the budget tables.

The other budget lines covered in the budget table that are non-meeting related, include 2006 Guidelines software and Emissions Factor Database maintenance. The costs for these two activities are provided by the TFI TSU which is responsible for the update and maintenance of the software and also the maintenance and update of the database. The following items, which are fixed costs and therefore provide no room for over estimation, include, communication, distribution of IPCC publications, IT infrastructure, web conferences, External Audit fee, Conflict of Interest advisory services, support for developing country Co-chairs, IPCC Secretariat staff and running costs and travel costs for resource mobilization. The budget line “publication/translation of IPCC publications” is a place holder in the event that such a request is made. The amount in this budget line was drastically cut from CHF 200,000 to CHF 100,000 when all the budget lines were reviewed by the Financial Task Team (FiTT) at IPCC-44 (Bangkok, October 2016), in an effort to find savings.