

FORTY-NINTH SESSION OF THE IPCC
Kyoto, Japan, 8 - 12 May 2019

IPCC-XLIX/Doc. 2
(8.III.2019)
Agenda Item: 3.1
ENGLISH ONLY

IPCC TRUST FUND PROGRAMME AND BUDGET

(Submitted by the Secretary of the IPCC)

IPCC TRUST FUND PROGRAMME AND BUDGET

INTRODUCTION

1. Decisions *IPCC-XLVII-2* on the IPCC Trust Fund Programme and Budget contained in Annex 1 to the Report of the 47th Session of the IPCC (IPCC-47) include the approved revised 2018 and proposed 2019 budgets, a forecast 2020 and an indicative budget for 2021. **Annex 11** to this document provides the revised 2019 budget for adoption by the 49th Session of the IPCC (IPCC-49), **Annex 12** contains a proposed budget for 2020 for adoption by IPCC-49, **Annex 13** provides the forecast 2021 budget and **Annex 14** contains the indicative budget for 2022, both to be noted by IPCC-49. Annexes 1 through 14 relate to the IPCC Trust Fund only. It should be noted that there are other resources available to the IPCC, notably support services provided by the World Meteorological Organization (WMO) and the United Nations Environment Programme (UNEP), including the provision of the two senior posts in the IPCC Secretariat, generous contributions by the Governments of France, Germany, India, Japan, Peru, South Africa and the United Kingdom which are supporting Technical Support Units (TSUs), support from all those Governments and Organizations which host IPCC meetings and events 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. The generous in-kind contribution made by the Government of Japan for the organization of the 49th Session of the IPCC (IPCC-49) is acknowledged. The generous in-kind contribution made by the Government of Monaco for the organization of the 51st Session of the IPCC (IPCC-51) is equally acknowledged.

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 2019 budget, the proposed 2020 budget, the forecast 2021 budget and the indicative budget for 2022.

PART A – INCOME AND EXPENDITURE

4. **Annex 1** shows a list of Member Governments that have made financial contributions to the Trust Fund as of 31 December 2018. In addition, some Member Governments had expressed an intent to make a contribution in 2018, as shown in **Annex 2**.

5. **Annex 3** provides an update as of 31 December 2018 of the annual rate of voluntary cash contributions to the IPCC Trust Fund since its inception from Member Governments, the European Union, UNEP, UNFCCC and WMO. **Annex 4** presents the monthly breakdown of contributions received in 2018 as of 31 December 2018. The interim statement of comparison of budget and actual amount as of 31 December 2018 is presented in **Annex 5**. A list of in-kind contributions/activities for the period January to December 2018 is attached as **Annex 6**.

PART B: BUDGETS

6. The proposals for the IPCC budget for 2019, 2020, 2021 and 2022 are using the same standard costs as were used in the preparation of the revised 2018 budget that was approved at the 47th Session of the IPCC.

7. 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 budgetary 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. **Annex 7** provides a breakdown of costs for the budget line for the Secretariat.

Annex 8 provides a breakdown of costs for the budget line on communications. **Annex 9** contains a list of travel undertaken by the Secretariat in 2018.

8. Efforts in the Secretariat to comply with the Panel's request (IPCC-46) to achieve savings in the activities of the IPCC, include savings obtained for plenary sessions where a host country has been confirmed, the meeting cost have been reduced to reflect only the cost of interpretation. Where host countries of Working Group/TFI meetings have been confirmed, and the meetings are expected to take place in a developed country, the costs associated with the organization of these meetings have been cut. The Secretariat is also closely monitoring spending on travel to meetings and is in discussions with WMO to ensure that procedures allow for choosing the most inexpensive travel while respecting WMO and UN travel rules.

9. **Annex 10** provides an overview of the IPCC Trust Fund budget, by category, from 2019-2022.

10. **Annex 11** contains the revised budget for the year 2019. Changes to the budget approved by IPCC-47 include the following:

- Adjustment in amount for budget line "WG I AR6 LA 2 and LA 3"; decrease of CHF 136,000
- Adjustment in amount for budget line "WG III AR6 LA1 and LA2"; decrease of CHF 68,000.
- Addition of WG III SRCCL SPM drafting meeting I; increase of CHF 72,000.
- Addition of WG II SROCC SPM drafting meeting I; increase of CHF 48,000.
- Move of TFI Methodology Development Science Meeting from 2018 to 2019; increase of CHF 70,200.
- Adjustment in amount for budget line "Publications/Translations (MR & SRs)"; increase of CHF 100,000.
- Adjustment in amount for budget line "Communication"; increase of CHF 697,500.

11. **Annex 12** contains the revised proposed 2020 budget. Changes to the budget noted by IPCC-47 include the following:

- Adjustment in the amount for budget line "Communication"; increase of CHF 364,500.

12. **Annex 13** contains the forecast budget for 2021.

13. The indicative budget for 2022 is contained in **Annex 14**.

14. **Annex 15** provides the Provisional Agenda of the Financial Task Team (FiTT).

15. The Terms of Reference of the FiTT is attached as **Annex 16**.

PART A

Intergovernmental Panel on Climate Change
List of Member Governments who made a contribution in 2018
(as at 31 December 2018)

Date Contribution Received	Contribution (country or other)	Amount of contribution (CHF)
26-Jan-18	Sweden	115,000
5-Feb-18	UNFCCC	283,673
12-Feb-18	Korea, Republic of	126,387
15-Feb-18	Switzerland	100,000
5-Mar-18	United Kingdom	151,893
9-Mar-18	Norway	898,163
14-Mar-18	Mexico	476,711
27-Apr-18	Canada	143,655
17-May-18	Israel	19,800
26-May-18	Germany	383,804
4-Jun-18	South Africa*	9,000
15-Jun-18	Mauritius (2017)	2,955
22-Jun-18	UN Foundation*	8,028
28-Jun-18	Finland	17,423
11-Jul-18	Finland	92,925
18-Jul-18	Tracy A Novick	50
26-Jul-18	France	576,968
7-Aug-18	EU (H2020)	172,790
21-Aug-18	France	358,447
29-Aug-18	Bulgaria	1,000
31-Aug-18	Monaco	56,800
17-Sep-18	Sweden	212,636
24-Sep-18	Morocco	15,000
24-Sep-18	Tanzania*	4,826
25-Sep-18	WMO	197,083
26-Sep-18	China	19,420
5-Oct-18	UNEP	48,700
9-Oct-18	Maldives (2019 & 2020)	3,896
9-Oct-18	Australia	84,329
11-Oct-18	Japan	243,000
12-Oct-18	Belgium	80,000
16-Oct-18	Singapore*	7,172
16-Oct-18	USA	388,183
22-Oct-18	Switzerland	100,000
12-Nov-19	Hungary	17,550
3-Dec-18	Canada	83,169
4-Dec-18	Denmark	308,412
5-Dec-18	Ireland	113,311
6-Dec-18	Korea, Republic of	76,153
7-Dec-18	Italy	283,276
7-Dec-18	Switzerland (2019)	100,000
18-Dec-18	Spain	113,311
21-Dec-18	Austria	33,993
27-Dec-18	Netherlands	113,311
27-Dec-18	EU (GPGC - 2019)	991,468
11-Jan-19	Peru	4,706
15-Jan-19	Norway	461,880
15-Jan-19	Pakistan	2,799
19-Jan-19	Switzerland	20,000
Total Income		8,123,056

NB: Annexes 2 and 3 show the 2017 contributions tables after International Public Sector Accounting Standards (IPSAS) and External Auditor's recommendations, on how income should be recognized, have been applied.

* First-time donor

**List of Member Governments that expressed an intent
to make a contribution in 2018 or 2019**
(as at 31 December 2018)

Russian Federation (2019-2021)

Intergovernmental Panel on Climate Change (IPCC)
Contributions to IPCC (Fund 430200) since inception (1989)
as at 31 December 2018
(Amounts in Swiss Francs)

Country	1988-2004	2005	2006	2007	2008	2009	2010*	2011	2012	2013	2014	2015	2016	2017	2018	Total since inception	
Australia	1,667,404	-	100,000	100,000	79,040	111,864	113,952	111,048	113,460	113,568	127,470	85,656	157,476	14,597	84,329	2,979,864	
Austria	159,900	-	62,890	-	30,660	30,151	-	-	60,425	31,160	-	27,340	-	51,600	33,993	488,119	
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	-	240,000	684,515	80,000	1,721,410	
Bosnia	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	
Bulgaria	-	-	-	-	-	2,000	-	-	-	-	-	-	-	-	-	6,000	
Canada	2,634,097	143,547	166,365	169,914	195,484	10	146,561	94,801	404,865	-	126,381	156,572	111,787	463	226,824	4,577,670	
China	57,600	12,800	12,100	11,600	9,970	10,890	10,410	9,220	9,070	9,300	8,830	9,480	9,820	10,070	19,420	210,580	
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	140,482	-	-	-	1,542,060	5,154,887	
Estonia	-	1,000	3,630	3,360	-	-	-	-	-	-	-	-	-	-	-	7,990	
European Union	1,442,083	-	760,627	-	-	(64,246)	777,510	650,499	-	920,812	-	146,371	137,222	146,398	620,475	5,537,750	
Finland	97,896	61,330	54,919	-	-	52,785	21,065	80,550	12,013	18,512	54,655	58,631	49,438	94,554	110,348	766,697	
France	1,387,664	184,619	218,826	466,549	317,458	301,957	273,010	462,662	216,428	185,542	145,405	-	87,273	87,273	5,511,651	10,060,805	
Germany	4,164,626	463,209	511,739	629,049	450,698	441,772	684,067	1,416,363	-	-	-	320,727	321,859	350,215	-	378,463	10,132,787
Greece	38,570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,570	
Guatemala	-	1,601	-	-	-	-	-	-	-	-	-	-	-	-	-	1,601	
Hungary	12,500	17,850	15,240	104,000	-	-	5,790	-	-	-	-	-	-	18,700	17,550	191,630	
Iceland	30,000	-	-	2,684	2,829	-	-	-	-	-	-	-	-	-	-	35,513	
Ireland	-	-	-	-	-	-	-	-	-	-	-	-	-	116,588	113,311	229,899	
Israel	-	-	-	-	148,980	-	-	-	-	-	-	-	9,460	19,800	-	29,260	
Italy	606,700	-	-	-	180,000	-	-	-	-	-	-	-	272,627	291,469	283,276	1,603,052	
Japan	2,019,550	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	162,000	162,000	243,000	4,566,550	
Joint Clim Res Fund	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	
Kenya	-	-	-	5,974	9,637	-	-	4,300	4,000	-	-	3,530	-	-	-	27,441	
Korea, Rep. Of	-	-	36,600	36,600	47,400	32,760	113,706	110,769	110,231	121,314	127,116	121,915	134,250	371,187	250,116	1,613,965	
Luxembourg	12,513	-	6,464	6,464	6,290	-	-	-	-	-	-	-	-	-	-	25,267	
Madagascar	-	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	4,244	6,244	
Maldives	-	-	1,300	1,220	1,090	1,161	-	-	-	-	267	285	2,028	-	3,896	15,083	
Mauritius	10,210	1,000	3,930	7,320	3,438	3,276	3,078	2,448	2,871	2,790	2,730	2,847	-	2,922	2,955	51,815	
Mexico	44,224	-	-	-	-	-	-	-	-	-	-	-	-	-	476,711	520,935	
Monaco	-	-	-	-	-	-	-	-	-	-	-	-	-	89,796	57,697	147,493	
Montenegro	-	-	-	-	-	-	-	-	-	-	-	-	2,000	-	2,113	4,113	
Morocco	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	30,000	
Netherlands	1,278,916	100,000	50,000	50,000	50,000	50,000	25,917	-	-	104,008	51,675	86,595	-	163,034	113,977	2,124,122	
New Zealand	135,495	12,822	22,789	-	31,489	13,739	19,835	16,884	15,100	30,789	-	31,952	17,969	-	-	366,108	
Norway	763,055	39,270	37,352	16,337	78,004	391,837	446,492	460,397	78,413	225,211	515,835	62,682	57,887	689,913	1,355,606	5,218,290	
Pakistan	9,030	3,612	3,400	-	2,919	3,063	6,003	-	2,684	2,634	2,722	-	2,848	2,730	2,799	47,223	
Peru	7,600	-	-	-	-	-	-	-	-	-	-	-	4,836	-	17,110	24,546	
Philippines	659	533	1,711	1,965	339	1,724	-	-	-	-	-	4,850	-	4,995	-	18,141	
Qatar	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	30,000	
Rockefeller Fdn	68,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68,000	
Russian Federation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000	300,000	
Rwanda	-	-	-	3,000	-	-	5,420	-	-	-	-	-	-	-	-	8,420	
Saudi Arabia	16,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,500	
Serbia	-	-	-	-	-	-	-	-	-	2,464	-	-	-	-	-	2,464	
SIDA	7,117	-	-	-	-	-	-	-	-	-	51,331	51,985	-	-	-	109,433	
Singapore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	212,636	323,069	
Slovenia	13,400	-	-	-	-	3,049	-	-	-	-	-	-	-	-	29,152	45,551	
South Africa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000	9,000	
Spain	526,462	145,911	146,973	158,232	150,724	152,233	159,347	-	-	-	-	-	-	-	171,733	1,611,615	
Surinam	-	-	-	580	-	-	-	-	-	-	-	-	-	-	-	580	
Sweden	766,637	60,000	110,355	60,000	60,000	60,000	60,000	70,000	70,000	70,000	70,000	80,000	80,000	392,990	115,000	2,124,982	
Switzerland	2,005,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	465,000	420,000	4,090,000	
Tanzania	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,826	4,826	
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	252,498	138,961	597,422	-	7,175,124	
UNEP	2,333,450	131,852	143,000	132,000	109,670	113,300	(3,190)	-	46,300	46,500	-	-	-	-	48,550	3,101,432	
UN Foundation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,028	
UNFCCC	5,091,650	416,500	444,500	427,000	-	757,750	-	617,109	293,946	300,498	299,551	252,769	243,245	237,465	283,673	9,665,656	
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	1,956,500	1,944,000	1,964,000	-	388,399	46,775,889	
WMO	2,446,916	158,150	158,150	131,792	105,400	122,100	129,400	129,200	112,100	102,117	118,750	130,995	83,476	150,000	197,083	4,275,629	
T. Novak	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	50	
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	4,409,700	4,328,947	4,382,840	5,238,630	13,767,387	138,375,316	
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 transi/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	4,409,700	4,328,947	4,382,840	5,238,630	13,767,387	169,022,809	

* 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"

Intergovernmental Panel on Climate Change (IPCC)
Contributions to IPCC (Fund 430200) since inception (1989)
as at 31 December 2018
(Amounts in Swiss Francs)

Notes:

A. The following contributions were received by IPCC from 2010 to 2018 but are not listed in the table above under the years they were received 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:**
 - 1.1. 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.
 - 1.2. CHF 126,381 received in 2015 was reported in 2014 when Canada's intention to contribute was received.
 - 1.3. CHF 156,572 received in 2016 was reported in 2015 when Canada's intention to contribute was received.
 - 1.4. CHF 112,250 received in 2017 was reported in 2016 when Canada's intention to contribute (CHF 111,787) was received; The Difference is reported as Voluntary contribution in 2017
 - 1.5. CHF 113,552 received in 2017 was reported in 2016 when Canada's intention to contribute was received.
 - 1.6. CHF 219,954 received in 2018 was reported in 2017 when Canada's intention to contribute was received.
- 2. Denmark:**
 - 2.1. CHF 164,648 received in 2014, CHF 164,648 received in 2015 and CHF 164,648 received in 2016 was reported in 2013, when the intention to contribute CHF 823,240 was received.
- 3. European Union:**
 - 3.1. CHF 207,315 received in 2011, CHF 207,315 in 2012, CHF 49,987 in 2014 and CHF 312,892 in 2015 were reported in 2010, when the intention to contribute CHF 777,509 was received
 - 3.2. CHF 316,204 received in 2011, CHF 238,538 received in 2013 and CHF 95,757 received in 2016 was reported in 2011, when the intention to contribute CHF 650,499 was received.
 - 3.3. CHF 368,325 received in 2015, CHF 155,678 received in 2018 were reported in 2013, when the intention to contribute CHF 920,812 was received.
 - 3.4. CHF 137,222 received in 2016 from EU were recognized as revenue in 2016 when conditions were met.
- 4. France (MEDDTL):**
 - 4.1. CHF 97,790 received in 2012, CHF 97,790 in 2013 and CHF 97,790 in 2014: all 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.
 - 4.2. CHF 87,273 received in 2018: the notification from France of their intention to contribute CHF 82,273 was received and included in the table for 2017
- 5. Germany:**
 - 5.1. CHF 354,091 received in 2011, CHF 354,091 received in 2012, CHF 354,091 in 2013 and CHF 354,091 in 2014: all amounts were reported in 2011 when the intention to contribute a total of CHF 1,416,364 over the three years 2012, 2013, 2014 was received.
- 6. UNEP:**
 - 6.1. 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.
- 7. Switzerland:**
 - 7.1. CHF 100,000 received in February 2018; the notification from Switzerland of their intention to contribute CHF 100,000 was received and included in the table for 2017
- 8. United Kingdom:**
 - 8.1. CHF 151,893 received in March 2018; the notification from UK of their intention to contribute CHF 303,786 was received and included in the table for 2017

B. The following amount is not listed in the table above as it is recorded as a pass-through, in accordance with International Public Sector Accounting Standards

- 1. Japan - TSU/FTI**
 - 1.1. CHF 1,247,856 received in 2014 and CHF 1,255,376.42 received in 2015.

C. The following pledges/contributions are not listed in the table as they are conditional and treated as deferred income, in accordance with International Public Sector Accounting Standards:

- 1. European Commission**
 - 1.1. CHF 991,468 received in 2018 from EU will be recognized once conditions are met.
- 2. Norway**
 - 2.1. CHF 59,082 received in 2017 from Norway will be recognized once conditions are met. Out of the pledge of CHF 477,788 received in 2018 only CHF 281,394 was recognized as revenue in 2018
- 3. Switzerland**
 - 3.1. CHF 100,000 received in 2017 from Switzerland will be recognized once conditions are met.

D. The following pledge is not listed in the table above as it is a Contingent asset, in accordance with International Public Sector Accounting Standards:

- 1. Canada:**
 - 1.1. CHF 433,846.20 pledge received in 2018 subject to the Parliament agreement.

Intergovernmental Panel on Climate Change (Fund 430200)
Flow of Contributions (IPSAS reporting)
as at 31 December 2018
(Amounts in Swiss Francs)

	Note No.	January	February	March	April	May	June	July	August	September	October	November	December	Release Deferred Income as Revenue	Pledges	Total
Australia											84,329					84,329
Austria													33,993			33,993
Barbados																-
Belgium											80,000					80,000
Bosnia									1,000							-
Bulgaria																1,000
Canada	A1, B1				143,655								83,169			226,824
China										19,420						19,420
Czech Republic																-
Denmark													308,412		1,233,648	1,542,060
Estonia																-
European Union	C1								155,678					464,797		620,475
Finland							17,423	92,925								110,348
France	A2							576,968	271,175						4,663,508	5,511,651
Germany						378,463										378,463
Greece																-
Guatemala																-
Hungary												17,550				17,550
Iceland																-
Ireland													113,311			113,311
Israel						19,800										19,800
Italy													283,276			283,276
Japan											243,000					243,000
Joint Climate Research Fund																-
Kenya																-
Korea, Rep. Of			126,387												123,729	250,116
Luxembourg																-
Madagascar																-
Maldives											3,896					3,896
Mauritius							2,955									2,955
Mexico				476,711												476,711
Monaco									57,697							57,697
Montenegro																-
Morocco			15,000							15,000						30,000
Netherlands													113,977			113,977
New Zealand																-
Norway	C2			898,163										176,049	281,394	1,355,606
Pakistan													2,799			2,799
Peru																-
Philippines																-
Qatar																-
Rockefeller Fdn																-
Russian Federation															300,000	300,000
Rwanda																-

Intergovernmental Panel on Climate Change (Fund 430200)
Flow of Contributions (IPSAS reporting)
as at 31 December 2018
(Amounts in Swiss Francs)

Saudi Arabia																-
Serbia																-
SIDA								212,636								212,636
Singapore									7,288				21,864			29,152
Slovenia										-						-
South Africa				9,000												9,000
Spain		58,423										113,310				171,733
Surinam																-
Sweden		115,000														115,000
Switzerland	A3, C3								100,000			100,000	120,000	100,000		420,000
Tanzania								4,826								4,826
Tonga																-
Trinidad & Tobago																-
United Kingdom	A4															-
UNEP									48,550							48,550
UN Foundation				8,028												8,028
UNFCCC		283,673														283,673
USA									381,117				7,282			388,399
WMO								197,083								197,083
T. Novak																50
Total		173,423	425,060	1,374,874	143,655	398,263	37,406	669,893	485,550	448,965	948,180	17,550	1,152,247	760,846	6,731,425	13,767,387

Notes:

A. The following contributions were received by IPCC in 2018 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. Canada CHF 219,954 received in March 2018; the notification from Canada of their intention to contribute CHF 219,954 was received and included in the table for 2017
2. France CHF 87,273 received in August 2018; the notification from France of their intention to contribute CHF 82,273 was received and included in the table for 2017
3. Switzerland CHF 100,000 received in February 2018; the notification from Switzerland of their intention to contribute CHF 100,000 was received and included in the table for 2017
4. United Kingdom CHF 151,893 received in March 2018; the notification from UK of their intention to contribute CHF 303,786 was received and included in the table for 2017

B. The following pledge is not listed in the table above as it is a Contingent asset, in accordance with International Public Sector Accounting Standards:

1. Canada: CHF 433,846.20 pledge received in 2018 subject to the Parliament agreement.

C. The following pledges/contributions are not listed in the table as they are conditional and treated as deferred income, in accordance with International Public Sector Accounting Standards:

1. European Commission CHF 991,468 received in December 2018 from EU will be recognized once conditions are met.
2. Norway CHF 59,082 received in November 2017 from Norway will be recognized once conditions are met. Out of the pledge of CHF 477,788 received in November 2018, CHF 281,394 was recognized as revenue in 2018
3. Switzerland CHF 100,000 received in December 2018 from Switzerland will be recognized once conditions are met.

STATEMENT V
Intergovernmental Panel on Climate Change (IPCC)
Statement of Comparison of Budget and Actual Amounts
as at 31 December 2018
(in thousands of Swiss Francs)

Category	2018 Budget	Expenditure	Budget Under/(Over) Spent
A. Governing Bodies:			
1 IPCC - 47	480,000	405,000	75,000
2 IPCC - 48	580,000	534,000	46,000
3 Bureau - 55	438,000	84,000	354,000
4 TFB	6,120	-	6,120
5 SBSTA/COP/JWG	80,000	103,000	(23,000)
6 Prior year meetings	-	(4,000)	4,000
7 Total Governing Bodies	<u>1,584,120</u>	<u>1,122,000</u>	<u>462,120</u>
B. Scoping Meetings, Expert Meetings and Workshops			
1 WG I - AR6 LAM1	468,000	240,000	228,000
2 SR 1 (1.5 C) - LAM4	234,000	195,000	39,000
3 SR 1 (1.5 C) 1st SPM Drafting Meeting	60,000	18,000	42,000
4 SR 1 (1.5 C) 2nd SPM Drafting Meeting	60,000	37,000	23,000
5 SR 2 (Land) - LAM2 & LAM3	555,520	440,000	115,520
6 SR 3 (Oceans) - LAM2 & LAM3	421,200	264,000	157,200
7 WG I - Expert Meeting - Assess Climate Info for Regions	240,000	118,000	122,000
8 Conference on Climate Change and Cities	234,000	158,000	76,000
9 TFI - Methodology Devt - Science Meeting	70,200	-	70,200
10 TFI - Methodology Devt - LAM3 & LAM4	729,120	449,000	280,120
11 TFI/WG I - Expert Meeting on Short-live Climate Forcers	187,200	116,000	71,200
12 TGICA	56,160	-	56,160
13 EFDB Editorial Board	112,320	51,000	61,320
14 EFDB Data Meeting	46,800	23,000	23,800
15 EFDB and Software Users' Feedback	44,000	25,000	19,000
16 Prior year meetings	-	(32,000)	32,000
17 Scoping Meetings, Expert Meetings and Workshops	<u>3,518,520</u>	<u>2,102,000</u>	<u>1,416,520</u>
C. Other Expenditures			
1 2006 GL software	6,000	3,000	3,000
2 EFDB maintenance	7,000	7,000	0
3 Translation/Publication	150,000	38,000	112,000
4 Communication	320,000	158,000	162,000
5 Distribution IPCC publications	100,000	1,000	99,000
6 IT Infrastructure	13,128	-	13,128
7 External Audit fee	20,000	5,000	15,000
8 Advisory Services (Conflict of Interest)	15,000	-	15,000
9 Co-chairs	200,000	120,000	80,000
10 Prior year activities	-	(38,000)	38,000
11 Total Other Expenditure	<u>831,128</u>	<u>294,000</u>	<u>537,128</u>
D. Secretariat			
1 Secretariat	1,912,500	2,086,000	(173,500)
2 Resource Mobilization	15,600	-	15,600
3 Prior year activities	-	-	0
4 Total Secretariat	<u>1,928,100</u>	<u>2,086,000</u>	<u>(157,900)</u>
E. Total all expenditure	<u><u>7,861,868</u></u>	<u><u>5,604,000</u></u>	<u><u>2,257,868</u></u>

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

**List of In-kind Contributions/Activities
(January – December 2018)**

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

Government/Institution	Activity	Type
France	Technical Support Unit – WG I	Hosting
China	Technical Support Unit – WG I	Hosting
Germany	Technical Support Unit – WG II	Hosting
South Africa	Technical Support Unit – WG II	Hosting
Germany, New Zealand, Norway	Technical Support Unit – WG II (South Africa)	Joint contribution
India	Technical Support Unit – WG III	Hosting
United Kingdom	Technical Support Unit – WG III	Hosting
Japan	Technical Support Unit – TFI	Hosting
Peru	Technical Support Unit – TFI	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 of the IPCC	Salary
UNEP	Post of Deputy Secretary of the IPCC	Salary
France	47 th Session of the IPCC: Paris, France (13-16 March 2018)	Meeting facilities
New Zealand	WG III – 2 nd Lead Author Meeting for the Special Report on Climate Change and Land: Christchurch, New Zealand (25-30 March 2018)	Meeting facilities
Australia	TFI – Third Lead Author Meeting 2019 Refinement to 2006 IPCC Guidelines for NGGIP, Coordinating Lead Author, Review Editor, Steering Group Meeting; Cairns, Australia (9 April 2019) TFI - Third Lead Author Meeting 2019 Refinement to 2006 IPCC Guidelines for NGGIP: Cairns, Australia (9-13 April 2018)	Meeting facilities
Italy	WG I – Pre-meeting of Bureau and SSC members: Trieste, Italy (15 May 2018) WG I – Expert Meeting on Regional Assessment, Trieste, Italy (16-18 May 2018)	Meeting facilities

France	WG I – Summary for Policymakers (SPM) 1.5°C: Paris, France (24-25 May 2018)	Meeting facilities
Japan	TFI – Use of 2006 IPCC Guidelines for NGGIP – IPCC Expert Meeting to Collect EFDB and Software Users’ Feedback: Hayama, Japan (31 July-2 August 2018)	Meeting facilities
Ireland	WG I – Pre-Meeting for Special Report on 1.5°C: Dublin, Ireland (2 September 2018) WGIII – Third Lead Author Meeting on Special Report for Climate Change and Land: Dublin, Ireland (3-7 September 2018) WGIII – Summary for Policymakers (SPM): Dublin, Ireland (8 September 2018)	Meeting facilities
Korea, Republic of	WG I – Lead Author Meeting on Special Report 1.5°C: Incheon, Republic of Korea (2 September 2018) 48 th Session of the IPCC: Incheon, Republic of Korea (1-5 October 2018) Press conference: Incheon, Republic of Korea (8 October 2018)	Meeting facilities
Italy	TFI – Fourth Lead Author Meeting 2019 Refinement to 2006 IPCC Guidelines for NGGIP: Rome, Italy (21-26 October 2018) TFI – 30 th Meeting of the Task Force Bureau: Rome Italy (27 October 2018)	Meeting facilities

PART B

Components of Budget Line “Secretariat”

(Amounts in Swiss Francs)

SECRETARIAT	
Established posts	1,814,200
Travel (Chair/Bureau members/IPCC staff)	18,300
Consultants/temps	0
Learning and staff development	7,000
Miscellaneous expenses	13,000
ICT charges (WMO)	60,000
TOTAL	1,912,500

Components of Budget Line “Communications”

(Amounts in Swiss Francs)

COMMUNICATIONS	
Outreach Travel (participants)	672,000
Communication activities and products (leaflets, brochures, social media, press materials, internships, animations and videos)	207,000
Media training	49,000
Crisis communication	30,000
TOTAL	958,000

Travel of the IPCC Secretariat in 2018

(Amounts in Swiss Francs)

Celebration of 30th Anniversary of IPCC, Bologna, Italy (26 February 2018)	316
WG II - SROCC LAM2, Quito, Ecuador (12-16 February 2018)	9459
Cities and Climate Change Science Conference, Edmonton, Canada (5-7 March 2018)	4,785
IPCC-47, Paris, France (13-16 March 2018)	36,838
WG III - SRCCL LAM2, Christchurch, New Zealand (25-30 March 2018)	7,551
Symposium on Climate Change and museums, Manchester, UK (11-13 April 2018)	1,968
SBSTA-47, Bonn, Germany (30 April-4 May 2018)	4,455
Conference on Climate Change in the Mediterranean and the Middle East, Nicosia, Cyprus (18-19 May 2018)	4,805
Media Workshop "Communication on Climate Change", Paris, France (4-5 June 2018)	1,282
Award Ceremony for Scholarship Programme, Monaco (22 June 2018)	1,655
30th Anniversary of IPCC event, Dublin, Ireland (30 August 2018)	998
IPCC-48, Incheon, Republic of Korea (1-5 Oct 2018)	74,620
Accompany IPCC Chair to meetings/lecture in London & Edinburgh, UK (15 October 2018) and The Hague, Netherland (16 October 2018)	2,067
Accompany IPCC Chair to meetings in Oslo, Norway (7 November 2018) and Berlin, Germany (8 November 2018)	1,747
Accompany IPCC Chair to meetings at the Vatican and FAO, Rome, Italy (15-16 November 2018)	1,170
COP-24, Katowice, Poland (3-14 December 2018)	30,617
Other UN meetings	7,233
Outreach Events	27,977
Total	219,543

Overview of IPCC Trust Fund Budget (2019-2022)

Interim opening cash balance: 1 January 2019 CHF7,051,000

Category	Revised 2019	Proposed 2020	Forecast 2021	Indicative 2022
Governing bodies	2,450,120	2,050,120	2,810,120	2,050,120
Lead Author, scoping, expert meetings and workshops	4,164,120	2,926,880	633,680	493,280
Other Expenditures	1,892,128	1,226,128	1,930,128	821,628
Secretariat	1,912,500	1,912,500	1,912,500	1,912,500
Resource mobilization	15,600	15,600	15,800	15,800
Total	10,434,468	8,131,228	7,302,228	5,293,328

REVISED 2019 BUDGET FOR ADOPTION BY IPCC-XLIX

Activity	Purpose	DC/EIT support	Other Expenditure	Sub-total
Governing bodies				
IPCC-49* 4 days	Programme and budget Acceptance MR	480,000 120 journeys	100,000	580,000
IPCC-50** 4 days	Acceptance SR 2 (Land)	480,000 120 journeys	280,000	760,000
IPCC-51* 4 days	Acceptance SR3 (Oceans)	480,000 120 journeys	100,000	580,000
Bureau 4 days	2 sessions	288,000 72 journeys	120,000	408,000
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				2,450,120
Lead Authors, scoping, expert meetings and workshops				
WG I AR6 LA 2 and LA 3	CLA/LA meeting	800,000 200 journeys	0	800,000
WG II AR6 LA 1 and LA 2	CLA/LA meeting	800,000 200 journeys	136,000	936,000
WG III AR6 LA 1 and LA 2	CLA/LA meeting	800,000 200 journeys	68,000	868,000
SR 2 (Land) SPM Drafting meeting I	CLA, drafting authors, Co-Chairs	72,000 18 journeys	0	72,000
SR 2 (Land) SPM Drafting meeting II	CLA, drafting authors, Co-Chairs (held back-to back with P50)	72,000 18 journeys	0	72,000
SR 3 (Oceans) SPM Drafting meeting I	CLA, drafting authors, Co-Chairs	48,000 12 journeys	0	48,000
SR 3 (Oceans) SPM Drafting meeting II	CLA, drafting authors, Co-Chairs (held back-to back with P51)	48,000 12 journeys	0	48,000
SR 2 (Land) LA 4	CLA/LA meeting	292,000 73 journeys	49,640	341,640
SR 3 (Oceans) LA 4	CLA/LA meeting	180,000 45 journeys	30,600	210,600
SYR AR6	Scoping meeting 2	160,000 40 journeys	27,200	187,200
SYR AR6	CWT-1 meeting	60,000 15 journeys	10,200	70,200
TG-Data	1 meeting (contingency)	48,000 12 journeys	8,160	56,160
EFDB Editorial Board	1 meeting	96,000 24 journeys	16,320	112,320
EFDB Data meeting	1 meeting	40,000 10 journeys	6,800	46,800
EFDB and Software Users Feedback (Japan)	1 meeting	44,000 11 journeys	0	44,000
TFI Methodological devt	1 prep meeting before Plenary (moved from 2017)	64,000 16 journeys	0	64,000
TFI Expert meeting	1 meeting (contingency)	100,000 25 journeys	17,000	117,000
TFI Methodological devt. Science meeting (moved from 2018)	1 meeting (contingency)	60,000 15 journeys	10,200	70,200
SUB-TOTAL				4,164,120
Other Expenditures				
2006 GL software	maintenance/development			6,000
EFDB maintenance & production of offline version	update/management			20,000
Publications/Translations	IPCC publications (MR & SRs)			600,000
Communication	AR6 material/travel/events			958,000
Distribution	IPCC publications			100,000
IT Infrastructure	web hosting/cloudflare/upgrades			13,128
External Audit	fee			20,000
Advisory Services	Conflict of Interest			15,000
Co-Chairs	support			200,000
SUB-TOTAL				1,932,128
Secretariat				
Secretariat	staff costs/misc expenses			1,912,500
Resource Mobilization	travel costs (Phase I: 2017-2019)			15,600
SUB-TOTAL				1,928,100
TOTAL				10,474,468

All activities subject to Panel approval in IPCC-49

* Host country identified.

** Host country TBC.

PROPOSED 2020 BUDGET FOR ADOPTION BY IPCC-XLIX

Activity	Purpose	DC/EIT support	Other Expenditure	Sub-total
Governing bodies				
IPCC-52 4 days	Programme and budget	480,000 120 journeys	280,000	760,000
IPCC-53 4 days	Programme and budget	480,000 120 journeys	280,000	760,000
Bureau 4 days	2 sessions	288,000 72 journeys	120,000	408,000
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				2,050,120
Lead Authors, scoping, expert meetings and workshops				
WG I AR6 LA 4	CLA/LA meeting	400,000 100 journeys	68,000	468,000
WG II AR6 LA 3 and LA 4	CLA/LA meeting	800,000 200 journeys	136,000	936,000
WG III AR6 LA 3 and LA 4	CLA/LA meeting	800,000 200 journeys	136,000	936,000
Expert meeting - Science of Communicating Science	1 meeting	80,000 20 journeys	13,600	93,600
SYR AR6	CWT-2 meeting	60,000 15 journeys	10,200	70,200
SYR AR6	CWT-3 meeting (moved to 2021)	0 0 journeys	0	0
TG-Data	1 meeting contingency	48,000 12 journeys	8,160	56,160
EFDB Editorial Board	1 meeting	96,000 24 journeys	16,320	112,320
EFDB Data meeting	2 meetings	80,000 20 journeys	13,600	93,600
EFDB and Software Users Feedback (Japan)	1 meeting	44,000 11 journeys	0	44,000
TFI Expert meeting	1 meeting contingency	100,000 25 journeys	17,000	117,000
SUB-TOTAL				2,926,880
Other Expenditures				
2006 GL software	maintenance/development			6,000
EFDB maintenance	update/management			7,000
Publications/Translations	IPCC publications			200,000
Communication	AR6 material/travel/events			625,000
Distribution	IPCC publications			100,000
IT Infrastructure	web hosting/cloudflare/upgrades			13,128
External Audit	fee			20,000
Advisory Services	Conflict of Interest			15,000
Co-Chairs	support			200,000
SUB-TOTAL				1,186,128
Secretariat				
Secretariat	staff costs/misc expenses			1,912,500
Resource Mobilization	travel costs (Phase II: 2020-2022)			15,800
SUB-TOTAL				1,928,300
TOTAL				8,091,428

All activities subject to Panel approval in IPCC-49

FORECAST 2021 BUDGET PROPOSED TO IPCC-XLIX

Activity	Purpose	DC/EIT support	Other Expenditure	Sub-total
Governing bodies				
IPCC-54 4 days	Programme and budget Acceptance AR6 WG I	480,000 120 journeys	280,000	760,000
IPCC-55 4 days	Acceptance AR6 WG III	480,000 120 journeys	280,000	760,000
IPCC-56 4 days	Programme and budget Acceptance AR6 WG II	480,000 120 journeys	280,000	760,000
Bureau 4 days	2 sessions	288,000 72 journeys	120,000	408,000
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				2,810,120
Lead Authors, scoping, expert meetings and workshops				
SYR AR6	CWT-3 meeting	60,000 15 journeys	10,200	70,200
SYR AR6	CWT-4 & CWT-4 bis meetings	120,000 30 journeys	20,400	140,400
TG-Data	1 meeting contingency	48,000 12 journeys	8,160	56,160
EFDB Editorial Board	1 meeting	96,000 24 journeys	16,320	112,320
EFDB Data meeting	2 meetings	80,000 20 journeys	13,600	93,600
EFDB and Software Users Feedback (Japan)	1 meeting	44,000 11 journeys	0	44,000
TFI Expert meeting	1 meeting contingency	100,000 25 journeys	17,000	117,000
SUB-TOTAL				633,680
Other Expenditures				
2006 GL software	maintenance/development			6,000
EFDB maintenance	update/management			7,000
Publications/Translations	IPCC publications (WG I/II/III)			600,000
Communication	AR6 material/travel/events			969,000
Distribution	IPCC publications			100,000
IT Infrastructure	web hosting/cloudflare/upgrades			13,128
External Audit	fee			20,000
Advisory Services	Conflict of Interest			15,000
Co-Chairs	support			200,000
SUB-TOTAL				1,930,128
Secretariat				
Secretariat	staff costs/misc expenses			1,912,500
Resource Mobilization	travel costs (Phase II: 2020-2022)			15,800
SUB-TOTAL				1,928,300
TOTAL				7,302,228

All activities subject to Panel approval in IPCC-52

INDICATIVE 2022 BUDGET PROPOSED TO IPCC-XLIX

Activity	Purpose	DC/EIT support	Other Expenditure	Sub-total
Governing bodies				
IPCC-57 4 days	Acceptabce SYR AR6 Acceptance AR6 WGI	480,000 120 journeys	280,000	760,000
IPCC-58 4 days	Programme and budget	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	0	0	0
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				2,050,120
Lead Authors, scoping, expert meetings and workshops				
SYR AR6	CWT-5 meeting	60,000 15 journeys	10,200	70,200
TG-Data	1 meeting contingency	48,000 12 journeys	8,160	56,160
EFDB Editorial Board	1 meeting	96,000 24 journeys	16,320	112,320
EFDB Data meeting	2 meetings	80,000 20 journeys	13,600	93,600
EFDB and Software Users Feedback (Japan)	1 meeting	44,000 11 journeys	0	44,000
TFI Expert meeting	1 meeting contingency	100,000 25 journeys	17,000	117,000
SUB-TOTAL				493,280
Other Expenditures				
2006 GL software	maintenance/development			6,000
EFDB maintenance	update/management			7,000
Publications/Translations	IPCC publications (SYR)			200,000
Communication	AR6 material/travel/events			260,500
Distribution	IPCC publications			100,000
IT Infrastructure	web hosting/cloudflare/upgrades			13,128
External Audit	fee			20,000
Advisory Services	Conflict of Interest			15,000
Co-Chairs	support			200,000
SUB-TOTAL				821,628
Secretariat				
Secretariat	staff costs/misc expenses			1,912,500
Resource Mobilization	travel costs (Phase II: 2020-2022)			15,800
SUB-TOTAL				1,928,300
TOTAL				5,293,328

All activities subject to Panel approval in IPCC-54

ANNEX 15

Financial Task Team

Provisional Agenda

1. Revised 2019 Budget for Adoption by IPCC-49
2. Proposed 2020 Budget for Adoption by IPCC-49
3. Any other matters

Terms of Reference of the Financial Task Teamⁱ

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.

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.

ⁱ Appendix B to the Principles Governing IPCC Work – Financial Procedures for the Intergovernmental Panel on Climate Change