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**Plenary of the Intergovernmental Science-Policy Platform
on Biodiversity and Ecosystem Services**

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Item 8 (a) of the provisional agenda*

**Financial and budgetary arrangements for the Platform:
financial procedures**

**Draft financial procedures for the Intergovernmental
Science-Policy Platform on Biodiversity and
Ecosystem Services**

Scope

Rule 1

These procedures will govern the financial administration of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES). In so far as not specifically provided under these procedures, the financial rules and regulations of the [insert name of institution(s) that will administer the Trust Fund] will apply.

Financial period and financial year

Rule 2

The financial period will be the biennium, which will be identical to the biennium of the institution(s) administering the Trust Fund. The financial year will be the calendar year.

* IPBES/1/1.



Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services Trust Fund

Rule 3

The IPBES Trust Fund finances the Platform and its activities. Adoption of the budget of the IPBES Trust Fund is the responsibility of the Plenary.

Rule 4

The IPBES Trust Fund is open to voluntary contributions from all sources, including Governments, United Nations bodies, the Global Environment Facility, other intergovernmental organizations and other stakeholders, such as the private sector and foundations.

Rule 5

Contributions should be sent to the secretariat and will not orient the work of the Platform, be earmarked for specific activities or given anonymously. Contributions will not come with conditionalities. In-kind contributions will come without conditionalities from Governments, the scientific community, other knowledge holders and stakeholders and will be key to the success of the implementation of the work programme.

Rule 6

Exceptionally, subject to approval by the Plenary, additional voluntary contributions may be accepted outside the Trust Fund, such as direct support for specific activities of the Platform's work programme.

Currency

Rule 7

The currency for budgeting and reporting receipts and expenditure will be [the euro/United States dollar/the currency used by the institution(s) administering the Trust Fund]. This currency may be revisited by the Plenary by consensus.

Budget

Rule 8

In consultation with the Bureau, the IPBES secretariat will prepare a proposal for the budget and transmit it to the IPBES members at least six weeks before the session of the Plenary at which the budget is to be adopted.

Rule 9

The Plenary will consider the proposed budget and will adopt a budget by consensus prior to the commencement of the financial period that it covers.

Rule 10

Adoption of the budget by the Plenary will 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.

Rule 11

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 Plenary by consensus. A budget appropriation line constitutes a major budget category for activities or products.

Rule 12

In the event that the level of the available balance in the IPBES Trust Fund is less than the approved budget, the Secretary, following approval by the Bureau, is authorized to adjust the allocations, to bring the budget into line with the fluctuations in income as compared to the approved level of budget lines. The Secretary will report on actions taken to the Plenary at its earliest session thereafter.

Contributions**Rule 13**

The resources of IPBES will comprise:

- (a) The person-year costs of the []¹ provided by []²;
- (b) The costs of housing the IPBES secretariat, provided by the Government of Germany pursuant to the Host Country Agreement between IPBES and the host Government;
- (c) The voluntary annual cash contributions provided by IPBES members to the IPBES Trust Fund;
- (d) The contributions provided in kind by IPBES members and observers, such as support for the subsidiary bodies of IPBES, IPBES publications, translation, meetings, workshops, etc.;
- (e) Cash and in-kind contributions to the IPBES Trust Fund;
- (f) The uncommitted balance of appropriations from previous financial periods;
- (g) Miscellaneous income.

Rule 14

All cash contributions will be paid in convertible currencies into the bank account designated by the institution administering the Trust Fund.

¹ Insert positions seconded to the IPBES secretariat, as appropriate.

² Insert the name of the institution(s)/Government(s) providing the given positions to the IPBES secretariat.

Rule 15

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

Working capital reserve**Rule 16**

Within the IPBES Trust Fund there will be maintained a working capital reserve at a level to be determined from time to time by the Plenary by consensus. The purpose of the working capital reserve will be to ensure continuity of operations in the event of short-term liquidity problems pending receipt of contributions. Drawdowns from the working capital reserve will be restored from contributions as soon as possible.

Accounts and audit**Rule 17**

The financial statements of the IPBES Trust Fund will be prepared in accordance with the standards used by the institution(s) administering the Trust Fund and will be subject to internal and external audit, pursuant to the rules of the institution(s) administering the Trust Fund. Responsibility and accountability for financial reporting resides with the institution(s) administering the IPBES Trust Fund.

General provisions**Rule 18**

In the event that it is decided to terminate the IPBES Trust Fund, members will be advised at least six months before the date on which termination will take place. The Plenary will decide, in consultation with the institution(s) administering the Trust Fund, on the distribution of any uncommitted balance after all liquidation expenses have been met.

Rule 19

Any amendments to these procedures will be adopted by the Plenary by consensus.
