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**United Nations
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**Plenary of the Intergovernmental Science-Policy
Platform on Biodiversity and Ecosystem Services
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Item 5 (c) 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**

Note by the secretariat

The draft rules governing the financial procedures for the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services are set out in the annex to the present note.

* IPBES/2/1.

Annex

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. In circumstances not specifically provided for under these procedures, the financial rules and regulations of the United Nations Environment Programme will apply to the administration of the secretariat, and the financial rules and regulations of the [United Nations Environment Programme (UNEP)] [United Nations Development Programme (UNDP) Multi-Partner Trust Fund Office] will apply to the administration of the Trust Fund.

Financial year and budgeting period

Rule 2

The financial year will be the calendar year, from 1 January to 31 December. The budgeting period for consideration by the Plenary will be the biennium of two consecutive calendar years.

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

Rule 3

The Intergovernmental Science-Policy Platform for Biodiversity and Ecosystem Services Trust Fund (hereinafter, the “Trust Fund”) finances the Platform activities and secretariat. Adoption of the Platform’s budget is the responsibility of the Plenary.

Rule 4

The 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 sector¹ and foundations.

Rule 5

Financial contributions for the Platform should be sent to the Trust Fund and the secretariat informed of each contribution. Contributions will not orient the work of the Platform, be earmarked for specific activities or given anonymously. Contributions will not be accepted with conditionalities. In-kind contributions from Governments, the scientific community, other knowledge holders and stakeholders will be key to the success of the implementation of the work programme, and will not be accepted with conditionalities.

Rule 6

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

Currency

Rule 7

The currency for budgeting and reporting receipts and expenditures will be the United States dollar.

¹ Acceptance of contributions from the private sector may be subject to conditions imposed by the [Plenary and the] [United Nations Environment Programme] [United Nations Development Programme Multi-Partner Trust Fund Office].

Budget

Rule 8

In consultation with the Bureau, the Platform secretariat will prepare a proposal for the budget and transmit it to the members of the Platform 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 head of the secretariat 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 balance of the trust fund covers the overall budget appropriation.

Rule 11

The head of the secretariat is authorized to reallocate within the budget, if necessary, up to 20 per cent of an 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 Trust Fund is less than the approved budget, the head of the secretariat, 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 head of the secretariat will report on actions taken to the Plenary at its earliest session thereafter.

Contributions

Rule 13

The resources of the Platform will consist of:

- (a) The person-year costs of the Programme Officer [and]² provided by the United Nations Environment Programme [and]³;
- (b) The costs of housing the secretariat, provided by the Government of Germany pursuant to the host country agreement between the Platform and the host Government;
- (c) The voluntary annual and other cash contributions provided by members of the Platform and other contributors to the Trust Fund;
- (d) The contributions provided in kind by Platform members and observers, such as support for the Platform's subsidiary bodies, Platform publications, translations, meetings, workshops, etc.;
- (e) The uncommitted balance of appropriations from previous financial periods.

Rule 14

All cash contributions will be paid in convertible currencies into the bank account designated by the [United Nations Environment Programme] [United Nations Development Programme Multi-Partner Trust Fund Office].

² Insert other positions seconded to the secretariat, as appropriate.

³ Insert the name of the institution(s)/Government(s) providing the other positions seconded to the secretariat.

Rule 15

The secretariat will acknowledge promptly all pledges and contributions and will inform the Plenary at each session on the status of pledges, payments of contributions and expenditures. The report of the secretariat 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 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] [of two million United States dollars]. 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 initiated by the head of the secretariat, in consultation with the Bureau, and after informing members of the Platform. The working capital reserve will be restored from contributions as soon as possible.

Accounts and audit**Rule 17**

The financial statements of the Trust Fund will be prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and relevant standards used by the [United Nations Environment Programme] [United Nations Development Programme Multi-Partner Trust Fund Office] and will be subject to internal and external audit, pursuant to the rules of the [United Nations Environment Programme] [United Nations Development Programme Multi-Partner Trust Fund Office]. Responsibility and accountability for financial reporting resides with the [United Nations Environment Programme] [United Nations Development Programme Multi-Partner Trust Fund Office].

General provisions**Rule 18**

In the event that it is decided to terminate the Trust Fund, members of the Platform will be advised at least six months before the date on which termination will take place. The Plenary will decide, in consultation with the [United Nations Environment Programme] [United Nations Development Programme Multi-Partner Trust Fund Office], on the distribution of any uncommitted balance after all liquidation expenses have been met.

Rule 19

In the event that it is decided to dissolve the Platform secretariat, the institution administering the secretariat will be advised at least one year before the date on which such dissolution will take place. All liability and costs pertaining to that dissolution will be borne by the Trust Fund.

Rule 20

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