

Financial procedures for the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services

The financial procedures have been adopted by the Plenary in decisions IPBES-2/7 and IPBES-3/2.

Scope

Rule 1

These procedures will govern the financial administration of the Platform and the secretariat. They are to be applied in compliance with the Financial Regulations and Rules of the United Nations and the financial rules and financial procedures of the United Nations Environment Programme.

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.

Platform Trust Fund

Rule 3

The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services Trust Fund (hereinafter, “Trust Fund”) finances the Platform activities and secretariat. The 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 sector and foundations. The amount of contributions from private sources must not exceed the amount of contributions from public sources in any biennium.

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 and will be consistent with the functions, operating principles and institutional arrangements of the Platform.¹

¹ Functions, operating principles and institutional arrangements of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services, adopted by the second session of the plenary meeting to determine the modalities and institutional arrangements for the Platform, held in Panama City from 16 to 21 April 2012 (UNEP/IPBES.MI/2/9).

Rule 6

At any given time, members and non-members of the Platform may submit voluntary pledges to the Trust Fund. Such pledges must be confirmed in writing, on official letterhead and signed by a duly authorized official of the submitting entity. Written confirmation of pledges should be sent to the Executive Secretary of the Platform secretariat. Pledge letters must contain indications of payment arrangements in terms of timelines and instalments.

Rule 7

Pledge letters received in compliance with rule 6 above will, until payment, be recorded as pledges as part of the contributions table presented at sessions of the Plenary. Pledges will be reflected in United States dollars, applying the prevailing United Nations exchange rate at the time the table is updated. The value of outstanding pledges made in a currency other than the United States dollar will potentially fluctuate every time the contributions table is updated.

Rule 8

All duly submitted formal pledges that have not been converted into actual contributions twelve months following the timeline arrangements disclosed in their corresponding pledge letters will automatically be written off and removed by the secretariat from official documentation presenting the status of contributions to the Platform. Pledges may, on an exceptional basis, be extended by an additional period of twelve months based on receipt by the Executive Secretary of a renewed commitment letter proposing new timelines and instalments. The Chair of the Platform will inform the Plenary of all pledges written off at the subsequent session of the Plenary under the agenda item on financial and budgetary arrangements for the Platform.

Rule 9

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. In-kind contributions will not orient the work of the Platform, and will be consistent with the functions, operating principles and institutional arrangements of the Platform.

Rule 10

Per exception to rule 5, additional contributions for specific activities approved by the Plenary may be accepted. Single contributions in excess of 300,000 United States dollars per contributor per activity require approval by the Plenary. Single contributions not exceeding 300,000 United States dollars per contributor per activity require approval by the Bureau. The limitation set out in rule 4 applies.

Currency

Rule 11

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

Budget

Rule 12

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 13

Budgets must be adopted by consensus by the Plenary prior to the commencement of the periods that they cover.

Rule 14

The adoption of the budget by the Plenary will constitute authority to the head of the secretariat, in compliance with rule 1, 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 15

The head of the secretariat is authorized to reallocate within the budget, if necessary, up to 10 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 16

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 with 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 17**

The resources of the Platform will consist of:

- (a) The costs of any staff seconded to the secretariat;
- (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 cash contributions provided by members of the Platform and other contributors to the Trust Fund;
- (d) The contributions provided in kind to the Platform;
- (e) The uncommitted balance of appropriations from previous financial periods;
- (f) Other receivables.

Rule 18

All cash contributions will be paid in convertible currencies into the bank account designated by the United Nations Environment Programme.

Rule 19

The secretariat will acknowledge promptly all pledges and contributions and will inform the Plenary at each session regarding the status of pledges, payments of contributions and expenditures. The report of the secretariat will include a specific reference to contributions made in accordance with rule 6 as well as in-kind contributions and will quantify such in-kind contributions to the extent that they can be reliably measured.

Working capital reserve**Rule 20**

Within the Trust Fund there will be maintained a working capital reserve of 10 per cent of the average annual budget of the biennium, to be adjusted as necessary by the Plenary. 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, after informing members of the Platform. The working capital reserve will be restored from contributions as soon as possible.

Accounts and audit

Rule 21

The financial statements of the Trust Fund will be prepared in accordance with the International Public Sector Accounting Standards and relevant standards used by the United Nations Environment Programme and will be subject to internal and external audit pursuant to the rules of the United Nations Environment Programme. Such financial statements and any audit reports will be presented to the Plenary. Responsibility and accountability for financial reporting resides with the United Nations Environment Programme.

General provisions

Rule 22

In the event that it is decided to terminate the Trust Fund, the members of the Platform will be advised at least six months before the date on which termination will take place. The prorated uncommitted balances for the biennium will be reimbursed to the contributors after all liquidation expenses have been met.

Rule 23

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 24

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