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**Plenary of the Intergovernmental Science-Policy
Platform on Biodiversity and Ecosystem Services
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Item 9 of the provisional agenda*

Financial and budgetary arrangements for the Platform**Financial and budgetary arrangements for the Platform****Note by the secretariat****Introduction**

1. In decision IPBES-5/6, paragraph 2, on financial and budgetary arrangements, the Plenary of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) invited pledges and contributions to the trust fund of the Platform, and also in-kind contributions. Section I of the present note provides the status of cash contributions and in-kind support received, together with a list of activities catalysed in support of the mandate of the Platform.
2. In paragraph 4 of the same decision, the Plenary adopted the revised annual budget for 2017, amounting to \$8,732,772, and, in paragraph 3, requested the Executive Secretary, working under the guidance of the Bureau, to report to the Plenary at its sixth session on expenditures for the biennium 2016–2017. Accordingly, this report is presented in section II of the present note.
3. In paragraph 6 of the same decision, the Plenary adopted a revised annual budget for 2018 amounting to \$5 million, while noting that it would revisit the matter at its sixth session, and, in paragraph 7, requested the secretariat to examine the implications of a \$5 million budget and of options both above and below that amount. Accordingly, three options are presented for the 2018 budget in section III. In addition, section III presents a draft budget for 2019.
4. In paragraph 5 of the same decision, the Plenary noted that, at its sixth session, subject to the availability of sufficient funds, it would consider the pending thematic assessment on the sustainable use of wild species, the pending methodological assessment regarding the diverse conceptualization of multiple values of nature and its benefits and the pending thematic assessment on invasive alien species. The draft budgets for 2018–2019, accordingly, take the pending assessments into account, in line with considerations presented in the note by the secretariat on pending assessments (IPBES/6/8).
5. Section IV of the present note sets out an overview of the overall costs of the Platform and an estimate of the funds still to be raised to conclude the first work programme. Based on a detailed analysis, the section concludes that the funds available at 1 January 2018 amount to \$5.6 million. Taking into account contributions received and pledges made as at 21 December 2017, the section further concludes that the funding that needs to be raised to complete the first work programme amounts to \$400,000 for 2018, and \$6.2 million for 2019, and another \$2.6 million in total for 2020 and 2021, based on the option for the 2018 budget above \$5 million.

* IPBES/6/1.

6. In paragraph 9 of decision IPBES-5/6, the Plenary approved the fundraising strategy for the Platform and requested the Executive Secretary to start implementing the strategy and to report on progress in its implementation to the Plenary at its sixth session. Section V of the present note, accordingly, presents such a progress report.

7. Section VI of the present note proposes a set of actions that the Plenary might consider taking.

I. Status of cash and in-kind contributions to the Platform

A. Contribution to the trust fund

8. Table 1 shows the status, as at 21 December 2017, of the cash contributions to the trust fund received and pledged since the establishment of the Platform in 2012. This table includes several cash contributions received and pledged, earmarked for activities which are part of the approved work programme and of the approved budget, detailed in table 2, section 1, and amounting to \$302,498 for 2017. In 2017 the Platform received \$3,976,940 in its trust fund. Outstanding pledges for 2017, amounting to \$129,348, bring the potential income in 2017 to \$4,106,288. Pledges made and contributions received to date for 2018 amount to \$2,397,610.

9. Table 2, section 1, shows earmarked contributions to the trust fund for activities which are part of the approved work programme and of the approved budget, received and pledged for the period 2017–2021, amounting to \$196,883 received and \$105,615 pledged for 2017. These contributions are included in the amounts shown in table 1 and marked with an asterisk. They were made in compliance with the financial procedures for IPBES set out in decisions IPBES-2/7 and IPBES-3/2. They include two donations from Germany of \$106,157 and \$90,726 towards technical support for the global assessment and support of developing country participants for the fifth session of the Plenary, one donation from Canada of \$23,328 towards the global assessment, and four donations of \$264,494 each, from France (Agence Française pour la Biodiversité), towards the global assessment, and the three pending assessments, should the Plenary decide to initiate their undertaking.

B. In-kind contributions

10. Table 2, section 2 shows earmarked contributions received in cash, amounting to \$637,943 for 2017, towards activities contributing to the implementation of deliverables of the work programme, but not included in the approved budget. These contributions, from Germany, Norway, the United Kingdom of Great Britain and Northern Ireland and the United States of America, were approved by the Bureau to support additional meetings of experts for the global assessment, including for work on indigenous and local knowledge, and also for communication activities and costs for the venue of the fifth session of the Plenary.

11. Table 3 shows further in-kind contributions received in 2017, together with their corresponding values in United States dollars, as provided or estimated, when possible, according to the equivalent costs in the work programme, if available. These in-kind contributions, amounting to an estimated \$2.8 million, consist of support provided directly by the donor, and hence not received by the trust fund: for activities scheduled as part of the work programme (section 1), or for activities organized in support of the work programme, such as technical support, meeting facilities and local support (section 2).

12. In 2017, an additional estimated in-kind amount of between \$4.9 million and \$9.7 million was contributed to the work of IPBES by all the experts around the world (including experts participating in assessments, expert groups and task forces and members of the Bureau and the Multidisciplinary Expert Panel), by working between 10 and 20 per cent of their time on a pro bono basis.¹ The total contribution represented by such pro bono service since 2014 is estimated at between \$19 million and \$38 million, an amount equivalent to the total income contributed in cash to the trust fund between 2012 and 2017.²

13. Furthermore, many organizations provided in-kind support for the IPBES work on knowledge and data by supporting the use of indicators in IPBES assessments. They include the Biodiversity Indicators Partnership (BIP), BioTime, the University of St. Andrews, BirdLife International, the

¹ These estimates were calculated using an annual academic salary of \$52,000 based on the mean salary at purchasing power parity provided for 28 countries that are representative of the geographical diversity of IPBES member countries. The mean salaries at purchasing power parity for the 28 countries may be found in the following study: Philip G. Altbach and others, eds., *Paying the Professoriate: A Global Comparison of Compensation and Contract* (Routledge, 2012).

² These estimates are based on 940 experts for 2017, 1,172 experts for 2016, 984 for 2015 and 559 for 2014.

Commonwealth Scientific and Industrial Research Organization (CSIRO), the Food and Agriculture Organization of the United Nations (FAO), the Forest Stewardship Council, the Global Biodiversity Information Facility (GBIF), the Global Footprint Network, the Group on Earth Observations Biodiversity Observation Network (GEO-BON), the German Centre for Integrative Biodiversity Research, the Indicators for the Seas programme (IndiSeas), the Institute of Social Ecology at the Alpen Adria University in Vienna, the International Union for Conservation of Nature (IUCN), the Map of Life, the Marine Stewardship Council (MSC), the Organization for Economic Cooperation and Development (OECD), the Netherlands Environmental Assessment Agency (PBL), the Programme for the Endorsement of Forest Certification (PEFC), the Projecting Responses of Ecological Diversity in Changing Terrestrial Systems (PREDICTS) collaborative project, the Sea Around Us research initiative, the secretariat of the Convention on Biological Diversity, Terralingua, the Tropical Ecology Assessment and Monitoring (TEAM) network, the United Nations Statistics Division, the United Nations Environment Programme-World Conservation and Monitoring Centre (UNEP-WCMC), the Water Footprint Network, the World Bank, the World Resources Institute (WRI), the World Wildlife Fund (WWF), the Yale Center for Environmental Law and Policy and the Zoological Society of London (ZSL).

14. During 2017, IPBES also benefited from the contributions of seven unpaid interns, working full time for a period of between three and six months each, to support ongoing assessments, policy support tools, communications, and stakeholder engagement.

15. In 2017, IPBES continued directly to catalyse activities in support of its aims and objectives, in particular regarding capacity-building and the generation of knowledge. Table 4 presents examples known to the secretariat, amounting to an estimated \$32.9 million for 2017.

16. Lastly, a large number of events were organized in 2017 by Governments and stakeholders to inform a diversity of constituencies about various aspects of the Platform at the national, regional and international levels, contributing greatly to increased awareness of, and engagement in, IPBES. IPBES is making an effort to list those activities on its website and to recognize and promote these activities across the IPBES social media channels.

Table 1
Status of cash contributions received and pledges made since the establishment of the Platform in April 2012 (from 1 May 2012 to 21 December 2017)
(United States dollars)

	<i>Contributions</i>								<i>Pledges</i>				<i>Total</i> (13) = (8)+(12)
	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>Total</i>	<i>2017</i>	<i>2018</i>	<i>2019– 2021</i>	<i>Total</i>	
	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	
Australia		97 860			68 706			166 566				–	166 566
Belgium					118 243	78 199		196 442				–	196 442
Canada ^a		38 914	36 496	30 098	30 616	29 255		165 379	23 364			23 364	188 743
Chile				23 136	14 966	13 710		51 812				–	51 812
China			160 000	60 000	2 005	398 000		620 005				–	620 005
Denmark			37 037			39 311		76 348				–	76 348
Finland		25 885	275 626			9 434		310 945				–	310 945
France ^a		270 680	247 631	264 291	252 218	247 310		1 282 130	82 287	352 659	623 031	1 057 977	2 340 107
Germany ^a	1 736 102	1 298 721	1 850 129	1 582 840	1 119 991	1 270 997		8 858 780		1 060 445		1 060 445	9 919 225
India		10 000	10 000					20 000				–	20 000
Japan		267 900	330 000	300 000	300 000	203 333		1 401 233				–	1 401 233
Latvia			4 299	3 944	3 889	3 726		15 858				–	15 858
Malaysia				100 000				100 000				–	100 000
Monaco								–	23 697			23 697	23 697
Netherlands			678 426		636 943			1 315 369				–	1 315 369
New Zealand		16 094	17 134	18 727	34 091 ^b		17 047	103 093				–	103 093
Norway		140 458	8 118 860	58 357	372 420	651 080		9 341 175		295 000		295 000	9 636 175
Republic of Korea		20 000						20 000				–	20 000
South Africa			30 000					30 000				–	30 000
Sweden		228 349	194 368	128 535	116 421	255 445		923 118				–	923 118
Switzerland		76 144	84 793	84 000	84 000	84 000		412 937		83 207		83 207	496 144
United Kingdom of Great Britain and Northern Ireland		1 285 694	1 046 145		228 956	193 140		2 753 935		589 252		589 252	3 343 187
United States of America	500 000	500 000	500 000	477 500	516 306	500 000		2 993 806				–	2 993 806
Total	2 236 102	4 276 699	13 620 944	3 131 428	3 899 771	3 976 940	17 047	31 158 931	129 348	2 380 563	623 031	3 132 942	34 291 873

^a The contribution from the donor includes earmarked components. For details of the earmarked components, please refer to table 2, section 1.

^b New Zealand's 2016 contribution includes contributions for 2016 and 2017.

Table 2
Earmarked contributions received in cash in 2017 and pledges made for 2017 until 2021
(United States dollars)

<i>Government/institution</i>	<i>Activity</i>	<i>Type of support</i>	<i>Contributions received in 2017</i>	<i>Pledges made for 2017</i>	<i>Pledges made for 2018</i>	<i>Pledges made for 2019–2021</i>	<i>Total amount</i>
1. Earmarked contribution received in cash in support of activities which are part of the approved work programme and of the approved budget							
Germany	Participation from developing countries at the fifth session of the Plenary in Bonn, Germany	Meetings	106 157				106 157
Germany	Cost of a P3-level consultant for the technical support unit of the global assessment	Technical support	90 726				90 726
Canada	Global assessment (deliverable 2 (c))	Deliverables		23 328			23 328
France (Agence Française pour la Biodiversité)	Global assessment (deliverable 2 (c))	Deliverables		82 287	105 798	76 409	264 494
France (Agence Française pour la Biodiversité)	Thematic assessment on invasive alien species (deliverable 3 (b) (ii))	Deliverables			82 287	182 207	264 494
France (Agence Française pour la Biodiversité)	Thematic assessment on sustainable use of wild species (deliverable 3 (b) (iii))	Deliverables			82 287	182 207	264 494
France (Agence Française pour la Biodiversité)	Methodological assessment on diverse conceptualisation of values (deliverable 3 (d))	Deliverables			82 287	182 207	264 494
Subtotal			196 883	105 615	352 659	623 031	1 278 188
2. Earmarked contribution received in cash in support of activities relevant to the work programme but not included in the approved budget							
Germany	Costs of the venue for the fifth session of the Plenary session	Meetings	466 569				466 569
Germany	Branding, web development and a phone application	Outreach	21 345				21 345
Germany	Additional costs to expand the half-staff-member position for the information system assistant (G-6) approved by the Plenary at its fifth session to a full staff position for two years	Staff	30 000		30 000		60 000
Germany	Chapter meeting for the global assessment (deliverable 2 (c))	Meetings	56 564				56 564

<i>Government/institution</i>	<i>Activity</i>	<i>Type of support</i>	<i>Contributions received in 2017</i>	<i>Pledges made for 2017</i>	<i>Pledges made for 2018</i>	<i>Pledges made for 2019–2021</i>	<i>Total amount</i>
United Kingdom of Great Britain and Northern Ireland	Chapter meeting for the global assessment (deliverable 2 (c))	Meetings	38 466				38 466
United States of America	Chapter meeting for the global assessment (deliverable 2 (c))	Meetings	25 000				25 000
Norway	Support for the meeting to draft the summary for policymakers of the global assessment (deliverable 2 (c))	Deliverables			44 952		44 952
Subtotal			637 943	–	74 952	–	712 895
Total			834 826	105 615	427 611	623 031	1 991 084

Table 3
In-kind contributions received as at 8 December 2017
(United States dollars)

<i>Government/ institution</i>	<i>Activity</i>	<i>Type of support</i>	<i>Corresponding value estimated in 2017</i>
1. In-kind contributions in support of approved and costed activities of the work programme			
	Secondment of a P4 Programme Officer to IPBES (Head of Work Programme)	Support to staff	222 100
UNEP			
Norway	Technical support unit for the task force on capacity-building (deliverables 1 (a) and (b))	Technical support	230 000
Norway	Support for hosting the fifth meeting of the task force on capacity-building, April 2017, Trondheim, Norway (deliverable 1 (a))	Meeting facilities	7 500
	Technical support unit for the task force on local and indigenous knowledge systems (deliverable 1 (c))	Technical support	150 000
UNESCO			
Colombia	Support for hosting the fifth meeting of the task force on indigenous and local knowledge, May 2017, Pereira, Colombia (deliverable 1 (c))	Meeting facilities, catering, local support	5 200
Republic of Korea	Technical support unit for the task force on knowledge and data (deliverable 1 (d))	Technical support	300 000
Republic of Korea	Support for the knowledge and data task group meeting on indicators, December 2017, Seoul (deliverable 1 (d))	Meeting facilities, catering, travel and local support	88 507
University of Reading	Support for the knowledge and data task group meeting on knowledge generation (deliverable 1 (d))	Meeting facilities, catering, local support	20 137
South Africa	Technical support unit for the regional assessment for Africa (deliverable 2 (b))	Technical support	150 000
Colombia	Technical support unit for the regional assessment for the Americas (deliverable 2 (b))	Technical support	150 000
Japan	Technical support unit for the regional assessment for Asia and the Pacific (deliverable 2 (b))	Technical support	150 000
Japan	Support for the third author meeting for the Asia-Pacific regional assessment (deliverable 2 (b))	Meeting facilities, catering	66 000
Switzerland	Technical support unit for the regional assessment for Europe and Central Asia (deliverable 2 (b))	Technical support	150 000
South Africa	Support for the second authors meeting of the Global Assessment expert group (deliverable 2 (c))	Meeting facilities and local support	55 470

<i>Government/ institution</i>	<i>Activity</i>	<i>Type of support</i>	<i>Corresponding value estimated in 2017</i>
FAO	Support for the third author meeting of the land degradation and restoration assessment (deliverable 3 (b) (i))	Meeting facilities, catering and local support	15 000
Netherlands	Technical support unit for the assessment on scenario analysis and modelling (deliverable 3 (c))	Technical support	572 519
New Zealand	Support for the meeting on scenarios and models in Auckland, New Zealand, September 2017 (deliverable 3 (c))	Meeting facilities, catering, local support	55 000
Mexico	Technical support related to work on values provided by the National Autonomous University of Mexico supported by the German Agency for International Cooperation (GIZ)/ValuES (deliverable 3 (d))	Technical support	55 000
UNEP-WCMC	Technical support for the work on the catalogue of assessments and the catalogue of assessments and catalogue of policy support tools and methodologies (deliverables 4 (a) and 4 (c))	Technical support	60 000
UNEP-WCMC	Support for the further development of the catalogue of policy support tools and methodologies (deliverable 4 (c))	Technical support	48 000
Design+	Support for communications (deliverable 4 (d))	Graphic design services	1 500
Ana Belluscio	Support for communications (deliverable 4 (d))	Regional communications support	700
Subtotal			2 330 533
2. In-kind contributions in support of the approved work programme			
Republic of Korea	Support to IPBES experts to participate IPBES related events	Travel support	83 897
Norway	Support for travel by Norwegian IPBES experts 2017–2018	Travel support	24 275
Norway	Support for the regional dialogue meeting, Cartagena, Colombia, August 2017 (deliverable 1 (b))	Interpretation	4 127
Norway	Support for the regional dialogue meeting, Addis Ababa, August 2017 (deliverable 1 (b))	Interpretation	4 224

<i>Government/ institution</i>	<i>Activity</i>	<i>Type of support</i>	<i>Corresponding value estimated in 2017</i>
UNESCO	Support for the printing of the of Asia and Americas indigenous and local knowledge workshop proceedings	Outreach and communications	6 337
UNEP-WCMC	Support for the further development of the Guide for Assessments and Glossary (deliverable 2 (a))	Technical support, outreach and communications	46 000
Norway	Support for the capacity-development workshop Africa assessment, South Africa, February 2017 (deliverable 2 (b))	Meeting facilities and travel support	30 344
France (Ministère de l'Europe et des affaires étrangères)	Support provided to the regional assessment for Africa in the form of a temporary secondment of a francophone consultant to the technical support unit (deliverable 2 (b))	Interpretation and translation	11 300
University of Bern, Switzerland	Support for the third author meeting for the Europe and Central Asia regional assessment (deliverable 2 (b))	Meeting facilities, catering	2 603
University of Bern, Switzerland	Support for the meeting on writing the Summary for Policymakers for the Europe and Central Asia regional assessment (deliverable 2 (b))	Meeting facilities, catering	1 800
Norway	Support for the chapter meeting in the context of the Global Assessment (deliverable 2 (c))	Meeting facilities, catering and local support	48 550
France (Ministère de l'Europe et des affaires étrangères)	Support for the chapter meeting in the context of the Global Assessment (deliverable 2 (c))	Meeting facilities, travel and local support	12 000
France (Fondation pour la Recherche sur la Biodiversité)	Support for the chapter meeting in the context of the Global Assessment (deliverable 2 (c))	Meeting facilities, travel and local support	12 350
GIZ/ValuES	Support for joint indigenous and local knowledge, values and indicator meeting in the context of the Global Assessment (deliverable 2 (c))	Travel support	11 690
Hungary	Support for joint indigenous and local knowledge, values and indicator meeting in the context of the Global Assessment (deliverable 2 (c))	Meeting facilities, catering and local support	17 000
SwedBio	Support for joint indigenous and local knowledge, values and indicator meeting in the context of the Global Assessment (deliverable 2 (c))	Travel support	31 510

<i>Government/ institution</i>	<i>Activity</i>	<i>Type of support</i>	<i>Corresponding value estimated in 2017</i>
Oppla	Provision of ready to use web architecture as a basis for the catalogue of policy support tools and methodologies (deliverables 4 (c))	Software and technical support	150 000
IUCN	Support for stakeholder engagement (deliverable 4 (d))	Technical support	75 000
Subtotal			489 110
Grand total (1+2)			2 819 643

Table 4
Examples of activities catalysed by IPBES in 2017
(United States dollars)

<i>Donor Government/ Donor institution</i>	<i>Project lead</i>	<i>Activity</i>
Germany/International Climate Initiative (IKI)	University of Bonn	Project on supporting IPBES capacity-building in West Africa (WABES; 2.5 million euros)
Belmont Forum/ BiodivERSA	International research consortia	Joint international call for research proposals on scenarios of biodiversity and ecosystem services (25 million euros)
Germany/Federal Agency for Nature Protection	Institute for Biodiversity Network	IPBES-related capacity-building workshops in Eastern Europe and Central Asia (\$460,000)
Total		\$32.9 million

II. Expenditures for 2016 and 2017

A. Final expenditures for 2016

17. Table 5 shows the final expenditures for 2016, against the budget for 2016 approved by the Plenary at its fourth session (decision IPBES-4/2).

Table 5
Final expenditures for 2016
(United States dollars)

<i>Budget items</i>	<i>2016 approved budget</i>	<i>2016 expenditures</i>	<i>Balance</i>
1. Meetings of the Platform bodies			
1.1 Sessions of the Plenary			
Travel costs of fourth Plenary session participants (travel and DSA)	500 000	385 684	114 316
Conference services (translation, editing and interpretation)	765 000	774 689	(9 689)
Plenary reporting services	65 000	52 799	12 201
Security for the Plenary	100 000	3 268	96 732
Subtotal 1.1, sessions of the Plenary	1 430 000	1 216 440	213 560
1.2 Bureau and Multidisciplinary Expert Panel sessions			
Travel and meeting costs for participants for two Bureau sessions	70 900	57 894	13 006
Travel and meeting costs for participants for two Panel sessions	240 000	144 871	95 129
Subtotal 1.2, Bureau and Multidisciplinary Expert Panel sessions	310 900	202 765	108 135
1.3 Travel costs of the Chair to represent the Platform	25 000	0	25 000
Subtotal 1, meetings of the Platform bodies	1 765 900	1 419 204	346 696
2. Implementation of the work programme			
2.1 Objective 1: strengthen the capacity and knowledge foundations of the science-policy interface to implement key functions of the Platform			
	1 317 500	926 445	391 055
Deliverable 1 (a) Capacity-building needs	231 250	119 885	111 365
Deliverable 1 (b) Capacity-building activities	450 000	393 299	56 701
Deliverable 1 (c) Indigenous and local knowledge	475 000	382 154	92 846
Deliverable 1 (d) Knowledge and data	161 250	31 107	130 143
2.2 Objective 2: strengthen the science-policy interface on biodiversity and ecosystem services at and across the subregional, regional and global levels			
	1 598 750	1 166 820	431 930
Deliverable 2 (a) Assessment guide	50 000	–	50 000
Deliverable 2 (b) Regional/subregional assessments	1 012 500	918 881	93 619
Deliverable 2 (c) Global assessment	536 250	247 939	288 311
2.3 Objective 3: strengthen the knowledge-policy interface with regard to thematic and methodological issues			
	651 500	347 923	303 577
Deliverable 3 (a) Pollination assessment	117 000	3 040	113 960
Deliverable 3 (b) (i) Land degradation and restoration assessment	187 500	122 693	64 807
Deliverable 3 (b) (ii) Invasive alien species assessment	–	–	–
Deliverable 3 (b) (iii) Sustainable use of wild species assessment	80 000	50 850	29 150
Deliverable 3 (c) Policy support tools for scenarios and models	217 000	141 832	75 168
Deliverable 3 (d) Policy support tools for values	50 000	29 508	20 492
2.4 Objective 4: communicate and evaluate Platform activities, deliverables and findings			
	275 000	59 294	215 706
Deliverable 4 (a) Catalogue of assessments	30 000	7 099	22 901
Deliverable 4 (c) Catalogue of policy support tools and methodologies	30 000	15 000	15 000

<i>Budget items</i>	<i>2016 approved budget</i>	<i>2016 expenditures</i>	<i>Balance</i>
Deliverable 4 (d) Communication and stakeholder engagement	215 000	37 195	177 805
Deliverable 4 (e) Review of the Platform	–	–	–
Subtotal 2, implementation of the work programme	3 842 750	2 500 482	1 342 268
3. Secretariat			
3.1 Secretariat personnel	1 812 300	1 207 519	604 781
3.2 Operating costs (non-personnel)	262 500	192 183	70 317
Subtotal 3, secretariat (personnel + operating)	2 074 800	1 399 703	675 097
Subtotal, 1+2+3	7 683 450	5 319 389	2 364 061
Programme support costs (8 per cent)	614 676	425 551	189 125
Total cost to the trust fund	8 298 126	5 744 941	2 553 185
Contribution to working capital reserve	126 873	126 873	0
Total cash requirement	8 424 999	5 871 814	2 553 185

18. The total final expenditures for 2016 amounted to \$5,871,814, which represents savings of \$2,553,185 when compared to the budget approved by the Plenary of \$8,424,999. This was mainly achieved through savings on:

(a) The meetings of the Platform (\$346,696), resulting from: avoided costs regarding United Nations security services for the fourth session of the Plenary due to the fact that Kuala Lumpur is categorized by the United Nations as security level I (the lowest level) and security having been provided at the expense of the host Government; the erroneous inclusion in the budget since the start of IPBES of funding for a third annual meeting of the Multidisciplinary Expert Panel, an error corrected at the fifth session of the Plenary; the support from the United Kingdom of Great Britain and Northern Ireland for the travel of the Chair of the Panel; and savings in travel costs of Plenary session participants thanks to advance planning;

(b) The work programme (\$1,342,268), resulting primarily from: savings on conference venues thanks to in-kind support from countries and organizations and the convening of meetings at the United Nations campus in Bonn; lower than expected spending on travel and daily subsistence allowance (DSA) for meetings organized in 2016 owing to participation by fewer experts than expected, to fewer experts eligible for funding than expected (fewer than 75 per cent of participants were supported), to fewer eligible experts attending meetings than expected, and to some meetings being shorter than their planned duration of five days;

(c) Secretariat personnel and operating costs (\$675,097), resulting from the inclusion of a large buffer for staff benefits which was not fully spent in 2016.

19. The working capital reserve was increased by a transfer made in 2016 of \$126,873 from the trust fund to bring the level of the reserve to \$925,096. The expenditures as per the International Public-Sector Accounting Standards (IPSAS)-compliant audited financial statements of UNEP amount to \$5,932,906, representing the disbursements made by the trust fund in 2016. The difference between this amount of \$5,932,906 and the amount of \$5,871,814 in table 5 derives from the fact that the former represents all expenses made in 2016, including for items from previous years' budgets, while the latter includes only the items approved in the 2016 budget.

B. Estimated expenditures for 2017

20. Table 6 shows the estimated expenditures for 2017, as at 31 December 2017, against the budget for 2017 of \$8,732,772 approved by the Plenary at its fifth session. These estimated expenditures for 2017 include expenditures made in 2017, together with pending commitments related to 2017 activities. Expenditures in 2017 amounted to an estimated \$6,749,533, which represents savings of \$1,983,239 compared to the budget approved by the Plenary. This was mainly achieved through savings on:

(a) The meetings of the Platform bodies (\$653,919), resulting mainly from savings on the cost of interpretation for regional consultations, and on the cost of translation thanks to the shorter length of documents, and also from the support received from Germany for the fifth session of the Plenary, as shown in table 2, section 1, from the support received from the United Kingdom for the travel of the IPBES Chair and from savings in travel costs thanks to advance planning;

(b) The work programme (\$418,629), resulting primarily from: savings on conference venues thanks to in-kind support from countries and organizations; lower than expected spending on travel and DSA for meetings organized in 2017 owing to participation by fewer experts than expected, to fewer experts eligible for funding than expected (fewer than 75 per cent of participants were supported), to fewer eligible experts attending meetings than expected, and to some meetings being shorter than their planned duration of five days;

(c) The secretariat personnel and operating costs (\$763,785), attributable to the inclusion of a buffer for benefits that was not fully spent.

Table 6
Estimated expenditures for 2017
(United States dollars)

<i>Budget items</i>	<i>2017 approved budget</i>	<i>2017 estimated expenditures</i>	<i>Estimated balance</i>
1. Meetings of the Platform bodies			
1.1 Sessions of the Plenary			
Travel costs of fifth Plenary session participants (travel and DSA)	500 000	304 952	195 048
Conference services (translation, editing and interpretation)	830 000	515 183	314 817
Plenary reporting services	65 000	46 230	18 770
Security for the Plenary	100 000	32 729	67 271
Subtotal 1.1, sessions of the Plenary	1 495 000	899 094	595 906
1.2 Bureau and Multidisciplinary Expert Panel sessions			
Travel and meeting costs for participants for two Bureau sessions	70 900	48 290	22 610
Travel and meeting costs for participants for two Panel sessions	170 000	159 597	10 403
Subtotal 1.2, Bureau and Multidisciplinary Expert Panel sessions	240 900	207 887	33 013
1.3 Travel costs of the Chair to represent the Platform	25 000	–	25 000
Subtotal 1, meetings of the Platform bodies	1 760 900	1 106 981	653 919
2. Implementation of the work programme			
2.1 Objective 1: strengthen the capacity and knowledge foundations of the science-policy interface to implement key functions of the Platform	798 000	728 344	69 656
Deliverable 1 (a) Capacity-building needs	133 750	107 675	26 075
Deliverable 1 (b) Capacity-building activities	375 500	375 500	–
Deliverable 1 (c) Indigenous and local knowledge	225 000	197 669	27 331
Deliverable 1 (d) Knowledge and data	63 750	47 500	16 250
2.2 Objective 2: strengthen the science-policy interface on biodiversity and ecosystem services at and across the subregional, regional and global levels	2 635 750	2 366 876	268 874
Deliverable 2 (a) Assessment guide	–	–	–
Deliverable 2 (b) Regional/subregional assessments	2 050 000	2 086 540	(36 540)
Deliverable 2 (c) Global assessment	585 750	280 336	305 414
2.3 Objective 3: strengthen the knowledge-policy interface with regard to thematic and methodological issues	490 000	433 065	56 935
Deliverable 3 (a) Pollination assessment	–	–	–
Deliverable 3 (b) (i) Land degradation and restoration assessment	340 000	280 847	59 153
Deliverable 3 (b) (ii) Invasive alien species assessment	–	–	–
Deliverable 3 (b) (iii) Sustainable use of wild species assessment	–	–	–
Deliverable 3 (c) Policy support tools for scenarios and models	100 000	102 218	(2 218)
Deliverable 3 (d) Policy support tools for values	50 000	50 000	–
2.4 Objective 4: communicate and evaluate Platform activities, deliverables and findings	235 000	211 836	23 164
Deliverable 4 (a) Catalogue of assessments	30 000	30 000	–
Deliverable 4 (c) Catalogue of policy support tools and methodologies	30 000	30 000	–

<i>Budget items</i>	<i>2017 approved budget</i>	<i>2017 estimated expenditures</i>	<i>Estimated balance</i>
Deliverable 4 (d) Communication and stakeholder engagement*	175 000	151 836	23 164
Deliverable 4 (e) Review of the Platform	–	–	–
Subtotal 2, implementation of the work programme	4 158 750	3 740 121	418 629
3. Secretariat			
3.1 Secretariat personnel	1 917 000	1 197 715	719 285
3.2 Operating costs (non-personnel)	249 250	204 750	44 500
Subtotal 3, secretariat (personnel + operating)	2 166 250	1 402 465	763 785
Subtotal, 1+2+3	8 085 900	6 249 567	1 836 333
Programme support costs (8 per cent)	646 872	499 965	146 907
Total cost to the trust fund	8 732 772	6 749 533	1 983 239
Contribution to working capital reserve			
Total cash requirement	8 732 772	6 749 533	1 983 239

* Amounts related to communication, amounting to \$68,000 for regional assessments (deliverable 2 (b)) and \$17, 000 for the land degradation and restoration assessment (deliverable 3 (b) (i)), were shifted to the general communication budget (deliverable 4 (d)).

III. Proposed revised budgets for 2018 and 2019

21. By decision IPBES-5/6, the Plenary further adopted the revised annual budget for 2018 amounting to \$5 million, while noting that it would revisit the matter at its sixth session, considering the implications of a \$5 million budget and of options both above and below that amount, which the secretariat was requested to examine.

22. The present section provides three options for the annual budget for 2018 presenting budgets above, at and below \$5 million, together with a proposed annual budget for 2019. The budget proposals presented include the implementation of the pending thematic assessment on the sustainable use of wild species, the pending methodological assessment regarding the diverse conceptualization of multiple values of nature and its benefits and the pending thematic assessment on invasive alien species, according to assumptions set out in document IPBES/6/8, for consideration at the current Plenary session. A more detailed reflection on these three options for 2018 and beyond is presented in tables A.1, A.2 and A.3 set out in the annex to the present note.

A. Proposed adjustments to the approved 2018 budget

23. Table 7 presents three options for the 2018 budget, further detailed in tables A.1, A.2 and A.3:

(a) Option A (total: \$8,573,753) corresponds to a slightly revised version of the final budget discussed in the budget contact group at the fifth session of the Plenary, but not approved by the Plenary. Option A includes costs related to the finalization of the five assessments considered at the fifth session of the Plenary (communication, publication), continuation of the global assessment, initiation of two of the three pending assessments, and implementation of all other deliverables of the first work programme (see table A.1);

(b) Option B (total: \$5 million) would only enable finalization of the five assessments, and the continuation of the global assessment (with a significantly reduced communications budget), but would not fund any other activities. Furthermore, under this scenario the capital reserve would have to be used in 2018 and to be replenished in 2019 (see table A.2);

(c) Option C (Total: \$4,585,712), only slightly lower than option B, would only enable finalization of the five assessments, and the continuation of the global assessment (with a significantly reduced communications budget). As was the case for option B, the capital reserve would have to be used in 2018 and to be replenished in 2019 (see table A.3).

24. All three options take as their fixed baseline the estimated costs for meetings of the Platform's bodies (Plenary, Multidisciplinary Expert Panel and Bureau meetings) and the secretariat, at the level proposed and discussed in the budget contact group at the fifth session of the Plenary. Differences among the three options result therefore from adjustments in the work programme.

25. In addition, all three options assume that all three pending assessments would be initiated as soon as possible, and before any new assessment is initiated as part of the second work programme. Additional information on this point is set out in document IPBES/6/8, for consideration at the current Plenary session.

26. The Bureau, having reviewed the financial situation at its ninth and tenth meetings, in June and October 2017, respectively, proposes to consider option A, as the primary option for discussion.

Table 7

Proposed revised budgets for 2018 (options for \$5 million, above \$5 million and below \$5 million)

(United States dollars)

NB: Options B and C in this table make use of the capital reserve amounting to \$925,096. Without this capital reserve, the amount left for the work programme, all other costs being equal, would be \$786,150 for option B, and \$371,862 for option C.

<i>Budget items</i>	<i>A</i> <i>2018 budget</i> <i>(above</i> <i>\$5 million)</i>	<i>B</i> <i>2018 budget</i> <i>(\$5 million)</i>	<i>C</i> <i>2018 budget</i> <i>(below</i> <i>\$5 million)</i>
1. Meetings of the Platform bodies			
1.1 Sessions of the Plenary			
Travel costs for sixth Plenary session participants (travel and DSA)	500 000	500 000	500 000
Conference services (translation, editing and interpretation)	1 065 000	1 065 000	1 065 000
Plenary reporting services	65 000	65 000	65 000
Security for the Plenary	100 000	100 000	100 000
Subtotal 1.1, sessions of the Plenary	1 730 000	1 730 000	1 730 000
1.2 Bureau and Multidisciplinary Expert Panel sessions			
Travel and meeting costs of participants for two Bureau sessions	70 900	70 900	70 900
Travel and meeting costs of participants for two Panel sessions	170 000	170 000	170 000
Subtotal 1.2, Bureau and Multidisciplinary Expert Panel sessions	240 900	240 900	240 900
1.3 Travel costs of the Chair to represent the Platform	30 000	30 000	30 000
Subtotal 1, meetings of the Platform bodies	2 000 900	2 000 900	2 000 900
2. Implementation of the work programme			
2.1 Objective 1: strengthen the capacity and knowledge foundations of the science-policy interface to implement key functions of the Platform	861 250	–	–
Deliverable 1 (a) Capacity-building needs	133 750	–	–
Deliverable 1 (b) Capacity-building activities	450 000	–	–
Deliverable 1 (c) Indigenous and local knowledge	213 750	–	–
Deliverable 1 (d) Knowledge and data	63 750	–	–
2.2 Objective 2: strengthen the science-policy interface on biodiversity and ecosystem services at and across the subregional, regional and global levels	1 310 000	1 201 100	817 500
Deliverable 2 (a) Assessment guide	–	–	–
Deliverable 2 (b) Regional/subregional assessments	285 000	285 000	285 000
Deliverable 2 (c) Global assessment	1 025 000	916 100	532 500

<i>Budget items</i>	<i>A</i>	<i>B</i>	<i>C</i>
	<i>2018 budget (above \$5 million)</i>	<i>2018 budget (\$5 million)</i>	<i>2018 budget (below \$5 million)</i>
2.3 Objective 3: strengthen the knowledge-policy interface with regard to thematic and methodological issues	971 250	71 250	71 250
Deliverable 3 (a) Pollination assessment	–	–	–
Deliverable 3 (b) (i) Land degradation and restoration assessment	71 250	71 250	71 250
Deliverable 3 (b) (ii) Invasive alien species assessment ^a	–	–	–
Deliverable 3 (b) (iii) Sustainable use of wild species assessment ^a	–	–	–
Deliverable 3 (c) Policy support tools for scenarios and models	100 000	–	–
Deliverable 3 (d) Policy support tools for values ^a	50 000 ^b	–	–
Pending assessment No. 1 (first year)	375 000	–	–
Pending assessment No. 2 (first year)	375 000	–	–
Pending assessment No. 3 (start in 2019)	–	–	–
2.4 Objective 4: communicate and evaluate Platform activities, deliverables and findings	526 660	–	–
Deliverable 4 (a) Catalogue of assessments	10 000	–	–
Deliverable 4 (c) Catalogue of policy support tools and methodologies	30 000	–	–
Deliverable 4 (d) Communication and stakeholder engagement	311 000	–	–
Deliverable 4 (e) Review of the Platform	175 660	–	–
Subtotal 2, implementation of the work programme	3 669 160	1 272 350	888 750
3. Secretariat			
3.1 Secretariat personnel	2 017 600	1 963 700	1 963 700
3.2 Operating costs (non-personnel)	251 000	249 250	249 250
Subtotal 3, secretariat (personnel + operating)	2 268 600	2 212 950	2 212 950
Subtotal, 1+2+3	7 938 660	5 486 200	5 102 600
Programme support costs (8 per cent)	635 093	438 896	408 208
Total cost to the trust fund	8 573 753	5 925 096	5 510 808
Contribution to working capital reserve		(925 096)	(925 096)
Total cash requirement	8 573 753	5 000 000	4 585 712

^a This table assumes that two pending assessments would be undertaken in 2018, and one in 2019. To avoid making any inference regarding which assessments would start first, the table does not list the amounts next to the assessments, but, instead, includes amounts next to three pending generic assessments.

^b This amount would not be needed if an assessment on values is undertaken in 2018.

1. Option A

27. Option A (total: \$8,573,753) is based on the budget proposed to the Plenary at its fifth session and discussions held at the budget contact group at that session, and also on lessons learned regarding various work programme activities since then.

28. The suggested revisions to the work programme budget as compared to what was proposed at the fifth session include:

(a) Deleting the budget for a larger capacity-building forum, previously estimated at \$97,500, and replacing that meeting with a smaller forum held in conjunction with a shortened meeting of the capacity-building task force, within the budget estimated for a regular task force meeting (see the background note on information on work related to capacity-building – document IPBES/6/INF/12 – for more detail) (deliverable 1 (a));

(b) Maintaining the budget for capacity-building activities at \$450,000, rather than reducing it as discussed in the budget contact group at the fifth session, to include a number of regional consultation meetings in support of the global assessment review and of the development of the second work programme (see document IPBES/6/INF/12; deliverable 1 (b));

(c) Reducing the costs of the meeting of the indigenous and local knowledge task force by \$11,250 (from \$75,000 to \$63,750), by replacing it by several smaller meetings to advance the implementation of the indigenous and local knowledge approach (see the background note on information on work related to indigenous and local knowledge – document IPBES/6/INF/13; deliverable 1 (c));

(d) Deleting the budget for a larger knowledge generation dialogue meeting, previously estimated at \$97,500, as discussed in the budget contact group at the fifth session; and replacing the meeting of the task force on knowledge and data with two shorter focused task group meetings on indicators and on knowledge generation, with no change in estimated costs (see the background note on information on work related to knowledge and data – document IPBES/6/INF/14, deliverable 1 (d));

(e) Reducing the estimated costs of the global assessment by \$15,000 (from \$22,500 to \$7,500), by bringing only the co-chairs of that assessment to the sixth session, and none of its coordinating lead authors; and by a further \$65,000 (from \$500,000 to \$435,000) by lowering its communications budget, as discussed in the budget contact group at the fifth session (deliverable 2 (c));

(f) Initiating two of the pending assessments in 2018 and one in 2019, subject to a decision from the Plenary, and increasing the cost per assessment by \$448,000 (from \$997,000 to \$1,445,000), to include more authors, more technical support staff and more capacity for graphic design, printing and communication (see document IPBES/6/8, deliverable 3 (b) (ii)), 3(b) (iii)), 3 (d));

(g) Including a budget of \$100,000 to continue the work undertaken on scenarios and models, including a stakeholder workshop to further promote and develop scenarios and models for biodiversity and ecosystem services and strengthen the respective communities of practice (see the background note on information on work related to scenarios and models – document IPBES/6/INF/15, deliverable 3 (c));

(h) The provision of methodological guidance on values could be absorbed within the methodological assessment on values, if such an assessment would be initiated in 2018, thus reducing the budget by \$50,000 (deliverable 3 (d));

(i) Reducing the cost of the technical support for the catalogue of assessments by \$20,000 (from \$30,000 to \$10,000), as it is now integrated within the policy support web portal (see the information note on information on work related to policy support tools and methodologies – document IPBES/6/INF/16, deliverable 4 (a), 4 (c));

(j) Reducing the general communications budget by \$15,000 and shifting \$41,000 from the 2017 budget to the 2018 budget (from \$285,000 to \$311,000; see the background note on implementation of the IPBES conflict-of-interest policy – document IPBES/6/INF/19).

29. As part of option A it is further suggested to upgrade two P2 positions, the Assistant Knowledge Management Officer and the Assistant Programme Officer, to P3 Programme Officer positions, to allow the positions to be adjusted to the nature of the work that the secretariat needs and is currently doing, which require staff members to own a set of skills allowing them to take initiatives and carry out tasks themselves, rather than to provide support to others. The upgrading of these positions would represent a total increase of personnel costs of \$52,400.

2. Option B

30. Option B amounts to \$5,000,000. Assuming that the costs of the Plenary sessions, the Multidisciplinary Expert Panel and Bureau meetings and the core secretariat remain unchanged, the necessary cuts would have to be made to the work programme. The capital reserve is used for this budget, and would have to be replenished the following year.

31. The cuts necessary to keep within a \$5,000,000 budget would have significant implications on the work programme: It would only allow to finalize the five assessments, and to continue the global assessment, but with a significantly reduced communications budget focused on the global assessment only. None of the other activities could be funded. The pending assessments could not be undertaken in 2018.

3. Option C

32. To arrive at a budget below \$5,000,000, option C is based on option B, but without any communications budget, amounting to a total of \$4,585,712. The capital reserve is also used for this budget, and would also have to be replenished the following year.

33. Cutting the budget further would impact the five assessments considered at the sixth session or the global assessment.

B. Proposed budget for 2019

34. Table 8 presents the proposed budget for 2019, corresponding to option A for 2018, developed according to the following assumptions:

(a) The estimated cost for the meetings of the Platform's bodies is the same as in 2018, including a Plenary, two meetings of the Multidisciplinary Expert Panel and Bureau, and costs of the Chair's travel;

(b) The estimated cost for the Secretariat is similar to 2018;

(c) The estimated cost for the work programme, detailed in the next paragraph, is restricted, for the time being, to the implementation of deliverables pertaining to the first work programme; the cost of all activities of the second work programme would need to be added once approved by the seventh session of the Plenary in May 2019.

Table 8
Proposed budget for 2019
(United States dollars)

<i>Budget items</i>	<i>2019 budget</i>
1. Meetings of the Platform bodies	
1.1 Sessions of the Plenary	
Travel costs for seventh Plenary session participants (travel and DSA)	500 000
Conference services (translation, editing and interpretation)	830 000
Plenary reporting services	70 000
Security for the Plenary	100 000
Subtotal 1.1, sessions of the Plenary	1 500 000
1.2 Bureau and Multidisciplinary Expert Panel sessions	
Travel and meeting costs for participants for two Bureau sessions	70 900
Travel and meeting costs for participants for two Panel sessions	170 000
Subtotal 1.2, Bureau and Multidisciplinary Expert Panel sessions	240 900
1.3 Travel costs of the Chair to represent the Platform	25 000
Subtotal 1, meetings of the Platform bodies	1 765 900
2. Implementation of the work programme	
2.1 Objective 1: strengthen the capacity and knowledge foundations of the science-policy interface to implement key functions of the Platform	91 667
Deliverable 1 (a) Capacity-building needs	29 167
Deliverable 1 (b) Capacity-building activities	–
Deliverable 1 (c) Indigenous and local knowledge	62 500
Deliverable 1 (d) Knowledge and data	–
2.2 Objective 2: strengthen the science-policy interface on biodiversity and ecosystem services at and across the subregional, regional and global levels	113 750
Deliverable 2 (a) Assessment guide	–
Deliverable 2 (b) Regional/subregional assessments	–
Deliverable 2 (c) Global assessment	113 750

<i>Budget items</i>	<i>2019 budget</i>
2.3 Objective 3: strengthen the knowledge-policy interface with regard to thematic and methodological issues	1 265 000
Deliverable 3 (a) Pollination assessment	–
Deliverable 3 (b) (i) Land degradation and restoration assessment	–
Deliverable 3 (b) (ii) Invasive alien species assessment*	–
Deliverable 3 (b) (iii) Sustainable use of wild species assessment*	–
Deliverable 3 (c) Policy support tools for scenarios and models	100 000
Deliverable 3 (d) Policy support tools for values*	–
Pending assessment No.1 (second year)	395 000
Pending assessment No.2 (second year)	395 000
Pending assessment No.3 (first year)	375 000
2.4 Objective 4: communicate and evaluate Platform activities, deliverables and findings	120 000
Deliverable 4 (a) Catalogue of assessments	–
Deliverable 4 (c) Catalogue of policy support tools and methodologies	–
Deliverable 4 (d) Communication and stakeholder engagement	112 500
Deliverable 4 (e) Review of the Platform	7 500
Subtotal 2, implementation of the work programme	1 590 417
3. Secretariat	
3.1 Secretariat personnel	2 017 600
3.2 Operating costs (non-personnel)	251 000
Subtotal 3, secretariat (personnel + operating)	2 268 600
Subtotal, 1+2+3	5 624 917
Programme support costs (8 per cent)	449 993
Total cost to the trust fund	6 074 910
Total cash requirement	6 074 910

* This table assumes that two pending assessments would be undertaken in 2018, and one in 2019. In order to not make any inference regarding which assessments would start first, the table does not list the amounts next to the assessments, but, instead, includes amounts next to three pending generic assessments.

35. The estimated cost of the implementation of the first work programme for 2019 includes:

(a) The continuation of the three task forces on capacity-building, indigenous and local knowledge, and knowledge and data until May 2019, amounting to \$91,667 (which corresponds to five months of technical support; deliverables 1 (a), 1 (c), 1 (d));

(b) The finalization of the global assessment, including the costs of bringing the co-chairs and coordinating lead authors to the seventh session, as well as the provision of technical support during three months after that session, amounting to \$113,750 (deliverable 2 (c));

(c) The continuation of the two pending assessments initiated in 2018 throughout the entire year of 2019, amounting to an estimated \$790,000 (2 x \$395,000), subject to a decision from the Plenary;

(d) The initiation of the third pending assessment of the first work programme, amounting to \$375,000 for its first year, subject to a decision from the Plenary;

(e) The finalisation of the external review, amounting to \$7,500 for the participation of the external reviewers at the seventh session;

(f) The continuation of the general communications activities until May 2019, amounting to \$112,500.

IV. Overview of the cost of the Platform and estimate of funds to be raised

A. Overview of the cost of the Platform

36. The secretariat has conducted a detailed analysis of expenses made, pending commitments and financial reports from 2014 to 2017. Comparing the total budget approved over the period 2014–2017 (\$33.9 million) with the total expenses made for that period (\$22.7 million), including pending commitments related to 2017 activities, shows an overall saving amounting to about \$11.2 million. These saving of \$11.2 million have originated over the past years from the three categories of the budget, with about \$6.25 million saved from the work programme, \$2.65 million from the secretariat, and \$2.3 million from meetings of the Platform's bodies.

37. Out of this \$11.2 million, \$7 million was already reported as unspent to the Plenary in previous years. The remaining \$4.2 million results partly from savings made in 2017 (\$1.98 million; see section II.B.), and partly from an additional \$2.2 million savings made between 2014 and 2016, and not previously reported to the Plenary. The reason for this is the change of accounting system introduced by the United Nations in June 2015, moving from the United Nations Accounting Standards (UNSAS) to the International Public-Sector Accounting Standards (IPSAS), which modified the way of reporting pending commitments. Some pending commitments were reported as actual expenses, but ended up costing much less than originally budgeted, resulting in unreported savings. The \$2.2 million additional savings were made in 2014 (\$60,900), 2015 (\$1.78 million), and 2016 (\$400,000).

38. The costs estimated for 2018 and 2019, restricted to the first work programme, amount to \$8,573,753 (table 7, option A) and \$6,074,910 (table 8), respectively, based on assumptions outlined in section III. In 2020 and 2021, another estimated \$2,613,600 would be needed, in total for these two years, to cover the finalization of deliverables pertaining to the three pending assessments of the first work programme, subject to a decision by the Plenary on the undertaking of these pending assessments.

B. Estimate of the funds to be raised

39. The estimated cash balance as at 1 January 2018 amounts to \$5,660,781, obtained by:

(a) Starting with the sum of all cash contributions received since 2012 on the trust fund amounting to \$31,158,931 (table 1);

(b) Deducting all expenses made between 2012 and 31 December 2017 amounting to \$25,498,150.

40. This estimated cash balance as at 1 January 2018 is compatible with the UNEP statement regarding cash available on the trust fund as at 4 December 2017. This balance is used in table 9 to estimate the cumulative balance of funds for 2018 and 2019.

Table 9

Total cash requirements for the Platform and estimated cumulative balance of available funds for the period 2018–2019

(United States dollars)

	2018		2019	
	Total cash requirement	Cumulative balance of available funds (+/-)	Total cash requirement	Cumulative balance of available funds (+/-)
Estimated cash balance as at 1 January of current year		5 660 781		(403 061)
Additional income pledged for current year (see table 1)		129 348 (2017) 2 380 563 (2018) Total: 2 509 911		252 739 (2019)
Estimated costs for current year for meetings of the platform and secretariat	4 611 060		4 357 260	
Estimated costs for current year for first work programme	3 962 693		1 717 650	

	2018		2019	
	Total cash requirement	Cumulative balance of available funds (+/-)	Total cash requirement	Cumulative balance of available funds (+/-)
A - Estimated balance at 31 December of current year based on received pledges		(403 061)		(6 225 232)
Potential additional contributions from regular contributors (not yet pledged)		3 000 000		5 000 000
B - Estimated balance at 31 December of current year based on assumed pledges		2 596 939		1 774 768

41. *Conservative estimate*: line A of table 9 presents a very conservative scenario that provides an estimated balance, using as income only the pledges made as at 21 December 2017 for 2018 and 2019. According to this conservative scenario, the Platform would have a deficit of about \$400,000 for 2018, which would grow to \$6.2 million for 2019 (without including costs related to the second work programme). Together with the \$2.6 million needed in 2020 and 2021, the amount of about \$8.8 million therefore represents the funds to be raised to complete the first work programme.

42. *Realistic scenario*: line B of table 9 is a more realistic scenario that provides a revised estimated balance, using as income, in addition to pledges made as at 21 December 2017 for 2018 and 2019, potential additional contributions based on past experience of contributions by regular contributors and indication of a future pledge from the European Union amounting to \$1.5 million per year, starting in 2018. According to this more realistic scenario, IPBES would be able to cover the costs for 2018, leaving \$2.6 million unspent at the end of 2018, and also to cover the costs for 2019, leaving about \$1.8 million unspent at the end of 2019 (not including any costs related to the second work programme).

V. Progress implementing the fundraising strategy

43. In 2017, a major donation amounting to a total of about \$1 million (900,000 euros) was received from the Agence Française pour la Biodiversité.

44. The Government of France offered to recruit a professional fundraiser for the IPBES secretariat. Following approval of this offer by the Bureau, the Government of France selected a candidate, following advertisement of the position, in consultation with the Executive Secretary. A non-reimbursable loan of personal services from sources external to the United Nations was successfully concluded between France and UNEP, and the professional fundraiser is scheduled to arrive at the secretariat in February 2018.

45. The Executive Secretary has started holding discussions by phone with several IPBES focal points and other partners who would be prepared to assist with fundraising. The fundraiser will follow up on this work, once she is in post.

46. New pledges were made and contributions received, following the fifth session, representing an additional \$1.45 million, in addition to what had been pledged or received for 2017 at the time of the fifth session, bringing the total income for 2017 (assuming the pledges of \$188,000 are made) to \$4.1 million, significantly higher than the amount of \$2.6 million anticipated at the fifth session.

47. Communication materials of a general nature have been produced on IPBES, and more specifically on some of its products, aimed at potential donors and partners. These include:

(a) A general brochure presenting IPBES and opportunities to support and engage with its work, in all six official United Nations languages and German;

(b) An outreach video, subtitled in all six official United Nations languages, highlighting the outcomes of the IPBES pollination assessment, aimed at all decision makers – also produced as separate social media material;

(c) An outreach video, subtitled in all six official United Nations languages, highlighting the outcomes of the IPBES scenarios and models assessment, aimed at all decision makers, and also produced as separate social media material;

- (d) Six IPBES message primers – briefing notes about the IPBES assessments planned to be considered and launched at the sixth session of the Plenary, in all six official United Nations languages;
- (e) An extensive and continuing social media campaign, based on the message primers;
- (f) Updated IPBES branding, and also collateral and promotional materials;
- (g) Updated IPBES brand and acronym use guidelines to facilitate greater flexibility of engagement with IPBES by key strategic partners and stakeholder networks.

VI. Suggested action by the Plenary

48. The Plenary may wish to consider the following actions:

- (a) To welcome the cash and in-kind contributions received since the fifth session of the IPBES Plenary;
- (b) To note the status of cash and in-kind contributions received to date;
- (c) Also to note the pledges made for 2018 and the period beyond;
- (d) Further to note the status of expenditures in the biennium 2016–2017, and also the level of savings incurred during the biennium;
- (e) To invite further pledges and contributions to the IPBES trust fund, along with in-kind contributions, from Governments, United Nations bodies, the Global Environment Facility, other intergovernmental organizations, stakeholders and others in a position to make such contributions to support the work of the Platform, including regional economic integration organizations, the private sector and foundations;
- (f) To request the Executive Secretary, working under the guidance of the Bureau, to report to the Plenary at its seventh session on expenditures for the biennium 2017–2018;
- (g) To adopt the revised budget for the biennium 2018–2019 amounting to \$[], noting that the budget for 2019 will be further revised at its seventh session, following consideration of the second work programme;
- (h) To request the Executive Secretary, in accordance with the financial rules of IPBES and working under the guidance of the Bureau with the support of member countries, to continue implementing the fundraising strategy and to report to the Plenary on progress in so doing.

Annex

Estimated cost of finalizing the first work programme: three options

Table A.1

Estimated costs of concluding the first work programme: option A

(United States dollars)

First work programme				Second work programme			
Summary of total estimated costs							
2018		2019		2020		2021	
Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates
1 Meetings of bodies							
1 Meetings of bodies		1 Meetings of bodies		1 Meetings of bodies		1 Meetings of bodies	
Plenary (March)	1 730 000	Plenary (May)	1 495 000	Plenary	1 500 000	Plenary	1 500 000
MEP/Bureau	270 900	MEP/Bureau	270 900	MEP/Bureau	270 900	MEP/Bureau	270 900
3 Secretariat							
3 Secretariat		3 Secretariat		3 Secretariat		3 Secretariat	
Secretariat	2 268 600	Secretariat	2 268 600	Secretariat	2 268 600	Secretariat	2 268 600
2 Work programme							
2 Work programme		2 Work programme		2 Work programme		2 Work programme	
1st WP	3 669 160	1st WP	1 590 417	1st WP	1 745 000	1st WP	675 000
		2nd WP	–	2nd WP	–	2nd WP	–
WP Total	3 669 160	WP Total	1 590 417	WP Total	1 745 000	WP Total	675 000
Total cost estimates							
Total cost estimates		Total cost estimates		Total cost estimates		Total cost estimates	
Total 1+2+3	7 938 660	Total 1+2+3	5 624 917	Total 1+2+3	5 784 500	Total 1+2+3	4 714 500
PSC (8%)	635 093	PSC (8%)	449 993	PSC (8%)	462 760	PSC (8%)	377 160
Capital reserve		Capital reserve		Capital reserve		Capital reserve	
Total	8 573 753	Total	6 074 910	Total	6 247 260	Total	5 091 660

First work programme				Second work programme			
Summary of total estimated costs							
2018		2019		2020		2021	
Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates
Summary of estimated costs for work programme							
Work programme elements		Work programme elements		Work programme elements		Work programme elements	
Knowledge and data TSU	–	Knowledge and data TSU	–	No.1 of pending assessments 3rd year)	675 000	No.3 of pending assessments 3rd year)	675 000
Regional assessment TSUs	150 000	Global assessment TSU	80 000	No.2 of pending assessments 3rd year)	675 000		
Bringing regional assessment authors to IPBES-6	135 000	Bringing global assessment authors to IPBES-7	33 750	No.3 of pending assessments 2nd year)	395 000		
LDR assessment TSU	37 500	No.1 of pending assessments 2nd year)	395 000				
Bringing LDR assessment authors to IPBES-6	33 750	No.2 of pending assessments 2nd year)	395 000				
Global assessment TSU	120 000	No.3 of pending assessments (1st year)	375 000				
Global assessment 3rd author meeting	412 500	Communication general	112 500				
Global assessment Communication I	383 600	Capacity-building TSU	29 167				
Global assessment communication II	51 400	ILK TSU	62 500				
Review of IPBES	175 660	Scenarios and models phase 2	100 000				
Communication general	311 000	Review of IPBES	7 500				
Capacity-building TSU	70 000						
Capacity-building activities	450 000						
Policy support tools TSU, catalogue and guide	30 000						
ILK TSU	150 000						
Meeting of ILK participatory mechanism	63 750						

First work programme				Second work programme			
Summary of total estimated costs							
2018		2019		2020		2021	
Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates
No.1 of pending assessments (1st year)	375 000						
No.2 of pending assessments (1st year)	375 000						
Scenarios and models Phase 2	100 000						
Values guidance	50 000						
Global assessment ILK workshops	50 000						
Capacity-building task force meeting	63 750						
Knowledge and data task force meetings	63 750						
Bringing global assessment co-chairs to IPBES-6	7 500						
TSU catalogue assessments	10 000						
Capacity-building forum meeting	–						
Total work programme	3 669 160	Total work programme	1 590 417	Total work programme	1 745 000	Total work programme	675 000

Abbreviations: MEP – Multidisciplinary Expert Panel; WP – Work programme; PSC – programme support costs; TSU – Technical Support Unit; LDR – land degradation and restoration; ILK – indigenous and local knowledge.

Table A.2

Estimated costs of concluding the first work programme: option B*(United States dollars)*

First work programme				Second work programme			
Summary of total estimated costs							
2018		2019		2020		2021	
Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates
1 Meetings of bodies		1 Meetings of bodies		1 Meetings of bodies		1 Meetings of bodies	
Plenary (March)	1 730 000	Plenary (May)	1 495 000	Plenary	–	Plenary	1 500 000
MEP/Bureau	270 900	MEP/Bureau	270 900	MEP/Bureau	270 900	MEP/Bureau	270 900
3 Secretariat		3 Secretariat		3 Secretariat		3 Secretariat	
Secretariat	2 212 950	Secretariat	2 212 950	Secretariat	2 212 950	Secretariat	2 212 950
2 Work programme		2 Work programme		2 Work programme		2 Work programme	
1st WP	1 272 350	1st WP	1 442 917	1st WP	1 185 000	1st WP	2 025 000
		2nd WP	–	2nd WP	–	2nd WP	–
WP Total	1 272 350	WP Total	1 442 917	WP Total	1 185 000	WP Total	2 025 000
Total cost estimates		Total cost estimates		Total cost estimates		Total cost estimates	
Total 1+2+3	5 486 200	Total 1+2+3	5 421 767	Total 1+2+3	3 668 850	Total 1+2+3	6 008 850
PSC (8%)	438 896	PSC (8%)	433 741	PSC (8%)	293 508	PSC (8%)	480 708
Capital reserve	(925 096)	Capital reserve	925 096	Capital reserve		Capital reserve	
Total	5 000 000	Total	6 780 604	Total	3 962 358	Total	6 489 558
Summary of estimated costs for work programme							
Work programme elements		Work programme elements		Work programme elements		Work programme elements	
Knowledge and data TSU	–	Knowledge and data TSU	–	No.1 of pending assessments (2nd year)	395 000	No.1 of pending assessments (3rd year)	675 000
Regional assessment TSUs	150 000	Global assessment TSU	80 000	No.2 of pending assessments (2nd year)	395 000	No.2 of pending assessments (3rd year)	675 000

First work programme				Second work programme			
Summary of total estimated costs							
Bringing regional assessment authors to IPBES-6	135 000	Bringing global assessment authors to IPBES-7	33 750	No.3 of pending assessments (2nd year)	395 000	No.3 of pending assessments (3rd year)	675 000
LDR assessment TSU	37 500	No.1 of pending assessments (1st year)	375 000				
Bringing LDR assessment authors to IPBES-6	33 750	No.2 of pending assessments (1st year)	375 000				
Global assessment TSU	120 000	No.3 of pending assessments (1st year)	375 000				
Global assessment 3rd author meeting	412 500	Communication general	112 500				
Global assessment communication I	383,600	Capacity-building TSU	29 167				
Global assessment communication II	–	ILK TSU	62 500				
Review of IPBES	–						
Communication general	–						
Capacity-building TSU	–						
Capacity-building activities	–						
Policy support tools TSU, catalogue and guide	–						
ILK TSU	–						
Meeting of ILK participatory mechanism	–						
No.1 of pending assessments (1st year)	–						
No.2 of pending assessments (1st year)	–						
Scenarios and models Phase 2	–						
Values guidance	–						

First work programme			Second work programme				
Summary of total estimated costs							
Global assessment ILK workshops	–						
Capacity-building task force meeting	–						
Knowledge and data task force meetings	–						
Bringing global assessment co-chairs to IPBES-6	–						
TSU catalogue assessments	–						
Capacity-building forum meeting	–						
Total work programme	1 272 350	Total work programme	1 442 917	Total work programme	1 185 000	Total work programme	2 025 000

Abbreviations: MEP – Multidisciplinary Expert Panel; WP – Work programme; PSC – programme support costs; TSU – Technical Support Unit; LDR – land degradation and restoration; ILK – indigenous and local knowledge.

Table A.3

Estimated costs of concluding the first work programme: option C*(United States dollars)*

First work programme				Second work programme			
Summary of total estimated costs							
2018		2019		2020		2021	
Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates
1 Meetings of bodies		1 Meetings of bodies		1 Meetings of bodies		1 Meetings of bodies	
Plenary (March)	1 730 000	Plenary (May)	1 495 000	Plenary	1 500 000	Plenary	1 500 000
MEP/Bureau	270 900	MEP/Bureau	270 900	MEP/Bureau	270 900	MEP/Bureau	270 900
3 Secretariat		3 Secretariat		3 Secretariat		3 Secretariat	
Secretariat	2 212 950	Secretariat	2 212 950	Secretariat	2 212 950	Secretariat	2 212 950
2 Work programme		2 Work programme		2 Work programme		2 Work programme	
1st WP	888 750	1st WP	1 442 917	1st WP	1 185 000	1st WP	2 025 000
		2nd WP	–	2nd WP	–	2nd WP	–
WP total	888 750	WP total	1 442 917	WP total	1 185 000	WP total	2 025 000
Total cost estimates		Total cost estimates		Total cost estimates		Total cost estimates	
Total 1+2+3	5 102 600	Total 1+2+3	5 421 767	Total 1+2+3	5 168 850	Total 1+2+3	6 008 850
PSC (8%)	408 208	PSC (8%)	433 741	PSC (8%)	413 508	PSC (8%)	480 708
Capital reserve	(925 096)	Capital reserve	925 096	Capital reserve		Capital reserve	
Total	4 585 712	Total	6 780 604	Total	5 582 358	Total	6 489 558

First work programme				Second work programme			
Summary of total estimated costs							
2018		2019		2020		2021	
Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates
Summary of estimated costs for work programme							
Work programme elements		Work programme elements		Work programme elements		Work programme elements	
Knowledge and data TSU	–	Knowledge and data TSU	–	No.1 of pending assessments (2nd year)	395 000	No.1 of pending assessments (3rd year)	675 000
Regional assessment TSUs	150 000	Global assessment TSU	80 000	No.2 of pending assessments (2nd year)	395 000	No.2 of pending assessments (3rd year)	675 000
Bringing regional assessment authors to IPBES-6	135 000	Bringing global assessment authors to IPBES-7	33 750	No.3 of pending assessments (2nd year)	395 000	No.3 of pending assessments (3rd year)	675 000
LDR assessment TSU	37 500	No.1 of pending assessments (1 st year)	375 000				
Bringing LDR assessment authors to IPBES-6	33 750	No.2 of pending assessments (1 st year)	375 000				
Global assessment TSU	120 000	No.3 of pending assessments (1 st year)	375 000				

First work programme		Second work programme					
Summary of total estimated costs							
2018		2019		2020		2021	
Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates
Global assessment 3rd author meeting	412 500	Communication general	112 500				
Global Assessment Communication I	–	Capacity- building TSU	29 167				
Global Assessment communication II	–	ILK TSU	62 500				
Review of IPBES	–						
Communication general	–						
Capacity-building TSU	–						
Capacity-building activities	–						
Policy support tools TSU catalogue and guide	–						
ILK TSU	–						
Meeting of ILK participatory mechanism	–						

First work programme				Second work programme			
Summary of total estimated costs							
2018		2019		2020		2021	
Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates	Budget items	Cost estimates
No.1 of pending assessments (1st year)	–						
No.2 of pending assessments (1st year)	–						
Scenarios and models Phase 2	–						
Values guidance	–						
Global assessment ILK workshops	–						
Capacity-building task force meeting	–						
Knowledge and data task force meetings	–						
Bringing global assessment co-chairs to IPBES-6	–						
TSU catalogue assessments	–						
Capacity-building forum meeting	–						
Consultations on 2nd work programme	–						
Total work programme	888 750	Total work programme	1 442 917	Total work programme	1 185 000	Total work programme	2 025 000

Abbreviations: MEP – Multidisciplinary Expert Panel; WP – Work programme; PSC – programme support costs; TSU – Technical Support Unit; LDR – land degradation and restoration; ILK – indigenous and local knowledge.