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AD HOC TASK GROUP ON FINANCIAL STABILITY OF THE IPCC

(Prepared by the Ad Hoc Task Group on Finance)

(Submitted by the Secretary of the IPCC)

**Report on the Financial Stability of the IPCC
By the Ad Hoc Task Group on Finance (ATG-Finance)**

Foreword

The world has never needed the IPCC more than it does now. The effects of climate change are already severe, posing a real threat to human society and natural systems and undermining a sustainable future for all. In order to address these, the IPCC has embarked on its most ambitious assessment cycle to date in a situation marked by major financial constraint and lack of resources, putting at risk the production of the three Special Reports and a Methodological Report as well as the three Working Group contributions and Synthesis Report of the Sixth Assessment Report.

There are many reasons why the IPCC finds itself in this difficult financial situation. It has long been recognized that a relatively narrow donor base leaves IPCC vulnerable to sudden changes in funding. Also, the fact that the IPCC for many years could rely on savings accrued during earlier times encouraged it to tolerate a slowly deteriorating financial position that has now been brought to a head.

We do not, however, believe that the IPCC has been hit by this crisis because of a sudden decline in support and trust. On the contrary, the IPCC is recognized globally as the pinnacle of science/policy interfaces, providing governments, stakeholders and academia at all levels of society with a solid evidence base for further action to combat climate change.

In order for the IPCC to continue to build up and disseminate information, providing policymakers with a scientific foundation for climate action, it needs to be supported in a sound, predictable and sustainable way. As requested by the Panel in March this year, the Co-chairs, together with the members of the Ad Hoc Task Group on Finance (ATG-Finance) and interested governments have looked at alternative ways and means for funding the IPCC, ranging from the prevailing system of voluntary contributions to assessed contributions and innovative ideas on crowd funding and creating "Friends of the IPCC" donor groups.

This report introduces possible ways for increasing the contributions from government, broadening the donor base and means to mobilise additional resources, refraining from making any value judgement.

We have heard from IPCC members that it is important that the IPCC remains impartial and steers clear of potential conflict of interest. Many have noted that it is important that Member Governments continue as the main funders of this intergovernmental process. Others have pointed to the potential of global crowd funding among citizens of the world.

We consider that the options presented by the Ad Hoc Task Group on Finance in this document form a basis for discussion by the Panel at its 46th session. We are mindful that a decision on future direction of funding and fund-raising of the IPCC needs to be taken now so as not to put the delivery of the already agreed AR6 products at risk.

Thelma Krug, IPCC Vice Chair and Co-chair of the Ad Hoc Task Group on Finance
Youba Sokona, IPCC Vice Chair and Co-chair of the Ad Hoc Task Group on Finance

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1. Introduction

The 45th Session of the IPCC held in Guadalajara, Mexico, established an Ad Hoc Task Group on Finance (ATG-Finance) with the purpose to explore avenues for financial stability of IPCC, including funding options, and implications therein, with a view to secure predictable, sustainable and adequate means for a smooth implementation of the IPCC's programme of work, for consideration by the Panel.

The ATG-Finance is co-chaired by IPCC Vice-Chairs Thelma Krug from Brazil and Youba Sokona from Mali. The members of the ATG-Finance are the core members of the Financial Task Team, the co-Chairs of the Financial Task Team as well as the Secretary and Deputy Secretary of the IPCC. The group is also open to government representatives.

The ATG-Finance has been tasked to identify matters affecting the financial stability of the IPCC and submit to the Panel a report that would consider options for increasing the contributions from governments, including in-kind contributions, and broadening the donor base in terms of contributing governments; exploring means to mobilize additional resources, including from UN organizations and others (e.g., UNEP, GEF, GCF), and evaluating their potential implications, in particular issues related to conflict of interest and legal matters; and providing guidance on the eligibility of potential donors, in particular the private sector.

2. Role of the IPCC and Why It Should Be Supported

The Intergovernmental Panel on Climate Change was set up in 1988 by the World Meteorological Organization (WMO) and the United Nations Environment Programme (UNEP) to prepare, based on available scientific information, assessments on all aspects of climate change and its impacts, with a view of formulating realistic response strategies.

The initial task for the IPCC as outlined in UN General Assembly Resolution 43/53 of 6 December 1988 was to prepare a comprehensive review and recommendations with respect to the state of knowledge of the science of climate change; the social and economic impact of climate change, and possible response strategies and elements for inclusion in a possible future international convention on climate.

Today the IPCC's role is as defined in Principles Governing IPCC Work, *"...to assess on a comprehensive, objective, open and transparent basis the scientific, technical and socio-economic information relevant to understanding the scientific basis of risk of human-induced climate change, its potential impacts and options for adaptation and mitigation. IPCC reports should be neutral with respect to policy, although they may need to deal objectively with scientific, technical and socio-economic factors relevant to the application of particular policies."*

Over a period of more than 25 years, the Intergovernmental Panel on Climate Change (IPCC) has produced five Assessment Reports each of which covering three major aspects:

- Physical science basis
- Impacts, adaptation and vulnerability
- Mitigation of climate change

The scientific evidence brought up by the first IPCC Assessment Report of 1990 underlined the importance of climate change as a challenge requiring international cooperation to tackle its consequences. It therefore played a decisive role in leading to the creation of the United Nations Framework Convention on Climate Change (UNFCCC), the key international treaty to reduce global warming and cope with the consequences of climate change.

Since then the IPCC has delivered on a regular basis the most comprehensive scientific reports about climate change produced worldwide. It has also responded to the need for information on scientific and technical matters from the UNFCCC, through Methodology Reports, eleven Special Reports, and six Technical Papers.

The IPCC is organized in three Working Groups, a Task Force on National Greenhouse Gas Inventories and a Task Group on Data and Scenario Support for Impact and Climate Analysis. Working Group I deals with “The Physical Science Basis of Climate Change”, Working Group II with “Climate Change Impacts, Adaptation and Vulnerability” and Working Group III with “Mitigation of Climate Change”. The main objective of the Task Force on National Greenhouse Gas Inventories is to develop and refine methodologies for the estimation and reporting of national anthropogenic greenhouse gas emissions by sources and removals by sinks. The Task Force will produce an update to these methodologies in 2019. The Task Group on Data and Scenario Support for Impact and Climate Analysis (TGICA) facilitates distribution and application of climate change related data and scenarios to enable research and sharing of information across the three IPCC Working Groups. The working groups and task force are assisted by Technical Support Units (TSUs), which are hosted and financially supported by the governments of the countries of the Co-Chairs of those specific Working Groups/Task Force. The staffing of the TSUs is nationally determined. In the AR6 Cycle, governments of developing countries of the Co-chairs of the Working Groups and the Task Force are also partially supporting TSUs. A TSU may also be established to support the IPCC Chair in preparing the Synthesis Report for an assessment report.

The voluntary participation of the scientific community in the work of the IPCC has grown greatly, in terms of the number of authors and contributors involved in writing and reviewing the reports, geographical distribution of authors, and the topics covered by the reports. The work of IPCC is supported by a small secretariat counting 13 staff, with a Secretary and a Deputy Secretary respectively seconded by WMO and UNEP.

So far, IPCC has been able to fulfil its mandate thanks to the availability of adequate financial resources for each cycle of the assessment reports, mostly from voluntary contributions from some of its Member Governments.

The IPCC was awarded the Nobel Peace Prize in December 2007 for its *‘efforts to build up and disseminate greater knowledge about man-made climate change and to lay the foundations for the measures that are needed to counteract such change’*.

Global and IPCC commitments to limit climate change

In December 2015, at the 21st Session of the Conference of the Parties (COP-21) of the United Nations Framework Convention on Climate Change (UNFCCC) held in Paris, 196 Parties adopted the Paris Agreement. Article 2 of the Paris Agreement states:

1. This Agreement, in enhancing the implementation of the Convention, including its objective, aims to strengthen the global response to the threat of climate change, in the context of sustainable development and efforts to eradicate poverty, including by:

(a) Holding the increase in the global average temperature to well below 2°C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5°C above pre-industrial levels, recognizing that this would significantly reduce the risks and impacts of climate change;

(b) Increasing the ability to adapt to the adverse impacts of climate change and foster climate resilience and low greenhouse gas emissions development, in a manner that does not threaten food production; and

(c) Making finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development.

2. This Agreement will be implemented to reflect equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances.

On 13 April 2016, at its 43rd Session held in Nairobi, the IPCC Panel agreed to take the outcomes of COP-21 into consideration when determining the IPCC programme of work and products. It also accepted the invitation of UNFCCC COP-21 to provide a Special Report in 2018 on the impacts of global warming of 1.5 °C above pre-industrial levels and related global greenhouse gas emission pathways, in the context of strengthening the global response to the threat of climate change, sustainable development, and efforts to eradicate poverty. In addition, the Panel also agreed to prepare two other special reports on (a) climate change and oceans and the cryosphere, and (b) climate change, desertification, land degradation, sustainable land management, food security and greenhouse gas fluxes in terrestrial ecosystems. The Panel further agreed to update and supplement the IPCC 2006 Guidelines for National Greenhouse Gas Inventories.

Preparations for the three special reports and the methodology report are already underway.

The reports of the IPCC provide vital information for the implementation of not only the Paris Agreement but also the wider sustainable development agenda.

3. IPCC Financial Status

a. Contributions

The IPCC currently comprises 195 Member Governments and 134 observer organizations. Since its inception, the IPCC has been funded through voluntary contributions from very few Member Governments and from the European Union, UNEP, UNFCCC, and WMO. The IPCC procedures do not define any level of annual financial contribution each Member Government or observer organization must pay to support the budget and work programme approved by the Member Governments.

The adoption of the budget of the IPCC Trust Fund is the responsibility of the Panel. The programme and budget document is prepared by the Secretariat, based on the approved work programme, and presented to the Panel for its consideration and approval. Before its approval, the budget is discussed by the Financial Task Team that reviews income and expenditure, assists in preparing the budget proposals and develops other recommendations related to finance for consideration by the Panel. The programme and budget document includes budget tables that the Secretariat compiles with input from the Technical Support Units (TSUs) of the three Working Groups and the TFI regarding their respective meetings. Input from TGICA is also provided regarding their meetings. As a result, the budget estimates are based on very robust planning. The budget tables are comprised of the approved budget for the current first year, the proposed budget for the second year, the forecast budget for the third year and an indicative budget for the fourth year.

Since its establishment, regular contributors to the IPCC include Australia, contributors to the IPCC include Australia, Austria, Belgium, Canada, China, Denmark, European Union, Finland, France, Germany, Japan, Republic of Korea, Mauritius, Netherlands, New Zealand, Norway, Pakistan, Sweden, Switzerland, UNEP, UNFCCC, United Kingdom, United States of America and WMO. So far not more than 32 Member Countries have provided any financial contribution to the IPCC. From 1998 to 2004, IPCC has received a cumulative contribution of 58,185,621 CHF. Those generous financial contributions have allowed IPCC to smoothly carry out its activities and to create and grow its cash reserves steadily from 1998 to 2012. Unfortunately, since 2012 with the exception of 2013, the number and the level of contributions have decreased, requiring the IPCC to draw on its cash reserves to cover the costs of implementing its work programme.

In 2016, the top contributor to the IPCC, the United States of America, provided approximately 44 per cent of the total funding to the IPCC Trust Fund. A further 25 per cent (over CHF 150,000) was provided by the top 6 contributors: Australia, Belgium, Germany, Italy, Japan and UNFCCC. Industrialized countries and medium- to low-income countries provided the remaining 31 per cent. It is clear that such a narrow donor base of top contributors makes the funding of the IPCC vulnerable, in case of sudden changes.

The cumulative contributions of the above-mentioned regular donors to the IPCC from 1998 to 2004 and the annual contributions from 2005 to 2016 are shown in the following table. It should be noted that revenue from non-exchange transactions such as voluntary contributions is recognized as revenue at the time the agreement with a donor becomes binding unless the agreement includes conditions related to specific performance of services and the return of unexpended balances. Agreements containing such conditions require initial recognition of a liability and deferral of revenue recognition until such time as the liability is discharged through performance of the specific conditions included in the agreement.

Country	1998-2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Australia	1,667,404	0	100,000	100,000	79,040	111,864	111,952	111,040	113,460	113,568	127,470	85,656	157,476
Belgium	80,000	0	80,000	80,000	0	160,000	77,034	80,784	79,077	0	80,000	0	240,000
Canada	2,634,097	143,547	166,365	166,914	195,484	0	146,561	94,801	404,865	0	126,381	156,572	111,787
China	57,600	12,800	12,100	11,600	9,970	10,890	10,410	9,220	9,070	9,300	8,830	9,480	9,820
Denmark	1,307,950	0	211,663	221,361	205,533	201,772	177,971	161,635	161,220	823,240	140,482	0	0
European Union*	1,442,083	0	760,627	0	0	(64,246)	777,510	650,499	0	920,812	0	146,371	137,222
Finland	97,896	61,330	54,919	0	0	52,785	21,065	80,550	12,013	18,512	54,655	58,631	49,438
France	1,387,664	184,619	218,826	466,549	317,458	301,957	273,010	462,662	216,428	185,428	145,405	214,489	87,273
Germany	4,164,626	463,209	511,739	629,049	450,698	441,772	684,067	1,416,363	0	0	0	320,727	321,859
Japan	2,019,550	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	162,000
Korea, Rep of	0	0	36,600	36,600	47,400	32,760	113,706	110,769	110,231	121,314	127,116	121,915	134,250
Mauritius	10,210	1,000	3,930	7,320	3,428	3,276	3,076	2,448	2,871	2,790	2,730	2,847	0
Netherlands	1,278,916	100,000	50,000	50,000	50,000	50,000	25,917	0	0	104,008	51,675	86,595	0
New Zealand	135,495	12,822	22,789	0	31,489	13,739	19,835	16,884	15,100	30,789	0	31,952	17,969
Norway	763,055	39,270	37,352	16,337	78,004	391,837	446,492	460,397	78,413	225,211	515,835	62,682	54,887
Pakistan	9,030	362	3,400	0	2,919	3,063	6,003	0	2,684	2,634	2,722	2,778	2,848
Sweden	766,637	60,000	110,355	60,000	60,000	60,000	60,000	70,000	70,000	70,000	70,000	80,000	80,000
Switzerland	2,005,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
UNEP**	2,333,450	131,852	143,000	132,000	109,670	113,300	(3,190)	0	46,300	46,500	0	0	0
UNFCCC	5,091,650	416,500	444,500	427,000	0	757,750	0	617,109	293,946	300,498	299,551	252,769	243,245
United Kingdom	3,796,040	250,203	0	0	750,000	250,000	190,000	250,000	0	450,000	250,000	252,498	138,961
USA	23,096,976	2,322,000	2,113,208	2,129,040	1,425,000	1,578,900	2,063,704	1,903,602	2,030,560	1,860,000	1,956,500	1,944,000	1,964,000
WMO	2,446,916	158,150	158,150	131,792	105,400	122,100	129,400	129,200	112,100	102,117	118,750	130,995	83,476
Total	56,592,245	4,637,664	5,519,523	4,945,562	4,201,493	4,873,519	5,614,523	6,907,963	4,038,338	5,666,721	4,358,102	4,240,957	4,096,511
Total IPCC Income	58,185,621	4,833,597	5,769,043	5,249,361	4,612,322	5,063,847	5,797,382	6,921,111	4,113,698	5,709,909	4,409,700	4,328,947	4,382,840

* The negative amount of (64,246) in 2009 for the European Commission relates to funds returned relating to expenditures that were rejected by the EC.

** The negative amount of (3,190) in 2010 for UNEP relates to the adjustment in the recording of a contribution, as a result of IPSAS adoption in 2010.

* Under IPSAS reporting, CHF 110,110 contribution from UNEP received in Jan 2010 has been adjusted to be reflected as a 2009 contribution (USD 110,000 originally recorded at equivalent CHF113,300 and adjusted to CHF 110,110)

* Under IPSAS reporting, CHF 149,526 contribution from Canada received in Jan 2010 has been adjusted to be reflected as a 2009 contribution; the CHF 10 contribution recorded in 2009 is only a "test payment"

Notes:

A. The following contributions were received by IPCC in 2010, 2011, 2012, 2013 and 2014 but are not listed in the table above under these years because they were already included as contributions in previous years when notifications from these donors of their intentions to contribute to IPCC were received, in accordance with International Public Sector Accounting Standards:

1. **Canada:**
 - 1.1. CHF 134,955 received in 2013 and CHF 134,955 in 2014: both amounts were reported in 2012 when Canada's intention to contribute a total CHF 269,910 over the two years 2013 & 2014 was received.
 - 1.2. CHF 126,381 received in 2015 was reported in 2014 when Canada's intention to contribute was received.
 - 1.3. CHF 156,572 received in 2016 was reported in 2015 when Canada's intention to contribute was received.
2. **Denmark:**
 - 2.1. CHF 164,648 received in 2014, CHF 164,648 received in 2015 and CHF 164,648 received in 2016 was reported in 2013, when the intention to contribute CHF 823,240 was received.
3. **European Union:**
 - 3.1. CHF 207,315 received in 2011, CHF 207,315 in 2012, CHF 49,987 in 2014 and CHF 312,892 in 2015 were reported in 2010, when the intention to contribute CHF 777,509 was received
 - 3.2. CHF 316,204 received in 2011, CHF 238,538 received in 2013 and CHF 95,757 received in 2016 was reported in 2011, when the intention to contribute CHF 650,499 was received.
 - 3.3. CHF 368,325 received in 2015 was reported in 2013, when the intention to contribute CHF 920,812 was received.
4. **France (MEDDTL):**
 - 4.1. CHF 97,790 received in 2012, CHF 97,790 in 2013 and CHF 97,790 in 2014: all amounts were reported in 2011 when the intention to contribute a total of CHF 293,370 over the three years 2012, 2013 & 2014 was received.
5. **Germany:**
 - 5.1. CHF 354,091 received in 2011, CHF 354,091 received in 2012, CHF 354,091 in 2013 and CHF 354,091 in 2014: all amounts were reported in 2011 when the intention to contribute a total of CHF 1,416,364 over the three years 2012, 2013, 2014 was received.
6. **UNEP:**
 - 6.1. CHF 11,575 received in 2013 was reported in 2012, when the intention to contribute was received; and CHF 11,625 received in 2014 was reported in 2013, when the intention to contribute was received.

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

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

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

1. **European Union:** CHF 439,111 pledged in 2015.

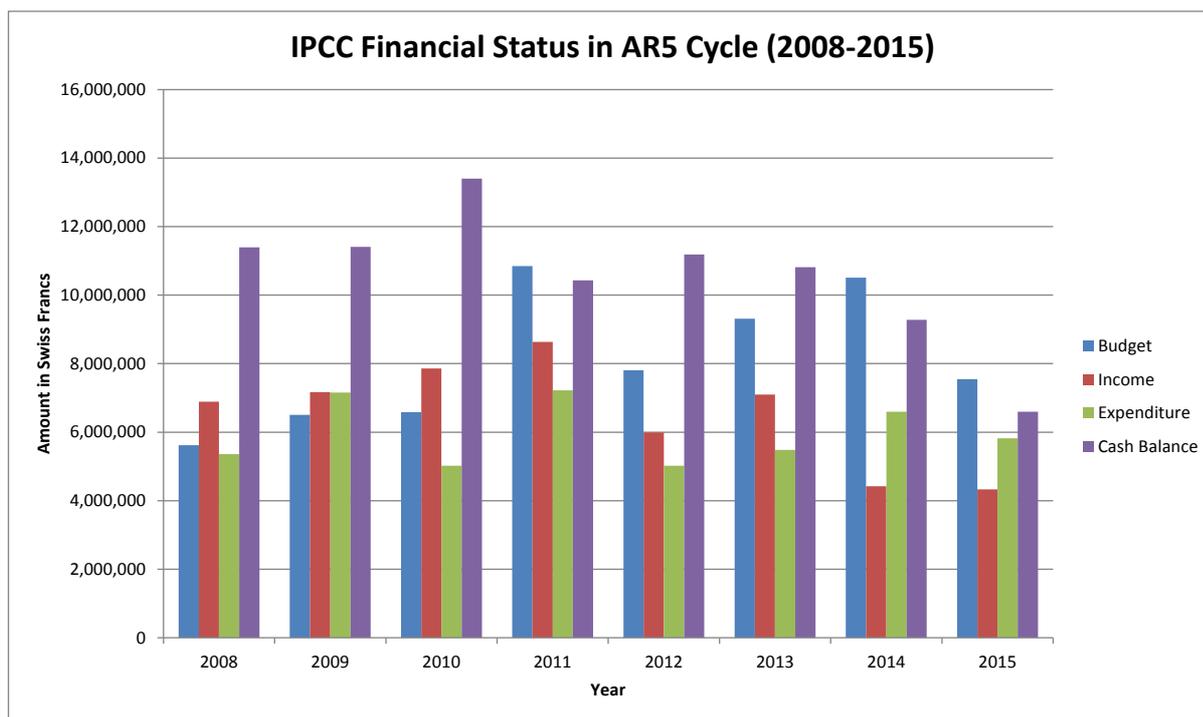
D. The following pledge is not listed in the table above as it is a Contingent asset, in accordance with International Public Sector Accounting Standards:

1. **France:** CHF 174,545 pledge received in 2015 subject to the subscription of the credits in Financial laws.

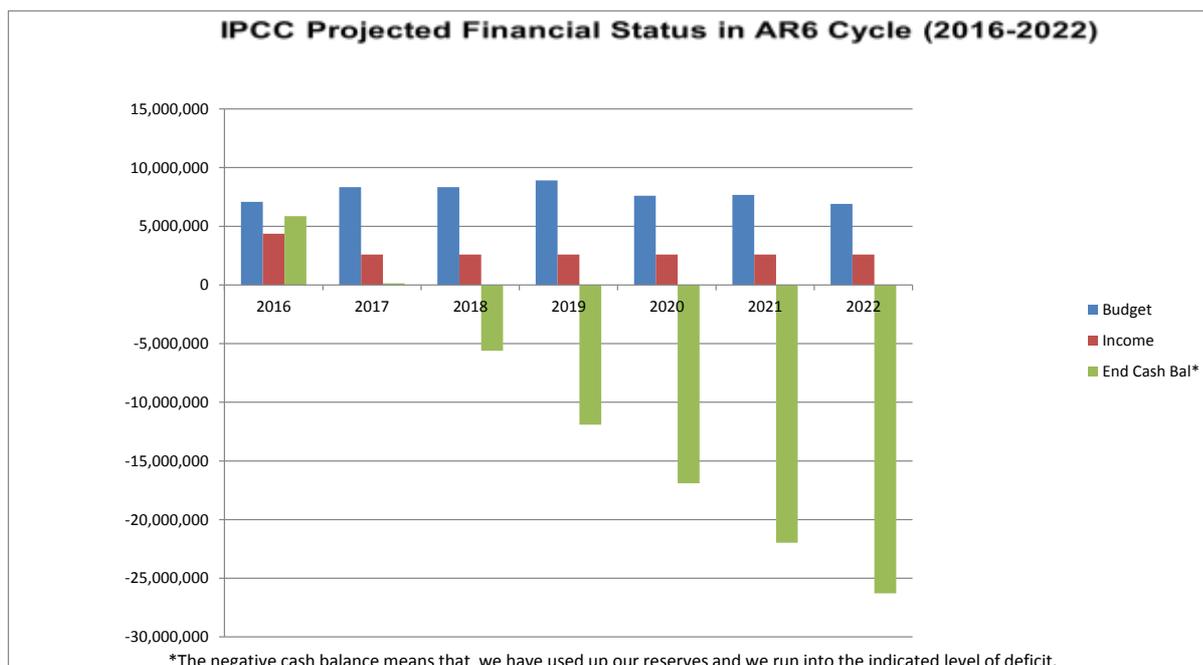
b. Use of the reserves

Substantial contributions provided by a number of countries in the 90s and early 2000s allowed IPCC to constitute cash reserves as expenditures were far below the level of contributions. However, the reduced contributions as well as number of contributors impacted the IPCC cash reserves, as is the case when the level of expenditures is higher than the income received in a given year. To illustrate this, the following graph depicts the IPCC financial status during the AR5 cycle (2008-2015). In 2011, the cash reserves are lower than in 2010 because although CHF 8.6 million was recognized as revenue, according to the International Public Sector Accounting Standards (IPSAS), the full amount was not paid by the end of 2011 which resulted in the cash reserves being reduced to CHF 10.4 million from CHF 13.4 million recorded in 2010. In 2013, the cash reserves are lower than in 2012 due to the fact that in 2013 CHF 7 million was recognized as revenue but at the time of the closure of 2013 accounts, CHF 1.2 million had not yet been paid. The expenditures in 2014 and 2015 were higher than the income received which led to the drop in the level of the cash reserves from over CHF 10 million in 2013 to a little over CHF 6 million in 2015.

The IPCC activities of the Fifth Assessment cycle have also been partially supported by the cash cumulative reserves constituted prior to the start of the cycle.



The reserves (cash balance) of the IPCC have steadily fallen from CHF 13.4 million in 2010 to CHF 6.5 million in 2015. As of 1 January 2017, the opening cash balance in the IPCC Trust Fund was CHF 5.8 million which represents a decrease of CHF 0.7 million from the end of 2015 to the end of 2016. While there is no specific requirement as to the size of the reserves in the IPCC Trust Fund, the financial rules provide that a working capital reserve at a level to be determined from time to time by the Panel by consensus shall be maintained. The purpose of the working capital reserve shall be to ensure continuity of operations in the event of a temporary shortfall of cash. Drawdowns from the working capital reserve shall be restored from contributions as soon as possible.



The graph above shows that the use of the reserves has continued at the start of AR6 cycle as shown in 2016. The projections made for the period 2017 to 2022 highlights a lower income level from approximately CHF 4.4 million, in the past, to CHF 2.6 million, as the worst-case scenario.

4. IPCC Sixth Assessment Cycle

The work of the IPCC has attracted more and more interest and the work programme has become more ambitious, in particular in the new AR6 cycle where, in addition to the Assessment Reports from the three Working Groups, three Special Reports have been agreed, as well as an update to the 2006 Guidelines for National GHG Inventories. The main AR6 report, comprising three working group contributions, is expected to be released in 2021 and a Synthesis Report in 2022 – in time for the “global stocktake”, one year later, that will be conducted under the Paris Agreement on collective progress towards its purpose and long-term goals. Preparations for AR6 started in 2016.

The AR6 is indeed the most ambitious cycle of the IPCC so far, and this will require a strengthened effort to cope with the higher expenditures that will require a corresponding budget. The combined IPCC Trust Fund budget for the AR6 cycle is CHF 54.9 million. This neither includes the funding of the Technical Support Units, as this is secured by host countries, nor other items such as hosting meetings or support to outreach activities. The Trust Fund budget comprises CHF 28.7 million for plenaries, bureau meetings and the Secretariat, CHF 19.8 million for the three special reports, the methodology report and the three Working Group contributions to the AR6 and the SYR. The amount of CHF 6.4 million for “other expenditures”, as outlined in the IPCC budget tables, covers items such as developing country co-chairs’ support, IT infrastructure, web conferences, communication, external audit fees, Conflict of Interest advisory services and maintenance/development/update/management of TFI 2006 GL software and EFDB and the distribution of IPCC publications. The amount of CHF 94,000 over the AR6 cycle covers activities and travel for resource mobilisation.

The approved IPCC Trust Fund budget i.e. the IPCC fundraising target for 2017 is CHF 8.3 million. As of 1 January 2017, the opening cash balance in the IPCC Trust Fund was CHF 5.8 million. As of 29 June 2017, the total amount of voluntary contributions received equals CHF 992,670. Assuming an income of CHF 2.6 million in 2017, according to the worst case scenario mentioned above, there will be a funding gap of CHF 5.7 million. This would exhaust the cash reserve reserves of the IPCC Trust Fund of CHF 5.8 million.

In this worst case scenario the IPCC would in 2018 be faced with a funding need of CHF 8.4 million and no reserves left. Hence, there would be funding gap in 2018 of approximately 5.7 million and without an increase of the income the IPCC will not be able to implement its programme of work.

Support to experts from developing countries and countries with economies in transition

The IPCC Trust Fund supports the participation of experts from developing countries and countries with economies in transition in lead author meetings and expert meetings as well as the participation of their country representatives in plenary sessions. To respond to the request of the panel, the proportion of developing country experts involved in the IPCC process has grown considerably from the Fourth Assessment Report (AR4) cycle to the Fifth Assessment Report (AR5) cycle - from 27% to 38%.

Projected cost by category of expenditure (meetings, participants’ travel, staff, other) of the AR6 cycle

The estimated projected cost for the overall AR6 cycle (2016-2022) excluding the TSUs support is CHF 54.9 million. This amount is not only to ensure that the products of the AR6 are delivered on time but also to ensure that the IPCC Trust Fund has enough cash reserves to start the Seventh Assessment Cycle, if the Panel so decides.

The revised (May 2017) annual breakdown of the IPCC Budget for the AR6 Cycle is presented in the following table which is based on the budget tables included in the Decisions on Programme and Budget taken at IPCC-45:

Breakdown of IPCC Budget and Fundraising Target by Year

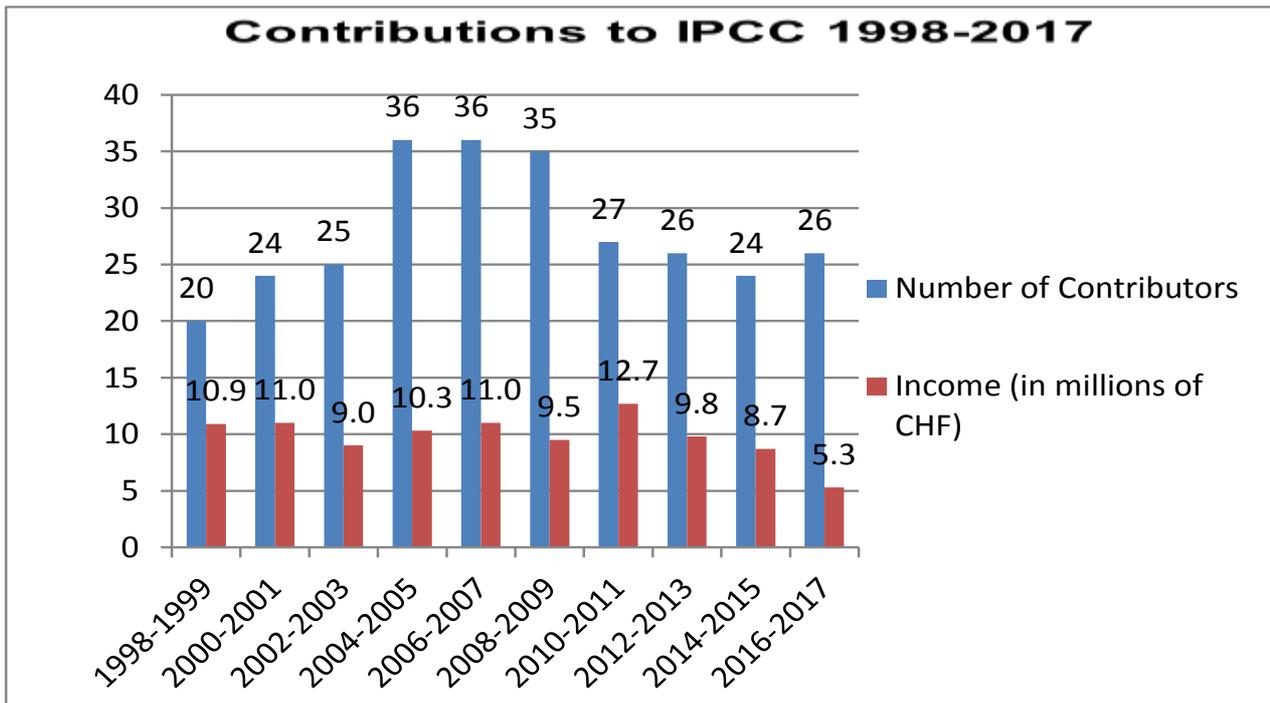
(Amounts in Swiss Francs)

Activity	Year							
	2016	2017	2018	2019	2020	2021	2022	
Governing bodies LA, scoping, expert meetings & workshops	2,055,000	2,153,000	1,773,000	2,533,000	1,773,000	2,885,000	2,125,000	
Other expenditure	1,953,880	3,376,160	3,862,880	3,605,920	3,029,840	1,989,440	1,989,440	
Secretariat	1,168,318	878,628	851,628	851,628	866,628	866,628	866,628	
ResMob Ph I & II	1,912,500	1,912,500	1,912,500	1,912,500	1,912,500	1,912,500	1,912,500	
Total	0	15,800	15,600	15,600	15,800	15,600	15,600	
Grand Total	7,089,698	8,336,088	8,415,608	8,918,648	7,597,768	7,669,168	6,909,168	54,936,146
FR TARGET	7,089,698	8,336,088	8,415,608	8,918,648	7,597,768	7,669,168	6,909,168	54,936,146

Some Member Governments have indicated that the IPCC budget seems to be overestimated. The budget results mainly from a compilation of the estimated costs related to meetings resulting from the work programme of the IPCC. The calculations for journeys and “other expenditure” are based on the standard cost approved by IPCC-37 (Batumi, October 2013). The standard cost for a journey is CHF 4,000 and the meeting costs “other expenditure” represent 17 per cent of the total cost of journeys. In most instances expenditures have been lower than the budget. This is due to a number of reasons that are impossible to predict such as lower attendance at meetings by participants paid through the Trust Fund, the decision of travel based on the least cost and not on the direct route, and costs met by the host country of a meeting, unexpected costs taken in charge by the host country of a meeting, etc.

5. Trend in Voluntary and In-kind Contributions

Since its inception in 1989, the IPCC has received voluntary contributions on an annual basis from some of its Member Governments and organizations. In January 2015, the Secretariat conducted an analysis of the number of contributors and level of annual contributions to the IPCC since 1989. The results were presented to the IPCC-41 in Nairobi, Kenya (March 2015). The updated table presented to the IPCC-43 in Nairobi, Kenya (April 2016) is reproduced here, for ease of reference. The biennium 2016-2017 show interim amounts.



The table shows a steady decline in the number of contributors since 2008 and in the total amount of contributions since 2010, which is mainly attributed to the aftermath of the global financial crisis that occurred from 2007-2008. Unfortunately, this downward trend has continued since 2010 with annual contributions at approximately CHF 4.4 million over the past few years.

In-kind contributions to the IPCC include hosting of meetings by Member Governments, the salary cost of one senior staff position each from the World Meteorological Organization (WMO) and the United Nations Environment Programme (UNEP) and hosting of the Technical Support Units for the three Working Groups and the Task Force. In kind contributions also include work on the part of Bureau members, authors, reviewers and the IPCC Data Distribution Centre (DDC), the value of which cannot be accurately estimated as such information and data has not been collected with regard to the hosting of IPCC meetings, an increasing number of Member Governments have indicated a willingness to offer to host meetings and other activities e.g. outreach.

6. Fundraising Options

The fact that contributions to the IPCC are made on a voluntary basis makes it difficult to anticipate the level of contributions the IPCC will receive at any given year, resulting in an internal instability. To ensure the sustainability and predictability of funding of the IPCC, it is important to identify alternative funding mechanism(s) of IPCC, in addition to the voluntary and in-kind contributions that have shown not to be sufficient in the past years. In this perspective, it is important to increase the awareness of Member Governments and observer organizations of the financial situation, and to introduce potential alternative options for funding for consideration and deliberation of the Panel.

In this part of the report some options for resource mobilization are outlined and analysed for consideration by the Panel. They range from the standard voluntary contributions, to new approaches such as a fixed contribution for all 195 Member Governments, assessed contributions, support from UN organizations, science/research and philanthropic institutions, the private sector and the option for crowd funding. An overview of the use of voluntary and assessed contributions in the UN system is also provided.

a. Voluntary and assessed contributions in the UN system

In 2007, the Joint Inspection Unit (JIU) of the UN undertook an analysis of voluntary contributions by United Nations system organizations, the report of which can be found at: (https://www.unjiu.org/en/reports-notes/archive/jiu_rep_2007_1_english.pdf).

The JIU notes that in the UN system, all the Member States set priorities collectively in the approved programme of work and budget of each organization. The United Nations, the specialized agencies and International Atomic Energy Agency (IAEA) derive a large part of their income from the assessed contributions of Member States – regular budget resources. Voluntary contributions received by these organizations are generally referred to as extra-budgetary resources. For those organizations that rely on voluntary contributions for all or most of their income, it is common to distinguish between core and non-core resources, even though different terminologies may be used in the documents of individual organizations.

The biggest United Nations funds and programmes – the United Nations Children’s Fund (UNICEF), the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and the World Food Programme (WFP) – are funded entirely by voluntary contributions. However, in case of reduction of the total amount of the voluntary contributions, they have the option to adjust their activities.

Other United Nations programmes receive part of their funding from United Nations regular budget resources, including drugs and crime, refugees and environment. Such resources tend, however, to represent a minor portion of the overall funding for most of the programmes that receive funding and below the levels that were originally foreseen.

As to the funding of Specialised agencies such as the WMO, Article 17 of the Charter of the United Nations provides that the General Assembly shall consider and approve any financial and budgetary arrangements of the specialized agencies and examine their administrative budgets with a view to making recommendations, provisions which are reflected in the relationship agreements between the United Nations and the agencies concerned. The actual funding modalities of the specialized agencies, however, are set out in their constitutions (or equivalent texts) and elaborated in financial regulations. The constitutions provide, in most cases, that the expenses of the approved budget estimates shall be apportioned among the Member States on the basis of a scale to be determined by the supreme legislative body. The constitutions of most organizations foresee some funding in addition to assessed contributions (gifts, bequests, subventions, voluntary contribution), donated by public or private entities. For many of the specialized agencies, as well as IAEA, regular budget resources have traditionally financed the administrative infrastructure and core, normative work, with only limited amounts of such resources going to technical cooperation programmes, which have relied heavily on extra-budgetary resources.

b. Increasing voluntary contributions from Member Governments of the IPCC

In an effort to broaden the donor base, Member Governments have been regularly requested by the Panel to increase their voluntary contributions to the IPCC Trust Fund, if they are in a position to do so. Member Governments have also been requested by the Panel to make multi-year contributions, if they are in a position to do so. Contributions to the IPCC Trust Fund are not earmarked, according to the standard operating procedure within the IPCC Secretariat. This enables the contributions received to be used for all activities within the IPCC.

Earmarked contributions have been received in the past for very specific activities e.g. the hosting of a meeting, travel costs for a particular meeting and AR5 Outreach. These types of contributions to the IPCC Trust Fund are rare. In-kind contributions are another option whereby Member Governments can make a contribution to the IPCC Trust Fund for specific activities.

In order to highlight the challenges faced by the IPCC and as a follow up to Plenary’s guidance, the Chair and the Secretary of the IPCC have undertaken visits to embassies and meetings with high-level government representatives. Also UNEP’s and WMO’s senior management have engaged in fund-raising efforts.

c. Assessed or mandatory contributions from Member Governments of the IPCC

An assessed contribution scale is a scale of contributions, in terms of percentages of an approved budget, which countries have committed to pay. Most of the assessed contribution scales used in

the UN, including by Specialized Agencies, are based on the scale determined by the United Nations General Assembly (UNGA). The most recent scale has been established by UNGA resolution A/RES/70/245 of 8 February 2016 for the period 2016 -2018 (http://www.un.org/en/ga/search/view_doc.asp?symbol=A/RES/70/245). This resolution also includes a list of percentages per member government. The Members of the IPCC could decide to use the UN scale of assessments.

Assessed contributions provide for a fixed minimum contribution from each category of Member Government, as is the case for the United Nations and for WMO, for example. On average, IPCC needs around 8 to 9 million CHF annually in order to carry out its activities. A decision to introduce an assessed contribution scale would be a matter for consideration and decision by the Panel. In case the Panel decides to introduce an assessed contribution scale, the IPCC Financial Procedures (Appendix B to the Principles Governing IPCC Work) need to be amended to reflect the Panel decision.

In Appendix B to the Principles Governing IPCC Work – Financial Procedures for the Intergovernmental Panel on Climate Change (IPCC), the Panel has deferred taking a decision on paragraphs 15 (e) and 15 (e)-bis with regard to assessed contributions. It is worth mentioning that before assessed contributions can be considered as an option within the IPCC, if the Panel so decides, a decision on these two paragraphs will need to be made by the Panel. In the past, when discussions were held in Plenary and/or by the Financial Task Team (FiTT) on the subject of assessed contributions, a number of Member Governments demonstrated resistance.

Annex 1 provides assessed contributions for the Member Governments based on the 2017 annual target of CHF 8.3 million. For countries that have never contributed to the IPCC, the amounts shown could serve as an indication of what the minimum level of individual contribution would be.

d. Crowd funding

Crowd funding is a way to raise funds, in order to bring about awareness and support for an organization by soliciting funding from the general public through small donations of pre-determined amounts. Within the UN family, a number of humanitarian organizations, such as UNICEF, use this method of funding-raising that generates substantial amounts of revenue. This method of funding requires a secure platform to handle credit card transactions or other forms of payment such as Pay Pal or telephone payment. This will involve considerable financial implications to the IPCC for its installation or partnering with specialized organizations. Alternatively, the Panel may also wish to consider partnering with a UN organization that already has this type of platform in place. As an example, the estimated mobilization of resources assuming that 1% of the world citizen contributes an average annual amount of 2 USD per person is approximately 150 million USD/year.

This option, if carefully implemented with adequate communication and awareness raising would, in addition to resource mobilisation, sensitize and raise awareness globally of the work of IPCC and climate change.

e. Contributions from scientific, research and philanthropic institutions

Fundraising opportunities with scientific, research and philanthropic institutions have not yet been fully explored by the IPCC, although interest to pursue such opportunities has already been expressed. However, when considering establishing a partnership with these types of institutions, care should be taken to ensure that there is no conflict of interest and that the integrity and independence of the IPCC is maintained.

f. Contributions from UN entities and international and regional financial institutions

The IPCC Trust Fund usually receives contributions from the United Nations Environment Programme (UNEP), the United Nations Framework Convention on Climate Change (UNFCCC) and the World Meteorological Organization (WMO). It could be envisaged, as part of the broadening of the donor base, that contacts be established with other UN entities that may be interested in the work of the IPCC e.g. the Global Environment Facility (GEF) and the Green Climate Fund (GCF). It

would need to be ascertained that the financial rules and regulations and Terms of Reference of such institutions allow for funding of the IPCC.

g. Private sector

Seeking contributions from the private sector is another option that can be explored as a source of additional resources to the IPCC. Once again, caution should be taken to ensure there is no conflict of interest and also to ensure that the integrity and independence of the IPCC are maintained. According to the UN Global Compact Office, UN entities, as a general rule, are not recommended to deal with companies from industries such as arms, tobacco and alcohol manufacture and/or gambling. In addition, caution should be taken to further ensure that the companies do not use child labour or are not complicit in human rights abuses. If this option is to be further explored the Panel should clearly agree on the type of private entities from which funding could or could not be accepted. In addition, contributions received from the private sector could not be earmarked.

h. Funding (friends) meeting

During events, meetings or special occasions such as the anniversaries of the IPCC, it would be worth exploring the possibility of organizing special high-level events where the IPCC will make a presentation, where funds could be pledged and other IPCC funding option would be communicated. Occasions such as the 30th anniversary of the IPCC could be considered. In the consideration of this option, issues such as attendees and conflict of interest aspects need to be given due treatment.

7. Recommendations

ATG-Finance recommends that the 46th Session of the IPCC Plenary discusses the various options laid out in the present report and take a decision on how to further proceed in order to adequately address the funding situation of the IPCC without any delay and that it also:

- Expresses deep concern regarding the fact that the estimated funding gap for 2017 and 2018 is an annual CHF 5.7 million, and that the cash reserves will be depleted by end of 2017
- Notes with grave concern that there is a substantial shortfall in funding of the IPCC throughout the current cycle
- Strongly urges governments to increase their funding in 2017 and in following years in order to ensure that IPCC will deliver the AR6 products
- Encourages governments that have not yet done so to contribute to the IPCC Trust Fund with a view to broadening the donor base.
- Expresses appreciation for the substantial donor contributions that have already been received from governments, as well as for the in-kind contributions that governments make through hosting Technical Support Units (TSUs) and meetings of the IPCC.
- Requests the Chair and the Secretary of the IPCC to continue engaging in fundraising for the IPCC.

IPCC

SIMULATION OF ASSESSMENTS FOR 2016 and 2017 Annual Targets

Member	WMO approved scale of assessment for 2016	WMO approved scale of assessment for 2017-2019	Assessment for 2017	Assessment for 2016	
1	Afghanistan, Islamic State of	0.02	0.02	1,667.22	1,417.94
2	Albania	0.02	0.02	1,667.22	1,417.94
3	Algeria	0.14	0.16	13,337.74	9,925.58
4	Andorra	0.02	0.02	1,667.22	1,417.94
5	Angola	0.02	0.02	1,667.22	1,417.94
6	Antigua and Barbuda	0.02	0.02	1,667.22	1,417.94
7	Argentina	0.43	0.86	71,690.36	30,485.70
8	Armenia	0.02	0.02	1,667.22	1,417.94
9	Australia	2.04	2.30	191,730.02	144,629.84
10	Austria	0.79	0.71	59,186.22	56,008.61
11	Azerbaijan	0.04	0.06	5,001.65	2,835.88
12	Bahamas	0.02	0.02	1,667.22	1,417.94
13	Bahrain	0.04	0.04	3,334.44	2,835.88
14	Bangladesh	0.02	0.02	1,667.22	1,417.94
15	Barbados	0.02	0.02	1,667.22	1,417.94
16	Belarus	0.06	0.05	4,168.04	4,253.82
17	Belgium	0.98	0.88	73,357.57	69,479.04
18	Belize	0.02	0.02	1,667.22	1,417.94
19	Benin	0.02	0.02	1,667.22	1,417.94
20	Bhutan	0.02	0.02	1,667.22	1,417.94
21	Bolivia (Plurinational State of)	0.02	0.02	1,667.22	1,417.94
22	Bosnia and Herzegovina	0.02	0.02	1,667.22	1,417.94
23	Botswana	0.02	0.02	1,667.22	1,417.94
24	Brazil	2.89	3.77	314,270.52	204,892.27
25	Brunei Darussalam	0.03	0.03	2,500.83	2,126.91
26	Bulgaria	0.05	0.04	3,334.44	3,544.85
27	Burkina Faso	0.02	0.02	1,667.22	1,417.94
28	Burundi	0.02	0.02	1,667.22	1,417.94
29	Cambodia	0.02	0.02	1,667.22	1,417.94
30	Cameroon	0.02	0.02	1,667.22	1,417.94
31	Canada	2.94	2.88	240,079.33	208,437.12
32	Cape Verde	0.02	0.02	1,667.22	1,417.94
33	Central African Republic	0.02	0.02	1,667.22	1,417.94
34	Chad	0.02	0.02	1,667.22	1,417.94
35	Chile	0.33	0.39	32,510.74	23,396.00
36	China	5.07	7.80	650,214.86	359,447.69
37	Colombia	0.26	0.32	26,675.48	18,433.21
38	Comoros	0.02	0.02	1,667.22	1,417.94
39	Congo	0.02	0.02	1,667.22	1,417.94
40	Cook Islands	0.02	0.02	1,667.22	1,417.94
41	Costa Rica	0.04	0.05	4,168.04	2,835.88
42	Côte d'Ivoire	0.02	0.02	1,667.22	1,417.94
43	Croatia	0.12	0.10	8,336.09	8,507.64
44	Cuba	0.07	0.06	5,001.65	4,962.79
45	Cyprus	0.05	0.04	3,334.44	3,544.85
46	Czech Republic	0.38	0.34	28,342.70	26,940.85
47	Democratic People's Republic of Korea	0.02	0.02	1,667.22	1,417.94
48	Democratic Republic of the Congo	0.02	0.02	1,667.22	1,417.94
49	Denmark	0.67	0.58	48,349.31	47,500.98
50	Djibouti	0.02	0.02	1,667.22	1,417.94
51	Dominica	0.02	0.02	1,667.22	1,417.94
52	Dominican Republic	0.04	0.04	3,334.44	2,835.88
53	Ecuador	0.04	0.07	5,835.26	2,835.88
54	Egypt	0.13	0.15	12,504.13	9,216.61
55	El Salvador	0.02	0.02	1,667.22	1,417.94
56	Equatorial Guinea	0.02	0.02	1,667.22	1,417.94
57	Eritrea	0.02	0.02	1,667.22	1,417.94
58	Estonia	0.04	0.04	3,334.44	2,835.88
59	Ethiopia	0.02	0.02	1,667.22	1,417.94
60	Fiji	0.02	0.02	1,667.22	1,417.94
61	Finland	0.51	0.45	37,512.40	36,157.46
62	France	5.51	4.80	400,132.22	390,642.36
63	Gabon	0.02	0.02	1,667.22	1,417.94
64	Gambia	0.02	0.02	1,667.22	1,417.94
65	Georgia	0.02	0.02	1,667.22	1,417.94
66	Germany	7.04	6.30	525,173.54	499,114.74
67	Ghana	0.02	0.02	1,667.22	1,417.94
68	Greece	0.63	0.47	39,179.61	44,665.10

69	Grenada	0.02	0.02	1,667.22	1,417.94
70	Guatemala	0.03	0.03	2,500.83	2,126.91
71	Guinea	0.02	0.02	1,667.22	1,417.94
72	Guinea-Bissau	0.02	0.02	1,667.22	1,417.94
73	Guyana	0.02	0.02	1,667.22	1,417.94
74	Haiti	0.02	0.02	1,667.22	1,417.94
75	Honduras	0.02	0.02	1,667.22	1,417.94
76	Hungary	0.26	0.17	14,171.35	18,433.21
77	Iceland	0.03	0.02	1,667.22	2,126.91
78	India	0.66	0.73	60,853.44	46,792.01
79	Indonesia	0.34	0.50	41,680.44	24,104.97
80	Iran, Islamic Republic of	0.35	0.46	38,346.00	24,813.94
81	Iraq	0.04	0.08	6,668.87	2,835.88
82	Ireland	0.41	0.34	28,342.70	29,067.76
83	Israel	0.39	0.42	35,011.57	27,649.82
84	Italy	4.38	3.70	308,435.26	310,528.77
85	Jamaica	0.02	0.02	1,667.22	1,417.94
86	Japan	10.68	9.54	795,262.80	757,179.75
87	Jordan	0.02	0.02	1,667.22	1,417.94
88	Kazakhstan	0.12	0.19	15,838.57	8,507.64
89	Kenya	0.02	0.02	1,667.22	1,417.94
90	Kuwait	0.27	0.28	23,341.05	19,142.18
91	Kyrgyz Republic (under UN List as Kyrgyzstan)	0.02	0.02	1,667.22	1,417.94
92	Lao People's Democratic Republic	0.02	0.02	1,667.22	1,417.94
93	Latvia	0.05	0.05	4,168.04	3,544.85
94	Lebanon	0.04	0.04	3,334.44	2,835.88
95	Lesotho	0.02	0.02	1,667.22	1,417.94
96	Liberia	0.02	0.02	1,667.22	1,417.94
97	Libya	0.14	0.12	10,003.31	9,925.58
98	Liechtenstein	0.02	0.02	1,667.22	1,417.94
99	Lithuania	0.07	0.07	5,835.26	4,962.79
100	Luxembourg	0.08	0.06	5,001.65	5,671.76
101	Madagascar	0.02	0.02	1,667.22	1,417.94
102	Malawi	0.02	0.02	1,667.22	1,417.94
103	Malaysia	0.28	0.32	26,675.48	19,851.15
104	Maldives	0.02	0.02	1,667.22	1,417.94
105	Mali	0.02	0.02	1,667.22	1,417.94
106	Malta	0.02	0.02	1,667.22	1,417.94
107	Marshall Islands	0.02	0.02	1,667.22	1,417.94
108	Mauritania	0.02	0.02	1,667.22	1,417.94
109	Mauritius	0.02	0.02	1,667.22	1,417.94
110	Mexico	1.81	1.42	118,372.45	128,323.53
111	Micronesia, Federated States of	0.02	0.02	1,667.22	1,417.94
112	Monaco	0.02	0.02	1,667.22	1,417.94
113	Mongolia	0.02	0.02	1,667.22	1,417.94
114	Montenegro	0.02	0.02	1,667.22	1,417.94
115	Morocco	0.06	0.05	4,168.04	4,253.82
116	Mozambique	0.02	0.02	1,667.22	1,417.94
117	Myanmar	0.02	0.02	1,667.22	1,417.94
118	Namibia	0.02	0.02	1,667.22	1,417.94
119	Nauru	0.02	0.02	1,667.22	1,417.94
120	Nepal	0.02	0.02	1,667.22	1,417.94
121	Netherlands	1.63	1.47	122,540.49	115,562.08
122	New Zealand	0.25	0.26	21,673.83	17,724.25
123	Nicaragua	0.02	0.02	1,667.22	1,417.94
124	Niger	0.02	0.02	1,667.22	1,417.94
125	Nigeria	0.09	0.18	15,004.96	6,380.73
126	Niue	0.02	0.02	1,667.22	1,417.94
127	Norway	0.84	0.84	70,023.14	59,553.46
128	Oman	0.10	0.11	9,169.70	7,089.70
129	Pakistan	0.08	0.09	7,502.48	5,671.76
130	Palau	0.02	0.02	1,667.22	1,417.94
131	Panama	0.03	0.03	2,500.83	2,126.91
132	Papua New Guinea	0.02	0.02	1,667.22	1,417.94
133	Paraguay	0.02	0.02	1,667.22	1,417.94
134	Peru	0.12	0.13	10,836.91	8,507.64
135	Philippines	0.15	0.16	13,337.74	10,634.55
136	Poland	0.91	0.83	69,189.53	64,516.25
137	Portugal	0.47	0.39	32,510.74	33,321.58
138	Qatar	0.21	0.26	21,673.83	14,888.37
139	Republic of Kiribati	0.02	0.02	1,667.22	1,417.94
140	Republic of Korea	1.96	2.01	167,555.37	138,958.08
141	Republic of Moldova	0.02	0.02	1,667.22	1,417.94

142	Republic of Yemen	0.02	0.02	1,667.22	1,417.94
143	Romania	0.22	0.18	15,004.96	15,597.34
144	Russian Federation	2.40	3.04	253,417.08	170,152.75
145	Rwanda	0.02	0.02	1,667.22	1,417.94
146	Saint Vincent and the Grenadines	0.02	0.02	1,667.22	1,417.94
147	Saing Kitts and Nevis	0.02	0.02	1,667.22	1,417.94
148	Saint Lucia	0.02	0.02	1,667.22	1,417.94
149	Samoa	0.02	0.02	1,667.22	1,417.94
150	San Marino	0.02	0.02	1,667.22	1,417.94
151	Sao Tome & Principe	0.02	0.02	1,667.22	1,417.94
152	Saudi Arabia	0.85	1.13	94,197.79	60,262.43
153	Senegal	0.02	0.02	1,667.22	1,417.94
154	Serbia	0.04	0.03	2,500.83	2,835.88
155	Seychelles	0.02	0.02	1,667.22	1,417.94
156	Sierra Leone	0.02	0.02	1,667.22	1,417.94
157	Singapore	0.38	0.44	36,678.79	26,940.85
158	Slovakia	0.17	0.16	13,337.74	12,052.49
159	Slovenia	0.10	0.08	6,668.87	7,089.70
160	Solomon Islands	0.02	0.02	1,667.22	1,417.94
161	Somalia	0.02	0.02	1,667.22	1,417.94
162	South Africa	0.37	0.36	30,009.92	26,231.88
163	South Sudan	0.02	0.02	1,667.22	1,417.94
164	Spain	2.93	2.42	201,733.33	207,728.15
165	Sri Lanka	0.03	0.03	2,500.83	2,126.91
166	Sudan	0.02	0.02	1,667.22	1,417.94
167	Suriname	0.02	0.02	1,667.22	1,417.94
168	Swaziland	0.02	0.02	1,667.22	1,417.94
169	Sweden	0.95	0.94	78,359.23	67,352.13
170	Switzerland	1.03	1.12	93,364.19	73,023.89
171	Syrian Arab Republic	0.04	0.02	1,667.22	2,835.88
172	Tajikistan	0.02	0.02	1,667.22	1,417.94
173	Thailand	0.24	0.29	24,174.66	17,015.28
174	The former Yugoslav Republic of Macedonia*	0.02	0.02	1,667.22	1,417.94
175	Timor-Leste	0.02	0.02	1,667.22	1,417.94
176	Togo	0.02	0.02	1,667.22	1,417.94
177	Tonga	0.02	0.02	1,667.22	1,417.94
178	Trinidad & Tobago	0.04	0.03	2,500.83	2,835.88
179	Tunisia	0.04	0.03	2,500.83	2,835.88
180	Turkey	1.22	1.01	84,194.49	86,494.32
181	Turkmenistan	0.02	0.03	2,500.83	1,417.94
182	Tuvalu	0.02	0.02	1,667.22	1,417.94
183	Uganda	0.02	0.02	1,667.22	1,417.94
184	Ukraine	0.10	0.10	8,336.09	7,089.70
185	United Arab Emirates	0.59	0.59	49,182.92	41,829.22
186	United Kingdom of Great Britain and Northern Ireland	5.10	4.41	367,621.48	361,574.60
187	United Republic of Tanzania	0.02	0.02	1,667.22	1,417.94
188	United States of America	21.68	21.67	1,806,430.27	1,537,046.53
189	Uruguay	0.05	0.08	6,668.87	3,544.85
190	Uzbekistan	0.02	0.02	1,667.22	1,417.94
191	Vanuatu	0.02	0.02	1,667.22	1,417.94
192	Venezuela	0.62	0.56	46,682.09	43,956.13
193	Viet Nam, Socialist Republic of	0.04	0.06	5,001.65	2,835.88
194	Zambia	0.02	0.02	1,667.22	1,417.94
195	Zimbabwe	0.02	0.02	1,667.22	1,417.94
	Total	100.20	100.20	8,336,088.00	7,089,698.00

* Following the decision of the United Nations General Assembly on 8 April 1993, the State is being provisionally referred to for all purposes within the Organization as "The Former Yugoslav Republic of Macedonia" pending settlement of differences that have arisen over its name.