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ENGLISH ONLY

MATTERS RELATED TO OTHER ACTIVITIES

Fundraising for the IPCC Trust Fund

(Submitted by the Secretary of the IPCC)

¹ This revised version reflects a modification to Section 1 "Background" and the corresponding modifications to Annex I.

MATTERS RELATED TO OTHER ACTIVITIES

Fundraising for the IPCC Trust Fund

1. Background

The IPCC relies on voluntary funding from member countries and organisations for its operations, with the majority of these resources supporting the participation of representatives from developing countries (DC) and economies in transition (EIT) in IPCC meetings. In recent years, the IPCC's financial situation has come under strain, including amid current geopolitical challenges. In 2024, expenditures from the IPCC Trust Fund exceeded contributions. This gap continued to widen in 2025, when expenditures reached CHF 6,9m, while contributions amounted to only CHF 3,8m. As a result, the opening cash balance of the IPCC Trust Fund declined by CHF 3,1m, falling from CHF 17,8m on 1 January 2025 to CHF 14,7m on 1 January 2026.²

Decision IPCC-LXIII-5, para. 10, on the IPCC Trust Fund Programme and Budget for the years 2025, 2026, 2027 and 2028 taken at the 63rd Session of the IPCC (Lima, Peru, October 2025) "Appreciates the efforts of the Secretariat but notes with concern the significantly reduced cash balance of the IPCC Trust Fund and the accelerating decline in the level of annual voluntary contributions to the IPCC Trust Fund, and therefore invites member countries to make their annual voluntary contributions to the IPCC Trust Fund and, if possible, to increase their annual voluntary contributions".

To address this challenge, the IPCC Secretariat has continued to advance its fundraising process. A letter soliciting increased contributions from member countries was sent on 11 July 2025. Additionally, the Secretariat has implemented cost saving measures such as reducing staff travel when possible, mobilizing funding from external resources for COP pavilions, planning back-to-back meetings, and freezing the vacant P1 level position in the Secretariat, approved by the Panel through Decision IPCC-LII-9, para. 20 ii.

2. Purpose

This document provides the Panel with up-to-date information on the IPCC's financial situation and the projected resource requirements for the period 2026-2029, with the objective of supporting the IPCC's fundraising efforts to safeguard the financial sustainability of the IPCC Trust Fund throughout the Seventh Assessment Report (AR7) cycle and beyond. The projections are informed by the figures from the IPCC Trust Fund Programme and Budget for the period 2025-2028, as approved/noted by the Panel at its 63rd Session in Lima, Peru, in October 2025.

3. Scenario Logic

To identify possible pathways for safeguarding the IPCC Trust Fund, this document considers both the contributions side and the expenditure side of the budget. It does so by analysing three contribution scenarios in combination with three expenditure levels for the period 2026–2029 to illustrate the range of projected resource requirements.

Contribution Scenarios:

1. Matching Contributions: annual contributions equal projected annual expenditures.
2. Minimum Contributions: minimum annual contributions required to sustain operations throughout AR7 while preserving a CHF 5m wind-down cash reserve³.
3. Status Quo Contributions: CHF 3.8m annually, equal to the 2025 contribution level.

² The figures in this paragraph are preliminary and subject to revision pending the completion of the ongoing IPCC year-end financial closure for the financial year 2025.

³ Wind-down cash reserve refers to the indicative portion of the IPCC's existing cash balance expected to cover the costs associated with an orderly wind-down of operations.

Expenditure Levels:

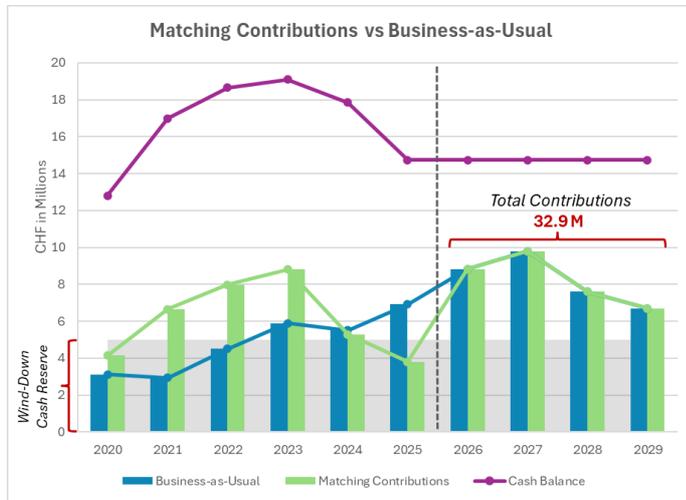
1. Business-as-Usual: expenditures as budgeted, net of historically observed savings.
2. Significant Spending Cuts: partially virtual operations with reductions in multiple activities.
3. Severe Spending Cuts: fully virtual operations with suspension of multiple activities.

Annex I to this document provides the key expenditure assumptions on which these expenditure levels are based.

4. Scenario 1: Matching Contributions

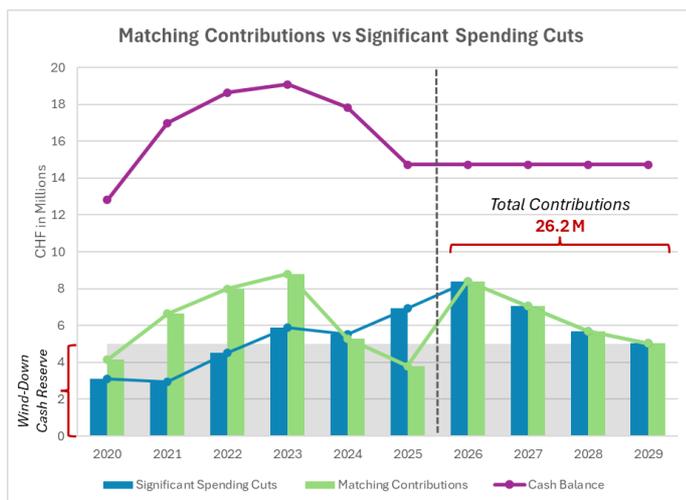
The key findings of the Matching Contributions scenario across expenditure levels are shown below:

Scenario 1.1. – Matching Contributions vs Business-as-Usual



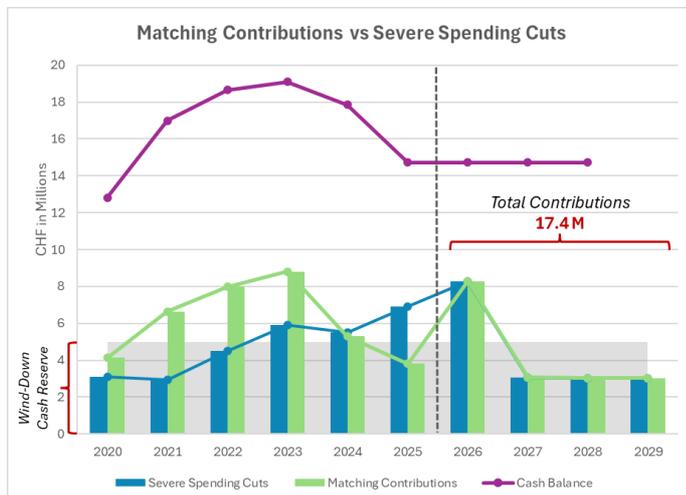
1. Total contributions of CHF 32.9m are required to match annual expenditures amounting to CHF 8.8m (2026), CHF 9.8m (2027), CHF 7.6m (2028), CHF 6.7m (2029). This represents an average **increase of 116%** over the 2025 contribution level.
2. As a result, the IPCC's cash balance stabilizes at CHF 14.7m, thereby ensuring the financial sustainability of the IPCC Trust Fund throughout AR7 and beyond.

Scenario 1.2. – Matching Contributions vs Significant Spending Cuts



1. Total contributions of CHF 26.2m are required to match annual expenditures amounting to CHF 8.4m (2026), CHF 7.1m (2027), CHF 5.7m (2028), CHF 5.0m (2029). This represents an average **increase of 72%** over the 2025 contribution level.
2. As a result, the IPCC's cash balance stabilizes at CHF 14.7m, thereby ensuring the financial sustainability of the IPCC Trust Fund throughout AR7 and beyond.

Scenario 1.3. – Matching Contributions vs Severe Spending Cuts

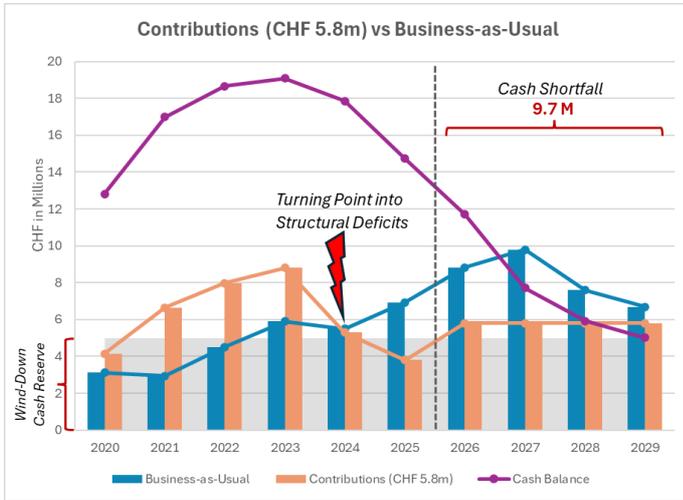


1. Total contributions of CHF 17.4m are required to match annual expenditures amounting to CHF 8.3m (2026), CHF 3.1m (2027), CHF 3.0m (2028), CHF 3.0m (2029). This represents an average **increase of 14%** over the 2025 contribution level.
2. As a result, the IPCC's cash balance stabilizes at CHF 14.7m, thereby ensuring the financial sustainability of the IPCC Trust Fund throughout AR7 and beyond.

5. Scenario 2: Minimum Contributions

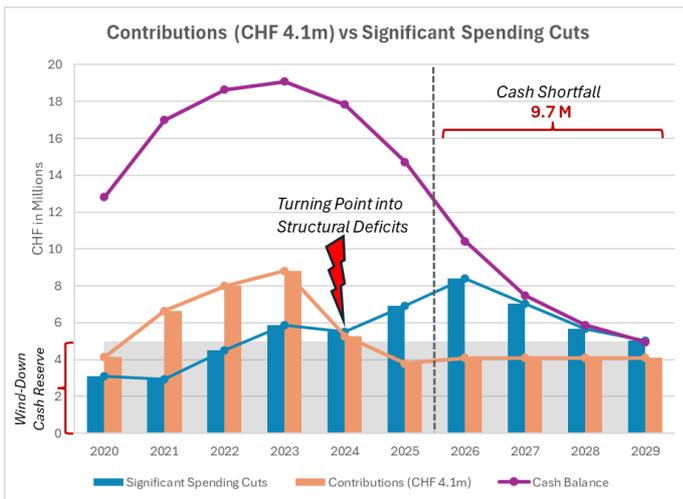
The key findings of the Minimum Contributions scenario across expenditure levels are shown below:

Scenario 2.1. – Minimum Contributions (CHF 5.8m) vs Business-as-Usual



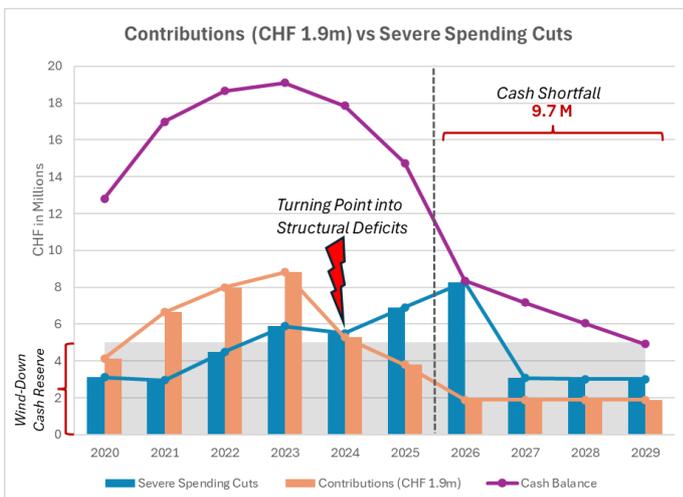
1. Total contributions of CHF 23.2m, equivalent to annual contributions of CHF 5.8m, are required to sustain IPCC operations throughout AR7 while preserving a CHF 5m wind-down cash reserve. This represents an average **increase of 52%** over the 2025 contribution level.
2. As a result, the IPCC's cash balance decreases by CHF 9.7m, from CHF 14.7m to CHF 5.0m, which is insufficient to sustain IPCC operations beyond AR7.

Scenario 2.2. – Minimum Contributions (CHF 4.1m) vs Significant Spending Cuts



1. Total contributions of CHF 16.4m, equivalent to annual contributions of CHF 4.1m, are required to sustain IPCC operations throughout AR7 while preserving a CHF 5m wind-down cash reserve. This represents an average **increase of 8%** over the 2025 contribution level.
2. As a result, the IPCC's cash balance decreases by CHF 9.7m, from CHF 14.7m to CHF 5.0m, which is insufficient to sustain IPCC operations beyond AR7.

Scenario 2.3. – Minimum Contributions (CHF 1.9m) vs Severe Spending Cuts

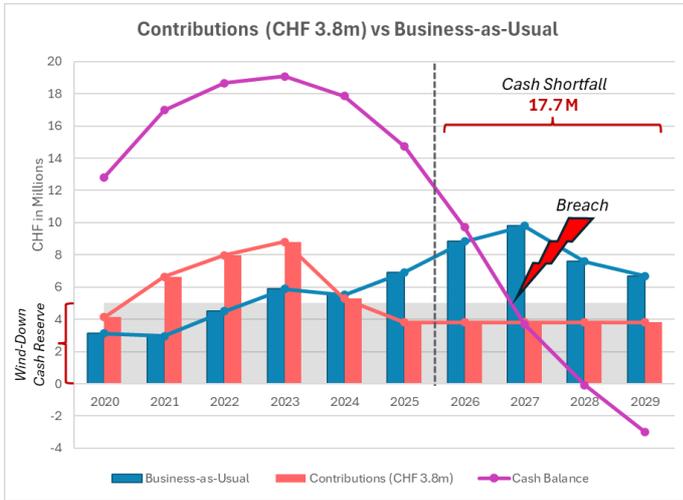


1. Total contributions of CHF 7.6m, equivalent to annual contributions of CHF 1.9m, are required to sustain IPCC operations throughout AR7 while preserving a CHF 5m wind-down cash reserve. This represents an average decrease of 50% over the 2025 contribution level.
2. As a result, the IPCC's cash balance decreases by CHF 9.7m, from CHF 14.7m to CHF 5.0m, which is insufficient to sustain IPCC operations beyond AR7.

6. Scenario 3: Status Quo Contributions

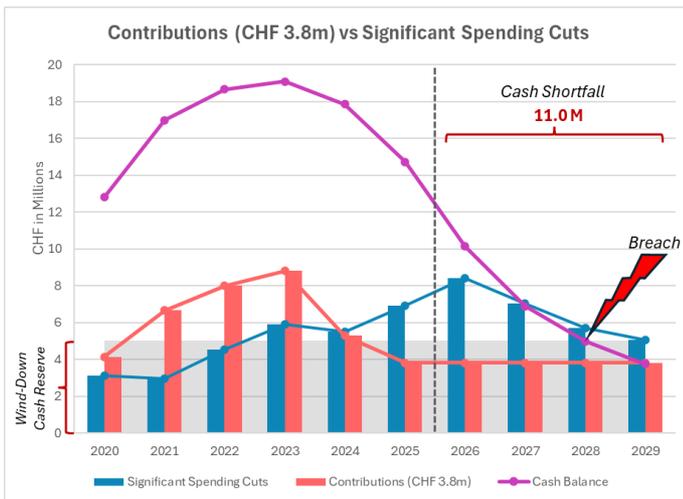
The key findings of the Status Quo Contributions scenario across expenditure levels are shown below:

Scenario 3.1. – Status Quo Contributions (CHF 3.8m) vs Business-as-Usual



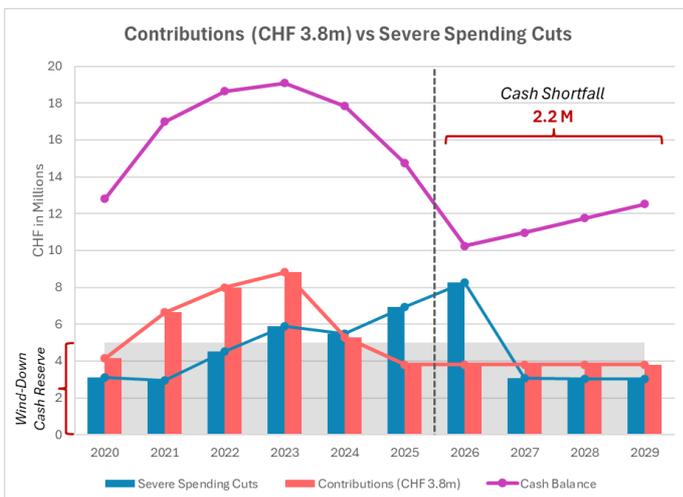
1. Total contributions of CHF 15.2m, equivalent to annual contributions at the 2025 level of CHF 3.8m, lead to a cash shortfall of CHF 17.7m, when expenditures follow Business-as-Usual.
2. As a result, the IPCC's cash balance falls below the CHF 5.0m wind-down threshold in the second half of 2027 and is fully depleted by the end of 2028, thereby leaving the IPCC unable to sustain operations throughout AR7.

Scenario 3.2. – Status Quo Contributions (CHF 3.8m) vs Significant Spending Cuts



1. Even with significant spending cuts, total contributions of CHF 15.2m, equivalent to annual contributions at the 2025 level of CHF 3.8m, lead to a cash shortfall of CHF 11.0m.
2. As a result, the IPCC's cash balance falls below the CHF 5.0m wind-down threshold by the end of 2028 and decreases to CHF 3.7m by the end of 2029, which is insufficient to sustain IPCC operations beyond AR7.

Scenario 3.3. – Status Quo Contributions (CHF 3.8m) vs Severe Spending Cuts



1. With severe spending cuts, total contributions of CHF 15.2m, equivalent to annual contributions at the 2025 level of CHF 3.8m, lead to a cash shortfall of CHF 2.2m.
2. As a result, the IPCC's cash balance falls to CHF 10.2m in 2026 before gradually recovering to CHF 12.5m in 2029, thereby ensuring the financial sustainability of the IPCC Trust Fund throughout AR7 and beyond.

7. Scenario Synthesis and Conclusions

Without a substantial increase in contributions, significant annual deficits will persist and jeopardize the completion of the AR7 cycle. These persistent deficits reflect a broader structural funding challenge that will require a coordinated and sustained effort from IPCC member countries to ensure the organization can continue delivering its mandated activities.

As a general principle, annual contributions should match annual expenditures to ensure the IPCC is able to implement the activities and deliver the products of the current and future assessment cycles. For the period 2026-2029, this requires increases over the 2025 contribution level of **116%** (Scenario 1.1.), **72%** (Scenario 1.2.), and **14%** (Scenario 1.3.).

At a minimum, however, and assuming the cash balance is drawn down while preserving a CHF 5m wind-down reserve, annual contributions must still increase by **52%** (Scenario 2.1) and **8%** (Scenario 2.2.) to ensure the AR7 cycle can be completed. Additional resources will be required for subsequent assessment cycles.

By contrast, if contributions remain at the 2025 level of CHF 3.8m and expenditures follow Business-as-Usual (Scenario 3.1.), the cash balance will be fully depleted by the end of 2028, leaving the IPCC unable to complete the AR7 cycle. Even with significant spending cuts (Scenario 3.2.), IPCC's cash balance will fall below the CHF 5.0m wind-down threshold by the end of 2028.

In conclusion, without first-time contributions from new member countries, increased contributions from existing contributors, and/or reductions in expenditures, the delivery of the AR7 cycle and the IPCC's long-term financial sustainability cannot be ensured.

8. Action by the Panel

The Panel is invited to take note of the IPCC's current funding situation and the projected resource requirements for the period 2026-2029 presented in this document and advise as necessary.

The Panel is further invited to encourage member countries to make first-time contributions to the IPCC Trust Fund and, for those already contributing, to increase their contributions, including through multi-year pledges.

Annex I

The projections of IPCC's resource requirements for the period 2026-2029 are based on the following non-exhaustive lists of expenditure assumptions:

Business-as-Usual

1. All meetings are conducted in person.
2. Trust Fund allocations to the Task Force on National Greenhouse Gas Inventories (TFI) for the 2006 GL software and Emission Factor Database (EFDB) maintenance remain at the 2026 level.
3. For AR6, science editing is finalized in five languages by focusing on the Summaries for Policymakers (SPMs) and Glossaries, in accordance with Decision IPCC-LXIII-5, para. 22.
4. For AR7, science editing is completed in five languages for all components of the three Working Group reports, the Synthesis Report (SYR), and the Special Report on Climate Change and Cities.
5. AR7 products are translated into five languages and printed to the same extent as in AR6.
6. The exceptional funding of Data Distribution Centre (DDC) activities from the IPCC Trust Fund is discontinued from 2026.
7. Co-Chair support continues to be provided at CHF 50,000 annually, when requested.
8. The Trust Fund allocation for WMO administrative support services remains unchanged at CHF 300,000 per year.
9. The vacant P1 level position in the IPCC Secretariat, approved by the Panel through Decision IPCC-LII-9, para. 20 ii, is filled in 2027.

Significant Spending Cuts

1. Starting in 2027, all meetings are held virtually, except for Panel sessions, one Bureau session per year, LAM4 of WGI, WGII, WGIII, SLCF and CDR/CCUS, and SYR CWT1 and CWT4.
2. Use of contingency funds under 'Other Expenditure' for supporting meetings held in DC/EIT is limited to 50% of the allocated budget starting in 2027.
3. From 2027, Trust Fund allocations to the TFI for the 2006 GL software and EFDB maintenance are reduced by 50% relative to the 2026 level.
4. For AR7, science editing and translation is completed in five languages only for the SPMs and Glossaries of the three Working Group reports, SYR, and SR Cities, while printing is substantially reduced based on confirmed needs from report recipients.
5. Travel to outreach events is reduced by 50-70%, media training is reduced by 50%, and no interns are employed to support the IPCC Secretariat.
6. The exceptional funding of DDC activities from the IPCC Trust Fund is discontinued from 2026.
7. From 2027, Co-Chair support is provided at a reduced annual rate of CHF 25,000, when requested.
8. The Trust Fund allocation for WMO administrative support services remains unchanged at CHF 300,000 per year.
9. The vacant P1 level position in the IPCC Secretariat, approved by the Panel through Decision IPCC-LII-9, para. 20 ii, remains frozen through 2029.
10. No new positions will be established within the IPCC Secretariat during the period 2026-2029.

Severe Spending Cuts

1. Starting in 2027, all meetings are held virtually, with no exceptions, consistent with the operational arrangements applied during the COVID-19 pandemic in AR6.
2. From 2027, Trust Fund allocations to the TFI for the 2006 GL software and EFDB maintenance are no longer made.
3. Science editing, translation, and printing are not undertaken for any AR7 products.
4. From 2027, travel to outreach events is suspended, media training is no longer provided, no interns are employed to support the IPCC Secretariat, and scheduled non-essential updates to the IPCC website are no longer performed.
5. The exceptional funding of DDC activities from the IPCC Trust Fund is discontinued from 2026.
6. From 2027, Co-Chair support is no longer provided.
7. The Trust Fund allocation for WMO administrative support services remains unchanged at CHF 300,000 per year.
8. The vacant P1 level position in the IPCC Secretariat, approved by the Panel through Decision IPCC-LII-9, para. 20 ii, remains frozen through 2029.
9. No new positions will be established within the IPCC Secretariat during the period 2026-2029.