

# Agenda item for discussion Earmarked contributions to projects under the IPDC Special Account

# **INFORMATION NOTE**

#### SUMMARY CONTENT OF DOCUMENT

This document presents a recommendation by the IPDC Bureau to accept earmarked contributions to projects/activities under IPDC's Special Account and includes a decision to endorse the recommendation and approve this new modality.

# Earmarked contributions to projects under the IPDC Special Account

- 1. Background
- 2. Purpose
- 3. Conclusion
- 4. Bureau Action

## 1. BACKGROUND

In accordance with the financial regulations of UNESCO, a Special Account was created for the International Programme for the Development of Communication (IPDC) when the Programme was created in 1980. The purpose of the account is to receive contributions destined for the implementation of the IPDC Programme.

The income of the Special Account shall consist of:

- (a) Voluntary contributions from States, international agencies and organizations, as well as other entities;
- (b) amounts provided from the regular budget of the Organization as might be determined by the General Conference;
- (c) Miscellaneous income, including any interest earned on the investments referred to in Article 7 below.

Article 7 - Investments

7.1 The Director-general may make short-term investments of sums standing to the credit of the Special Account.

The general conditions of the Special Account are as follows:

• Contributions are voluntary and may come from different donors, meaning that a Special Account is generally a multi-donor account.

- Funds are therefore "pooled," and expenditure is not linked to a specific donation, and as a result there is no individual donor reporting on contributions.
- Any balance remaining on the Special Account at the end of a financial period is carried forward to the next accounting period. Upon closure of the Special Account, any remaining funds shall be returned to the donors contributing to the account for the last four years, on a pro rata basis not exceeding the total amount received from each donor.

#### 2. PURPOSE

Taking into account the wish expressed by some Member States during the series of meetings held with IPDC Chair in early 2015, the IPDC Bureau, at its 59<sup>th</sup> meeting, decided to recommend to the Council an earmarking possibility within the Special Account. This earmarking for projects/activities that accord with the UNESCO C/5 programme parameters would continue to respect the general conditions of the Special Account. As it is the case for other Special Accounts in UNESCO, this would allow donors to contribute to the Special Account while expressing preference for a particular topic and/or geographical area. The Bureau continues to retain prerogative to decide on allocations within the parameters of particular earmarking.

In terms of administrative procedures, donors will be required to sign a contribution letter based on the standard model available in the UNESCO Administrative Manual.

The reporting will be done to the IPDC Governing Council and to the donors of the account in accordance with the signed contribution letter.

### 3. CONCLUSION

The earmarking option within the Special Account will allow IPDC to attract as many donors as possible, while preserving its niche and specificity. The proposed decision presents a way of preserving the Special Account nature and modalities while providing some more options to donors who may wish to fund on basis of their interest in more targeted interventions.

### 4. BUREAU ACTION

The Council may wish to:

 Endorse the Bureau's recommendation and accept earmarked contributions to projects/activities under the IPDC Special Account, to be approved by the Bureau, and provided that the general conditions of the Special Account are respected.