

WCC-2020-Dec-146-EN
Functions of the IUCN Treasurer

The IUCN World Conservation Congress 2020, at its session in Marseille, France:

Adopts the following amendments to the IUCN Statutes and Regulations:

(i) Amend Article 20 of the IUCN Statutes as follows: (existing text, if any, to be removed in ~~strike through~~;
proposed new text **in bold**)

Part V - The World Conservation Congress

Functions

20. The functions of the World Congress shall be *inter alia*:

(...)

(c) to receive and consider the reports of:

(i) the Director General on the activities **and the financial affairs** of IUCN during the period since the preceding session of the World Congress;

(ii) the ~~Director General with the Treasurer on the financial affairs of IUCN;~~

(...)

(ii) Amend Article 88 of the IUCN Statutes as follows: (existing text, if any, to be removed in ~~strike through~~;
proposed new text **in bold**)

Part IX - Finance

88. The Director General shall:

(...)

(d) ~~with the Treasurer,~~ submit to each ordinary session of the World Congress, a report on the consolidated accounts of IUCN together with the auditors' reports for the relevant years;

(e) submit to each ordinary session of the World Congress for approval, a draft programme and financial plan for the period until the next ordinary session of the World Congress, ~~together with the comments of the Treasurer and the Council;~~

(...)

(g) ~~keep the Treasurer informed~~ **in the event** of unforeseen expenses and important variations from the projected income **inform the Council** and, if necessary, submit amended budgets to the Council **for approval** ~~in agreement with the Treasurer.~~

(iii) Amend Article 89 of the IUCN Statutes as follows: (existing text, if any, to be removed in ~~strike~~ through; proposed new text in bold)

89. The Treasurer ~~may object on financial grounds to any proposed alteration of the budget, and shall inform the Council of such objection.~~ **shall:**

(a) provide advice on the financial affairs of IUCN and report to the World Congress and the Council as described in the Regulations;

(b) be kept informed by the Director General about IUCN's financial situation between sessions of the Council.

(iv) Amend Article 88 of the IUCN Regulations as follows: (existing text, if any, to be removed in ~~strike~~ through; proposed new text in bold)

Part IX - Finance

Financial Powers of the Director General

88. The Director General, ~~in consultation with the Treasurer,~~ shall:

(a) as necessary, establish detailed financial policies and procedures, which may differ according to the requirements of the States in which IUCN is operating;

(b) have the power to accept grants, donations and other payments on behalf of IUCN, subject to any instruction by the Council;

(c) designate the banks in which the funds of IUCN shall be kept;

(d) be responsible for ensuring that the legal requirements of business operation are met in all States where IUCN is operating;

(e) maintain an appropriate level of reserves; and

(f) implement appropriate risk management strategies.

(v) Amend Article 90 of the IUCN Regulations as follows: (existing text, if any, to be removed in ~~strike~~ through; proposed new text in bold)

90. In keeping IUCN accounts and controlling expenditure, the Director General shall:

(...)

(d) confer ~~in person~~ with the Treasurer and external auditors each year on the annual audit of the financial statements of IUCN.

(vi) **NEW** Article 90bis of the IUCN Regulations as follows: (existing text, if any, to be removed in ~~strike~~ ~~through~~; proposed new text **in bold**)

The Treasurer

90bis (a) The Treasurer shall provide advice and report to the World Congress, in particular on the financial health of IUCN, the audited financial statements and the draft financial plan.

(b) The Treasurer shall assist the Council in its oversight function regarding the financial affairs of IUCN and in particular, shall:

(i) provide advice and comments to the Council on the draft annual budget submitted by the Director General for approval;

(ii) provide advice on reserves and risk management strategies;

(iii) confer with the external auditors each year on the annual audit of the financial statements of IUCN.