

**FINANCIAL REGULATIONS OF THE SPECIAL ACCOUNT
FOR THE INTERNATIONAL PROGRAMME FOR THE DEVELOPMENT
OF COMMUNICATION**

Article 1 – Creation of a Special Account

- 1.1 In accordance with Article 6, paragraphs 5 and 6, of the Financial Regulations of UNESCO, there is hereby created a Special Account for the International Programme for the Development of Communication, hereafter referred to as the Special Account.
- 1.2 The following regulations shall govern the operation of the Special Account.

Article 2 – Financial period

- 2.1 The financial period for budget estimates shall be two consecutive calendar years beginning with an even-numbered year.
- 2.2 The financial period for accounting shall be an annual calendar year.

Article 3 – Purpose

The purpose of the account shall be to receive contributions destined for the implementation of the International Programme for the Development of Communication (IPDC). The activities for implementing the IPDC are decided by the Director-General in accordance with guiding principles laid down by the Intergovernmental Council of IPDC.

The results framework in line with the Approved Programme and Budget of UNESCO (C/5), provided as Annex to the Financial Regulations, shall be updated as and when necessary.

Article 4 – Governance

- 4.1 The Inter-governmental Council of IPDC has authority over the appropriation of the resources under this Special Account. The Council's Bureau assumes full responsibility for project selection, approval and allocation of funds from the Special Account.
- 4.2 The Director-General shall manage and administer the funds of the Special Account in accordance with the directives provided by the Intergovernmental Council of IPDC and the present Financial Regulations.
- 4.3 The Director-General shall submit to the Council's Bureau for its approval, a biennium timeline for the activities to be undertaken under this Special Account together with a budget and expenditure forecast including any funding gap, considering the results framework described in Article 3 above.
- 4.4 The Director-General shall submit to the Inter-governmental Council of IPDC and to the donors to this Special Account narrative and financial reports as indicated under Article 9 below.

Article 5 – Income

The income of the Special Account shall consist of:

- (a) voluntary contributions from States, international agencies and organizations, as well as other entities;

- (b) such amounts provided from the regular budget of the Organization as might be determined by the General Conference;
- (c) such subventions, endowments, gifts and bequests as are allocated to it for purposes consistent with the object of the Special Account;
- (d) miscellaneous income, including any interest earned on the investments referred to in Article 8 below.

Article 6 – Expenditure

- 6.1 The Special Account shall be debited with the expenditure relating to its purpose as described in Article 3 above, including administrative expenses specifically relating to it and management costs applicable to Special Accounts.
- 6.2 The expenditure shall be monitored against the timeline and budget approved as described in Article 4 above.

Article 7 – Accounts

- 7.1 The Chief Financial Officer shall maintain such accounting records as are necessary.
- 7.2 Any unused balance at the end of a financial period shall be carried forward to the following financial period.
- 7.3 The accounts of the Special Account shall be part of the consolidated financial statements presented for audit to the External Auditor of UNESCO.
- 7.4 Contributions in kind shall be recorded outside the Special Account.

Article 8 – Investments

- 8.1 The Director-General may make short-term or long-term investments of sums standing to the credit of the Special Account.
- 8.2 Revenue from these investments shall be credited to the Special Account in line with UNESCO's Financial Rules.

Article 9 – Reporting

- 9.1 An annual financial report showing the income and expenditure under the Special Account shall be prepared and submitted to the Inter-governmental Bureau of the IPDC and the donors to the Special Account.
- 9.2 An annual narrative report providing a detailed assessment of the results achieved shall be submitted to the Inter-governmental Bureau of the IPDC and the donors to the Special Account.
- 9.3 The Bureau of the Inter-governmental Council of IPDC may receive additional reports on the period between the end of the calendar year and the date of its meeting in order to consider financial contributions made during that period to be allocated to projects to be considered by the Bureau.
- 9.4 A compilation of both annual financial and narrative reports will be submitted to the Inter-governmental Council of the IPDC.

Article 10 – Closure of the Special Account

- 10.1 If and when the Inter-governmental Council of IPDC deems that the operation of the Special Account is no longer necessary, the Director-General shall hold consultations with those donors that contributed to this Special Account within the past four years before its closure.
- 10.2 Unless other measures have been agreed upon by the donors referred to in Article 10.1, any remaining funds after closure of this Special Account, 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 in the last four years.
- 10.3 The Director-General shall then inform the Inter-governmental Council of IPDC and the Executive Board.

Article 11 – General provision

- 11.1 The Director-General will assess the continued relevance of this Special Account each time a new Medium-Term Strategy (C/4) is approved and report to the Inter-governmental Council of IPDC accordingly.
- 11.2 Any amendment to these Financial Regulations shall be approved by the Inter-governmental Council of IPDC after consultations undertaken by the Director-General with donors who have made contributions to the Special Account within the last four years before such an amendment. The Director-General shall then inform the Executive Board of such amendments.
- 11.3 Unless otherwise provided in these Regulations, the Special Account shall be administered in accordance with the Financial Regulations of UNESCO.

ANNEX - IPDC Results Assessment Framework

OUTPUT C/5 6.CI3

Member States and media institutions enabled to strengthen media development and media pluralism, including through the International Programme for the Development of Communication (IPDC)

PI 1. Number of Member States that implement media development projects and support pluralism, including with World Radio Day; and number of media institutions that reinforce their independence and pluralism

PI 3. Number of journalism education institutions empowered through high-quality and gender responsive journalism training programmes

IPDC Results Assessment Framework

IPDC Output N°1:
Media development projects implemented by grassroots organizations to promote a safe, independent, and pluralistic press, including through capacity building, law reform, research, and coalition building

IPDC Output N°2:
Capacities of duty bearers reinforced to monitor and report on SDG 16.10.1 (safety of journalists) and SDG 16.10.2 (access to information), through IPDC's Monitoring & Reporting Mechanism on the Safety of Journalists and the Danger of Impunity, and on Access to Information

IPDC Output N°3:
IPDC acts as a laboratory of ideas on emerging media policy issues

IPDC Output N°4:
Journalism education institutions empowered to offer high-quality journalism and gender responsive training programmes using tools and resources produced by UNESCO/ IPDC.

PI 1. Number of media development projects approved by the IPDC Bureau by region, gender sensitivity, and by funding modality

PI 1. Number of Member States reporting to UNESCO on Safety of Journalists

PI 1. Number of initiatives that address emerging media policy issues as set out in the Windhoek +30 Declaration, categorized by type: research, consultations, awareness-raising, training, advocacy, etc.

PI 1. Number of new handbooks and training materials, as developed by IPDC on key emerging issues for journalism and media

PI 2. Number of IPDC projects per thematic area:
Supporting media pluralism, gender equality, independence and innovation

Safety of journalists

Countering hate-speech, promoting conflict-sensitive journalism, and cross-cultural dialogue

Supporting law-reform

Support UNESCO indicators assessments

Access to information

PI 2. Number of Member States reporting to UNESCO on Access to Information

PI 2. Number of journalism education institutions that are sensitized to UNESCO's Journalism Education handbooks and training material, by region