



**Governing Council
Sixty-eighth Session**

GC/68/R5

27 and 28 May 2026, hybrid format

ESTABLISHMENT OF THE IARC BUDGET AND ADMINISTRATION COMMITTEE (IBAC)

The Governing Council,

Having reviewed Document [GC/68/8](#) “Report of the Working Group on Sustainable Financing of IARC – Activity Report and recommendations”,

Recalling its Resolutions [GC/66/R10](#) and [GC/67/R6](#),

Noting the recommendations of the Working Group and the need to inform decisions and provide more detailed guidance to IARC Participating States on budgetary, financial and administrative matters,

1. ESTABLISHES the IARC Budget and Administration Committee (the “IBAC” or the “Committee”), which shall serve as an auxiliary advisory body of the Governing Council to provide guidance and make recommendations on budgetary, financial and administrative matters for consideration by the Governing Council;
2. APPROVES the proposed Terms of Reference of the Committee (annexed hereto);
3. DECIDES that, in addition to the Chairperson of the Governing Council (ex officio member), the following Participating States will be members of the Committee for a term of two years, starting from the closure of this session: Brazil, China, France, Japan, Russian Federation, United Kingdom of Great Britain and Northern Ireland and United States of America; and
4. DECIDES that, in furtherance of paragraph 7 of the Terms of Reference, the composition of the Committee will be considered again by the Governing Council at its 70th session in 2028.

ANNEX

Terms of Reference of the IARC Budget and Administration Committee (IBAC)

I. Scope

1. The IARC Budget and Administration Committee (the “IBAC” or “Committee”) shall serve as an auxiliary advisory body of the IARC Governing Council, with responsibility to provide guidance and make recommendations on budgetary, financial and administrative matters for the Governing Council’s consideration.
2. The Committee shall discharge its functions in accordance with the IARC [Statute, Rules and Regulations](#), and applicable policies and procedures.

II. Function

3. The Committee shall review, discuss, provide guidance and, as appropriate, make recommendations to the Governing Council on:
 - The Proposed Programme and Budget, the assessment of annual contributions of Participating States and any identified funding gaps;
 - The annual financial report and audited financial statements, together with the report of the External Auditor;
 - The sustainable financing of IARC and related resource mobilization efforts;
 - The status of collection of assessed annual contributions, including the situation of Participating States in arrears to an extent that would justify the application of Article VIII paragraph 5 of the IARC Statute¹;
 - Administrative matters, including human resources, financial management and operational policies;
 - Oversight matters, including ethics, internal audit and investigation functions; and
 - Any other matter referred by the Governing Council.

III. Composition and Membership

4. The Committee shall be composed of the following members:
 - The Chairperson of the Governing Council who shall be a member ex officio; and
 - Up to ten (10) representatives of IARC Participating States appointed by the Governing Council – one (1) representative per Participating State, taking into account the need to ensure wide geographic representation.

¹ IARC Statute, Article VIII §5: “A Participating State which is in arrears in the payment of its annual contribution shall have no vote in the Governing Council if the amount of its arrears equals or exceeds the amount of contributions due from it for the preceding financial year.”

5. Each member is expected to participate fully in the work of the Committee, including attending meetings and contributing actively to the discussions, deliberations and recommendations.

6. For the purpose of membership of the Committee, Participating States shall nominate their respective representatives, to the extent possible, on the basis of the range of expertise to be prioritized (budget, finance, administration, audit or related fields).

IV. Term and Rotation of Membership

7. Except for the Chairperson of the Governing Council and unless otherwise specified hereafter, members shall serve for a term of a minimum of two (2) years.

8. For the purpose of these Terms of Reference, a “year” shall be understood to mean the period between two consecutive regular sessions of the Governing Council.

9. To ensure continuity and preserve institutional memory:

- Considering the IBAC builds on the work of the Working Group on Sustainable Financing of IARC (established under Governing Council Resolutions GC/66/R10 and GC/67/R6), at least one-third of the initial membership of the Committee shall be composed of former members of the Working Group;

- Membership shall be staggered thereafter, such that approximately one-third of members are renewed every two years to the extent possible, with priority given to Participating States not currently represented on the Committee, while maintaining sufficient expertise and as wide a geographic representation as possible.

V. Officers

10. The Committee shall nominate from among its members:

- A Chairperson, and
- A Vice-Chairperson

11. All members shall be eligible for nomination as Chairperson or Vice-Chairperson. Officers shall serve for a term of one (1) year, which may be renewed or extended by the Committee.

12. The IARC Director shall serve as ex officio Secretary of the Committee and may delegate this function to other members of the Secretariat as deemed appropriate.

VI. Participation of other Participating States and External Experts

13. Other Participating States may attend meetings of the Committee as observers.

14. As a general principle, for the purpose of efficient and effective conduct of Committee meetings, observers are expected to make interventions, if applicable, at the Governing Council session rather than at the Committee meeting, unless invited to do so by the Chairperson. In case where the Chairperson determines that the efficient and effective conduct of the Committee

meeting will not be affected in any way, the Chairperson may, as appropriate, invite observers to make interventions with respect to items on the agenda that are of particular concern or relevance to them.

15. If required under exceptional circumstances, the Chairperson may close the meeting of the Committee, or parts thereof, to observers.

16. The Committee may invite external experts or advisors, as appropriate, to provide technical input on specific agenda items.

VII. Meetings and conduct of business

17. The Committee shall:

- Hold at least one regular session annually;
- Hold a second regular session in budget years;
- Convene additional sessions, as required, at the request of the Governing Council, the Chairperson of the Committee or the Secretariat.

18. A majority of the members of the Committee shall constitute a quorum for the meeting to take place.

19. When a member's representative is not able to attend a meeting, the member may designate an alternate with relevant expertise and shall inform the Chairperson of the Committee accordingly.

20. Meeting arrangements:

- Meetings may be held virtually and shall be held in private;
- Meeting dates shall be communicated by the Secretariat to all Participating States at least 45 days prior to the meeting, together with the provisional agenda;
- Any IARC Participating State may propose additional agenda items, for consideration by the officers of the Committee, at least 30 days prior to the meeting;
- Documentation shall be shared no later than 21 days prior to the meeting.

21. If the Chairperson is unable to attend a meeting of the Committee, or parts thereof, the Vice-Chairperson shall preside. In their absence, members present shall elect an Acting Chairperson.

22. Members of the Committee may consult with and seek the views of other IARC Participating States, as appropriate, prior to the meeting, with a view to facilitating informed deliberations and promoting coherence in the recommendations submitted to the Governing Council.

23. The Committee shall seek to adopt its recommendations by consensus, to be submitted to the Governing Council for decision. In case of the Committee not reaching consensus, the full content of discussions and deliberations will be reported to the Governing Council for review and decision.

24. The Committee shall agree on a standardized format to prepare a summary report of discussions, deliberations and recommendations for each meeting. The summary report shall be circulated promptly by the Secretariat to all Committee members, for approval within one (1) month after the meeting.

VIII. Reporting

25. The Committee shall report on its work to the Governing Council at each regular session.

26. The Secretariat shall assist in the preparation of a consolidated annual report of the Committee, incorporating information from the approved summary reports of the Committee meetings as appropriate, for issuance as a Governing Council document.

27. The annual report of the Committee shall include:

- A summary of deliberations;
- Any advice or observations on the topics covered during the session(s);
- Recommendations for consideration and decision by the Governing Council.