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Working Group for the Entry into Force (WGEF)
of the International Coffee Agreement 2022
12th Meeting
2 July 2026
London, United Kingdom

**Financial Rules and Financial
Regulations**

Background

1. At the 11th meeting of the WGEF, the Secretariat presented key areas of the Financial Rules and Financial Regulations (document [ICC-102-8](#)) requiring review prior to the entry into force of the International Coffee Agreement (ICA) 2022.
2. Under the provisions of paragraph (3) of Article 9 of the International Coffee Agreement (ICA) 2007, the International Coffee Council (ICC) shall establish such rules and regulations, including its own rules of procedure and the financial and staff regulations of the Organization, as are necessary to carry out the provisions of the Agreement and are consistent therewith.

Prior reviews of the Financial Rules and Financial Regulations in the context of the ICA 2007

3. At its 100th, 101st and 102nd Sessions in coffee years 2007/08 and 2008/09, the ICC reviewed proposals for revisions to the Financial Rules and Financial Regulations of the Organization under the ICA 2001 in preparation for the entry into force of the ICA 2007.
4. The current Financial Rules and Financial Regulations were formally approved by the ICC at its 102nd Session on 28 March 2011, following the entry into force of the ICA 2007 on 2 February 2011. These supersede the rules contained in document [EB-3634/97](#).

ICA 2022: Proposed steps forward

5. A similar approach to the one adopted in the context of the ICA 2007 is proposed, with limited adaptations to reflect new circumstances. This approach would include consultations

with Members on the timelines (**Annex I**) and key areas requiring initial updates, as identified by the Secretariat (**Annex II**). Bilateral consultations could also be conducted, as required.

6. In terms of timelines, the review of the Financial Rules and Financial Regulations of the Organization is more urgent than that of the Staff Regulations and Staff Rules.

7. This document proposes a technical preparation phase before the entry into force of the ICA 2022 with the following roles:

- (a) The **WGEF** would serve as lead coordinator, since this is the only body explicitly mandated to deal with transitional issues related to the ICA 2022. In light of this role, the WGEF would be able to request preparatory technical work from the Secretariat and advise on further amendments.
- (b) The **International Coffee Council** would be responsible for approving the revised Financial Rules and Financial Regulations.

Action

Members are requested to consider, discuss and, if appropriate, recommend the proposed process to the Council for approval.

**TIMELINE FOR THE REVIEW OF THE
FINANCIAL RULES AND FINANCIAL REGULATIONS**

Process	Potential dates
1. WGEF to define scope and principles and request that the Secretariat prepare initial amendments of the Financial Rules and Financial Regulations.	Next WGEF meeting: July 2026
2. Secretariat to draft initial amendment of the Financial Rules and Financial Regulations with inputs from the WGEF, conduct bilateral consultations, if needed, and generate a report with technical recommendations, to be shared with the WGEF.	July – August 2026
3. WGEF to decide whether or not to recommend the amended Financial Rules and Financial Regulations, or request further technical work from the Secretariat such as a legal review prior to recommending them to the Council.	Proposed WGEF meeting: September 2026
4. If recommended by WGEF, ICC to review and, if appropriate, (i) approve the amended Financial Rules and Financial Regulations; or (2) provide feedback and request further amendments. There may also be an option to hire a consultant to carry out a legal review, subject to the availability of funds.	Proposed ICC meeting September 2026

KEY AREAS REQUIRING UPDATES IN LINE WITH THE ICA 2022

Outdated legal references

1. The current Financial Rules and Financial Regulations specifically reference the ICA 2007. To maintain legal clarity, the applicable clauses (e.g. Regulation 4) must be updated to formally refer to the ICA 2022, and references across the document be checked.

Changes in relation to the Administrative Budget, assessed contributions and other finance-related matters

2. Article 19 (Finance) and Article 20 (Determination of the Administrative Budget and assessment of contributions) in the ICA 2007 are replaced by Articles 20 and 21 in the ICA 2022. Article 6(7) of the ICA 2022 contains revised provisions and introduces "Affiliate Members", whose schedule of annual contributions shall be established by the ICC. Any related changes shall be reflected in the revised Financial Rules and Financial Regulations.

Project management and third-party funds

3. Article 1(8) of the ICA 2022 expands the ICO's mandate to include managing the implementation of projects and third-party financial resources. Existing regulations focus primarily on the Administrative Budget, though the current Financial Rules and Financial Regulations contain provisions regarding the Trust Fund and Special Fund. In light of this expanded mandate under the ICA 2022, a sound framework to manage external project funds and ensure "financial inclusiveness" is required, and this should be reflected in the revised Financial Rules and Financial Regulations (Rule 7: Provision of Funds).