

Decision /CP.8

Administrative and financial matters

The Conference of the Parties,

Having considered the information contained in documents prepared by the secretariat on administrative and financial matters (FCCC/SBI/2002/10 and Add.1, FCCC/SBI/2002/11 and FCCC/SBI/2002/INF.13),

Recalling paragraph 8 (b) of the financial procedures for the Conference of the Parties to the United Nations Framework Convention on Climate Change,

Having considered the report of the Executive Secretary on late payment contributions: response options (FCCC/SBI/2000/2),

I. Audited financial statements for the biennium 2000–2001

1. *Takes note* of the audited financial statements for the biennium 2000–2001 and the audit report by the United Nations Board of Auditors (FCCC/SBI/2002/10 and Add.1);
2. *Expresses appreciation* to the United Nations for arranging the audits of the Convention's accounts and for the valuable audit observations and recommendations;
3. *Takes note* of the recommendations and invites the Executive Secretary to implement them, as appropriate.

II. Financial performance, 2002–2003

4. *Takes note* of the initial report on financial performance in 2002, including the status of contributions to all the trust funds of the Convention;
5. *Expresses appreciation* to Parties that have paid their contributions to the core budget in a timely manner;
6. *Also expresses its appreciation* for the contributions received from Parties to facilitate the participation of developing country Parties in the Convention process, particularly the least developed and small island developing countries, as well as contributions to the Trust Fund for Supplementary Activities;
7. *Encourages* Parties to continue to contribute to the Trust Fund for Participation in the UNFCCC Process, as well as to the Trust Fund for Supplementary Activities;
8. *Reiterates its appreciation* to the Government of Germany for its annual contribution to the core budget of 766,938 euros and its special contribution of 1,789,522 euros, as host Government to the secretariat in Bonn;
9. *Urges* Parties which have not paid their contributions to the core budget to do so without further delay, bearing in mind that contributions for 2003 are due on 1 January 2003 in accordance with the financial procedures of the secretariat;
10. *Notes with concern* the large number of Parties that have not made their contributions for 2002 or for prior years, some since the establishment of the trust funds.

III. Late payment of contributions

11. *Takes note* of the initiatives already taken by the secretariat regarding late payment of contributions, as indicated in document FCCC/SBI/2000/2, paragraph 17;

12. *Urges* all Parties to the Convention to note that contributions to the core budget are due on 1 January of each year, and to pay their respective contributions promptly and in full by that date.

IV. Programme budget, 2004–2005

13. *Requests* the Executive Secretary to submit for consideration by the Subsidiary Body for Implementation at its eighteenth session a proposed programme budget for the biennium 2004–2005, including a contingency for conference services should this prove necessary in the light of decisions taken by the General Assembly at its fifty-seventh session;

14. *Requests* the Subsidiary Body for Implementation at its eighteenth session to recommend a programme budget for adoption by the Conference of the Parties at its ninth session.
