



Subsidiary Body for Implementation

Forty-third session

Paris, 1–4 December 2015

Agenda item 15(a) and (b)

Administrative, financial and institutional matters

Budget performance for the biennium 2014–2015

Audit report and financial statements for 2014

Administrative, financial and institutional matters

Draft conclusions proposed by the Chair

Recommendation of the Subsidiary Body for Implementation

The Subsidiary Body for Implementation, at its forty-third session, recommended the following draft decision for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its eleventh session:

Draft decision -/CMP.11

Administrative, financial and institutional matters

The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol,

Recalling Article 13, paragraph 5, of the Kyoto Protocol,

Also recalling decision 27/CP.19, in particular paragraph 11,

Further recalling paragraph 11 of the financial procedures of the Conference of the Parties, which also applies to the Kyoto Protocol,¹

Taking note of decision -/CP.21,²

Having considered the information contained in the documents prepared by the secretariat on administrative, financial and institutional matters,³

¹ Decision 15/CP.1, annex I, as revised by decision 23/CP.20.

² Draft decision proposed for adoption under agenda item 19(a) and (b) of the Conference of the Parties.



I. Budget performance for the biennium 2014–2015

1. *Takes note* of the information contained in the report on budget performance for the period 1 January 2014 to 30 June 2015⁴ and the status of contributions to the trust funds administered by the secretariat as at 15 November 2015;⁵
2. *Welcomes* the Executive Secretary's efforts to address budgetary limits by enhancing effectiveness and efficiency, including reducing staffing costs through post management;
3. *Expresses appreciation* to Parties that have made contributions to the core budget and the international transaction log⁶ in a timely manner;
4. *Urges* Parties that have not made contributions to the core budget and the international transaction log⁷ in full for the current and/or previous bienniums to do so without delay;
5. *Calls upon* Parties to make their contributions to the core budget and the international transaction log for the biennium 2016–2017 in a timely manner, bearing in mind that contributions are due on 1 January of each year in accordance with the financial procedures of the Conference of the Parties;
6. *Expresses appreciation* for the contributions received from Parties to the Trust Fund for Participation in the UNFCCC Process and to the Trust Fund for Supplementary Activities;
7. *Urges* Parties to contribute further to the Trust Fund for Participation in the UNFCCC Process, in order to ensure the widest possible participation in the negotiations in 2016, and to the Trust Fund for Supplementary Activities;
8. *Reiterates its appreciation* to the Government of Germany for its annual voluntary contribution to the core budget of EUR 766,938 and its special contribution of EUR 1,789,522 as Host Government of the secretariat;

II. Audit report and financial statements for 2014

9. *Takes note* of the audit report of the United Nations Board of Auditors,⁸ which includes recommendations and the financial statements for 2014, and the comments of the secretariat thereon;
10. *Expresses its appreciation* to the United Nations for arranging the audits of the accounts of the Convention and for the valuable observations and recommendations of the auditors;
11. *Urges* the Executive Secretary to implement the recommendations of the auditors, as appropriate.

³ FCCC/SBI/2015/13, FCCC/SBI/2015/INF.10 and FCCC/SBI/2015/INF.17.

⁴ FCCC/SBI/2015/13.

⁵ FCCC/SBI/2015/INF.17.

⁶ FCCC/SBI/2015/INF.17, table 7.

⁷ As footnote 6 above.

⁸ FCCC/SBI/2015/INF.10.