

Briefing to Parties and observer States on the implementation of the UNFCCC budget for 2020–2021 and of the new secretariat structure, including the status of contributions and the financial impact of COVID-19

Summary of questions from Parties and secretariat responses

On 24 (8:00–10:00 Central European Summer Time) and 25 (16:00–18:00 Central European Summer Time) June 2020, the SBI Chair convened briefings with Parties and observer States on the implementation of the UNFCCC budget for 2020–2021 and of the new secretariat structure. Two sessions in the same format were held to accommodate different time zones.

In the lead-up to the briefings, the secretariat made available [recorded statements and presentations](#) on the matters, and Parties were invited to submit questions in advance. The secretariat compiled the questions received and responded to them during the briefings. Additional questions posed during the briefings were also addressed at the sessions.

Below is a compilation of the questions received and the responses provided by the secretariat.

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I. Implementation of the UNFCCC budget for 2020–2021

1. **Question:**

- a) ***How will the new secretariat structure and the agreed UNFCCC budget combine to ensure that all key posts required for performing mandated activities have been or will be filled? Please provide a breakdown of how these posts will be funded from the core and supplementary budget.***
- b) ***How is decision 17/CP.25, paragraph 2 appropriately reflected in the distribution of core and supplementary resources and staff, while fully respecting the methodology proposed by the secretariat in terms of prioritizing mandates?***

Response from the secretariat:

(a) The allocation of core posts is in line with the approved budget, with a total of 179.5 core posts in 2020 and 180.5 core posts in 2021. The allocation of Professional and General Service level posts per appropriation line (and hence per division) is based on the proposed budget, with adjustments per the approved budget.

In addition to 179.5 (2020) and 180.5 (2021) core posts, there are 107 posts funded from supplementary, 85 posts under the CDM and 102 posts funded from overhead and cost recovery. The supplementary posts have been allocated on the basis of the supplementary activities listed in the programme budget, which Parties have taken note of.

Posts have been allocated to fully support the work stated in the secretariat work programme (as reflected in [addendum 1 to the proposed budget](#)). Subsequently, the proposed budget has been adjusted to reflect the outcome of the budget negotiations. The revised work programme, including such adjustments, will be made available to Parties in July.

The secretariat will endeavour to deliver the work programme in full. Its capacity to do so will depend on the timely receipt of adequate core and supplementary funding.

(b) The secretariat understands [decision 17/CP.25](#), paragraph 2, to provide guidance on the prioritization of activities in support of the constituted bodies and transparency arrangements should available funding be insufficient to allow the secretariat to deliver its work programme in full.

The secretariat considers that it will be able to deliver much of the work in relation to the constituted bodies and transparency arrangements in 2020, noting that some of the activities are now being delivered virtually rather than in person.

However, the capacity of the secretariat to deliver the full array of mandated activities in 2021 depends on the amount of core and supplementary contributions received and will be affected unless the current levels of core and supplementary are increased. Nonetheless, the secretariat will continue to prioritize work on constituted bodies and transparency when deciding on the allocation of unearmarked funds, if and as necessary.

The secretariat will report more fully with respect to these challenges in the context of future SBI sessions.

- #### 2. **Question:** ***On slide 13 of the [presentation](#), constituted bodies are mentioned in relation to the Mitigation and Legal Affairs divisions, but not the Adaptation and Means of***

Implementation divisions. Does this imply that the relevant constituted bodies will not be supported?

Response from the secretariat: The categorization on Slide 13 corresponds to the names of the subdivisions where, for some, work of constituted bodies is decentralized in different teams, and in others, they are consolidated in one unit. So, for example, the Adaptation division supports four bodies (Adaptation Committee, Least Developed Countries Expert Group, Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts and Facilitative Working Group of the Local Communities and Indigenous Peoples Platform) and the Means of Implementation division supports three bodies (Standing Committee on Finance, Technology Executive Committee and Paris Committee on Capacity-building).¹

3. *Question: How does the secretariat's approach reflect the shift from supporting implementation of the Kyoto Protocol to supporting implementation of the Paris Agreement? Specifically:*

- a) How will the secretariat ensure that it can deliver on the mandates relating to the ETF under the Paris Agreement, including the role of the committee under Article 15 of the Paris Agreement?***
- b) How will the secretariat ensure a smooth transition from the CDM to the mechanism under Article 6, paragraph 4, of the Paris Agreement?***

Response from the secretariat:

(a) For the 2020–2021 biennium, there is minimal overlap between the activities related to transparency under the Kyoto Protocol and the ETF under the Paris Agreement. This will begin to change in the subsequent biennium as activities under the Kyoto Protocol begin winding down in late 2023 and the ETF is phased in. There will be some complementarity in areas such as the training of experts and the development of systems and tools.

The secretariat will continually seek to avoid duplication across activities and funding sources, and a function will serve both tasks where possible.

For the Transparency division, there is no phasing out of activities in the short- to medium-term as the MRV system under the Convention and the Kyoto Protocol continues until at least 2023. Thus, the ETF and the current MRV system will coexist as Parties move from one to the other over the next few years. In 2024–2026, we will see a reduction in the current MRV-related activities (especially under the Kyoto Protocol) as the ETF becomes more widely used.

For the phasing in of activities under the Paris Agreement, the secretariat has already taken on board the ETF. The Transparency division has established a dedicated unit to coordinate operationalization of the ETF within the division and across the secretariat. This is all covered by supplementary funding, the provision of which is thus critical.

(b) The work programme does not prejudge the outcome of the ongoing negotiations on the transition from the CDM to the mechanism under Article 6, paragraph 4, of the Paris Agreement. Per usual practice, the CDM Executive Board approved the CDM work programme for the biennium, and the budget agreed by Parties for the biennium included resource requirements for initial operationalization under Article 6 of the Paris Agreement. However, as the negotiations under Article 6 have not yet been concluded, the secretariat has not yet sought supplementary funding to meet those resource requirements. With the postponement of COP 26 until late 2021 and no envisaged conclusion of the negotiations until then, work on the elements of the work programme for the biennium relating to Article 6 will not be undertaken. In the budget for the biennium it was foreseen that the required resources would be provided through supplementary funding; therefore, once a decision has been made to operationalize Article 6, the provision of this funding will be critical.

As regards the use of funds made available to support the CDM, the CDM Executive Board and the secretariat continually seek to ensure the prudent management of resources and are cognizant of potential transition issues and possible linkages in activities in the transition between mechanisms. It is possible that there will be a need for the secretariat to support the operations of the CDM at the same time as initiating provisions agreed under Article 6 of the Paris Agreement. However, the extent

¹ Kindly refer to the accompanying document https://unfccc.int/sites/default/files/resource/structure_overview_20200709.pdf that provides a brief overview of the secretariat, its divisions and subdivisions in detail.

of similarity of processes and potential for bodies operating simultaneously under different legal provisions is a matter for Parties to determine in their negotiations.

4. Question: Table 1 of the presentation shows the CDM budget at EUR 34,206,149 and the JI budget at EUR 1,189,050. What rules and decisions does the secretariat follow for the formulation of these budgets?

Response from the secretariat: The resource needs for the CDM and JI are determined by the regulatory bodies of the mechanisms, namely the CDM Executive Board and the Joint Implementation Supervisory Committee, respectively. The CMP through its decisions has requested that the regulatory bodies determine the resources required to support the operations of the mechanisms. The regulatory bodies have agreed processes and procedures for the development of their management plans, in which the indicated resource requirements are provided, and the processes includes plan preparation, approval and monitoring. The regulatory bodies report regularly to the CMP on resource allocation and use. The details of these resource requirements as determined in the relevant management plans of the regulatory bodies are available on the UNFCCC website.

Note: the figures for the biennium are **USD** 34,206,149 for the CDM and **USD** 1,189,050 for JI. The amounts in the presentation shared with Parties in advance mistakenly indicated the amounts as being in euro.

5. Question: In the presentation, it was stated that not all category 2 activities are to be financed from the core budget:

- a) **Could you please specify which mandates are affected by this?**
- b) **Has this changed since the budget was approved?**

Response from the secretariat:

(a) The proposed budget entailed a 20 per cent increase in core resources in comparison with the 2018–2019 budget, which would have allowed all category 2 activities to be supported. Parties agreed to a core budget with a 5 per cent increase.

The category 2 activities that could not therefore be supported under core and were switched to supplementary funding include:

- Support for transparency activities, including lead reviewers' meetings and development of reviewer practice guidelines;
- The fourth regular meetings of constituted bodies in the biennium, implying that three of their four regular meetings would be supported under core;
- Some activities in support of the intergovernmental process, such as mitigation work on long-term low-emission development strategies;
- Some activities related to data and information management, such as management of UNFCCC digital platforms, and to oversight and administration, such as operational ICT support for staff and delegates.

(b) This has not changed, but, per decision 17/CP.25, paragraph 2, support for constituted bodies and transparency arrangements is being prioritized when allocating unearmarked resources.

6. Question: In terms of allocation of resources, what shifts between appropriation lines have been made following the budget decision, and what motivated those changes?

Response from the secretariat: Shifts between appropriation lines as approved in the budget decision for core resources are limited and in line with the authority of the Executive Secretary to make transfers between appropriation lines up to an aggregate limit of 15 per cent of total estimated expenditure for those appropriation lines, provided that a further limitation of up to –25 per cent of each such appropriation line shall apply, while ensuring no negative impacts on the activities under each division.

II. Implementation of the new secretariat structure

1. Question: How will the restructuring of the secretariat enable it to better deliver on mandates, be more agile and strengthen effective engagement and relationships with diverse stakeholders? How has the mandate-driven methodology streamlined operations and enhanced efficiencies?

Response from the secretariat: Features of the new structure that are designed to enhance the efficiency and agility of the secretariat's operations include:

- The creation of two cross-cutting divisions, which centralize functions related to supporting the governing and subsidiary bodies, the intergovernmental process, communication and engagement, enabling the secretariat to:
 - Better coordinate support and stakeholder engagement;
 - Eliminate duplication of efforts across divisions;
 - More quickly reallocate resources and expertise, as and when needed.
- The establishment of Operations Coordination and Programmes Coordination functions, the pooling of administrative resources, and the amalgamation of Administrative Services, Human Resources and Information and Communication Technology into a single division, the aim of which is to coordinate and streamline internal functions in support of effective delivery on mandates and to foster the organization-wide culture and values of innovation, agility and flexibility for the achievement of its goals and mandates;
- The creation of an Organizational Development and Oversight function, within a streamlined Executive division, to enhance monitoring of performance and resource allocation and enhance the secretariat's organizational performance and accountability;
- The creation of a Resource Mobilization and Partnerships subdivision under Operations Coordination, thus strengthening resource mobilization and shaping a coherent, secretariat-wide approach to resource mobilization and partnerships in order to ensure timely provision of resources for the effective delivery of the secretariat's work programme;
- Ensuring that new tasks are not automatically considered incremental to existing work programmes (e.g. the implementation of the agreed technology framework under the Paris Agreement will build on the existing Technology Mechanism, and the need for support for new work related to the impact of the implementation of response measures arising from COP 24 will be offset by a reduction in the need for support of negotiations on this matter).

2. *Question: Have the streamlining and consolidation efforts affected expected staffing levels in terms of the number of staff (aggregate staff levels) or only staff organization?*

Response from the secretariat: The secretariat structure under implementation is not going to result in a change in staffing levels, which is as shown in table 1 of the [presentation](#). The number of posts and the staff levels under the new structure are those contained in the staffing table approved by Parties (table 2 in decision [17/CP.25](#)) for core posts, and those taken note of by Parties for supplementary posts, including those resulting from decisions taken by Parties at COP 25.

3. *Question: How has COVID-19 affected the reorganization process of the secretariat? When is the reorganization, including the mapping exercise and the filling of posts, expected to be finalized? Will it be necessary to adapt the new structure as a result of the impacts of COVID-19?*

Response from the secretariat: COVID-19 has delayed some of the processes related to the reorganization, in particular the process of mapping existing staff to the new structure. The mapping process will conclude in July, and the secretariat will subsequently advertise vacant posts, subject to the availability of resources.

COVID-19 is not expected to have an impact on the new structure as the structure has been designed, on the basis of principles and best practices for organizational design, to help the secretariat to react and adapt to changing needs, demands and contexts in the longer term.

4. *Question: Why did the secretariat start using the new structure from 31 March 2020 rather than 1 January 2020, the beginning of the fiscal year?*

Response from the secretariat: The secretariat had to wait for Parties' formal approval of the budget at COP 25 to move forward with the implementation of the new structure. As the approval came in mid-December 2019, priority was given to ensuring a smooth transition to the new budget biennium, including ensuring the January payroll and other internal adjustments. As a result, a three-month transition period was established, with the new structure becoming operational on 31 March 2020.

5. ***Question: The presentations show that the revision and updating of job descriptions, as well as mapping of staff to the new structure, are under way. Would it have been better to complete these steps before the secretariat started using the new structure?***

Response from the secretariat: While it would have been preferable to have the updating of job descriptions and the mapping of staff completed before using the new structure, this was not possible given the reasons cited under question 4 of this section above. However, the operationalization of the new structure was able to start while these processes were under way. It was essential to start operating in accordance to the new structure since the budget appropriation lines were approved by Parties already reflecting it.

6. ***Question: The Operations Coordination division includes the resource mobilization and partnerships subheading. Which subdivision is dealing with the task of resource mobilization and what is the scope of this work?***

Response from the secretariat: The objective of Operations Coordination is to ensure the efficient and effective planning, management and monitoring of resources across the secretariat and enhancement of resource mobilization and partnerships. The Resource Mobilization and Partnerships subdivision has been created under Operations Coordination to provide strategic support and advice to ensure a coherent secretariat-wide approach to resource mobilization and partnerships through coordination, policy support, processes, capacity-building and development of the required intelligence, tools, resources and services.

The Resource Mobilization and Partnerships function also includes developing, coordinating and facilitating partnerships with Parties and non-Party stakeholders to create impact and/or secure financial, human and material resources to enable the secretariat to carry out its mandated work. The Resource Mobilization and Partnerships function was initially established in 2018 to respond to a concrete need and address the critical funding situation of the secretariat. The unit was resourced by moving an existing P-5 staff member from another division, complemented by staff on temporary assignments from other divisions as well as consultants.

7. ***Question: Current vacancy rates are high – given that the mapping exercise is expected to be completed by July 2020, how long will the temporary assignments continue for? How will the secretariat address the underlying causes of the long and high vacancy rates?***

Response from the secretariat: The secretariat plans to phase out the temporary assignments as the posts in the new structure are filled. One of the main underlying cause of high vacancy rate is the availability of sustainable and predictable funding in both core and supplement budgets. Filling of the posts through regular FT contracts requires confirmation of funding preferably for the entire duration of the fixed-term appointment and beyond. The secretariat continues to face the challenge of collecting core funds and fund raising for supplementary, especially now during the COVID-19 crisis, which will continue have an impact on the vacancy rates. The secretariat will enhance its efforts through resource mobilization and partnership activities to address some of these underlying causes.

8. ***Question: Does each box in the organigramme on slide 13 of the presentation represent a division or subdivision and could you provide a more detailed description for each of the boxes?***

Response from the secretariat: Every box represents either a subdivision or a unit. A description of the divisions and subdivisions in the new structure is available here https://unfccc.int/sites/default/files/resource/structure_overview_20200709.pdf – A brief overview of the secretariat's structure, its divisions and subdivisions.

9. ***Question: Could you provide the objectives of the two new divisions: Intergovernmental Support and Collective Progress (ISCP), and Communication and Engagement?***

Response from the secretariat: The ISCP division is comprised of two subdivisions: (a) The Intergovernmental Support subdivision deals with the planning and smooth functioning of the sessions of the COP, CMP, CMA, SBI and SBSTA, including the coordination of the procedural, substantive and logistical support provided to the bodies. The subdivision also includes the External Relations unit, which deals with protocol-related matters and acts as the official interface with national focal points and admitted observers in terms of official notifications and other communication.

(b) The Collective Progress subdivision addresses the overarching workstreams of the review of the long-term global temperature goal and the global stocktake, and acts as the interface with the science community, especially the Intergovernmental Panel on Climate Change.

The Communication and Engagement division serves multiple cross-cutting functions, including communicating authoritative, relevant and timely information to Parties, non-Party stakeholders and the public regarding the secretariat's processes and action on climate change, with emphasis on proactively building support among all stakeholders to facilitate climate action and increase ambition. The division ensures that the communications work and engagement activities of the secretariat are driven by the outcomes of all processes and bodies.

It also supports the processes required to facilitate climate action by Parties and non-Party stakeholders, observer engagement, partnerships, gender integration and Action for Climate Empowerment, as well as cooperative approaches and mechanisms, outreach and communication activities.

III. Status of contributions and the financial impact of COVID-19

1. Question:

- a) ***What are the implications of COVID-19 for the budget, especially with regard to the postponement of sessions, including any savings that may have been realized? Given the postponement of SB 52 and COP 26 to 2021, and the move of almost all meetings and workshops this year to a virtual format, why did the core budget decrease by only 1 per cent? If a part of the budget should not be implemented by the end of 2021, how would it be dealt with?***
- b) ***What does "reduction in the core budget" mean? Is it a matter of budget implementation? Is the core budget still EUR 59,847,785 as decided at COP 25?***
- c) ***Is it possible to share an analysis of the quantitative impact of COVID-19 on each project using tables 1 (core budget) and 5 (supplementary budget) from decision 17/CP.25?***

Response from the secretariat:

(a) Given the dynamic nature of the COVID-19 pandemic, the evaluation of the financial impact is an ongoing exercise. The secretariat expects to make some savings on its operational costs due to the pandemic and these are being consolidated, including the actual amounts as the situation progresses. While the secretariat is already noticing trends and is making some estimates, a more comprehensive review of the financial implications of COVID-19 is planned for the third and fourth quarter of 2020.

With the postponement of SB 52 and COP 26, the requirements for resources from the **Trust Fund for Participation in the UNFCCC Process** are estimated to decrease by about 50 per cent, from EUR 9.6 million to EUR 4.8 million (with potentially two sessions of the subsidiary bodies and one session of the COP to take place in 2021). The secretariat will update the budgetary requirements accordingly.

In terms of **organizational costs**, the postponement of SB 52 and COP 26 has not translated into savings for the secretariat as such because major costing items associated with COP sessions are covered by the respective host government. This is also true for SB 52, as the venue is predominantly funded by the German Host Government (rental of the World Conference Center Bonn). Therefore, postponements may lead to savings for the host governments but not for the secretariat.

Other savings relate to **costs of translation, interpretation and document preparation**. However, these costs are covered under the United Nations budget, approved by the General Assembly.

The **supplementary requirements** are estimated to decrease by 7–10 per cent. A decrease in non-staff costs is expected to result from the virtual participation of experts in meetings and from the postponement or reorganization of events, workshops and missions. While the preparation of input to SB 52 and COP 26 that would have been produced in 2020 and activities that would have been catalysed by SB 52 as follow-up work may no longer be done between sessions, some inputs, such as constituted body reports, will be delivered on time as per their official mandates on the basis of virtual meetings and progress in their work. There are cost savings associated with travel, meetings, workshops and training that are not happening now or are happening virtually.

The budget for travel is estimated to be reduced by 20–25 per cent due to the postponement of COP 26, reduction in missions, and hosting around half of the planned events, activities and meetings in a virtual or blended format. The virtual format or cancellation of events, meetings and workshops will reduce costs in relation to venue, meeting rooms, in-session interpretation and other logistical matters. However, potential savings would be partially offset by increased investment in online meetings and supporting tools.

For ICT and communications and outreach, there will be a moderate cost increase due to additional requirements for supporting virtual engagement; however, this will be offset by savings and is reflected in the estimated net savings of 7–10 per cent. The secretariat developed a virtual meetings platform called UN Voice using a voluntary contribution from the Government of Germany. The platform requires further improvements and additional supplementary funding.

The potential reduction in the **core budget** is not significant (around 1 per cent) as most of the core budget is for staff costs, which remain largely unchanged. There is an expected reduction in non-staff costs in the core budget due to reduced travel and the postponement and reorganization of meetings and events. Any unused core funds would be carried over to the budget for the 2022–2023 biennium.

(b) The core budget remains as decided at COP 25 at EUR 59,847,785. Any budget savings in the core budget as a result of COVID-19 will be reflected in the budget implementation.

(c) The secretariat plans to update table 5 from decision 17/CP.25 to reflect the estimated impact on supplementary requirements, bearing in mind that these are only estimates. The revised supplementary budget as at January 2020 was EUR 60,412,089, while the revised supplementary budget taking into account the impacts of COVID-19 is estimated to decrease by between 7 to 10 per cent.

2. Question: Will the budget be updated to reflect the Bureau decision to postpone SB 52 until 2021, including the budget of the Trust Fund for Participation in the UNFCCC Process?

Response from the secretariat: The secretariat will revise the supplementary budget requirements to reflect the Bureau decision to postpone SB 52 and COP 26 until 2021. This update will also take into consideration the outcome of the review of the financial impacts of COVID-19 on the budget to be further reviewed during the third and fourth quarter of 2020. These will be reflected in the fund-raising letters for supplementary funds that are sent by the secretariat.

3. Question: Does the secretariat have a proposal for realignment or reallocation of timelines for deliverables taking into account the impacts of COVID-19?

Response from the secretariat: The secretariat is operating under the guiding principle of maximizing progress while minimizing disruption and delay, under the guidance of the COP Bureau. The Bureau will be making decisions on specific action for realigning mandates and undertake intersessional work, after assessing the implications of postponing the sessions.

4. Question: What are the impacts of COVID-19 on the contributions of Parties?

Response from the secretariat: Slides 15–18 of the presentation provide the status of contributions as at 31 May 2020. Since then, the secretariat has received contributions for both the core and supplementary budgets from some Parties, for which the secretariat is very appreciative, and it would like to thank the Parties that have subsequently paid contributions in June 2020.

The contributions received by the end of the first quarter of 2020 were at a record low compared with those in previous years. Some Parties have informed the secretariat that delays in their core contributions have been due to COVID-19, which has caused budgetary uncertainty for many Parties as well as delays in payment. Furthermore, at least one Party has stated that it has put all payments for intergovernmental organizations on hold due to the pandemic.

The secretariat has prioritized and redoubled its efforts to reach out to Parties that have been less affected by COVID-19 to follow up on outstanding contributions.

5. Question: Given that only 48 per cent of the core contributions for 2020 have been received so far, what is the secretariat's plan for recovering outstanding contributions on the basis of the recommendations in the audit report presented at COP 25?

Response from the secretariat: The secretariat is making various efforts to recover outstanding contributions. It sends annual notification letters to each Party, including reminders of any outstanding

contributions, at least 90 days before payment is due. Parties are requested to indicate upfront when they intend to transfer the payments due. Furthermore, the secretariat sends quarterly reminder letters to national focal points. In 2020, the secretariat sent, for the first time, reminder letters addressed to ministers to all Parties with outstanding core contributions, with the national focal points copied.

Since March 2020, the secretariat has been implementing an enhanced outreach campaign for collecting outstanding core contributions from Parties. This has entailed following up with the 43 Parties with the highest outstanding core contributions, the total of which stood at EUR 33 million prior to the campaign. The secretariat has already reached out to 34 of 43 Parties, representing 90 per cent of the total outstanding contributions (equivalent to EUR 29 million).

Following the additional reminder letters and enhanced outreach campaign, as at 31 May 2020:

- 17 of the 43 Parties had paid a total of EUR 5.2 million in outstanding contributions;
- Of the remaining EUR 24 million, four Parties represent 82 per cent of the outstanding amount (equivalent to EUR 19.9 million), of which three have communicated an expected date of payment and one Party has made a partial payment;
- The secretariat had already received EUR 2,746,235 in payment for outstanding contributions from previous years compared with EUR 1,688,009 received in the whole of 2019.

6. Question: How will the secretariat ensure that the agreed timeline for providing budget-related information to Parties will be respected, including to explain any delays?

Response from the secretariat: The secretariat plans to continue to proactively provide regular updates to Parties in relation to the implementation of the budget for 2020–2021 and matters under SBI 52 provisional agenda item 16, “Administrative, financial and institutional matters”. The mode and timing of such updates will be determined and communicated to Parties in due course.

Meanwhile, the secretariat has already made available on the UNFCCC website information related to the consideration of matters under SBI 52 provisional agenda item 16, including the following documents:

Provisional agenda item 16(a), “Budget performance for the biennium 2018–2019”:

<i>Document symbol</i>	<i>Document title</i>	<i>Publication date</i>
FCCC/SBI/2020/3	<i>Budget performance for the biennium 2018–2019 as at 31 December 2019. Note by the Executive Secretary</i>	<i>Published</i>
FCCC/SBI/2020/3/Add.1	<i>Budget performance for the biennium 2018–2019 as at 31 December 2019. Note by the Executive Secretary. Addendum. Programme performance data for the period from 1 January 2018 to 31 December 2019</i>	<i>Published</i>
FCCC/SBI/2020/3/Add.2	<i>Budget performance for the biennium 2018–2019 as at 31 December 2019. Note by the Executive Secretary. Addendum. Planned programme activities and outputs compared with activities undertaken and outputs delivered</i>	<i>Published</i>

The following documents will be made available between July and October 2020:

Provisional agenda item 16(a), “Budget performance for the biennium 2018–2019”:

<i>Document symbol</i>	<i>Document title</i>	<i>Publication date</i>
FCCC/SBI/2020/INF.6	<i>Status of contributions as at 15 September 2020. Note by the secretariat</i>	<i>October 2020</i>

Provisional agenda item 16(b), "Other financial and budgetary matters":

<i>Document symbol</i>	<i>Document title</i>	<i>Publication date</i>
FCCC/SBI/2020/INF.2	<i>Efforts to further improve the efficiency and transparency of the UNFCCC budget process. Note by the secretariat</i>	<i>Published</i>
FCCC/SBI/2020/INF.3	<i>Budgetary implications of UNFCCC mandates: standard costs. Note by the Executive Secretary</i>	<i>July 2020</i>
FCCC/SBI/2020/X	<i>Financial report and audited financial statements for the year 2019 and report of the United Nations Board of Auditors. Note by the secretariat</i>	<i>End July/early August 2020</i>
FCCC/SBI/2020/X/Add.1	<i>Financial report and audited financial statements for the year 2019 and report of the United Nations Board of Auditors. Note by the secretariat. Addendum. Comments by the secretariat</i>	<i>September 2020</i>
FCCC/SBI/2020/X/Add.1	<i>Budget performance for the biennium 2020-2021 as at 30 June 2020. Note by the secretariat. Addendum. Programme performance data for the period from 1 January 2020 to 30 June 2020</i>	<i>November 2020</i>

Provisional agenda item 16(d), "Annual report":

<i>Document symbol</i>	<i>Document title</i>	<i>Publication date</i>
FCCC/SBI/2020/4	<i>2019 secretariat activities, programme delivery highlights and financial performance. Annual report by the secretariat</i>	<i>July 2020</i>

IV. Other issues

1. **Question: What progress has the secretariat made in implementing recommendations from audit reports and which can be implemented by the end of this budget biennium?**

Response from the secretariat: The audit for 2019 has just been concluded and the report will be made available in the month of July. The report contains an update on progress in implementing outstanding audit recommendations. Meanwhile, the secretariat continues to work on closing open recommendations in an expedited manner and will provide an update on this later in 2020. This would have normally happened in the context of the Board of Auditors reporting to Parties at COP 26. In the light of COP 26 being postponed, the secretariat is considering options for how to provide audit-related information to Parties. An official document containing the report will be published as indicated in the table above.

2. **Question:**
- a) **Owing to COVID-19, many workshops and meetings under constituted bodies are being held online. Are they getting the results they originally planned for?**
 - b) **Will constituted bodies submit their annual reports this year and will they be circulated to Parties?**

28 July 2020

Response from the secretariat: In spite of the COVID-19 challenges on all UNFCCC activities, constituted bodies are finding new ways to continue to deliver on their work plans to the extent possible. In principle, constituted bodies are expected to submit their annual reports as per their official mandates since they are also meeting virtually and progressing their work. They are delivering well on intersessional work. The only aspect which remains are items which require formal decision-making, and which were agreed to be delayed till physical meetings are held.

3. Question: What will be the process for preparing the budget for the 2022–2023 biennium?

Response from the secretariat: Recognizing that the Parties appreciated² the way the secretariat developed the 2020-2021 budget, including the early engagement with Parties (budget briefing in February 2019, followed by a budget workshop in March 2019), the budget for 2022–2023 will be developed using the same approach and methodology to ensure the efficiency and transparency of the budget process.

² Decision 17/CP.25, preamble and paragraph 1.