Subsidiary Body for Implementation
Fiftieth session
Bonn, 17–27 June 2019

Update on the implementation of the approved core budget for the biennium 2018–2019

I. Mandate

1. The Conference of the Parties (COP), by decision 22/CP.21, requested the Executive Secretary to submit an update on the implementation of the approved core budget for 2018–2019 at least 15 days in advance of the relevant session of the Subsidiary Body of Implementation.

II. Income and expenditure under the Trust Fund for the Core Budget of the UNFCCC as at 30 April 2019

2. The income and expenditure amounts presented in this update are provisional and based on the accounting data available at the time the update was prepared (i.e. 30 April 2019).

3. The COP, by the decision referred to in paragraph 1 above, approved a total budget of EUR 56.9 million for the biennium 2018–2019. Pursuant to the financial procedures adopted by the COP at its first session, indicative contributions to the core budget are due on 1 January of each calendar year.[1] Table 1 shows the income to the Trust Fund for the Core Budget of the UNFCCC received and expenditure incurred for the biennium 2018–2019. The income received for 2018–2019 amounts to EUR 38.1 million and consists of EUR 36.5 million from contributions received from the Parties in accordance with the indicative scales of contributions adopted by the COP and the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, EUR 1.5 million in contributions from the Host Government and EUR 0.09 million in miscellaneous income. Contributions amounting to EUR 18.8 million (i.e. 33.9 per cent of the indicative contributions) are yet to be received from the Parties to enable the implementation of the mandated activities included in the core budget for 2018–2019.

4. Table 1 presents indicative contributions and contributions from the Host Government for 2018–2019 as approved by decision 21/CP.23.

Table 1
Status of the core budget as at 30 April 2019
(Euros)

	2018–2019
Income	
Indicative contributions	55 355 216
Contributions from the Host Government	1 533 876
Total income as per decision 21/CP.23	**56 889 092**
Contributions received for 2018–2019 to the Convention[a]	30 006 482
Contributions received for 2018–2019 to the Kyoto Protocol[a]	6 510 914
Contributions from the Host Government	1 533 876
Miscellaneous income[b]	9 046
Total income received	**38 060 318**
Outstanding contributions	**18 828 774**

[1] Decision 15/CP.1, annex I, para. 8(b).

	2018–2019
Expenditure	
Expenditure	**27 731 727**
Programme support costs	3 586 572
Total expenditure	**31 318 299**
Balance	**6 742 019**

[a] Includes contributions received in previous bienniums for 2018–2019.
[b] Where applicable, the exchange rate used (USD 1 = EUR 0.876) is the official United Nations exchange rate as at 31 December 2018.

5. Table 2 shows the core budget for the biennium 2018–2019, as approved by the COP and as reallocated by the Executive Secretary, for income received and expenditure incurred as at 30 April 2019. Expenditure amounted to 31.3 million, or 82.3 per cent of the income received and 55.2 per cent of the approved core budget for the biennium.

Table 2
Approved 2018–2019 core budget and expenditure by programme as at 30 April 2019[a]

	Budget as approved by the Conference of the Parties (EUR)	*Budget as re-allocated by the Executive Secretary (EUR)*	*Expenditure (EUR)*	*Expenditure as a percentage of the re-allocated budget*
A. Programme				
Executive Direction and Management	4 707 490	5 213 049	3 496 055	67.1
Mitigation, Data and Analysis	15 626 860	15 626 860	9 563 260	61.2
Finance, Technology and Capacity-building	6 020 360	6 020 360	3 336 459	55.4
Adaptation	5 362 100	5 362 100	3 469 828	64.7
Sustainable Development Mechanisms	879 480	879 480	412 142	46.9
Legal Affairs	2 153 600	2 153 600	1 078 312	50.1
Conference Affairs Services	3 395 655	3 395 656	1 464 506	43.1
Communications and Outreach	3 431 320	3 241 319	1 374 311	42.4
Information and Communication Technology	5 447 800	5 132 240	2 064 591	40.2
B. Secretariat-wide operating costs[b]	3 228 463	3 228 464	1 472 263	45.6
Total[c]	**50 253 128**	**50 253 128**	**27 731 727**	**55.2**

[a] Figures are provisional and subject to change as the accounts for 2019 are still open at the time of preparation of the report.
[b] Secretariat-wide operating costs are managed by Administrative Services.
[c] Excludes programme support costs and adjustment to the working capital reserve.

6. Table 3 presents expenditure from the 2018–2019 core budget as at 30 April 2019 by commitment item. “Staff costs” include salaries of staff and common staff costs, temporary assistance and overtime. External expertise, both individual and institutional, is included under “Contractual services”. Travel of staff on official missions is shown under “Travel”, together with travel of experts. Payments to suppliers for goods and services and other running costs such as telecommunications charges are combined under “Operating and other direct costs”. The annual contribution to the Intergovernmental Panel on Climate Change is reflected under “Grants out (Intergovernmental Panel on Climate Change)” and “Transfers and advances to implementing partners”.

Table 3
Expenditure by commitment item as at 30 April 2019[a]

Commitment item	*Expenditure (EUR)*
Staff costs	21 702 381
Travel	1 700 875

Contractual services	1 975 366
Operating and other direct costs	1 304 012
Equipment, vehicles and furniture	417 707
Supplies, commodities and materials	3 581
Grants out (Intergovernmental Panel on Climate Change)	503 380
Transfers and advances to implementing partners	124 425
Total[b]	**27 731 727**

[a] Figures are provisional and subject to change as the accounts for 2019 are still open at the time of preparation of the report.

[b] Excludes programme support costs and adjustment to the working capital reserve.