



## Update on the implementation of the approved core budget of the UNFCCC for the biennium 2024–2025

### I. Mandate

1. The Conference of the Parties (COP), at its twenty-first session, requested the UNFCCC Executive Secretary to submit an update on the implementation of the approved core budget of the UNFCCC at least 15 days in advance of the relevant session of the Subsidiary Body for Implementation.<sup>1</sup>

### II. Income and expenditure under the trust fund for the core budget of the UNFCCC as at 20 May 2025

2. The income and expenditure amounts presented in this update are provisional and based on the accounting data available as at 20 May 2025.

3. COP 28 approved a total core budget of EUR 74.1 million for the biennium 2024–2025.<sup>2</sup> Pursuant to the UNFCCC financial procedures, indicative contributions to the core budget are due on 1 January of each calendar year.<sup>3</sup> Table 1 presents the indicative contributions from Parties and contributions from the Host Government for 2024–2025,<sup>4</sup> as well as the income to the trust fund for the core budget of the UNFCCC and expenditure as at 20 May 2025 for 2024–2025. The income of EUR 50.1 million consists of EUR 48.6 million from 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 from the Host Government and EUR 0.9 million in miscellaneous income. EUR 24.5 million (i.e. 33.5 per cent of the indicative contributions) has yet to be received from Parties for implementing the mandated activities covered by the core budget for 2024–2025.

Table 1

#### Status of the core budget of the UNFCCC for 2024–2025 as at 20 May 2025

(Euros)

|  | 2024–2025         |
|--|-------------------|
| <i>Income</i>  |                   |
| Contributions from Parties                           | 73 060 562        |
| Contributions from the Host Government               | 1 533 876         |
| <b>A. Total income as per decision 19/CP.28</b>      | <b>74 594 438</b> |
| Contributions from Parties <sup>a</sup>              | 48 567 851        |
| Contributions from the Host Government               | 1 533 876         |
| <b>B. Total contributions received for 2024–2025</b> | <b>50 101 727</b> |
| Miscellaneous income <sup>b</sup>                    | 945 858           |
| <b>C. Total contributions + miscellaneous income</b> | <b>51 047 585</b> |

<sup>1</sup> Decision 22/CP.21, para. 22.

<sup>2</sup> Decision 19/CP.28, para. 1.

<sup>3</sup> Decision 15/CP.1, annex I, para. 8(b).

<sup>4</sup> As per decision 19/CP.28.

|   | 2024–2025         |
|---|-------------------|
| <b>D. Outstanding contributions (A – B)</b> | <b>24 492 711</b> |
| <i>Expenditure</i>                          |                   |
| Expenditure                                 | 42 992 444        |
| Programme support costs                     | 4 202 143         |
| <b>E. Total expenditure</b>                 | <b>47 194 588</b> |

<sup>a</sup> Includes contributions received in previous bienniums for 2024–2025; excludes contributions received in 2024–2025 for prior bienniums.

<sup>b</sup> Where applicable, the exchange rate used (USD 1 = EUR 0.897) is the official United Nations exchange rate as at 20 May 2025.

4. Table 2 shows the core budget for 2024–2025, as approved by the COP, and expenditure as at 20 May 2025 by programme. Expenditure amounts to EUR 47.2 million, or 94.2 per cent of the income and 63.7 per cent of the approved core budget.

Table 2

**Core budget of the UNFCCC for 2024–2025 and expenditure by programme as at 20 May 2025**

| <i>Appropriation line</i>   | <i>Budget approved by the COP (EUR)</i> | <i>Expenditure (EUR)<sup>a</sup></i> | <i>Expenditure as share of budget (%)</i> |
|---|---|--------------------------------------|---|
| <b>Executive</b>  | <b>4 536 506</b>                        | <b>2 858 284</b>                     | <b>63.0</b>                               |
| <b>Programmes</b>   | <b>35 332 615</b>                       | <b>23 615 324</b>                    | <b>66.8</b>                               |
| Programmes Coordination   | 710 664                                 | 482 358                              | 67.9                                      |
| Adaptation  | 7 638 306                               | 5 133 036                            | 67.2                                      |
| Mitigation  | 4 390 876                               | 2 883 061                            | 65.7                                      |
| Means of Implementation   | 7 428 571                               | 4 292 000                            | 57.8                                      |
| Transparency  | 15 164 198                              | 10 824 868                           | 71.4                                      |
| <b>Operations</b>   | <b>15 434 359</b>                       | <b>9 880 677</b>                     | <b>64.0</b>                               |
| Operations Coordination   | 1 578 334                               | 962 814                              | 61.0                                      |
| Secretariat-wide costs <sup>b</sup>   | 3 587 892                               | 2 418 002                            | 67.4                                      |
| Administrative Services, Human Resources, and Information and Communication Technology <sup>c</sup> | 4 455 402                               | 2 993 545                            | 67.2                                      |
| Conference Affairs  | 3 051 731                               | 1 820 519                            | 59.7                                      |
| Legal Affairs   | 2 761 000                               | 1 685 797                            | 61.1                                      |
| <b>Cross-cutting</b>  | <b>9 787 108</b>                        | <b>6 148 650</b>                     | <b>62.8</b>                               |
| Intergovernmental Support and Collective Progress   | 4 958 006                               | 3 204 580                            | 64.6                                      |
| Communications and Engagement   | 4 829 102                               | 2 944 069                            | 61.0                                      |
| <b>Intergovernmental Panel on Climate Change<sup>d</sup></b>  | <b>489 510</b>                          | <b>489 510</b>                       | <b>100.0</b>                              |
| Programme support costs <sup>e</sup>  | 8 525 413                               | 4 202 143                            | 49.3                                      |
| <b>Total</b>  | <b>74 105 511<sup>f</sup></b>           | <b>47 194 588</b>                    | <b>63.7</b>                               |

<sup>a</sup> Figures are provisional and subject to change as the accounts for 2024 were still open at the time of preparation of this update.

<sup>b</sup> Secretariat-wide operating costs are pooled staff and facility costs managed by Administrative Services and Human Resources on behalf of all divisions.

<sup>c</sup> Administrative Services and Human Resources are funded from programme support costs (overheads), and Information and Communication Technology is funded from the core budget.

<sup>d</sup> Provision for an annual grant to the Intergovernmental Panel on Climate Change.

<sup>e</sup> Programme support costs for the second quarter of 2025 had not been fully processed at the time of preparation of this update.

<sup>f</sup> Excludes adjustment to the working capital reserve.

5. Table 3 presents expenditure from the core budget for 2024–2025 as at 20 May 2025 for staff and non-staff costs.

Table 3  
**Core budget of the UNFCCC for 2024–2025 and expenditure by object of expenditure as at 20 May 2025**

| <i>Object of expenditure</i>    | <i>Budget for 2024–2025<br/>(EUR)</i> | <i>Expenditure (EUR)<sup>a</sup></i> | <i>Expenditure as share<br/>of budget (%)</i> |
|---------------------------------|---------------------------------------|--------------------------------------|---|
| Staff and other personnel costs | 51 603 139                            | 32 272 697                           | 62.5  |
| Non-staff costs                 | 13 976 959                            | 10 719 747                           | 76.7  |
| Programme support costs         | 8 525 413                             | 4 202 143                            | 49.3  |
| <b>Total</b>                    | <b>74 105 511<sup>b</sup></b>         | <b>47 194 588</b>                    | <b>63.7</b>                                   |

<sup>a</sup> Figures are provisional and subject to change as the accounts for 2024 were still open at the time of preparation of this update.

<sup>b</sup> Excludes adjustment to the working capital reserve.