

Decision -/CP.27

Administrative, financial and institutional matters

The Conference of the Parties,

Recalling the financial procedures for the Conference of the Parties,¹

Having considered the information contained in the documents prepared by the secretariat on administrative, financial and institutional matters for this session,²

I. Audit report and financial statements for 2021

1. *Takes note* of the financial report and audited financial statements for 2021 and the report of the United Nations Board of Auditors, which include recommendations, and the comments of the secretariat thereon;
2. *Expresses its appreciation* to the United Nations for arranging the audit of the accounts of the Convention;
3. *Also expresses its appreciation* to the auditors for their valuable observations and recommendations;
4. *Expresses concern* about the high number of recommendations from the United Nations Board of Auditors not yet implemented by the secretariat;
5. *Urges* the Executive Secretary to implement the recommendations of the auditors, as appropriate, and to update Parties on progress;

II. Other financial and budgetary matters

6. *Takes note* of the information contained in the note on the updated work programme of the secretariat for the biennium 2022–2023;³
7. *Also takes note* of the information contained in the note on the status of contributions to the trust funds administered by the secretariat as at 21 October 2022;⁴
8. *Expresses its appreciation* to Parties that made contributions to the core budget in a timely manner;
9. *Expresses concern* regarding the high level of outstanding contributions to the core budget for the current and previous bienniums, which has resulted in difficulties with cash flow and the effective implementation of activities;
10. *Strongly urges* Parties that have not made contributions in full to the core budget for the current and/or previous bienniums to do so without further delay;
11. *Expresses its appreciation* for the contributions to the Trust Fund for Participation in the UNFCCC Process and to the Trust Fund for Supplementary Activities received from Parties, including those contributions that allow for greater flexibility in allocation;
12. *Urges* Parties to further contribute to the Trust Fund for Participation in the UNFCCC Process in order to ensure the widest possible participation in the process in 2022–2023, and to the Trust Fund for Supplementary Activities to ensure a high level of implementation of the UNFCCC work programme;

¹ Decision 15/CP.1, annex I.

² FCCC/SBI/2022/INF.10 and Add.1, FCCC/SBI/2022/INF.11 and FCCC/SBI/2022/INF.16.

³ FCCC/SBI/2022/INF.11.

⁴ FCCC/SBI/2022/INF.16.

13. *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;
 14. *Requests* the Executive Secretary to take further measures to reduce Parties' outstanding contributions.
-