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Administrative, financial and institutional matters

Budget performance for the biennium 2018–2019

Budget performance for the biennium 2018–2019 as at 31 December 2019

Note by the Executive Secretary

Summary

This document presents the budget performance for the biennium 2018–2019 of the trust funds administered by the secretariat. It should be considered in conjunction with its two addenda: the first provides an assessment of progress against performance indicators and targets, and the second provides details of the activities and outputs planned for and delivered in the biennium. In accordance with the results-based approach, this document informs Parties of the results achieved and income and expenditure as at 31 December 2019. In addition, it contains information on the status of all trust funds and on human resources and a detailed report on programme delivery. In the period under consideration, programme highlights include the provision of strengthened support to the governing and subsidiary bodies through enhanced coordination and support for Parties to complete the Paris Agreement work programme, and the organization of 19 sessions of the governing and subsidiary bodies.

As at 31 December 2019, the secretariat had received EUR 45.9 million, 80.7 per cent of the total core budget contributions expected for the 2018–2019 biennium. The outstanding contributions for 2010–2019 totalled EUR 14.5 million, while for 1996–2009 USD 0.2 million remained outstanding. The high level of outstanding contributions affects the secretariat's liquidity and ability to respond to mandates and the expectations of Parties. Voluntary contributions received amounted to USD 9.7 million under the Trust Fund for Participation in the UNFCCC Process and USD 64.2 million under the Trust Fund for Supplementary Activities. Core budget expenditure was at 88.8 per cent of the approved core budget for the biennium, and USD 43.0 million had been spent on various projects under the Trust Fund for Supplementary Activities.



Abbreviations and acronyms

Annex I Party	Party included in Annex I to the Convention
AS	Administrative Services
ASG	Assistant Secretary-General
CAS	Conference Affairs Services
CDM	clean development mechanism
CER	certified emission reduction
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CMP	Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol
CO	Communications and Outreach
COP	Conference of the Parties
CTCN	Climate Technology Centre and Network
D	Director level
EDM	Executive Direction and Management
ETF	enhanced transparency framework
FTC	Finance, Technology and Capacity-building
GCA portal	global climate action portal (NAZCA)
GHG	greenhouse gas
GS	General Service level
ICT	Information and Communication Technology
IPCC	Intergovernmental Panel on Climate Change
LA	Legal Affairs
LCIPP	Local Communities and Indigenous Peoples Platform
MDA	Mitigation, Data and Analysis
MRV	measurement, reporting and verification
NAP	national adaptation plan
NDC	nationally determined contribution
non-Annex I Party	Party not included in Annex I to the Convention
NWP	Nairobi work programme on impacts, vulnerability and adaptation to climate change
P	Professional level
PCCB	Paris Committee on Capacity-building
REDD+	reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks (decision 1/CP.16, para. 70)
SB	sessions of the subsidiary bodies
SBI	Subsidiary Body for Implementation
SBSTA	Subsidiary Body for Scientific and Technological Advice
SDG	Sustainable Development Goal
SDM	Sustainable Development Mechanisms
USG	Under-Secretary-General

I. Introduction

A. Mandate

1. COP 23 and CMP 13 approved the programme budget for the biennium 2018–2019.¹
2. COP 23 requested the Executive Secretary to report on income and budget performance and to propose any adjustments that might be needed to the programme budget.²
3. COP 25 requested the Executive Secretary to prepare a biennial final report on the implementation of the core budget and the supplementary budget, covering the period from January of the first year to December of the second year of the budget period.³

B. Scope of the note

4. This document reports the income and budget performance of the trust funds administered by the secretariat as at 31 December 2019. It should be read in conjunction with document FCCC/SBI/2017/INF.13, which contains the 2018–2019 biennial work programme of the secretariat; document FCCC/SBI/2020/INF.6, which, when published, will provide information on the status of contributions as at 15 May 2020; and the two addenda to this document, the first providing an assessment of progress against performance indicators and targets and the second details of the activities and outputs planned for and delivered in the biennium.
5. This document also provides information on human resources and programme delivery. The programme delivery report provides an assessment of progress in implementing the secretariat work programme in the biennium in relation to its objectives, expected results, performance indicators and detailed activities and outputs.

C. Possible action by the Subsidiary Body for Implementation

6. The SBI is invited to take note of the information presented herein and to decide on actions to be included in draft decisions on administrative and financial matters to be recommended for consideration and adoption at COP 26 and CMP 16.

II. Executive summary

A. Programme delivery highlights

7. The secretariat's work programme activities and outputs for the biennium 2018–2019 are outlined in document FCCC/SBI/2017/INF.13.
8. During the reporting period, the secretariat worked closely with the Presidencies of COP 24 and 25 to provide tailored support to them and the negotiation process under the COP, the CMP, the CMA, the subsidiary bodies and the Ad Hoc Working Group on the Paris Agreement. These arrangements contributed to the adoption of the Katowice climate package at COP 24. At COP 25, advances were made on key issues and Parties and non-State actors reiterated the need for increased climate ambition and agreed on the need to improve the ability of vulnerable nations to adapt to climate change.
9. The secretariat undertook a participatory and transparent review of its structure and operations with a view to determining adjustments needed to strengthen the organization and its provision of support to Parties. Preparations for operationalizing the new structure started in the second half of 2019 and the process will be completed in early 2020.

¹ Decisions 21/CP.23, para. 1, and 6/CMP.13, para. 1.

² Decision 21/CP.23, para. 19.

³ Decision 17/CP.25, para. 23.

10. The secretariat continued effectively and efficiently delivering a wide array of mandated outputs relating to transparency, and supported the successful completion of negotiations on the guidelines for implementing the Paris Agreement through NDCs, the ETF and response measures.

11. The secretariat provided extensive support to the constituted bodies, including:

(a) The Standing Committee on Finance, in relation to developing and implementing its 2018 and 2019 workplans, organizing five meetings and its 2018 and 2019 Forums, and the 2018 biennial assessment and overview of climate finance flows;

(b) The Consultative Group of Experts, by organizing four meetings, updating its training materials and developing new ones, conducting six regional hands-on training workshops, organizing 14 webinars, conducting technical capacity needs assessments and maintaining its e-Network;

(c) The Technology Executive Committee, by developing its rolling workplan for 2019–2022, organizing four meetings and supporting the implementation of its 2016–2018 workplan, including by organizing six regional technology-related events in conjunction with the regional climate weeks, organizing a thematic dialogue on climate technology incubators and accelerators, in collaboration with the CTCN and the Green Climate Fund, and conducting the evaluation of the Poznan strategic programme on technology transfer.

12. Support for the broad workstream of adaptation was to a large degree provided by facilitating the work of the constituted bodies and engaging and collaborating with partner organizations, which helped to advance the intergovernmental process, including through the adoption of adaptation-related modalities and methodologies.

13. The secretariat supported developing country Parties, in particular the least developed countries, in various areas of work; for example, in the process to formulate and implement NAPs, including by organizing two NAP Expos, one regional training workshop and one expert meeting on assessing progress, and by identifying gaps and needs and ways to address them.

B. Financial summary

14. As at 31 December 2019, EUR 45.9 million, or 80.7 per cent of the total core budget contributions expected for the biennium 2018–2019, had been received. The number of Parties with outstanding contributions was 114 for the Convention and 107 for the Kyoto Protocol. The outstanding contributions for 2010–2019 totalled EUR 14.5 million, while for 1996–2009 USD 0.2 million remained outstanding.

15. Voluntary contributions received amounted to USD 64.2 million under the Trust Fund for Supplementary Activities compared with USD 33.0 million in the biennium 2016–2017, and USD 9.7 million under the Trust Fund for Participation in the UNFCCC Process compared with USD 4.7 million in the biennium 2016–2017.

16. As at 31 December 2019, EUR 50.5 million, or 88.8 per cent of the 2018–2019 approved core budget, had been spent. Under the Trust Fund for Participation in the UNFCCC Process, USD 8.8 million had been spent to cover the participation of representatives of eligible Parties in sessions. Under the Trust Fund for Supplementary Activities, USD 43.0 million had been spent on projects. Unspent balances under the Trust Fund for Participation in the UNFCCC Process and the Trust Fund for Supplementary Activities include funds that were contributed under multi-year agreements and will be used to cover the cost of future activities.

III. Income and expenditure report⁴

17. The income and expenditure amounts presented are provisional and based on the accounting data available in the enterprise resource planning system at the time of the preparation of this document. Owing to rounding, the figures presented in the tables may not sum precisely.

A. Trust Fund for the Core Budget of the UNFCCC

18. COP 23 and CMP 13 approved a total budget of EUR 56.9 million for the biennium 2018–2019 (see table 1).

Table 1

Approved core programme budget and income for the biennium 2018–2019

(Euros)

	2018	2019	Total
Appropriations	25 296 670	24 956 458	50 253 128
Programme support costs	3 288 567	3 244 340	6 532 907
Adjustment to the working capital reserve	103 057	–	103 057
Total approved core programme budget	28 688 294	28 200 798	56 889 092
Indicative contributions	27 921 356	27 433 860	55 355 216
Contribution from the Host Government	766 938	766 938	1 533 876
Total income	28 688 294	28 200 798	56 889 092

19. Table 2 shows the income to the Trust Fund for the Core Budget of the UNFCCC received for the biennium 2018–2019 and expenditure incurred during the biennium. The income received for the biennium amounted to EUR 45.9 million, 80.7 per cent of the approved income. As at 31 December 2019, 114 of the 196 Parties to the Convention had not paid their contributions for 2019, and 107 of the 192 Parties to the Kyoto Protocol had not paid their contributions; outstanding contributions for the biennium amounted to EUR 10.9 million, or 19.3 per cent of the biennial budget.⁵

Table 2

Status of the core budget as at 31 December 2019

(Euros)

	2018–2019
Contributions received for 2018–2019 to the Convention ^{a, b}	36 546 865
Contributions received for 2018–2019 to the Kyoto Protocol ^{a, b}	7 840 908
Voluntary contributions from the Host Government	1 533 876
Total income	45 921 649
<i>Expenditure</i>	
Expenditure	44 673 195
Programme support costs	5 782 871

⁴ As per previous practice, this report is based on the concept of ‘modified cash’ accounting, which combines cash accounting with accrual accounting. Revenue is recognized when cash is received, and expenses are recognized in full when commitments are created.

⁵ By decision 17/CP.25, the COP decided that the scale of contributions contained in annex I to that decision shall also be applicable for 2019, covering 85 per cent of the contributions specified in table 1 of decision 21/CP.23. As a result, the individual contributions of some Parties for 2019 increased and for others they decreased. Hence, contributions to be received were adjusted in the secretariat’s financial system as at 1 July 2019 and revised notifications for 2019 contributions were sent to Parties in July 2019. For the purpose of this report, the scales contained in the annexes to decisions 17/CP.25 and 6/CMP.15 were applied.

	2018–2019
Total expenditure	50 456 066
Balance^c	(4 534 417)

Note: Brackets indicate a negative figure.

^a Includes contributions received in previous bienniums for 2018–2019.

^b Where applicable, the exchange rate used (USD 1 = EUR 0.896) is the official United Nations exchange rate as at 31 December 2019.

^c Expenditure not covered by contributions for the biennium was covered by the working capital reserve and contributions for previous bienniums, including contributions made in the biennium that were applied against outstanding contributions from previous bienniums in line with United Nations financial regulation 3.6 as contained in document ST/SGB/2013/4.

20. Table 3 shows the approved core budget by programme and reallocated budget for the biennium 2018–2019, as well as the programmes' expenditures in the biennium. As at 31 December 2019, expenditure, excluding programme support costs, amounted to EUR 44.7 million, 88.8 per cent of the approved core budget for 2018–2019. The low implementation rate for the biennium can be attributed to the low level of indicative contributions received for the biennium: expenditure was EUR 4.5 million higher than the income received. Expenditure not covered by contributions for the biennium was covered by the working capital reserve and contributions for previous bienniums. In accordance with United Nations financial regulation 3.6 as contained in document ST/SGB/2013/4, payments made by Parties are credited to the contributions due in the order in which the Party was assessed.

21. EUR 505,560 was transferred from the ICT and CO programmes to the EDM programme to cover the cost of the Head of Resource Mobilization and to partially cover the cost of the Special Assistant to the Deputy Executive Secretary.⁶

Table 3

Approved 2018–2019 core budget and expenditure by programme as at 31 December 2019
(Euros)

	<i>Budget as approved by the COP</i>	<i>Budget as reallocated by the Executive Secretary</i>	<i>Expenditure</i>
<i>A. Programme</i>			
EDM	4 707 490	5 213 050	5 048 112
MDA	15 626 860	15 626 860	15 072 559
FTC	6 020 360	6 020 360	5 428 347
Adaptation	5 362 100	5 362 100	5 364 410
SDM	879 480	879 480	703 055
LA	2 153 600	2 153 600	1 874 057
CAS	3 395 655	3 395 655	2 388 307
CO	3 431 320	3 241 320	2 583 401
ICT	5 447 800	5 132 240	3 776 633
<i>B. Secretariat-wide operating costs^a</i>	3 228 463	3 228 463	2 434 313
Total^b	50 253 128	50 253 128	44 673 195

^a Managed by the AS programme.

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

22. Table 4 presents expenditure from the 2018–2019 core budget as at 31 December 2019 by object of expenditure. “Staff costs” cover salaries and common staff costs, salaries of short-term staff, temporary assistance and overtime. External expertise, both individual and

⁶ Pursuant to decision 21/CP.23, the Executive Secretary is authorized to make transfers between the appropriation lines set out in table 1 of that decision, up to an aggregate limit of 15 per cent of the total estimated expenditure for those appropriation lines, provided that a further limitation of up to minus 25 per cent of each such appropriation line shall apply, while ensuring no negative impact on the activities of each programme.

institutional, is included under “Contractual services”. “Travel” includes travel of staff, experts and government representatives on official missions. Payments to suppliers for goods and services and other running costs such as telecommunication charges are combined under “Operating and other direct costs”.

Table 4

2018–2019 core budget expenditure by object of expenditure as at 31 December 2019

(Euros)

<i>Object of expenditure</i>	<i>Expenditure</i>
Staff costs	34 818 232
Contractual services	3 296 402
Travel	2 893 941
Operating and other direct costs	2 300 396
Supplies, commodities and materials	4 965
General operating expenses (equipment, vehicles and furniture)	698 055
Grants out	661 204
Total^a	44 673 195

^a Excludes programme support costs and adjustment to the working capital reserve.

23. As at 31 December 2019, expenditure amounted to EUR 44.7 million, of which 34.8 million (77.9 per cent of total expenditure in 2018–2019) can be attributed to staff costs.

B. Trust Fund for Participation in the UNFCCC Process

24. The Trust Fund for Participation in the UNFCCC Process supports the participation of representatives of eligible developing country Parties and Parties with economies in transition in the sessions of the COP, the CMP, the CMA and their subsidiary bodies using voluntary contributions.

25. Table 5 shows the income and expenditure under the Trust Fund for Participation in the UNFCCC Process as at 31 December 2019. Voluntary contributions received by the secretariat during the reporting period amounted to USD 9.7 million. Adding the contributions received to date to the balance carried over from 2016–2017, interest and miscellaneous income results in total income of USD 11.8 million.

26. Expenditure in the biennium 2018–2019 amounted to USD 8.8 million, which covered the participation of representatives of eligible Parties in SB 48 and 50 in Bonn and the United Nations Climate Change Conferences in Katowice and Madrid during the reporting period. The balance will be used to cover the participation of representatives of eligible Parties in SB 52 in Bonn. Voluntary contributions received in the biennium 2016–2017 amounted to USD 4.7 million as at 31 December 2017 compared with USD 9.7 million received in the reporting period. Additional contributions will be required to fund the participation of representatives of eligible Parties in the United Nations Climate Change Conference in November 2020 in Glasgow. Parties eligible for funding that are in a position to do so have the opportunity to voluntarily refrain from seeking financial support from the Trust Fund for Participation in the UNFCCC Process, which would allow available funds to be allocated to the Parties in most need of support.

Table 5

Status of the Trust Fund for Participation in the UNFCCC Process as at 31 December 2019

(United States dollars)

	<i>2018–2019</i>
<i>Income</i>	
Carry-over from 2016–2017	1 161 740
Voluntary contributions received in 2018–2019	9 704 276
Interest	119 004

	2018–2019
Miscellaneous income and transfers ^a	802 919
Total income	11 787 939
<i>Expenditure</i>	
Expenditure	7 807 852
Programme support costs	942 218
Total expenditure	8 750 070
Total	3 037 869
Less: operating reserve	0
Balance	3 027 144

Note: Amounts are provisional and based on the accounting data available in the enterprise resource planning system at the time of the preparation of this document.

^a Includes gains on exchange rate fluctuations and transfers from other UNFCCC trust funds as allocated in line with the relevant contribution agreements.

C. Trust Fund for Supplementary Activities

27. Several mandated activities continue to be funded from the Trust Fund for Supplementary Activities through voluntary contributions by Parties and non-Party contributors, enabling the secretariat to implement its work programme more effectively.

28. Table 6 shows the income and expenditure under the Trust Fund for Supplementary Activities as at 31 December 2019.

29. Voluntary contributions amounting to USD 64.2 million were received during the reporting period. Total income, including contributions for 2018–2019, carry-over from 2016–2017, interest and miscellaneous income, amounted to USD 88.3 million as at 31 December 2019. Carry-over from 2018–2019 will be used to fund new or ongoing projects in 2020–2021 and beyond, as appropriate. Not all income available under the Trust Fund for Supplementary Activities is allocated to projects: income received as multi-year contributions is held unallocated for future allocation.

30. Expenditure for projects under the Trust Fund for Supplementary Activities amounted to USD 43.0 million as at 31 December 2019 (see annex II). The unspent balance of USD 43.9 million, together with any further voluntary contributions received, will be used to finance projects and events in 2020 and beyond, including projects in many different areas of work under the Convention, the Kyoto Protocol and the Paris Agreement, such as adaptation, climate finance, reporting, technology and supporting negotiations.

Table 6

Status of the Trust Fund for Supplementary Activities as at 31 December 2019

(United States dollars)

	2018–2019
<i>Income</i>	
Carry-over from 2016–2017	24 984 869
Voluntary contributions received in 2018–2019	64 245 246
Interest	1 095 642
Miscellaneous income and transfers ^a	(2 080 309)
Total income	88 245 448
<i>Expenditure</i>	
Expenditure	38 411 350
Programme support costs	4 621 969
Total expenditure	43 033 318

	2018–2019
Total	45 212 128
Less: operating reserve	1 319 849
Balance	43 892 280
Interfund cash transfer ^b	(2 924 750)

Notes: (1) Amounts are provisional and based on the accounting data available in the enterprise resource planning system at the time of the preparation of this document; (2) Figures in brackets indicate negative figures.

^a Includes gains and losses on exchange rate fluctuations and transfers to other UNFCCC trust funds as allocated in line with the relevant contribution agreements.

^b Advances made, in accordance with UNFCCC policy and upon positive assessment of the associated risks, against firm pledges of voluntary contributions, to cover temporary funding shortfalls. The funds will be fully returned in the first quarter of 2020.

D. Trust Fund for the Clean Development Mechanism

31. Table 7 highlights the income and expenditure under the Trust Fund for the Clean Development Mechanism as at 31 December 2019. The income for the biennium 2018–2019 amounted to USD 168.8 million and consisted mainly of funds carried over from the previous biennium of USD 139.9 million and CDM fees received for this biennium of USD 21.7 million.

32. Expenditure as at 31 December 2019 amounted to USD 38.6 million, leaving a fund balance of USD 130.2 million, or USD 85.2 million after accounting for the operating reserve of USD 45.0 million.

Table 7

Status of the Trust Fund for the Clean Development Mechanism as at 31 December 2019

(United States dollars)

	2018–2019
<i>Income</i>	
Carry-over from 2016–2017 ^a	139 852 208
CDM fees	21 731 104
Reimbursement for cancellation of CERs	2 392 590
Interest	4 749 883
Miscellaneous income	96 623
Refunds of fees ^b	(53 497)
Total income	168 768 912
<i>Expenditure</i>	
Expenditure	34 165 477
Programme support costs	4 433 606
Total expenditure	38 599 083
Total	130 169 829
Less: operating reserve	45 000 000
Balance	85 169 829
Interfund cash transfer ^c	(2 434 065)

Notes: (1) Amounts are provisional and based on the accounting data available in the enterprise resource planning system at the time of the preparation of this document; (2) Brackets indicate a negative figure.

^a Carry-over balance includes operating reserve.

^b Refunds may be given in the event that fewer CERs were issued than the quantity claimed in the request for issuance for which the share of proceeds for administration was paid and the difference corresponds to more than USD 200.

^c Advances made, in accordance with UNFCCC policy and upon positive assessment of the associated risks, against firm pledges of voluntary contributions, to cover temporary funding shortfalls in relation to COP 25. The funds will be fully returned in the first quarter of 2020.

E. Trust Fund for the International Transaction Log

33. CMP 13 approved the budget for the international transaction log for the biennium 2018–2019, amounting to EUR 5,204,520, for the purposes specified in the proposed budget for the international transaction log. It authorized the Executive Secretary to draw, from unspent balances of the Trust Fund for the International Transaction Log from previous financial periods, EUR 2.5 million to cover part of the budget for the biennium 2018–2019 and also funds to cover the potential shortfall in fees due to the disconnection of Parties from the international transaction log.⁷

34. Table 8 shows the income and expenditure under the Trust Fund for the International Transaction Log as at 31 December 2019. The income for the biennium 2018–2019 amounted to USD 11.9 million and consisted mainly of the balance of USD 8.3 million carried forward from 2017 and international transaction log fees received for the biennium in the amount of USD 3.2 million.

35. Expenditure as at 31 December 2019 amounted to USD 4.0 million, 64 per cent of the approved budget for the biennium 2018–2019 of equivalent to USD 6.2 million.⁸

Table 8

Status of the Trust Fund for the International Transaction Log as at 31 December 2019

(United States dollars)

	2018–2019
<i>Income</i>	
Carry-over from 2016–2017 ^a	8 343 631
International transaction log fees received for 2018–2019 ^b	3 159 279
Miscellaneous income	425 908
Total income	11 928 818
<i>Expenditure</i>	
Expenditure	3 510 924
Programme support costs	464 114
Total expenditure	3 975 039
Total	7 953 779
Less: working capital reserve	241 339
Balance	7 712 440

^a Carry-over balance includes working capital reserve.

^b Converted into United States dollars at the official United Nations exchange rate applicable as at the date of receipt of the fees.

F. Trust Fund for the Special Annual Contribution from the Government of Germany (Bonn Fund)

36. As part of its offer to host the secretariat in Bonn, the Government of Germany makes a special annual contribution to the secretariat of EUR 1.8 million. As at 31 December 2019, the contributions for 2018 and 2019 had been received in full to the Trust Fund for the Special Annual Contribution from the Government of Germany (Bonn Fund). EUR 3.2 million was spent to cover the cost of arrangements for SB 48 and 50.

⁷ Decision 7/CMP.13, paras. 1, 3 and 4.

⁸ The exchange rate used (USD 1 = EUR 0.837) is the official United Nations exchange rate as at 1 January 2018 for the approved budget for the biennium 2018–2019 of EUR 5,204,520.

37. Table 9 shows the income and expenditure under the Bonn Fund in the biennium 2018–2019 as at 31 December 2019.

Table 9
Status of the Bonn Fund as at 31 December 2019

(United States dollars)

	2018–2019
<i>Income</i>	
Carry-over from 2016–2017	360 229
Contributions	4 180 852
Miscellaneous income ^a	70 355
Total income	4 611 436
<i>Expenditure^a</i>	
Conference support	3 662 061
Programme support costs	476 053
Total expenditure	4 138 114
Total	473 322
Plus: gain on exchange	27 281
Less: refund to donor	74 647
Less: operating reserve	300 000
Balance	125 956

^a Where applicable, the exchange rate used (USD 1 = EUR 0.896) is the official United Nations exchange rate as at 31 December 2019.

G. Programme support costs

38. In accordance with the financial procedures of the United Nations, a 13 per cent overhead is charged on the actual expenditure of the funds managed by the UNFCCC. The resulting income is used to cover the cost of administrative services needed to manage the secretariat and its programmes. Most of those services are provided within the secretariat by the AS programme. Some specific services, such as audit, payroll, investment, treasury and services related to the administration of justice, are provided by the United Nations Office at Geneva and the United Nations Headquarters in New York on a reimbursable basis.

39. Table 10 shows the status of programme support costs as at 31 December 2019. During the reporting period, USD 17.3 million was spent to cover staff and non-staff costs of the secretariat and charges for services rendered by the United Nations Office at Geneva and the United Nations Headquarters in New York.

Table 10
Status of the special account for programme support costs as at 31 December 2019

(United States dollars)

	2018–2019
<i>Income</i>	
Carry-over from 2016–2017	9 586 103
Programme support cost income	18 683 794
Miscellaneous income	501 318
Total income	28 771 215
<i>Expenditure</i>	
Staff costs	13 225 257
Non-staff costs	4 130 468
Total expenditure	17 355 725

	2018–2019
Total	11 415 490
Plus: gain on exchange	16 192
Balance	11 431 682
Interfund cash transfer ^a	(1 653 000)

Notes: (1) Amounts are provisional and based on the accounting data available in the enterprise resource planning system at the time of the preparation of this document; (2) Brackets indicate a negative figure.

^a Advances made, in accordance with UNFCCC policy and upon positive assessment of the associated risks, against firm pledges of voluntary contributions, to cover temporary funding shortfalls in relation to COP 25. The funds will be fully returned in the first quarter of 2020.

IV. Programme delivery

A. Executive Direction and Management

40. The EDM programme provides strategic guidance to and oversight of secretariat activities, ensuring overall coherence of the secretariat's work and maintaining strategic cooperation and partnerships with other organizations, including within the United Nations system, and key stakeholders in the climate change process.

41. In the reporting period, EDM worked closely with the Presidencies of COP 24 and 25 to provide tailored support to them and the negotiation process under the COP, the CMP, the CMA, the subsidiary bodies and the Ad Hoc Working Group on the Paris Agreement. These arrangements contributed to the adoption of the Katowice climate package at COP 24. At COP 25, advances were made on key issues and Parties and non-State actors reiterated the need to increase climate ambition and agreed on the need to improve the ability of vulnerable nations to adapt to climate change. Also, decisions on, inter alia, technology, oceans, agriculture, gender and capacity-building were adopted. Furthermore, under the Climate Ambition Alliance, led by Chile, several Parties, regions, cities, businesses and investors indicated their intention to achieve net zero carbon dioxide emissions by 2050, and 114 nations signalled their intention to submit an enhanced climate action plan in 2020.

42. In preparation for COP 24 and 25, the Executive Secretary and Deputy Executive Secretary intensified their outreach to Parties and other stakeholders with a view to broadening understanding of what was required to finalize the Paris Agreement work programme and encouraging non-Party stakeholders to contribute to the implementation of the Paris Agreement through the Marrakech Partnership for Global Climate Action.

43. EDM strengthened its collaboration within the United Nations system by actively participating in the Secretary-General's Climate Principals Group and Climate Core Group, the Chief Executives Board for Coordination and the Senior Management Group. EDM aided the Secretary-General and Deputy Secretary-General in their outreach activities and actively engaged in the preparations for and follow-up actions to the Secretary-General's Climate Action Summit of September 2019, including by leading, alongside the United Nations Development Programme and the COP 25 Presidency, the mitigation ambition track of the Summit and posting information on the outcomes of the Summit on the GCA portal.

44. In terms of organizational development, EDM led a participatory and transparent review of the secretariat's structure and operations with a view to determining adjustments needed to strengthen the organization and its provision of support to Parties. Preparations for operationalizing the new structure started in the second half of 2019 and the process will be completed in early 2020. EDM significantly strengthened the UNFCCC budget process by enhancing transparency, outreach and inclusiveness in the preparation of the 2020–2021 budget, thereby enhancing Parties' understanding of it and providing a model for the development of future budgets.

45. Since its establishment in March 2018, Resource Mobilization and Partnership has focused its efforts on identifying and addressing critical funding needs, recovering

outstanding contributions and developing value-adding partnerships with non-Party stakeholders.

46. The secretariat continued to engage United Nations entities and other stakeholders in raising awareness and delivering capacity-building and training, through workshops and reports, to support Parties in integrating gender considerations into their national climate policies and plans. Furthermore, in many cases, capacity-building for constituted bodies has resulted in them incorporating gender considerations into their workplans.

B. Mitigation, Data and Analysis

47. The MDA programme supports the intergovernmental process in relation to MRV, including REDD+, methodological issues relating to GHG inventories, and mitigation issues and sectoral approaches, including agriculture, emissions from aviation and maritime transport, and the impacts of response measures. In relation to the Paris Agreement, MDA led the secretariat's provision of support to Parties and the negotiation process in relation to the ETF, NDCs and response measures.

48. In the reporting period, MDA supported the successful completion of the negotiations on the guidelines for implementing the ETF. It also supported negotiations on further methodological guidance on reporting, review and training matters under the SBSTA as follow-up work on the ETF. It continued to support negotiations under the subsidiary bodies on national communications; the Koronivia joint work on agriculture; land use, land-use change and forestry; common metrics; the GHG data interface; common time frames for NDCs; methodological issues relating to GHG inventories; bunker fuels; and the forum on the impact of the implementation of response measures and its Katowice Committee of Experts on the Impacts of the Implementation of Response Measures.

49. MDA also continued to support implementation of MRV under the Convention and its Kyoto Protocol. It completed the technical reviews of the third biennial reports and seventh national communications of Annex I Parties, which resulted in 82 review reports; the technical analyses of 33 biennial update reports of developing countries (including 10 national inventory reports), of which 6 contained REDD+ results; the technical assessments of 19 REDD+ forest reference emission levels; and the 2017 and 2018 reviews of GHG inventory submissions, covering 22 and 23 Annex I Parties, respectively; and it reviewed 24 Annex I Parties under the 2019 review. It organized multilateral assessment for 41 developed countries and facilitative sharing of views for 26 developing countries. It also organized four meetings of lead reviewers of GHG inventories, national communications and biennial reports. Furthermore, it launched the work on operationalizing the ETF and supported Parties in using MRV arrangements to inform their next NDCs.

50. MDA published 47 status reports, two aggregate GHG information reports, two GHG data reports and two compilation and accounting reports. It delivered a new version of the common reporting format Reporter software, upgraded the GHG data interface and updated the data. It managed all systems and tools related to transparency and mitigation, improved the review and communication tools used during reviews, and provided a prototype of the NDC registry. It continued to manage the receipt, processing, archiving and publication of submissions from Parties.

51. MDA supported the Consultative Group of Experts by servicing four meetings, updating its training materials and developing new ones, conducting six regional hands-on training workshops, organizing 14 webinars, conducting technical capacity needs assessments and maintaining its e-Network. In collaboration with several partners, MDA organized six regional training workshops on building sustainable national GHG inventory management systems and using the *2006 IPCC Guidelines for National GHG Inventories*, and 17 workshops on the quality assurance of national GHG inventories for developing country Parties. MDA assisted countries in preparing NDC updates and long-term low-emission development strategies. In addition, it organized six regional NDC dialogues in cooperation with the United Nations Development Programme.

52. MDA provided training courses with examinations for experts conducting (1) technical analyses of biennial update reports (four rounds), (2) technical reviews of national communications and biennial reports (two rounds), (3) technical reviews of GHG inventories (three rounds) and (4) reviews under Article 8 of the Kyoto Protocol (two rounds); and two refresher seminars for experienced GHG inventory reviewers. Also, it developed new material on land use, land-use change and forestry activities under the Kyoto Protocol to support lead reviewers.

53. MDA supported the launch of the Katowice Committee of Experts on the Impacts of the Implementation of Response Measures. In collaboration with partners such as the International Labour Organization, MDA organized one workshop on modelling tools, five regional workshops and five events at the regional climate weeks on existing tools and opportunities related to response measures. It contributed to four meetings organized by the International Labour Organization on promoting a just transition to low-carbon and climate-resilient development and prepared a technical paper on the mitigation co-benefits of adaptation action and economic diversification.

54. MDA organized two global meetings and five regional meetings within the framework of the technical examination process on mitigation and prepared two technical papers summarizing policy options and best practices relating to waste-to-energy and the circular economy, and energy solutions for the agrifood chain. It continued to lead the work on mitigation and sectoral issues involving agriculture, REDD+, land use, land-use change and forestry, and bunker fuels, with the engagement of the International Civil Aviation Organization, the International Maritime Organization and the Food and Agriculture Organization of the United Nations, and organized four workshops under the Koronivia joint work on agriculture. It led the preparation of several climate policy reports, such as on linkages between energy and climate change in support of the first SDG 7 review at the 2018 United Nations high-level political forum on sustainable development, and on climate action and support trends as input to the Secretary-General's 2019 Climate Action Summit.

C. Finance, Technology and Capacity-building

55. The FTC programme facilitates the provision of support to developing country Parties, providing them with the means to enhance their mitigation actions and increase their resilience to climate change.

56. In the reporting period, on climate finance, FTC supported the Standing Committee on Finance, including in relation to developing and implementing its 2018 and 2019 workplans, organizing five meetings and its 2018 and 2019 Forums, and the 2018 biennial assessment and overview of climate finance flows. FTC organized two in-session workshops on long-term climate finance in conjunction with SB 48 and 50, the 3rd high-level ministerial dialogue on climate finance, held at COP 24, and the high-level forum on climate finance, held at COP 25. It assisted developing country Parties (including Antigua and Barbuda, Arab countries, Asian least developed countries, Belize, Eastern Caribbean, Honduras, island countries in the Indian Ocean, Lebanon, Melanesia, Philippines, South-East Asia, Southern Africa) in assessing their needs and priorities and translating them into action in collaboration with United Nations agencies and bilateral, regional and other multilateral channels in the context of the Needs-based Finance Project. In addition, technical and substantive support was provided at the sessions of the governing and subsidiary bodies on issues such as long-term finance, the Standing Committee on Finance, guidance for the operating entities of the Finance Mechanism, arrangements for the Adaptation Fund, arrangements for the provision of information under Article 9, paragraph 5, of the Paris Agreement and matters relating to transparency of support under Article 13 of the Paris Agreement.

57. On technology, FTC supported the work of the Technology Executive Committee, including in relation to developing its rolling workplan for 2019–2022, organizing four meetings and supporting implementation of its 2016–2018 workplan, such as by organizing six regional technology-related events in conjunction with the regional climate weeks, organizing a thematic dialogue on climate technology incubators and accelerators, in collaboration with the CTCN and the Green Climate Fund, and conducting the evaluation of

the Poznan strategic programme on technology transfer. In addition, it organized an in-session expert dialogue held at SB 50 on technologies for loss and damage in coastal zones in collaboration with the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, and a dialogue held at COP 25 to promote a common understanding of endogenous capacities and technologies in collaboration with the PCCB. It assisted developing country Parties in compiling and synthesizing their technology needs and in monitoring implementation of the results of their technology needs assessments. Furthermore, technical and substantive support was provided at the sessions of the subsidiary bodies, the COP and the CMA on various items, including the technology framework, the scope of and modalities for the periodic assessment of the Technology Mechanism, the review of the effective implementation of the CTCN, the joint annual report of the Technology Executive Committee and the CTCN, linkages between the Technology Mechanism and the Financial Mechanism, and the Poznan strategic programme.

58. On capacity-building, FTC supported implementation of the rolling workplan of the PCCB by organizing its 2nd and 3rd meetings, and provided substantive support for the delivery of the Committee's intersessional work, such as the engagement of the PCCB in regional climate weeks through capacity-building knowledge-to-action days, the development of the Committee's stakeholder and engagement strategy, the preparation of technical papers on coherence and coordination of capacity-building activities under the Convention, and on a pilot exercise on capacity gaps and needs related to NDC implementation, and the development of a standard for mainstreaming gender in PCCB work. FTC facilitated the Committee's interaction and collaboration with other constituted bodies and stakeholders outside the Convention and supported the organization of the 1st and 2nd Capacity-building Hubs, held at COP 24 and 25. It updated the capacity-building portal and associated web pages and facilitated implementation of the PCCB social media outreach plan. It organized the 7th and 8th Durban Forums on capacity-building, ensuring alignment with the annual focus area of the PCCB. Furthermore, FTC continued to oversee the collaboration between the secretariat and the NDC Partnership and the implementation of the UNFCCC fellowship capacity award programme to advance capabilities and institutional training in one year.

D. Adaptation

59. The Adaptation programme supports Parties, in particular developing country Parties, in assessing, developing and implementing adaptation plans, policies and actions; addressing current and emerging climate risks and impacts; and improving the scientific basis for international climate policy and action.

60. During the reporting period, the programme successfully organized and supported a total of 16 meetings of the Adaptation Committee, the Least Developed Countries Expert Group, the Executive Committee of the Warsaw International Mechanism and its task force on displacement, and the Facilitative Working Group of the LCIPP with a view to providing technical guidance and support to Parties and other stakeholders.

61. The programme supported developing country Parties, in particular the least developed countries, in the process to formulate and implement NAPs, including by organizing two NAP Expos, one regional training workshop and one expert meeting on assessing progress in the NAP process, and by identifying gaps and needs and ways to address them.

62. Through the NWP, the Adaptation programme supported the engagement of and collaboration with nearly 400 partner organizations, government experts, global and regional centres and networks, and adaptation practitioners, resulting in the development of knowledge products and catalysing collaborative action in response to the identified adaptation knowledge needs of Parties in various thematic areas and subregions around the world.

63. To improve the scientific basis for international climate policy and action, the programme organized and supported an earth information day, two meetings of the research

dialogue, and three SBSTA–IPCC special events on the three most recent IPCC Special Reports.⁹

64. In the context of the Paris Agreement and the Katowice climate package, the programme supported the Adaptation Committee and the Least Developed Countries Expert Group in developing adaptation-related modalities and methodologies as well as Parties in developing modalities and procedures for adaptation communications and adaptation aspects of the transparency framework, resulting in the adoption of decisions 9/CMA.1, 10/CMA.1, 11/CMA.1 and 18/CMA.1. Also, the programme developed a prototype of the adaptation registry.

65. Furthermore, the programme continued to lead cross-cutting secretariat work on the synergy and integration of climate action with the implementation of the 2030 Agenda for Sustainable Development and the SDGs, including coordinating the secretariat's input to the SDG process, along with the input of other United Nations agencies, in its role as custodian agency for climate indicators.

66. Finally, the programme provided technical and substantive support at the sessions of the subsidiary bodies, the COP and the CMA on issues such as adaptation communications, the adaptation registry, the NWP, the LCIPP, the report of the Adaptation Committee, the report of the Executive Committee of the Warsaw International Mechanism, matters relating to the least developed countries, NAPs, the special needs and circumstances of African countries, research and systematic observation, the global stocktake, the periodic review of the long-term global goal, and the IPCC Special Report on Global Warming of 1.5 °C,¹⁰ and organized events, including two NWP Focal Point Forums, two technical expert meetings on adaptation and LCIPP events.

67. Owing to insufficient supplementary resources being received, the Adaptation programme was constrained in delivering on its work programme with the planned effectiveness and efficiency. This resulted in delays in preparing documents for meetings of the Adaptation Committee, the Least Developed Countries Expert Group and the Executive Committee of the Warsaw International Mechanism, fewer funded participants and resource persons at workshops and meetings of the Adaptation Committee and the NWP, research dialogue meetings and the technical expert meetings on adaptation, reduced development of knowledge and outreach products and no enhancement of the adaptation knowledge portal or NAP Central.

E. Sustainable Development Mechanisms

68. The SDM programme supports Parties in developing and effectively implementing collaborative approaches, mechanisms and economic instruments to broaden climate change mitigation action and drive sustainable development. It does this by supporting the intergovernmental bodies in operationalizing the cooperative approaches established under Article 6 of the Paris Agreement and providing technical expertise and support for the implementation of the three mechanisms under the Kyoto Protocol: the CDM, joint implementation and international emissions trading. In addition, SDM supports implementation of the framework for various approaches, the new market-based mechanism and non-market-based approaches and continues to support the CDM Executive Board and the Joint Implementation Supervisory Committee, established under the Kyoto Protocol to supervise implementation of the CDM and joint implementation project-based mechanisms.

⁹ <https://www.ipcc.ch/reports/>.

¹⁰ IPCC. 2018. *Global Warming of 1.5 °C: An IPCC Special Report on the Impacts of Global Warming of 1.5 °C above Pre-industrial Levels and Related Global Greenhouse Gas Emission Pathways in the Context of Strengthening the Global Response to the Threat of Climate Change, Sustainable Development, and Efforts to Eradicate Poverty*. Geneva: IPCC. Available at <http://ipcc.ch/report/sr15/>.

69. In the reporting period, SDM successfully organized and supported eight meetings of the CDM Executive Board and 12 meetings of its Methodologies Panel and Accreditation Panel.

70. SDM supported the CDM Executive Board in its work related to:

(a) Registering 92 projects and programmes of activities and processing 805 requests for issuance;

(b) Processing 10,230 forwarding and cancellation transactions for CERs and issuing 129,727,786 CERs;

(c) Approving five new methodologies and tools, covering activities for shifting to using lightweight two- and three-wheeled personal transportation, low-emission public transportation, low-emission freight transportation and energy efficiency in buildings, and approving 10 standardized baselines and 46 revisions and 48 clarifications to methodologies to facilitate CDM project implementation;

(d) Revising the CDM accreditation standard and procedure, six framework CDM regulatory documents including their amendments, the procedure on microscale renewable technologies for automatic additionality, the standard and procedure for standardized baselines, and the standard on sampling and surveys, to reflect changes to the regulatory requirements relating to, inter alia, the competence of designated operational entities' personnel, post-registration changes, the renewal of the programmes of activities period, the development, revision and update of standardized baselines, and sampling surveys conducted by project participants;

(e) Developing an enhanced regulatory workflow for programmes of activities;

(f) Moving projects along the CDM project cycle through capacity-building, providing technical expertise, supporting countries in preparing standardized baselines, promoting CERs available on the United Nations platform for voluntary cancellation and funding and investment proposals for securing climate finance, through the six regional collaboration centres, which work closely with the designated national authorities;

(g) Encouraging the use of CERs for a variety of compliance and voluntary purposes for increasing the use of voluntary cancellation in the CDM registry.

71. SDM continued to serve and enhance the functioning of the entities that implement, support and use the CDM, and contribute to the broader scaling up of resources for climate action, including by:

(a) Supporting the work of the Nairobi Framework Partnership, notably the regional climate weeks and forums;

(b) Organizing round tables with organizations and potential financiers to catalyse innovative ways to incentivize investment in climate projects and programmes;

(c) Supporting the Climate Neutral Now initiative for voluntarily reducing emissions on the basis of the principle of measuring, reducing and offsetting the balance.

72. Finally, SDM continued to support the Joint Implementation Supervisory Committee and to take the lead in supporting the international negotiations under Article 6 of the Paris Agreement and the high-level climate champions, while engaging with Parties and non-Party stakeholders in the context of global climate action.

F. Legal Affairs

73. The LA programme provides authoritative and independent legal and procedural advice and support (1) to the intergovernmental negotiation process; (2) on matters relating to facilitation of the implementation of the Convention, the Kyoto Protocol and the Paris Agreement, including by providing secretariat services to the Compliance Committee under the Kyoto Protocol; and (3) on the administration, management and operations of the secretariat and the UNFCCC process.

74. During the reporting period, its delivery of outputs was affected by lack of resources. To overcome this challenge, the programme was restructured in 2018 to streamline functions and activities and temporary staff, consultants and fellows were hired to assist in delivering the expected outputs.

75. With respect to providing legal and procedural support to the intergovernmental negotiation process, LA provided legal advice and services on all agenda items and issues under negotiation and consultation, as well as on all draft agendas and speaking notes for plenary meetings and reports on the sessions of the governing and subsidiary bodies, including strategic and legal or procedural support on the forward planning of the negotiating sessions.

76. Advice was provided to the Presidents and incoming Presidencies of the COP, the CMP and the CMA; the Chairs of the subsidiary bodies as well as their Bureau and facilitators; negotiating groups and Parties seeking advice; the Executive Secretary; all secretariat programmes; and United Nations system entities. In particular, LA, for negotiations on the Paris Agreement work programme, provided extensive advice and support, led the secretariat support for the consideration of two agenda items, assisted the preparation of reflections notes, tools and draft texts by presiding officers and reviewed the 22 draft decisions adopted by the governing bodies. The systematic review of all draft texts under negotiation or consultation included mandate analysis and advice, legal drafting support and interpretation of texts. The provision of 111 instances of legal advice and review of 239 draft texts for agenda items enhanced the legal and procedural soundness of the intergovernmental negotiation process, which resulted in greater trust in and transparency of the process. LA also provided support and information to the chairs of the consultations on elections, to chairs and coordinators of regional groups and constituencies and to Parties on the UNFCCC electoral process, whereby 302 members of bodies under the Convention, the Kyoto Protocol and the Paris Agreement were elected.

77. With respect to providing support for facilitating implementation of UNFCCC treaties, including through constituted bodies and capacity-building, the provision of legal support, advice and services by LA for the meetings of all constituted bodies in the UNFCCC process resulted in the bodies being able to meet and perform their assigned functions in a procedurally sound manner. The review of all draft texts, including reports, prepared by the constituted bodies and the support provided to the secretariat teams servicing the bodies enhanced the quality of the support provided for the delivery and implementation of their mandates and work programmes. In addition, LA provided substantive, technical, administrative and logistical support for six branch meetings and two plenary meetings of the Compliance Committee under the Kyoto Protocol as well as for a dialogue between the members and alternate members of the Committee and the lead inventory reviewers, support for the consideration by its enforcement branch of questions of implementation with regard to two Parties, assistance with the analysis by its facilitative branch of 22 review reports, information on and analysis of the status of reporting and review under the Kyoto Protocol and support for the preparation of the 2018 and 2019 annual reports of the Committee to the CMP. Furthermore, LA continued to support policymakers in understanding and aligning their actions with the established objectives and goals of the Convention and the Paris Agreement.

78. With respect to providing support for the operations of the secretariat and the UNFCCC process, LA provided 318 instances of legal advice and opinions in support of the administration and operations of the secretariat and supported the negotiation, finalization and conclusion of 262 legal instruments and agreements. For the effective management of risk, LA advised on, supported and facilitated the holding of UNFCCC meetings and the secretariat's interests with respect to privileges and immunities, liability, intellectual property and data privacy, including through cease and desist orders, waiver and disclaimer language, and copyright infringement claims.

G. Conference Affairs Services

79. The CAS programme provides the full range of conference-related facilities and services expected by Parties. In the reporting period, CAS facilitated the organization of 134 meetings and workshops of constituted bodies, technical experts and regional groups in

Bonn. It organized 19 sessions of the governing bodies, the subsidiary bodies and the Ad Hoc Working Group on the Paris Agreement. Relocating the United Nations Climate Change Conference in 2019 from Santiago de Chile to Madrid in just three weeks was a particular challenge, which was overcome thanks to the tireless collaborative efforts of the Governments of Spain and Chile and the secretariat and United Nations teams. In addition to plenary meetings, CAS supported 8,814 in-session meetings. It facilitated and organized 173 pre-session bilateral meetings of the negotiating groups with the Chairs of the subsidiary bodies, three briefing meetings with the European Union Presidency and two briefings to the Chair of the Group of 77 and China. It also organized eight bilateral meetings between Heads of State and Government at COP 24.

80. CAS received and processed, in a timely manner, 4,235 requests for visa assistance for the participation of delegates in the above-mentioned sessions, meetings and workshops, and received and processed 1,383 requests for financial support for representatives of eligible Parties.

81. CAS provided substantive support to the negotiations on observer engagement under the SBI agenda item on arrangements for intergovernmental meetings, including by preparing a summary report on enhancing non-Party stakeholder engagement. It also provided substantive and logistical support to the sitting and incoming Presidencies on non-Party stakeholder engagement. CAS assessed over 550 applications for observer status, of which more than 130 observers were admitted to COP 24 and over 120 to COP 25. In addition, it facilitated opportunities for 155 interventions and 305 non-Party stakeholder submissions. CAS received and processed 2,196 applications for side events, leading to 701 side events being held. It also received and processed 577 applications for exhibits, leading to 398 individual and joint exhibits by Parties and observers.

82. During the reporting period, more than 200 interviews were conducted at the Climate Action Studio and the videos were made available online. CAS liaised with various stakeholders on different ways to engage in the UNFCCC process in an effective manner. To enhance inclusiveness, transparency and operational efficiency, live and on-demand broadcasts of side events were made available, and remote participation was made possible, for all side events. In addition, new web pages were created to provide specific information on ongoing and future sessions so that all observers have online access to information and side events.

83. CAS edited and processed 665 official and 223 unofficial documents in the reporting period: 100 per cent of pre-session documents submitted to CAS in accordance with United Nations deadlines were made available to Parties, observers and other stakeholders on time; and 89 per cent of all pre-session documents for translation were submitted for publication by the deadline in 2018 and 98 per cent in 2019. Work on the next generation of the electronic official documents system has advanced in collaboration with the ICT programme, and the system has been partially implemented. Improvements to the process of publishing documents on the UNFCCC website were implemented in collaboration with the CO and AS programmes.

84. CAS continued efforts to increase the sustainability of UNFCCC meetings, for example by redesigning waste management in the office areas, implementing measures to reduce paper use, such as providing the Daily Programme in electronic format only and using a print-on-demand approach as well as lowering the shipment allowances for staff and side event and exhibit organizers. An innovative daily badge system was implemented that allowed for the flexible nomination of delegates. CAS also reintroduced the client survey in order to assess and improve conference services.

H. Communications and Outreach

85. The CO programme manages external and internal communications, online public information, and media relations and services, including internal knowledge management services.

86. CO runs the UNFCCC website, which serves as the hub for information on climate action and process-related content. In April 2018, the redesigned website was launched, which makes use of state-of-the-art technology. In the reporting period, 21 million page views were generated by 5.3 million users. The highest number of daily visits was reached in December 2019 during COP 25, with approximately 57,000 users per day.

87. CO is responsible for the UNFCCC social media channels, which showcase achievements under the Convention, the Kyoto Protocol and the Paris Agreement and the global wave of climate action by governments, business and civil society. The social media channels are continuing to grow, with Twitter reaching 690,000 followers, Facebook 482,000 followers and Instagram 430,000 followers.

88. CO continued working closely with the media to enhance understanding of and accurate reporting on climate change and the intergovernmental process. It fielded over 4,800 requests for information, handled 212 requests for media interviews with and articles by the Executive Secretary and prepared 162 press releases, media alerts and media advisories, approximately 200 speeches or video addresses, six press conferences and three webinars updating the media on the status of negotiations or implementation activities. In addition, it accredited and registered 4,500 media representatives to official meetings. The programme continued preparing daily press reviews, which provide an overview of the status of key global reporting on the UNFCCC process and climate change related events.

89. During the reporting period, 35 new collaboration spaces were launched, and more than 595 internal news articles were published on the secretariat's intranet, resulting in improved secretariat-wide collaboration, efficient business processes and increased knowledge-sharing within the secretariat. Over 260 users were trained to upload content independently, to collaborate and to participate in business processes. Also, a project was initialized to update the intranet technically and visually to fulfil functional requirements and user needs.

90. The enterprise taxonomy continues to be updated with concepts from the Paris Agreement and in secretariat systems such as the intranet, the collaboration platform and, most recently, the relaunched UNFCCC website to support information retrieval and access to knowledge. During the reporting period, preparations for integrating the taxonomy into the website search to provide external website users and staff with improved access to information were well under way.

91. CO provides records management services to the secretariat, facilitates the transfer of and access to inactive records, and manages the inactive records centre and the records management system. During the reporting period, 118 linear metres of transfer records were processed, 85 record retrieval requests were fulfilled, and 4,485 physical items and 2,140 electronic records were registered in the records management system, which safeguarded business records, supported operational accountability and transparency and preserved the history of the UNFCCC.

92. The recordings of official meeting proceedings of COP 24 and 25 and SB 48, 49, 50 and 51 are captured in the secretariat's multimedia repositories, and 809 requested recording retrievals were delivered, of which 713 were for external clients. The history and legacy of climate negotiation processes were preserved and used by Parties, media companies, researchers and scholars for their climate outreach, education, research and studies.

I. Information and Communication Technology

93. The ICT programme provides ICT infrastructure and support services and specialized information systems to support the secretariat in fulfilling its mandate. The programme ensures that work mandated by Parties is enabled by implementing and operating reliable and secure ICT infrastructure and specialized applications. Also, it operates the underlying infrastructure to ensure that the UNFCCC website and various extranets are continuously available, and that Parties have easy access to official documentation, information, data and submission portals, proceedings and details of events.

94. In addition to its regular work in relation to operations and systems delivery, ICT conducted an Office 365 feedback survey at the end of 2019, of which the results are being processed and will be reviewed in 2020.

95. As part of its goal to bring innovative solutions to the secretariat and Parties, ICT is executing the following major projects with the objectives of establishing the infrastructure and technology platforms for future systems delivery and optimizing costs:

(a) A virtual meeting participation initiative: completed during the reporting period within budget and on time. The resulting solution is now available for the secretariat to conduct multilateral meetings with virtual participation;

(b) A new framework to strengthen ICT security within the secretariat: procurement process for internal security audit completed at the end of 2019, security audit conducted for COP 25, and work on aligning security policies and procedures with those of United Nations Headquarters to continue in 2020;

(c) A new customer relationship management platform to manage stakeholders and stakeholder interaction: country profiles project as part of the platform delivered in August 2018. Owing to the late transfer of funds in 2019, the remaining work planned for the second half of 2019, including developing applications on the platform, could not take place as no suitable developers could be found in time;

(d) Adoption of Office 365 tooling: accelerated via successful proof of concept exercises employing modern cloud-based collaboration, communication and workflow tools (SharePoint Online, Teams and Flow).

96. The migration of the UNFCCC public website had started and progressed significantly by the end of 2019. The transition to the UNFCCC cloud infrastructure is expected to be completed in the first half of 2020.

97. During the reporting period, the consolidation of the data centre, leveraging cloud technologies where possible, was completed.

98. ICT supported four sessions of the subsidiary bodies, 93 workshops and numerous virtual meetings. Participants were provided with a highly reliable and secure IT infrastructure including Wi-Fi with no service interruptions or complaints from participants.

99. ICT maintained a dependable and secure IT network infrastructure and provided services that enabled the secretariat to meet the requirements of the intergovernmental process. The service-level agreement targets were met.

100. Finally, ICT provided services and support for more than 153 different applications of the secretariat. ICT development staff contributed to various enhancements and projects that resulted in new or updated capabilities for the secretariat and its stakeholders.

J. Administrative Services

101. The AS programme provides guidance, direction and related support services to all programmes and external clients of the secretariat in five management areas: human resources, finance and budget, procurement, facilities and property management, and travel.

102. During the reporting period, AS effectively and efficiently facilitated travel arrangements for a total of 4,854 nominated participants in the sessions of the governing and subsidiary bodies and in 267 other official UNFCCC events. Of those travel arrangements, 4,433, over 91 per cent, resulted in meeting attendance. Cases of non-attendance were due to conflicting business, personal commitments, health issues, visa problems, missed flights or the relocation of COP 25. A total of 2,423 travel arrangements were made for official missions and contractual travel of secretariat and United Nations staff, other personnel and related individuals.

103. AS procured goods and services in a competitive and cost-effective manner. It managed 1,014 procurement cases totalling USD 27.12 million, of which about half were under long-term agreements and a quarter were through cooperative procurement with United

Nations system entities. A total of 37 tenders were conducted. An average of nine offers were received in response to each new tender, with the selected bids being an average of 27 per cent less expensive than the highest bids received. About 98 per cent of all procurement cases and 80 per cent of the tenders were processed within the established time frames.

104. AS led the secretariat's efforts to achieve climate neutrality and mitigate the environmental impact of its operations by measuring and reporting its GHG emissions, waste generation and water consumption and implementing reduction measures. By purchasing and cancelling Adaptation Fund CERs, the secretariat helped about 25 other United Nations organizations, including for the first time the United Nations Secretariat and its field missions, to achieve climate neutrality in 2018 by offsetting approximately 1,540 kilotonnes of carbon dioxide equivalent (including its own 2.9 kt), which represents over 75 per cent of the United Nations system's overall GHG emissions in 2018.

105. AS supported the secretariat's strategic vision and was intensely involved in the ongoing structural review process, particularly in the area of non-structural changes. It provided support in alignment with the emerging organizational changes resulting from the structural review, such as targeted online and face-to-face training, workshops, 'brown bag lunches', retreats and individual coaching sessions, with an average of 4.1 days of training per staff member in the biennium. The programme enhanced its communication to staff with different activities, such as via personal staff induction covering benefits, entitlements and responsibilities in line with the rules and regulations as well as via virtual educational and training materials on the intranet. There was an increase in the reporting period in eligible candidates (32 per cent), and of eligible female candidates (14 per cent), in the applicant pool for fixed-term appointments; likewise, the proportion of eligible candidates from non-Annex I Parties for fixed-term positions at the Professional level in relation to the total number of applicants increased to 16 per cent. This helped in sourcing individuals who enhance the organization's gender and geographic diversity.

106. AS successfully delivered on its mandate to provide financial and budgetary support across secretariat programmes and to external clients. It continued to strengthen the monitoring of budget performance, financial management, internal controls and reporting. It prepared financial statements for 2017 and 2018 in accordance with the International Public Sector Accounting Standards and supported related audits by the United Nations Board of Auditors. The Board issued an unqualified audit opinion for both statements. In total, 33,000 financial transactions, including payment of 16,300 commercial invoices and 3,262 incoming deposits, were processed by AS accurately and in a timely manner. It prepared 23 official documents on budgetary matters and supported the relevant subsidiary and governing bodies in their consideration of financial and budgetary matters. It also prepared 88 donor reports, of which 49 were submitted by their established deadlines (the late submission of 39 reports can be attributed to lack of human resources). Finally, AS enhanced its reporting capabilities by using the business intelligence module of Umoja to prepare and issue over 60 business intelligence reports and management dashboards for consideration of key data and information by operations managers and senior management.

V. Additional information

107. Information on the secretariat's human resources is contained in annex I. Annex II contains information on income and expenditure for activities funded under the Trust Fund for Supplementary Activities. Document FCCC/SBI/2020/3/Add.1 contains performance data on all objectives of the secretariat's programmes as presented in the revised work programme of the secretariat for the biennium 2018–2019 in document FCCC/SBI/2017/INF.13. Document FCCC/SBI/2020/3/Add.2 is based on table 53 of the revised work programme for the biennium 2018–2019 contained in document FCCC/SBI/2017/INF.13 and provides information on programme activities and outputs planned for the biennium compared with actual activities undertaken and outputs delivered in the reporting period.

Annex I

Human resources: staff

[English only]

1. Table I.1 shows the number of approved posts and filled posts by grade and source of funding as at 31 December 2019. Of the 426.5 approved posts, 348.9 had been filled. Of those, one was a 50 per cent (half-time) post and eight were 80 per cent posts, thus increasing the actual number of staff to 351. In addition, 25 Professional and 12 GS staff members had been hired under temporary assistance contracts, bringing the total number of staff at the secretariat to 388.

2. The total number of vacant posts was 77.6. The most significant number of unfilled posts was under the Trust Fund for the Core Budget, with 28.1 vacant posts, followed by programme support (overhead), with 18.4 vacant posts, and the Trust Fund for Supplementary Activities, with 11.4 vacant posts. For comparison, as at 30 June 2017, the total number of vacant posts was 59.5, including 29.5 under the Trust Fund for the Core Budget, 10.5 under programme support and 6 under the Trust Fund for Supplementary Activities.

Table I.1

Approved established posts and filled posts by source of funding as at 31 December 2019

	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Subtotal	GS	Total
<i>Trust Fund for the Core Budget</i>												
Approved	1	1	2	7	15	35	43	16		120	53.5	173.5
Filled	1	1	1	7	11	28	36.8	14		99.8	45.6	145.4
<i>Trust Fund for Supplementary Activities</i>												
Approved					2	2	11	11		26	10	36
Filled					2	2	6.8	7		17.8	6.8	24.6
<i>Trust Fund for the Clean Development Mechanism</i>												
Approved				1	2	10	26	25		64	23	87
Filled				1	2	10	22	23		58	18.8	76.8
<i>Trust Fund for the International Transaction Log</i>												
Approved						2	3	1		6	1.5	7.5
Filled						1	2	1		4		4
<i>Trust Fund for the Special Annual Contribution from the Government of Germany</i>												
Approved								1		1	7	8
Filled								1		1	6	7
<i>Special account for conferences and other recoverable costs^a</i>												
Approved								1		1	4	5
Filled								1		1	4	5
<i>Special account for cost recovery related activities</i>												
Approved						5	7	6		18	10	28
Filled						4	4	6		14	9	23
<i>Programme support (overhead)</i>												
Approved				1	2	4	13	6		26	55.5	81.5
Filled				1	1	3.8	11	3		19.8	43.3	63.1
Total												
Approved	1	1	2	9	21	58	103	67		262	164.5	426.5
Filled	1	1	1	9	16	48.8	82.6	56		215.4	133.5	348.9

Note: Filled posts are occupied by staff members who have been awarded a fixed-term contract of one year or more and are appointed against established posts after a complete recruitment process, including review by the Review Board. This does not include data on staff recruited under temporary assistance contracts or Junior Professional Officers. The number of filled posts is based on full-time equivalents.

^a These posts are in support of operating the split office premises and are funded by the Government of Germany.

3. Table I.2 provides information on the geographical distribution of staff appointed at the Professional level and above. As at 31 December 2019, Western European and other States accounted for the highest percentage of staff appointed at the Professional level and above (43.1 per cent, compared with 43.6 per cent as at 30 June 2017), whereas African States accounted for the lowest (8.3 per cent, compared with 7.9 per cent as at 30 June 2017).

4. The secretariat continues its efforts to achieve good geographical distribution among staff at the Professional level and above.

Table I.2

Geographical distribution of staff members appointed at the Professional level and above as at 31 December 2019

<i>Grade</i>	<i>African States</i>	<i>Asia-Pacific States</i>	<i>Latin American and Caribbean States</i>	<i>Eastern European States</i>	<i>Western European and other States</i>	<i>Total</i>
USG	—	—	1	—	—	1
ASG	—	1	—	—	—	1
D-2	—	—	—	—	1	1
D-1	1	—	1	—	7	9
P-5	5	5	1	3	2	16
P-4	2	12	7	6	22	49
P-3	6	23	10	4	40	83
P-2	4	15	10	6	21	56
Total	18	56	30	19	93	216
Percentage of total	8.3	25.9	13.9	8.8	43.1	100.0

Note: Does not include data on staff recruited under temporary assistance contracts or Junior Professional Officers.

5. Table I.3 highlights the distribution of staff members appointed at the Professional level and above between Annex I Parties and non-Annex I Parties. As at 31 December 2019, the percentage of staff from non-Annex I Parties at the Professional and higher levels was 47.7 per cent, compared with 52.3 per cent for Annex I Parties. For comparison, as at 30 June 2017, the percentage of staff from non-Annex I Parties was 45.9 per cent and from Annex I Parties was 54.1 per cent.

Table I.3

Distribution of staff members at the Professional level and above between Annex I and non-Annex I Parties as at 31 December 2019

<i>Grade</i>	<i>Annex I Parties</i>	<i>Non-Annex I Parties</i>
USG	—	1
ASG	—	1
D-2	1	—
D-1	7	2
P-5	5	11
P-4	27	22
P-3	47	36
P-2	26	30
Total	113	103
Percentage of total	52.3	47.7

Note: Does not include data on staff recruited under temporary assistance contracts or Junior Professional Officers.

6. Table I.4 highlights the distribution of staff members by gender. As at 31 December 2019, of all staff at the Professional and higher level, female staff represented 40.3 per cent and male staff 59.7 per cent. This remains relatively unchanged since 30 June 2017, when

40.2 per cent of staff at the Professional and higher level were female and 59.8 per cent were male.

Table I.4

Distribution of staff members by gender as at 31 December 2019

<i>Grade</i>	<i>Male</i>	<i>Female</i>
USG	—	1
ASG	1	—
D-2	1	—
D-1	6	3
P-5	9	7
P-4	31	18
P-3	47	36
P-2	34	22
Subtotal	129	87
Percentage of P and above	59.7	40.3
GS	33	102
Percentage of GS	24.4	75.6
Total	162	189
Percentage of total	46.2	53.8

Note: Does not include data on staff recruited under temporary assistance contracts or Junior Professional Officers.

Annex II

Projects and events funded from the Trust Fund for Supplementary Activities in the biennium 2018–2019

[English only]

Income and expenditure for projects and events funded from the Trust Fund for Supplementary Activities in the biennium 2018–2019 as at 31 December 2019

(United States dollars)

<i>Project</i>	<i>Allocation</i>	<i>Expenditure^a</i>	<i>Balance</i>
Adaptation			
Addressing loss and damage associated with climate change impacts	407 522	355 533	51 989
Assessing progress towards achieving the long-term goals of the Paris Agreement	239 220	212 945	26 275
Facilitating coherent adaptation action through the Adaptation Committee and the NWP	846 760	786 460	60 300
Joint early career fellowship programme	85 116	63 103	22 013
Promoting transparency and assessment of adaptation action, stakeholder engagement and outreach	1 479 574	839 085	640 489
Strengthening the science–policy interface	61 848	54 697	7 151
Supporting NAPs	2 073 303	1 756 812	316 491
CAS			
Catalysing climate action by Party and non-Party stakeholders	607 969	607 969	–
Further developing the electronic official documents system	35 806	–	35 806
Supporting stakeholder engagement in the UNFCCC process	491 791	322 100	169 691
Servicing the sessions of the COP	6 558 519	2 634 270	3 924 249
Servicing the sessions of the SBI and the SBSTA	6 874 617	5 564 899	1 309 718
CO			
Catalysing climate action by Party and non-Party stakeholders	1 922 869	1 242 056	680 813
Travel with and in support of the Executive Secretary	25 441	22 690	2 751
Developing an online portal for UNFCCC information in Spanish	175 924	60 788	115 136
Education and youth engagement – Action for Climate Empowerment	40 572	43 160	(2 588)
Momentum for Change (project moved to SDM in 2019)	199 801	199 791	10
Electronic handbook for the UNFCCC	16 793	1 543	15 250
Raising awareness among the Spanish-speaking public about climate change, global climate action and the Paris Agreement	219 401	194 115	25 286
Undertaking a website project on digital enhancement post 2015 (web and social media)	938 189	396 404	541 785
Developing internal communication tools	266 715	248 230	18 485
Implementing the joint development of knowledge tools on environmental conventions (InforMEA project) under the programme for the Environment and Sustainable Management of Natural Resources, including Energy	20 000	20 000	–

<i>Project</i>	<i>Allocation</i>	<i>Expenditure^a</i>	<i>Balance</i>
Managing and preserving digital recordings of all sessions of the COP and the subsidiary bodies	37 276	22 058	15 218
Providing archive services for the historical records of the UNFCCC	28 622	27 020	1 602
EDM			
Catalysing climate action by Party and non-Party stakeholders	1 242 819	634 887	607 932
Coordinating support for the Paris Agreement work programme negotiations to enhance coherence, clarity and consistency	511 124	320 574	190 550
Implementing an organizational change programme	700 000	285 211	414 789
Partnerships to support and enhance the work of the secretariat and to accelerate progress towards the implementation of the secretariat's mandates, including UNFCCC conferences	689 867	616 640	73 227
Pre-2020 implementation and action	1 510	–	1 510
Strengthening gender mainstreaming in climate change action and the UNFCCC process	1 820 692	1 174 767	645 925
Supporting the Executive Management in the lead-up to the United Nations Climate Change Conference in Paris	527 803	265 840	261 963
The Ocean Pathway	514 887	255 797	259 090
FTC			
Fellowship capacity award programme to advance capabilities and institutional training	3 030 337	597 058	2 433 279
Implementing activities of the Support Unit of the NDC Partnership at the regional level	2 331 613	1 079 771	1 251 842
Needs-based finance: facilitating the mobilization of climate finance to support the priority mitigation and adaptation actions of developing countries	327 369	188 392	138 977
Supporting the implementation of the framework for capacity-building in developing countries under decision 2/CP.7 and the framework for capacity-building in countries with economies in transition under decision 3/CP.7	108 926	104 318	4 608
Supporting the implementation of the Technology Mechanism and the work of the Technology Executive Committee	445 418	310 696	134 722
Supporting the tracking and transparency of support, including the preparation of the biennial assessment and overview of climate finance flows	994 616	821 489	173 127
Supporting the work of the Standing Committee on Finance	864 538	598 358	266 180
LA			
Catalysing climate action by Party and non-Party stakeholders	475 244	378 398	96 846
Improving the membership and electoral portal	58 528	–	58 528
Supporting the Compliance Committee	92 101	–	92 101
Providing technical support for the review and development of national climate change legislation	268 788	53 034	215 754
MDA			
Maintaining and enhancing the compilation and accounting database under the Kyoto Protocol	36 912	–	36 912
Maintaining and enhancing UNFCCC reporting and information systems to enable Party submissions, delivery of	799 092	200 165	598 927

<i>Project</i>	<i>Allocation</i>	<i>Expenditure^a</i>	<i>Balance</i>
data-based reports, operation of tools used in the MRV process, and the warehousing and management of GHG data			
Organizing the technical dialogue on NDCs	330 469	281 187	49 282
Strengthening the capacity of developing countries to prepare and manage national GHG inventories as a basis for an effective transparency framework under the Paris Agreement	4 630 085	3 784 647	845 438
Strengthening the capacity of developing countries to participate in the MRV arrangements under the Convention and the ETF	1 470 656	589 945	880 711
Strengthening the technical examination process on mitigation: supporting implementation of pre-2020 mitigation-related activities stemming from decision 1/CP.21	187 037	148 773	38 264
Supporting the technical reviews of GHG inventories from Annex I Parties	1 381 054	783 680	597 374
Supporting implementation of activities relating to intended nationally determined contributions and NDCs	750 689	593 325	157 364
Supporting the Talanoa Dialogue	258 007	237 867	20 140
Supporting activities relating to land use, land-use change and forestry, reducing emissions from deforestation and forest degradation, the enhancement of carbon sinks and the role of sinks in future mitigation actions	1 372 768	414 812	957 956
Supporting activities relating to the impact of the implementation of response measures	1 310 564	805 605	504 959
Supporting training activities for technical reviews of developed country Parties' submissions and technical analysis of developing country Parties' submissions, the roster of experts and meetings of lead reviewers	1 275 854	579 011	696 843
Supporting implementation of enhanced action on mitigation by developing country Parties	15 090	14 102	988
Supporting implementation of the international assessment and review process for developed country Parties and the international consultation and analysis process for developing country Parties	3 253 458	1 507 315	1 746 143
Supporting the intergovernmental negotiation process on the development of modalities, procedures and guidelines for the ETF	740 090	323 185	416 905
Supporting the work of the Consultative Group of Experts in assisting developing countries in implementing MRV and the transparency framework	971 384	460 417	510 967
SDM			
Catalysing climate action by Party and non-Party stakeholders	1 112 742	832 565	280 177
Education and youth engagement – Action for Climate Empowerment	259 460	256 926	2 534
Hosting the Global Youth Video Competition	100 703	96 764	3 939
Measuring and incentivizing scope 3 contribution to the climate goals	55 254	–	55 254
Momentum for Change (project moved from CO in 2019)	522 936	451 260	71 676
Supporting the collaboration of the secretariat and international financial institutions on developing GHG accounting standards for non-State actors	250 016	250 016	–

<i>Project</i>	<i>Allocation</i>	<i>Expenditure^a</i>	<i>Balance</i>
Supporting climate action	1 321 331	888 074	433 257
Supporting joint implementation	3 753 797	1 379 056	2 374 741
Supporting the adoption of collaborative instruments for achieving ambitious climate action	988 469	832 335	156 134
Developing voluntary approaches and tools for investment organizations and financial institutions to support aggregation of the impacts of investor-related climate action	136 656	25 634	111 022
Workshop on the review of the CDM modalities and procedures	27 682	–	27 682
ICT			
Catalysing climate action by Party and non-Party stakeholders	1 728 062	1 651 436	76 626
Enhancing information and communication technology security at the UNFCCC	57 690	35 949	21 741
Enhancing responsiveness, efficiency and accountability by strengthening secretariat relationship management and communication with Parties and observers	176 687	–	176 687
Enhancing the value of UNFCCC data and reports for use by Parties	5 620	–	5 620
Establishing the United Nations Bonn sustainable meeting hub	1 018 387	960 627	57 760
Providing a scalable, robust and secure cloud infrastructure for UNFCCC systems and data	261 482	205 627	55 855
Providing virtual meeting and workshop participation opportunities to UNFCCC stakeholders	85 639	82 472	3 167
Supporting and enhancing the secretariat's collaboration platform as the basis for information-sharing and enterprise content management and the repository for the UNFCCC secretariat legal instruments	22 084	–	22 084
Other expenditure			
Junior Professional Officers	1 455 776	795 456	660 320
Projects under closure	215 836	201 470	14 366
Total^b	70 999 350	43 030 661	27 968 689
Funds pending allocation ^c	10 926 993	2 657	10 924 336
Funds earmarked for activities in 2020 and beyond	4 999 247	–	4 999 247
Operating reserve	1 319 849	–	1 319 849

Notes: (1) Amounts are provisional and based on the accounting data available in the enterprise resource planning system at the time of the preparation of this document; (2) Brackets indicate a negative figure.

^a Includes programme support costs.

^b Rounded.

^c Not all income available under the Trust Fund for Supplementary Activities is allocated to projects, such as interest and foreign exchange gains and losses. Some of the income received is held for future allocation.