



Subsidiary Body for Implementation

Budget performance for the biennium 2020–2021 as at 31 December 2020

Note by the Executive Secretary

Summary

This document on the budget performance for 2020 should be considered in conjunction with document FCCC/SBI/2021/INF.1, which will provide information on the status of contributions as at 31 December 2020, and the addendum to this document, which provides an assessment of progress against performance indicators and targets, as well as details of the outputs planned for and delivered in 2020. In accordance with the results-based approach, this document informs Parties of the results achieved and budget spent as at 31 December 2020. In addition, it contains information on the status of all trust funds and special accounts administered by the secretariat and on human resources, and a detailed report on programme delivery.

Throughout 2020, in which the pandemic significantly affected the UNFCCC calendar of meetings, the secretariat worked closely with the presiding officers of the governing and subsidiary bodies and the governing bodies Bureau to minimize disruptions to and maximize progress in the UNFCCC process.

As at 31 December 2020, total expenditure in 2020 amounted to EUR 57.6 million, representing 68 per cent of the total budgets for 2020, while core budget expenditure stood at 78 per cent.



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Abbreviations and acronyms

Annex I Party	Party included in Annex I to the Convention
ASG*	Assistant Secretary-General
Bonn Fund	Trust Fund for the Special Annual Contribution from the Government of Germany
CDM	clean development mechanism
CGE	Consultative Group of Experts
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
COP	Conference of the Parties
COVID-19	coronavirus disease 2019
CTCN	Climate Technology Centre and Network
ETF	enhanced transparency framework under the Paris Agreement
exp.*	expenditure
GHG	greenhouse gas
GS*	General Service level
ICT	Information and Communication Technology
IPCC	Intergovernmental Panel on Climate Change
ITL	international transaction log
JI	joint implementation
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)
SBI	Subsidiary Body for Implementation
TT:CLEAR	technology information clearing house
USG*	Under-Secretary-General
WIM	Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts

* Used exclusively in tables.

I. Introduction

A. Mandate

1. COP 25 and CMP 15 approved the programme budget for the biennium 2020–2021.¹
2. COP 25 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

B. Scope of the note

3. This document informs on the delivery of the 2020–2021 work programme and on the budget performance of the trust funds and special accounts administered by the secretariat as at 31 December 2020. It should be read in conjunction with document FCCC/SBI/2021/INF.1, which will provide information on the status of contributions as at 31 December 2020, and the addendum to this document, which provides an assessment of progress against performance indicators and targets, as well as details of the outputs planned for and delivered in 2020.

4. In response to a recommendation from the United Nations Board of Auditors,³ this document places a stronger emphasis than previous reports on information relating to budgets administered by the secretariat and their implementation. Detailed information on the income and expenditure for each fund is still included in annex IV. The report also provides detailed information on human resources (annex III) and on expenditure for each project and event funded by the Trust Fund for Supplementary Activities (annex V).

C. Possible action by the Subsidiary Body for Implementation

5. 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

6. The secretariat's work programme activities and outputs for the biennium 2020–2021 are outlined in document FCCC/SBI/2019/4/Add.1 and in the updated work programme as at 1 January 2020.⁴

7. Throughout 2020, in which the COVID-19 pandemic significantly affected the UNFCCC calendar of meetings, the secretariat worked closely with the Presidency of COP 25, the incoming Presidency of COP 26, the presiding officers of the subsidiary bodies and the Bureau of the COP, the CMP and the CMA to minimize disruptions to and maximize progress in the UNFCCC process. In lieu of in-person negotiations, the secretariat supported the presiding officers and the high-level champions in organizing several UNFCCC virtual events, including the June Momentum for Climate Change and the Climate Dialogues 2020.

8. The secretariat continued to support the constituted bodies in developing and implementing their workplans and by organizing virtual meetings. It also continued to support the intergovernmental process by implementing MRV requirements under the

¹ Decisions 17/CP.25, para. 1, and 6/CMP.15, para. 1.

² Decision 17/CP.25, para. 22.

³ FCCC/SBI/2019/INF.9, annex, para. 161.

⁴ Available at <https://unfccc.int/documents/230892>.

Convention and its Kyoto Protocol and launched the work on operationalizing the ETF and transitioning Parties and the secretariat from MRV arrangements.

B. Financial summary

9. As at 31 December 2020, a total of EUR 57.6 million, or 68 per cent, of the total integrated budget of EUR 84.9 million for 2020 had been spent.

10. Implementation rates under the core budget (78 per cent), supplementary budget excluding JI (62 per cent) and budget for the Trust Fund for Participation in the UNFCCC Process were significantly affected by the postponement of the sessional meetings of the governing and subsidiary bodies, and by other meetings, workshops and events mostly being held virtually. Holding significantly more virtual meetings than usual required funding for appropriate systems and adjustments in working modalities in order to continue supporting the intergovernmental process effectively and efficiently.

III. Budget performance⁵

A. Overview of budgets and expenditure for all funds and special accounts

11. This section provides an overview of the budgets and actual expenditure for all funds and special accounts, including a breakdown per division or appropriation line. Annex I contains general information on the budget, income and availability of cash for each fund and special account to facilitate interpretation of the information on the detailed amounts provided in this section.

12. As the core budget and ITL budget were approved in euros, all budgets in the programme budget proposal documents for the biennium 2020–2021⁶ and in the updated work programme⁷ as at 1 January 2020 were presented in euros to facilitate consideration of the overall funding requirements for the biennium. The budgets and expenditure presented in this chapter are therefore also presented in euros.

13. The budgets for the biennium 2020–2021 as reflected in the updated work programme amounted to a total of EUR 172.2 million. The budgets for 2020 amounted to a total of EUR 84.4 million, of which EUR 57.6 million (68 per cent) had been spent as at 31 December 2020.

14. Table 1 presents the total budget and expenditure by funding source in euros and as a percentage of budget implementation as at 31 December 2020. The amounts presented include the charges for programme support costs and internal cost recovery services to the divisions but exclude the special account for programme support costs and the special account for cost recovery related activities to eliminate double counting. Details of the budgets for the special account for programme support costs and the special account for cost recovery related activities are provided in chapter III.B below.

15. During the reporting period, budget implementation ranged between 59 per cent for the budget for the Trust Fund for the International Transaction Log to 99 per cent for the budget for the Trust Fund for the Clean Development Mechanism. Negative expenditure under the Trust Fund for Participation in the UNFCCC Process and the special account for conferences and other recoverable costs results from the cancellation of commitments from previous years and refunds related to moving the location of COP 25 from Chile to Spain.

⁵ 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.

⁶ FCCC/SBI/2019/4 and Add.1–2.

⁷ Available at <https://unfccc.int/documents/230892>.

16. Details of the budgets and expenditure for each fund are provided in chapter III.B below. An overview of the budgets and expenditure for all UNFCCC funds by appropriation line (mostly reflecting the divisions of the secretariat) is presented in annex II.

Table 1
Budgets for 2020–2021 and 2020 and expenditure by funding source as at 31 December 2020
(Euros)

<i>Funding source</i>	<i>Budget for 2020–2021</i>	<i>Budget for 2020</i>	<i>Expenditure in 2020^a</i>	<i>Expenditure of 2020 budget (%)</i>
Trust Fund for the Core Budget of the UNFCCC	59 847 784	29 817 417	23 215 130	78
Trust Fund for Supplementary Activities	57 707 413 ^b	28 908 523	17 935 958	62
Budget for JI	1 069 698	534 849	516 281	97
Trust Fund for the International Transaction Log	4 610 775	2 305 388	1 354 617	59
Trust Fund for the Clean Development Mechanism	30 648 709	16 121 435	15 908 232	99
Trust Fund for Participation in the UNFCCC Process	9 602 000	4 801 000	(332 738) ^b	NA
Bonn Fund	3 579 044	1 789 522	1 599 981	89
Special account for conferences and other recoverable costs	2 423 751	680 476	(2 573 888) ^c	NA
Total	169 489 174^b	84 958 610	57 623 573	68

Note: All budgets are shown in euros for consistency of presentation.

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

^b Total supplementary requirements and total integrated budget, including for work on matters under Article 6 of the Paris Agreement, are 60.4 million and 172 million respectively.

^c Negative expenditure indicated in brackets is attributed to the cancellation of commitments from previous years and refunds.

B. Budget and expenditure by fund⁸

1. Trust Fund for the Core Budget of the UNFCCC

17. COP 25 and CMP 15 approved a core budget of EUR 59.8 million for the biennium 2020–2021 (see table 1). CMA 2 endorsed the decision adopted by the COP.⁹

18. Table 2 shows the core budget for 2020, the first year of the biennium, by appropriation line, as approved by the governing bodies and reallocated by the Executive Secretary pursuant to the authority given to her by the COP,¹⁰ as well as programme expenditure for 2020 as at 31 December 2020.

Table 2
Approved and reallocated 2020 core budget and expenditure by appropriation line as at 31 December 2020
(Euros)

<i>Appropriation line</i>	<i>Budget as approved by the COP</i>	<i>Budget as reallocated by the Executive Secretary</i>	<i>Expenditure^a</i>
Executive	1 667 860	1 811 920	1 531 994
Programmes Coordination	256 940	256 940	149 713
Adaptation	3 261 940	3 017 690	2 182 324
Mitigation	2 049 500	1 790 780	1 370 983

⁸ The expenditure amounts are provisional and based on the accounting data available in the enterprise resource planning system at the time of preparation of this document. Owing to rounding, the figures presented in the tables may not sum precisely.

⁹ FCCC/PA/CMA/2019/6, para. 69(a).

¹⁰ Decision 17/CP.25, para. 13.

<i>Appropriation line</i>	<i>Budget as approved by the COP</i>	<i>Budget as reallocated by the Executive Secretary</i>	<i>Expenditure^a</i>
Means of Implementation	3 018 600	3 018 600	2 552 841
Transparency	6 159 920	6 177 560	5 096 717
Operations Coordination	588 980	588 980	279 728
Secretariat-wide operating costs ^b	1 293 335	1 293 335	966 338
Administrative Services, Human Resources and ICT	2 115 905	2 004 374	1 646 782
Conference Affairs	1 324 120	1 300 600	1 066 947
Legal Affairs	1 160 680	1 143 040	894 970
Intergovernmental Support and Collective Progress	1 579 820	1 824 070	1 443 997
Communication and Engagement	1 664 740	1 914 451	1 180 933
IPCC ^c	244 755	244 755	244 755
Programme support costs	3 430 322	3 430 322	2 606 107
Total	29 817 417^d	29 817 417^d	23 215 130

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

^b Managed by the Administrative Services, Human Resources and ICT division.

^c Provision for an annual grant to the IPCC.

^d Excludes adjustment to the working capital reserve.

19. Budget reallocations were made in the context of implementing the outcomes of the secretariat's structural review. Although the total budget was not affected, several budget reallocations were made, resulting in increases under four appropriation lines (Executive, Transparency, Intergovernmental Support and Collective Progress, and Communication and Engagement) and corresponding decreases under five appropriation lines (Adaptation; Mitigation; Administrative Services, Human Resources and ICT; Conference Affairs; and Legal Affairs).

20. Table 3 presents the 2020 core budget and expenditure by object of expenditure as at 31 December 2020. Total expenditure, including programme support costs, amounted to EUR 23.2 million, representing 78 per cent of the core budget for 2020. The low level of expenditure for staff resulted from a high share of unfilled core budget posts, which, following completion of the secretariat's structural review in 2020, are planned to be filled in 2021.

21. A high level of late and outstanding contributions continued to negatively impact core budget implementation in 2020. Only 71.4 per cent of contributions had been received as at 31 December 2020. The secretariat managed the situation by releasing funding to the departments and divisions based on the availability of cash. Timely contributions will become even more critical to implementing the core budget once currently vacant positions are filled.

Table 3

Core budget and expenditure for 2020 by object of expenditure as at 31 December 2020

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	20 333 415	17 950 166	88
Non-staff costs	5 808 925	2 414 102	42
IPCC	244 755	244 755	100
Programme support costs	3 430 322	2 606 107	76
Total	29 817 417^b	23 215 130	78

^a Amounts are provisional and based on unaudited accounting data available at the time of preparation of this document.

^b Excludes adjustment to the working capital reserve.

2. Trust Fund for Supplementary Activities, including joint implementation

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

23. Table 4 shows the 2020 budget and expenditure under the Trust Fund for Supplementary Activities, including JI, by object of expenditure as at 31 December 2020. The overall expenditure rate under this trust fund was 63 per cent as at 31 December 2020 and varies significantly among its projects (see annex V).

Table 4

Budget and expenditure for 2020 under the Trust Fund for Supplementary Activities, including joint implementation, by object of expenditure as at 31 December 2020
(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	9 904 860	7 758 066	78
Non-staff costs	16 151 221	8 593 139	53
Programme support costs	3 387 291	2 101 034	62
Total	29 443 372	18 452 239	63

^a Amounts are provisional and based on unaudited accounting data available at the time of preparation of this document.

3. Trust Fund for the International Transaction Log

24. CMP 15 approved the ITL budget for the biennium 2020–2021, amounting to EUR 4,610,775.¹¹ Table 5 presents the 2020 budget and expenditure under the Trust Fund for the International Transaction Log by object of expenditure as at 31 December 2020. The overall expenditure rate under this trust fund was 59 per cent as at 31 December 2020. Owing to several staff departures, the restructuring of the secretariat and the decrease in operational activities, the staffing level of the ITL during the reporting period was below the requirements included in its budget.

Table 5

Budget and expenditure for 2020 under the Trust Fund for the International Transaction Log by object of expenditure as at 31 December 2020
(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	764 400	467 675	61
Non-staff costs	1 275 767	740 373	58
Programme support costs	265 221	146 569	55
Total	2 305 388	1 354 617	59

^a Amounts are provisional and based on unaudited accounting data available at the time of preparation of this document.

4. Trust Fund for the Clean Development Mechanism

25. The CDM Executive Board adopted the CDM business and management plan for 2020–2021 at its 104th meeting held in September 2019. The budget approved by the Executive Board for 2020 amounted to EUR 16.1 million. Although the Board approved the budget in United States dollars, it is presented in euros, as in the updated work programme, to enhance transparency of overall budget implementation. Expenditure rates as a percentage of the budget allocation may, however, be greater than the actual rates because of the conversion to euros.

26. Table 6 presents the 2020 budget and expenditure under the Trust Fund for the Clean Development Mechanism by object of expenditure as at 31 December 2020. The overall expenditure rate under this trust fund was 99 per cent as at 31 December 2020.

¹¹ Decision 5/CMP.15.

Table 6

Budget and expenditure for 2020 under the Trust Fund for the Clean Development Mechanism by object of expenditure as at 31 December 2020

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	9 611 958	9 797 587	102
Non-staff costs	4 654 799	4 261 314	92
Programme support costs	1 854 678	1 849 331	100
Total	16 121 435	15 908 232	99

^a Amounts are provisional and based on unaudited accounting data available at the time of preparation of this document.

5. Trust Fund for Participation in the UNFCCC Process

27. The 2020 budget for the Trust Fund for Participation in the UNFCCC Process amounted to EUR 4.8 million. No sessional meetings of the governing and subsidiary bodies were held in 2020 owing to the COVID-19 pandemic. Table 7 shows the 2020 budget and expenditure under this trust fund by object of expenditure as at 31 December 2020. The negative expenditure of EUR 0.3 million is attributed to the cancellation of commitments made in 2019 and refunds.

Table 7

Budget and expenditure for 2020 under the Trust Fund for Participation in the UNFCCC Process by object of expenditure as at 31 December 2020

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>
Staff and other personnel costs	–	–
Non-staff costs	4 248 673	(293 305) ^b
Programme support costs	552 327	(39 433) ^b
Total	4 801 000	(332 738)

^a Amounts are provisional and based on unaudited accounting data available at the time of preparation of this document.

^b Negative expenditure indicated in brackets is attributed to the cancellation of commitments made in 2019 and refunds.

6. Trust Fund for the Special Annual Contribution from the Government of Germany

28. The 2020 budget for the Bonn Fund amounted to EUR 1.8 million. As meetings of the subsidiary bodies could not be held in Bonn in 2020 owing to the COVID-19 pandemic, the Government of Germany allowed the use of funding for other purposes, including for virtual meeting platforms and key conference and ICT systems.

29. Table 8 presents the 2020 budget and expenditure for the Bonn Fund by budget line as agreed with the Government of Germany. The overall expenditure rate under the Bonn Fund was 89 per cent as at 31 December 2020.

Table 8

Budget and expenditure for 2020 under the Bonn Fund by budget line as at 31 December 2020

(Euros)

<i>Budget line</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Organization and servicing of intergovernmental meetings	970 028	908 110	94
Addressing the needs of the secretariat	543 498	477 533	88
Documentation and information for meetings	70 122	35 924	51
Programme support costs	205 874	178 414	87
Total	1 789 522	1 599 981	89

^a Amounts are provisional and based on unaudited accounting data available at the time of preparation of this document.

7. Special account for conferences and other recoverable costs

30. The secretariat manages funding relating to the cost associated with the split office premises and the move of offices to a new building on the United Nations Campus in Bonn under the special account for conferences and other recoverable costs. The funding is provided by the Government of Germany. The special account receives further funding under agreements with the hosts of the sessional meetings of the COP. Although no host country agreement was made in 2020 owing to the postponement of COP 26, negative expenditure was incurred due to refunds relating to COP 25.

31. Table 9 shows the budget for the costs related to the split and move of offices by object of expenditure for 2020, as well as refunds relating to COP 25, as at 31 December 2020.

Table 9

Budget and expenditure for 2020 under the special account for conferences and other recoverable costs by object of expenditure as at 31 December 2020

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Office split/move budget			
Staff and other personnel costs	391 020	319 894	82
Non-staff costs	257 052	181 677	71
Programme support costs	32 404	25 183	78
Total	680 476	526 754	77
Refunds relating to COP 25			
Staff and other personnel costs	—	(79 978) ^b	NA
Non-staff costs	—	(2 853 497) ^b	NA
Programme support costs	—	(167 167) ^b	NA
Total	—	(3 100 642)^b	NA
Grand total	680 476	(2 573 888)	NA

^a Amounts are provisional and based on unaudited accounting data available at the time of preparation of this document.

^b Negative expenditure indicated in brackets is attributed to the cancellation of commitments from 2019 and refunds.

8. Special account for programme support costs

32. Table 10 shows the 2020 budget for the special account for programme support costs by object of expenditure as at 31 December 2020. The overall expenditure rate was 86 per cent as at 31 December 2020.

Table 10

Budget and expenditure for 2020 under the special account for programme support costs by object of expenditure as at 31 December 2020

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	6 157 340	5 866 649	95
Non-staff costs	2 432 964	1 554 764	64
Total	8 590 304	7 421 413	86

^a Amounts are provisional and based on unaudited accounting data available at the time of preparation of this document.

9. Special account for cost recovery related activities

33. Table 11 shows the 2020 budget for the special account for cost recovery related activities fund by object of expenditure as at 31 December 2020. The overall expenditure rate was 93 per cent as at 31 December 2020.

Table 11

Budget and expenditure for 2020 under the special account for cost recovery related activities by object of expenditure as at 31 December 2020

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	2 687 160	2 877 928	107
Non-staff costs	3 109 881	2 497 540	80
Total	5 797 041	5 375 468	93

^a Amounts are provisional and based on unaudited accounting data available at the time of preparation of this document.

IV. Programme delivery

A. Programmes Coordination

34. Programmes Coordination provides strategic direction to and oversight of the work of the four Programmes divisions (Adaptation, Mitigation, Means of Implementation and Transparency). It ensures strategic, substantive and administrative coherence and synergy in the delivery of their work programmes, including in relation to the established intergovernmental processes and constituted bodies.

35. Programmes Coordination ensured the representation of the secretariat, including on behalf of the Executive Secretary, through speeches, panel discussions and conversations on a wide range of topics and with diverse stakeholders, including in relation to Action for Climate Empowerment, the Global Forum on the Environment and Climate Change of the Organisation for Economic Co-operation and Development Climate Change Expert Group and the United Nations Decade on Ecosystem Restoration (2021–2030).

36. Programmes Coordination strengthened the secretariat's work with Bonn-based organizations and provided coordination and oversight of collaboration with the NDC Partnership, as well as guidance on innovative internal processes.

37. In terms of management, administration of financial resources and coordination of activities, Programmes Coordination continued to support all existing processes and the work of the four divisions in accordance with United Nations regulations and rules and UNFCCC policies.

B. Adaptation division

38. The Adaptation division supports Parties in enhancing adaptive capacity, strengthening resilience and reducing vulnerability to climate change. During the reporting period, the division (1) facilitated intergovernmental engagement on adaptation and loss and damage, including by supporting the process to formulate and implement NAPs and providing support to the NWP, the WIM and the technical examination process on adaptation; (2) supported constituted bodies (the Adaptation Committee, the Facilitative Working Group of the Local Communities and Indigenous Peoples Platform, the Least Developed Countries Expert Group and the WIM Executive Committee); (3) managed adaptation-related data and information; and (4) facilitated broader engagement on the topics of adaptation and loss and damage.

39. In the light of the COVID-19 pandemic and associated meeting constraints, the majority of planned meetings and workshops were organized virtually, with only a few

events, such as the NAP Expo¹² and the Adaptation Forum, postponed to 2021. Nonetheless, all constituted bodies, processes and work programmes supported by the division progressed their work in line with their respective mandates and workplans. The outcomes of that work were showcased during the June Momentum and the Climate Dialogues.

40. The division supported developing country Parties, in particular the least developed countries, to enable them to formulate and submit their NAPs by the end of 2020 or soon thereafter by facilitating the application of technical guidance from the Least Developed Countries Expert Group, as well as by identifying and addressing obstacles related to the process to formulate and implement NAPs and mobilizing relevant organizations to offer technical assistance as part of the Open NAPs initiative.

41. Work under the NWP included collaborating with partners to respond to the needs of Parties and constituted bodies, as well as co-designing and implementing actions with expert groups on mandated thematic areas, in particular oceans and biodiversity. Meetings of the Lima Adaptation Knowledge Initiative were also convened under the NWP, including the curating and sharing of information to close adaptation knowledge gaps, particularly for the least developed countries and small island developing States. A new format involving smaller, more targeted activities, including virtual webinars and competitions, was implemented under the technical examination process on adaptation.

42. Support provided to the Adaptation Committee resulted in the first deliverables under the Paris Agreement, including a publication examining how developing countries are addressing climate hazards, which was geared towards recognizing the adaptation efforts of developing countries. Support provided to the WIM and its Executive Committee resulted in the publication of the Committee's first policy brief, jointly developed with the Technology Executive Committee. Support was also provided for launching the web portal for the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change, as well as for three expert groups to support the implementation of the strategic workstreams of the WIM Executive Committee on slow onset events, non-economic losses, and action and support to avert, minimize and address loss and damage. The Facilitative Working Group operationalized the Local Communities and Indigenous Peoples Platform and facilitated the implementation of its functions, including through the implementation of its newly agreed 2020–2021 workplan.

43. The division further maintained and enhanced its trusted information and data portals, including the adaptation knowledge portal, NAP Central and the Fiji Clearing House for Risk Transfer, as well as information provided through social media channels. It also developed the Local Communities and Indigenous Peoples Platform web portal. The registry for adaptation communications was not adopted in 2020 owing to the postponement of COP 26. As a transitional arrangement, the secretariat published adaptation communications submitted by Parties on a provisional web page and made available information materials to help developing country Parties understand the guidance on adaptation communications, as well as the adaptation-related provisions of the ETF.

C. Mitigation division

44. The Mitigation division supports Parties to communicate and cooperate in the implementation of ambitious national action in line with global efforts to limit temperature increase to well below 2 °C and pursue efforts to limit it to 1.5 °C above pre-industrial levels. Parties are supported in developing, communicating and effectively implementing ambitious NDCs in a manner that facilitates clarity, transparency, understanding and accounting, including through the use of collaborative approaches, mechanisms, framework engagements and economic instruments that broaden mitigation action and drive sustainable development.

45. During the reporting period, the division facilitated intergovernmental engagement by holding virtual informal events to advance the technical work of the forum on the impact of

¹² Some technical components of the NAP Expo were organized virtually, including the NAP country platform, NAP country dialogues and two webinars, including one on how to accelerate adaptation planning and resilience-building during the COVID-19 recovery.

the implementation of response measures and continued to engage actively on behalf of the secretariat with both the International Civil Aviation Organization and the International Maritime Organization in developing and implementing their climate strategies and policies. With regard to its objectives relating to established processes, the division prepared a compilation of information on the minimization of adverse impacts in accordance with Article 3, paragraph 14, of the Kyoto Protocol, contributed to a compilation and synthesis of the biennial reports of Annex I Parties and held a virtual three-day global technical expert meeting on the built environment, in particular on building energy efficiency and circular approaches in building construction.

46. As part of efforts to achieve its objectives relating to the constituted bodies, the division organized virtual meetings for the Katowice Committee of Experts on the Impacts of the Implementation of Response Measures, the CDM Executive Board and the Joint Implementation Supervisory Committee, as well as the 22nd Registry System Administrators Forum.

47. The division maintained the data portal on response measures modelling tools and continued to provide support to the CDM. Over 5,000 registry transactions were processed, over 600 queries from external stakeholders were addressed and databases related to project activities and programmes of activities were maintained.

48. In achieving its objectives related to enhancing engagement, the Mitigation division continued to leverage the regional collaboration centres to facilitate climate action in response to the needs expressed by countries and offers of collaboration from other multilateral organizations. In the context of support for NDCs, the regional collaboration centres, in coordination with other United Nations system entities, conducted four regional surveys to assess countries' NDC-related needs, supported stakeholder consultations and conducted technical analyses for over 20 countries to explore alternative instruments to implement their NDCs through the Collaborative Instruments for Ambitious Climate Action Initiative. The regional collaboration centres also organized virtual events related to the impacts of the implementation of response measures and launched a virtual platform that provides a calendar of virtual events in each of their six regions.

49. With regard to the Kyoto Protocol, the division continued to provide oversight of and support for operation of the CDM and JI and the related reporting, review and compliance regime.

D. Means of Implementation division

50. The Means of Implementation division provides assistance to Parties for enhancing access to and mobilizing and scaling up finance, technology and capacity-building support for the implementation of the Convention, the Kyoto Protocol and the Paris Agreement.

51. The division supported the Standing Committee on Finance, including in developing its 2020–2021 workplan; organizing two virtual meetings; preparing the draft fourth biennial assessment and overview of climate finance flows and the draft first report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement; supporting related outreach activities; and advancing the preparations for the next Forum of the Standing Committee on Finance on the topic of finance for nature-based solutions. The division also organized the first part of the in-session workshop on long-term climate finance held during the Climate Dialogues; collaborated with the operating entities of the Financial Mechanism on mobilizing and delivering climate finance, readiness and climate finance data; reached out to United Nations system entities and bilateral, regional and other multilateral channels to assist developing country Parties in assessing their needs and priorities related to implementing the Convention and the Paris Agreement through technical workshops and technical assessments; provided technical and substantive support to the Adaptation Fund under Article 9, paragraphs 5 and 7, of the Paris Agreement and on matters relating to transparency of support under Article 13 of the Paris Agreement; and organized virtual informal events held during the June Momentum and the Climate Dialogues.

52. The division prepared official documents synthesizing the technology needs identified by non-Annex I Parties, and on possible options and their implications, in aligning the processes pertaining to the independent review of the CTCN and the periodic assessment of the Technology Mechanism; initiated the second independent review of the CTCN; supported the work of the Technology Executive Committee by organizing two virtual meetings and events during the June Momentum and the Climate Dialogues, including Technology Day; and prepared publications, including policy briefs of the Technology Executive Committee on enhancing implementation of the results of technology needs assessments and on technologies for averting, minimizing and addressing loss and damage in coastal zones, and a publication on innovative approaches to accelerate and scale up climate technology implementation for mitigation and adaptation. It also organized four regional technical expert meetings on climate-smart cooling solutions for sustainable buildings; facilitated the active engagement of observer organizations in its work; collaborated with the United Nations Environment Programme by actively participating in CTCN Advisory Board meetings; and implemented communication and outreach activities, including updating and maintaining the technology information clearing house TT:CLEAR.

53. The division organized the 9th Durban Forum on capacity-building and the 4th meeting of the PCCB virtually in conjunction with the June Momentum; prepared official documents to support capacity-building negotiations; and supported the intersessional work of the PCCB. The division also organized a number of virtual events, including the Capacity-building Knowledge to Action Day for the Africa region, four webinars under the PCCB Network and two events during the Climate Dialogues; developed communication and outreach products disseminated through the PCCB web pages, social media channels and the capacity-building portal; supported activities to enhance collaboration between the secretariat and the NDC Partnership; and provided oversight of the Fellowship Capacity Award Program to Advance Capabilities and Institutional Training.

E. Transparency division

54. The Transparency division supports the intergovernmental process in relation to MRV under the Convention and its Kyoto Protocol and the ETF under the Paris Agreement, including by providing technical assistance to developing countries and training to experts engaged in the reporting, review and analysis processes. It operationalizes the ETF and supports work on relevant methodological issues, including in relation to GHG inventories, REDD+, agriculture, land use, land-use change and forestry, IPCC guidelines and common metrics. It also supports the transparency-related work of the CGE and maintains a transparency data hub, which includes information management and analysis.

55. During the reporting period, the division continued to provide substantive support on intergovernmental engagement, notwithstanding the absence of negotiating sessions owing to the COVID-19 pandemic. It supported the preparation and organization of the June Momentum and the Climate Dialogues by organizing a series of events and workshops on transparency matters; the Koronivia joint work on agriculture; GHG inventories and the use of reporting tables; multilateral assessment and facilitative sharing of views; CGE transparency-related issues; reporting from and review of Annex I Parties; reporting from non-Annex I Parties; CRF Reporter software; NDCs common time frames; and pre-2020 implementation and ambition.

56. The Transparency division also supported the intergovernmental process by implementing MRV requirements. It completed a total of 91 technical reviews, analyses and assessments of 30 biennial reports, 21 biennial update reports, of which 5 contained REDD+ results, 25 GHG inventory submissions and 15 REDD+ forest reference emission level submissions, with more than 300 experts involved in virtual reviews. It organized multilateral assessment for 10 developed countries and facilitative sharing of views for 17 developing countries, both of which were held virtually. It also organized two virtual meetings of lead reviewers of GHG inventories, national communications and biennial reports. The division prepared and published many reports, including the compilation and synthesis report of the fourth biennial reports of Annex I Parties, GHG inventory status reports, an aggregate GHG information report, a GHG data report, a compilation and accounting report, reports on the

technical review of GHG inventories and biennial reports, and a report of the status of submission of biennial reports. It provided developing countries with access to the CRF Reporter software and updated the GHG data interface based on the latest submissions from Parties. It also provided continuous access to all transparency-related systems and tools, enhanced several tools used for communication and review, and continued to manage the processing and publication of national reports.

57. The division continued to support the CGE by organizing six CGE meetings and an informal forum, conducting seven CGE workshops on MRV and the ETF for 296 participants from 108 countries, organizing six webinars with 400 experts, updating and translating its training materials and developing new technical guidance and videos on MRV and ETF. It also conducted 18 training sessions on applying information to facilitate clarity, transparency and understanding and to track the progress of implementation of NDCs, involving 770 participants from 90 countries. The division also organized five workshops on the quality assurance of national GHG inventories for developing countries, which were attended by 220 experts. In 2020, 311 experts were certified out of 754 experts nominated to attend online training on the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*, and an additional 317 experts were enrolled in the second round of the programme. The division provided e-learning training courses with examinations for experts conducting technical analyses of biennial update reports, technical reviews of national communications and biennial reports, technical reviews of GHG inventories, and reviews under Article 8 of the Kyoto Protocol, resulting in the certification of 132 new experts.

58. The division launched the work on operationalizing the ETF and transitioning Parties and the secretariat from the current MRV arrangements. It supported Parties in using the MRV system to inform the preparation of their next NDCs and organized 25 webinars/town hall events on the ETF transition, facilitating participation in the ETF by strengthening collaboration with other organizations. It initiated the preparation of an initiative for universal participation in the ETF to facilitate ambitious implementation of the Paris Agreement by generating global momentum, increasing political awareness and buy-in, and strengthening Parties' national capacities on transparency.

59. The division continued to lead the work on transparency-related and sectoral issues, cooperating with a range of organizations.

F. Operations Coordination

60. Operations Coordination ensures that Parties are provided with a broad suite of legal, logistical, documentation, information and communication technology, and travel support to enable comprehensive and coherent international cooperation and support for the implementation of action towards the collective achievement of the objectives and goals of the Convention, the Kyoto Protocol and the Paris Agreement.

61. The division continued developing, coordinating and facilitating impactful partnerships with Parties and non-Party stakeholders to secure financial, human and material resources needed for the secretariat's work. Nine new innovative strategic partnerships, in particular with the private sector, philanthropic organizations and other key stakeholders, were identified and established with a view to mobilizing resources and facilitating enhanced action under the Paris Agreement. Operations Coordination supported the allocation of resources received from Party and non-Party donors, enabling the divisions to continue their work.

62. In terms of management, administration of financial resources and coordination of activities, Operations Coordination continued to support all existing processes and the work of the operations department in accordance with United Nations regulations and rules and UNFCCC policies.

63. Operations Coordination facilitated the transfer of and access to inactive records, managed the inactive records centre and the records management system, and maintained the secretariat's archives.

G. Legal Affairs division

64. The Legal Affairs division 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 the Paris Agreement Implementation and Compliance Committee; and (3) on the administration, management and operations of the secretariat and the UNFCCC process.

65. During the reporting period, the division's delivery of outputs was affected by lack of resources. Although the secretariat's structure review process streamlined the division's functions and better aligned its workflows with its mandated activities, the remaining vacant posts in the division hampered the delivery of several outputs. Staff from other units within the secretariat and several consultants and fellows had to be temporarily engaged.

66. The division was called on to provide legal advice in relation to negotiating sessions being postponed to 2021, including on mandated activities that were scheduled to be concluded and agenda items that were due to be considered in 2020.

67. Advice was provided to the Presidency and incoming Presidency of the COP, the CMP and the CMA and the Chairs of the subsidiary bodies as well as their Bureaux and facilitators; negotiating groups and Parties seeking advice; the Executive Secretary; all secretariat programmes; and United Nations system entities. In particular, 69 instances of legal advice were provided along with support and information to the chair of the consultations on elections, to chairs and coordinators of regional groups and constituencies and to Parties on the UNFCCC electoral process, including on the operationalization of the guidance from the Bureau of the COP, the CMP and the CMA on extending the membership of various constituted bodies as a result of the postponement of the negotiating sessions. The Legal Affairs division also prepared and finalized three guides on legal and procedural advice for presiding officers, members of the Bureau and other participants in UNFCCC negotiating processes, as well as an annotation and compendium of practice on the UNFCCC draft rules of procedure.¹³

68. 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 the division 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. In addition, it provided substantive, technical, administrative and logistical support for the meetings of the Compliance Committee under the Kyoto Protocol and the Paris Agreement Implementation and Compliance Committee, and for their 2020 annual reports to the CMP and the CMA. The division supported the enforcement branch of the Compliance Committee under the Kyoto Protocol in addressing ongoing and new questions of implementation, provided advice on the implications of the entry into force of the Doha Amendment and supported the work of the facilitative branch. With regard to the Paris Agreement Implementation and Compliance Committee, the division provided support in further developing the Committee's draft rules of procedure.

69. With respect to providing support for the operations of the secretariat and the UNFCCC process, the division provided 138 instances of legal advice and opinions in support of the administration and operations of the secretariat and supported the negotiation, finalization and conclusion of 101 legal instruments and agreements. For the effective management of risk, the division advised on 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.

¹³ FCCC/CP/1996/2.

H. Conference Affairs division

70. The Conference Affairs division strives to provide optimal conference services for sessions of the governing and subsidiary bodies, as well as for a wide range of workshops and other events. While this core function of the division and its core mandates have not changed and the division was already adapting its services to the changing nature of the UNFCCC process, the COVID-19 pandemic highlighted the need to further evolve them.

71. The role of the division comprises planning and coordinating the operational aspects of conferences, workshops and events. The COVID-19 pandemic has accelerated the shift from physical to virtual meetings, a trend that is expected to remain once physical meetings are able to resume without restrictions. In this context, strengthening the integration of services across divisions is crucial to a coherent and streamlined approach to servicing meetings, whether physical, hybrid or fully virtual.

72. The division responded to the accelerated shift from physical to virtual and hybrid formats and continues to adapt by developing and enhancing innovative conference operations and information technology systems to effectively integrate virtual and physical requirements and by reviewing best practices to ensure the provision of optimal conference services for sessions of the governing and subsidiary bodies, as well as for a wide range of workshops and events.

73. The division provided effective organizational, logistical, registration and accreditation, and document support for UNFCCC sessions, events and workstreams by:

(a) Making arrangements for the June 2020 sessions of the subsidiary bodies, as well as 88 workshops and meetings that were scheduled to take place in Bonn during the reporting period. A total of 14 workshops and meetings took place physically prior to the start of the COVID-19 pandemic in March 2020. The subsequent national lockdown and travel restrictions led to the postponement of the fifty-second sessions of the subsidiary bodies and the remaining 74 workshops and meetings;

(b) Facilitating the organization of the June Momentum, the Climate Dialogues and 20 other virtual events and meetings, including the registration and accreditation of 3,810 representatives of Parties, observer States and observer organizations, the development and publication of registration and accreditation manuals, and the provision of 220 hours of remote simultaneous interpretation;

(c) Editing and processing 171 official documents, containing a total of 2,111,347 words, and 132 non-official documents, with a total of 701,606 words. Given that no sessions of the governing or subsidiary bodies were held in 2020, it is not possible to provide statistics on timeliness of document processing and publication in accordance with United Nations deadlines. Every effort was made to process documents and make them available as early as possible. The new document management system has been implemented in collaboration with the ICT subdivision; work on improving the system continues.

74. Prior to the postponement of all on-site events, the Conference Affairs division had received and initiated the processing of requests for visa assistance for the participation of delegates in meetings and workshops that had been scheduled to take place in 2020.

75. During the reporting period, in close collaboration with the host of COP 26, the division continued to implement measures aimed at reducing the carbon footprint of UNFCCC sessions. Outreach efforts to internal and external stakeholders were also enhanced to increase awareness of sustainability measures.

I. Administrative Services, Human Resources, and Information and Communication Technology division

76. The Administrative Services subdivision plans and manages the secretariat's financial resources, procurement and facilities, and makes travel arrangements. It coordinates the preparation of the secretariat budget and work programme, reports on its implementation, and develops financial and administrative policies and guidelines.

77. With effect from March 2020 and throughout the reporting period, the secretariat had to suspend all official travel activities in response to the COVID-19 pandemic, cancel and recover costs for trips already booked and assist travellers stranded as a consequence of travel restrictions. Procurement activities continued to be implemented in a competitive and cost-effective manner, but with a noticeable shift in requirements from conference venues to online conferencing systems and related services compared with previous years owing to the COVID-19 pandemic. The Administrative Services subdivision managed 381 procurement cases totalling USD 13.7 million, largely under long-term agreements and through cooperative procurement with United Nations system entities, including those resulting from 16 new tenders. It led the secretariat's efforts to measure, reduce and mitigate the environmental impact of its operations and to achieve climate neutrality. By purchasing and cancelling Adaptation Fund certified emission reductions and using the United Nations Carbon Offset Platform, the secretariat helped the United Nations system offset approximately 1,585 kt of carbon dioxide equivalent (including its own 10.5 kt), representing over 75 per cent of the United Nations system's overall GHG emissions in 2019.

78. The division 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 2019 and 2020 in accordance with the International Public Sector Accounting Standards and supported related audits conducted by the United Nations Board of Auditors. The Board issued an unqualified audit opinion for the 2019 statement. In total, 7,600 financial transactions, including payment of 3,400 commercial invoices and 1,400 incoming deposits, were processed by the Financial Resources Management unit accurately and in a timely manner. It prepared six official documents on budgetary matters – less than in previous years owing to the postponement of sessional meetings from 2020 to 2021. The unit prepared 46 donor reports, of which 31 were submitted by the established deadline.

79. The division supported the secretariat's strategic vision and was intensely involved in the structural review process, in the areas of both structural and non-structural changes. It provided effective support in alignment with the emerging organizational changes resulting from the structural review and the COVID-19 pandemic, such as targeted online and face-to-face training, workshops, retreats and individual coaching sessions, with an average of 1.25 days of training per staff member in 2020. The subdivision enhanced its communication to staff with various activities, such as via personal staff induction covering benefits and entitlements, as well as via virtual educational and training materials on the intranet. During the restructuring process, there was a reduction in the recruitment of fixed-term staff, which will be addressed in 2021.

80. The division provided a secure, reliable, sustainable and coherent information technology infrastructure; operated and maintained existing mandated systems that support the intergovernmental process; and improved the overall performance of the ICT subdivision, with a focus on extending and improving critical user-facing services.

81. In response to the restrictions caused by the COVID-19 pandemic, the ICT subdivision established a technical infrastructure to provide the workforce with secure access to the services and information needed to support remote work. In total, 437 events for UNFCCC sessions, workshops and meetings were organized and supported virtually.

J. Intergovernmental Support and Collective Progress division

82. Despite the COVID-19 pandemic, the Intergovernmental Support and Collective Progress division facilitated progress in the climate process in 2020 by ensuring the coherence, consistency and timeliness of the work of the governing and subsidiary bodies and enabled and supported overarching processes, such as the periodic review of the adequacy of the long-term global goal under the Convention and the global stocktake under the Paris Agreement.

83. To ensure the continued functioning of the intergovernmental climate change process in the context of the global COVID-19 pandemic, the Intergovernmental Support subdivision

intensified the coordination and support provided to the Presidency of COP 25, the incoming Presidency of COP 26 and the Chairs of the subsidiary bodies to help them to guide the process in a manner that maximizes progress and minimizes delays. This included organizing and supporting informal consultations between the presiding officers and Parties on the general expectations for COP 26 and on specific issues critical to the success of COP 26, such as matters under Article 6 of the Paris Agreement, as well as transparency and finance.

84. The Intergovernmental Support subdivision provided substantive and procedural support for five meetings and one informal briefing of the Bureau of the COP, the CMP and the CMA. This support was critical in allowing the Bureau to provide guidance on the process regarding the postponement and rescheduling of the 2020 negotiating sessions. The subdivision continued to keep Parties and stakeholders informed through several channels, including by issuing notifications. It coordinated over 100 bilateral consultations between the presiding officers and Parties and managed protocol-related matters as needed.

85. To maintain momentum in the climate change process, the Chairs of the subsidiary bodies, in collaboration with the Presidency of COP 25 and the incoming Presidency of COP 26, convened the June Momentum and the Climate Dialogues, a series of mandated events and informal consultations aimed at illustrating how climate action is progressing even faced with the unforeseen challenges resulting from the global COVID-19 pandemic. The Climate Dialogues represented the largest UNFCCC virtual conference to date, with over 80 meetings taking place over a two-week time frame.

86. Lastly, to keep Parties and stakeholders focused on the urgency of action towards COP 26, the secretariat created, launched and continues to update the Climate Hub 360, a support tool for Parties and stakeholders that provides information on events and activities planned within the climate change process and by external partners.

87. The Collective Progress subdivision facilitated consideration of the second periodic review of the long-term global goal under the Convention and of overall progress towards achieving it, and matters related to research, systematic observation and science.

88. In support of the second periodic review, the Collective Progress subdivision organized virtual consultations with the Chairs of the subsidiary bodies, provided briefings to the IPCC and constituted bodies, and supported the elected co-facilitators of the structured expert dialogue in preparing for the first part of the first meeting of the structured expert dialogue during the Climate Dialogues.

89. In the context of research and systematic observation, the Collective Progress subdivision organized the twelfth meeting of the research dialogue to explore the scientific research on and understanding of moving towards the goal of net zero global anthropogenic carbon dioxide emissions and building resilience to the unavoidable impacts and risks of climate change.

90. Lastly, in response to mandates from COP 25, the Collective Progress subdivision convened a dialogue on the relationship between land and matters related to climate change adaptation, as well as the Ocean and Climate Change Dialogue to consider how to strengthen adaptation and mitigation action.

K. Communication and Engagement division

91. The Communication and Engagement division ensures that the global response to climate change is informed by a single cohesive message based on the outcomes of the intergovernmental process and works to improve coherence among the actions of a wide variety of actors and the alignment of those actions with the objective of the Convention and the purpose of the Paris Agreement.

92. During the reporting period, the division:

(a) Facilitated intergovernmental engagement and implementation of established processes relating to gender, Action for Climate Empowerment, youth engagement, observer engagement and support for the high-level champions, including by preparing a gender information pack for the constituted bodies; organizing and supporting virtual regional and

global dialogues, workshops and events on gender, Action for Climate Empowerment and youth engagement; ensuring the participation of observer organizations in the June Momentum and the Climate Dialogues; supporting the launch of the Race to Zero campaign and dialogues, including around 90 events across 10 thematic areas; and facilitating consultations between high-level champions and groups of Parties during the June Momentum;

(b) Managed a trusted repository of data and information designed to enhance communication on the goals and achievement of the intergovernmental process and produced materials communicating authoritative, relevant, timely and readily accessible information to Parties, non-Party stakeholders and the public on the UNFCCC process, climate change and the mechanisms, bodies and processes supporting climate action through the UNFCCC website, mobile applications, social media channels, the global climate action portal (NAZCA), the CDM catalogue of decisions and the Climate Hub 360;

(c) Enhanced engagement with Parties and non-Party stakeholders in cooperative initiatives in support of the implementation of the Convention, the Kyoto Protocol and the Paris Agreement, including (1) through media and outreach products, including speeches, press releases, editorials, statements, interviews, videos and web briefings delivered by the presiding officers, the Executive Secretary and senior officials, news items for the UNFCCC newsroom (in English, French, Russian and Spanish), social media posts and digital campaigns, and regional-level events and updates provided through the regional collaboration centres; (2) by maintaining relationships with observer organization constituencies; (3) by organizing the June Momentum to shine a light on the enormous groundswell of activities under way around the world that are moving the world towards a highly resilient, low-carbon future; (4) by providing support for, and the delivery of, outputs under partnerships and collaboration projects; and (5) by organizing workshops, training and enhanced engagement in implementing the gender work programme.

93. Despite the absence of negotiating sessions in 2020 owing to the COVID-19 pandemic, the division continued to deliver high-quality communication and engagement support services for established processes and bodies supported by all secretariat divisions, including for the June Momentum and the Climate Dialogues, recognizing that effective communication and engagement during the pandemic is crucial to ensuring that all stakeholders remain informed on the negotiating process and climate action and that the widest range of actors, including regions, cities, business, investors and civil society, are working together with governments and the United Nations system to implement the Paris Agreement.

L. Executive division

94. During the reporting period, the Executive division provided strategic guidance to the work of the secretariat, ensuring the overall coherence and responsiveness of the organization's work in relation to its mandates. In doing so, the division ensured that the work of the secretariat is guided by Article 2 of the Convention and of the Paris Agreement and by the values and principles of the United Nations.

95. Throughout 2020 the division led the secretariat in working closely with the Presidency of COP 25, the incoming Presidency of COP 26 and the presiding officers of the subsidiary bodies, as well as the Bureau of the COP, the CMP and the CMA, to minimize disruptions and maximize progress on work under the UNFCCC process. In lieu of in-person negotiations, the secretariat supported the presiding officers and the high-level champions in organizing a number of virtual events, including the June Momentum, the Race to Zero campaign and the Climate Dialogues, which provided virtual platforms for Parties and non-Party stakeholders to showcase their progress in 2020 and exchange views and ideas on mandated work under the subsidiary bodies, the COP, the CMP and the CMA.

96. The Executive Secretary and Deputy Executive Secretary intensified their outreach to Parties and other stakeholders, largely through the use of virtual tools, to continue promoting and advancing work under the UNFCCC process. This included encouraging Parties to ratify the Doha Amendment to the Kyoto Protocol and supporting Parties to communicate new and

updated NDCs and intensify efforts to implement NDCs and long-term low-emission development strategies. The Executive Secretary and Deputy Executive Secretary also continued to encourage non-Party stakeholders to contribute to the implementation of the Paris Agreement, including by cooperating with the high-level champions under the Marrakech Partnership for Global Climate Action and other climate action initiatives.

97. The Executive Secretary launched an open channel of communication with the nine constituencies of admitted non-governmental organizations aimed at discussing how to enhance observer engagement and participation in the climate change process, including convening virtual meetings with the participation of representatives of the nine constituencies, the COP President and the Chairs of the subsidiary bodies.

98. The division maintained its close collaboration with United Nations system entities and contributed to the development and implementation of the Secretary-General's strategic priorities on climate change in 2020–2021 through coordination mechanisms such as the Secretary-General's Climate Principals Group and Climate Core Group. The Executive Secretary and Deputy Executive Secretary also participated in meetings of the Chief Executives Board for Coordination and the Senior Management Group. Furthermore, the Executive division supported the Secretary-General and Deputy Secretary-General in their outreach activities and actively engaged in the preparations for the Climate Ambition Summit 2020 co-hosted by the United Nations, the United Kingdom of Great Britain and Northern Ireland and France, which was held on 12 December 2020 to commemorate the fifth anniversary of the adoption of the Paris Agreement. The division also coordinated inputs to official reports and issued papers related to the COVID-19 pandemic recovery.

99. In terms of organizational development, the division led the finalization of the participatory and transparent review of the secretariat's structure and operations, including the mapping of staff to the new structure. This review was aimed at making the secretariat's structure fit for purpose, taking into the consideration the new era of implementation of the Paris Agreement, and at improving its agility, efficiency and effectiveness in the delivery of its work, including its internal functioning.

100. The division continued to work towards its goal of enhancing transparency, outreach and inclusiveness in administrative matters by leading the organization of two virtual events, in June and November 2020, to update Parties on implementation of the secretariat's programme budget for 2020–2021 and the new secretariat structure, and to share preliminary ideas on the approach to the preparation of the budget for the biennium 2022–2023, including question and answer sessions. At a briefing in November 2020, the secretariat organized a discussion between Parties and the United Nations Board of Auditors on the report of the Board of Auditors on the financial statements of the UNFCCC for 2019.¹⁴

¹⁴ FCCC/SBI/2020/INF.9.

Annex I

General information on the budget, income and availability of cash for the UNFCCC funds

[English only]

1. The UNFCCC funds were established to meet the specific requirements of the intergovernmental process. The rules governing budget administration, sources of income and income structure vary significantly among the funds.

2. The budget for each fund is administered in accordance with the respective decision on its adoption, as follows:

(a) The COP approves the core budget, the CMP endorses it as it applies to the Kyoto Protocol and the CMA endorses it as it applies to the Paris Agreement. Relevant COP decisions provide the regulatory framework for the administration and implementation of the core budget;

(b) The CDM Executive Board adopts the CDM budget through the CDM business and management plans;

(c) The Joint Implementation Supervisory Committee adopts the budget for JI through the JI business and management plans;¹

(d) The Government of Germany and the secretariat agree on the budgets for the Bonn Fund and on requirements relating to the split of the office premises of the secretariat across two campuses;

(e) The host of the session of the COP and the secretariat agree on the budget that covers the secretariat's requirements in relation to arrangements for the sessional meetings of the COP;

(f) The Executive Secretary approves the budgets for projects and activities under the Trust Fund for Supplementary Activities, the Trust Fund for Participation in the UNFCCC Process and the special account for cost recovery related activities and for indirect costs administered under the special account for programme support costs.

3. The sources and structure of income for the UNFCCC funds are defined by various factors, including:

(a) **Budget for the Trust Fund for the Core Budget of the UNFCCC:** the COP adopts an indicative scale of core budget contributions from all Parties to the Convention and the Paris Agreement and the CMP adopts an indicative scale of core budget contributions from all Parties to the Kyoto Protocol. Income for the core budget consists mainly of these contributions, in addition to a special annual contribution from the Host Government of the secretariat (the Government of Germany) and any funds carried forward from the previous budget period as approved by the COP. Contributions to the core budget are due on 1 January of the relevant budget year;

(b) **Budget for the Trust Fund for the International Transaction Log:** the CMP adopts a scale of fees for users of the ITL for each biennium. Income for the ITL budget consists entirely of the contributions from users of the ITL;

(c) **Budgets for the Trust Fund for the Clean Development Mechanism and JI:** the CMP generally defined CDM and JI fees and shares of proceeds to be used for managing the two mechanisms. The CDM Executive Board and Joint Implementation Supervisory Committee appropriate funds received through their respective business and management plans;

(d) **Budget for the Bonn Fund:** income for the Bonn Fund consists entirely of annual contributions from the Host Government;

¹ The JI budget is administered in the Trust Fund for Supplementary Activities.

(e) **Budget for the Trust Fund for Supplementary Activities:** income for the Trust Fund for Supplementary Activities consists of voluntary contributions from Parties and non-Party stakeholders for activities and projects approved by the Executive Secretary to enhance implementation of the UNFCCC work programme;

(f) **Budget for the Trust Fund for Participation in the UNFCCC Process:** income for the Trust Fund for Participation in the UNFCCC Process consists of voluntary contributions from Parties to support the participation of representatives of eligible Parties in the sessional meetings of the governing and subsidiary bodies;

(g) **Budget for the special account for programme support costs:** income for the special account for programme support costs consists of a charge on expenditure made under other UNFCCC funds and special accounts. The charge is in line with the charges for programme support costs applied in the United Nations system and is usually 13 per cent. Exceptions include the 5 per cent charge applied to expenditure under the special account for conferences and other recoverable costs;

(h) **Budget for the special account for conferences and other recoverable costs:** income for the special account for conferences and other recoverable costs consists mainly of contributions made under the respective host country agreements for the sessions of the COP and contributions from the Government of Germany as the Host Government of the secretariat to cover requirements relating to the split office premises of the secretariat across two campuses;

(i) **Budget for the special account for cost recovery related activities:** income for the special account for cost recovery related activities consists of charges applied to activities financed from other UNFCCC funds and special accounts to recover the cost of internal services, including services in the areas of information and communication technology and office equipment for staff.

4. The secretariat can only commit funds and spend them based on actual availability of cash. The availability of cash under the various UNFCCC funds and special accounts is closely linked to their specific income structure, including:

(a) The amount of cash available for activities under the core budget depends on the timely and full payment of contributions from all Parties. COP 25 decided to maintain the level of the working capital reserve for the biennium 2020-2021 at 8.3 per cent of the estimated expenditure under the core budget per year.² The total level of outstanding contributions, including those that have been outstanding for several years, has increased over time. This has become an increasing concern in recent years because it has affected cash flow, thereby negatively impacting the effective and efficient implementation of the work programme;

(b) Current income under the CDM and JI budgets is less than current funding requirements. However, surpluses accumulated in previous years and prudent management by the CDM Executive Board, the Joint Implementation Supervisory Committee and the secretariat have ensured sufficient cash levels for the effective and efficient implementation of the CDM and JI business and management plans. The reserve under the Trust Fund for the Clean Development Mechanism amounted to USD 45 million as at 31 December 2020;

(c) The full annual contribution from the Government of Germany to the Bonn Fund is consistently made at the beginning of the relevant year, ensuring sufficient availability of cash;

(d) Payments under the respective host country agreements for sessions of the COP are made in line with the agreed timelines. Early finalization of the agreements is crucial to ensuring timely commitments and effective and efficient use of funding. For example, the cost of air tickets for staff attending the relevant sessions of the COP usually increases close to the travel dates; purchasing the tickets early reduces this cost;

(e) Payments for activities and projects under the Trust Fund for Supplementary Activities and the Trust Fund for Participation in the UNFCCC Process are made in

² Decision 17/CP.25, para. 14.

accordance with the terms of individual contribution agreements. Some agreements include strict conditions on using funding and limit the expenditure period, while others allow greater flexibility. As the contributions are voluntary in nature, there is no related general schedule or due date. Therefore, the timing and level of the contributions can generally only be foreseen with little confidence. Furthermore, donors often allocate their contributions to selected activities and/or projects. Activities and projects that do not receive such allocations can only be undertaken and implemented upon receipt of sufficient levels of unearmarked funds;

(f) The availability of cash under the special account for programme support costs depends on expenditure under the other UNFCCC funds and special accounts. Funding generated in previous years can be used flexibly by carrying it forward. This flexibility ensures that funding gaps resulting from periods in which fewer activities are undertaken under the other funds can be bridged for a certain period of time. This is essential for accounts that cover indirect costs, including for key administrative functions such as human resources and financial management. Related resources (including staff) require continuous funding even when the level of activities involving direct costs is low;

(g) The availability of cash under the special account for cost recovery related activities depends on the availability of cash for related activities and projects under the other UNFCCC funds and special accounts.

Annex II

Budgets for the biennium 2020–2021 for UNFCCC funds, and expenditure as at 31 December 2020, by appropriation line

[English only]

Budgets for the biennium 2020–2021 for UNFCCC funds, and expenditure as at 31 December 2020, by appropriation line

(Thousands of euros)

	<i>Trust Fund for the Core Budget of the UNFCCC</i>		<i>Trust Fund for Supplementary Activities</i>		<i>Trust Fund for the Clean Development Mechanism</i>		<i>Trust Fund for Participation in the UNFCCC Process</i>		<i>Trust Fund for the International Transaction Log</i>		<i>Bonn Fund</i>		<i>Special account for conferences and other recoverable costs</i>		<i>JI</i>		<i>Total budget</i>	<i>Total exp.^a</i>
<i>Appropriation line</i>	<i>Budget</i>	<i>Exp.^a</i>	<i>Budget</i>	<i>Exp.^{a, b}</i>	<i>Budget^c</i>	<i>Exp.^a</i>	<i>Budget</i>	<i>Exp.^{a, b}</i>	<i>Budget</i>	<i>Exp.^a</i>	<i>Budget</i>	<i>Exp.^a</i>	<i>Budget</i>	<i>Exp.^{a, b}</i>	<i>Budget^c</i>	<i>Exp.^{a, b}</i>		
Executive	3 624	1 532	557	796	—	—	—	—	—	—	—	—	—	—	—	—	4 181	2 328
Programmes Coordination	514	150	—	—	268	135	—	—	—	—	—	—	—	—	—	—	782	285
Adaptation	6 222	2 182	5 902	1 088	—	—	—	—	—	—	—	—	—	—	—	—	12 124	3 270
Mitigation	3 582	1 371	5 967	1 063	21 925	11 867	—	—	711	160	—	—	—	—	946	457	33 131	14 918
Means of Implementation	6 037	2 553	5 103	1 771	303	167	—	—	—	—	—	—	—	—	—	—	11 443	4 491
Transparency	12 355	5 097	17 308	5 215	—	—	—	—	—	—	—	—	—	—	—	—	29 663	10 312
Operations Coordination	1 178	280	413	68	145	63	—	—	—	—	—	—	276	123	—	—	2 012	534
Secretariat-wide operating costs	2 587	966	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2 587	966
Administrative Services, Human Resources and ICT	4 232	1 647	2 006	853	221	107	—	—	3 369	1 048	289	446	2 032	(2 555)	—	—	12 149	1 546
Conference Affairs	2 601	1 067	1 645	3 299	—	—	8 497	(294)	—	—	2 810	976	—	—	—	—	15 553	5 048
Legal Affairs	2 286	895	2 157	121	303	186	—	—	—	—	—	—	—	—	—	—	4 746	1 202
Intergovernmental Support and Collective Progress	3 559	1 444	1 572	280	—	—	—	—	—	—	—	—	—	—	—	—	5 131	1 724

Appropriation line	Trust Fund for the Core Budget of the UNFCCC		Trust Fund for Supplementary Activities		Trust Fund for the Clean Development Mechanism		Trust Fund for Participation in the UNFCCC Process		Trust Fund for the International Transaction Log		Bonn Fund		Special account for conferences and other recoverable costs		JI		Total budget	Total exp. ^a
	Budget	Exp. ^a	Budget	Exp. ^{a, b}	Budget ^c	Exp. ^a	Budget	Exp. ^{a, b}	Budget	Exp. ^a	Budget	Exp. ^a	Budget	Exp. ^{a, b}	Budget ^c	Exp. ^{a, b}		
Communication and Engagement	3 606	1 181	8 439	1 340	3 958	1 534	—	—	—	—	68	—	—	—	—	—	16 071	4 055
IPCC ^d	489	245	—	—	—	—	—	—	—	—	—	—	—	—	—	—	489	245
Total	52 872	20 610	51 069	15 894	27 123	14 059	8 497	(294)	4 080	1 208	3 167	1 422	2 308	(2 432)	946	457	150 062	50 924
Programme support costs	6 873	2 606	6 638	2 042	3 526	1 849	1 105	(39)	530	147	412	178	116	(142)	123	59	19 324	6 700
Adjustment to the working capital reserve	103	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	103	—
Grand total	59 848	23 215	57 707	17 936	30 649	15 908	9 602	(333)	4 610	1 355	3 579	1 600	2 424	(2 574)	1 070	516	169 489	57 624
Exp. rate (%)		39		31		52		NA		29		45		NA		45		34

Notes: (1) All budgets and expenditures are converted to euros to ensure presentation in the same currency, although several budgets were approved and accounted for in United States dollars (see footnote c); (2) budgets either refer to budgets approved by the respective governing body (see annex I) or to funding requirements determined in the integrated budget for 2020–2021; (3) negative expenditure indicated in brackets is attributed to the cancellation of commitments from previous years and refunds; (4) owing to rounding, the figures presented in the table may not sum precisely.

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

^b Includes adjustments to the working capital reserve.

^c Budget approved in United States dollars. Amounts have been converted into euros using the official United Nations exchange rate as at 1 January 2020 to ensure consistency of presentation among all funding sources.

^d Provision for an annual grant to the IPCC.

Annex III

Posts and staff

[English only]

1. This annex contains information on secretariat posts under all funding sources and the distribution of staff members among geographical regions, between Annex I and non-Annex I Parties and by gender. Post numbers are counted in full-time equivalent as some posts are not fully budgeted or filled. Information on the distribution of staff members is presented in terms of head counts. A staff member is therefore counted as one even if employed only on a part-time basis. The total number of staff members is therefore higher than the total number of posts. The numbers of filled posts and staff members take into account staff on fixed-term, temporary and other contracts.

I. Posts

2. The total number of budgeted secretariat posts for the biennium 2020–2021 as presented in the updated work programme as at 1 January 2020 is 484.¹ The total number of originally budgeted posts is 498 for 2020 and includes 14 additional posts for work on matters related to Article 6 of the Paris Agreement as referred to in footnote *a* to table 7 of the updated work programme. As at 31 December 2020, 355 (71 per cent) of the budgeted posts for 2020 had been filled by staff.²

3. Table III.1 shows the number of budgeted and filled posts by grade and source of funding as at 31 December 2020. The share of filled posts in the total number of budgeted posts ranges from 39 per cent under the Trust Fund for Supplementary Activities to 83 per cent under the Trust Fund for the Clean Development Mechanism. The total number of unfilled posts was particularly high under the Trust Fund for Supplementary Activities because positions can only be filled when a sufficient level of voluntary contributions has been received for the relevant project or activity. The share of filled posts is expected to increase significantly in 2021 as recruitment for many posts was launched after the completion of the secretariat's structural review.

Table III.1

Budgeted posts and filled posts by source of funding as at 31 December 2020

	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 of the UNFCCC</i>												
Budgeted	1	1	2	8	18	34	44	18	–	126	53.5	179.5
Filled	1	1	0	6	13	22	35.6	15	–	93.6	47.4	141
<i>Trust Fund for Supplementary Activities</i>												
Budgeted	–	–	–	–	2	12	46	27	–	87	23	110
Filled	–	–	–	–	0	7	15	12	–	34	9	43
<i>Trust Fund for the Clean Development Mechanism</i>												
Budgeted	–	–	–	1	2	11	25	24	–	63	22	85
Filled	–	–	–	–	2	9	20	22	–	53	17.5	70.5
<i>Trust Fund for the International Transaction Log</i>												
Budgeted	–	–	–	–	–	2	3	1	–	6	0.5	6.5
Filled	–	–	–	–	–	1	2	1	–	4	0	4
<i>Bonn Fund</i>												
Budgeted	–	–	–	–	–	–	1	–	–	1	8	9

¹ See <https://unfccc.int/documents/230892>.

² The number of filled posts is based on full-time equivalents because some staff contracts were issued on a 50 or 80 per cent basis.

	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Subtotal	GS	Total
Filled	–	–	–	–	–	–	1	–	–	1	6	7
<i>Special account for conferences and other recoverable costs^a</i>												
Budgeted	–	–	–	–	–	–	–	1	–	1	5	6
Filled	–	–	–	–	–	–	–	1	–	1	3	4
<i>Special account for cost recovery related activities</i>												
Budgeted	–	–	–	–	–	4	8	6	–	18	10	28
Filled	–	–	–	–	–	4	4	6	–	14	9	23
<i>Programme support costs</i>												
Budgeted	–	–	–	1	2	6	13	7	–	29	45	74
Filled	–	–	–	0	2	3	11	4	–	20	42.3	62.3
Total												
Budgeted	1	1	2	10	24	69	140	84	–	331	167	498
Filled	1	1	0	6	17	46	88.6	61	–	220.6	134.2	354.8

Note: The number of filled posts is based on full-time equivalents. The total number of staff members on contract under all funding sources was 381 as at 31 December 2020; this includes 24 staff members in temporary positions to respond to workload peaks and ensure business continuity while the structural review was ongoing.

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

4. Table III.2 shows the number of posts under the Trust Fund for the Core Budget of the UNFCCC and filled posts by grade and division. As at 31 December 2020, 141 of the 179.5 core budget posts had been filled.

Table III.2

Core budget posts and filled posts by grade and division as at 31 December 2020

Division	P and above		GS		Total budgeted	Total filled
	Budgeted	Filled	Budgeted	Filled		
Executive	8	5	6.5	5	14.5	10
Programmes Coordination	1	0	1	1	2	1
Adaptation	16	10.8	5	4.8	21	15.6
Mitigation	10	4	4	3	14	7
Means of Implementation	16	13	6	6	22	19
Transparency	33	28	12	10.6	45	38.6
Operations Coordination	3	2	2	2	5	4
Administrative Services, Human Resources and ICT	6	5	2	1	8	6
Conference Affairs	7	5	3	3	10	8
Legal Affairs	5	5	3	3	8	8
Intergovernmental Support and Collective Progress	11	8	4	4	15	12
Communication and Engagement	10	7.8	5	4	15	11.8
Total	126	93.6	53.5	47.4	179.5	141

Note: The number of filled posts is based on full-time equivalents. The total number of staff members on contract under the core budget was 142 as at 31 December 2020: 10 in Executive, 1 in Programmes Coordination, 16 in Adaptation, 7 in Mitigation, 19 in Means of Implementation, 39 in Transparency, 4 in Operations Coordination, 6 in Administrative Services, Human Resources and ICT, 8 in Conference Affairs, 8 in Legal Affairs, 12 in Intergovernmental Support and Collective Progress and 12 in Communication and Engagement.

II. Staff

5. The total number of staff members on contract under all funding sources was 381 as at 31 December 2020.

6. Table III.3 provides information on the geographical distribution of the staff appointed at the Professional level and above. As at 31 December 2020, Western European and other States accounted for the highest percentage of staff appointed at the Professional level and above (42.8 per cent, compared with 43.1 per cent as at 31 December 2019), whereas African States accounted for the lowest (8.9 per cent, compared with 8.3 per cent as at 31 December 2019).

7. The secretariat has continued its efforts to achieve good geographical distribution and gender balance among staff at the Professional level and above.

Table III.3

Geographical distribution of staff members appointed at the Professional level and above as at 31 December 2020

<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	—	—	—	—	—	—
D-1	1	—	1	—	4	6
P-5	4	4	2	3	4	17
P-4	2	14	4	6	21	47
P-3	8	25	8	6	46	93
P-2	6	22	9	8	26	71
Total	21	66	25	23	101	236
Percentage of total	8.9	28.0	10.6	9.7	42.8	100

8. Table III.4 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 2020, the percentage of staff from non-Annex I Parties at the Professional and higher levels was 45.8 per cent, compared with 54.2 per cent for Annex I Parties. As at 31 December 2019, the percentage of staff from non-Annex I Parties was 47.7 per cent and from Annex I Parties was 52.3 per cent.

Table III.4

Distribution of staff members at the Professional level and above between Annex I and non-Annex I Parties as at 31 December 2020

<i>Grade</i>	<i>Annex I Parties</i>	<i>Non-Annex I Parties</i>
USG	—	1
ASG	—	1
D-2	—	—
D-1	4	2
P-5	7	10
P-4	26	21
P-3	55	38
P-2	36	35
Total	128	108
Percentage of total	54.2	45.8

9. Table III.5 highlights the distribution of staff members by gender. As at 31 December 2020, the percentage of female staff at the Professional and higher levels was 44.1 per cent, while the percentage of male staff was 55.9 per cent. This represents a change since 31 December 2019, when 40.3 per cent of staff at the Professional and higher levels were female and 59.7 per cent were male.

Table III.5

Distribution of staff members by gender as at 31 December 2020

<i>Grade</i>	<i>Male</i>	<i>Female</i>
USG	–	1
ASG	1	–
D-2	–	–
D-1	4	2
P-5	10	7
P-4	27	20
P-3	51	42
P-2	39	32
Subtotal	132	104
Percentage of P and above	55.9	44.1
Number of GS	35	110
Total	167	214
Percentage of total	43.8	56.2

Annex IV

Status of UNFCCC funds

[English only]

1. Tables IV.1–IV.9 provide information on the income and expenditure under the UNFCCC trust funds and special accounts as at 31 December 2020.

I. Trust Fund for the Core Budget of the UNFCCC

2. Table IV.1 shows the income and expenditure under the Trust Fund for the Core Budget of the UNFCCC as at 31 December 2020.

Table IV.1

Status of the core budget as at 31 December 2020

(Euros)

	2020
Total approved income	29 919 688^a
Contributions received for 2020 to the Convention	18 058 847
Contributions received for 2020 to the Kyoto Protocol	2 549 205
Voluntary contributions from the Host Government	766 938
Total income received	21 374 990
<i>Expenditure</i>	
Expenditure	20 609 023
Programme support costs	2 606 107
Total expenditure	23 215 130
Balance^b	(1 840 140)

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

^a Equals the approved budget plus adjustment to the working capital reserve.

^b Expenditure not covered by contributions for the reporting period was covered by contributions received for previous years.

II. Trust Fund for Supplementary Activities, including joint implementation

3. Table IV.2 shows the income and expenditure under the Trust Fund for Supplementary Activities, including JI, as at 31 December 2020.

Table IV.2

Status of the Trust Fund for Supplementary Activities, including joint implementation, as at 31 December 2020

(United States dollars)

	2020
<i>Income</i>	
Carry-over from previous years	42 700 340
Voluntary contributions received in 2020	14 310 175
Interest	396 383
Miscellaneous income and transfers ^a	654 607
Total income	58 061 505
<i>Expenditure</i>	
Expenditure	18 891 656

	2020
Programme support costs	2 401 674
Total expenditure	21 293 330
Balance	36 768 175
Less: operating reserve	2 500 000
Net balance	34 268 175

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

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

III. Trust Fund for the International Transaction Log

4. Table IV.3 shows the income and expenditure under the Trust Fund for the International Transaction Log as at 31 December 2020.

Table IV.3

Status of the Trust Fund for the International Transaction Log as at 31 December 2020 (Euros)

	2020
Total approved budget	2 305 388
<i>Income</i>	
Unspent balances from previous financial periods	1 250 000
ITL fees received for 2020	1 047 310
Total income	2 297 310
<i>Expenditure</i>	
Expenditure	1 208 048
Programme support costs	146 569
Total expenditure	1 354 617
Balance	942 693

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

IV. Trust Fund for the Clean Development Mechanism

5. Table IV.4 shows the income and expenditure under the Trust Fund for the Clean Development Mechanism as at 31 December 2020.

Table IV.4

Status of the Trust Fund for the Clean Development Mechanism as at 31 December 2020 (United States dollars)

	2020
<i>Income</i>	
Carry-over from previous years ^a	127 735 764
CDM fees	15 868 471
Reimbursement for cancellation of certified emission reductions	1 618 551
Interest	1 136 980
Miscellaneous income	7 980
Refunds of fees ^b	(241 695)
Total income	146 126 051
<i>Expenditure</i>	
Expenditure	17 892 598
Programme support costs	2 304 931

	2020
Total expenditure	20 197 529
Balance	125 928 522
Less: operating reserve	45 000 000
Net balance	80 928 522

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

^a The carry-over balance includes the operating reserve.

^b Refunds may be given in the event that fewer certified emission reductions 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.

V. Trust Fund for Participation in the UNFCCC Process

6. Table IV.5 shows the income and expenditure under the Trust Fund for Participation in the UNFCCC Process as at 31 December 2020.

Table IV.5

Status of the Trust Fund for Participation in the UNFCCC Process as at 31 December 2020

(United States dollars)

	2020
<i>Income</i>	
Carry-over from previous years	3 004 563
Voluntary contributions received in 2020	735 201
Interest	33 414
Miscellaneous income and transfers ^a	1 749 607
Total income	5 522 785
<i>Expenditure</i>	
Expenditure	(346 563)
Programme support costs	(44 505)
Total expenditure	(391 069)
Balance	5 913 853
Less: operating reserve	–
Net balance	5 913 853

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

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

VI. Bonn Fund

7. Table IV.6 shows the income and expenditure under the Bonn Fund as at 31 December 2020.

Table IV.6

Status of the Bonn Fund as at 31 December 2020

(United States dollars)

	2020
<i>Income</i>	
Carry-over from 2019	423 803
Contributions	1 997 234
Miscellaneous income	27 387

	2020
Total income	2 448 424
<i>Expenditure</i>	
Organizing and servicing intergovernmental meetings	857 035
Strengthening the delivery of UNFCCC conferences (integrating innovation and virtual needs)	467 965
Addressing institutional needs	325 434
Programme support costs	214 644
Total expenditure	1 865 078
Balance	583 346
Less: loss on exchange	729
Less: refund to donor	123 803
Less: operating reserve	300 000
Net balance	158 814

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

VII. Special account for conferences and other recoverable costs

8. Table IV.7 shows the income and expenditure under the special account for conferences and other recoverable costs as at 31 December 2020.

Table IV.7

Status of the special account for conferences and other recoverable costs as at 31 December 2020

(United States dollars)

	2020
<i>Income</i>	
Carry-over from previous years	(1 198 595)
Voluntary contributions received in 2020	5 222 105
Interest	9 612
Refunds to donors	(74 998)
Miscellaneous income and transfers ^a	(4 467 139)
Total income	(509 015)
<i>Expenditure</i>	
Expenditure	(2 788 790)
Programme support costs	(161 413)
Total expenditure	(2 950 203)
Balance	2 441 188
Less: operating reserve	200 203
Net balance	2 240 985

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

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

VIII. Special account for programme support costs

9. Table IV.8 shows the income and expenditure under the special account for programme support costs as at 31 December 2020.

Table IV.8

Status of the special account for programme support costs as at 31 December 2020

(United States dollars)

	2020
<i>Income</i>	
Carry-over from 2019	12 746 950
Programme support cost income	7 791 896
Miscellaneous income	226 667
Total income	20 765 513
<i>Expenditure</i>	
Staff costs	6 737 057
Non-staff costs	1 779 519
Total expenditure	8 516 576
Balance	12 248 937
Add: gain on exchange	7 156
Net balance	12 256 093

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

IX. Special account for cost recovery related activities

10. Table IV.9 shows the income and expenditure under the special account for cost recovery related activities as at 31 December 2020.

Table IV.9

Status of the special account for cost recovery related activities as at 31 December 2020

(United States dollars)

	2020
<i>Income</i>	
Carry-over from 2019	2 797 709
Income from fees and services provided	5 913 687
Miscellaneous income	51 972
Total income	8 763 368
<i>Expenditure</i>	
Staff costs	2 934 458
Non-staff costs	3 121 842
Total expenditure	6 190 536
Balance	2 572 832
Add: gain on exchange	1 289
Net balance	2 574 121

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

Annex V

Projects and events funded from the Trust Fund for Supplementary Activities in 2020 as at 31 December 2020¹

[English only]

The table below presents budgets, expenditure and expenditure rates for projects and events funded from the Trust Fund for Supplementary Activities in 2020 as at 31 December 2020. Project names and biennial budgets are presented as in the annex to the fundraising letter sent to Parties in March 2020. Project expenditure is limited, inter alia, by available funding, which mostly was less than the amounts budgeted for the biennium.

Projects and events funded from the Trust Fund for Supplementary Activities in 2020 as at 31 December 2020 (Euros)

<i>Project number</i>	<i>Project/subproject</i>	<i>2020–2021 budget^a</i>	<i>2020 available funding^b</i>	<i>Expenditure^c</i>
SB101-000	Intergovernmental engagement			
SB101-003	Consultancies to conduct the independent review of the CTCN and periodic assessment of the Technology Mechanism	197 750	78 063	67 156
SB101-004	Additional support for the development of the enhanced transparency framework	1 594 385	196 043	39 838
SB101-005	Enhanced coordination and operational support to Presidency teams	662 948	401 275	245 348
SB101-007	Enhanced legal support for presiding officers	309 032	200 954	58 507
SB102-000	Intergovernmental processes			
SB102-001	Enhanced support to established work programmes on research and systematic observation, the technical examination process on adaptation, the NWP and NAPs	1 619 647	493 426	481 513
SB102-002	Support to the technical examination process on mitigation	1 350 079	637 467	21 482
SB102-003	Enhanced support, engagement and outreach in support of the development of the biennial assessment and overview of finance flows, including in relation to Article 2, para. 1(c), of the Paris Agreement, and determination of needs of developing countries	1 320 572	516 356	234 716
SB102-004	Full support to all potential reviews of national reporting, including reporting related to REDD-plus	3 843 460	4 022 576	2 384 182
SB102-005	Enhanced support for the review of the long-term goal and preparations for the global stocktake	574 741	183 921	80 432
SB102-006	Enhanced support to Action on Climate Empowerment and the summary for policymakers on the technical examination processes on mitigation and adaptation	1 743 067	893 997	436 286
SB200-000	Constituted bodies			
SB200-001	Support for the full extent of activities envisaged in the workplans of the Adaptation Committee, the Least Developed Countries Expert Group, the Facilitative Working Group of the Local Communities and Indigenous Peoples Platform and the WIM Executive Committee	4 679 712	1 524 848	530 842
SB200-002	Support for the full extent of activities envisaged in the workplans of the Katowice Committee on Impacts	899 550	595 136	334 617
SB200-003	Support for the full extent of activities envisaged in the workplans of the Standing Committee on Finance, the Technology Executive Committee and the PCCB	1 122 650	805 902	340 036
SB200-004	Support for the full extent of short-term activities of the CGE, in support of developing countries' reporting	10 651 195	4 621 208	2 851 943

¹ Excludes JI.

<i>Project number</i>	<i>Project/subproject</i>	<i>2020–2021 budget^a</i>	<i>2020 available funding^b</i>	<i>Expenditure^c</i>
SB200-007	Support for the full extent of short-term activities of the compliance committees under the Kyoto Protocol and the Paris Agreement	486 533	253 021	682
SB300-000	Data and information management			
SB300-001	Development and enhancement of adaptation-related data portals, including the adaptation registry, NAPs, NWP	634 843	324 720	208 800
SB300-002	Development and enhancement of mitigation-related data portals and data management systems to support NDCs including an information portal on long-term low-emission development strategies	423 863	76 510	–
SB300-003	Development and enhancement of support and means of implementation data portals, in particular the finance, TT:CLEAR and capacity-building portals	387 866	9 758	–
SB300-004	Enhancement of existing portals and data management for existing transparency arrangements and initiation of the development of systems for the enhanced transparency framework	2 476 734	378 172	234 421
SB300-006	Maintenance and enhancement of the NAZCA and internal communications	1 605 504	687 128	231 853
SB300-007	Enhancement of the elections portal and database	301 421	60 484	–
SB300-008	Enhancement of the registration and accreditation system for UNFCCC conferences and events	1 858 398	122 645	88 796
SB300-009	Enhancement of the security of the secretariat's data management systems	1 492 097	274 314	229 704
SB400-000	Enhanced engagement			
SB400-001	Enhanced engagement with respect to climate change impacts, vulnerability and adaptation	318 145	56 132	244
SB400-002	Regional dialogues and broader engagement and partnerships with respect to NDCs and consideration of the socioeconomic impacts of their development and implementation	4 232 121	1 167 190	883 428
SB400-003	Enhanced engagement with Parties and other stakeholders to strengthen the capacities of developing countries with respect to the implementation of NDCs and NAPs	2 737 631	3 506 691	1 350 573
SB400-004	Enhanced engagement with national reporting experts to enhance capacity for participation in the transparency arrangements under the Convention and the Paris Agreement	569 283	101 579	–
SB400-006	Enhanced engagement of all stakeholders in the UNFCCC process and action towards the objective of the Convention, including provision of multilingual communication materials and regional engagement including Gender, ACE, UNFCCC Official Website	6 976 518	3 227 171	1 619 745
SB400-007	Enhanced engagement with and support of legislators and policymakers through information exchange and knowledge management with respect to climate change legislation	811 403	179 910	71 625
SB400-009	Enhancement of the information and communication technology infrastructure required to support virtual participation and engagement in UNFCCC events and activities	805 690	454 050	341 171
SB400-010	Enhanced engagement by the Executive Secretary and Deputy Executive Secretary in United Nations wide management and coordination activities	230 520	167 957	13 608
SB500-000	Oversight and administration			
SB500-007	Institutional legal review and advice with respect to all of the secretariat's activities and operations	488 928	240 598	–
SB500-009	Upgrading of the secretariat's information and communication technology infrastructure	864 009	394 021	309 350
SB500-010	Consultancies to support organizational oversight and development and enhanced engagement by the Executive	170 630	479 110	455 699

<i>Project number</i>	<i>Project/subproject</i>	<i>2020–2021 budget^a</i>	<i>2020 available funding^b</i>	<i>Expenditure^c</i>
	Secretary and Deputy Executive Secretary in United Nations wide management and coordination activities			
SB500-012	Coordination of innovation activities and operational efficiency improvements	455 797	582 292	294 653
Total		58 896 722	27 914 625	14 441 250^d

^a As presented in the annex to the fundraising letter sent to Parties in March 2020.

^b Funding available for supplementary projects in 2020.

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

^d Total expenditure under the trust fund amounted to EUR 18,452,239 (see table 4) and included costs accounted for in 2020 relating to support for the JI mechanism and to COP 25.