



Subsidiary Body for Implementation

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Administrative, financial and institutional matters

Budget performance for the biennium 2020–2021

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

Note by the Executive Secretary

Summary

This document on budget performance for the biennium 2020–2021 should be considered in conjunction with document FCCC/SBI/2022/3/Add.1, which provides an assessment of progress against performance indicators and targets as well as details of the outputs planned for and delivered in the biennium. In accordance with the results-based approach, this document informs Parties of the results achieved and budget spent as at 31 December 2021. In addition, it contains a detailed report on programme delivery.

Throughout 2020–2021, 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 disruption to and maximize progress in the UNFCCC process.

As at 31 December 2021, total expenditure in the biennium 2020–2021 amounted to EUR 126 million, representing 74 per cent of the total integrated budget for 2020–2021, while core budget expenditure stood at 88 per cent.



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Abbreviations and acronyms

AC	Adaptation Committee
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
CRF	common reporting format
CTCN	Climate Technology Centre and Network
ETF	enhanced transparency framework under the Paris Agreement
exp.*	expenditure
FWG	Facilitative Working Group
GCA portal	global climate action portal (NAZCA)
GHG	greenhouse gas
GS*	General Service level
ICT	Information and Communication Technology
IPCC	Intergovernmental Panel on Climate Change
ITL	international transaction log
JI	joint implementation
LCIPP	Local Communities and Indigenous Peoples Platform
LEG	Least Developed Countries Expert Group
MRV	measurement, reporting and verification
NA	not applicable
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
RCC	regional collaboration centre
REDD+	reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks (decision 1/CP.16, para. 70)
SB	sessions of the subsidiary bodies
SCF	Standing Committee on Finance
TEC	Technology Executive Committee
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
3. COP 26 also requested the Executive Secretary to prepare annual budget performance reports covering 12 and 24 months of the biennium, respectively.³

B. Scope of the document

4. This document provides information 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 2021. It should be read in conjunction with document FCCC/SBI/2022/3/Add.1, which provides an assessment of progress against performance indicators and targets as well as details of the outputs planned for and delivered in the biennium 2020–2021.
5. The document also provides detailed information relating to budgets administered by the secretariat and their implementation. Annex I contains general information on budget, income and availability of cash for each fund or special account to facilitate interpretation of the detailed information on budget and expenditure for each fund provided in annex III. An overview of budgets for the biennium 2020–2021 for the UNFCCC funds and expenditure by appropriation line is included in annex II. Furthermore, detailed information is presented on human resources in annex IV and on expenditure for projects and events funded by the Trust Fund for Supplementary Activities in annex V.

C. Possible action by the Subsidiary Body for Implementation

6. The Subsidiary Body for Implementation 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 for consideration and adoption at COP 27 and CMP 17 (November 2022).

II. Executive summary

A. Programme delivery highlights

7. 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
8. Throughout 2020–2021, in which the COVID-19 pandemic significantly affected the UNFCCC calendar of meetings, the secretariat worked closely with the Presidencies of COP 25 and 26, the presiding officers of the subsidiary bodies and the Bureau of the COP, the CMP and the CMA to minimize disruption 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 virtual UNFCCC events, including the

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

² Decision 17/CP.25, para. 22.

³ Decision 23/CP.26, para. 10.

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

UNFCCC June Momentum for Climate Change and Climate Dialogues 2020, the 9th and 10th Durban Forums on capacity-building, the May–June 2021 sessions of the subsidiary bodies and the pre-session meetings of COP 26, ensuring that all stakeholders remained informed on the negotiating process and climate action and that the widest range of actors were working together with governments and the United Nations system to implement the Paris Agreement. COP 26 is the first climate change conference to be held in person since the start of the pandemic and saw the adoption of the Glasgow Climate Pact and the conclusion of the Paris Agreement rule book.

9. The secretariat continued to support the constituted bodies in developing and implementing their workplans and by organizing virtual and hybrid (combined virtual and in-person) meetings and workshops, as well as by enhancing data portals and information-sharing. It also continued to support the intergovernmental process by implementing MRV arrangements under the Convention and its Kyoto Protocol, completing multiple technical reviews and analyses, organizing multilateral assessment and facilitative sharing of views and publishing various reports. It launched the work on operationalizing the ETF and transitioning Parties and the secretariat from the current MRV arrangements.

10. The new secretariat structure came into effect in 2020, including the establishment of two new cross-cutting divisions and a reorganization of the Programmes and Operations departments, with further structural and non-structural change initiatives within the newly established Organizational Development and Oversight unit. As new positions are being filled, the secretariat is monitoring the extent to which the main objectives of the reform are being fulfilled, namely a better fit for purpose, enhanced efficiency, cultural and behavioural change and continuous organizational development.

B. Financial summary

11. As at 31 December 2021, EUR 126 million, or 74 per cent, of the total integrated budget of EUR 169.5 million for 2020–2021 had been spent.

12. Implementation rates under the core budget (88 per cent), supplementary budget (54 per cent), ITL budget (53 per cent) and budget for the Trust Fund for Participation in the UNFCCC Process (34 per cent) were significantly affected by the postponement of the sessions of the governing and subsidiary bodies, and by other meetings, workshops and events being held mostly virtually. As a result of the travel restrictions in place in the context of the pandemic, only one third of the core budget planned for travel was spent. At the same time, holding significantly more virtual meetings than usual and adjusting the working modalities to continue supporting the intergovernmental process effectively and efficiently resulted in significant additional costs for appropriate systems and equipment. Budget implementation for staff costs increased gradually as a result of filling positions after the new secretariat structure became operational.

13. A high level of late and outstanding core budget contributions continued to negatively affect core budget implementation in 2020–2021. Only 81 per cent of core budget contributions for 2020–2021 had been received as at 31 December 2021. As funding can only be released to the departments and divisions on the basis of the availability of cash, the high level of late and outstanding contributions limited the secretariat's ability to initiate planned activities and to fill posts.

III. Budget performance: overview of budget and expenditure for all funds and special accounts⁵

14. 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

⁵ As per previous practice, this report is based on the concept of 'modified cash' accounting, which combines cash accounting with accrual accounting. Expenses are recognized in full when commitments are created.

⁶ FCCC/SBI/2019/4 and Add.1–2.

work programme 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 herein are therefore also presented in euros.

15. The budgets for the biennium 2020–2021 as reflected in the updated work programme amounted to EUR 169.5 million, of which EUR 126 million (74 per cent) had been spent as at 31 December 2021.

16. The table below presents the total budget and expenditure by funding source in euros and as a percentage of budget implementation as at 31 December 2021. The amounts presented include the charges for programme support costs and internal cost recovery services to the divisions but, to eliminate double counting, exclude the special accounts for programme support costs and cost recovery related activities. Details of the budgets for those special accounts are provided in annex III.

17. Only the biennial core and ITL budgets are approved by the governing bodies. The budget decisions were not revised during the biennium. However, other budgets evolved during the biennium as requirements and planning assumptions changed. For example, budgets for projects under the Trust Fund for Supplementary Activities are approved by the Executive Secretary and were adjusted as required. The budget amounts stated in the table below reflect the status as at 1 January 2020 as presented in the updated work programme. The updated work programme was used as a reference point for all budgets to compare what was planned at the beginning of the biennium with actual budget implementation at the end of it.

18. During the reporting period, budget implementation ranged between 34 per cent for the budget for the Trust Fund for Participation in the UNFCCC Process and 137 per cent for the budget for the special account for conferences and other recoverable costs.

Budget and expenditure for 2020–2021 by funding source as at 31 December 2021

(Euros)

<i>Funding source</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure of budget (%)</i>
Trust Fund for the Core Budget of the UNFCCC	59 847 784 ^b	52 880 145	88
Trust Fund for Supplementary Activities	57 707 413	31 300 418	54
Budget for JI	1 069 698	886 194	83
Trust Fund for the International Transaction Log	4 610 775	2 426 531	53
Trust Fund for the Clean Development Mechanism	30 648 709	28 343 298	92
Trust Fund for Participation in the UNFCCC Process	9 602 000	3 309 105	34
Bonn Fund	3 579 044	3 508 702	98
Special account for conferences and other recoverable costs	2 423 751 ^c	3 313 514	137
Total	169 489 174^d	125 967 907	74

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

^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 the approved adjustment to the working capital reserve.

^c Excludes allocation of EUR 4.8 million for COP 26 made in 2021.

^d Total supplementary requirements and integrated budget as at 1 January 2020, including for work on matters under Article 6 of the Paris Agreement, amounted to EUR 60.4 million and 172 million, respectively.

IV. Programme delivery

A. Programmes department

1. Programmes Coordination

19. 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, in response to mandates from Parties.

20. During the reporting period, Programmes Coordination ensured the representation of the secretariat, including on behalf of the Executive Secretary, through speeches, panel discussions and conversations, and strategic outreach on a wide range of topics and with diverse stakeholders.

21. It strengthened the secretariat's work with Bonn-based organizations and provided coordination and oversight of collaboration within the United Nations system and with intergovernmental organizations and a wide range of non-Party stakeholders. It continued providing guidance on innovative internal processes and strategic approaches for the intergovernmental climate change process.

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

2. Adaptation division

23. 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, the NWP, the WIM and the technical examination process on adaptation; (2) supported constituted bodies (the AC, the FWG of the LCIPP, the LEG 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.

24. In the light of the pandemic and associated constraints, the majority of planned meetings and workshops were organized virtually, with only a few events having to be postponed. Nonetheless, work under all constituted bodies, processes and work programmes supported by the division progressed in line with the respective mandates and workplans. The outcomes of that work were showcased throughout the reporting period and resulted in substantial progress at the United Nations Climate Change Conference in Glasgow.

25. Support provided to the AC resulted in the first deliverables under the Paris Agreement, including a synthesis report recognizing the adaptation efforts of developing countries, and an inventory of methodologies for assessing adaptation needs. A technical paper on approaches to reviewing overall progress in achieving the global goal on adaptation laid the groundwork for the adoption of the Glasgow–Sharm el-Sheikh work programme on the global goal on adaptation at CMA 3. The division also supported the AC in developing supplementary guidance on adaptation communications, and conducting and concluding the technical examination process on adaptation.

26. The division supported developing country Parties, in particular the least developed countries, in formulating, submitting and implementing NAPs by facilitating the application of technical guidance from the LEG, including through the Open NAPs initiative. The division launched the UN4NAPs initiative in 2020 to catalyse the provision of real-time technical support for NAPs by international organizations to the least developed countries and small island developing States as a first phase. Support provided for the WIM and its Executive Committee resulted in the first deliverables following the second review of the

WIM, including launching three and supporting the two existing expert groups. The division also supported the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change in catalysing relevant technical assistance, and initiated work with loss and damage contact points.

27. The division supported the FWG in implementing the LCIPP initial two-year workplan and other activities, including establishing a web portal to make the work under the LCIPP widely accessible. Parties and constituted bodies received technical knowledge support from the more than 440 partner organizations, several working groups and the Lima Adaptation Knowledge Initiative under the NWP, which were assisted by the division. In addition, work advanced in relation to the UN Climate Change and Universities Partnership Programme, coordinated by the NWP.

28. The division maintained and enhanced its information and data portals, including the adaptation knowledge portal, NAP Central, the Fiji Clearing House for Risk Transfer and the LCIPP web portal, and regularly shared information through social media channels. The division undertook various tasks to support the information and transparency arrangements for adaptation under the UNFCCC, including preparing the adaptation sections of the NDC synthesis report, operating a provisional web page to host adaptation communications submitted by Parties and supporting the CMA 3 agenda item on the registry referred to in Article 7, paragraph 12, of the Paris Agreement.

3. Mitigation division

29. The Mitigation division helps Parties to communicate and cooperate in implementing 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 by using collaborative approaches, mechanisms, stakeholder engagement and economic instruments that broaden mitigation action and drive sustainable development.

30. During the reporting period, the division facilitated intergovernmental engagement by supporting the negotiations on Article 6 of the Paris Agreement, and prepared and led the adoption of a work programme on mitigation actions. The division held informal events to advance the technical work of the forum on the impact of the implementation of response measures, and continued to engage actively with both the International Civil Aviation Organization and the International Maritime Organization in developing and implementing their climate strategies and policies.

31. With regard to its objectives relating to established processes, the division prepared two compilation reports 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 energy efficiency and circular approaches in building construction.

32. As part of efforts to achieve its objectives relating to the constituted bodies, the division organized and delivered 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 two Registry System Administrators Forums.

33. In terms of its objective related to data and information management, the division maintained the data portal on modelling tools for assessing response measures and the long-term low-emission development strategy information technology tool and knowledge hub, and updated the tool for calculating aggregate mitigation effects of NDCs. The division continued to provide data and analytical support for the CDM. Over 13,700 CDM registry transactions were processed and databases related to project activities and programmes of activities and CDM data and insights were maintained.

34. Towards achieving its objectives related to enhancing engagement, the division continued to leverage the RCCs to facilitate climate action in response to countries'

needs. The RCCs delivered regional climate weeks, round tables and a high-level global side event on the margins of COP 26. RCC activities and events facilitated the collection of views and inputs from a diverse range of stakeholders on climate change priorities and opportunities for Africa, Asia and the Pacific, and Latin America and the Caribbean and the secretariat's regional initiatives were acknowledged. New mandates for strengthened regional support and capacity-building activities and support through the RCCs are reflected in decisions adopted at COP 26.

35. Regarding the Kyoto Protocol, the division continued to provide oversight and support for the operation of the CDM and JI and the related reporting, review, compliance and stakeholder engagement requirements.

4. Means of Implementation division

36. The Means of Implementation division provides assistance to Parties in relation to 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.

37. During the reporting period, the division supported the SCF in developing its 2020–2021 workplan; holding three virtual meetings and two hybrid meetings; preparing the fourth Biennial Assessment and Overview of Climate Finance Flows and the first report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement; preparing draft guidance for the operating entities of the Financial Mechanism; and organizing the first part of the SCF Forum on nature-based solutions. In addition, the division organized an in-session workshop on long-term climate finance, the first part held during the Climate Dialogues and the second part during the May–June 2021 sessions of the subsidiary bodies; collaborated with the operating entities of the Financial Mechanism on mobilizing and delivering climate finance and on readiness and climate finance data; assisted 12 regions and groups of developing country Parties in assessing their needs and priorities related to implementing the Convention and the Paris Agreement through climate finance assessments and technical workshops; provided substantive support on matters relating to transparency of support under Article 13 of the Paris Agreement; organized virtual informal events that were held during the June Momentum and the Climate Dialogues; supported the intersessional work on climate finance of the COP 25 and 26 Presidencies; and organized high-level ministerial dialogues on long-term climate finance and Article 9, paragraph 5, of the Paris Agreement.

38. The division supported the intergovernmental work and negotiations on technology development and transfer by preparing official documents, including a synthesis report on technology needs identified by non-Annex I Parties, and an information note on possible options, and their implications, for aligning the processes pertaining to the independent review of the CTCN and the periodic assessment of the Technology Mechanism; commissioned and oversaw the second independent review of the CTCN and prepared the report thereon for consideration at COP 26; liaised with the United Nations Environment Programme on the extension of the memorandum of understanding for it to host the CTCN for a further five years; supported the work of the TEC by organizing four virtual meetings, Technology Day events on climate-smart agriculture, and ocean and coastal adaptation, and thematic events during regional climate weeks, and supported the preparation of TEC publications, including policy briefs on coastal zone technologies and technology needs assessment, and technical reports on collaborative research, development and demonstration, emerging technologies, innovative approaches to scaling up implementation of climate technologies, and endogenous technologies; supported the collaboration of the TEC with the CTCN on joint activities, including delivering the first joint publication under the Technology Mechanism, on technology and NDCs; facilitated the active engagement of observer organizations in the work of the TEC; collaborated with the United Nations Environment Programme in supporting the technology needs assessment process; and implemented communication and outreach activities, including updating and maintaining TT:CLEAR.

39. The division supported the negotiations on capacity-building by preparing official documents and organizing the 9th and 10th Durban Forums on capacity-building. It also

supported the PCCB by assisting in developing its 2021–2024 workplan; organizing two virtual meetings, the virtual Capacity-building Momentum to Recover Better event series during the Climate Dialogues, the 4th Capacity-building Hub, held at COP 26, four virtual events during regional climate weeks and two virtual meetings of the informal coordination group for capacity-building under the Convention and the Paris Agreement; coordinating various activities under the PCCB Network; and developing technical documents, and communication and outreach products of the PCCB for dissemination via the PCCB web pages and social media channels and the capacity-building portal. Further, the division supported activities to enhance collaboration between the secretariat and the NDC Partnership; provided oversight of the Fellowship Capacity Award Programme to Advance Capabilities and Institutional Training in one Year; and organized three of a series of capacity-building talks to foster dialogue and knowledge exchange.

5. Transparency division

40. The Transparency division supports the intergovernmental process in relation to the current MRV arrangements and the ETF, including by providing technical assistance to developing countries and training to experts engaged in the reporting, review and analysis processes. It is operationalizing the ETF and supports work on 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.

41. During the reporting period, the division continued to provide substantive support on intergovernmental engagement. It supported both virtual and in-person negotiations during the June Momentum and the Climate Dialogues in 2020 and the sessions of the subsidiary and governing bodies in 2021 to advance work on transparency matters, including reporting tables and formats, the outline of the biennial transparency report and the new training programme under the ETF; multilateral assessment and facilitative sharing of views; reporting and review in relation to Annex I Parties; reporting from non-Annex I Parties, including financial and technical support for developing countries and matters relating to the CGE; CRF Reporter; the NDC registry; common time frames for NDCs; the Koronivia joint work on agriculture; and pre-2020 implementation and ambition.

42. The division also supported the intergovernmental process by implementing MRV arrangements. It completed 156 technical reviews and analyses, including of 47 national GHG inventory reports, 41 biennial reports, 44 biennial update reports, of which 10 contained technical annexes with REDD+ results and 14 national GHG inventory reports, and 24 REDD+ forest reference emission level submissions, with more than 600 experts involved in remote reviews. It organized multilateral assessment for 40 developed countries and facilitative sharing of views for 36 developing countries, both of which were held virtually. It also organized two virtual meetings of GHG inventory lead reviewers and two virtual meetings of lead reviewers of national communications and biennial reports. The division prepared and published many reports, including a compilation and synthesis of the fourth biennial reports of Annex I Parties, GHG inventory status reports, two aggregate GHG information reports, two GHG data reports, two compilation and accounting reports, reports on the technical review of GHG inventories and biennial reports, and a report on the status of submission of national communications and biennial reports. It provided developing countries with access to and training on CRF Reporter and updated the GHG data interface on the basis of 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, continued to process and publish national reports and responded to GHG data related inquiries.

43. The division continued to support the CGE by organizing eight meetings and two informal forums, conducting 14 CGE workshops on MRV and the ETF for 609 participants from 108 countries, organizing 12 webinars with 700 experts, updating and translating CGE training materials and developing new technical guidance, infographics and videos on MRV and the ETF. It conducted 23 training sessions on providing information to facilitate clarity, transparency and understanding and to track the progress of implementation and achievement

of NDCs, involving 1,070 participants from 106 countries. The division organized nine workshops on the quality assurance of national GHG inventories for developing countries, which were attended by 335 experts. In the biennium, 436 experts were certified of the 1,071 experts enrolled in the online training on the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. The division developed seven sets of targeted training materials on national GHG inventories and organized the translation into French and Spanish of existing training materials on national GHG inventories. Furthermore, it provided training courses with examinations for experts conducting technical analysis of biennial update reports, technical review of national communications and biennial reports, technical review of GHG inventories and review under Article 8 of the Kyoto Protocol, resulting in the certification of 326 experts.

44. 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 NDCs and organized 25 webinars or town hall events on transition to the ETF, which also strengthened collaboration with other organizations. It launched 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 capacity for transparency.

B. Operations department

1. Operations Coordination

45. Operations Coordination provides strategic direction, effective coordination and oversight to the work of the three Operations divisions: Conference Affairs; Legal Affairs; and Administrative Services, Financial Management and Human Resources, and ICT; as well as the Resource Mobilization and Partnerships subdivision. It ensures administrative coherence and synergy in the delivery of their work programmes, including in relation to continuous improvement of internal controls and procedures 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.

46. During the reporting period, the department supported the implementation of the new structure of the secretariat with a view to better aligning workflows and resources with mandated activities.

47. Operations Coordination, through the Resource Mobilization and Partnerships subdivision, continued developing, coordinating and facilitating impactful partnerships with Parties and non-Party stakeholders to secure the financial, human and material resources needed for the secretariat's work. In 2020–2021, over 15 new innovative strategic partnerships, in particular with the private sector, philanthropic organizations, universities and subnational governmental organizations, were identified and established with a view to mobilizing resources and facilitating enhanced action under the Paris Agreement.

48. Through coordination efforts, Operations Coordination ensured an effective, efficient and humane response to the pandemic, ensuring continued work of the secretariat and meetings of the governing, subsidiary and constituted bodies. With almost 40,000 participants, 2,500 meetings and a digital platform that allowed for more than 1,000 participants, including negotiators, to take part remotely during the pandemic, COP 26 was supported through the harmonized efforts of the secretariat with the COP Presidency. The Operations department put in place processes and ensured the availability of additional resources to support the inclusive and safe participation of delegates in COP 26 by establishing a fund to support self-isolating participants.

49. 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. A total of 54 linear metres of transfer records were processed, 372 record retrieval requests were fulfilled, of which 351 audiovisual recording requests, and 14,100 digital records were captured in the record-keeping system.

50. In terms of management, administration of financial resources and coordination of activities, Operations Coordination continued to ensure effective and efficient financial and human resources management of the secretariat in accordance with United Nations regulations and rules and UNFCCC policies.

2. Legal Affairs division

51. The Legal Affairs division provides balanced, well-reasoned and impartial legal and procedural advice and support (1) for 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.

52. During the reporting period, the division was called on to provide legal advice in relation to the 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. Advice was also provided on procedural and legal matters pertaining to the convening of SB 52–55 and the sessions of the governing bodies during the Glasgow Conference.

53. In this context, advice was provided to the COP 25 and 26 Presidencies 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. The advice provided contributed to the successful adoption of the Glasgow Climate Pact and other key outcomes at the Glasgow Conference. In particular, 157 instances of legal advice were provided on various legal, procedural and institutional matters relating to the intergovernmental process. Support and information on the UNFCCC electoral process were also provided to the chair of the consultations on elections, to chairs and coordinators of regional groups and constituencies and to Parties, which resulted in the successful processing of 250 nominations of candidates for election or appointment to UNFCCC bodies.

54. With respect to providing support for facilitating implementation of UNFCCC decisions and outcomes, 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 particular, the division organized and supported the meetings of the Kyoto Protocol Compliance Committee and the Paris Agreement Implementation and Compliance Committee as well as the preparation of their 2020 and 2021 annual reports to the CMP and the CMA, respectively.

55. With respect to providing support for the administration, management and operations of the secretariat and the UNFCCC process, the division provided 223 instances of legal advice. It also supported the drafting, negotiation and finalization of 248 legal instruments and agreements, including in the context of COP 26. For effective risk management, the division advised on, *inter alia*, issues related to privileges and immunities, liability, intellectual property and data privacy, including through the issuance of cease-and-desist letters in response to the misuse of the secretariat's name and logo and the preparation of waiver and disclaimer language. In addition, the division coordinated the ongoing exercise to strengthen the secretariat's legal framework and create a compendium of policies, which includes revising existing and establishing new policies, as applicable.

3. Conference Affairs division

56. The Conference Affairs division strives to provide optimal conference services for the sessions of the governing and subsidiary bodies and for a wide range of workshops and other events, and to support other relevant elements of the UNFCCC process. While its core mandates have not changed, the division has been adapting its services to the changing nature of the UNFCCC process since before the pandemic and continues to do so with an eye to the post-pandemic world.

57. Although the pandemic has accelerated the shift to virtual meetings, in-person meetings, often with a virtual component, remain nonetheless a key modality of work.

58. The division has responded to the virtualization and hybridization of meetings by enhancing its operations and systems to effectively meet requirements for both virtual and in-person meetings and by strengthening its collaboration with other operational divisions to better service any kind of meeting, including in-person ones. Further efforts in these areas remain a priority.

59. Organizing the virtual May–June 2021 sessions of the subsidiary bodies and in-person COP 26 despite pandemic-related challenges are the highlights for the division during the reporting period. More specifically, the division provided effective support for the planning and delivery of UNFCCC sessions, events and workstreams by:

(a) Making organizational arrangements for the June Momentum, the Climate Dialogues, the May–June 2021 sessions of the subsidiary bodies, and virtual and hybrid workshops and meetings, and facilitating the participation of Parties and observers;

(b) In relation to COP 26:

(i) Making organizational arrangements for the virtual and hybrid pre-session meetings, mandated events and in-session meetings;

(ii) Facilitating the participation of Parties and observers, including by procuring meeting-related services and travel tickets, disbursing daily subsistence allowance and making arrangements related to COVID-19 testing, the virtual conference platform and regional meeting hubs;

(iii) Facilitating the participation of 120 world leaders and a record 38,459 representatives of government, civil society, business and youth, as well as support personnel;

(iv) Providing visa assistance and processing requests for financial support for the participation of representatives of eligible Parties (93 per cent of requests processed on time – above the 90 per cent target);

(v) Facilitating accommodation arrangements for participants, including funded delegates;

(vi) Supporting the conclusion of a record number of legal instruments for a COP session: Host Country Agreement, exchange of letters for funding, logistical agreement, memorandums of understanding on health and on security, memorandum of cooperation on eVisa, and exchange of letters on the vaccination programme between the United Nations Department of Operational Support and the UNFCCC;

(vii) Supporting the host country in its efforts to organize an inclusive and COVID-safe conference, including supporting its vaccination programme in close collaboration with the United Nations Department of Operational Support;

(c) Editing and processing official and non-official documents (91 per cent of pre-session documents submitted on time – above the 90 per cent target). The new documents management system has been implemented in collaboration with the ICT subdivision and was used at a session to the full extent for the first time at COP 26.

60. In close collaboration with the host countries of COP 25 and 26, the division continued to implement measures aimed at reducing the carbon footprint of UNFCCC sessions, including helping to achieve sustainable event management certification and carbon neutrality according to internationally recognized standards. Outreach efforts to internal and external stakeholders were enhanced to increase awareness of sustainability measures.

61. The division conducted client surveys after the May–June 2021 sessions of the subsidiary bodies and COP 26 in order to measure and improve conference services: 89 per cent of respondents rated the conference services as “very good”, “good” or “average”.

62. Preparations for SB 56 and COP 27 are under way.

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

63. The Administrative Services, Human Resources, and ICT division plans and manages the secretariat's financial resources, coordinates the preparation of the secretariat work programme and budget, and reports on implementation. It manages the secretariat's procurement, property and facilities, and makes travel arrangements, aiming at environmental and social sustainability of the secretariat's operations. It provides effective workforce planning, strategic talent acquisition and organizational development with a view to meeting the secretariat's evolving needs and increasing the geographical and gender diversity of its workforce. It provides a secure, reliable, sustainable and coherent information technology infrastructure; operates and maintains existing mandated systems that support the intergovernmental process; and extends and improves critical user-facing services. It develops relevant policies and guidelines.

64. During the reporting period, the division successfully provided 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 unqualified audit opinions for the 2019 and 2020 statements. In total, 9,300 financial transactions, including payment of 3,600 commercial invoices and 2,700 incoming deposits, were processed by the Financial Resources Management unit accurately and in a timely manner. The unit prepared 17 official documents on financial and budgetary matters. The unit also prepared 83 donor reports, of which 46 were submitted by the established deadline.

65. Procurement activities continued to be implemented in a competitive and cost-effective manner, with a noticeable shift in requirements from conference venues to online conferencing systems and related services compared with previously. The division managed 805 procurement cases totalling USD 35.4 million, largely under long-term agreements and through cooperative procurement with United Nations system entities, but also under contracts resulting from 31 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 through the United Nations carbon offset platform, the secretariat helped the United Nations system to offset 2,833 kilotonnes of carbon dioxide equivalent, representing 82 per cent of the United Nations system's overall GHG emissions in 2019–2020. For most of 2020–2021 the secretariat had to suspend official travel activities in response to the pandemic and it supported travellers whose trips were cancelled. However, as international travel restrictions eased in the second half of 2021, 1,163 travel arrangements were made for both staff and participants for official UNFCCC events, including COP 26. In addition, the Administrative Services subdivision provided financial support for participation in virtual and hybrid events in 263 cases.

66. The division supported the secretariat's strategic vision and was closely involved in the structural review process, in relation to both structural and non-structural changes. It provided effective support in alignment with the emerging organizational changes resulting from the structural review and the pandemic, such as targeted training, workshops, retreats and individual coaching sessions, as well as increased staff counselling services. Owing to a significantly reduced organizational learning budget, the average number of days that staff spent on learning and development activities decreased from 4.1 days in 2018–2019 to 2.4 days in 2020–2021. The division enhanced its communication with staff, such as via personal staff induction covering benefits and entitlements and by sharing educational and training materials on the intranet. The secretariat restructuring resulted in a large number of vacancies: by the end of 2021, 153 posts were advertised, for which 99 recruitments had been finalized.

67. In response to the restrictions caused by the pandemic, the division established a technical infrastructure to provide the workforce with secure access to the services and information needed to support remote work and participation. In total, one session of the subsidiary bodies, one session of the governing bodies, and 955 events for UNFCCC sessions, workshops and meetings were organized and supported virtually. Additional ICT

support was organized for one remote meeting hub for African delegates during the May–June 2021 sessions of the subsidiary bodies and for 15 COP 26 Party delegates who were in self-isolation in Glasgow.

C. Cross-cutting

1. Intergovernmental Support and Collective Progress division

68. The Intergovernmental Support and Collective Progress division facilitates progress in the intergovernmental climate change process by ensuring the coherence, consistency, transparency and timeliness of the work of the governing and subsidiary bodies and enables and supports overarching processes, such as the periodic review of the long-term global goal under the Convention and the global stocktake under the Paris Agreement.

69. During the reporting period, to ensure the continued functioning of the process in the context of the pandemic, the Intergovernmental Support subdivision intensified the coordination and support provided to the Presidencies of COP 25 and 26 and the Chairs of the subsidiary bodies to help them in guiding the process in a manner that maximized progress and minimized delays. This included organizing and supporting informal consultations between the presiding officers and Parties on the general expectations for and specific issues critical to the success of COP 26.

70. The subdivision provided substantive and procedural support for 14 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 2020–2021 negotiating sessions as well as ensuring a COVID-safe COP 26. The subdivision continued to keep Parties and stakeholders informed through several channels, including by issuing notifications and maintaining relevant web pages. It coordinated over 200 bilateral consultations between the presiding officers and Parties and managed protocol-related matters as needed.

71. In 2020, the subdivision supported the Chairs of the subsidiary bodies, in collaboration with the Presidencies of COP 25 and 26, in convening the virtual June Momentum and Climate Dialogues, which together comprised a series of over 100 mandated events and informal consultations. In 2021, the subdivision supported the Chairs in organizing the virtual May–June 2021 sessions of the subsidiary bodies. Finally, support provided by the subdivision to the COP Presidency and the Chairs of the subsidiary bodies at COP 26 contributed to the adoption of the Glasgow Climate Pact, the conclusion of the Paris Agreement rule book and advances on key issues such as adaptation, loss and damage, mitigation and finance.

72. 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, the global stocktake and matters related to research, systematic observation and science.

73. In support of the second periodic review, the subdivision organized consultations with Parties and 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 under the second periodic review of the long-term global goal in undertaking the first and second meetings of the dialogue. Regarding the global stocktake, the subdivision organized consultations with Parties and the Chairs of the subsidiary bodies, supported the elected co-facilitators of the technical dialogue and set up an information portal.

74. In the context of research and systematic observation, the subdivision organized the twelfth and thirteenth meetings of the research dialogue and Earth Information Day 2021. It continued its engagement with the IPCC and organized a joint Subsidiary Body for Scientific and Technological Advice and IPCC special event on the contribution of Working Group I to the IPCC Sixth Assessment Report.⁷

⁷ IPCC. 2021. *Climate Change 2021: The Physical Science Basis. Contribution of Working Group I to*

75. In response to mandates from COP 25, the subdivision convened a dialogue on the relationship between land and matters related to climate change adaptation, as well as a dialogue on ocean and climate change to consider how to strengthen adaptation and mitigation action.

2. Communications and Engagement division

76. The Communications 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 so as to facilitate and increase climate action and ensure the alignment of those actions with the objective of the Convention and the purpose of the Paris Agreement.

77. 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 global climate action, including by (1) preparing a gender information pack for the constituted bodies, and organizing and supporting virtual regional and global dialogues, workshops and events on climate action, gender, Action for Climate Empowerment and youth engagement, including the Youth Summit in Italy held in conjunction with the pre-sessional meetings of COP 26; (2) supporting the negotiations on and adoption of the Glasgow work programme on Action for Climate Empowerment and a decision on gender at COP 26; (3) facilitating the admission of a record number of organizations to and the participation of observer organizations in COP 26 and relevant online events, such as the June Momentum and the Climate Dialogues; (4) supporting the high-level champions, including providing direct outreach and support for their activities, such as the Race to Zero and Race to Resilience campaigns, supporting the development of climate action pathways for key socioeconomic sectors, producing the Yearbooks of Global Climate Action and delivering a diverse programme of events at COP 26 to recognize the achievements of non-Party stakeholders and identify opportunities for greater international collaboration; and (5) facilitating climate action through engagement with stakeholders from various socioeconomic sectors, including fashion and sports;

(b) Managed a trusted repository of data and information designed to enhance communication on the goals and achievements 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 GCA portal, the CDM catalogue of decisions and 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 RCCs; (2) by maintaining relationships with observer organization constituencies; (3) by highlighting the groundswell of non-Party stakeholder climate commitments and activities under way around the world, including through the Global Climate Action Awards and the GCA portal; (4) by providing support for, and the delivery of, outputs under partnerships and collaboration projects; and (5) by organizing workshops, providing training and enhancing engagement in implementing the Lima work programme on gender.

78. Throughout the pandemic, the division continued to deliver high-quality communications and engagement support services for established processes and bodies

the Sixth Assessment Report of the Intergovernmental Panel on Climate Change. V Masson-Delmotte, P Zhai, A Pirani, et al. (eds.). Cambridge: Cambridge University Press. Available at <https://www.ipcc.ch/report/ar6/wg1/>.

supported by and supporting all secretariat divisions, recognizing that effective communication and engagement during the pandemic is crucial to ensuring that all stakeholders remain informed on the negotiation 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.

D. Executive division

79. The Executive division provides strategic guidance to the work of the secretariat, ensuring its overall coherence and responsiveness in relation to its mandates. In doing so, the division ensures 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.

80. In 2020, the division led the secretariat by working closely with the COP 25 and 26 Presidencies and the Chairs of the subsidiary bodies, as well as the Bureau of the COP, the CMP and the CMA, in order to minimize disruption to and maximize progress in work under the UNFCCC. In lieu of in-person negotiations, the secretariat supported the presiding officers and the high-level champions in organizing a series of virtual events, including the June Momentum, the Race to Zero campaign and the Climate Dialogues.

81. In 2021, the Chairs of the subsidiary bodies, in collaboration with the Presidencies of COP 25 and 26, convened the virtual May–June 2021 sessions of the subsidiary bodies. The division coordinated the representation of the secretariat and the virtual participation of the Executive Secretary and the Deputy Executive Secretary in various events. In addition, the division led the secretariat's organization of COP 26.

82. During the reporting period, the Executive Secretary and the Deputy Executive Secretary intensified their outreach to Parties and other stakeholders, largely via virtual means, to continue promoting and advancing work under the UNFCCC. This includes launching Climate Hub 360, a calendar of climate events; encouraging Parties to ratify the Doha Amendment to the Kyoto Protocol; and supporting Parties in communicating new and updated NDCs and intensifying efforts to implement their NDCs and long-term low-emission development strategies. The division 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.

83. 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 division coordinated inputs to official reports and issued papers related to managing the situation caused by the pandemic.

84. In terms of organizational development, the division led the finalization of the participatory and transparent review of the secretariat's structure and operations, coordinating the transition to the new structure. A system for enhanced monitoring and measurement of the organizational effectiveness and performance of the secretariat is being developed and will be functional in 2022. The division continued to work towards its goal of enhancing transparency, outreach and inclusiveness in administrative matters by leading the organization of three virtual events to update Parties on the implementation of the secretariat's programme budget for 2020–2021, the new secretariat structure and the proposed programme budget for the biennium 2022–2023, held in June and November 2020 and March 2021, respectively. The division coordinated seven audits, four by the United Nations Board of Auditors and three by the United Nations Office of Internal Oversight Services.

Annex I

General information on 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 sessions 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 defines 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 consists entirely of annual contributions from the Host Government;

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

(e) **Budget for the Trust Fund for Supplementary Activities:** income 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 consists of voluntary contributions from Parties to support the participation of representatives of eligible Parties in the sessions of the governing and subsidiary bodies;

(g) **Budget for the special account for programme support costs:** income 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 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 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 on the basis of actual availability of cash. The availability of cash under the various UNFCCC funds and special accounts is closely linked to their specific income structure:

(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 affecting 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 2021;

(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 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

² Decision 17/CP.25, para. 14.

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 the UNFCCC funds and expenditure as at 31 December 2021, by appropriation line

[English only]

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

(Thousands of euros)

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}			
Executive	3 252	2 975	558	1 119	–	–	–	–	–	–	–	–	–	–	–	–	–	3 810	4 094
Programmes																			
Coordination	514	415	–	–	268	273	–	–	–	–	–	–	–	–	–	–	–	782	688
Adaptation	6 035	5 571	5 902	2 532	–	–	–	–	–	–	–	–	–	–	–	–	–	11 938	8 103
Mitigation	3 582	2 632	5 967	2 638	21 925	21 242	–	–	711	317	–	–	–	–	947	784	–	33 132	27 614
Means of Implementation																			
Transparency	6 037	5 080	5 103	3 178	303	331	–	–	–	–	–	–	–	–	–	–	–	11 443	8 589
Operations																			
Coordination	1 178	1 164	413	829	145	127	–	–	–	–	–	–	276	278	–	–	–	2 012	2 398
Secretariat-wide operating costs	2 747	2 691	–	9	–	–	–	–	–	–	–	–	–	–	–	–	–	2 747	2 701
Administrative Services, Human Resources, and ICT	4 689	4 648	2 006	934	221	213	–	–	3 369	1 841	289	613	2 032	1 537	–	–	–	12 606	9 786
Conference Affairs	2 763	2 726	1 645	3 346	–	–	8 497	3 005	–	–	2 810	2 429	–	1 363	–	–	–	15 715	12 868
Legal Affairs	2 286	1 830	2 157	221	303	326	–	–	–	–	–	–	–	–	–	–	–	4 746	2 377
Intergovernmental Support and Collective Progress																			
Progress	3 430	3 264	1 572	486	–	–	–	–	–	–	–	–	–	–	–	–	–	5 002	3 750

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}		
Communications and Engagement	3 514	3 043	8 439	3 986	3 958	2 558	–	–	–	–	68	64	–	–	–	–	15 979	9 651
IPCC ^d	490	490	–	–	–	–	–	–	–	–	–	–	–	–	–	–	490	490
Total	52 871	46 841	51 069	27 803	27 123	25 070	8 497	3 005	4 080	2 158	3 167	3 106	2 308	3 178	947	784	150 062	111 944
Programme support costs	6 873	6 039	6 638	3 498	3 526	3 273	1 105	305	530	269	412	403	116	137	123	102	19 323	14 025
Adjustment to the working capital reserve	103	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	103	–
Grand total	59 848	52 880	57 707	31 300	30 649	28 343	9 602	3 309	4 610	2 427	3 579	3 509	2 424	3 314	1 070	886	169 489	125 969
Exp. rate (%)	–	88	–	54	–	92	–	34	–	53	–	98	–	137	–	83	–	74

Notes: (1) All budgets and expenditures are presented in euros, 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) 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 but converted into euros using the official United Nations exchange rate as at 1 January 2020 to ensure consistency of presentation across funding sources.

^d Provision for an annual grant to the IPCC.

A.

Annex III

Budget and expenditure by UNFCCC fund¹

[English only]

I. Trust Fund for the Core Budget of the UNFCCC

1. COP 25 and CMP 15 approved a core budget of EUR 59.8 million for the biennium 2020–2021 (see table III.1). CMA 2 endorsed the decision adopted at COP 25.²

2. Table III.1 shows the core budget for 2020–2021 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,³ as well as programme expenditure as at 31 December 2021.

Table III.1

Approved and reallocated 2020–2021 core budget and expenditure by appropriation line as at 31 December 2021

(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	3 335 720	3 251 840	2 975 456
Programmes Coordination	513 880	513 880	415 103
Adaptation	6 523 880	6 035 381	5 570 816
Mitigation	4 099 000	3 581 560	2 632 014
Means of Implementation	6 037 200	6 037 200	5 080 259
Transparency	12 319 840	12 355 120	10 311 946
Operations Coordination	1 177 960	1 177 960	1 163 627
Secretariat-wide operating costs ^b	2 586 670	2 746 670	2 691 476
Administrative Services, Human Resources, and ICT	4 231 810	4 688 748	4 647 989
Conference Affairs	2 648 240	2 763 200	2 725 843
Legal Affairs	2 321 360	2 286 080	1 829 761
Intergovernmental Support and Collective Progress	3 256 660	3 430 159	3 264 236
Communications and Engagement	3 329 480	3 513 902	3 042 909
IPCC ^c	489 510	489 510	489 510
Programme support costs	6 873 257	6 873 257	6 039 199
Total	59 744 467^d	59 744 467^d	52 880 145

^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.

3. Budget reallocations were made in the context of the outcomes of the secretariat's structural review. Although the total budget was not affected, several reallocations were made, resulting in increases under six appropriation lines (Transparency; secretariat-wide operating costs; Administrative Services, Human Resources, and ICT; Conference Affairs;

¹ The expenditure amounts are provisional and based on unaudited 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.

² FCCC/PA/CMA/2019/6, para. 69(a).

³ Decision 17/CP.25, para. 13.

Intergovernmental Support and Collective Progress; and Communications and Engagement) and corresponding decreases under four appropriation lines (Executive; Adaptation; Mitigation; and Legal Affairs).

4. Table III.2 presents the 2020–2021 core budget and expenditure by object of expenditure as at 31 December 2021. Total expenditure, including programme support costs, amounted to EUR 52.9 million, representing 89 per cent of the core budget excluding adjustment to the working capital reserve. The expenditure rate relating to staff costs was only 86 per cent, owing mainly to a high number of posts that were not filled or only filled towards the end of the biennium.

5. A high level of late and outstanding contributions continued to negatively affect core budget implementation: only 81 per cent of contributions for 2020–2021 had been received as at 31 December 2021. The secretariat managed the situation by releasing funding to the departments and divisions on the basis of the availability of cash.

Table III.2

Core budget and expenditure for 2020–2021 by object of expenditure as at 31 December 2021

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	40 320 140	34 780 672	86
Non-staff costs	12 061 560	11 570 765	96
IPCC	489 510	489 510	100
Programme support costs	6 873 257	6 039 199	88
Total	59 744 467^b	52 880 145	89

^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.

II. Trust Fund for Supplementary Activities, including joint implementation

6. 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.

7. Table III.3 shows the 2020–2021 budget and expenditure under the Trust Fund for Supplementary Activities, including JI, by object of expenditure as at 31 December 2021. The overall expenditure rate was 55 per cent and varied significantly between projects (see annex V). The low expenditure rate for some supplementary projects resulted from the postponement of meetings, events and trainings or organizing these events virtually owing to pandemic-related travel restrictions; the postponement of COP 26, which affected the finalization of related negotiations; and, in some cases, the late receipt of funding. Funding received but not used in the biennium 2020–2021 can and will in most cases be used in the biennium 2022–2023 to cover costs related to the postponed activities mentioned above.

Table III.3

Budget and expenditure for 2020–2021 under the Trust Fund for Supplementary Activities, including joint implementation, by object of expenditure as at 31 December 2021

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	19 768 369	11 577 398	59
Non-staff costs	32 246 774	17 009 521	53
Programme support costs	6 761 968	3 599 693	53
Total	58 777 111	32 186 612	55

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

III. Trust Fund for the International Transaction Log

8. CMP 15 approved the ITL budget for the biennium 2020–2021, amounting to EUR 4,610,775.⁴ Table III.4 presents the 2020–2021 budget and expenditure under the Trust Fund for the International Transaction Log by object of expenditure as at 31 December 2021. The overall expenditure rate was 53 per cent. Owing to several staff departures, the restructuring of the secretariat and the decrease in operational activities, the staffing level of the ITL was below the requirements included in its budget.

Table III.4

Budget and expenditure for 2020–2021 under the Trust Fund for the International Transaction Log by object of expenditure as at 31 December 2021

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	1 528 800	932 821	61
Non-staff costs	2 551 532	1 225 001	48
Programme support costs	530 443	268 709	51
Total	4 610 775	2 426 531	53

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

IV. Trust Fund for the Clean Development Mechanism

9. 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 2020–2021 amounted to EUR 30.6 million. Although the Board approved the budget in United States dollars, it is presented herein in euros, as in the updated work programme, to enhance transparency of overall budget implementation. Expenditure rates presented as a percentage of the budget allocation may, however, be greater than the actual rates because of the conversion to euros.

10. Table III.5 presents the 2020–2021 budget and expenditure under the Trust Fund for the Clean Development Mechanism by object of expenditure as at 31 December 2021. The overall expenditure rate was 92 per cent.

11. The expenditure rate of 74 per cent for non-staff costs is attributable to lower spending on travel as a result of restrictions due to the pandemic, lower logistical costs associated with some meetings being held virtually, reduced requirements for internal ICT meeting and workshop support and lower spending on mobile communications resulting from travel restrictions.

Table III.5

Budget and expenditure for 2020–2021 under the Trust Fund for the Clean Development Mechanism by object of expenditure as at 31 December 2021

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	17 004 960	17 547 965	103
Non-staff costs	10 117 792	7 522 061	74
Programme support costs	3 525 957	3 273 272	93
Total	30 648 709	28 343 298	92

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

⁴ Decision 5/CMP.15, para. 1.

V. Trust Fund for Participation in the UNFCCC Process

12. The 2020–2021 budget for the Trust Fund for Participation in the UNFCCC Process amounted to EUR 9.6 million. No sessions of the governing or subsidiary bodies were held in 2020 and the May–June 2021 sessions of the subsidiary bodies took place virtually. Table III.6 shows the 2020–2021 budget and expenditure by object of expenditure as at 31 December 2021. The overall expenditure rate was 34 per cent.

Table III.6

Budget and expenditure for 2020–2021 under the Trust Fund for Participation in the UNFCCC Process by object of expenditure as at 31 December 2021

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	–	–	–
Non-staff costs	8 497 345	3 004 537	35
Programme support costs	1 104 655	304 568	28
Total	9 602 000	3 309 105	34

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

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

13. The 2020–2021 budget for the Bonn Fund amounted to EUR 3.6 million. As sessions of the subsidiary bodies could not be held in Bonn in 2020–2021 owing to the pandemic, the Government of Germany allowed the funding to be used for other purposes, including for virtual meeting platforms and key conference and information and communication technology systems.

14. Table III.7 presents the 2020–2021 budget and expenditure for the Bonn Fund by budget line as agreed with the Government of Germany. The overall expenditure rate was 98 per cent as at 31 December 2021.

Table III.7

Budget and expenditure for 2020–2021 under the Bonn Fund by budget line as at 31 December 2021

(Euros)

<i>Budget line</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Organization and servicing of intergovernmental meetings	1 940 056	1 978 894	102
Addressing the needs of the secretariat	1 086 996	1 021 400	94
Documentation and information for meetings	140 244	105 521	75
Programme support costs	411 748	402 888	98
Total	3 579 044	3 508 702	98

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

VII. Special account for conferences and other recoverable costs

15. The secretariat manages funding relating to the cost associated with the split office premises and the move 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 host countries of the sessions of the COP.

16. Table III.8 shows the 2020–2021 budget and expenditure related to the office split and move and COP 26 by object of expenditure, as well as refunds relating to COP 25, as at 31 December 2021.

Table III.8

Budget and expenditure for 2020–2021 under the special account for conferences and other recoverable costs by object of expenditure as at 31 December 2021

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Office split/move			
Staff and other personnel costs	782 040	695 016	89
Non-staff costs	1 526 294	1 119 072	73
Programme support costs	115 417	88 364	77
Total	2 423 751	1 902 452	78
Refunds relating to COP 25			
Staff and other personnel costs	–	16 382	NA
Non-staff costs	–	(3 044 499) ^b	NA
Programme support costs	–	(167 113) ^b	NA
Total	–	(3 195 230)^b	NA
COP 26^c			
Staff and other personnel costs	904 611	46 252 ^d	5
Non-staff costs	3 672 836	4 344 557 ^d	118
Programme support costs	228 872	215 483	94
Total	4 806 319	4 606 292	96
Grand total	7 230 070	3 313 514	46

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

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

^c Budget amounts were converted into euros at the United Nations official rate of exchange applicable on 31 December 2021; expenditure amounts were converted at the rate applicable on the day they incurred.

^d Expenditure for temporary personnel provided by other United Nations entities accounted for under non-staff costs.

VIII. Special account for programme support costs

17. Table III.9 shows the 2020–2021 budget and expenditure for the special account for programme support costs by object of expenditure as at 31 December 2021. The overall expenditure rate was 92 per cent.

Table III.9

Budget and expenditure for 2020–2021 under the special account for programme support costs by object of expenditure as at 31 December 2021

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	12 314 680	11 376 145	92
Non-staff costs	4 865 927	4 442 689	91
Total	17 180 607	15 818 834	92

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

IX. Special account for cost recovery related activities

18. Table III.10 shows the 2020–2021 budget and expenditure for the special account for cost recovery related activities by object of expenditure as at 31 December 2021. The overall expenditure rate was 93 per cent.

Table III.10

Budget and expenditure for 2020–2021 under the special account for cost recovery related activities by object of expenditure as at 31 December 2021

(Euros)

<i>Object of expenditure</i>	<i>Budget</i>	<i>Expenditure^a</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	5 374 320	5 519 914	103
Non-staff costs	6 219 762	5 259 245	85
Total	11 594 082	10 779 159	93

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

Annex IV

Secretariat 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. The total number of originally budgeted posts is 498 for 2020–2021 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 2021, 383 (77 per cent) of the budgeted posts for 2020–2021 had been filled by staff.¹

3. Table IV.1 shows the number of budgeted and filled posts by grade and source of funding as at 31 December 2021. The share of filled posts in the total number of budgeted posts ranges from 54 per cent under the Trust Fund for Supplementary Activities to 100 per cent under the Bonn Fund.

4. Between September 2020, when the new secretariat structure became operational, and the end of December 2021, 153 posts under all funding sources were advertised and recruitment was completed for 99 positions (65 per cent). Budget implementation for staff costs increased gradually during that period as a result of filling positions.

Table IV.1

Budgeted posts and filled posts by source of funding as at 31 December 2021

	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	2	7	13	26	40	14	–	104	49	153
<i>Trust Fund for Supplementary Activities</i>												
Budgeted	–	–	–	–	2	12	46	27	–	87	23	110
Filled	–	–	–	–	3	8	19	18	–	48	11	59
<i>Trust Fund for the Clean Development Mechanism</i>												
Budgeted	–	–	–	1	2	11	25	24	–	63	22	85
Filled	–	–	–	–	2	8	19	16	–	45	17.5	63
<i>Trust Fund for the International Transaction Log</i>												
Budgeted	–	–	–	–	–	2	3	1	–	6	0.5	6.5
Filled	–	–	–	–	–	1	2	1	–	4	–	4
<i>Bonn Fund</i>												
Budgeted	–	–	–	–	–	–	1	–	–	1	8	9
Filled	–	–	–	–	–	–	1	–	–	1	8	9

¹ The number of filled posts is based on full-time equivalents because one staff contract was issued on a 50 per cent basis.

	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2	P-1	Subtotal	GS	Total
<i>Special account for conferences and other recoverable costs^a</i>												
Budgeted	–	–	–	–	–	–	–	1	–	1	5	6
Filled	–	–	–	–	–	–	–	1	–	1	4	5
<i>Special account for cost recovery related activities</i>												
Budgeted	–	–	–	–	–	4	8	6	–	18	10	28
Filled	–	–	–	–	–	4	4	7	–	15	9	24
<i>Programme support costs</i>												
Budgeted	–	–	–	1	2	6	13	7	–	29	45	74
Filled	–	–	–	1	2	4	10	6	–	23	43	66
Total												
Budgeted	1	1	2	10	24	69	140	84	–	331	167	498
Filled	1	1	2	8	20	51	95	63	–	241	141.5	382.5

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 383 as at 31 December 2021, including 36 staff members in temporary positions.

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

5. Table IV.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 2021, 153 of the 179.5 core budget posts had been filled.

Table IV.2

Core budget posts and filled posts by grade and division as at 31 December 2021

Division	<i>P and above</i>		<i>GS</i>		Total budgeted	Total filled
	Budgeted	Filled	Budgeted	Filled		
Executive	8	7	6.5	4	14.5	11
Programmes Coordination	1	2	1	1	2	3
Adaptation	16	14	5	5	21	19
Mitigation	10	8	4	4	14	12
Means of Implementation	16	13	6	6	22	19
Transparency	33	26	12	11	45	37
Operations Coordination	3	3	2	2	5	5
Administrative Services, Human Resources, and ICT	6	6	2	2	8	8
Conference Affairs	7	7	3	3	10	10
Legal Affairs	5	5	3	3	8	8
Intergovernmental Support and Collective Progress	11	6	4	3	15	9
Communications and Engagement	10	7	5	5	15	12
Total	126	104	53.5	49	179.5	153

Note: The number of filled posts is based on full-time equivalents.

II. Staff

6. The total number of staff members on contract under all funding sources was 383 as at 31 December 2021.

7. Table IV.3 provides information on the geographical distribution of the staff appointed at the Professional level and above. As at 31 December 2021, Western European and other States accounted for the highest percentage of staff appointed at the Professional level and above (44.0 per cent, compared with 42.8 per cent as at 31 December 2020), whereas African States accounted for the lowest (8.7 per cent, compared with 8.9 per cent as at 31 December 2020).

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

Table IV.3

Geographical distribution of staff members appointed at the Professional level and above as at 31 December 2021

<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	–	–	–	–	2	2
D-1	2	–	1	–	5	8
P-5	4	6	2	2	6	20
P-4	3	15	5	5	23	51
P-3	6	25	9	7	48	95
P-2	6	20	7	8	22	63
Total	21	67	25	22	106	241
Percentage of total	8.7	27.8	10.4	9.1	44.0	100.0

9. Table IV.4 highlights the distribution of staff members appointed at the Professional level and above between Annex I and non-Annex I Parties. As at 31 December 2021, the percentage of staff from non-Annex I Parties at the Professional and higher levels was 45.6 per cent, compared with 54.4 per cent for Annex I Parties. For comparison, as at 31 December 2020, the percentage of staff from non-Annex I Parties was 45.8 per cent and from Annex I Parties was 54.2 per cent.

Table IV.4

Distribution of staff members at the Professional level and above between Annex I and non-Annex I Parties as at 31 December 2021

<i>Grade</i>	<i>Annex I Parties</i>	<i>Non-Annex I Parties</i>
USG	–	1
ASG	–	1
D-2	2	–
D-1	5	3
P-5	8	12
P-4	28	23
P-3	57	38
P-2	31	32
Total	131	110
Percentage of total	54.4	45.6

10. Table IV.5 highlights the distribution of staff members by gender. As at 31 December 2021, the percentage of female staff at the Professional and higher levels was 44.4 per cent, while the percentage of male staff was 55.6 per cent. This represents a slight change since 31 December 2020, when 44.1 per cent of staff at the Professional and higher levels were female and 55.9 per cent were male.

Table IV.5

Distribution of staff members by gender as at 31 December 2021

<i>Grade</i>	<i>Male</i>	<i>Female</i>
USG	–	1
ASG	1	–
D-2	1	1

<i>Grade</i>	<i>Male</i>	<i>Female</i>
D-1	4	4
P-5	11	9
P-4	29	22
P-3	55	40
P-2	33	30
Subtotal	134	107
Percentage of P and above	55.6	44.4
Number of GS	38	104
Total	172	211
Percentage of total	44.9	55.1

Annex V

Projects and events funded from the Trust Fund for Supplementary Activities in the biennium 2020–2021 as at 31 December 2021¹

[English only]

The table below presents budget, expenditure and expenditure rate for projects and events funded from the Trust Fund for Supplementary Activities in 2020–2021 as at 31 December 2021. Project expenditure was limited, inter alia, by available funding, which in most cases was less than the amount budgeted for the biennium.

Projects and events funded from the Trust Fund for Supplementary Activities in 2020–2021 as at 31 December 2021 (Euros)

<i>Project number</i>	<i>Project/subproject</i>	<i>Budget^a</i>	<i>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	201 284	124 225
SB101-004	Additional support for the development of the ETF	1 594 385	1 321 068	361 596
SB101-005	Enhanced coordination and operational support for COP Presidency teams	662 948	724 328	414 620
SB101-007	Enhanced legal support for presiding officers	309 032	201 247	78 636
SB102-000	Intergovernmental processes			
SB102-001	Enhanced support for established work programmes on research and systematic observation, the technical examination process on adaptation, the NWP and NAPs	1 619 647	1 550 370	976 162
SB102-002	Support for the technical examination process on mitigation	1 350 079	728 566	107 651
SB102-003	Enhanced support, engagement and outreach for development of the biennial assessment and overview of climate finance flows, including in relation to Article 2, paragraph 1(c), of the Paris Agreement, and determination of the needs of developing countries	1 320 572	1 225 260	461 747
SB102-004	Full support for all potential reviews of national reporting, including reporting related to REDD+	3 843 460	5 456 304	3 842 948
SB102-005	Enhanced support for the review of the long-term global goal and preparations for the global stocktake	574 741	469 850	139 091
SB102-006	Enhanced support for Action on Climate Empowerment and gender, including enhancing engagement of stakeholders in these processes and action towards the objectives of the Convention, and the summary for policymakers on the technical examination processes on mitigation and adaptation	2 442 842	1 890 814	1 254 781
SB200-000	Constituted bodies			
SB200-001	Support for the full extent of activities envisaged in the workplans of the AC, the LEG, the FWG and the WIM Executive Committee	4 679 712	1 817 448	1 458 153
SB200-002	Support for the full extent of activities envisaged in the workplans of the Katowice Committee on Impacts	899 550	1 052 939	467 478
SB200-003	Support for the full extent of activities envisaged in the workplans of the SCF, the TEC and the PCCB	1 122 650	1 099 136	670 268
SB200-004	Support for the full extent of short-term activities of the CGE in support of developing countries' reporting	10 651 195	7 262 160	4 662 266

¹ Excludes JI.

<i>Project number</i>	<i>Project/subproject</i>	<i>Budget^a</i>	<i>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	468 565	101 579
SB300-000	Data and information management			
SB300-001	Development and enhancement of adaptation-related data portals, including the adaptation registry, NAPs and the NWP	634 843	611 220	262 929
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	337 060	67 069
SB300-003	Development and enhancement of data portals on support and means of implementation, in particular the finance, TT:CLEAR and capacity-building portals	387 866	109 401	9 295
SB300-004	Enhancement of existing portals and data management for existing transparency arrangements and initiation of the development of systems for the ETF	2 476 734	666 825	354 269
SB300-006	Maintenance and enhancement of the GCA portal and internal communications	1 605 504	959 849	564 523
SB300-007	Enhancement of the elections portal and database	301 421	191 439	–
SB300-008	Development of the new Digital Platform for Climate Change Events to provide a high-quality, integrated virtual and hybrid conferencing solution that will ensure greater inclusivity in participation and engagement	5 800 000	122 875	115 980
SB300-009	Enhancement of the security of the secretariat's data management systems	1 492 097	309 209	293 817
SB400-000	Enhanced engagement			
SB400-001	Enhanced engagement with respect to climate change impacts, vulnerability and adaptation	318 145	259 653	36 747
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	5 128 454	2 357 012
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	4 354 877	2 313 693
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	132 604	–
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, Action for Climate Empowerment and the UNFCCC website	6 276 743	5 386 887	3 432 045
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	64 046	64 046
SB400-009	Enhancement of the information and communication technology infrastructure required to support virtual participation and engagement in UNFCCC events and activities ^d	–	351 244	348 735
SB400-010	Enhanced engagement by the Executive Secretary and Deputy Executive Secretary in United Nations wide management and coordination activities	230 520	361 622	183 940
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	390 626	–
SB500-009	Upgrading of the secretariat's information and communication technology infrastructure	864 009	392 881	339 766
SB500-010	Consultancies to support organizational oversight and development and enhanced engagement by the Executive	170 630	694 810	654 254

<i>Project number</i>	<i>Project/subproject</i>	<i>Budget^a</i>	<i>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	1 089 892	779 917
Total		62 032 634	47 384 813	27 299 240^e

^a As presented in the annex to the fundraising letter sent to Parties in April 2021.

^b Funding available for supplementary projects in 2020–2021, excluding unspent balances from expired grants that were returned to donors and funding reallocated to other projects during the biennium.

^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 The requirements for the Digital Platform for Climate Change Events were moved from this project to project SB300-008.

^e Total expenditure amounted to EUR 32,186,612 (see table III.3) including costs accounted for in 2020–2021 relating to support for the JI mechanism and COP 25.