



附属履行机构

第五十八届会议

2023年6月5日至15日，波恩

截至2022年12月31日的2022-2023两年期预算执行情况

执行秘书的说明*

概要

本份2022-2023两年期预算执行情况的文件所述期间为2022年1月1日至12月31日。本文件应与FCCC/SBI/2023/6/Add.1号文件一并审议，后者将对照业绩指标和具体目标评估进展情况，并详细说明2022-2023两年期第一年内计划的和交付的产出。按照成果管理制办法，本文件向缔约方通报截至2022年12月31日取得的成果及实际支出情况。此外，本文件还载有关于方案执行情况的详细报告。

随着大流行影响的减弱，要求秘书处执行源自《公约》缔约方会议第二十六届会议的决定的任务，这些任务超出核心预算活动的范围。虽然秘书处已充分开展了关键性的活动，但预算实际零增长和补充资金不足等问题对执行工作的范围和时机选择产生了影响。这影响到了各方案、行动和跨领域司的活动，也突显了对不可持续、不可预测的融资模式的依赖。

截至2022年12月31日，2022年总支出为9,120万欧元，占2022年综合预算总额(1.258亿欧元)的72%，其中核心预算支出率为97%(预算3,150万欧元，支出3,050万欧元)。本文件涵盖各项预算的支出率和相应解释。

* 因提交方无法控制的情况，本文件安排在标准发布日期之后发布。



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简称和缩略语

AC		适应委员会
ACE		气候赋权行动
Annex I Party	附件一缔约方	《公约》附件一所列缔约方
ASG*		助理秘书长
Bonn Fund	波恩基金	德国政府年度特别捐款信托基金
CDM		清洁发展机制
CGE	专家组	专家咨询小组
CMA	《协定》/《公约》 缔约方会议	作为《巴黎协定》缔约方会议的《公约》缔约方会议
CMP	《议定书》/《公约》 缔约方会议	作为《京都议定书》缔约方会议的《公约》缔约方会议
COP		缔约方会议
CRF		通用报告格式
ETF	强化透明度框架	《巴黎协定》之下的强化透明度框架
exp.*		支出
FWG		促进工作组
GHG		温室气体
GS*		一般事务职等
ICT	信通技术	信息和通信技术
IPCC	气专委	政府间气候变化专门委员会
ITL		国际交易日志
JI		联合执行
LCIPP		地方社区和土著人民平台
LEG		最不发达国家专家组
LT-LEDS		长期低排放发展战略
MRV		衡量、报告和核实
NAP		国家适应计划
NDC		国家自主贡献
Non-Annex I party	非附件一缔约方	非《公约》附件一所列缔约方
NWP		关于气候变化影响、脆弱性和适应的内罗毕工作方案
P*		专业人员职等
PCCB		巴黎能力建设委员会
RCC		区域合作中心

* 仅用于表中。

REDD+		减少毁林所致排放；减少森林退化所致排放； 养护森林碳储存；可持续森林管理；以及增加 森林碳储量(第 1/CP.16 号决定，第 70 段)
SB		附属机构届会
SBI	履行机构	附属履行机构
SBSTA	科技咨询机构	附属科学技术咨询机构
SCF		资金问题常设委员会
TEC		技术执行委员会
TT:CLEAR		技术信息交换所
USG*		副秘书长
WIM	华沙国际机制	气候变化影响相关损失和损害华沙国际机制

一. 导言

A. 任务

1. 《公约》缔约方会议第二十六届会议(COP 26)批准了 2022-2023 两年期方案预算,《议定书》/《公约》缔约方会议第十六届会议(CMP 16)核可了 COP 的决定,该决定适用于《京都议定书》。¹
2. COP 26 请执行秘书分别编写涵盖两年期 12 个月和 24 个月的年度预算执行情况报告。²

B. 本文件的范围

3. 本文件介绍 2022-2023 年工作方案执行情况以及截至 2022 年 12 月 31 日秘书处管理的信托基金和特别账户预算执行情况。本文件应与 FCCC/SBI/2023/6/Add.1 号文件一并阅读,后者对照业绩指标和具体目标评估进展情况,并详细说明 2022-2023 两年期内计划的和交付的产出。
4. 本文件还详细介绍秘书处管理的预算及其执行情况。附件一载有每个基金和特别账户的预算、收入和可用现金的一般信息,以便于解释附件三所载每个基金预算和支出的详细信息。附件二载有按拨款项目分列的《气候公约》各基金 2022-2023 两年期预算和支出概览。此外,附件四载有关于人力资源的详细信息,附件五载有补充活动信托基金资助的项目和活动支出的详细信息。

C. 附属履行机构可采取的行动

5. 请附属履行机构注意本文件提供的信息,并就拟列入行政和财务事项决定草案供 COP 28 和 CMP 18 审议通过的行动作出决定。

二. 内容提要

A. 方案执行要点

6. 载有秘书处 2022-2023 两年期工作方案的 FCCC/SBI/2021/4/Add.1 号文件以及截至 2022 年 1 月 1 日³、2022 年 7 月 1 日⁴ 和 2023 年 1 月 1 日⁵ 的最新工作方案概述秘书处 2022-2023 两年期工作方案活动和产出。
7. 2022 年全年,秘书处成功开展了下文第四章所述的各项活动。诚然,对不可预测、短期且往往是指定用途的补充资金的依赖,是左右许多长期重复性活动

¹ 第 22/CP.26 号决定,第 1 段;第 8/CMP.16 号决定,第 1 段。

² 第 23/CP.26 号决定,第 10 段。

³ FCCC/SBI/2022/INF.3.

⁴ FCCC/SBI/2022/INF.11.

⁵ FCCC/SBI/2023/INF.2.

(第 2 类)的范围和潜在影响的一个因素。这种资金缺口——核心资金不足以完全负担所有第 2 类活动——影响到临时或短期活动(第 3 类)以及有利于实现《公约》、《京都议定书》和《巴黎协定》宗旨和目标的各类补充活动(第 4 类)所需补充资金的提供,限制了秘书处充分交付和创新的潜力。同时,缔约方在各工作流程中提出的任务数量越来越多,范围越来越广;各利害关系方参加和参与 COP 届会的规模创历史新高。秘书处工作人员的工作量已经饱和,尽管如此,大量工作人员还须花时间和精力为已授权活动争取资金,这进一步加重了工作量,影响了工作人员的福祉。

8. 事实上,目前的供资模式无法负担所有基本(第 1 类)和第 2 类活动,是不可持续的,创新已授权活动交付方式的尝试已经达到极限。未按要求的范围和进度开展的活动包括:根据《巴黎协定》第六条建立秘书处一级的登记册系统和报告工具基础设施;开发使用强化透明度框架报告工具并进行相关专家培训;控制附属机构和理事机构日益扩大的会议范围和复杂性;升级全球气候行动网络以有效追踪非缔约方气候行动承诺;及时处理观察员组织加入申请;创新并升级重要的会议系统;及时为国家性别和气候变化联系人提供能力建设培训;推进技术执行委员会和巴黎能力建设委员会的工作方案;及时处理外部审计建议。目前正在重新调整资源的优先使用次序以解决这些问题,尽管努力寻找补充资金,但将再次——且越来越明显地——影响包括 2023 年内拟完成的某些已授权活动。

9. 在本报告所述期间,秘书处组织了附属机构第五十六届会议(SB 56)和 COP 27 会议,两届会议均为现场举行,并设有强大的线上部分。与前几届会议相比,两届会议的复杂性和范围均有增加。此外,秘书处还在波恩等地组织了约 200 次研讨会、能力建设活动和其他各类会议。

10. 秘书处支持各组成机构、进程和工作方案下的工作均按照各自任务和工作计划取得了进展。秘书处继续支持与目前的衡量、报告和核实安排以及与强化透明度框架相关的政府间进程,包括向发展中国家提供技术援助,并向参与报告、审评和分析的专家提供培训。秘书处协助落实强化透明度框架,并就方法学问题开展工作,包括温室气体清单、REDD+、农业、土地利用、土地利用变化与林业、气专委指南和通用指标有关的工作。

11. 此外,秘书处还为气候融资流量、《巴黎协定》第六条、沙姆沙伊赫减缓雄心和实施工作方案、适应、损失和损害等政府间参与提供协助,包括支持制定和实施国家行动方案、内罗毕工作方案、世界气象组织有关方案以及关于全球适应目标的格拉斯哥—沙姆沙伊赫工作方案,并管理适应相关的数据和信息。

12. 秘书处还促进政府间机构参与和实施与性别平等、气候赋权行动、青年参与、观察员参与和全球气候行动有关的既定进程,包括根据性别行动计划编写报告并组织活动,组织气候赋权行动对话,协助主席和观察员群体组织青年论坛及民间社会活动,包括在 COP 27 期间组织“性别日”和“青年与未来世代日”活动。

B. 财务摘要

13. 截至 2022 年 12 月 31 日,2022 年综合预算总额为 1.254 亿欧元,已支出 9,070 万欧元,占 72%。

14. 尽管秘书处已及时通知各缔约方 2022 年缴款情况，并提醒其注意各自以往年份的未缴款额，但迟缴和未缴核心预算摊款数额依然较高，继续对 2022 年核心预算执行产生负面影响。许多缔约方已部分或全额缴付了前几年的款额。然而，截至 2022 年 12 月 31 日，仅收到 2022 年核心预算摊款应收额的 77%。由于须视现金的备有情况向各部和司发放资金，因此大量迟缴和未缴摊款限制了秘书处及时按计划开展活动的的能力。

三. 预算执行情况：所有基金和特别账户预算和支出概览⁶

15. 由于核心预算和国际交易日志预算以欧元核准，2022-2023 两年期方案概算文件⁷和截至 2022 年 1 月 1 日、2022 年 7 月 1 日和 2023 年 1 月 1 日的最新工作方案中的所有预算均以欧元列报，以便利审议该两年期的总体资金需求。因此，本章所列预算和支出也以欧元列出。

16. 截至 2022 年 7 月 1 日的最新工作方案中的 2022-2023 两年期预算，包括德国政府为《气候公约》新址搬迁提供的额外资金以及埃及政府作为 COP 27 东道国提供的额外资金，共计 2.497 亿欧元。2022 年预算总额为 1.258 亿欧元，其中截至 2022 年 12 月 31 日已支出 9,120 万欧元(72%)。

17. 下表列出截至 2022 年 12 月 31 日按资金来源分列的预算和支出总额(欧元)以及占预算执行的百分比。所列数额包括向各司提供的方案支持费用和内部费用回收服务的费用，为避免重复计算，不包括方案支持费用特别账户和费用回收相关活动特别账户。相关特别账户预算详情载于附件三。

18. 下表所列预算数额为截至 2022 年 7 月 1 日的情况，如截至这一天的最新工作方案所示。各类预算均以更新版工作方案为参考，以比较两年期开始时的计划情况与第一年年底预算实际执行情况。理事机构只核准两年期核心预算和国际交易日志预算。在本两年期内未修订预算决定。然而，本两年期内，随着需求和规划假设的变化，其他预算也发生了变化。例如，补充活动信托基金下的项目预算由执行秘书核准，并根据需要进行调整。

2022-2023 年预算、2022 年预算以及截至 2022 年 12 月 31 日按资金来源分列的支出(欧元)

资金来源	2022-2023 年 预算	2022 年 预算	2022 年 支出 ^a	2022 年 预算支出(%)
《气候公约》核心预算信托基金	62 450 821 ^b	31 470 564 ^b	30 521 749	97
补充活动信托基金	109 682 046	52 810 963	34 829 820	66
《巴黎协定》第六条第四款下有关事项的预算	25 450 860	12 725 430	905 135	7
联合执行预算	423 816	211 908	9 932	5
国际交易日志信托基金	3 851 948 ^b	1 910 320 ^b	1 259 199	66
清洁发展机制信托基金	28 165 899	14 082 950	12 319 683	87
参与《气候公约》进程信托基金	10 557 397	5 247 699	3 786 918	72

⁶ 按照以往惯例，本报告采用“修正收付实现制”会计概念，结合收付实现制与权责发生制两种会计核算方式。根据“修正收付实现制”，产生承付款时即全额确认费用。

⁷ FCCC/SBI/2021/4 和 Add.1-2。

资金来源	2022-2023 年 预算	2022 年 预算	2022 年 支出 ^a	2022 年 预算支出(%)
波恩基金	3 579 043	1 789 522	1 937 873	108 ^c
会议和其他可收回费用特别账户	5 571 644 ^d	5 571 644 ^e	5 584 804	100
合计	249 733 474	125 821 000	91 155 112	72

注：为保持列报的一致性，所有预算均以欧元显示。

^a 数额为暂定数额，待 2022 年审计确定。

^b 包括经核定的周转准备金调整数。

^c 波恩基金的支出额按发生当日的汇率折算成欧元，因此欧元支出率高于 100% 的美元实际支出率。

^d 不包括 2023 年的 COP 28 预算，该预算尚未公布；2023 年未计划“拆分和搬迁”支出。

^e 包括《东道国协定》为 COP 27 提供的款项和德国政府根据“拆分和搬迁”安排提供的款项。

19. 核心预算、波恩基金以及会议和其他可收回费用特别账户的支出率约为 100%，符合预期。其他预算和基金之下的支出率低于计划：

(a) 补充活动信托基金支出率为 66%。按项目分列的预算和支出情况载于附件五。支出率因项目不同而有所不同。支出率低的原因往往是资金不可预测、不充足或到位不及时；

(b) 《巴黎协定》第六条第四款下有关事项的预算支出率为 7%。支出率低的原因是 2022 年《巴黎协定》第六条第四款所设机制监督机构举行的会议次数较少(两次在波恩，一次与 COP 27 同时举行)。2022 年第三季度，监督机构召开第一次会议并开展工作；

(c) 联合执行预算支出率为 5%。支出率低的原因是联合执行监督委员会 2022 年的会议均为线上举行；

(d) 国际交易日志信托基金预算支出率为 66%。支出率低的原因是：数位工作人员离职；登记册日趋成熟减少了业务支持需求；独立评估报告程序得以优化；完成向《气候公约》云基础设施过渡；数字证书管理内化；

(e) 清洁发展机制信托基金预算支出率为 87%。支出率低的原因是：专家和代表线上参会减少了差旅支出；部分会议以虚拟方式举行降低了后勤成本；会议和研讨会相关的支持性信通技术费用减少；移动通信支出降低；

(f) 参与《气候公约》进程信托基金预算支出率为 72%。支出率低的原因是 144 个符合条件的缔约方中，9 个缔约方取消了提名，10 个缔约方未申请资金。

四. 方案执行情况

A. 方案部

1. 方案协调

20. 方案协调为四个方案司(适应、减缓、执行手段和透明度)的工作提供战略指导和监督。协调可在各司按照任务授权执行各自的工作方案(包括与既定的政府间进程和组成机构有关的工作方案)方面，确保战略、实质、行政上的一致性和协同作用。

21. 在本报告所述期间，方案协调特别注意在各方案司开展授权活动时保持跨司沟通和互动，特别是在组成机构、附属机构和理事机构会议等跨领域活动方面。方案协调还确保秘书处派代表，包括代表执行秘书，通过发表演讲、参与小组讨论和对话等形式，出席重要活动和论坛，并就广泛议题与各利害关系方进行战略外联。

22. 方案协调加强了秘书处与波恩各组织的工作，协调并负责联合国系统内部合作，与政府间组织的合作，以及与诸多非缔约方利害关系方的合作。方案协调还继续指导政府间气候变化进程创新内部程序，并运用战略性的工作方法。

23. 在行政管理、财政资源管理和活动协调方面，方案协调继续按照联合国条例和规则以及《气候公约》有关政策，支持各当前进程和四个司的工作。

2. 适应司

24. 适应司支持缔约方提高适应能力、增强韧性以及降低易受气候变化影响的程度。在本报告所述期间，该司(1) 为适应、损失和损害方面的政府间参与提供便利，包括支持制定执行国家适应计划、内罗毕工作方案、华沙国际机制和关于全球适应目标的格拉斯哥—沙姆沙伊赫工作方案；(2) 为组成机构(适应委员会、地方社区和土著人民平台的促进工作组、最不发达国家专家组和华沙国际机制执行委员会)提供支持；(3) 管理与适应相关的数据和信息；(4) 促进对适应、损失和损害等议题更广泛的参与。

25. 适应司支持各组成机构、进程和工作方案下的工作均按照各自任务和工作计划取得了进展。整个报告所述期间，有关工作均取得了成果，沙姆沙伊赫举行的联合国气候变化大会也因此取得了实质性进展。

26. 支持关于全球适应目标的格拉斯哥—沙姆沙伊赫工作方案：根据工作方案组织四次研讨会；编写研讨会会议总结；编写第一份工作方案执行进展情况年度报告，其中载有对工作方案第二年工作的指导意见。支持适应委员会制定关于适应信息通报的补充指导意见；评估需求，缔约方在 COP 27 期间对此表示欢迎；完成适应问题技术审查。

27. 适应司继续支持发展中国家缔约方特别是最不发达国家加快制定执行国家适应计划，特别是通过开放式国家适应计划倡议、项目建议书制定指南以及在国家适应计划展览交流经验教训等方式为最不发达国家专家组提供便利。2021 年 8 月，该司启动了“UN4NAPs”倡议，促进联合国和其他政府间组织为各国的国家适应计划提供技术支持，特别是最不发达国家和小岛屿发展中国家。2022 年，该司收到 64 个支持请求，均已转交相关组织迅速处理。

28. 支持华沙国际机制及其执行委员会的工作，制定委员会新的五年滚动工作计划，并为全面风险管理和转型方法问题技术专家组制定新的行动计划，该行动计划为华沙国际机制下个执行阶段提供了模板。该司还支持避免、尽量减轻和处理气候变化不利影响相关损失和损害问题圣地亚哥网络，促进技术援助，并启动了与损失和损害联络点的合作。

29. 适应司支持促进工作组实施地方社区和土著人民平台 2022-2024 年工作计划，包括将来自非洲和亚洲的联合国土著社会文化区域的知识拥有者聚集在一起。该司还支持促进工作组召开第 7 次和第 8 次会议，并努力改善地方社区和土

著人民平台门户网站的功能。在内罗毕工作方案下，各缔约方和组成机构获得了来自 450 多个伙伴组织、若干工作组和利马适应知识倡议的技术知识支持。此外，在内罗毕工作方案的协调下，联合国气候变化与大学合作方案相关工作也取得了进展。

30. 适应司维护并加强信息数据门户，包括适应知识门户、国家适应计划中心网、斐济风险转移信息交换所，以及地方社区和土著人民平台门户网站，并通过社交媒体定期分享信息。该司还开展了各项工作，支持《气候公约》下的适应信息和透明度安排，包括编写国家自主贡献综合报告的适应章节，以及启动并维护《巴黎协定》第七条第十二款所述的公共登记册，供各缔约方提交适应信息。

3. 减缓司

31. 减缓司支持缔约方推动促进有雄心的气候行动并就有关工作开展合作，配合全球努力，将气温升幅控制在远低于 2 摄氏度的水平，并努力将其控制在比工业化前水平高 1.5 摄氏度的范围内。支持缔约方以有助于公平过渡的方式确定、沟通并有效实施有雄心的国家自主贡献和长期低排放发展战略，包括通过利用各种能拓宽减缓行动、推动可持续发展的合作方式、机制、利害关系方参与和经济手段实现这一目标。

32. 在本报告所述期间，减缓司继续促进政府间参与，支持《巴黎协定》第六条有关谈判，并为通过沙姆沙伊赫减缓雄心和实施工作方案奠定基础。具体而言，该司协调了系列虚拟和混合研讨会，编写了系列技术报告，以推进和支持实施《巴黎协定》第六条第二款和第四款；在 CMA 4 期间，举办 2030 年前雄心的高级别部长级圆桌会议；举行非正式活动，推进“实施应对措施的影响问题论坛”有关技术工作；继续积极与国际民用航空组织和国际海事组织合作制定并执行有关气候战略和政策。

33. 关于与既定进程有关的目标，该司编写了关于根据《京都议定书》第三条第 14 款最大限度地减少不利影响的汇编和综合报告，在 SBSTA 56 和 57 会议期间举行了两次格拉斯哥非市场方法委员会会议（《巴黎协定》第六条第八款），并编写发布长期低排放发展战略综合报告，该报告已在 CMA 4 期间公布。

34. 为努力实现与组成机构有关的目标，该司组织召开了《巴黎协定》第六条第四款所设机制的监督机构会议、实施应对措施的影响问题卡托维兹专家委员会会议、清洁发展机制执行理事会会议、联合执行监督委员会会议，以及登记册系统管理人论坛。

35. 关于数据信息管理相关目标，减缓司继续维护应对措施评估的建模工具的数据门户网站、长期低排放发展战略信息技术工具和知识中心，以及国家自主贡献总体减缓影响的计算工具。该司继续为清洁发展机制提供数据和分析支持，处理 6,900 多项清洁发展机制登记册交易，维护与项目活动、活动方案以及清洁发展机制数据和洞见有关的数据库。

36. 为实现与加强参与有关的目标，该司继续利用区域合作中心促进气候行动，应对各国需求。COP 27 期间，区域合作中心举办了区域气候周、圆桌会议和一场会外活动。区域合作中心的各类活动有助于收集不同利害关系方对非洲、亚太以及拉美和加勒比地区气候变化优先事项和面临机遇的意见建议。

37. 关于《京都议定书》，该司继续监督和支持清洁发展机制和联合执行的运作，以及相关的报告、审查、履约和利害关系方要求参与的有关工作。

4. 执行手段司

38. 执行手段司协助缔约方更好地获得、调动和增加资金、技术以及能力建设支持，以执行《公约》、《京都议定书》和《巴黎协定》。

39. 在本报告所述期间，该司在以下方面为资金问题常设委员会(SCF)提供了支持：制定实施 2022-2023 年工作计划；举行三次混合会议；编写第五次气候融资流量两年期评估和概览、实现每年联合筹集 1,000 亿美元目标进展报告、《巴黎协定》第二条第一款第(三)项有关现有信息梳理报告(包括提及第九条之处)、《巴黎协定》第二条第一款第(三)项意见综述、气候融资定义有关工作报告，以及资金机制经营实体意见草案；组织 SCF 基于自然的解决方案论坛的第二期活动。此外，该司还组织了四次技术专家对话、一次关于气候资金新的集体量化目标的高级别部长级对话，以及一次关于到 2020 年实现每年联合筹集 1,000 亿美元目标进展情况的高级别部长级对话。

40. 该司在筹集并提供气候资金、准备活动和气候资金数据等方面，继续与资金机制的经营实体合作，通过气候融资评估和技术研讨会，协助 12 个区域和发展中国家缔约方集团评估与执行《公约》和《巴黎协定》有关的需求和优先事项。该司还在第一次全球盘点的技术阶段就与气候融资和《巴黎协定》第二条第一款第(三)项有关事项提供了实质性支持，并支持 COP 26 和 COP 27 主席闭会期间有关气候融资的工作。

41. 该司支持技术开发和转让谈判，为此编写有关正式文件，包括编写就实施《巴黎协定》技术开发和转让有关事项向技术机制提供支持的有效性和充分性的定期评估之首次评估报告、关于加强技术机制和资金机制关联性有关活动的报告，以及关于区域气候技术转让和融资中心项目挑战、经验和教训的报告。该司还通过组织技术执行委员会会议支持技术执行委员会的工作，包括组织与气候技术中心和网络咨询委员会的联合会议、关于扶持型环境和可持续流动性的专题对话，以及技术机制有关活动，如在沙姆沙伊赫举行 2023-2027 年联合技术机制工作方案高级别启动活动。

42. 此外，执行司还支持编写技术执行委员会的出版物，包括道路运输脱碳技术政策简报、全球环境基金和绿色气候基金技术支持报告、技术需求评估与国家自主贡献关联关系的报告，并与国际自然保护联盟和内罗毕工作方案伙伴组织共同编写技术和基于自然的解决方案整合问题的出版物；为观察员组织积极参与技术执行委员会的工作提供便利；开展交流和外联活动，包括更新维护技术信息交换所。该司继续与联合国环境规划署一道与技术执行委员会、气候技术中心和网络开展合作，支持技术需要评估工作，并编写《2022 年气候技术进展报告》。⁸

43. 执行手段司支持能力建设谈判，为此编写有关正式文件，组织第十一届德班能力建设论坛。该司还支持巴黎能力建设委员会根据 2021-2024 年工作计划举办活动，如准备两份请各方提意见建议的呼吁；在区域气候周期间组织三场活动，

⁸ 联合国环境规划署哥本哈根气候中心和《气候公约》。2022 年。《2022 年气候技术进展报告》。哥本哈根：联合国环境规划署哥本哈根气候中心。可查阅 <https://unepccc.org/publications/the-climate-technology-progress-report-2022/>。

在 COP 27 期间举行第四能力建设中心会议，在 SBI 56 和 COP 27 期间举行《公约》和《巴黎协定》之下能力建设非正式协调小组混合会议两次，以及举行三次技术网络研讨会；协调巴黎能力建设委员会网络下的各类活动，包括八场活动；编制巴黎能力建设委员会技术文件、宣传资料和外联产品，通过巴黎能力建设委员会网页、社交媒体渠道以及能力建设门户网站进行传播。

44. 此外，该司支持启动“青年促进能力”(Youth4Capacity)倡议，继续监督一年内促进专业能力和机构培训的研究人员能力奖项目，并组织两期能力建设系列讲座以促进对话和知识交流。

5. 透明度司

45. 透明度司支持与目前的衡量、报告和核实安排以及与强化透明度框架相关的政府间进程，包括为此向发展中国家提供技术援助，并向参与报告、审评和分析的专家提供培训。该司负责落实强化透明度框架，并支持方法学问题有关工作，包括温室气体清单、REDD+、农业、土地利用、土地利用变化与林业、气专委指南和通用指标有关的工作。该司还支持专家咨询小组与透明度有关的工作，并维护透明度数据中心，包括信息管理和分析、多个系统、工具及门户网站。

46. 在本报告所述期间，该司继续为政府间参与提供实质性支持。该司支持附属和理事机构 2022 年届会期间的谈判，以推进透明度建设，包括与衡量、报告和核实安排以及实施透明度框架有关的工作；促进附属履行机构交流意见；报告非附件一缔约方有关情况，包括对发展中国家的资金和技术支持以及与专家咨询小组有关的事项；通用报告格式报告工具；科罗尼维亚农业联合工作；2020 年前的实施和力度。

47. 该司还通过执行衡量、报告和核实安排支持政府间进程。该司通过现场和虚拟的方式，完成了多份技术审评和分析，包括 38 份国家温室气体清单报告、24 份两年期更新报告(其中 4 份载有 REDD+成果技术附件，12 份载有国家温室气体清单报告)和 6 份 REDD+森林参考排放水平材料，约 300 名专家参与审评。为 20 个发展中国家举办了两次研讨会促进意见交流，一次是虚拟会议，一次是现场会议。组织了温室气体清单主任审评员第十九次会议和国家信息通报和两年期报告主任审评员第九次会议。该司还发布了多份报告，包括附件一缔约方第四次两年期报告的汇编和综合报告、温室气体信息和数据报告、温室气体汇编和核算报告、分别根据《公约》和《京都议定书》提交 SBSTA 的关于温室气体清单技术审评报告、提交 SBSTA 的关于两年期报告技术审评报告、以及国家信息通报和两年期报告提交情况的报告。该司支持发展中国家使用通用报告格式报告工具，并提供了相关培训，根据缔约方提交的最新资料更新了温室气体数据界面。该司还保障用户持续访问包括国家自主贡献登记册在内的所有与透明度有关的系统和工具，开始开发新的透明度框架报告工具，继续处理和发布国家报告和国家自主贡献情况，并答复温室气体数据相关的查询请求。

48. 该司继续支持专家咨询小组的工作，组织了 2 次会议和 2 次非正式论坛，为 90 个国家的 134 名与会者举办了 3 次专家咨询小组现场研讨会讨论透明度框架有关问题，组织了 3 次共 200 名专家参与的网络研讨会，更新和翻译了专家咨询小组培训材料，并更新了强化透明度框架的技术指导意见。举办了 8 次强化透明度框架有关条款的现场和虚拟培训，并组织了一次高级别强化透明度框架区域对话，讨论向强化透明度框架过渡的愿景。该司还支持举办 3 个专业培训项目，分

别为适应、强化透明度框架和温室气体清单，共 94 人参与培训。该司还为发展中国家举办了 6 次关于国家温室气体清单质量保证金的现场研讨会，共 224 名专家参与，举办了 2 次远程研讨会和 5 次现场研讨会，讨论发展中国家能源信息管理系统和能源统计质量保证金问题，共 181 名专家参与。2022 年，354 名专家参加《2006 年 IPCC 国家温室气体清单指南》在线培训，109 名专家获得认证。该司支持开发气专委清单软件，并继续支持将新版培训材料翻译成法文和西班牙语。此外，该司还为参与两年期更新报告技术分析、国家信息通报和两年期报告技术审评、温室气体清单技术审评，以及《京都议定书》第八条之下审评的专家提供培训并进行考试，共 338 名专家获认证。

49. 该司继续就实施强化透明度框架开展工作，协助缔约方和秘书处从目前的衡量、报告和核实安排向强化透明度框架过渡。

50. 该司还组织了 1 次加勒比地区政府首脑高级别区域对话和 3 场牵头审查专家参与的活动。COP 27 期间，该司以“Together 4 Transparency”为主题为所有感兴趣的利害关系方举办了近 30 场活动，旨在表明强化透明度框架所有基本操作规则均已制定完成，框架已过渡到全面实施阶段，并为缔约方编制将于 2024 年 12 月 31 日前提交的第一份两年期透明度报告营造动力。该司还制定了一项综合培训方案，以提高强化透明度框架审评专家的能力。

B. 业务部

1. 业务协调

51. 业务协调为三个业务司——会议事务司；法律事务司；行政事务、财务管理、人力资源和信通信技术司——以及资源调动和伙伴关系处的工作提供战略指导、有效协调和监督。业务协调确保各司在执行工作方案方面的行政一致性和协同作用，包括处理监督机构的意见，不断完善内控体系和程序，以及为实施《公约》、《京都议定书》和《巴黎协定》，实现其宗旨和目标提供支持。

52. 业务协调继续发展、协调和促进与缔约方和非缔约方利害关系方建立有影响力的伙伴关系，以确保秘书处工作所需的财政、人力和物力资源。2022 年，业务协调(1) 为“补充活动信托基金”和参与《气候公约》进程信托基金筹集 3,000 万欧元提供便利；(2) 处理 51 项捐助和伙伴关系协定；(3) 对秘书处内现有伙伴关系安排进行摸底；(4) 在 COP 27 期间成功交付《气候公约》展馆；(5) 开展 4 次伙伴关系和捐助者关系访问；(6) 开始起草秘书处资源调动和伙伴关系战略。

53. 业务协调为非常用记录的转让和查阅提供便利，管理非常用记录中心和记录管理系统，并维护秘书处的档案。共处理转让记录 93 延米，满足记录检索请求 1,359 项，其中视听记录请求 1,323 项，在记录保存系统录入数字记录 5,800 项。

54. 业务协调还继续确保按照联合国条例和规则以及《气候公约》有关政策，对秘书处的财务和人力资源进行有效和高效的管理。

2. 法律事务司

55. 法律事务司提供以解决问题为导向的、独立的法律和程序咨询意见，支持(1) 政府间谈判进程；(2) 就与促进实施《公约》、《京都议定书》和《巴黎协定》有关的事项，包括向《京都议定书》履约委员会和《巴黎协定》履行与履约

委员会提供秘书处服务；(3) 秘书处和《气候公约》进程的行政、管理和日常运行工作。

56. 在本报告所述期间，该司应邀就与召开理事和附属机构届会有关的程序和法律问题提供法律意见。该司还就理事和附属机构工作的程序和实质性问题提供法律咨询和支持，包括对拟议的议程项目提供直接支持。

57. 在这方面，该司提供咨询意见的对象包括 COP 26 和 COP 27 主席、附属机构主席、主席团成员和协调人；寻求咨询意见的谈判小组和缔约方；执行秘书；秘书处各方案；联合国系统各实体。咨询意见有助于成功通过《格拉斯哥气候协议》和沙姆沙伊赫实施计划等沙姆沙伊赫会议重要成果。该司共就政府间进程有关的各类法律、程序和体制事项提供了 211 次法律咨询，还就《气候公约》选举程序向选举磋商会议主席、各区域集团和提名组主席和协调员，以及各缔约方提供支持和相关信息，成功完成 195 名参与《气候公约》各机构选举或任命的候选人提名。

58. 该司通过组成机构和提供能力建设等方式，为促进执行《格拉斯哥气候公约》等《气候公约》的决定和成果提供支持。该司为《气候公约》进程各组成机构的会议提供法律支持、咨询和服务，使这些机构举行会议并履行其指定职能时符合程序要求。特别是，该司组织和支持了《京都议定书》履约委员会和《巴黎协定》履行和履约委员会的会议，并分别为它们编写了提交 CMP 和 CMA 的 2021 年和 2022 年年度报告。该司为缔约方会议主席、缔约方和决策者组织了关于气候变化程序性和实质性问题的能力建设和培训班。

59. 在支持秘书处行政、管理和业务工作以及《气候公约》进程方面，该司共提供了 150 次法律咨询。该司还为 180 项法律文书和协定的起草、谈判和定稿提供支持，包括《东道国协定》、COP 27 其他法律文书，以及 SB 56 和 COP 27 远程参与平台合同。

60. 在本报告所述期间，与非缔约方利害关系方缔结了多项伙伴关系协定。为有效管理风险，该司除其他外，就特权和豁免、责任、秘书处与联合国的体制性关联、人力资源和秘书处法人资格等问题提供咨询，还就东道国问题、潜在利益冲突、法律文书的解释、数据隐私和知识产权等问题提供咨询。为保护秘书处的合法权益，该司为《气候公约》网站和/或《气候公约》授权活动上发布或公布的第三方材料编写免除条款和免责声明。秘书处还协调了正在开展的加强秘书处法律框架的工作，并为此汇编了相关政策，包括修订现行政策和酌情制定新的政策，并制定了一项新的内部授权政策。

3. 会议事务司

61. 会议事务司致力于为理事和附属机构届会、研讨会和其他活动提供最佳的会议服务，并协助缔约方和其他利害关系方做好参会准备。虽然该司的核心任务没有发生改变，但 COVID-19 加速了会议向混合模式的转变，并导致虚拟会议数量增加。

62. 为满足虚拟和混合会议的要求，该司努力加强其业务工作和体系建设，并进一步推进与其他业务部门的协作，更好地为包括现场会议在内的各类会议提供服务。在这些领域继续努力，包括提供在线和现场的以数据驱动的数字服务，仍然是该司的优先事项。

63. 在本报告所述期间，该司的主要亮点工作是组织了 SB 56 现场会议，包括强大的线上部分，以及在面临严峻后勤挑战的情况下组织了 COP 27 现场会议。具体而言，该司在以下方面为《气候公约》届会和研讨会的规划实施提供了有效支持：

(a) 为 SB 56 以及波恩等地约 200 次研讨会、能力建设会议和其他会议提供组织安排，支持缔结融资协定，为区域气候周提供咨询，并为缔约方和观察员参与有关活动提供便利；

(b) COP 27 相关工作：

(一) 为现场(包括强大的线上部分)会前会议、授权活动和会期会议作出组织安排；

(二) 为缔约方和观察员参会提供便利，包括购买会议有关服务和机(车)票，支付每日生活津贴，并做好虚拟会议平台有关安排；

(三) 为 113 位世界领导人和创纪录的 69,252 名注册参会者提供便利，其中 49,716 名政府、民间社会、学术界、企业界和青年代表以及工作人员获得现场参会徽章(较 COP 26 增加 29%)；

(四) 协助符合条件的缔约方参会代表办理签证，并处理财政支持请求(97%的请求得到及时处理，高于 90%的目标)；

(五) 协助受资助代表在内的与会者安排住宿(人数较 COP 26 增加 77%)；

(六) 支持《东道国协定》、关于资金的换文，以及关于数据共享安全和合作的谅解备忘录有关工作；

(七) 支持东道国举办包容性的 COVID-19 防控会议；

(c) 编辑处理创纪录的正式和非正式文件，首次超过 400 万字(94%的会前文件按时提交，高于 90%的目标)；在 COP 27 期间成功试行新系统，与会者和其他利害关系方可在新系统订阅感兴趣的文件，及时获取文件发布通知，从而使阅读会期文件更便捷；

(d) 继续与 COP 27 东道国密切合作，努力减少《气候公约》届会碳足迹，改善无障碍措施(在包容残疾人方面)，包括根据国际公认的标准帮助届会获得可持续活动管理认证，实现届会碳中和；加强对内外部利害关系方的外联工作，提高其对可持续性和无障碍措施的认识；

(e) COP 27 结束后，开展客户调查以评估和改进会议服务工作，64%的答复者认为会议服务“非常好”、“良好”或“一般”，低于 COP 26 的 89%，其中住宿、餐饮和基础设施等领域评价较低，反映出后勤领域面临的挑战十分严峻。

64. SB 58 和 COP 28 的筹备工作正在进行中。

4. 行政事务、人力资源和信息通信技术司

65. 行政事务、人力资源和信息通信技术司负责规划管理秘书处的财政资源，协调秘书处工作方案和预算的编制，并报告有关执行情况。该司负责秘书处的采购、财产和设施管理，作出旅行安排，确保秘书处开展业务工作时满足环境和社

会可持续性要求。该司负责有效规划员工队伍和人才发展，满足秘书处不断变化的人才需求，并增加员工队伍的地域多样性和性别多样性。该司提供安全、可靠、可持续和协调一致的信息技术基础设施；运行维护支持政府间进程的现有已授权体系；并扩展和改善面向用户的重要服务。该司还制定相关的政策和准则。

66. 在本报告所述期间，该司成功为秘书处各方案和外部客户提供了财务和预算支持。该司继续加强预算执行监测、财务管理、内部控制和报告工作。根据《国际公共部门会计准则》编制 2021 年财务报表，并为联合国审计委员会进行审计提供支持。审计委员会对已审计的 2021 年财务报表发表了无保留审计意见。该司共准确、及时处理了 8,916 笔金融交易，包括 2,917 张商业发票和 1,905 笔与收入有关的入账款项。

67. 采购工作继续以有竞争力和符合成本效益的方式进行。该司完成了 697 宗采购，共计 2,430 万美元，其中 65% 为根据长期协议进行采购，24% 通过与联合国系统各实体的合作进行采购，还有 12 宗通过新的招标进行采购，85 宗通过非正式采购程序进行采购。该司安排秘书处在两个地点分开办公 10 多年之后，在联合国波恩办公区合并办公。该司领导秘书处减少环境足迹并实现气候中立的相关工作。通过购买和取消适应基金的核证减排量，以及通过联合国碳抵消平台，秘书处帮助联合国系统抵消了 1,150 千吨二氧化碳当量，占联合国系统 2021 年温室气体排放总量的 90%。随着 2022 年第二季度放宽国际旅行限制，该司为工作人员及与会者参与《气候公约》活动(包括 SB 56 和 COP 27)安排了 3,678 次旅行，与疫情前水平相当。

68. 该司继续支持秘书处内部的员工队伍规划和管理的工作，特别侧重于完成 COP 26 的任务。本年度，共填补了 63 个职位，28 名固定期限合同工作人员离职。到 2022 年底，56% 的员工为女性，44% 为男性。该司简化了标准流程，特别是与教育补助金表格管理有关的流程，并过渡到使用无纸任命书。部分程度上因为本组织的预算减少，工作人员更多地利用在线学习机会，通过秘书处的学习管理系统完成 1,727 门在线课程的学习。

69. 该司为 SB 56 和 COP 27 提供了远程工作和参会所需的服务和信息，在信通技术的全面支持下，两次会议期间共成功举行了 2,600 多次在线或混合会议。该司开始在强化透明度框架下使用一套新的信息技术工具。2022 年，该司开始寻找清洁发展机制信息系统的替代方案，以期找到解决办法，推进《巴黎协定》第六条下的工作。其他已完成的主要工作包括为气候变化事件数字平台挑选供应商和安排概念验证、全球盘点门户、适应信息通报登记册、地方社区和土著人民平台第三版和重新启用《气候公约》网站。该司用更有效的解决方案替代了现有的服务台和资产管理系统，选定了信通技术服务供应商，并签订了支持维护《气候公约》网站和客户关系管理平台的合同。

C. 跨领域

1. 政府间支助和集体进展司

70. 政府间支助和集体进展司通过确保理事机构和附属机构工作的连贯性、一致性、透明度和及时性，促进政府间气候变化进程取得进展，并促进支持总体进程，如《巴黎协定》下的全球盘点和《公约》下全球长期目标的定期审评。

71. 在本报告所述期间，该司支持 COP 26 和 COP 27 主席以及附属机构主席指导缔约方在 COP 27 取得圆满成功，包括组织并支持缔约方内部就对 COP 27 取得成功至关重要的普遍期望和具体问题进行了非正式磋商。该司还为 COP 主席团、CMP 和 CMA 的 7 次会议提供了程序性和实质性支持，并在关于 COP 28 东道国的决定通过后开始与 COP 28 候任主席进行接触。

72. 该司继续通过各渠道向缔约方、联合国组织和利害关系方通报情况，包括发布通知、发送信息和普通照会。这一年中，该司持续向缔约方提供礼宾支持，特别是在理事和附属机构届会期间，并为区域集团和谈判组织有效参与《气候公约》进程提供便利。经与主席协商，该司为筹备举办沙姆沙伊赫气候履约峰会和 COP 27 高级别会议提供了支持。该司还持续向秘书处其他各部门提供支持，组织缔约方和非缔约方利害关系方对波恩秘书处开展正式访问。

73. 该司协助审评了全球盘点以及与研究和系统观测有关的事项，并协助完成了对《公约》之下全球长期目标和实现该目标的总体进展情况的第二次定期审评。

74. 关于全球盘点，该司组织了与缔约方和附属机构主席的磋商，支持当选全球盘点技术对话的联合召集人在对话第一次(SB 56)和第二次(SB 57)会议上组织和报告各种活动，并在区域气候周期间举办了特别活动。

75. 关于研究和系统观测，该司组织了研究对话第十四次会议(SB 56 期间)以及 2022 年地球信息日(SB 57 期间)。该司继续支持与众多国际和区域科学组织以及气专委开展合作。与气专委的合作包括通过科技咨询机构—气专委联合工作组，将气专委的工作成果合理纳入科技咨询机构的工作和《气候公约》进程，并为加强此类技术合作提供非正式空间。该司还支持了数场活动的组织工作，包括科技咨询机构—气专委在 SB 56 期间举办的两次特别活动，内容是分别介绍第二工作组和第三工作组为气专委第六次评估报告提供的新科学知识和主要结论。^{9 10}

76. 该司还召开了已授权的年度海洋和气候变化对话，讨论如何强化基于海洋的适应和减缓行动。

2. 传播和接触司

77. 传播和接触司确保全球在应对气候变化时，能够获得政府间进程成果的信息且有关信息是一致连贯的。该司努力提高各行为体行动的一致性，以促进加强气候行动，确保相关行动与《公约》目标和《巴黎协定》的宗旨保持一致。

78. 在本报告所述期间，该司：

(a) 促进政府间参与，实施与性别、气候赋权行动、青年参与、观察员参与和全球气候行动有关的既定进程，包括(1) 根据性别问题行动计划编写系列报告并开展活动，组织气候赋权行动对话，支持主席和相关观察员团体组织“性别日”和“青年和未来世代日”活动，包括在 COP 27 期间组织青年领袖论坛，气候赋权行动和民间社会活动；(2) 支持在 SBI 56、SBI 57 和 COP 27 期间谈判并通过格拉斯哥气候赋权行动工作方案以及性别问题行动计划中期审查；(3) 支持接纳创纪录数量的组织加入 SB 56 和 COP 27，支持接纳观察员组织参加会议；(4) 支

⁹ 见 <https://unfccc.int/event/ar6wgii-special-event>.

¹⁰ 见 <https://unfccc.int/event/ar6wgii-special-event>.

持气候行动高级别倡导者，编写《全球气候行动年鉴》，为 COP 27 提供多样化的活动方案，对非缔约方利害关系方的成就表示赞赏，并找到加强国际合作的机会；(5) 通过与时尚界和体育界在内的社会经济各部门利害关系方合作，促进气候行动；

(b) 管理值得信赖的数据和信息存储库，该库旨在加强政府间进程有关目标和成就的交流沟通；编制宣传材料，通过《气候公约》网站、手机应用程序、社交媒体、大众媒体、全球气候行动门户网站、清洁发展机制决策目录等渠道，以便捷的方式及时向缔约方、非缔约方利害关系方和公众宣传关于《气候公约》进程、气候变化以及支持气候行动的机制、机构和进程的权威和相关信息；

(c) 加强与缔约方和非缔约方利害关系方在各类合作倡议中的接触，更好地支持《公约》、《京都议定书》和《巴黎协定》的实施，包括(1) 媒体和外联产品，包括会议主持人、执行秘书和高级官员发表的讲话、新闻稿、社论、声明、访谈、录像和网络简报，《气候公约》新闻编辑室的新闻节目(目前有英语、法语、俄语和西班牙语版，正在为 2023 年初推出中文网站做准备)、社交媒体发帖和线上活动，以及区域协调中心提供的区域级活动和更新信息等；(2) 保持与观察员组织团体的关系；(3) 着重强调非缔约方利害关系方在气候方面的承诺和正在世界各地开展的活动；(4) 通过伙伴关系和协作项目提供支持并实现成果；(5) 组织研讨会、提供培训，并进一步参与实施利马性别问题工作方案。

79. 在本报告所述期间，该司继续为获得秘书处各司支持和支持秘书处各司工作的既定进程和机构提供高质量的沟通和参与服务，认识到有效的沟通和参与对于确保所有利害关系方了解谈判进程和气候行动至关重要，并认识到包括各区域、城市、工商界、投资者和民间社会在内的最广泛的行为者正在与各国政府和联合国系统合作实施《巴黎协定》。

D. 行政司

80. 行政司为秘书处的工作提供战略指导，确保秘书处的各项任务保持总体协调一致，并能够快速响应。为此，该司确保秘书处的工作以《公约》第二条、《巴黎协定》第二条以及联合国的价值观和原则为指导。

81. 2022 年，该司领导秘书处，与 COP 26 和 COP 27 主席、附属机构主席以及 COP 主席团、CMP 和 CMA 密切合作，推动通过了《沙姆沙伊赫实施计划》。COP 27 期间，缔约方设立了新的供资安排以援助特别易受气候变化不利影响的发展中国家，重申了将全球升温控制在 1.5°C 以内的承诺，并呼吁增加对发展中国家的资金支持。

82. 2022 年，各附属机构主席与 COP 26 主席共同召开了 SB 56 会议。该司协调秘书处派代表参与各场合活动，并协调执行秘书和副执行秘书线上参与活动。此外，该司还为 COP 27 的组织工作提供了支持。

83. 在本报告所述期间，执行秘书和副执行秘书继续与缔约方和其他利害关系方开展外联活动，促进和推动《气候公约》之下的工作。

84. 该司与联合国系统各实体保持密切合作，包括请执行秘书参加高级别决策和协调小组，如行政首长协调理事会、高级管理小组和执行委员会等。

85. 该司还协助制定并实施秘书长 2022 年气候变化战略优先事项，并支持秘书长在 COP 27 会前和会间开展气候变化外联活动。

86. 该司于 2022 年 7 月协调临时执行秘书入职，并于 2022 年 9 月协调执行秘书入职。

87. 组织发展和监督股开始落实三个新工作流程的工作计划，即全秘书处规划和业绩报告、组织发展和文化、监督。该股承担协调中心的职责，负责继续推进结构性和非结构性改革倡议，并与秘书处的管理团队紧密合作，以解决战略问题并优化需求。

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 budget for the Bonn Fund;
 - (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 the 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;

(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 26 decided to maintain the level of the working capital reserve for the biennium 2022–2023 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 exceeded 2022 funding requirements owing to an increase in the volume of issuances under the CDM, leading to a higher share of proceeds received. The reserve under the Trust Fund for the Clean Development Mechanism amounted to USD 45 million as at 31 December 2022;

(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 availability of cash to cover a portion of the costs of holding the sessions of the subsidiary bodies in Bonn;

(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 and unpredictable, there is no related general schedule or due date, although the secretariat does estimate the total funding requirement for the biennium. The timing, predictability and level of the contributions are generally foreseen with little degree of confidence. Furthermore, donors often earmark their

² Decision 22/CP.26, para. 13.

contributions to selected activities and/or projects that do not receive 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 2022–2023 for the UNFCCC funds and expenditure as at 31 December 2022, by appropriation line

[English only]

Budgets for the biennium 2022–2023 for the UNFCCC funds and expenditure as at 31 December 2022, 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		Article 6.4 of the Paris Agreement		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 ^d	Exp. ^a	Budget ^e	Exp. ^{a,b}	Budget ^f	Exp. ^a	Budget ^g	Exp. ^{a,b}			
Executive	3 834	2 015	1 797	477	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	5 631	2 492
Programmes																					
Coordination	514	271	–	–	280	155	–	–	–	–	–	–	–	–	–	–	–	–	–	794	426
Adaptation	6 510	3 590	11 661	4 720	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	18 172	8 309
Mitigation	3 740	1 490	19 620	4 609	20 341	9 391	–	–	697	170	–	–	–	–	22 523	800	375	9	67 296	16 468	
Means of Implementation	6 284	2 429	11 708	2 392	321	184	–	–	–	–	–	–	–	–	–	–	–	–	–	18 313	5 004
Transparency	12 847	6 481	28 991	6 489	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	41 838	12 970
Operations																					
Coordination	1 224	725	3 854	1 732	145	79	–	–	–	–	–	–	70	68	–	–	–	–	–	5 293	2 604
Secretariat-wide operating costs	2 871	1 605	–	–	–	–	–	–	–	–	–	–	13	12	–	–	–	–	–	2 871	1 605
Administrative Services, Human Resources, and ICT	3 754	1 770	2 825	174	239	84	–	–	2 740	946	338	219	334	316	–	–	–	–	–	10 241	3 521
Conference Affairs	2 601	1 474	–	3 367	–	–	9 343	3 362	–	–	2 830	1 506	4 892	4 917	–	–	–	–	–	19 665	14 626
Legal Affairs	2 374	1 178	2 171	750	321	46	–	–	–	–	–	–	–	–	–	–	–	–	–	4 866	1 975
Intergovernmental Support and Collective Progress	4 043	1 779	2 783	762	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	6 826	2 541

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		Article 6.4 of the Paris Agreement		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 ^d	Exp. ^a	Budget ^e	Exp. ^{a,b}	Budget ^f	Exp. ^a	Budget ^c	Exp. ^{a,b}			
Communications and Engagement	4 090	2 026	11 653	5 789	3 279	974	–	–	–	–	–	–	–	–	–	–	–	–	–	19 021	8 789
IPCC ^f	490	245																		490	245
Total	55 175	27 076	97 064	31 261	24 926	10 914	9 343	3 362	3 437	1 116	3 167	1 725	5 308	5 314	22 523	800	375	9	221 316	81 577	
Programme support costs	7 173	3 445	12 618	3 569	3 240	1 405	1 215	425	447	144	412	213	264	271	2 928	106	49	1	28 345	9 579	
Adjustment to the working capital reserve	103	–	–	–	–	–	–	–	(31) ^g	–	–	–	–	–	–	–	–	–	–	72	
Grand total	62 451	30 522	109 682	34 830	28 166	12 320	10 557	3 787	3 852	1 259	3 579	1 938	5 572	5 585	25 451	905	424	10	249 733	91 155	
Exp. rate (%)	–	49	–	32	–	44	–	36	–	33	–	54	–	100	–	4	–	2	–	–	37

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 2022–2023; (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 to ensure consistency of presentation across funding sources.

^d Budget as per the annual contribution to the UNFCCC by the Government of Germany.

^e Budget as per the Host Country Agreement contribution from the Government of Egypt for COP 27, converted into euros using the official United Nations exchange rate on the dates on which the funds were received.

^f Provision for an annual grant to the IPCC.

^g Brackets indicate a negative figure.

Annex III

Budget and expenditure by UNFCCC fund¹

[English only]

I. Trust Fund for the Core Budget of the UNFCCC

1. COP 26 approved a core budget of EUR 62.3 million for the biennium 2022–2023 (see table III.1).² CMA 3 and CMP 16 endorsed the decision adopted at COP 26.³

2. Table III.1 shows the core budget for 2022–2023 and 2022 by appropriation line, as approved by the governing bodies, as well as programme expenditure as at 31 December 2022.

Table III.1

Approved core budget for 2022–2023 and 2022 and expenditure by appropriation line as at 31 December 2022

(Euros)

<i>Appropriation line</i>	<i>Budget for 2022–2023</i>	<i>Budget for 2022</i>	<i>Expenditure in 2022^a</i>
Executive	3 833 560	1 916 780	2 014 764
Programmes Coordination	513 880	256 940	271 266
Adaptation	6 510 077	3 255 039	3 589 808
Mitigation	3 740 182	1 870 091	1 489 584
Means of Implementation	6 284 160	3 313 247	2 428 851
Transparency	12 846 603	6 423 302	6 480 668
Operations Coordination	1 224 356	612 178	725 030
Secretariat-wide operating costs ^b	2 870 586	1 435 293	1 604 767
Administrative Services, Human Resources, and ICT	3 754 211	1 877 105	1 769 974
Conference Affairs	2 601 200	1 300 600	1 473 899
Legal Affairs	2 373 920	1 186 960	1 178 027
Intergovernmental Support and Collective Progress	4 042 724	2 021 362	1 779 008
Communications and Engagement	4 089 677	2 044 839	2 025 990
IPCC ^c	489 510	244 755	244 755
Programme support costs	7 172 704	3 608 604	3 445 357
Total	62 347 351^d	31 367 094^d	30 521 749

^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. Table III.2 presents the core budget for 2022–2023 and 2022 and expenditure by object of expenditure as at 31 December 2022. Total expenditure in 2022, including programme support costs, amounted to EUR 30.5 million, representing 97 per cent of the core budget for 2022 excluding adjustment to the working capital reserve.

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 Decision 22/CP.26.

³ Document FCCC/PA/CMA/2021/10, para. 107, and decision 8/CMP.16.

4. Despite timely efforts by the secretariat to notify Parties of their 2022 contributions and remind them of their outstanding contributions for prior years, a high level of late and outstanding core budget contributions continued to negatively affect core budget implementation in 2022. Many Parties made partial or full payments of their contributions for prior years. However, only 77 per cent of core budget contributions for 2022 had been received as at 31 December 2022. The secretariat managed the situation by releasing funding to the divisions on the basis of the availability of cash.

Table III.2

Core budget for 2022–2023 and 2022 and expenditure by object of expenditure as at 31 December 2022

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2022–2023</i>	<i>Budget for 2022</i>	<i>Expenditure in 2022^a</i>	<i>Expenditure of 2022 budget (%)</i>
Staff and other personnel costs	43 752 511	22 047 422	20 223 755	92
Non-staff costs	10 932 626	5 466 313	6 607 882	121
IPCC	489 510	244 755	244 755	100
Programme support costs	7 172 704	3 608 604	3 445 357	95
Total	62 347 351^b	31 367 094^b	30 521 749	97

^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 and Article 6 of the Paris Agreement

5. 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.

6. Table III.3 shows the budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the Trust Fund for Supplementary Activities, including JI and Article 6 of the Paris Agreement, by object of expenditure. The overall expenditure rate was 54 per cent and varied significantly between projects (see annex V). The low expenditure rate for some supplementary projects had various reasons, including funding not being available or not being available on time. Funding received but not used in 2022 can and will in most cases be used in 2023 to cover costs related to relevant project activities.

Table III.3

Budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the Trust Fund for Supplementary Activities, including joint implementation and Article 6 of the Paris Agreement, by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2022–2023</i>	<i>Budget for 2022</i>	<i>Expenditure in 2022^a</i>	<i>Expenditure of 2022 budget (%)</i>
Staff and other personnel costs	41 249 757	20 166 239	8 627 723	43
Non-staff costs	78 711 943	38 018 099	23 441 852	62
Programme support costs	15 595 021	7 563 964	3 675 311	49
Total	135 556 721	65 748 301	35 744 887	54

^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

7. CMP 16 approved the ITL budget for the biennium 2022–2023, amounting to EUR 3,851,948.⁴ Table III.4 presents the budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the Trust Fund for the International Transaction Log by object of expenditure. The overall expenditure rate was 65 per cent owing to several staff departures, a decrease in operational support needs due to registries reaching maturity and the ITL, the optimization of the independent assessment reporting process, the completion of the transition to the UNFCCC cloud infrastructure and the internalization of digital certificate management.

Table III.4

Budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the Trust Fund for the International Transaction Log by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2022–2023^a</i>	<i>Budget for 2022^a</i>	<i>Expenditure in 2022^b</i>	<i>Expenditure of 2022 budget (%)</i>
Staff and other personnel costs	1 309 480	654 740	485 643	74
Non-staff costs	2 127 031	1 063 516	630 043	59
Programme support costs	446 746	223 373	143 513	64
Total	3 883 257	1 941 629	1 259 199	65

^a Excludes adjustment to the working capital reserve.

^b 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

8. The CDM Executive Board adopted the CDM business and management plan for 2022–2023 at its 113th meeting, held in October 2021. The budget approved by the Executive Board for 2022–2023 amounted to EUR 28.2 million. Although the Board approved the budget in United States dollars, it is presented herein in euros, as in the updated versions of the 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.

9. Table III.5 presents the budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the Trust Fund for the Clean Development Mechanism by object of expenditure. The overall expenditure rate was 87 per cent.

10. The expenditure rate of 78 per cent for non-staff costs is attributable to lower spending on travel as a result of virtual participation in meetings by experts and representatives, lower logistical costs associated with some meetings being held virtually, reduced ICT costs for meeting and workshop support and lower spending on mobile communications.

Table III.5

Budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the Trust Fund for the Clean Development Mechanism by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2022–2023</i>	<i>Budget for 2022</i>	<i>Expenditure in 2022^a</i>	<i>Expenditure of 2022 budget (%)</i>
Staff and other personnel costs	16 658 040	8 329 020	7 698 229	92
Non-staff costs	8 267 535	4 133 767	3 216 190	78
Programme support costs	3 240 325	1 620 162	1 405 264	87
Total	28 165 899	14 082 950	12 319 683	87

⁴ Decision 9/CMP.16, para. 1.

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

V. Trust Fund for Participation in the UNFCCC Process

11. The 2022–2023 budget for the Trust Fund for Participation in the UNFCCC Process amounted to EUR 10.6 million. Table III.6 shows the budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 by object of expenditure. The overall expenditure rate was 73 per cent. Owing to fewer requests for funding than planned for SB 56, the overall expenditure rate was low. Of the 144 eligible Parties, 9 eligible Parties cancelled their nominations and 10 Parties did not request funding.

Table III.6

Budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the Trust Fund for Participation in the UNFCCC Process by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2022–2023</i>	<i>Budget for 2022</i>	<i>Expenditure in 2022^a</i>	<i>Expenditure of 2022 budget (%)</i>
Staff and other personnel costs	117 600	58 800	69 524	118
Non-staff costs	9 225 230	4 585 181	3 292 804	72
Programme support costs	1 214 568	603 718	424 591	70
Total	10 557 397	5 247 699	3 786 918	72

^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

12. The 2022–2023 budget for the Bonn Fund amounted to EUR 3.6 million. Table III.7 presents the budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the Bonn Fund by budget line as agreed with the Government of Germany. The overall expenditure rate was 108 per cent as at 31 December 2022. As the expenditure amounts were converted at the rate applicable on the day they were incurred, the implementation rate in US dollars amounted to 100 per cent.

Table III.7

Budget^a for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the Bonn Fund by budget line

(Euros)

<i>Budget line</i>	<i>Budget for 2022–2023</i>	<i>Budget for 2022</i>	<i>Expenditure in 2022^b</i>	<i>Expenditure of 2022 budget (%)</i>
Organization and servicing of intergovernmental meetings	2 289 056	1 144 528	1 258 747	110
Addressing the needs of the secretariat	798 239	399 119	413 221	104
Documentation and information for meetings	80 000	40 000	52 649	132
Programme support costs	411 748	205 874	213 256	104
Total	3 579 043	1 789 522	1 937 873	108

^a As per the annual contribution to the UNFCCC from the Government of Germany.

^b 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

13. The secretariat manages funding relating to the cost associated with the consolidation of the secretariat's premises 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.

14. Table III.8 shows the budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the special account for conferences and other recoverable costs by object of expenditure.

Table III.8

Budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the special account for conferences and other recoverable costs by object of expenditure (Euros)

<i>Object of expenditure</i>	<i>Budget for 2022–2023</i>	<i>Budget for 2022</i>	<i>Expenditure in 2022^a</i>	<i>Expenditure of 2022 budget (%)</i>
Office split/move^b				
Staff and other personnel costs	286 276	286 276	132 765	46
Non-staff costs	129 654	129 654	263 476	203
Programme support costs	20 441	20 441	19 201	94
Total	436 372	436 372	415 442	95
COP 27^c				
Staff and other personnel costs	1 322 658	1 322 658	71 394 ^d	5
Non-staff costs	3 568 980	3 568 980	4 845 893 ^d	136
Programme support costs	243 634	243 634	252 075	103
Total	5 135 272	5 135 272	5 169 362	101
Grand total	5 571 644	5 571 644	5 584 804	100

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

^b No expenditure planned for 2023.

^c Budget as per the Host Country Agreement contribution from the Government of Egypt for COP 27; the budget for COP 28 is not yet available. The budget was approved in United Nations dollars but converted into euros using the official United Nations exchange rate on the dates on which the funds were received; the expenditure rate in United States dollars amounted to 98 per cent.

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

VIII. Special account for programme support costs

15. Table III.9 shows the budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the special account for programme support costs by object of expenditure. The overall expenditure rate was 114 per cent compared with the budget stated in the updated work programme as at 1 January 2022. The budget was revised upwards in the second half of 2022 to reflect the increased requirements presented in the updated work programme as at 1 January 2023.

Table III.9

Budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the special account for programme support costs by object of expenditure (Euros)

<i>Object of expenditure</i>	<i>Budget for 2022–2023</i>	<i>Budget for 2022</i>	<i>Expenditure in 2022^a</i>	<i>Expenditure of 2022 budget (%)</i>
Staff and other personnel costs	13 648 800	6 718 560	8 307 143	124
Non-staff costs	4 347 567	2 160 283	1 853 773	86
Total	17 996 367	8 878 843	10 160 916	114

^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

16. Table III.10 shows the budget for 2022–2023 and expenditure as at 31 December 2022 under the special account for cost recovery related activities by object of expenditure. The overall expenditure rate was 106 per cent.

Table III.10

Budget for 2022–2023 and 2022 and expenditure as at 31 December 2022 under the special account for cost recovery related activities by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2022–2023</i>	<i>Budget for 2022</i>	<i>Expenditure in 2022^a</i>	<i>Expenditure of 2022 budget (%)</i>
Staff and other personnel costs	6 529 680	3 282 840	2 998 948	91
Non-staff costs	6 814 354	3 420 377	4 073 354	119
Total	13 344 034	6 703 217	7 072 302	106

^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 consider staff on fixed-term, temporary and other contracts.

I. Posts

2. The total number of budgeted secretariat posts for the biennium 2022–2023 as presented in the updated work programme as at 1 January 2022 is 565. As at 31 December 2022, 396 (70 per cent) of the budgeted posts for 2022 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 2022. The share of filled posts in the total number of budgeted posts ranges from 47 per cent under the Trust Fund for Supplementary Activities to 100 per cent under the Trust Fund for Participation in the UNFCCC Process.

4. In 2022, 154 posts under all funding sources were advertised and recruitment was completed for 84 positions (55 per cent).

Table IV.1

Budgeted posts and filled posts by source of funding as at 31 December 2022

	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	35	44	19	–	128	53	181
Filled	1	1	2	7	13	26	35	18	–	103	45	148
<i>Trust Fund for Supplementary Activities</i>												
Budgeted	–	–	–	–	10	17	79	35	–	141	41	182
Filled	–	–	–	–	3	13	26	27	–	69	17	86
<i>Trust Fund for the Clean Development Mechanism</i>												
Budgeted	–	–	–	–	2	10	23	23	–	58	20	78
Filled	–	–	–	–	2	7	16	13	–	38	16	54
<i>Trust Fund for the International Transaction Log</i>												
Budgeted	–	–	–	–	–	1	1	3	–	5	1	6
Filled	–	–	–	–	–	1	2	–	–	3	–	3
<i>Trust Fund for Participation in the UNFCCC Process</i>												
Budgeted	–	–	–	–	–	–	–	–	–	–	1	1
Filled	–	–	–	–	–	–	–	–	–	–	1	1
<i>Bonn Fund</i>												
Budgeted	–	–	–	–	–	–	1	–	–	1	9	10
Filled	–	–	–	–	–	–	1	–	–	1	7	8
<i>Special account for cost recovery related activities</i>												

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

	<i>USG</i>	<i>ASG</i>	<i>D-2</i>	<i>D-1</i>	<i>P-5</i>	<i>P-4</i>	<i>P-3</i>	<i>P-2</i>	<i>P-1</i>	<i>Subtotal</i>	<i>GS</i>	<i>Total</i>
Budgeted	–	–	–	–	–	5	8	7	–	20	12	32
Filled	–	–	–	–	–	4	4	6	–	14	11	25
<i>Programme support costs</i>												
Budgeted	–	–	–	1	2	6	14	8	–	31	45	76
Filled	–	–	–	1	2	7	14	5	–	29	42	71
Total												
Budgeted	1	1	2	9	32	74	170	95	–	384	181	565
Filled	1	1	2	8	20	58	98	69	–	257	139	396

Note: The number of filled posts is based on full-time equivalents. The total number of staff members on contract under all funding sources includes 32 staff members in temporary positions.

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 2022, 148 of the 181 core budget posts had been filled.

Table IV.2

Core budget posts and filled posts by grade and division as at 31 December 2022

<i>Division</i>	<i>P and above</i>		<i>GS</i>		<i>Total budgeted</i>	<i>Total filled</i>
	<i>Budgeted</i>	<i>Filled</i>	<i>Budgeted</i>	<i>Filled</i>		
Executive	8	7	7	7	15	14
Programmes Coordination	1	1	1	0	2	1
Adaptation	17	13	5	5	22	18
Mitigation	10	7	4	4	14	11
Means of Implementation	16	10	6	4	22	14
Transparency	33	32	12	9	45	41
Operations Coordination	3	3	2	2	5	5
Administrative Services, Human Resources, and ICT	6	5	1	1	7	6
Conference Affairs	7	6	3	3	10	9
Legal Affairs	5	4	3	2	8	6
Intergovernmental Support and Collective Progress	12	6	4	3	16	9
Communications and Engagement	10	9	5	5	15	14
Total	128	103	53	45	181	148

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 396 as at 31 December 2022.

7. Table IV.3 provides information on the geographical distribution of the staff appointed at the Professional level and above. As at 31 December 2022, Western European and other States accounted for the highest percentage of staff appointed at the Professional level and above (42.4 per cent, compared with 44.0 per cent as at 31 December 2021), whereas African States accounted for the lowest (8.6 per cent, compared with 8.7 per cent as at 31 December 2021).

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 2022

<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	5	6	2	2	5	20
P-4	4	13	9	5	27	58
P-3	6	30	8	10	44	98
P-2	5	23	7	8	26	69
Total	22	73	28	25	109	257
Percentage of total	8.6	28.4	10.9	9.7	42.4	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 2022, the percentage of staff from non-Annex I Parties at the Professional and higher levels was 46.7 per cent, compared with 53.3 per cent for Annex I Parties. For comparison, as at 31 December 2021, the percentage of staff from non-Annex I Parties was 45.6 per cent and from Annex I Parties was 54.4 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 2022

<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	7	13
P-4	31	27
P-3	55	43
P-2	37	32
Total	137	120
Percentage of total	53.3	46.7

10. Table IV.5 highlights the distribution of staff members by gender. As at 31 December 2022, the percentage of female staff at the Professional and higher levels was 46.7 per cent, while the percentage of male staff was 53.3 per cent. This represents a slight change since 31 December 2021, when 44.4 per cent of staff at the Professional and higher levels were female and 55.6 per cent were male.

Table IV.5

Distribution of staff members by gender as at 31 December 2022

<i>Grade</i>	<i>Male</i>	<i>Female</i>
USG	1	–
ASG	1	–
D-2	1	1
D-1	3	5
P-5	12	8

<i>Grade</i>	<i>Male</i>	<i>Female</i>
P-4	32	26
P-3	59	39
P-2	28	41
Subtotal	137	120
Percentage of P and above	53.3	46.7
Number of GS	38	101
Total	175	221
Percentage of total	44.2	55.8

Annex V

Projects and events funded from the Trust Fund for Supplementary Activities in 2022 as at 31 December 2022¹

[English only]

The table below presents budget, expenditure and expenditure rate for projects and events funded from the Trust Fund for Supplementary Activities in 2022 as at 31 December 2022. 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 2022 as at 31 December 2022

(Euros)

<i>Project number</i>	<i>Project/subproject</i>	<i>2022–2023 budget</i>	<i>Available funding in 2022^a</i>	<i>Expenditure in 2022^b</i>
SB101-000	Intergovernmental engagement			
SB101-002	Enhanced support for negotiations on SBSTA and CMA agenda items on mitigation, the Sharm el-Sheikh mitigation ambition and implementation work programme, cooperative approaches and mechanisms under Article 6, paragraphs 2 and 8, of the Paris Agreement; design of and support for the capacity-building programme related to Article 6, paragraph 2, of the Paris Agreement in relation to developing institutional arrangements, reporting, supporting ambition and assisting the least developed countries and small island developing States in participating in Article 6, paragraph 2	15 743 000	1 405 335	409 364
SB101-003	Consultancies to support the periodic assessment of the Technology Mechanism	158 000	42 927	21 837
SB101-005	Enhanced coordination and operational support for intergovernmental engagement	1 535 000	617 914	401 650
SB101-006	Deliver mandated activities relating to observer engagement, high-level engagement on climate action, the Marrakech Partnership, and gender, ACE and other stakeholder engagement activities	1 203 000	309 017	218 298
SB101-007	Enhanced legal support for presiding officers	547 000		
SB101-009	Enhanced capacity for conferences and workshops	68 000	62 833	44 940
SB101-012	Support for the digital platform for climate change events	3 800 000	2 508 267	1 566 003
SB102-000	Intergovernmental processes			
SB102-001-1	Enhanced support for established work programmes, including the NWP, NAPs and adaptation-related work on transparency and the global stocktake	2 679 000	1 163 369	840 962
SB102-001-2	Support for the Glasgow–Sharm el-Sheikh work programme on the global goal on adaptation	1 930 000	1 142 944	810 326
SB102-001-3	Support for the Santiago network	2 839 000	–	–
SB102-001-4	Support for the operationalization of funding arrangements for loss and damage, including the Transitional Committee	3 029 000	–	–
SB102-002	Enhanced support for activities relating to the impact of the implementation of response measures and workshops on LT-LEDS	1 401 000	999 814	870 842
SB102-003-1	Enhanced support, engagement and outreach in support of the 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 country Parties related to implementing the Convention and the Paris Agreement	3 582 000	873 744	430 464
SB102-003-2	Support for the new collective quantified goal on climate finance	4 275 000	1 123 094	532 575

¹ Excludes JI.

<i>Project number</i>	<i>Project/subproject</i>	<i>2022–2023 budget</i>	<i>Available funding in 2022^a</i>	<i>Expenditure in 2022^b</i>
SB102-003-3	Support related to long-term climate finance	571 000	200 949	155 328
SB102-004	Full support for the technical reviews of national reports (including REDD+) under the MRV/transparency processes, and training of review experts	10 790 000	2 998 343	1 629 360
SB102-005	Enhanced support for the second periodic review under the Convention, the global stocktake, and research and systematic observation and ocean-based action	1 462 000	694 990	436 176
SB102-006	Deliver mandated climate action events at sessions of the COP and organize events, interviews and publications showcasing annual updates and highlights of thematic and sectoral climate action	1 397 000	379 095	55 802
SB102-008	Enhanced document services during conferences and meetings for effective engagement of Parties	110 000	–	–
SB102-008-2	COP of the future, for the future	1 831 000	–	–
SB200-000	Constituted bodies			
SB200-001	Support for the full extent of activities envisaged in the workplans of the AC, the FWG, the LEG and the WIM Executive Committee	5 234 000	3 344 089	2 692 751
SB200-002	Support for the full extent of activities envisaged in the workplans of the Katowice Committee on Impacts	600 000	337 969	155 330
SB200-003	Support for the full extent of activities envisaged in the workplans of the PCCB, the SCF and the TEC	1 563 000	1 472 923	707 137
SB200-004	Support to developing countries for implementing MRV arrangements and the ETF, including through the work of the CGE	7 119 000	5 597 120	2 993 760
SB200-007	Support for the full extent of activities of the Compliance Committees under the Kyoto Protocol and the Paris Agreement	590 000	480 091	178 380
SB300-000	Data and information management			
SB300-001	Development and enhancement of adaptation-related data portals	740 000	804 341	258 241
SB300-002	Development and enhancement of mitigation-related data portals and data management systems, including an information portal on LT-LEDS	51 000	–	–
SB300-004	Development of the information hub and related reporting and review systems and tools used under the ETF and streamlining of the existing data management systems and tools used under the current transparency arrangements	11 240 000	2 336 315	1 990 403
SB300-006-1	Enhancement of digital communication capabilities for effective engagement with Parties, non-Party stakeholders and the public	2 493 000	881 274	476 515
SB300-006-2	Facilitation, enhancement and recognition of participation in climate action through the global climate action portal (known as NAZCA)	2 672 000	418 681	236 337
SB300-007	Enhancement of the membership and elections portal and database	342 000	92 322	42 848
SB300-009	Enhancement and modernization of platforms and strengthened security of infrastructure and platforms	2 373 000	48 507	12 372
SB300-012	Enhanced digital access to UNFCCC archives	1 335 000	192 647	116 505
SB400-000	Enhanced engagement			
SB400-001-1	Enhanced engagement with respect to climate change impacts, vulnerability and adaptation	221 000	259 877	226 855
SB400-001-2	Enhanced cross-cutting support for the application of anticipatory approaches to attaining long-term resilience, including by assessing and implementing frontier technologies	2 120 000	618 826	473 682
SB400-002	Engagement of stakeholders through capacity-building to enhance regional action towards implementation of the Paris Agreement; launch of the second phase of the Global Innovation Hub; support for the Collaborative Instruments for Ambitious Climate Action	22 589 000	18 910 974	3 660 768

<i>Project number</i>	<i>Project/subproject</i>	<i>2022–2023 budget</i>	<i>Available funding in 2022^a</i>	<i>Expenditure in 2022^b</i>
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	5 959 000	2 978 715	780 525
SB400-004	Additional support and enhanced engagement in relation to the development and implementation of the ETF	3 612 000	1 387 989	692 195
SB400-006-1	Strategic external and internal communication of substantive work under the UNFCCC process and facilitation of efficient information flows within the secretariat and enhanced transparency to external audiences; region- and language-specific multilingual content for the website, mobile application and social media	2 964 000	11 099 865	885 171
SB400-006-2	Catalysation of and support for climate action among Parties and non-Party stakeholders through sectoral partnerships, facilitation of climate action initiatives and support for new tools and standards to ensure alignment with UNFCCC process requirements (including the Fashion Industry Charter for Climate Action)	4 044 000	4 094 103	2 806 937
SB400-006-3	Facilitation of observer engagement through planning and organization of side events, exhibits and Climate Action Studio interviews by Parties and observer organizations, including their live broadcasting and web posting	652 000	606 278	413 695
SB400-007	Enhanced engagement with and support for legislators and policymakers through information exchange and knowledge management with respect to climate change legislation	587 000	120 952	68 956
SB400-010	Enhanced engagement by the Executive Secretary and Deputy Executive Secretary in United Nations-wide management and coordination activities; enhanced coordination and data management within the office of the Executive Secretary	1 281 000	674 969	420 396
SB500-000	Oversight and administration			
SB500-007-1	Provision of institutional legal review and advice with respect to all activities and operations of the secretariat	434 000	294 878	175 899
SB500-007-2	Strengthening of the secretariat's institutional legal framework	563 000	428 431	385 132
SB500-009	Enhancement and modernization of infrastructure, networks and end-user equipment and productivity tools	791 000	481 316	125 467
SB500-010-1	Fostering of an agile, inclusive and diverse secretariat post-COP 26	758 000	462 011	144 260
SB500-012	Strengthening of partnership due diligence and innovation in conference services	1 163 000	719 747	264 933
SB500-013	Substantive support for the Office of the Senior Director within Programmes Coordination	279 000	–	–
SB600-000	Cross-cutting projects supporting multiple objectives			
SB600-006-1	Facilitation of and support for implementation of established processes and work related to ACE, including enhancement of inclusive stakeholder engagement	1 552 000	1 113 534	846 000
SB600-006-2	Facilitation of and support for implementation of established processes and work related to gender, including enhancement of inclusive stakeholder engagement	1 359 000	1 210 755	327 343
SB600-011	Support for regional climate weeks	1 234 000		
SB600-012	Harmonization of UNFCCC operations with new mandates on the transition from the Paris rule book negotiations to implementation and global stocktake	915 000	–	–
Total		148 379 000	75 992 135	30 982 723^c

^a Funding available for supplementary projects in 2022, excluding unspent balances from expired grants that were returned to donors and funding reallocated to other projects during 2022.

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

^c Total expenditure amounted to EUR 35,744,887 (see table III.3) including costs accounted for in 2022 relating to support for the JI mechanism and the Supervisory Body for the mechanism established by Article 6, paragraph 4, of the Paris Agreement.