



Subsidiary Body for Implementation

Sixtieth session

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Item 19 of the provisional agenda

Administrative, financial and institutional matters

Budget performance for the biennium 2022–2023 as at 31 December 2023

Note by the Executive Secretary*

Summary

This document, which reports on results achieved and actual expenditure up to 31 December 2023, and programme delivery in 2022–2023, should be considered together with document FCCC/SBI/2024/7/Add.1, which will detail progress against performance indicators and targets, and the outputs planned for and delivered during the biennium.

During the biennium, the secretariat was expected to implement mandates from COP 26 and 27 decisions that went beyond the core budget activities. While the secretariat fully delivered on critical activities, the zero real growth budget and insufficient supplementary funding impacted the scope and timing of activity implementation, highlighting the unsustainability and unpredictability of the funding model.

As at 31 December 2023, core budget expenditure in 2022–2023 stood at 99 per cent (EUR 61.9 million of EUR 62.5 million). The total expenditure for this period across all funding sources amounted to EUR 203.6 million (or 75 per cent of the total integrated budget of EUR 269.9 million) and remained below expectations owing to insufficient or untimely availability of supplementary funding. The document provides the expenditure rate for all budgets and corresponding explanations.

* This document was submitted to the conference services for processing after the deadline as a result of the extensive internal consultations required for finalizing it.



Contents

	<i>Page</i>
Abbreviations and acronyms	3
I. Introduction	4
A. Mandate.....	4
B. Scope of the document	4
C. Possible action by the Subsidiary Body for Implementation.....	4
II. Executive summary	4
A. Programme delivery highlights	4
B. Financial summary	6
III. Budget performance: overview of budget and expenditure for all funds and special accounts	7
IV. Programme delivery.....	9
A. Programmes department.....	9
B. Operations department	14
C. Cross-cutting	17
D. Executive division	19
 Annexes	
I. General information on budget, income and availability of cash for the UNFCCC funds.....	21
II. Budgets for the UNFCCC funds for the biennium 2022–2023 and expenditure as at 31 December 2023, by appropriation line	24
III. Budget and expenditure by UNFCCC fund.....	26
IV. Secretariat posts and staff.....	33
V. Projects and events funded from the trust fund for supplementary activities in 2022–2023 as at 31 December 2023	37

Abbreviations and acronyms

AC	Adaptation Committee
ACE	Action for Climate Empowerment
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
ETF	enhanced transparency framework under the Paris Agreement
exp.**	expenditure
FWG	Facilitative Working Group
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
JISC	Joint Implementation Supervisory Committee
LCIPP	Local Communities and Indigenous Peoples Platform
LEG	Least Developed Countries Expert Group
LT-LEDS	long-term low-emission development strategy(ies)
MRV	measurement, reporting and verification
NAP	national adaptation plan
NDC	nationally determined contribution
non-Annex I Party	Party not included in Annex I to the Convention
NWP	Nairobi work programme on impacts, vulnerability and adaptation to climate change
P**	Professional level
PCCB	Paris Committee on Capacity-building
REDD+	reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks (decision 1/CP.16, para. 70)
SB	sessions of the subsidiary bodies
SBI	Subsidiary Body for Implementation
SBSTA	Subsidiary Body for Scientific and Technological Advice
SCF	Standing Committee on Finance
TEC	Technology Executive Committee
Transitional Committee	transitional committee on the operationalization of the new funding arrangements for responding to loss and damage and the fund established in paragraph 3 of decisions 2/CP.27 and 2/CMA.4
USG	Under-Secretary-General
WIM	Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts

** Used only in tables.

I. Introduction

A. Mandate

1. COP 26 approved the programme budget for the biennium 2022–2023 and CMP 16 endorsed the decision by the COP as it applies to the Kyoto Protocol.¹
2. COP 26 requested the Executive Secretary to prepare annual budget performance reports covering 12 and 24 months of the biennium respectively.²

B. Scope of the document

3. This document provides information on the delivery of the 2022–2023 work programme and on the budget performance of the trust funds and special accounts administered by the secretariat up to 31 December 2023. It should be read in conjunction with document FCCC/SBI/2024/7/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 2022–2023.

4. This 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 UNFCCC funds for the biennium 2022–2023 and expenditure as at 31 December 2023, 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 from the trust fund for supplementary activities in annex V.

C. Possible action by the Subsidiary Body for Implementation

5. The SBI is invited to take note of the information presented in this document and to decide on actions to be included in draft decisions on administrative and financial matters for consideration and adoption at COP 29 and CMP 19.

II. Executive summary

A. Programme delivery highlights

6. The secretariat's work programme activities and outputs for the biennium 2022–2023 are outlined in document FCCC/SBI/2021/4/Add.1 and in the updated versions of the work programme as at 1 January 2022,³ 1 July 2022,⁴ 1 January 2023⁵ and 1 July 2023.⁶

7. The activities undertaken by the secretariat during the reporting period contributed to achievement of its overall goals and functions and enhanced transparency and accountability in relation to climate action. While the secretariat fully delivered on critical activities, unpredictable and insufficient supplementary funding impacted the scope and timing of implementation. This affected activities across the secretariat, led to staff taking on unsustainable workloads affecting their welfare and highlighted the dependence on an unsustainable and unpredictable funding model as elaborated in chapter IV.

¹ Decisions 22/CP.26, para. 1, and 8/CMP.16, para. 1.

² Decision 23/CP.26, para. 10.

³ FCCC/SBI/2022/INF.3.

⁴ FCCC/SBI/2022/INF.11.

⁵ FCCC/SBI/2023/INF.2.

⁶ FCCC/SBI/2023/INF.11.

8. The Programmes department, comprising four divisions (Adaptation, Mitigation, Means of Implementation and Transparency), carried out strategic and substantive activities during the reporting period. Programmes Coordination, which provides strategic direction to and oversees the work of the four divisions, focused on enhancing cross-divisional communication and interaction and representing the secretariat at key events and forums. It also managed implementation of the United Arab Emirates just transition work programme, strengthened collaboration with Bonn-based organizations and coordinated regional climate weeks. In terms of management and administration, it supported existing processes, ensuring compliance with United Nations regulations and policies.

9. The Adaptation division facilitated intergovernmental engagement and supported work under UNFCCC constituted bodies, including the WIM, in relation to adaptation, loss and damage, and NAPs, resulting in key outcomes being adopted at COP 27 and 28. It supported implementation of the Glasgow–Sharm el-Sheikh work programme on the global goal on adaptation, management of adaptation-related data, broader stakeholder engagement with respect to climate change impacts, vulnerability and adaptation, the acceleration of NAP formulation and implementation through the UN4NAPs initiative, and the organization of adaptation-related workshops designed to advance knowledge-sharing and action.

10. The Mitigation division supported Parties in implementing ambitious climate action by facilitating and broadening intergovernmental engagement and supporting work under the constituted bodies. Its areas of work include Article 6 of the Paris Agreement, the Kyoto Protocol mechanisms, the Sharm el-Sheikh mitigation ambition and implementation work programme, NDCs, LT-LEDS, the forum on the impact of the implementation of response measures and its Katowice Committee of Experts on the Impacts of the Implementation of Response Measures, and emissions from international aviation and maritime transport. It also worked with other United Nations entities and international organizations on topics related to, inter alia, mitigation ambition and carbon pricing, and continued to coordinate the work of the regional collaboration centres.

11. The Means of Implementation division implemented measures to maximize efficiency, including by enhancing collaboration with partners and stakeholders. It supported the SCF by organizing dialogues on climate finance goals and, through the Needs-based Finance project, assisted developing country Parties in assessing their needs and priorities for climate action. It also played a crucial role in supporting technology development and transfer by, for example, supporting the TEC and the Climate Technology Centre and Network.

12. The Transparency division continued to provide substantive support on MRV arrangements and on implementing the ETF. It assisted in substantive negotiations, conducted technical reviews of national reports and initiated the development of the new ETF reporting tools in response to mandates from COP 27. It also maintained transparency systems and tools, as well as the transparency data hub, and organized meetings, training workshops and regional dialogues to enhance understanding and implementation of transparency-related processes.

13. The Operations department undertook key activities during the reporting period, with Operations Coordination providing strategic direction and effective coordination for its three divisions: Conference Affairs, Legal Affairs, and Administrative Services, Human Resources, and ICT. This included facilitating impactful partnerships with Parties and non-Party stakeholders to secure resources; processing contribution and partnership agreements; and completing mapping of existing partnership arrangements. It also managed the transfer of records, maintained archives and ensured the effective financial and human resources management of the secretariat.

14. The Legal Affairs division provided solution-oriented legal and procedural advice and support for the intergovernmental negotiation process, and supported the UNFCCC electoral process and the Compliance Committees under the Kyoto Protocol and the Paris Agreement. It also provided legal advice in relation to COP 27 and 28, including the Sharm el-Sheikh Implementation Plan, advised on issues related to privileges, immunities, liability, and human resource matters, and coordinated the ongoing exercise to strengthen the secretariat's legal framework.

15. The Conference Affairs division provided optimal conference services for sessions of the governing and subsidiary bodies, workshops and events, facilitating the participation of Parties and observers, including world leaders, providing visa assistance, making accommodation arrangements and contributing to reducing the carbon footprint. Moreover, it edited and processed over 8 million words in official and non-official documents and conducted client surveys after COP 27 and 28.

16. The Administrative Services, Human Resources, and ICT effectively managed the secretariat's financial resources and coordinated its budget division and procurement. It supported workforce planning, filling 149 positions, and made progress in implementing the new CDM information system.

17. The Intergovernmental Support and Collective Progress division facilitated progress in the intergovernmental climate change process by ensuring coherence and transparency in the work of the governing and subsidiary bodies as well as supported overarching processes, such as the second periodic review of the adequacy of the long-term global goal under the Convention and the first global stocktake under the Paris Agreement.

18. The Communications and Engagement division managed the external and internal UNFCCC communications channels and facilitated the production and dissemination of multilingual content on the intergovernmental process and related achievements. It also supported the implementation of global climate action; the engagement of non-Party stakeholders, including observer organizations, in the UNFCCC process, facilitating the admission of a record number of observer organizations to COP 28; and negotiations and established processes related to ACE, youth and gender, including by organizing related events at COP 27 and 28.

19. The Executive division provided strategic guidance for the work of the secretariat, led the secretariat during COP 27 and 28 and contributed to key decision-making, while its Organizational Development and Oversight unit focused on its three workstreams: secretariat-wide planning and performance reporting, organizational development and culture, and oversight.

B. Financial summary

20. As at 31 December 2023, EUR 203.6 million, or 75 per cent, of the total integrated budget of EUR 269.9 million for 2022–2023 had been spent. The expenditure rates under the core budget, the Bonn Fund, the trust fund for participation in the UNFCCC process and the special account for conferences and other recoverable costs were close to 100 per cent, and therefore in line with expectations. However, contributions to the trust fund for participation in the UNFCCC process were insufficient and requirements could only be met by advancing monies from other funding sources and significant portion of the advance is outstanding. Expenditure rates for the trust fund for supplementary activities and the budget for work on matters under Article 6 of the Paris Agreement, among other trust funds, remained below expectations owing to insufficient or untimely availability of supplementary funding. The overall expenditure rate was 59 per cent (total expenditures of EUR 87.7 million against an overall total budget of EUR 184.2 million).⁷ Annex V provides detailed information on projects and events funded from the trust fund, including budgets, available funding and expenditure as at 31 December 2023. Available funding for most projects was lower than requirements and several projects received no funding at all. Urgent requirements for the project named *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* could only be met through loans from another funding source that have yet to be returned. The overall expenditure rate against available funding was 69.5 per cent (total expenditures of EUR 87.7 million against available funding of EUR 102.8 million).

⁷ Includes budgets and expenditure for work on matters under Article 6 of the Paris Agreement and for JI as specified in the table in chapter III.

21. Despite the secretariat's timely efforts to notify Parties of their 2023 contributions, only 84 per cent of core budget contributions for 2023 had been received as at 31 December 2023. As is the usual practice the secretariat managed the situation by releasing funding to divisions on the basis of the availability of cash.

III. Budget performance: overview of budget and expenditure for all funds and special accounts⁸

22. As the core budget and the ITL budget were approved in euros, all budgets in the programme budget proposal documents for the biennium 2022–2023⁹ and in the updated versions of the work programme as at 1 January 2022, 1 July 2022, 1 January 2023 and 1 July 2023 were presented in euros to facilitate consideration of the overall funding requirements for the biennium. The budgets and expenditure presented in this document are therefore also presented in euros.

23. 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 2023. The budgets for the biennium 2022–2023 totalled EUR 269.9 million, of which EUR 203.6 million (75 per cent) had been spent as at 31 December 2023. 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.

24. The budget amounts stated in the table below reflect the status as at 1 July 2023, as presented in the updated work programme as at that date. That updated work programme was used for all budgets to compare what was planned at the beginning of the biennium with the actual budget implementation at the end of it. Only the biennial core and ITL budgets are approved by the governing bodies. Several 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 table includes such additional budget amounts not reflected in the updated work programme, relating to funding provided by the Government of the United Arab Emirates under the special account for conferences and other recoverable costs, funding for regional climate weeks under the trust fund for supplementary activities and funding under the special account for programme support costs.

Budgets for 2022–2023 and expenditure by funding source as at 31 December 2023

(Euros)

[English only]

<i>Funding source</i>	<i>Budget for 2022–2023</i>	<i>Expenditure in 2022–2023^a</i>	<i>Expenditure of 2022–2023 budget (%)</i>
Trust fund for the core budget of the UNFCCC	62 450 820 ^b	61 861 240	99
Trust fund for supplementary activities	120 565 538 ^c	81 222 151	67
Budget for work on matters under Article 6 of the Paris Agreement	27 248 865	6 478 024	24
Budget for JI	423 816	16 273	4
Trust fund for the international transaction log	3 851 948 ^b	2 497 640	65
Trust fund for the clean development mechanism	27 984 534	25 179 822	90
Trust fund for participation in the UNFCCC process	10 557 397	10 086 911	96

⁸ As per previous practice, this document was prepared on the basis of the concept of 'modified cash' accounting, which combines cash accounting with accrual accounting. In 'modified cash' accounting, expenses are recognized in full when commitments are created.

⁹ FCCC/SBI/2021/4 and Add.1–2.

<i>Funding source</i>	<i>Budget for 2022–2023</i>	<i>Expenditure in 2022–2023^a</i>	<i>Expenditure of 2022–2023 budget (%)</i>
Bonn Fund	3 579 043	3 670 653	103 ^d
Special account for conferences and other recoverable costs	13 218 766 ^e	12 581 516 ^f	95
Total	269 880 727	203 594 232	75

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

^a Amounts are provisional subject to the final audit of 2023.

^b Includes the approved adjustment to the working capital reserve.

^c Includes EUR 1,234,213 allocated to regional climate weeks, which was not included in the updated work programme as at 1 July 2023.

^d The expenditure amounts for the Bonn Fund were converted into euros at the rate applicable on the day on which they were incurred, resulting in an expenditure rate in euros that is greater than the actual rate in United States dollars of 100 per cent.

^e Includes the 2022 budget for COP 27, the 2023 budget for COP 28 and the budget for the ‘split and move’ arrangement for 2022; there was no ‘split and move’ arrangement for 2023.

^f Includes the Host Country Agreement contributions for COP 27 and 28 and the contribution from the Government of Germany under the ‘split and move’ arrangement for 2022.

25. The expenditure rates under the core budget, the Bonn Fund, the trust fund for participation in the UNFCCC process and the special account for conferences and other recoverable costs were close to 100 per cent and therefore in line with expectations. The expenditure rates under the other budgets and funds were lower than planned:

(a) 67 per cent under the trust fund for supplementary activities. Information on budgets and expenditures by project is contained in annex V. Expenditure rates vary by project. Low expenditure rates are often attributable to unpredictable, insufficient or late availability of funding;

(b) 24 per cent under the budget for work on matters under Article 6 of the Paris Agreement. The low expenditure rate is mainly due to insufficient funding for recruiting staff for work related to Article 6, paragraphs 2 and 8, and a delay in developing the associated infrastructure owing to uncertainty in available finance. In addition, a low number of meetings were held by the Supervisory Body for the mechanism established by Article 6, paragraph 4, of the Paris Agreement since the Body only commenced its work in July 2022. The low rate is also attributable to increased virtual participation in meetings, resulting in lower travel and logistical costs; operational improvements such as integration of work or meetings with other events; lower ICT expenses for meeting and workshop support; and reduced spending on mobile communications;

(c) 4 per cent under the budget for JI. The expenditure rate is low as the JISC only met virtually in 2022 and no meetings were held in 2023;

(d) 65 per cent under the trust fund for the international transaction log. The low expenditure rate is attributable to several staff departures, a decrease in operational support needs due to registries reaching maturity, 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;

(e) 90 per cent under the trust fund for the clean development mechanism. The low expenditure rate is attributable to lower travel and logistical costs as a result of increased virtual participation in meetings, lower ICT expenses for meeting and workshop support and reduced spending on mobile communications.

IV. Programme delivery

A. Programmes department

1. Programmes Coordination

26. Programmes Coordination provides strategic direction to and oversight of the work of the four Programmes divisions: Adaptation, Mitigation, Means of Implementation and Transparency.

27. During the reporting period, Programmes Coordination paid particular attention to maintaining cross-divisional communication and interaction in the delivery of mandated activities by the Programmes divisions, especially those of a cross-cutting nature, including in the context of meetings of the constituted, subsidiary and governing bodies. It ensured the representation of the secretariat, including on behalf of the Executive Secretary, at key events and forums through speeches, panel discussions and conversations, and strategic outreach on a wide range of topics and with diverse stakeholders. It also provided strategic input for the Executive Secretary's engagements with relevant stakeholders.

28. In 2023, Programmes Coordination managed the intergovernmental process and undertook technical activities related to the United Arab Emirates just transition work programme, resulting in, for example, the establishment of clear guidance for its implementation. It also delivered the first high-level ministerial round table on just transition at COP 28 under the guidance of the COP 28 Presidency. With no dedicated staff resources, Programmes Coordination had to rely on staff resources from other divisions to support the work programme.

29. In addition, it oversaw the delivery of regional climate weeks (in the Dominican Republic, Gabon and the United Arab Emirates in 2022, and in Kenya, Malaysia, Panama and Saudi Arabia in 2023). The 2023 regional climate weeks, which were designed to provide regional input to the global stocktake under the Paris Agreement, were attended by almost 30,000 participants and consisted of more than 900 individual sessions. Moreover, almost 80 mandated events were held at the 2023 regional climate weeks, which significantly reduced operational costs. However, insufficient and unpredictable funding has resulted in the suspension of the regional climate weeks in 2024, with their continuation in 2025 dependent on the availability of funding.

30. Programmes Coordination strengthened the secretariat's work with Bonn-based organizations and provided coordination and oversight of collaboration within the United Nations system and with other 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.

31. 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

32. The Adaptation division supports Parties in enhancing adaptive capacity, strengthening resilience and reducing vulnerability to climate change.

33. Work under all constituted bodies, processes and work programmes supported by the division progressed largely 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 COP 27 and 28.

34. Support in relation to the Glasgow–Sharm el-Sheikh work programme on the global goal on adaptation included the organization of four workshops annually under the work programme, the preparation of summaries of those workshops and the preparation of the annual reports on progress in implementing the work programme.

35. The division supported the AC in implementing its work, including through its mandated functions,¹⁰ which include promoting overarching coherence, providing technical support to Parties and conducting outreach. This support resulted in, inter alia, the development of supplementary guidance on adaptation communications; the completion of mandated technical work on assessing adaptation needs; and progress in work, in collaboration with the LEG and the SCF, on developing methodologies for reviewing the adequacy and effectiveness of adaptation and support.¹¹

36. The division continued to support developing country Parties, in particular the least developed countries, in accelerating the formulation and implementation of NAPs by facilitating the work of the LEG, in particular through the Open NAP initiative, guidance for formulating project proposals to access funding, and exchanges of experience and lessons learned in the context of the NAP Expo. Due to resource constraints, regional expos as per the LEG workplan could not be held. The division launched the UN4NAPs initiative in August 2021 to catalyse the provision of technical support for NAPs by United Nations and other intergovernmental organizations focusing on the least developed countries and small island developing States. In 2022–2023, 96 requests for support were received and channelled to those organizations for rapid processing.

37. Support provided for the WIM and its Executive Committee, including its five thematic expert groups, contributed to the enhancement of knowledge, coordination, action and support pertaining to loss and damage, including the development of the second rolling workplan of the Committee, for 2023–2027. The division also supported the organization of the 1st and 2nd Glasgow Dialogues, assisted 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 continued engaging loss and damage contact points to enhance the relevance, usefulness and dissemination of the outputs of the WIM Executive Committee and its thematic expert groups.

38. The division supported the FWG in implementing the 2022–2024 workplan of the LCIPP, including by bringing together knowledge holders from the seven United Nations Indigenous sociocultural regions with a view to facilitating the sharing of experience, cultural values and knowledge systems with Parties and relevant entities in the areas of addressing climate change and restoring ecological integrity. The division also supported the organization of a biregional gathering for Asia and Africa, one regional gathering each for the Arctic and the Pacific and four meetings of the FWG. Additional mandated Indigenous regional dialogues could not be supported due to insufficient supplementary resources.

39. With regard to the NWP, the division collaborated with thematic expert groups working on agriculture and food security, forests and grasslands, and the ocean, coastal areas and ecosystems, with initial work on the thematic area of mountains conducted at the 16th NWP Focal Point Forum. Some progress was made in closing knowledge gaps in subregions through the Lima Adaptation Knowledge Initiative, a joint action pledge under the NWP (though more could have been achieved if resources were made available to undertake mandated workshops), as well as through enhanced collaboration with universities through the UN Climate Change and Universities Partnership Programme.

40. The division maintained key information and data portals, including the adaptation knowledge portal, NAP Central, the Fiji Clearing House for Risk Transfer, the LCIPP web portal and the adaptation communications registry, albeit resource constraints prevent further upgrading, and regularly shared information through social media channels or networking sites. 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.

3. Mitigation division

41. The Mitigation division supports Parties in facilitating, catalysing and cooperating on the implementation of ambitious climate action in line with global efforts to limit the

¹⁰ Decision 1/CP.16, para. 20.

¹¹ Pursuant to decision 11/CMA.1, para. 35.

temperature increase to well below 2 °C and pursue efforts to limit it to 1.5 °C above pre-industrial levels.

42. Work under all constituted bodies, processes and work programmes supported by the division mostly progressed in line with the respective mandates and workplans with considerable delays in some areas due to resource constraints. The outcomes of that work were showcased throughout the reporting period and resulted in substantial progress at SB 56, 57, 58 and 59 and COP 27 and 28.

43. The division continued to facilitate intergovernmental engagement by supporting work related to Article 6 of the Paris Agreement. Specifically, it coordinated a series of virtual and hybrid workshops and delivered a series of technical reports to advance and support implementation of Article 6, paragraphs 2 and 4, of the Paris Agreement. Some implementation aspects of Article 6, paragraph 2, are experiencing significant delays, in particular the launch of the centralized review related work and the implementation of the infrastructure related to reporting and tracking of the International transferred mitigation outcomes. Similarly, work on Article 6, paragraph 8, has also been delayed, including the finalization of the non-markets platform, the operational procedures and the development and update of a manual on process for submitting and recording info within the non-markets approaches platform.

44. The division also supported the implementation of activities under the Sharm el-Sheikh mitigation ambition and implementation work programme by organizing two global dialogues and two investment-focused events in 2023 and prepared reports thereon; delivering the high-level ministerial round tables on pre-2030 ambition at CMA 4 and 5. To advance the work of the forum on the impact of the implementation of response measures, the division delivered technical papers and held informal events. It also facilitated the development of a modelling tool to enhance understanding and analysis of the impact of the implementation of response measures, and the organization of peer-to-peer learning events at the regional climate weeks to facilitate knowledge exchange and capacity-building. The development of a web-based user interface for selecting tools and methodologies on response measures is delayed due to resource constraints.

45. With regard to its objectives relating to established processes, the division prepared a compilation and synthesis report on the minimization of adverse impacts in accordance with Article 3, paragraph 14, of the Kyoto Protocol and delivered four meetings of the Glasgow Committee on Non-market Approaches at SBSTA 56, 57, 58 and 59. It also prepared the LT-LEDS synthesis report, which was considered at CMA 5, and contributed to the preparation of the NDC synthesis reports considered at CMA 4 and 5 by analysing and synthesizing the mitigation-related information in submitted NDCs.

46. The division organized and delivered meetings of the Supervisory Body, the Katowice Committee on Impacts, the CDM Executive Board, the JISC and the Registry System Administrators Forum.

47. In terms of data and information management, the division continued to maintain the data portal on modelling tools for assessing response measures, the information portal on LT-LEDS, the tool for calculating aggregate mitigation effects of NDCs and the database of mitigation measures in NDCs serving as input to the NDC synthesis report. The division continued to provide data and analytical support for the CDM. Over 14,300 CDM registry transactions were processed and databases related to project activities and programmes of activities and CDM data and insights were maintained.

48. The division partnered with the NDC Partnership Support Unit, the United Nations Development Programme and other partners to deliver capacity-building and experience-sharing initiatives pertaining to NDCs, LT-LEDS and sector-specific mitigation actions. It continued to leverage the regional collaboration centres to facilitate climate action in response to countries' needs. The centres delivered regional climate weeks, round tables and a side event on the margins of COP 27 and 28.

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

4. Means of Implementation division

50. 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. Work under all constituted bodies, processes and work programmes supported by the division largely progressed in line with the respective mandates and workplans. Resource constraints necessitated limiting funded participation for representatives from developing countries in events and workshops and relying on existing staff rather than hiring dedicated staff to support the ever-growing workload of the division.

51. During the reporting period, the division supported the SCF in developing and implementing its 2022–2023 workplan; holding six hybrid meetings; preparing the fifth Biennial Assessment and Overview of Climate Finance Flows, the report on progress towards achieving the goal of mobilizing jointly USD 100 billion per year, the mapping of available information relevant to Article 2, paragraph 1(c), of the Paris Agreement, including its reference to Article 9 thereof, the synthesis of views on Article 2, paragraph 1(c), of the Paris Agreement, the report on work on definitions of climate finance, and draft guidance for the operating entities of the Financial Mechanism; and organizing the second part of the SCF Forum on nature-based solutions and the SCF Forum on financing just transitions.

52. In addition, the division organized eight technical expert dialogues; two high-level ministerial dialogues on the new collective quantified goal on climate finance; one high-level ministerial dialogue on progress towards the goal of mobilizing jointly USD 100 billion per year by 2020; one high-level ministerial dialogue on Article 9, paragraph 5, of the Paris Agreement; two workshops under the Sharm el-Sheikh dialogue on the scope of Article 2, paragraph 1(c), of the Paris Agreement and its complementarity with Article 9 of the Paris Agreement; and one in-session workshop on Article 9, paragraph 5, of the Paris Agreement.

53. The division also provided substantive support to the intersessional work on climate finance by the COP 26 and 27 Presidencies, to the first global stocktake and to loss and damage finance, including the work of the Transitional Committee, jointly with the Adaptation division.

54. The division supported intergovernmental work on technology development and transfer by preparing the first joint work programme of the Technology Mechanism, for 2023–2027, which was launched at COP 27; a report on the first periodic assessment of the effectiveness and adequacy of the support provided to the Technology Mechanism in supporting the implementation of the Paris Agreement on matters relating to technology development and transfer. Furthermore, it supported the technical and political consideration phases of the technology component of the global stocktake.

55. The division continued to assist in organizing TEC meetings and TEC joint sessions with the Advisory Board of the CTCN, TEC side events and TEC publications. It supported the TEC in implementing its rolling workplan in 2022 and 2023.

56. The division supported the negotiations on capacity-building, including by organizing the 11th and 12th Durban Forums on capacity-building. It also supported the PCCB in implementing activities under the PCCB 2021–2024 workplan, such as by (1) assisting with the development of recommendations to the COP and the CMA; (2) organizing PCCB 6 and 7 at SB 56 and 58 respectively, six thematic dialogues during the regional climate weeks, the 4th and 5th Capacity-building Hubs (including in-person technical sessions held at the Hubs) at COP 27 and 28 respectively, four hybrid meetings of the informal coordination group for capacity-building under the Convention and the Paris Agreement, held on the margins of SBI 56, COP 27, SBI 58 and COP 28 and four technical webinars; (3) publishing five technical papers, two publications and six e-booklets; (4) coordinating various activities under the PCCB Network, including 15 virtual workshops and webinars; and (5) developing communication and outreach products of the PCCB for dissemination via the PCCB web pages, social media channels and the capacity-building portal.

57. Furthermore, the division continued to provide oversight of the Fellowship Capacity Award Programme to Advance Capabilities and Institutional Training in one Year, which

saw eight fellows from the least developed countries and small island developing States work and train in different divisions of the secretariat.

5. Transparency division

58. The Transparency division supports the intergovernmental process in relation to the current MRV arrangements and the ETF.

59. During the reporting period, the division continued to provide substantive support on intergovernmental engagement. It supported the negotiations to advance work on transparency matters, including in relation to MRV arrangements and ETF implementation; the multilateral assessment and facilitative sharing of views; reporting from non-Annex I Parties, including financial and technical support for developing countries; the GHG data interface; and the Koronivia joint work on agriculture.

60. The division continued its work on operationalizing the ETF and assisting Parties in transitioning from the current MRV arrangements to the ETF. It also supported the intergovernmental process by implementing MRV arrangements. It completed technical reviews and analyses of 29 national communications and biennial reports of Annex I Parties, 48 national GHG inventory reports of Annex I Parties, 48 biennial update reports of non-Annex I Parties, of which 9 contained technical annexes with REDD+ results and 16 contained national GHG inventory reports, and 15 REDD+ forest reference emission level submissions, involving around 670 experts. Due to resource constraints, the biennial update report analysis and REDD+ assessment for some developing country Parties were not conducted impacting the conclusion of MRV activities and results payment on REDD+ efforts.

61. The division also conducted the first simplified review of a national inventory report. It organized two facilitative sharing of views workshops for 49 non-Annex I Parties and one multilateral assessment session of the fifth round of the international assessment and review process for 13 Annex I Parties. It also organized meetings of GHG inventory lead reviewers and lead reviewers of national communications and biennial reports. It published various reports, including a compilation and synthesis of the fifth biennial reports of Annex I Parties, 49 GHG inventory status reports, 2 GHG information and data reports, 2 compilation and accounting reports on Kyoto Protocol data, 4 reports to the SBSTA on the technical review of GHG inventories under the Convention and its Kyoto Protocol, a report to the SBSTA on the technical review of biennial reports, and a report on the status of submission of national communications and biennial reports.

62. The division initiated and supported the development of the new ETF reporting tools, with a test version made available to Parties in August 2023 and an update released in November 2023. Development of the tools was delayed due to funding shortages, which ultimately had to be addressed through advances from internal sources, affecting the timeline and quality of the deliverables. It organized several training sessions of the test version for more than 1,250 experts.

63. The division continued to support the CGE by organizing four meetings and two informal forums, conducting six hands-on CGE workshops on MRV arrangements and the ETF for 297 participants, organizing six webinars with 352 experts, updating and translating CGE training materials and updating CGE technical guidance on the ETF. It conducted 15 in-person, in-country or virtual training sessions on ETF provisions and organized 3 high-level ETF regional dialogues on the vision for transitioning to the ETF. It also supported the delivery of five professional training programmes on adaptation, the ETF and GHG inventories, with 94 trainees in total. It furthermore organized 27 in-person workshops on the quality assurance of national GHG inventories and energy statistics for developing countries, as well as 3 regional webinars, 3 remote training sessions and 1 regional peer learning workshop focusing on key aspects of national GHG inventories. Moreover, it provided training courses with examinations for experts conducting technical analysis of biennial update reports, technical review of national communications and biennial reports and technical review of GHG inventories, resulting in the certification of 1,030 experts. As a result of resource constraints, the division could not organize instructed training for experts undergoing the training programme for the technical expert reviews under the ETF and

instead had to rely on a fully self-learning training programme. In addition, the development of training courses for the voluntary review of the adaptation information has been delayed.

B. Operations department

1. Operations Coordination

64. Operations Coordination provides strategic direction, effective coordination and oversight for the work of the three Operations divisions: Conference Affairs; Legal Affairs; and Administrative Services, Human Resources, and ICT; as well as the Resource Mobilization and Partnerships subdivision and Records Management team. It ensures administrative coherence in the delivery of their work programmes, including addressing the observations of the oversight bodies, effective management of financial and human resources, 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.

65. Operations Coordination continued developing, coordinating and facilitating impactful partnerships to secure the financial and human resources needed for the secretariat's work. In 2022–2023, it (1) facilitated mobilization of EUR 62.5 million for the trust fund for supplementary activities and the trust fund for participation in the UNFCCC process; (2) processed 94 contribution and partnership agreements; (3) completed the mapping of existing partnership arrangements within the secretariat; (4) successfully delivered the UNFCCC pavilion at COP 27 and 28; (5) undertook eight partnership and donor-relations missions; and (6) initiated the drafting of the secretariat resource mobilization and partnerships strategy.

66. 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 114 linear metres of transfer records were processed, 3,534 record retrieval requests were fulfilled, 3,402 of which were audio-visual recording requests, 30,305 digital records were captured in the record-keeping system and 6,307 archival items were made publicly available online.

67. Limited funding was available for the upkeep and maintenance of critical systems such as registrations, meeting management, record keeping and archival systems, and the secretariat continues to struggle with system enhancements/maintenance, relying on unpredictable supplementary funding.

2. Legal Affairs division

68. The Legal Affairs division provides solution-oriented and independent legal and procedural advice and support for the intergovernmental negotiation process and implementation of the Convention, the Kyoto Protocol and the Paris Agreement; and on the administration, management and operations of the secretariat and the UNFCCC process.

69. The division provided legal advice on procedural and substantive matters pertaining to the convening of the sessions of the governing and subsidiary bodies and the implementation of their work at those sessions. In this context, advice was provided to the COP 27 and 28 Presidencies and the Chairs of the subsidiary bodies as well as their Bureaux and facilitators; negotiating groups; the Executive Secretary the and secretariat; and United Nations system entities. The advice provided contributed to the successful adoption of key outcomes at COP 27 and 28, such as the Sharm el-Sheikh Implementation Plan, the conclusion of the first global stocktake, the operationalization of the new funding arrangements, including a fund, for responding to loss and damage and the development and adoption of the memorandum of understanding for the hosting of the Santiago network secretariat. In total, 404 instances of legal advice were provided on various legal, procedural and institutional matters relating to the intergovernmental process. The envisioned enhanced legal support for presiding officers could not be delivered due to lack of funding.

70. Support and information on the UNFCCC electoral process were provided to the chair of the 11 consultations on elections that took place during the reporting period, to chairs and coordinators of regional groups and constituencies, and to Parties, which resulted in the

successful processing of 296 nominations of candidates for election or appointment to UNFCCC bodies. The division also contributed to enhancing the elections nomination portal and provided six training sessions to chairs and coordinators on these enhancements. Due to resource constraints, the election portal features reduced functionalities, which can only be enhanced once funding is made available.

71. The legal support, advice and services by the division for the meetings of constituted bodies resulted in the bodies being able to perform their assigned functions in a procedurally sound manner. In particular, the division organized and supported three meetings of the Kyoto Protocol Compliance Committee and eight of the Paris Agreement Implementation and Compliance Committee, in its capacity as secretariat of those Committees, as well as supporting the preparation of their 2022 and 2023 annual reports to the CMP and the CMA respectively. The division organized five capacity-building training sessions for the Presidencies, Parties and observers on procedural and substantive climate change issues and developed three e-learning courses, on the UNFCCC process, the Paris Agreement Implementation and Compliance Committee and implementation of the Paris Agreement.

72. With respect to providing support for the administration, management and operations of the secretariat and the UNFCCC process, the division provided 232 instances of legal advice. It also supported the drafting, negotiation and finalization of 355 legal instruments and agreements, including the Host Country Agreements and other agreements for COP 27 and 28.

73. For effective risk management, protection of legal interests and compliance with the UNFCCC regulatory regime, the division advised on, inter alia, issues related to privileges and immunities, liability, human resource matters, potential conflicts of interest, data privacy, intellectual property and the legal personality of the secretariat. Following clarification of the secretariat's legal status and recommendations from the Board of Auditors, the division coordinated the ongoing exercise to strengthen the secretariat's legal framework, which included developing 24 new UNFCCC policies, and maintaining a compendium of policies. The exercise has contributed to greater operational flexibility, more uniform and coherent practices and increased clarity on the UNFCCC regulatory framework and its institutional linkage to the United Nations, but, owing to lack of funding, has yet to be completed.

3. Conference Affairs division

74. The Conference Affairs division strives to provide optimal conference services for the sessions of the governing and subsidiary bodies and for workshops and events, and to assist Parties and other stakeholders in preparing for them. While the division's core mandates have not changed, size and complexity of requirements has increased.

75. The coronavirus disease 2019 pandemic accelerated the demand for virtual and hybrid meetings which the division was able to meet on an ad hoc basis. Systematic and sustainable modernization of operations and systems has not been possible due to a shortfall in funding, remains a priority.

76. Organizing SB 56, SB 58, COP 27 and 28, which all took place in person with a robust virtual component, with extraordinary logistical challenges and unprecedented in-person participation. The division also organized around 200 workshops, capacity-building sessions and meetings in and outside Bonn, as well as pre-session meetings and mandated events, supported the conclusion of funding agreements, provided advisory support for regional climate weeks and facilitated the participation of Parties and observers. The division had to absorb the significant workload at the expense of staff welfare with the same resourcing level for several years.

77. The division provided effective support for the delivery of COP 27 and 28 in conjunction with the host country to organize inclusive, secure and safe conferences, including by:

(a) 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 the virtual conference platform;

(b) Providing visa assistance and processing requests for financial support for the participation of representatives of eligible Parties (97 per cent of requests processed on time – above the 90 per cent target);

(c) Facilitating accommodation arrangements for participants, including funded delegates (the number of which increased by 77 per cent from COP 26 to 27 and again by 77 per cent from COP 27 to 28);

(d) Supporting work on the Host Country Agreements, the exchange of letters for funding and the memorandums of understanding on security and cooperation on data-sharing.

78. The division facilitated the participation of 113 world leaders and 69,252 registrants at COP 27, of whom 49,716, including representatives of government, civil society, academia, business and youth as well as support personnel, were badged (29 per cent increase from COP 26), and 149 world leaders and a record 116,762 registrants at COP 28, of whom 83,955 were badged (69 per cent increase from COP 27).

79. Moreover, the division:

(a) Edited and processed over 8 million words in official and non-official documents, an increase of 25 per cent from the 2020–2021 biennium, and successfully piloted at COP 27 an email notification system and at COP 28 a push notification system allowing subscribers to receive notifications for published documents under agenda items and on topics of interest, thereby improving the accessibility of in-session documents;

(b) Continued, in close collaboration with the host countries of COP 27 and 28, to implement measures aimed at reducing the carbon footprint of UNFCCC sessions and enhancing accessibility (in terms of disability inclusion), including helping to achieve sustainable event management certification and carbon neutrality according to internationally recognized standards, with COP 28 the first session to obtain International Organization for Standardization 20121 certification for sustainable conferencing during the session itself; and enhanced outreach efforts to stakeholders to increase awareness of these measures;

(c) Conducted client surveys after COP 27 and 28 to measure and improve conference services, with 64 per cent of respondents rating the conference services for COP 27 as “very good”, “good” or “average”, down from 89 per cent for COP 26, with the extraordinary logistical challenges faced reflected in low ratings in areas such as accommodation, catering and infrastructure; and 87 per cent of respondents rating the conference services for COP 28 as “very good”, “good” or “average”, up 36 per cent compared with COP 27, with high ratings reflected in the areas of visa support, sustainability and accessibility.

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

80. The Administrative Services, Human Resources, and ICT division plans and manages the secretariat’s financial and human 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 to ensure the environmental and social sustainability of the secretariat’s operations. 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 for the organization.

81. During the reporting period, the division increasingly met or exceeded its targets. The division successfully provided financial and budgetary support across secretariat programmes and to external clients, and continued to strengthen the monitoring of budget performance, financial management and internal controls, including controls related to delegation of financial authority and policies on programme support costs and cost recovery. It prepared financial statements in accordance with International Public Sector Accounting Standards and supported the audit by the United Nations Board of Auditors. The Board issued unqualified opinions on the 2021 and 2022 audited financial statements. A total of 30,315

financial transactions, including payment of 6,630 commercial invoices and 3,020 income-related deposits, were processed accurately and in a timely manner.

82. Procurement activities continued to be implemented in a competitive and cost-effective manner. The division issued 1,503 purchase orders totalling USD 61.3 million, of which around 40 per cent under existing long-term agreements, around 40 per cent through cooperative procurement with United Nations system entities and around 20 per cent on the basis of new competitive bidding exercises. It organized the consolidation of the secretariat's premises on the United Nations Campus in Bonn after over 10 years in two locations and led efforts to mitigate its environmental footprint and 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 2,300 kilotonnes of carbon dioxide equivalent, representing 85 per cent of the United Nations system's overall GHG emissions in 2021–2022. During the reporting period, 8,477 travel arrangements were made for staff and participants in UNFCCC events, including SB 56 and 58 and COP 27 and 28, matching pre-pandemic levels.

83. The division continued to support workforce planning within the secretariat, with an additional focus on mandates from COP 26 and 27. During the reporting period, 149 positions were filled; at the end of 2023, 58 per cent of staff were female and 42 per cent male. The division simplified standard processes, specifically in relation to recruitment, appointment and flexible working, with the recruitment timeline falling from 228 to 158 days on average as a result. Staff completed 6,353 learning activities, reflecting the secretariat's commitment to staff development.

84. The division provided the services and information needed to support remote work and participation at SB 56 and 58 and COP 27 and 28, during which over 3,800 online or hybrid meetings were carried out successfully with full ICT support. Progress was made in implementing the new ETF reporting tools, including two user training versions, with the final release scheduled for 2024. The search for a replacement for the CDM information system began in 2022 with a view to finding a solution for work under Article 6 of the Paris Agreement, with implementation of the proposal selected set to begin in 2024. Other major work delivered relates to the elections nomination portal, the global stocktake portal, the adaptation communications registry, non-market approaches under Article 6, paragraph 8, of the Paris Agreement and the Codoc documents management system. Due to resource constraints only limited, critical enhancements to the public website, office productivity tools, the COP registration and data analytics platforms were undertaken.

C. Cross-cutting

1. Intergovernmental Support and Collective Progress division

85. 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 global stocktake and the periodic review of the long-term global goal under the Convention.

86. During the reporting period, the division supported the Presidencies of COP 27 and 28 and the Chairs of the subsidiary bodies in guiding Parties towards reaching successful outcomes at COP 27 and 28. The division also provided procedural and substantive support for 13 meetings of the Bureau of the COP, the CMP and the CMA.

87. The division continued to keep Parties, United Nations organizations and stakeholders informed through several channels, including by issuing notifications, messages and notes verbales. It provided protocol support to Parties throughout the biennium, in particular during the sessions of the governing and subsidiary bodies, and facilitated the effective engagement of regional and negotiating groups in the UNFCCC process. In consultation with the Presidencies, the division supported the preparation and delivery of the Sharm el-Sheikh Climate Implementation Summit, the United Arab Emirates World Climate Action Summit and the high-level segments at COP 27 and 28; and the organization of four high-level

segments during the regional climate weeks in Kenya, Malaysia, Panama and Saudi Arabia. It also continued to provide support to the wider secretariat by organizing official visits of Parties and non-Party stakeholders to the seat of the secretariat in Bonn.

88. The division facilitated consideration of the global stocktake and matters related to research and systematic observation, and the conclusion of the second periodic review of the long-term global goal under the Convention and of overall progress towards achieving it. Due to resource constraints, events featured limited numbers of funded resource persons.

89. Regarding the global stocktake, the division organized and supported three meetings of the technical dialogue, supported the elected co-facilitators of the technical dialogue in, for example, preparing summary reports, convened special events at regional climate weeks and organized a consultation and a workshop in support of the political consideration of outputs. Regarding the second periodic review, the division supported the elected co-facilitator in organizing the related structured expert dialogues and preparing reports thereon.

90. Regarding research and systematic observation, the division organized two meetings of the research dialogue (at SB 56 and 58) and Earth Information Day 2022 and 2023 (at COP 27 and 28). It continued to support collaboration with a large number of international and regional scientific organizations as well as the IPCC. Collaboration with the IPCC was supported through the SBSTA-IPCC Joint Working Group and facilitated the structured integration of inputs from the IPCC Sixth Assessment Report into the work of the SBSTA and the UNFCCC process.

91. The division also convened the mandated annual ocean and climate change dialogue to consider how to strengthen ocean-based adaptation and mitigation action and prepared summary reports thereon. This work had to be absorbed by existing staff given limited supplementary resources.

2. Communications and Engagement division

92. The Communications and Engagement division ensures that the global response to climate change is informed by cohesive messages 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.

93. During the reporting period, the division:

(a) Facilitated intergovernmental engagement in and implementation of established processes relating to ACE, gender, global climate action and observer engagement, including by (1) organizing the ACE Dialogue, preparing a series of reports and events under the gender action plan and supporting the Presidency and observer constituencies in organizing gender-, ACE- and youth-related events at COP 27 and 28; (2) supporting the negotiations on and adoption of the Glasgow work programme on Action for Climate Empowerment and the midterm review of the gender action plan; (3) facilitating the admission of a record number of observer organizations to and their participation in SB 56 and 58 and COP 27 and 28, with over 3,800 observer organizations admitted to COP 28; (4) supporting the high-level champions in engaging in the UNFCCC process, organizing mandated high-level events, producing the Yearbook of Global Climate Action and delivering a diverse programme of events at COP 27 and 28 to recognize the achievements of non-Party stakeholders and identify opportunities for greater international cooperation; and (5) facilitating climate action through engagement with stakeholders from various socioeconomic sectors, including fashion, sports, entertainment and culture;

(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 information to Parties, non-Party stakeholders and the public on the UNFCCC process through the UNFCCC website, mobile applications and social media channels; maintained and enhanced communication via the UNFCCC intranet to facilitate information-sharing across the secretariat and support cross-divisional cooperation; and managed the global climate action portal (NAZCA) for tracking climate action by non-Party stakeholders;

(c) Enhanced engagement with Parties, non-Party stakeholders and the public with a view to strengthening climate action, including (1) through communications and targeted campaigns, which helped reach new audiences, elevate the voice of the Executive Secretary, counter misinformation and leverage the global stocktake to accelerate climate action; (2) by providing communications and substantive support for the regional climate weeks; (3) by delivering multilingual communications in five United Nations languages (the Chinese-language website was launched in early 2023), helping to increase the visibility of the UNFCCC process across the world; (4) through media engagement, facilitating interview requests, answering press queries and managing accreditation, relations, services and facilities for over 6,000 media representatives for SB 56 and 58 and COP 27 and 28; (5) by maintaining relations with observer organization constituencies; (6) by highlighting the groundswell of non-Party stakeholder climate commitments and activities under way around the world; and (7) by organizing workshops, providing training and enhancing engagement in relation to implementing the Lima work programme on gender.

94. The division's reliance on supplementary funding represented a challenge. Owing to lack of such funding for communications, it was unable to consistently or adequately (1) showcase success stories and achievements pertaining to global climate action; or (2) deliver multilingual content, depriving parts of the global audience of accurate and timely information in their languages. Lack of funding also affects support for the participation of observer organizations in sessions of the COP, considering the increasingly high number of requests for admission. Without an increase in funding, the quality of this core work and the efficiency with which it is delivered is at risk, which in turn could affect transparency and inclusivity within the UNFCCC process. This is compounded by lack of sustainable, predictable funding for the Glasgow work programme on Action for Climate Empowerment and the Lima work programme on gender and its gender action plan, which is putting at risk staff retention and thereby also the high-quality and effective delivery of mandated work.

D. Executive division

95. The Executive division provides strategic guidance for 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.

96. In 2022, the division led the secretariat by working closely with the COP 26 and 27 Presidencies and the Chairs of the subsidiary bodies, as well as the Bureau of the COP, the CMP and the CMA, contributing to the adoption of the Sharm el-Sheikh Implementation Plan. At COP 27, Parties established new funding arrangements for assisting developing countries particularly vulnerable to the adverse effects of climate change, reaffirmed the commitment to limit the global temperature rise to 1.5 °C and called for an increase in financial support for developing countries.

97. In 2023, the division continued to lead the secretariat by collaborating closely with the COP 27 and 28 Presidencies and the Chairs of the subsidiary bodies, as well as the Bureau of the COP, the CMP and the CMA, contributing to efforts to organize COP 28, which marked the conclusion of the first global stocktake of the world's efforts to address climate change under the Paris Agreement.

98. At COP 28, Parties responded to the results of the first global stocktake by adopting a package of 47 decisions aimed at accelerating action to reduce GHG emissions, enhance resilience to a changing climate and provide financial and technological support to vulnerable nations by 2030. This included a call to national Governments to accelerate the transition from fossil fuels to renewables, such as wind and solar power, through enhanced climate commitments.

99. During the reporting period, the Chairs of the subsidiary bodies, in collaboration with the Presidencies of COP 26 and 27, convened SB 56 and 58. The division coordinated the representation of the secretariat and the participation of the Executive Secretary in various events.

100. During the reporting period, the Executive Secretary conducted outreach to Parties and other stakeholders to promote and advance work under the UNFCCC.

101. The division maintained its close collaboration with United Nations system entities. This included the participation of the Executive Secretary in senior decision-making and coordination groups such as the Chief Executives Board for Coordination, the Senior Management Group and the Executive Committee.

102. The division also contributed to the development and implementation of the Secretary-General's strategic priorities on climate change and supported outreach activities of the Secretary-General on climate change in the lead-up to and during COP 27 and 28.

103. The division coordinated the onboarding of the interim Executive Secretary in July 2022 and the Executive Secretary in September 2022.

104. The Organizational Development and Oversight unit focused on the implementation of activities across its three new workstreams, namely secretariat-wide planning and performance reporting, organizational development and culture, and oversight. The unit acts as the focal point for continuous structural and non-structural change initiatives and is closely integrated into the management team of the secretariat to address strategic issues and optimization needs. Its goal is to enhance transparency, outreach and inclusiveness in administrative matters. During the reporting period, the unit coordinated four audits, two by the United Nations Board of Auditors and two 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 Supervisory Body adopts the budget for the mechanism through the relevant resource allocation plan;¹
 - (d) The JISC adopts the budget for JI through the JI business and management plans;²
 - (e) The Government of Germany and the secretariat agree on the budget for the Bonn Fund;
 - (f) 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;
 - (g) 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 of the contributions from users of the ITL and unspent balances from previous budget periods as approved by the CMP;
 - (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 JISC appropriate funds received through their respective business and management plans;

¹ The budget for the mechanism is administered under the trust fund for supplementary activities.

² The JI budget is administered under the trust fund for supplementary activities.

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

(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 ICT 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 by 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.³ The total level of outstanding contributions, including those that have been outstanding for several years, has decreased over the biennium 2022–2023 thanks to the secretariat's enhanced efforts to collect those contributions. However, the overall late payment of contributions has negatively affected cash flow, thereby also negatively affecting the timely implementation of the work programme;

(b) The income under the CDM budget was USD 39.3 million as at 31 December 2023, while the reserve under the trust fund for the clean development mechanism amounted to USD 45.0 million as at 31 December 2023;

(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

³ Decision 22/CP.26, para. 13.

generally foreseen with little degree of confidence. Furthermore, donors often earmark their contributions to selected activities and/or projects. Activities and/or projects for which contributions have not been earmarked 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 UNFCCC funds for the biennium 2022–2023 and expenditure as at 31 December 2023, by appropriation line

[English only]

Budgets for the UNFCCC funds for the biennium 2022–2023 and expenditure as at 31 December 2023, 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 of the Paris Agreement		JI		Total budget	Total exp. ^a	
	Budget ^a	Exp. ^b	Budget	Exp. ^{b, c}	Budget ^d	Exp. ^b	Budget	Exp. ^{b, c}	Budget	Exp. ^b	Budget ^e	Exp. ^a	Budget ^f	Exp. ^{b, c}	Budget ^d	Exp. ^b	Budget ^d	Exp. ^{b, c}			
Executive	4 005	3 971	1 797	1 108	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	5 803	5 080
Programmes																					
Coordination	485	478	1 187 ^g	94	280	511	–	–	–	–	–	–	–	–	–	–	–	–	–	1 952	1 084
Adaptation	6 665	6 652	17 846	11 980	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	24 511	18 632
Mitigation	3 351	3 339	19 317	8 724	20 341	19 871	–	–	697	358	–	–	–	–	24 114	5 754	375	14	68 195	38 061	
Means of Implementation	5 645	5 640	13 525	6 820	161	184	–	–	–	–	–	–	–	–	–	–	–	–	–	19 331	12 644
Transparency	13 168	13 140	29 669	20 847	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	42 837	33 987
Operations																					
Coordination	1 394	1 392	3 854	2 415	145	159	–	–	–	–	–	–	–	–	–	–	–	–	–	5 393	3 966
Secretariat-wide operating costs	3 119	2 950	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3 119	2 950
Administrative Services, Human Resources, and ICT	3 690	3 662	2 825	350	239	213	–	–	2 740	1 837	338	405	416	403	–	–	–	–	–	10 247	6 871
Conference Affairs	2 891	2 889	–	6 506	–	–	9 343	8 626	–	–	2 830	2 853	12 174	11 574	–	–	–	–	–	27 237	32 449
Legal Affairs	2 176	2 172	1 269	1 227	321	69	–	–	–	–	–	–	–	–	–	–	–	–	–	3 766	3 468
Intergovernmental Support and Collective Progress	4 043	4 019	3 681	1 155	–	–	–	336	–	–	–	–	–	–	–	–	–	–	–	7 724	5 509
Communications and Engagement	4 053	4 036	11 724	11 457	3 279	1 304	–	–	–	–	–	–	–	–	–	–	–	–	–	19 055	16 798

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 of the Paris Agreement		JI		Total budget	Total exp. ^a	
	Budget ^a	Exp. ^b	Budget	Exp. ^{b, c}	Budget ^d	Exp. ^b	Budget	Exp. ^{b, c}	Budget	Exp. ^b	Budget ^e	Exp. ^a	Budget ^f	Exp. ^{b, c}	Budget ^d	Exp. ^b	Budget ^d	Exp. ^{b, c}			
IPCC ^h	490	490	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	490	490
Total	55 175	54 831	106 695	72 685	24 765	22 310	9 343	8 962	3 437	2 195	3 167	3 259	12 590	11 976	24 114	5 754	375	14	239 660	181 987	
Programme support costs	7 173	7 030	13 870	8 537	3 219	2 870	1 215	1 125	447	303	412	412	629	605	3 135	724	49	2	30 148	21 608	
Adjustment to the working capital reserve	103	–	–	–	–	–	–	–	(31)	–	–	–	–	–	–	–	–	–	72	–	
Grand total	62 451	61 861	120 566	81 222	27 985	25 180	10 557	10 087	3 852	2 498	3 579	3 671	13 219	12 582	27 249	6 478	424	16	269 881	203 594	
Exp. rate (%)	–	99	–	67	–	90	–	96	–	65	–	103	–	95	–	24	–	4	–	75	

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 refer either 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; (4) brackets indicate a negative figure.

^a Budget as reallocated by the Executive Secretary.

^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 Includes adjustments to the working capital reserve.

^d Budget approved in United States dollars but converted into euros to ensure consistency of presentation across funding sources.

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

^f Budget as per the Host Country Agreements for COP 27 and 28, converted into euros using the official United Nations exchange rate on the dates on which the funds were received.

^g Includes EUR 107,350 for the United Arab Emirates just transition work programme, approved in August 2023.

^h Provision for an annual grant to the IPCC.

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. COP 26 authorized the Executive Secretary to make transfers between each of the approved appropriation lines of the core budget, up to an aggregate limit of 15 per cent of total estimated expenditure for those appropriation lines, provided that a further limitation of up to –25 per cent of each such appropriation line shall apply, while ensuring no negative impacts on the activities under each division.⁴ The Executive Secretary used this authority to ensure that requirements were met, with such requirements higher than originally budgeted for under 6 (Executive, Adaptation, Transparency, Operations Coordination, secretariat-wide operating costs and Conference Affairs) of the 14 appropriation lines approved by the COP, lower under 7 (Programmes Coordination, Mitigation, Means of Implementation, Administrative Services, Human Resources, and ICT, Legal Affairs, Intergovernmental Support and Collective Progress, and Communications and Engagement) and at the same level under 1 (IPCC). The Executive Secretary therefore reallocated funds from lines with significantly lower requirements to those with higher requirements within the range authorized by the COP.

3. Table III.1 shows the core budget for 2022–2023, as approved by the governing bodies, the reallocations made to that core budget, as approved by the Executive Secretary, and expenditure as at 31 December 2023, by appropriation line.

Table III.1

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

(Euros)

<i>Appropriation line</i>	<i>Approved budget for 2022–2023</i>	<i>Reallocated budget for 2022–2023</i>	<i>Expenditure in 2022–2023^a</i>
Executive	3 833 560	4 005 560	3 971 323
Programmes Coordination	513 880	485 380	478 361
Adaptation	6 510 077	6 664 877	6 651 884
Mitigation	3 740 182	3 350 982	3 338 751
Means of Implementation	6 284 160	5 645 460	5 639 763
Transparency	12 846 603	13 168 101	13 140 461
Operations Coordination	1 224 356	1 393 856	1 392 067
Secretariat-wide operating costs ^b	2 870 586	3 119 286	2 950 272
Administrative Services, Human Resources, and ICT	3 754 211	3 689 712	3 662 269
Conference Affairs	2 601 200	2 890 500	2 889 297
Legal Affairs	2 373 920	2 176 120	2 172 255
Intergovernmental Support and Collective Progress	4 042 724	4 042 724	4 018 773

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

⁴ Decision 22/CP.26, para. 12.

<i>Appropriation line</i>	<i>Approved budget for 2022–2023</i>	<i>Reallocated budget for 2022–2023</i>	<i>Expenditure in 2022–2023^a</i>
Communications and Engagement	4 089 677	4 052 577	4 036 238
IPCC ^c	489 510	489 510	489 510
Programme support costs	7 172 704	7 172 704	7 030 017
Total	62 347 351^d	62 347 351^d	61 861 241

^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.

4. Table III.2 presents the core budget for 2022–2023 and expenditure as at 31 December 2023, by object of expenditure. Total expenditure in 2022–2023, including programme support costs, amounted to EUR 61.9 million, representing 99 per cent of the core budget for 2022–2023, excluding adjustment to the working capital reserve.

5. Despite timely efforts by the secretariat to notify Parties of their contributions for 2022 and 2023 and remind them of their outstanding contributions for prior years, the level of late and outstanding core budget contributions remained high in 2022–2023. Many Parties made partial or full payments of their contributions for prior years. However, only 84 per cent of core budget contributions for 2023 had been received as at 31 December 2023. 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 expenditure as at 31 December 2023, by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2022–2023</i>	<i>Expenditure in 2022–2023^a</i>	<i>Expenditure of 2022–2023 budget (%)</i>
Staff and other personnel costs	43 752 511	42 710 104	98
Non-staff costs	10 932 626	11 631 610	106
IPCC	489 510	489 510	100
Programme support costs	7 172 704	7 030 017	98
Total	62 347 351^b	61 861 241	99

^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

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 budget for 2022–2023 and expenditure as at 31 December 2023 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 59 per cent and varied significantly between projects (see annex V). The expenditure rate for some supplementary projects was low for various reasons, including funding not being available or not being available on time. Funding received but not used in 2022–2023 will in most cases be used in 2024 to cover costs related to relevant project activities.

Table III.3

Budget for 2022–2023 and expenditure as at 31 December 2023 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>Expenditure in 2022–2023^a</i>	<i>Expenditure of 2022–2023 budget (%)</i>
Staff and other personnel costs	41 855 573	27 223 239	65
Non-staff costs	89 328 691	51 230 491	57
Programme support costs	17 053 954	9 262 718	54
Total	148 238 218	87 716 448	59

^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 16 approved the ITL budget for the biennium 2022–2023, amounting to EUR 3,851,948.⁵ Table III.4 presents the budget for 2022–2023 and expenditure as at 31 December 2023 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 and a decrease in operational support needs due to registries reaching maturity.

Table III.4

Budget for 2022–2023 and expenditure as at 31 December 2023 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>Expenditure in 2022–2023^b</i>	<i>Expenditure of 2022–2023 budget (%)</i>
Staff and other personnel costs	1 309 480	921 865	70
Non-staff costs	2 127 031	1 272 640	60
Programme support costs	446 746	303 135	68
Total	3 883 257	2 497 640	64

^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

9. 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 27.9 million. Although the Board approved the budget in United States dollars, it is presented in this document 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.

10. Table III.5 presents the budget for 2022–2023 and expenditure as at 31 December 2023 under the trust fund for the clean development mechanism, by object of expenditure. The overall expenditure rate was 90 per cent.

11. The expenditure rate of 90 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, a reduction in the number and duration of meetings, the integration of work and meetings with

⁵ Decision 9/CMP.16, para. 1.

other events, lower logistical costs associated with some meetings being held virtually, lower ICT costs for meeting and workshop support and lower spending on mobile communications.

Table III.5

Budget for 2022–2023 and expenditure as at 31 December 2023 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>Expenditure in 2022–2023^a</i>	<i>Expenditure of 2022–2023 budget (%)</i>
Staff and other personnel costs	16 511 040	14 912 261	90
Non-staff costs	8 254 035	7 397 983	90
Programme support costs	3 219 460	2 869 578	89
Total	27 984 534	25 179 822	90

^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

12. 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 expenditure as at 31 December 2023, by object of expenditure. The overall expenditure rate was 96 per cent:

(a) For SB 56, the overall expenditure rate was low. Of the 144 Parties eligible for funding, 133 (92 per cent) requested for funding, of which 8 subsequently cancelled their nominations, and 11 (8 per cent) did not request funding;

(b) For COP 27, of the 144 Parties eligible for funding, 141 (98 per cent) requested funding and 3 (2 per cent) did not;

(c) For SB 58, of the 144 Parties eligible for funding, 137 (95 per cent) requested funding, of which 4 subsequently cancelled their nominations, and 7 (5 per cent) did not request funding;

(d) For COP 28, of the 144 Parties eligible for funding, 141 (98 per cent) requested funding and 3 (2 per cent) did not.

Table III.6

Budget for 2022–2023 and expenditure as at 31 December 2023 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>Expenditure in 2022–2023^a</i>	<i>Expenditure of 2022–2023 budget (%)</i>
Staff and other personnel costs	117 600	110 216	94
Non-staff costs	9 225 230	8 851 482	96
Programme support costs	1 214 568	1 125 214	93
Total	10 557 397	10 086 912	96

^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 2022–2023 budget for the Bonn Fund amounted to EUR 3.6 million. Table III.7 presents the budget for 2022–2023 and expenditure as at 31 December 2023 under the Bonn Fund, by budget line, as agreed with the Government of Germany. The overall expenditure

rate was 103 per cent as at 31 December 2023. As the expenditure amounts were converted at the rate applicable on the day they were incurred, the implementation rate in United States dollars amounted to 100 per cent.

Table III.7

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

(Euros)

<i>Budget line</i>	<i>Budget^a for 2022–2023</i>	<i>Expenditure in 2022–2023^b</i>	<i>Expenditure of 2022–2023 budget (%)</i>
Organization and servicing of intergovernmental meetings	2 289 056	2 335 725	102
Addressing the needs of the secretariat	798 239	810 153	101
Documentation and information for meetings	80 000	112 916	141
Programme support costs	411 748	411 859	100
Total	3 579 043	3 670 653	103

^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

14. 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.

15. Table III.8 shows the budget for 2022–2023 and expenditure as at 31 December 2023 under the special account for conferences and other recoverable costs, by object of expenditure. While the expenditure rate for COP 27 was 103 per cent, the overall expenditure rate for 2022–2023 under this fund was 95 per cent as at 31 December 2023 owing to lower expenditure rates for COP 28 and the 'split and move' arrangement (90 and 97 per cent respectively).

Table III.8

Budget for 2022–2023 and expenditure as at 31 December 2023 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>Expenditure in 2022–2023^a</i>	<i>Expenditure of 2022–2023 budget (%)</i>
'Split and move' arrangement^b			
Staff and other personnel costs	286 276	273 785	96
Non-staff costs	129 654	128 914	99
Programme support costs	20 441	19 223	94
Total	436 372	421 923	97
COP 27			
Staff and other personnel costs	1 318 621	312 518 ^c	24
Non-staff costs	3 549 658	4 677 201 ^c	132
Programme support costs	243 414	255 427	100
Total	5 111 694	5 245 147	103^d
COP 28			
Staff and other personnel costs	2 071 049	209 758 ^c	24
Non-staff costs	5 234 380	6 374 180 ^c	122

<i>Object of expenditure</i>	<i>Budget for 2022–2023</i>	<i>Expenditure in 2022–2023^a</i>	<i>Expenditure of 2022–2023 budget (%)</i>
Programme support costs	365 271	330 508	86
Total	7 670 701	6 914 447	90
Grand total	13 218 766	12 581 516	95

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

^b The ‘split and move’ arrangement was in place in 2022 only.

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

^d Budget as per the Host Country Agreement contribution for COP 27; the budget was approved in United States 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 99.5 per cent.

VIII. Special account for programme support costs

16. Table III.9 shows the budget for 2022–2023 and expenditure as at 31 December 2023 under the special account for programme support costs, by object of expenditure. The overall expenditure rate was 109 per cent compared with the budget stated in the updated work programme as at 1 July 2023. The budget was increased by EUR 1.6 million during the biennium to reflect the increased requirements for the period, which resulted mainly from increased staff costs and the impact of high inflation levels on non-staff costs.

Table III.9

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

<i>Object of expenditure</i>	<i>Budget for 2022–2023^a</i>	<i>Expenditure in 2022–2023^b</i>	<i>Expenditure of 2022–2023 budget (%)</i>
Staff and other personnel costs	15 960 280	16 927 006	106
Non-staff costs	5 140 692	4 237 285	82
Total	21 100 972	21 164 291	100

^a Includes an upward adjustment of EUR 1.6 million not reflected in the updated work programme as at 1 July 2023.

^b 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

17. Table III.10 shows the budget for 2022–2023 and expenditure as at 31 December 2023 under the special account for cost recovery related activities, by object of expenditure. The overall expenditure rate was 167 per cent. The costs of ICT services delivered under the Administrative Services, Human Resources, and ICT division in response to specific requests from other divisions increased during the biennium 2022–2023 and were higher than stated in the work programme and its updates.

Table III.10

Budget for 2022–2023 and expenditure as at 31 December 2023 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>Expenditure in 2022–2023^a</i>	<i>Expenditure of 2022–2023 budget (%)</i>
Staff and other personnel costs	6 529 680	5 875 562	90
Non-staff costs	6 814 354	16 380 853	240 ^b
Total	13 344 034	22 256 415	167

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

^b The costs of ICT services delivered under the Administrative Services, Human Resources, and ICT division in response to specific requests from other divisions increased during the biennium 2022–2023 and were higher than stated in the work programme and its updates.

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 equivalents as some posts are not fully budgeted or filled. Information on the distribution of staff members is presented in terms of head count. A staff member is therefore counted as one even if employed 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 July 2023 is 577. As at 31 December 2023, 440 (76 per cent) of the budgeted posts for 2022–2023 had been filled by staff.

3. Table IV.1 shows the number of budgeted and filled posts as at 31 December 2023, by grade and source of funding. The share of filled posts in the total number of budgeted posts ranges from 50 per cent under the trust fund for the clean development mechanism to 100 per cent under the Bonn Fund.

4. In 2022–2023, 235 posts under all funding sources were advertised and recruitment was completed for 187 positions (80 per cent).

Table IV.1

Number of budgeted and filled posts as at 31 December 2023, by grade and source of funding

Source of funding	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	–	2	8	15	33	39	17	–	115	42	157
<i>Trust fund for supplementary activities</i>												
Budgeted	–	–	–	–	5	26	64	48	–	143	44	187
Filled	–	–	–	–	4	18	42	38 ^a	–	102	28	130
<i>Trust fund for the clean development mechanism</i>												
Budgeted	–	–	–	–	2	10	23	23	–	58	20	78
Filled	–	–	–	–	2	4	12	7	–	25	14	39
<i>Trust fund for the international transaction log</i>												
Budgeted	–	–	–	–	–	1	1	3	–	5	1	6
Filled	–	–	–	–	–	1	1	1	–	3	–	3
<i>Trust fund for participation in the UNFCCC process</i>												
Budgeted	–	–	–	–	–	–	–	–	–	–	1	1
Filled	–	–	–	–	–	–	–	–	–	–	–	–
<i>Bonn Fund</i>												
Budgeted	–	–	–	–	–	–	1	–	–	1	9	10
Filled	–	–	–	–	–	–	1	–	–	1	9	10
<i>Special account for cost recovery related activities</i>												
Budgeted	–	–	–	–	–	5	8	7	–	20	12	32
Filled	–	–	–	–	–	6	5	7	–	18	11	29
<i>Programme support costs</i>												

<i>Source of funding</i>	<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	–	–	–	1	2	8	16	9	–	36	46	82
Filled	–	–	–	1	1	7	15	7	–	31	41	72
Total												
Budgeted	1	1	2	9	27	85	157	109	–	391	186	577
Filled	1	–	2	9	22	69	115	77	–	295	145	440

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

^a Includes one position filled at P-1 level.

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 2023, 157 of the 181 core budget posts had been filled.

Table IV.2

Number of core budget and filled posts as at 31 December 2023, by grade and division

<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	5	7	5	15	10
Programmes Coordination	1	1	1	1	2	2
Adaptation	17	15	5	3	22	18
Mitigation	10	9	4	4	14	13
Means of Implementation	16	16	6	6	22	22
Transparency	33	32	12	7	45	39
Operations Coordination	3	3	2	2	5	5
Administrative Services, Human Resources, and ICT	6	6	1	1	7	7
Conference Affairs	7	7	3	3	10	10
Legal Affairs	5	3	3	2	8	5
Intergovernmental Support and Collective Progress	12	10	4	4	16	14
Communications and Engagement	10	8	5	4	15	12
Total	128	115	53	42	181	157

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

II. Staff

6. The total number of staff members with contracts under all funding sources was 440 as at 31 December 2023.

7. Table IV.3 provides information on the geographical distribution of the staff appointed at the Professional level and above. As at 31 December 2023, Western European and other States accounted for the highest percentage of staff appointed at the Professional level and above (40.0 per cent, compared with 42.4 per cent as at 31 December 2022), whereas Eastern European States accounted for the lowest (9.2 per cent, compared with 9.7 per cent as at 31 December 2022).

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 2023

<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	–	–	–	–	–	–
D-2	–	–	–	–	2	2
D-1	2	–	1	–	6	9
P-5	2	7	3	3	7	22
P-4	7	17	10	4	31	69
P-3	8	36	10	13	48	115
P-2	10	28	8	7	24	76
Total	29	88	33	27	118	295
Percentage of total	9.9	29.8	11.2	9.2	40.0	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 2023, the percentage of staff from non-Annex I Parties at the Professional and higher levels was 49.5 per cent, compared with 50.5 per cent for Annex I Parties. For comparison, as at 31 December 2022, the percentage of staff from non-Annex I Parties was 46.7 per cent and from Annex I Parties was 53.3 per cent.

Table IV.4

Distribution of staff members appointed at the Professional level and above between Annex I and non-Annex I Parties as at 31 December 2023

<i>Grade</i>	<i>Annex I Parties</i>	<i>Non-Annex I Parties</i>
USG	–	1
ASG	–	–
D-2	2	–
D-1	6	3
P-5	10	12
P-4	34	35
P-3	60	55
P-2	37	40
Total	149	146
Percentage of total	50.5	49.5

10. Table IV.5 highlights the distribution of staff members by gender. As at 31 December 2023, the percentage of female staff appointed at the Professional and higher levels was 49.5 per cent, while the percentage of male staff was 50.5 per cent. This represents a change since 31 December 2022, when 46.7 per cent of staff at the Professional and higher levels were female and 53.3 per cent were male.

Table IV.5

Distribution of staff members as at 31 December 2023, by gender

<i>Grade</i>	<i>Male</i>	<i>Female</i>
USG	1	–
ASG	–	–
D-2	1	1
D-1	4	5
P-5	13	9

<i>Grade</i>	<i>Male</i>	<i>Female</i>
P-4	42	27
P-3	59	56
P-2	29	48
Subtotal	149	146
Percentage of P and above	50.5	49.5
Number of GS	40	105
Total	189	251
Percentage of total	43.0	57.0

Annex V

Projects and events funded from the trust fund for supplementary activities in 2022–2023 as at 31 December 2023¹

[English only]

The table below presents budget, available funding and expenditure for projects and events funded from the trust fund for supplementary activities in 2022–2023 as at 31 December 2023. 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 2022–2023 as at 31 December 2023

(Euros)

<i>Project number</i>	<i>Project/subproject</i>	<i>2022–2023 budget</i>	<i>Available funding in 2022–2023^a</i>	<i>Expenditure in 2022–2023^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	3 848 273	2 186 040
SB101-003	Consultancies to support the periodic assessment of the Technology Mechanism	158 000	55 429	55 284
SB101-005	Enhanced coordination and operational support for intergovernmental engagement	1 535 000	866 052	793 657
SB101-006	Delivery of 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	446 969	446 470
SB101-007	Enhanced legal support for presiding officers	547 000		–
SB101-009	Enhanced capacity for conferences and workshops	68 000	64 233	62 575
SB101-011	Support for the United Arab Emirates just transition work programme	107 350	38 906	7 704
SB101-012	Support for the digital platform for climate change events	3 800 000	2 703 738	1 802 087
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	1 824 203	1 716 606
SB102-001-2	Support for the Glasgow–Sharm el-Sheikh work programme on the global goal on adaptation	1 930 000	1 545 698	1 563 512
SB102-001-3	Support for the Santiago network	2 839 000	3 072 417 ^c	1 919 959
SB102-001-4	Support for the operationalization of funding arrangements for loss and damage, including the Transitional Committee	3 029 000	2 558 882	2 539 681
SB102-002	Enhanced support for activities relating to the impact of the implementation of response measures and workshops on LT-LEDS	1 401 000	1 387 622	1 154 864
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	3 582 000	1 216 692	1 013 827

¹ Excludes JI.

<i>Project number</i>	<i>Project/subproject</i>	<i>2022–2023 budget</i>	<i>Available funding in 2022–2023^a</i>	<i>Expenditure in 2022–2023^b</i>
	country Parties related to implementing the Convention and the Paris Agreement			
SB102-003-2	Support for the new collective quantified goal on climate finance	4 275 000	1 407 657	1 285 627
SB102-003-3	Support related to long-term climate finance	571 000	363 226	364 192
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	3 888 420	3 652 806
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	991 833	482 416
SB102-006	Delivery of mandated climate action events at sessions of the COP and organization of events, interviews and publications showcasing annual updates and highlights of thematic and sectoral climate action	1 397 000	481 077	512 991
SB102-008	Enhanced document services during conferences and meetings for effective engagement of Parties	110 000	377 008	64 843
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	4 297 555	4 164 505
SB200-002	Support for the full extent of activities envisaged in the workplans of the Katowice Committee on Impacts	600 000	906 549	270 598
SB200-003	Support for the full extent of activities envisaged in the workplans of the PCCB, the SCF and the TEC	1 563 000	1 819 921	1 390 085
SB200-004	Support to developing countries for implementing MRV arrangements and the ETF, including through the work of the CGE	7 119 000	7 218 879	5 884 871
SB200-007	Support for the full extent of activities of the Compliance Committees under the Kyoto Protocol and the Paris Agreement	590 000	596 810	375 110
SB300-000	Data and information management			
SB300-001	Development and enhancement of adaptation-related data portals	740 000	601 043	518 490
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	12 315 550 ^d	12 315 550
SB300-006-1	Enhancement of digital communication capabilities for effective engagement with Parties, non-Party stakeholders and the public	2 493 000	1 025 840	889 044
SB300-006-2	Facilitation, enhancement and recognition of participation in climate action through the global climate action portal (NAZCA)	2 672 000	1 232 659	1 165 775
SB300-007	Enhancement of the membership and elections portal and database	342 000	171 849	47 282
SB300-009	Enhancement and modernization of platforms and strengthened security of infrastructure and platforms	2 373 000	173 451	96 547
SB300-012	Enhanced digital access to UNFCCC archives	1 335 000	311 442	249 236
SB400-000	Enhanced engagement			
SB400-001-1	Enhanced engagement with respect to climate change impacts, vulnerability and adaptation	221 000	260 971	260 532
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	745 491	825 861
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	20 638 908	8 316 440
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	5 133 185	3 487 981

<i>Project number</i>	<i>Project/subproject</i>	<i>2022–2023 budget</i>	<i>Available funding in 2022–2023^a</i>	<i>Expenditure in 2022–2023^b</i>
SB400-004	Additional support and enhanced engagement in relation to the development and implementation of the ETF	3 612 000	1 704 541	1 405 920
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	2 729 779	2 040 769
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	5 243 139	4 217 792
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	715 646	694 082
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	151 409	92 244
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	932 399	819 501
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	449 451	369 408
SB500-007-2	Strengthening of the secretariat’s institutional legal framework	563 000	590 448	504 652
SB500-009	Enhancement and modernization of infrastructure, networks and end-user equipment and productivity tools	791 000	252 538	218 083
SB500-010-1	Fostering of an agile, inclusive and diverse secretariat post-COP 26	758 000	530 630	454 487
SB500-012	Strengthening of partnership due diligence and innovation in conference services	1 163 000	1 059 443	653 111
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	1 912 220	1 723 615
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	1 041 305	837 934
SB600-011	Support for regional climate weeks	1 234 000	93 402	99 006
SB600-012	Harmonization of UNFCCC operations with new mandates on the transition from Paris rule book negotiations to implementation, and the global stocktake	915 000	–	–
Total		148 486 350	102 512 788	76 013 652^c

^a Funding available for supplementary projects in 2022–2023, excluding unspent balances from expired grants that were returned to donors and funding reallocated to other projects during 2022–2023.

^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 In addition, two contributions amounting to a combined total of EUR 6.8 million were received in the trust fund for supplementary activities for transfer to the host of the Santiago Network Secretariat.

^d The available balance includes funding made available as loans from the trust fund for the clean development mechanism. As at 31 December 2023, USD 6.3 million had yet to be repaid to the trust fund for the clean development mechanism.

^e Total expenditure amounted to EUR 87,716,448 (see table III.3) including costs accounted for in 2022–2023 relating to support for the JI mechanism and the Supervisory Body.