



United Nations

ADVANCE VERSION

FCCC/SBI/2024/13/Add.1



Framework Convention on
Climate Change

Distr.: General
30 July 2024

Original: English

Subsidiary Body for Implementation

**Report of the Subsidiary Body for Implementation on its
sixtieth session, held in Bonn from 3 to 13 June 2024**

Addendum

**Draft decisions forwarded for consideration and adoption by the
Conference of the Parties, the Conference of the Parties serving as the
meeting of the Parties to the Kyoto Protocol and the Conference of the
Parties serving as the meeting of the Parties to the Paris Agreement**

Contents

	<i>Page</i>
Draft decision -/CP.29 Terms of reference for the fifth comprehensive review of the implementation of the framework for capacity-building in developing countries under the Convention	2
Draft decision -/CP.29 Second review of the Paris Committee on Capacity-building	5
Draft decision -/CMA.6 Second review of the Paris Committee on Capacity-building	9
Draft decision -/CP.29 Administrative, financial and institutional matters.....	13
Draft decision -/CMP.19 Administrative, financial and institutional matters	15

Draft decision -/CP.29

Terms of reference for the fifth comprehensive review of the implementation of the framework for capacity-building in developing countries under the Convention

The Conference of the Parties,

Recalling decisions 2/CP.7 and 1/CP.21,

1. *Reaffirms* its decision to conduct the fifth comprehensive review of the implementation of the framework for capacity-building in developing countries established under decision 2/CP.7 under the Convention;¹
2. *Adopts* the terms of reference for the fifth comprehensive review of the implementation of the framework for capacity-building in developing countries under the Convention,² as contained in the annex;
3. *Invites* Parties, constituted bodies under the Convention, the operating entities of the Financial Mechanism, representatives of relevant processes under the Convention and other non-Party stakeholders to submit via the submission portal³ by 28 February 2025 views on the fifth comprehensive review of the implementation of the framework for capacity-building in developing countries based on the terms of reference contained in the annex;
4. *Requests* the secretariat to prepare a technical report, on the basis of the submissions referred to in paragraph 3 above and the information sources referred to in paragraph 5 of the annex, for consideration by the Subsidiary Body for Implementation at its sixty-second session (June 2025);
5. *Also requests* the Subsidiary Body for Implementation, at its sixty-second session, to initiate the fifth comprehensive review of the implementation of the framework for capacity-building in developing countries, in accordance with the terms of reference contained in the annex, taking into account the submissions referred to in paragraph 3 above and the technical report referred to in paragraph 4 above;
6. *Further requests* the Subsidiary Body for Implementation to complete its work on the fifth comprehensive review of the implementation of the framework for capacity-building in developing countries under the Convention at its sixty-third session (November 2025) with a view to recommending a draft decision on the matter for consideration and adoption by the Conference of the Parties at its thirtieth session (November 2025).

¹ See decision 10/CP.25, para. 15.

² Developed as per decision 10/CP.25, para. 14.

³ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

Annex

Terms of reference for the fifth comprehensive review of the implementation of the framework for capacity-building in developing countries under the Convention

I. Mandate

1. At its twenty-fifth session, the Conference of the Parties requested the Subsidiary Body for Implementation (SBI), at its sixtieth session, to initiate the development of the terms of reference for the fifth comprehensive review of the implementation of the framework for capacity-building in developing countries established under decision 2/CP.7 under the Convention for consideration and adoption by the Conference of the Parties at its twenty-ninth session (November 2024).¹

II. Objective

2. The objective of the fifth comprehensive review of the implementation of the framework for capacity-building in developing countries under the Convention is to take stock of the progress in and assess the effectiveness and efficiency of the implementation of the framework in developing countries under the Convention taking into account recent developments under the Convention.

III. Review elements

3. The review elements are as follows:

(a) To take stock of progress in and assess the effectiveness of the implementation of the framework for capacity-building in developing countries under the Convention;

(b) To examine possible capacity gaps and challenges in addressing the implementation of priority areas² as contained in the framework for capacity-building in developing countries under the Convention, taking into account emerging needs and priorities for capacity-building;

(c) To identify lessons learned and best practices in the implementation of the framework for capacity-building in developing countries under the Convention and explore ways to further enhance the implementation of capacity-building activities;

(d) To recommend ways and means to increase the effectiveness and efficiency of the implementation of the framework for capacity-building in developing countries under the Convention, taking into account recent developments in capacity-building under the Convention and the need for coherence and avoiding duplication in institutional arrangements related to capacity-building.

IV. Modalities of work

4. The fifth comprehensive review of the implementation of the framework for capacity-building in developing countries under the Convention should draw on the relevant reports prepared by the secretariat for consideration at SBI 62 (June 2025) and any additional relevant information contained in the information sources listed in chapter V below, and take into account the objective and review elements set out in chapters II and III above respectively.

¹ Decision 10/CP.25, para. 14.

² Decision 2/CP.7, annex, para. 17.

V. Information sources

5. Information sources that could be drawn on in the fifth comprehensive review of the implementation of the framework for capacity-building in developing countries under the Convention are, inter alia:

- (a) Submissions from Parties and observers;
- (b) Findings from the previous comprehensive reviews of the implementation of the framework for capacity-building in developing countries;
- (c) Annual synthesis reports on the implementation of the framework for capacity-building in developing countries prepared by the secretariat;
- (d) National reports submitted by Parties under the Convention, as applicable;
- (e) Annual reports of the operating entities of the Financial Mechanism;
- (f) Summary reports on the meetings of the Durban Forum;
- (g) Annual technical progress reports of the Paris Committee on Capacity-building;
- (h) Reports of relevant bodies serving the Convention;
- (i) Views expressed by Parties during SBI 62 and 63 (November 2025);
- (j) Other relevant documents prepared by the secretariat.

Draft decision -/CP.29

Second review of the Paris Committee on Capacity-building

The Conference of the Parties,

Recalling decisions 1/CP.21, 9/CP.25, 3/CMA.2, 18/CMA.3 and 21/CMA.4,

1. *Recalls* that the Paris Committee on Capacity-building was established in decision 1/CP.21 with the aim of addressing gaps and needs, both current and emerging, in implementing capacity-building in developing country Parties and further enhancing capacity-building efforts, including with regard to coherence and coordination of capacity-building activities under the Convention;
2. *Welcomes* the annual technical progress reports of the Paris Committee on Capacity-building for 2020, 2021, 2022 and 2023¹ and *takes note* of the recommendations contained therein;
3. *Reaffirms* the need to further promote efficiencies and avoid duplication of efforts in the implementation of capacity-building activities under and outside the Convention and the Paris Agreement;
4. *Welcomes* the synthesis report on the second review of the Paris Committee on Capacity-building;²
5. *Recognizes* that the following priority areas determined in the first review of the Paris Committee on Capacity-building³ have helped to focus and guide the work of the Committee, thereby avoiding duplication of efforts in the implementation of capacity-building activities and providing guidance on its operations, planning and implementation of work, and reporting:
 - (a) Enhancing coherence and coordination of capacity-building under the Convention with a focus on avoiding duplication of efforts, including through collaboration with bodies under and outside the Convention that engage in activities related to capacity-building, as appropriate and in accordance with their respective mandates;
 - (b) Identifying capacity gaps and needs, both current and emerging, and recommending ways to address them;
 - (c) Promoting awareness-raising, knowledge- and information-sharing and stakeholder engagement with bodies and relevant actors under and outside the Convention, as appropriate and in accordance with their respective mandates;
6. *Welcomes* the progress of the Paris Committee on Capacity-building in implementing its workplan for 2021–2024 in accordance with its priority areas;
7. *Also welcomes* the activities undertaken in the priority areas referred to in paragraph 5 above, including the work under the informal coordination group for capacity-building under the Convention and the Paris Agreement, such as the publication of its six e-booklets; the PCCB Network; and the 3rd, 4th, 5th and 6th Capacity-building Hubs; and the work relating to the Paris Committee on Capacity-building toolkit⁴ for assessing capacity gaps and needs in implementing the Paris Agreement;
8. *Decides* that the work of the Paris Committee on Capacity-building shall be guided by the priority areas set out in the annex;

¹ FCCC/SBI/2020/13, FCCC/SBI/2021/10, FCCC/SBI/2022/14 and FCCC/SBI/2023/14 respectively.

² FCCC/SBI/2024/6.

³ Decision 9/CP.25, para. 9.

⁴ Available at <https://unfccc.int/documents/439554>.

9. *Also decides* that, going forward and subject to the availability of resources, the Paris Committee on Capacity-building shall conduct the activities set out in the annex in accordance with the priority areas referred to therein;
10. *Further decides* that the Paris Committee on Capacity-building shall work on any additional activities that may be assigned to it by the Conference of the Parties within its mandate, subject to the availability of resources;
11. *Decides* to extend the Paris Committee on Capacity-building for five years and to review its progress and need for extension at the thirty-fourth session of the Conference of the Parties (2029);
12. *Requests* the Subsidiary Body for Implementation to initiate at its sixty-eighth session (2028) the preparation of the terms of reference for the third review of the Paris Committee on Capacity-building with a view to recommending a decision for consideration and adoption by the Conference of the Parties at its thirty-third session (2028);
13. *Also requests* the Paris Committee on Capacity-building, at its 9th meeting, to develop a workplan for the period of its extension on the basis of the priority areas and activities set out in the annex for consideration by the Conference of the Parties at its thirtieth session (November 2025);
14. *Further requests* that the workplan referred to in paragraph 13 above include core elements such as priority areas, activities, deliverables, timelines and expected results in relation to the priority areas referred to in the annex;
15. *Requests* the Paris Committee on Capacity-building to report on the expected work under its workplan and on the progress, outcomes, impacts and effectiveness of the activities in its workplan in its annual technical progress report;
16. *Also requests* the Paris Committee on Capacity-building to extend its current workplan until a new workplan is agreed;
17. *Invites* Parties and relevant institutions, as appropriate, to provide support and resources to the Paris Committee on Capacity-building for implementing its workplan in the light of the aim⁵ of the Committee.

⁵ Decision 1/CP.21, para. 71.

Annex

Priority areas and activities of the Paris Committee on Capacity-building

1. Priority area (a): enhancing coherence and coordination of capacity-building under the Convention and the Paris Agreement with a focus on avoiding duplication of efforts, including through collaboration with bodies under and outside the Convention and the Paris Agreement that engage in activities related to capacity-building, as appropriate and in accordance with their respective mandates:

(a) Collating and reviewing current and planned capacity-building work of constituted bodies established under the Convention and the Paris Agreement that implement capacity-building activities in order to provide an overview of capacity-building activities, particularly by regularly convening meetings of the informal coordination group for capacity-building under the Convention and the Paris Agreement, and regularly sharing this information with the constituted bodies;

(b) Providing recommendations to Parties on how to improve coherence and coordination of capacity-building and avoid duplication of efforts;

(c) Liaising and engaging with bodies under and outside the Convention and the Paris Agreement that are engaged in implementing capacity-building activities, particularly by coordinating the PCCB Network of interested stakeholders engaged in climate-related capacity-building, with a view to sharing information on good practices, connecting experts and peers across sectors and regions, and contributing to the work of the Paris Committee on Capacity-building in fulfilling its mandate.

2. Priority area (b): identifying capacity gaps and needs, both current and emerging, and recommending ways to address them:

(a) Interacting with other constituted bodies, particularly through the informal coordination group for capacity-building under the Convention and the Paris Agreement, to allow the Paris Committee on Capacity-building to gather information on what they are doing to address capacity gaps and needs in areas relevant to their mandates to provide input to their work, as appropriate;

(b) Continuing efforts to gather and promote the development and dissemination of tools and methodologies for implementing capacity-building activities, in particular through the capacity-building portal;¹

(c) Collating, reviewing and sharing information on experience, good practices and lessons learned related to enhancing the ownership of developing countries of building and maintaining capacity, and providing recommendations in this regard.

3. Priority area (c): promoting awareness-raising, knowledge- and information-sharing and stakeholder engagement with bodies and relevant actors under and outside the Convention and the Paris Agreement, as appropriate and in accordance with their respective mandates:

(a) Collecting information from relevant sources, including the Durban Forum and the informal coordination group for capacity-building under the Convention and the Paris Agreement, on good practices, experience and lessons learned related to capacity-building, and disseminating this information, including via the capacity-building portal, with the aim of addressing gaps and needs related to implementing capacity-building;

(b) Providing recommendations to Parties on:

(i) Enhancing the sharing of good practices, experience and lessons learned related to capacity-building among relevant bodies under and outside the Convention

¹ <https://unfccc.int/cbportal>.

and the Paris Agreement, as appropriate and in accordance with their respective mandates;

(ii) Potential areas of collaborative work with those bodies whose work is relevant to the Paris Committee on Capacity-building and its workplan, as appropriate and in accordance within their respective mandates;

(iii) How information from the Durban Forum can be used by bodies under and outside the Convention and the Paris Agreement;

(c) Organizing the annual Capacity-building Hub at the sessions of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

(d) Promoting strategic stakeholder engagement through, inter alia, targeted outreach activities as set out in the workplan of the Paris Committee on Capacity-building to foster exchange on capacity-building at the national and regional level, including through regional climate weeks, as appropriate and subject to the availability of resources.

Draft decision -/CMA.6

Second review of the Paris Committee on Capacity-building

The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,

Recalling decisions 3/CMA.2 and 16/CMA.5,

1. *Recalls* that the Paris Committee on Capacity-building was established in decision 1/CP.21 with the aim of addressing gaps and needs, both current and emerging, in implementing capacity-building in developing country Parties and further enhancing capacity-building efforts, including with regard to coherence and coordination of capacity-building activities under the Convention;
2. *Welcomes* the annual technical progress reports of the Paris Committee on Capacity-building for 2020, 2021, 2022 and 2023¹ and *takes note* of the recommendations contained therein;
3. *Reaffirms* the need to further promote efficiencies and avoid duplication of efforts in the implementation of capacity-building activities under and outside the Convention and the Paris Agreement;
4. *Welcomes* the synthesis report on the second review of the Paris Committee on Capacity-building;²
5. *Recognizes* that the following priority areas determined in the first review of the Paris Committee on Capacity-building³ have helped to focus and guide the work of the Committee, thereby avoiding duplication of efforts in the implementation of capacity-building activities and providing guidance on its operations, planning and implementation of work, and reporting:
 - (a) Enhancing coherence and coordination of capacity-building under the Convention with a focus on avoiding duplication of efforts, including through collaboration with bodies under and outside the Convention that engage in activities related to capacity-building, as appropriate and in accordance with their respective mandates;
 - (b) Identifying capacity gaps and needs, both current and emerging, and recommending ways to address them;
 - (c) Promoting awareness-raising, knowledge- and information-sharing and stakeholder engagement with bodies and relevant actors under and outside the Convention, as appropriate and in accordance with their respective mandates;
6. *Welcomes* the progress of the Paris Committee on Capacity-building in implementing its workplan for 2021–2024 in accordance with its priority areas;
7. *Also welcomes* the activities undertaken in the priority areas referred to in paragraph 5 above, including the work under the informal coordination group for capacity-building under the Convention and the Paris Agreement, such as the publication of its six e-booklets; the PCCB Network; and the 3rd, 4th, 5th and 6th Capacity-building Hubs; and the work relating to the Paris Committee on Capacity-building toolkit⁴ for assessing capacity gaps and needs in implementing the Paris Agreement;
8. *Decides* that the work of the Paris Committee on Capacity-building shall be guided by the priority areas set out in the annex;

¹ FCCC/SBI/2020/13, FCCC/SBI/2021/10, FCCC/SBI/2022/14 and FCCC/SBI/2023/14 respectively.

² FCCC/SBI/2024/6.

³ Decision 9/CP.25, para. 9.

⁴ <https://unfccc.int/documents/439554>.

9. *Also decides* that, going forward and subject to the availability of resources, the Paris Committee on Capacity-building shall conduct the activities set out in the annex in accordance with the priority areas referred to therein;
10. *Further decides* that the Paris Committee on Capacity-building shall work on any additional activities that may be assigned to it by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement within its mandate, subject to the availability of resources;
11. *Decides* to extend the Paris Committee on Capacity-building for five years and to review its progress and need for extension at the eleventh session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (2029);
12. *Requests* the Subsidiary Body for Implementation to initiate at its sixty-eighth session (2028) the preparation of the terms of reference for the third review of the Paris Committee on Capacity-building with a view to recommending a decision for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its tenth session (2028);
13. *Also requests* the Paris Committee on Capacity-building, at its 9th meeting, to develop a workplan for the period of its extension on the basis of the priority areas and activities set out in the annex for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session (November 2025);
14. *Further requests* that the workplan referred to in paragraph 13 above include core elements such as priority areas, activities, deliverables, timelines and expected results in relation to the priority areas referred to in the annex;
15. *Requests* the Paris Committee on Capacity-building to report on the expected work under its workplan and on the progress, outcomes, impacts and effectiveness of the activities in its workplan in its annual technical progress report;
16. *Also requests* the Paris Committee on Capacity-building to extend its current workplan until a new workplan is agreed;
17. *Invites* Parties and relevant institutions, as appropriate, to provide support and resources to the Paris Committee on Capacity-building for implementing its workplan in the light of the aim⁵ of the Committee.

⁵ Decision 1/CP.21, para. 71.

Annex

Priority areas and activities of the Paris Committee on Capacity-building

1. Priority area (a): enhancing coherence and coordination of capacity-building under the Convention and the Paris Agreement with a focus on avoiding duplication of efforts, including through collaboration with bodies under and outside the Convention and the Paris Agreement that engage in activities related to capacity-building, as appropriate and in accordance with their respective mandates:

(a) Collating and reviewing current and planned capacity-building work of constituted bodies established under the Convention and the Paris Agreement that implement capacity-building activities in order to provide an overview of capacity-building activities, particularly by regularly convening meetings of the informal coordination group for capacity-building under the Convention and the Paris Agreement, and regularly sharing this information with the constituted bodies;

(b) Providing recommendations to Parties on how to improve coherence and coordination of capacity-building and avoid duplication of efforts;

(c) Liaising and engaging with bodies under and outside the Convention and the Paris Agreement that are engaged in implementing capacity-building activities, particularly by coordinating the PCCB Network of interested stakeholders engaged in climate-related capacity-building, with a view to sharing information on good practices, connecting experts and peers across sectors and regions, and contributing to the work of the Paris Committee on Capacity-building in fulfilling its mandate.

2. Priority area (b): identifying capacity gaps and needs, both current and emerging, and recommending ways to address them:

(a) Interacting with other constituted bodies, particularly through the informal coordination group for capacity-building under the Convention and the Paris Agreement, to allow the Paris Committee on Capacity-building to gather information on what they are doing to address capacity gaps and needs in areas relevant to their mandates to provide input to their work, as appropriate;

(b) Continuing efforts to gather and promote the development and dissemination of tools and methodologies for implementing capacity-building activities, in particular through the capacity-building portal;¹

(c) Collating, reviewing and sharing information on experience, good practices and lessons learned related to enhancing the ownership of developing countries of building and maintaining capacity, and providing recommendations in this regard.

3. Priority area (c): promoting awareness-raising, knowledge- and information-sharing and stakeholder engagement with bodies and relevant actors under and outside the Convention and the Paris Agreement, as appropriate and in accordance with their respective mandates:

(a) Collecting information from relevant sources, including the Durban Forum and the informal coordination group for capacity-building under the Convention and the Paris Agreement, on good practices, experience and lessons learned related to capacity-building, and disseminating this information, including via the capacity-building portal, with the aim of addressing gaps and needs related to implementing capacity-building;

(b) Providing recommendations to Parties on:

(i) Enhancing the sharing of good practices, experience and lessons learned related to capacity-building among relevant bodies under and outside the Convention

¹ <https://unfccc.int/cbportal>.

and the Paris Agreement, as appropriate and in accordance with their respective mandates;

(ii) Potential areas of collaborative work with those bodies whose work is relevant to the Paris Committee on Capacity-building and its workplan, as appropriate and in accordance within their respective mandates;

(iii) How information from the Durban Forum can be used by bodies under and outside the Convention and the Paris Agreement;

(c) Organizing the annual Capacity-building Hub at the sessions of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

(d) Promoting strategic stakeholder engagement through, inter alia, targeted outreach activities as set out in the workplan of the Paris Committee on Capacity-building to foster exchange on capacity-building at the national and regional level, including through regional climate weeks, as appropriate and subject to the availability of resources.

Draft decision -/CP.29

Administrative, financial and institutional matters

The Conference of the Parties,

Recalling the UNFCCC financial procedures,¹

Also recalling decision 19/CP.28,

Having considered the information in documents prepared by the secretariat on administrative, financial and institutional matters,²

1. *Encourages* the secretariat to refer to activities as mandated in the respective decisions within the relevant documents on administrative, financial and institutional matters, as appropriate;
2. *Expresses appreciation* to Parties that made contributions to the core budget in a timely manner;
3. *Strongly urges* Parties that have not made contributions in full to the core budget for the current and/or previous bienniums to do so without further delay and *expresses concern* regarding the high level of outstanding contributions to the core budget for the current and previous bienniums, which has resulted in difficulties with both cash flow and the effective implementation of activities;
4. *Also expresses concern* about activities and events, such as the regional climate weeks, and implementation of tools, such as the virtual conference platform, that facilitate inclusive participation being cancelled due to the unpredictability in contributions to the trust fund for supplementary activities, while some elements of the secretariat work programme were substantially increased;
5. *Reiterates* that Parties will seek to approve future core budgets that include all category 1 (essential) and 2 (long-term, recurring) activities that have been mandated by the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;³
6. *Also reiterates* that reducing earmarking and establishing longer and more flexible utilization periods would increase flexibility in using contributions to the trust fund for supplementary activities, which would enable the secretariat to allocate funding to the activities most in need of resources, and *invites* those making contributions to the trust fund for supplementary activities to take this into account;⁴
7. *Expresses appreciation* for the contributions to the trust fund for participation in the UNFCCC process and the trust fund for supplementary activities received from Parties, including the contributions that allow for greater flexibility in allocation;
8. *Urges* Parties to further contribute to the trust fund for participation in the UNFCCC process in order to ensure the widest possible participation in the process in 2024–2025, and to the trust fund for supplementary activities to ensure a high level of implementation of the secretariat work programme;
9. *Reiterates appreciation* to the Government of Germany for its annual voluntary contribution to the core budget of EUR 766,938 and its special contribution of EUR 1,789,522 as Host Government of the secretariat;
10. *Requests* the Executive Secretary to continue taking measures to recover Parties' outstanding contributions to the core budget;

¹ Decision 15/CP.1, annex I.

² FCCC/SBI/2024/INF.1, FCCC/SBI/2024/INF.2 and FCCC/SBI/2024/INF.5.

³ Decision 19/CP.28, para. 27.

⁴ Decision 23/CP.26, para. 24.

11. *Also requests* the secretariat to increase transparency regarding the reappropriation of portions of the core budget and of funding in the trust fund for supplementary activities;
12. *Further requests* the secretariat to significantly improve the transparency of its budget management process, including by preparing quarterly reports on the extent to which the core and supplementary budgets are funded, starting in the first quarter of 2025 at the latest, and updating documents FCCC/SBI/2020/INF.3, FCCC/SBI/2019/INF.4 and FCCC/SBI/2019/INF.12 for consideration by the Subsidiary Body for Implementation at its sixty-second session (June 2025);⁵
13. *Requests* the secretariat to prepare an information document after each session of the Conference of the Parties that presents additional activities mandated at that session and their respective cost implications for the information of Parties;
14. *Notes with concern* that the documents on administrative, financial and institutional matters prepared for the sixtieth session of the Subsidiary Body for Implementation were not made available before the start of the session and *requests* the secretariat to issue documents in a timely manner, at least four weeks before the opening of each session;
15. *Expresses concern* regarding the high number of recommendations made by the United Nations Board of Auditors that remain unimplemented and *urges* the Executive Secretary to implement the standing recommendations of the auditors as soon as possible, with at least 50 per cent implemented before the opening of the sixty-first session of the Subsidiary Body for Implementation (November 2024), and to continue providing information to Parties on the status of implementation of all recommendations;
16. *Encourages* the secretariat to enhance clarity on the nature of activities, whether mandated or not, in documents on the programme budget for the biennium 2026–2027 and *requests* the secretariat to consider the challenges it faces in implementing mandated activities in the programme budget for 2024–2025 when preparing the programme budget for 2026–2027;
17. *Urges* the secretariat to prioritize the delivery of mandated activities and outputs and to ensure the inclusive participation of delegates from developing country Parties in sessions of the governing and subsidiary bodies as well as in mandated events and meetings of UNFCCC constituted bodies, and to provide information to Parties on its efforts to do so.

⁵ Pursuant to decisions 18/CP.24, para. 15, and 23/CP.26, para. 17.

Draft decision -/CMP.19

Administrative, financial and institutional matters

The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol,

Recalling Article 13, paragraph 5, of the Kyoto Protocol,

Also recalling decision 5/CMP.18,

Further recalling the UNFCCC financial procedures, which also apply to the Kyoto Protocol,¹

1. *Encourages* the secretariat to refer to activities as mandated in the respective decisions within the relevant documents on administrative, financial and institutional matters, as appropriate;
2. *Expresses appreciation* to Parties that made contributions to the core budget in a timely manner;
3. *Strongly urges* Parties that have not made contributions in full to the core budget for the current and/or previous bienniums to do so without further delay and *expresses concern* regarding the high level of outstanding contributions to the core budget for the current and previous bienniums, which has resulted in difficulties with both cash flow and the effective implementation of activities;
4. *Also expresses concern* about activities and events, such as the regional climate weeks, and implementation of tools, such as the virtual conference platform, that facilitate inclusive participation being cancelled owing to the unpredictability in contributions to the trust fund for supplementary activities, while some elements of the secretariat work programme were substantially increased;
5. *Reiterates* that reducing earmarking and establishing longer and more flexible utilization periods would increase flexibility in using contributions to the trust fund for supplementary activities, which would enable the secretariat to allocate funding to the activities most in need of resources, and *invites* those making contributions to the trust fund for supplementary activities to take this into account;²
6. *Expresses appreciation* for the contributions to the trust fund for participation in the UNFCCC process and the trust fund for supplementary activities received from Parties, including the contributions that allow for greater flexibility in allocation;
7. *Urges* Parties to further contribute to the trust fund for participation in the UNFCCC process in order to ensure the widest possible participation in the process in 2024–2025, and to the trust fund for supplementary activities to ensure a high level of implementation of the secretariat work programme;
8. *Reiterates appreciation* to the Government of Germany for its annual voluntary contribution to the core budget of EUR 766,938 and its special contribution of EUR 1,789,522 as Host Government of the secretariat;
9. *Requests* the Executive Secretary to continue taking measures to recover Parties' outstanding contributions to the core budget;
10. *Also requests* the secretariat to increase transparency regarding the reappropriation of portions of the core budget and of funding in the trust fund for supplementary activities;
11. *Further requests* the secretariat to significantly improve the transparency of its budget management process, including by preparing quarterly reports on the extent to which the core and supplementary budgets are funded, starting in the first quarter of 2025 at the latest, and

¹ Decision 15/CP.1, annex I.

² Decision 23/CP.26, para. 24.

updating documents FCCC/SBI/2019/INF.4, FCCC/SBI/2019/INF.12 and FCCC/SBI/2020/INF.3, for consideration by the Subsidiary Body for Implementation at its sixty-second session (June 2025);³

12. *Requests* the secretariat to prepare an information document after each session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol that presents additional activities mandated at that session and their respective cost implications for the information of Parties;

13. *Notes with concern* that the documents on administrative, financial and institutional matters prepared for the sixtieth session of the Subsidiary Body for Implementation were not made available before the start of the session and *requests* the secretariat to issue documents in a timely manner, at least four weeks before the opening of each session;

14. *Expresses concern* regarding the high number of recommendations made by the United Nations Board of Auditors that remain unimplemented and *urges* the Executive Secretary to implement the standing recommendations of the auditors as soon as possible, with at least 50 per cent implemented before the opening of the sixty-first session of the Subsidiary Body for Implementation (November 2024), and to continue providing information to Parties on the status of implementation of all recommendations;

15. *Encourages* the secretariat to enhance clarity on the nature of activities, whether mandated or not, in documents on the programme budget for the biennium 2026–2027 and *requests* the secretariat to consider the challenges it faces in implementing mandated activities in the programme budget for 2024–2025 when preparing the programme budget for 2026–2027;

16. *Urges* the secretariat to prioritize the delivery of mandated activities and outputs and to ensure the inclusive participation of delegates from developing country Parties in sessions of the governing and subsidiary bodies as well as in mandated events and meetings of UNFCCC constituted bodies, and to provide information to Parties on its efforts to do so.

³ Pursuant to decisions 18/CP.24, para. 15, and 23/CP.26, para. 17.