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## Subsidiary Body for Implementation

### Sixtieth session

Bonn, 3–13 June 2024

Item 19 of the provisional agenda

**Administrative, financial and institutional matters**

## Work programme of the secretariat for the biennium 2024–2025: update as at 1 January 2024

### Note by the secretariat

#### *Summary*

The work programme of the secretariat for the biennium 2024–2025 outlines the core budget, supplementary and other resources required by the secretariat to implement its mandates and achieve the stated objectives and expected results. This document provides an update reflecting adjustments to the work programme arising from decisions adopted by the governing bodies and conclusions adopted by the subsidiary bodies in 2023. The update also reflects adjustments made as a result of a review undertaken in the first quarter of 2024 of the budgetary requirements for supplementary activities with the aim of focusing on funding those activities that are strictly required to be undertaken in response to requests of the governing and subsidiary bodies. The document should be read in conjunction with document FCCC/SBI/2023/2/Add.1/Rev.1, which contains the revised work programme of the secretariat for the biennium 2024–2025, and decision 19/CP.28, which contains the approved programme budget for the biennium 2024–2025.



## Abbreviations and acronyms

Article 6.4 mechanism	mechanism established by Article 6, paragraph 4, of the Paris Agreement
BTR	biennial transparency report
CDM	clean development mechanism
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
ICT	information and communication technology
LEG	Least Developed Countries Expert Group
NA	not applicable
NDC	nationally determined contribution
PCCB	Paris Committee on Capacity-building
SB	sessions of the subsidiary bodies
SBI	Subsidiary Body for Implementation

## **I. Introduction**

### **A. Mandate**

1. COP 26 welcomed the measures proposed by the secretariat for improving the efficiency and transparency of the UNFCCC budget process.<sup>1</sup> In response to the concern of Parties that the outcomes of the budget deliberations of the SBI are not fully reflected in subsequent decisions and that this may affect the assessment of budget performance, the secretariat updates its work programme after relevant SBI sessions to serve as a transparent baseline against which to assess future budget performance. As decisions taken subsequently may affect the work programme, it is also updated after each session of the COP, the CMP and the CMA.<sup>2</sup>

### **B. Background**

2. COP 28 approved the programme budget for the biennium 2024–2025<sup>3</sup> on the basis of the revised work programme of the secretariat for the biennium 2024–2025.<sup>4</sup> As such, the budget did not reflect changes to the work programme resulting from the outcomes of the United Nations Climate Change Conference in the United Arab Emirates and the conclusions of SB 58 and 59 that will have an impact on the secretariat’s work in 2024–2025. This document was prepared to provide Parties with an updated work programme for the biennium 2024–2025.

## **II. Key changes to the work programme**

### **A. Overview**

3. In the first quarter of 2024, the Executive Secretary established a working group to undertake a comprehensive review of the budgetary requirements for supplementary activities. The purpose of the review was to ensure that efforts in fundraising for voluntary contributions from Parties were concentrated on funding for supplementary activities that are strictly required to be undertaken in response to requests of the governing and subsidiary bodies and to ensure that a reasonable, justified estimate for these activities would be presented in the fundraising letter sent to Parties. The review involved analysing all mandates in order to streamline outputs and identify adjustments to the work programme that would ensure the most economical estimate. The adjustments included:

(a) Absorbing additional outputs arising from requests of the governing and subsidiary bodies in 2023 into existing resource requirements by delivering existing outputs in a more cost-effective way and scaling down activities;

(b) Focusing on mandates and one-off activities that enable the implementation of other activities, for example development of the tools for reporting under the ETF;

(c) Avoiding the creation of additional long-term staffing obligations by making use of short-term staff and consultants;

(d) Convening meetings virtually rather than in person;

(e) Recategorizing some long-term or recurring activities (category 2), short-term or temporary activities (category 3) and complementary activities beneficial to achieving the objectives and goals of the Convention, the Kyoto Protocol and the Paris Agreement (category 4).

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<sup>1</sup> Decision 23/CP.26, para. 21. The measures are contained in document FCCC/SBI/2020/INF.2, paras. 30, 31 and 33.

<sup>2</sup> See document FCCC/SBI/2020/INF.2, paras. 32–33.

<sup>3</sup> Decision 19/CP.28, para. 1.

<sup>4</sup> FCCC/SBI/2023/2/Add.1/Rev.1.

4. The review ensured that the limited funding available is prioritized for activities that are essential for implementing mandates from the governing and subsidiary bodies.
5. The remainder of this document provides, for each division, details on outputs added to the work programme arising from decisions adopted by the governing bodies and conclusions adopted by the subsidiary bodies in 2023 as well as changes made to existing outputs, as appropriate.

## **B. Adaptation division**

6. The following outputs are added to the work programme:
  - (a) Initiating new joint subsidiary body agenda items for consideration of matters relating to the global goal on adaptation at SB 60 with a view to the bodies forwarding recommendations for consideration and adoption at CMA 7;<sup>5</sup>
  - (b) Supporting the two-year United Arab Emirates–Belém work programme on indicators for measuring progress achieved towards the targets referred to in paragraphs 9–10 of decision 2/CMA.5 with a view to indicators and potential quantified elements for those targets being identified and, as needed, developed, including by:
    - (i) Preparing a synthesis of submissions from Parties and observers on matters related to and modalities of the work programme;<sup>6</sup>
    - (ii) Organizing a workshop as part of the work programme;<sup>7</sup>
  - (c) Examining how transformational adaptation is defined and understood at different spatial scales and in different sectors and how progress in planning and implementing transformational adaptation approaches might be assessed at the global level, for consideration at CMA 6;<sup>8</sup>
  - (d) Supporting the LEG in updating the technical guidelines for the national adaptation plan process, reflecting the provisions of decision 2/CMA.5 as well as the best available science, including the Sixth Assessment Report of the Intergovernmental Panel on Climate Change;<sup>9</sup>
  - (e) Supporting the Adaptation Committee, the Consultative Group of Experts and the LEG in their support of the implementation of the United Arab Emirates Framework for Global Climate Resilience with technical guidance and training materials thereon;<sup>10</sup>
  - (f) Supporting the Adaptation Committee, the Consultative Group of Experts and the LEG in developing recommendations on how to improve reporting on adaptation action and progress, including with a view to informing the review and update, as appropriate, of the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement<sup>11</sup> and the review of the training course referred to in paragraph 10 of decision 9/CMA.4;<sup>12</sup>
  - (g) Supporting the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts in preparing, building on the work of its expert groups, technical expert group and task force, voluntary guidelines for enhancing the collection and management of data and information to inform the preparation of BTRs;<sup>13</sup>
  - (h) Preparing on a regular basis a synthesis report for consideration by the Executive Committee of the Warsaw International Mechanism on information on loss and

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<sup>5</sup> Decision 2/CMA.5, para. 38.

<sup>6</sup> Decision 2/CMA.5, para. 42.

<sup>7</sup> Decision 2/CMA.5, para. 43.

<sup>8</sup> Decision 2/CMA.5, para. 46.

<sup>9</sup> Decision 2/CMA.5, para. 47.

<sup>10</sup> Decision 2/CMA.5, para. 44.

<sup>11</sup> Decision 18/CMA.1, annex.

<sup>12</sup> Decision 2/CMA.5, para. 45.

<sup>13</sup> Decision 1/CMA.5, para. 133.

damage provided by Parties in their BTRs and, as appropriate, in other national reports under the Paris Agreement with a view to enhancing the availability of information on loss and damage, including for the purpose of monitoring progress in responding thereto at the national level;<sup>14</sup>

(i) Preparing on a regular basis a synthesis report on adaptation information provided by Parties in their BTRs, adaptation communications and NDCs.<sup>15</sup>

7. The change in resource requirements is presented in table 1 and the change in post requirements is presented in table 2.

Table 1

**Change in resource requirements in 2024–2025 for the Adaptation division**

	<i>Revised work programme and decision 19/CP.28 (EUR)<sup>a, b</sup></i>	<i>Update as at 1 January 2024 (EUR)</i>	<i>Variance</i>	
			<i>EUR</i>	<i>%</i>
Supplementary funds (categories 2–3)	9 679 086	10 464 820	785 734	8.1
Supplementary funds (category 4)	2 098 640	2 845 786	747 146	35.6
<b>Total</b>	<b>11 777 726</b>	<b>13 310 606</b>	<b>1 532 880</b>	<b>13.0</b>

<sup>a</sup> Excluding programme support costs.

<sup>b</sup> The revised work programme (FCCC/SBI/2023/2/Add.1/Rev.1) provides resource requirements for two budget scenarios: the proposed core budget scenario and the zero nominal growth scenario. The COP, in decision 19/CP.28, approved the core budget at a level that reflects a further scenario: zero real growth. Resource requirements provided in this column are based on the revised work programme and adjusted to align with the approved budget.

Table 2

**Change in 2024–2025 post requirements for the Adaptation division**

	<i>Revised work programme and decision 19/CP.28</i>	<i>Update as at 1 January 2024</i>	<i>Post variance</i>
Supplementary funds	12.0	18.0	6.0

## C. Communications and Engagement division

8. The following outputs are added to the work programme:

(a) Providing advice to each incoming Presidency of the COP, including guidance on avoiding duplication in the work and activities of the UNFCCC children and youth constituency and the Presidency youth climate champion;<sup>16</sup>

(b) Supporting each Presidency youth climate champion, in partnership with interested United Nations entities and in accordance with decisions of the COP and the CMA on matters related to children and youth in the UNFCCC process;<sup>17</sup>

(c) Issuing a call for submissions from Parties, United Nations entities, UNFCCC constituted bodies and relevant organizations on progress, challenges, gaps and priorities in implementing the gender action plan and on future work to be undertaken on gender and climate change, and preparing a synthesis of those submissions for consideration at SBI 60;

(d) Conducting at SBI 60 a workshop on the synthesis report referred to in paragraph 8(c) above, with focused regional-level and global-level discussions, and preparing a summary report on the workshop;

(e) Providing gender expertise to UNFCCC constituted bodies in relation to activities under the UNFCCC work programmes, including the organization of the Forum of the Standing Committee on Finance to be held in 2024, the methodology for the collection

<sup>14</sup> Decision 1/CMA.5, para. 134.

<sup>15</sup> Decisions 1/CMA.5, para. 60, and 21/CMA.5, para. 60.

<sup>16</sup> Decisions 16/CP.28, para. 9, and 21/CMA.5, para. 9.

<sup>17</sup> As footnote 16 above.

and application of sex- and gender-disaggregated data in the context of the global goal on adaptation and the United Arab Emirates–Belém work programme, and the implementation of gender-related outcomes of the first global stocktake;

(f) Supporting the high-level champions, the entities involved in the Marrakech Partnership for Global Climate Action and non-Party stakeholders in considering the outcomes of the first global stocktake in their work on scaling up and introducing new or strengthened voluntary efforts, initiatives and coalitions relevant to climate action;

(g) Engaging with observer organizations and other non-Party stakeholders to facilitate their effective participation in processes such as those related to the outcomes of the first global stocktake, the new collective quantitative goal, the United Arab Emirates just transition work programme, the Sharm el-Sheikh mitigation ambition and implementation work programme, the global goal on adaptation and the United Arab Emirates–Belém work programme, and the work programme under the framework for non-market approaches referred to in Article 6, paragraph 8, of the Paris Agreement and in decision 4/CMA.3;

(h) Preparing a technical paper on options for increasing the participation of observer organizations from developing countries in the UNFCCC process, including, but not limited to, providing financial support.

9. The change in resource requirements is presented in table 3 and the change in post requirements is presented in table 4.

Table 3

**Change in resource requirements in 2024–2025 for the Communications and Engagement division**

	<i>Revised work programme and decision 19/CP.28 (EUR)<sup>a, b</sup></i>	<i>Update as at 1 January 2024 (EUR)</i>	<i>Variance</i>	
			<i>EUR</i>	<i>%</i>
Supplementary funds (categories 2–3)	7 777 619	7 011 859	–765 760	–9.8
Supplementary funds (category 4)	14 531 831	21 056 897	6 525 066	44.9
<b>Total</b>	<b>22 309 450</b>	<b>28 068 756</b>	<b>5 759 306</b>	<b>25.8</b>

<sup>a</sup> Excluding programme support costs.

<sup>b</sup> The revised work programme (FCCC/SBI/2023/2/Add.1/Rev.1) provides resource requirements for two budget scenarios: the proposed core budget scenario and the zero nominal growth scenario. The COP, in decision 19/CP.28, approved the core budget at a level that reflects a further scenario: zero real growth. Resource requirements provided in this column are based on the revised work programme and adjusted to align with the approved budget.

Table 4

**Change in 2024–2025 post requirements for the Communications and Engagement division**

	<i>Revised work programme and decision 19/CP.28</i>	<i>Update as at 1 January 2024</i>	<i>Post variance</i>
Supplementary funds	65.0	68.0	3.0

**D. Intergovernmental Support and Collective Progress division**

10. The following changes are made to the work programme:

(a) Preparing a technical paper on options for reducing overlapping items on the provisional agendas of the governing and subsidiary bodies for consideration at SBI 60;<sup>18</sup>

(b) Reducing the number of consultancies;

(c) Reducing staff and participant travel by making more use of virtual means of participation;

<sup>18</sup> FCCC/SBI/2023/10, para. 139.

- (d) Reducing the number of staff for complementary capacity-building projects.

11. The change in resource requirements is presented in table 5 and the change in post requirements is presented in table 6.

Table 5

**Change in resource requirements in 2024–2025 for the Intergovernmental Support and Collective Progress division**

	<i>Revised work programme and decision 19/CP.28 (EUR)<sup>a, b</sup></i>	<i>Update as at 1 January 2024 (EUR)</i>	<i>Variance</i>	
			<i>EUR</i>	<i>%</i>
Supplementary funds (categories 2–3)	4 195 346	2 406 051	–1 789 295	–57.4
Supplementary funds (category 4)	1 127 953	478 939	–649 014	–42.5
<b>Total</b>	<b>5 323 299</b>	<b>2 884 990</b>	<b>–2 438 309</b>	<b>–45.8</b>

<sup>a</sup> Excluding programme support costs.

<sup>b</sup> The revised work programme (FCCC/SBI/2023/2/Add.1/Rev.1) provides resource requirements for two budget scenarios: the proposed core budget scenario and the zero nominal growth scenario. The COP, in decision 19/CP.28, approved the core budget at a level that reflects a further scenario: zero real growth. Resource requirements provided in this column are based on the revised work programme and adjusted to align with the approved budget.

Table 6

**Change in 2024–2025 post requirements for the Intergovernmental Support and Collective Progress division**

	<i>Revised work programme and decision 19/CP.28</i>	<i>Update as at 1 January 2024</i>	<i>Post variance</i>
Supplementary funds	10.0	9.0	–1.0

## E. Mitigation division

12. The following outputs are added to the work programme:

(a) Supporting capacity-building activities related to the preparation, communication and implementation of NDCs by developing country Parties by:<sup>19</sup>

(i) Organizing regional and subregional capacity-building workshops on various elements related to implementation of Article 6 of the Paris Agreement;

(ii) Arranging for six NDC experts to support the NDC capacity-building activities of the regional collaboration centres;

(iii) Preparing knowledge products on various regulations, guidance, and aspects related to Article 6;

(b) Preparing two technical papers on matters relating to the CDM;

(c) Continuing to carry out activities in support of the functioning and operation of the processes and institutions under the CDM until eligible activities fully transition to the Article 6.4 mechanism<sup>20</sup> and until the CMP determines the end date for processing requests for issuance under the CDM;

(d) Continuing to carry out activities in support of the goals for 2024 and 2025 of the Supervisory Body for the Article 6.4 mechanism;<sup>21</sup>

(e) Supporting the work programme under the framework for non-market approaches referred to in Article 6, paragraph 8, of the Paris Agreement and in decision 4/CMA.3 by:

<sup>19</sup> Pursuant to decision 1/CMA.5, paras. 117 and 189.

<sup>20</sup> For more information, see CDM Executive Board document CDM-EB119-A06.

<sup>21</sup> For more information, see Article 6.4 mechanism document A6.4-INFO-GOV-007.

- (i) Full deployment, operation and maintenance of the UNFCCC web-based platform for non-market approaches;
- (ii) Developing a user manual for the UNFCCC web-based platform for non-market approaches;
- (iii) Preparing a synthesis report on submissions;
- (iv) Preparing reports on in-session workshops.

13. The change in resource requirements is presented in table 7 and the change in post requirements is presented in table 8.

Table 7

**Change in resource requirements in 2024–2025 for the Mitigation division**

	<i>Revised work programme and decision 19/CP.28 (EUR)<sup>a, b</sup></i>	<i>Update as at 1 January 2024 (EUR)</i>	<i>Variance</i>	
			<i>EUR</i>	<i>%</i>
Supplementary funds (categories 2–3)	10 767 411	14 133 521	3 366 110	31.3
Supplementary funds (category 4)	15 948 190	35 338 793 <sup>c</sup>	19 390 603	121.6
Article 6, paragraph 4, of the Paris Agreement	23 944 812	30 590 839	6 646 027	27.8
CDM	21 098 969	13 950 541	–7 148 428	–33.9
<b>Total</b>	<b>71 759 382</b>	<b>94 013 694</b>	<b>22 254 312</b>	<b>31.0</b>

<sup>a</sup> Excluding programme support costs.

<sup>b</sup> The revised work programme (FCCC/SBI/2023/2/Add.1/Rev.1) provides resource requirements for two budget scenarios: the proposed core budget scenario and the zero nominal growth scenario. The COP, in decision 19/CP.28, approved the core budget at a level that reflects a further scenario: zero real growth. Resource requirements provided in this column are based on the revised work programme and adjusted to align with the approved budget.

<sup>c</sup> These requirements include resources for the regional collaboration centres, complementary capacity-building, including for implementation of Article 6, paragraph 4, of the Paris Agreement, and the carbon pricing project. A significant amount of resources for these requirements has already been raised from non-Party stakeholders.

Table 8

**Change in 2024–2025 post requirements for the Mitigation division**

	<i>Revised work programme and decision 19/CP.28</i>	<i>Update as at 1 January 2024</i>	<i>Post variance</i>
Supplementary funds	32.0	40.5	8.5
Article 6, paragraph 4, of the Paris Agreement	63.0	57.5	–5.5
CDM	55.0	35.0	–20.0
<b>Total</b>	<b>150.0</b>	<b>133.0</b>	<b>–17.0</b>

**F. Means of Implementation division**

14. The following outputs are added to the work programme:

(a) Servicing the interim secretariat of the fund referred to in decisions 1/CP.28 and 5/CMA.5;

(b) Providing support to 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, including organizing at least two workshops per year with a view to engaging a broad range of relevant organizations and other stakeholders;

(c) Supporting the high-level ministerial dialogue on the urgent need to scale up adaptation finance, taking into account the adaptation-related outcomes of the first global



stocktake, and to ensure the mobilization by developed country Parties of the adaptation support pledged, to be convened at CMA 6;<sup>22</sup>

(d) Supporting the United Arab Emirates dialogue on implementing the global stocktake outcomes;<sup>23</sup>

(e) Preparing a report on secretariat activities conducted in collaboration with the operating entities of the Financial Mechanism, United Nations agencies, and bilateral, regional and multilateral channels relating to ways and means to assist developing country Parties in assessing their needs and priorities, including their technological and capacity-building needs, in a country-driven manner and in translating climate finance needs into action under the Needs-based Finance project, to be made available at COP 29;

(f) Supporting the implementation of the Technology Mechanism initiative on artificial intelligence for climate action and enhancing awareness of the initiative and of its potential role in the implementation of the joint work programme of the Technology Mechanism for 2023–2027 and technology needs assessment outcomes;<sup>24</sup>

(g) Supporting work in response to the mandates arising from the outcomes of the first global stocktake relating to capacity-building, including the request that the PCCB identify current activities for enhancing the capacity of developing countries to prepare and implement NDCs;<sup>25</sup> the encouragement for the PCCB to consider new activities, including those related to adaptation, Article 6 of the Paris Agreement and the ETF in deciding on its future annual focus areas;<sup>26</sup> and the request that the secretariat facilitate the sharing of knowledge and good practices for the preparation and implementation of NDCs, including through workshops;<sup>27</sup>

(h) Preparing a synthesis of submissions from Parties, UNFCCC constituted bodies, the operating entities of the Financial Mechanism, representatives of relevant processes under the Paris Agreement, and non-Party stakeholders on the second review of the PCCB.

15. The change in resource requirements is presented in table 9 and the change in post requirements is presented in table 10.

Table 9

**Change in resource requirements in 2024–2025 for the Means of Implementation division**

	<i>Revised work programme and decision 19/CP.28 (EUR)<sup>a, b</sup></i>	<i>Update as at 1 January 2024 (EUR)</i>	<i>Variance</i>	
			<i>EUR</i>	<i>%</i>
Supplementary funds (categories 2–3)	8 130 120	12 532 758	4 402 638	54.2
Supplementary funds (category 4)	2 121 640	6 249 851	4 128 211	194.6
<b>Total</b>	<b>10 251 760</b>	<b>18 782 609</b>	<b>8 530 849</b>	<b>83.2</b>

<sup>a</sup> Excluding programme support costs.

<sup>b</sup> The revised work programme (FCCC/SBI/2023/2/Add.1/Rev.1) provides resource requirements for two budget scenarios: the proposed core budget scenario and the zero nominal growth scenario. The COP, in decision 19/CP.28, approved the core budget at a level that reflects a further scenario: zero real growth. Resource requirements provided in this column are based on the revised work programme and adjusted to align with the approved budget.

<sup>22</sup> Decision 1/CMA.5, para. 99.

<sup>23</sup> Established by decision 1/CMA.5, para. 97.

<sup>24</sup> Decision 14/CMA.5, paras. 6–8.

<sup>25</sup> Decision 1/CMA.5, para. 117.

<sup>26</sup> Decision 1/CMA.5, para. 119.

<sup>27</sup> Decision 1/CMA.5, para. 117.

Table 10

**Change in 2024–2025 post requirements for the Means of Implementation division**

	<i>Revised work programme and decision 19/CP.28</i>	<i>Update as at 1 January 2024</i>	<i>Post variance</i>
Supplementary funds	13.0	22.0	9.0

**G. Programmes Coordination division**

16. The following output is added to the work programme: coordinating the secretariat's efforts in supporting UNFCCC processes relating to just transition, which mainly relate to operationalizing the United Arab Emirates just transition work programme<sup>28</sup> and convening the annual high-level ministerial round table on just transition at COP 29.<sup>29</sup>

17. Regional climate weeks have been paused and will not be held in 2024 owing to a funding shortage.

18. The change in resource requirements is presented in table 11 and the change in post requirements is presented in table 12.

Table 11

**Change in resource requirements in 2024–2025 for the Programmes Coordination division**

	<i>Revised work programme and decision 19/CP.28 (EUR)<sup>a, b</sup></i>	<i>Update as at 1 January 2024 (EUR)</i>	<i>Variance</i>	
			<i>EUR</i>	<i>%</i>
Supplementary funds (categories 2–3)	1 403 391	2 774 666	1 371 275	97.7
Supplementary funds (category 4)	–	1 086 888	1 086 888	NA
<b>Total</b>	<b>1 403 391</b>	<b>3 861 554</b>	<b>2 458 163</b>	<b>175.2</b>

<sup>a</sup> Excluding programme support costs.

<sup>b</sup> The revised work programme (FCCC/SBI/2023/2/Add.1/Rev.1) provides resource requirements for two budget scenarios: the proposed core budget scenario and the zero nominal growth scenario. The COP, in decision 19/CP.28, approved the core budget at a level that reflects a further scenario: zero real growth. Resource requirements provided in this column are based on the revised work programme and adjusted to align with the approved budget.

Table 12

**Change in 2024–2025 post requirements for the Programmes Coordination division**

	<i>Revised work programme and decision 19/CP.28</i>	<i>Update as at 1 January 2024</i>	<i>Post variance</i>
Supplementary funds	3.0	6.0	3.0

**H. Transparency division**

19. The following outputs are added to the work programme:

(a) Organizing an in-person workshop to be held at SBI 60 as well as regional online workshops to be held prior to the session to provide information on support available to developing country Parties for preparing their BTRs and enhancing sustainable institutional capacity and national reporting systems for implementing the ETF and in providing guidance on the application process for transparency-related projects;

(b) Convening an in-session facilitative dialogue at SBI 60 to enable the sharing of experience in gathering, analysing and managing data, in particular the experience of

<sup>28</sup> See decision 3/CMA.5.

<sup>29</sup> Decision 1/CMA.4, para. 53.

developed country Parties that may be helpful to developing country Parties in enhancing their institutional capacity and national reporting systems for implementing the ETF;

(c) Preparing a summary report on the lessons learned and best practices shared at the facilitative dialogue referred to in paragraph 19(b) above by no later than 31 October 2024;

(d) Preparing a synthesis report before SBI 62 reflecting the views of Parties, as expressed in invited submissions, on progress in, best practices for and remaining challenges related to implementing the ETF as well as the information reported in the first BTRs of developing country Parties;

(e) Convening an in-session facilitative dialogue at SBI 62 to discuss the findings in the synthesis report referred to in paragraph 19(d) above.

20. Following a rigorous review of the supplementary needs for training, reviews and support, priority in raising funds for category 2 and 3 activities was given to completing the development of the ETF reporting tools, consolidating training and capacity-building efforts, organizing BTR reviews, as well as delivering training and capacity-building by virtual means. Category 4 activities feature further engagement, training and capacity-building for implementing the ETF.

21. The change in resource requirements is presented in table 13. There is no change in post requirements.

Table 13

**Change in resource requirements in 2024–2025 for the Transparency division**

	Revised work programme and decision 19/CP.28 (EUR) <sup>a, b</sup>	Update as at 1 January 2024 (EUR)	Variance	
			EUR	%
Supplementary funds (categories 2–3)	35 315 128	22 839 335	–12 475 793	–35.3
Supplementary funds (category 4)	6 585 730	19 217 493	12 631 763	191.8
<b>Total</b>	<b>41 900 858</b>	<b>42 056 828</b>	<b>155 970</b>	<b>0.4</b>

<sup>a</sup> Excluding programme support costs.

<sup>b</sup> The revised work programme (FCCC/SBI/2023/2/Add.1/Rev.1) provides resource requirements for two budget scenarios: the proposed core budget scenario and the zero nominal growth scenario. The COP, in decision 19/CP.28, approved the core budget at a level that reflects a further scenario: zero real growth. Resource requirements provided in this column are based on the revised work programme and adjusted to align with the approved budget.

## I. Conference Affairs division

22. The following outputs are added to the work programme:

(a) Servicing an increased number of mandated intersessional workshops, meetings and events;

(b) Servicing the sessions of the governing and subsidiary bodies, which have grown in size and complexity.

23. The change in resource requirements is presented in table 14 and the change in post requirements is presented in table 15.

Table 14

**Change in resource requirements in 2024–2025 for the Conference Affairs division**

	Revised work programme and decision 19/CP.28 (EUR) <sup>a, b</sup>	Update as at 1 January 2024 (EUR)	Variance	
			EUR	%
Supplementary funds (categories 2–3)	1 746 803	2 213 215	466 412	26.7
CDM	–	173 528	173 528	NA

<b>Total</b>	<b>1 746 803</b>	<b>2 386 743</b>	<b>639 940</b>	<b>36.6</b>
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<sup>a</sup> Excluding programme support costs.

<sup>b</sup> The revised work programme (FCCC/SBI/2023/2/Add.1/Rev.1) provides resource requirements for two budget scenarios: the proposed core budget scenario and the zero nominal growth scenario. The COP, in decision 19/CP.28, approved the core budget at a level that reflects a further scenario: zero real growth. Resource requirements provided in this column are based on the revised work programme and adjusted to align with the approved budget.

Table 15

**Change in 2024–2025 post requirements for the Conference Affairs division**

	<i>Revised work programme and decision 19/CP.28</i>	<i>Update as at 1 January 2024</i>	<i>Post variance</i>
Supplementary funds	4.0	5.5	1.5
CDM	0	1.0	1.0
<b>Total</b>	<b>4.0</b>	<b>6.5</b>	<b>2.5</b>

## J. Operations Coordination

24. The following outputs are added to the work programme:

(a) Coordinating the secretariat's efforts in its administrative, legal, conference affairs, resources mobilization and partnerships and records management functions;

(b) Providing an enhanced archival system for UNFCCC records and artefacts that are mandated to be archived;

(c) The digital platform initially introduced for virtual participation in UNFCCC in-session meetings, intersessional meetings, workshops and events during the coronavirus disease 2019 pandemic had been enhanced to include features such as meeting and schedule personalization and collaboration spaces, and official document visibility has been improved.

25. The change in resource requirements is presented in table 16 and the change in post requirements is presented in table 17.

Table 16

**Change in resource requirements in 2024–2025 for Operations Coordination**

	<i>Revised work programme and decision 19/CP.28 (EUR)<sup>a, b</sup></i>	<i>Update as at 1 January 2024 (EUR)</i>	<i>Variance</i>	
			<i>EUR</i>	<i>%</i>
Supplementary funds (categories 2–3)	6 943 637	0	6 943 637	NA
Supplementary funds (category 4)	0	6 706 421	6 706 421	NA
<b>Total</b>	<b>6 943 637</b>	<b>6 706 421</b>	<b>–237 216</b>	<b>–3.4</b>

<sup>a</sup> Excluding programme support costs.

<sup>b</sup> The revised work programme (FCCC/SBI/2023/2/Add.1/Rev.1) provides resource requirements for two budget scenarios: the proposed core budget scenario and the zero nominal growth scenario. The COP, in decision 19/CP.28, approved the core budget at a level that reflects a further scenario: zero real growth. Resource requirements provided in this column are based on the revised work programme and adjusted to align with the approved budget.

Table 17

**Change in 2024–2025 post requirements for Operations Coordination**

	<i>Revised work programme and decision 19/CP.28</i>	<i>Update as at 1 January 2024</i>	<i>Post variance</i>
Supplementary funds	6.0	6.5	0.5

## K. Legal Affairs division

26. The project on strengthening the secretariat's institutional legal framework was updated to further address gaps in the institutional regulatory framework of the secretariat, which have been identified by the United Nations Board of Auditors as a risk. The following outputs are added to the work programme:

- (a) Finalizing, operationalizing and maintaining the policies portal;
- (b) Developing, operationalizing and maintaining the delegation of authority portal;
- (c) Conducting legal review and revision of priority policies, as applicable, while addressing and implementing audit recommendations;
- (d) Supporting internal policy owners by providing them with training on policy development and revision.

27. The additional outputs will ensure the full operationalization of the strengthened institutional legal framework, which will contribute to the establishment of a uniform, coherent practice across the secretariat in matters pertaining to its administrative issuances and delegation of authority framework. As a result, legal uncertainty and potential risk of liability for the secretariat as observed by the auditors will be minimized or averted.

28. The change in resource requirements is presented in table 18 and the change in post requirements is presented in table 19.

Table 18

### Change in resource requirements in 2024–2025 for the Legal Affairs division

	Revised work programme and decision 19/CP.28 (EUR) <sup>a, b</sup>	Update as at 1 January 2024 (EUR)	Variance	
			EUR	%
Supplementary funds (categories 2–3)	2 200 804	2 332 138	131 334	6.0
Supplementary funds (category 4)	665 566	804 209	138 643	20.4
<b>Total</b>	<b>2 866 370</b>	<b>3 136 347</b>	<b>269 977</b>	<b>15.4</b>

<sup>a</sup> Excluding programme support costs.

<sup>b</sup> The revised work programme (FCCC/SBI/2023/2/Add.1/Rev.1) provides resource requirements for two budget scenarios: the proposed core budget scenario and the zero nominal growth scenario. The COP, in decision 19/CP.28, approved the core budget at a level that reflects a further scenario: zero real growth. Resource requirements provided in this column are based on the revised work programme and adjusted to align with the approved budget.

Table 19

### Change in 2024–2025 post requirements for the Legal Affairs division

	Revised work programme and decision 19/CP.28	Update as at 1 January 2024	Post variance
Supplementary funds	5.0	5.4	0.4

## L. Administrative Services, Human Resources, and Information and Communication Technology division

29. The following outputs are added to the work programme for the ICT subdivision:

- (a) Completing the development of the tools for reporting under the ETF and maintaining them;
- (b) Creating a set of business applications relevant to implementing Article 6 of the Paris Agreement: the new Article 6.4 mechanism information system and the Article 6.4 mechanism registry, and maintaining them.

30. The additional outputs are related to the requirements of the Transparency and Mitigation divisions, which are implementing large-scale ICT projects.

31. The increase in the divisional budget under the cost recovery fund reflects the allocation of resources from other appropriation lines and funding sources to the cost recovery fund for activities to be undertaken by the ICT subdivision in support of other divisions and subdivisions.

32. The change in resource requirements is presented in table 20 and the change in post requirements is presented in table 21.

Table 20

**Change in resource requirements in 2024–2025 for the Administrative Services, Human Resources, and Information and Communication Technology division**

	<i>Revised work programme and decision 19/CP.28 (EUR)<sup>a, b</sup></i>	<i>Update as at 1 January 2024 (EUR)</i>	<i>Variance</i>	
			<i>EUR</i>	<i>%</i>
Cost recovery fund	6 932 438	21 236 940	14 304 502	306
Supplementary funds (category 4)	3 100 000	2 940 000	–160 000	–5.2
<b>Total</b>	<b>10 032 438</b>	<b>24 176 940</b>	<b>14 144 502</b>	<b>141.0</b>

<sup>a</sup> Excluding programme support costs.

<sup>b</sup> The revised work programme (FCCC/SBI/2023/2/Add.1/Rev.1) provides resource requirements for two budget scenarios: the proposed core budget scenario and the zero nominal growth scenario. The COP, in decision 19/CP.28, approved the core budget at a level that reflects a further scenario: zero real growth. Resource requirements provided in this column are based on the revised work programme and adjusted to align with the approved budget.

Table 21

**Change in 2024–2025 post requirements for the Administrative Services, Human Resources, and Information and Communication Technology division**

	<i>Revised work programme and decision 19/CP.28</i>	<i>Update as at 1 January 2024</i>	<i>Post variance</i>
Cost recovery fund	11.0	17.4	6.4

**M. Executive division**

33. The review of the supplementary resource requirements conducted to take into account the outcomes of the sessions of the governing and subsidiary bodies in 2023 (see para. 3 above) revealed that the originally calculated resources required for the Executive division to deliver the outputs of the 2024–2025 work programme were insufficient and unsustainable. Adjustments were therefore made to adequately support the work of the offices of the Executive Secretary and the Deputy Executive Secretary as well as of the Organizational Development and Oversight subdivision of the Executive division. The adjusted requirements are consistent with the actual supplementary expenditure of the Executive division for the biennium 2022–2023.<sup>30</sup>

34. Specifically, the outcome of the first global stocktake under the Paris Agreement, along with the other decisions taken at the United Nations Climate Change Conference in the United Arab Emirates, provide guidance for enhanced climate action by Parties and non-Party stakeholders across a wide range of sectors, systems and contexts. Ensuring coherent follow-up of these outcomes across United Nations and related processes requires enhanced engagement and coordination of the offices of the Executive Secretary and the Deputy Executive Secretary with a range of United Nations and intergovernmental entities and the recently established COP Presidencies Troika to drive the global response to the threat of climate change. Senior management staff of the secretariat will advocate to ensure that NDCs, long-term low-emission development strategies, national adaptation plans and BTRs, as well as their underlying Party-driven processes and the guidance provided by the COP and

<sup>30</sup> See document FCCC/SBI/2024/7, annex V.

the CMA on these documents, remain the basis of international cooperative climate action. This enhanced engagement will also focus on mobilizing contributions from the United Nations system to the work programmes established by Parties, including the Sharm el-Sheikh mitigation ambition and implementation work programme, the United Arab Emirates just transition work programme and the United Arab Emirates–Belém work programme, and the various workstreams on climate finance that will culminate at the United Nations Climate Change Conferences to be held in 2024 and 2025.

35. Additional resources are also required for the urgent implementation of the recommendations of the auditors,<sup>31</sup> which included improving the integration of secretariat-wide planning, enhancing internal control oversight as part of a wider accountability framework and implementing a new enterprise risk management system.

36. The change in resource requirements is presented in table 22 and the change in post requirements is presented in table 23.

Table 22

**Change in resource requirements in 2024–2025 for the Executive division**

	<i>Revised work programme and decision 19/CP.28 (EUR)<sup>a, b</sup></i>	<i>Update as at 1 January 2024 (EUR)</i>	<i>Variance</i>	
			<i>EUR</i>	<i>%</i>
Supplementary funds (categories 2–3)	457 870	1 811 479	1 353 609	296
<b>Total</b>	<b>457 870</b>	<b>1 811 479</b>	<b>1 353 609</b>	<b>296</b>

<sup>a</sup> Excluding programme support costs.

<sup>b</sup> The revised work programme (FCCC/SBI/2023/2/Add.1/Rev.1) provides resource requirements for two budget scenarios: the proposed core budget scenario and the zero nominal growth scenario. The COP, in decision 19/CP.28, approved the core budget at a level that reflects a further scenario: zero real growth. Resource requirements provided in this column are based on the revised work programme and adjusted to align with the approved budget.

Table 23

**Change in 2024–2025 post requirements for the Executive division**

	<i>Revised work programme and decision 19/CP.28</i>	<i>Update as at 1 January 2024</i>	<i>Post variance</i>
Supplementary funds	1.0	3.6	2.6

<sup>31</sup> In accordance with decision 18/CP.28, para. 5.