联合国 FCCC/SBI/2025/8

气候变化框架公约

Distr.: General
17 April 2025
Chinese
Original: English

附属履行机构
第六十二届会议
2025 年 6 月 16 日至 26 日，波恩
临时议程项目 19(a)
行政、财务和体制事项
2026-2027 两年期方案预算

2026-2027 两年期方案预算

执行秘书的提案*

概要

本文件载有执行秘书提议的 2026-2027 两年期方案预算。本预算根据第 19/CP.28 号决定编制，这份决定规定核心预算应包含缔约方授权的所有 1 类(基本)和 2 类(长期和周期性)活动。预算也回应了联合国审计委员会的调查结果，即对补充资金的依赖度提高给秘书处带来了业务挑战。

按照规定，预算提出了三种设想情景：名义零增长(7,390 万欧元)，略低于 2024-2025 两年期核定核心预算；实际零增长(7,500 万欧元)，反映成本上涨因素；实际需求(1.098 亿欧元)，假定将 1 类和 2 类所有活动都纳入核心预算。

2026-2027 两年期拟议核心预算为 9,220 万欧元，比 2024-2025 两年期预算(7,410 万欧元)增加 24.4%。拟议核心预算考虑了秘书处的任务和供资方面的制约因素，将有助于开展 1 类和 2 类中基本的方案和支助活动。

拟议核心预算仅涵盖 1 和 2 类活动所需资源的 83.9%，因此需要依赖补充资金(1,760 万欧元)。

预算中还建议作出一次性预算投资 600 万欧元。预计这项投资将使秘书处实现核心系统的现代化，提高其业务效力和效率，并加强秘书处支持缔约方履行《巴黎协定》的能力。

除了文件中所载关于方案预算及其组成部分编制的信息外，关于 2026-2027 两年期方案预算的辅助数据和信息可在《气候公约》网站 https://unfccc.int/topics/budget 上查阅。

* 因提交方无法控制的情况，本文件安排在标准发布日期之后发布。

GE.25-06169 (C) 060525 090525

请回收

目录

简称和缩略语

AC		适应委员会
ACE		气候赋权行动
Article 6.4 mechanism	第六条第四款机制	《巴黎协定》第六条第四款设立的机制
ASG*		助理秘书长
BOA	审计委	联合国审计委员会
Bonn Fund	波恩基金	德国政府年度特别捐款信托基金
BTR		两年期透明度报告
CDM		清洁发展机制
CGE		专家咨询小组
CMA	《协定》/《公约》缔约方会议	作为《巴黎协定》缔约方会议的《公约》缔约方会议
CMP	《议定书》/《公约》缔约方会议	作为《京都议定书》缔约方会议的《公约》缔约方会议
COP		《公约》缔约方会议
D*		主任级
ETF	透明度框架	《巴黎协定》下强化透明度框架
FWG		促进工作组
GCA portal	气候行动门户	全球气候行动门户网站(NAZCA)
GS*		一般事务职等
ICT	信通技术	信息和通信技术
IPCC	气专委	政府间气候变化专门委员会
IT		信息技术
ITL		国际交易日志
LCIPP		地方社区和土著人民平台
LEG	专家组	最不发达国家专家组
LT-LEDS		长期低排放发展战略
MRV		衡量、报告和核实
NAP		国家适应计划
NDC		国家自主贡献

* 仅限表格中。

NWP	内罗毕工作方案	关于气候变化影响、脆弱性和适应的内罗毕工作方案
P*		专业人员职等
PAICC		《巴黎协定》履约和遵约委员会
PCCB	巴黎能建委	巴黎能力建设委员会
REDD+		减少毁林所致排放；减少森林退化所致排放；养护森林碳储存；可持续森林管理；增加森林碳储量 (第 1/CP.16 号决定，第 70 段)
SB		附属机构届会
SBI	履行机构	附属履行机构
SCF	资委会	资金问题常设委员会
TEC	技执委	技术执行委员会
USG*		副秘书长
WIM Executive Committee	华沙机制执委会	气候变化影响相关损失和损害华沙国际机制执行委员会

一. 导言

1. 气候公约秘书处在协调全球应对气候变化方面发挥着核心作用，支持缔约方履行《公约》、《京都议定书》和《巴黎协定》下的义务。

2. 秘书处推动的政府间气候合作在世界各地取得了重大成果。自缔约方会议第一届会议召开 30 年来，同时，自《巴黎协定》通过 10 年来，集体气候行动在减缓、适应、气候资金、技术、损失和损害以及能力建设方面取得了有意义的突破。

3. 在 COP 27 上，缔约方同意设立应对损失和损害基金。COP 28 关于集体进展的报告交付了第一次全球盘点的成果，就公正转型作出若干里程碑式决定，并提出了全球适应目标框架。在 COP 29 上，缔约方达成协议，通过新的气候资金集体量化目标增加对发展中国家的国际气候融资，并最终确定了《巴黎协定》下的碳市场和非市场机制规则。

4. 这项切实进展是在地缘政治分歧不断加剧和政治挑战严峻的背景下实现的。尽管如此，几乎所有国家都继续认识到国际气候合作的价值及其巨大惠益。

5. 尽管取得了这一进展，但全球应对气候变化的努力仍然不足。气候变化影响日益加剧，每年都在给每个缔约方、每个国家的人民和每个经济体带来更大的代价，无一例外。在许多国家，由于与气候有关的破坏，国内生产总值下降了 5%。此外，气候变化的影响正在破坏全球供应链，破坏全球经济的稳定，导致医疗保健成本增加，粮食供应减少，商品和服务价格上涨。

6. 如果不进一步采取协调一致的行动，全球气候危机造成的人员和经济损失在每个国家都将继续加剧。持续取得进展有赖于持续的气候合作，必须在近期取得的成就和缔约方决定的基础上继续推进，而这又需要一个强有力且资金充足的秘书处。只有具备可预见的资金源，秘书处才能继续发挥作用，确保气候多边进程取得切实的全球成果，在保护人民和经济免受日益严重的气候相关冲击的同时，让所有缔约方共享气候行动的广泛益处。

二. 背景

7. COP 28 决定，缔约方将争取批准未来涵盖 COP 和 CMA 授权开展的所有 1 类(基本)和 2 类(长期或周期性)活动的核心预算[1]。此外，审计委指出，“对补充资金的依赖增加……给气候公约秘书处带来了困难”。[2] COP 28 的意向声明以及审计委的结论为秘书处编制 2026-2027 两年期预算提供了思路。

8. 在编制预算时，秘书处力求解决若干结构性挑战：

(a) 从 2016-2019 年到 2021-2023 年，缔约方授权活动的数量增加了一倍多。虽然在过去的几个两年期里，包括 2024-2025 两年期，资金总额有所增加，但这些资金增长很大程度上被通货膨胀相关的成本上涨所抵消，自 2016-2017 两年期以来，工作人员职位数量仅增加了 4.3%(从 173.5 个增加到 181 个)；

[1] 第 19/CP.28 号决定，第 27 段。

[2] FCCC/SBI/2024/INF.7，第 163 段。

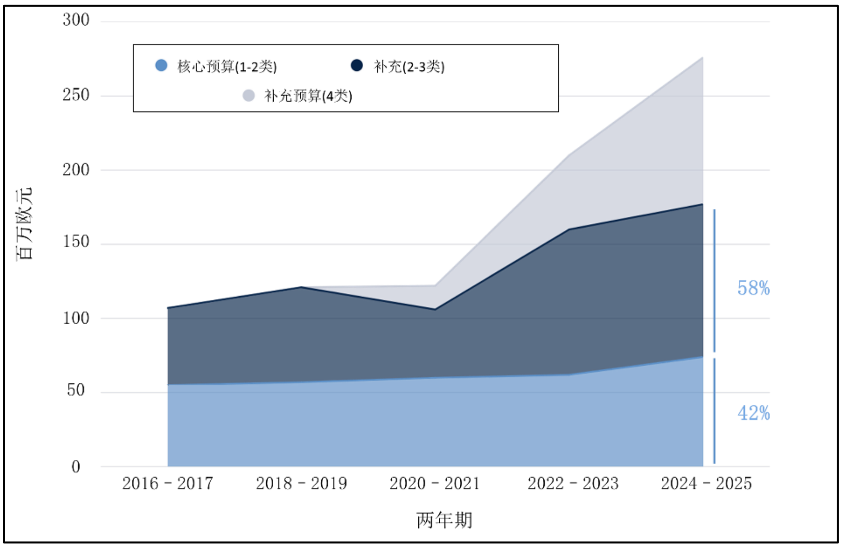
(b) 虽然大多数活动以前由核心预算提供支持，但只有 42%得到 2024-2025 两年期方案预算的支持，这意味着依赖补充资金的活动占到 58%。正如审计委所示(见上文第 7 段)，这一转变对秘书处的业务及其关键任务的交付构成了重大风险，因为补充资金是不可预测的[3] (见图 1)；

(c) 在 2022-2023 两年期，秘书处面临资金短缺，包括核心预算捐款缺口 8%(500 万欧元)和补充预算捐款缺口 41%(4,000 万欧元)(分别见图 2 和图 3)；

(d) 这些资金缺口产生了具体影响，导致成果交付延迟、授权活动频率降低并加重了工作人员负担。

图 1

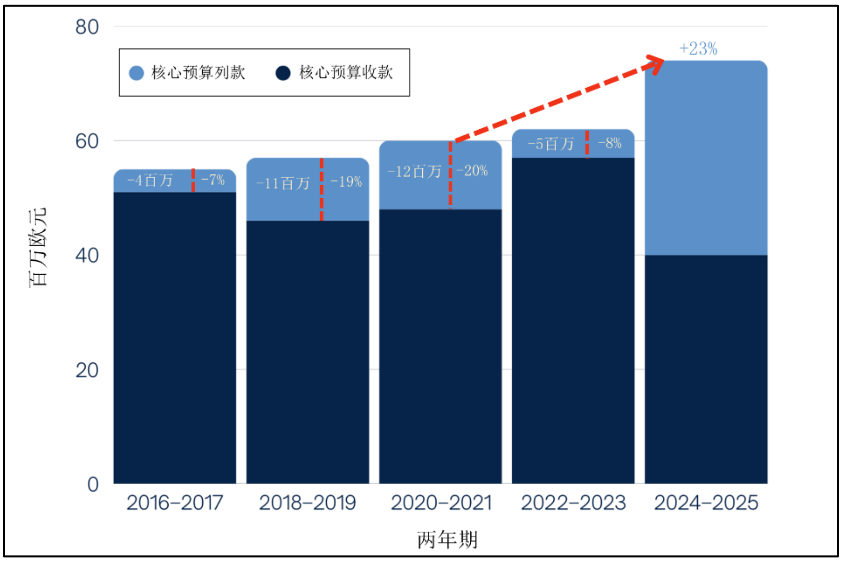
2016-2025 年核心预算和补充预算的变化



注：活动定义如下：1 类，基本活动；2 类：周期性或长期活动；3 类：临时或短期活动；4 类，补充性活动。

图 2

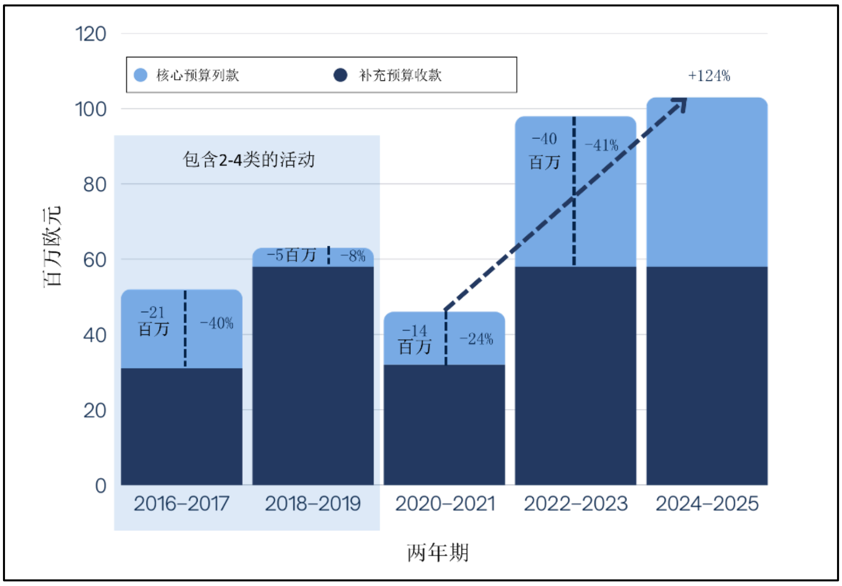
2016-2025 年核心预算缴款缺口



[3] FCCC/SBI/2024/INF.7，第 163-174 段。

图 3

2016-2025 年补充预算缴款缺口



9. 秘书处努力克服上文第 8 段所述的结构性挑战，并通过节省费用的努力显著缩小了因核心预算和补充预算缴款缺口而产生的现金缺口。此外，秘书处积极开展筹资工作。截至 2025 年 1 月 31 日，秘书处已筹集 4,000 万欧元，占 2024-2025 年核定核心预算的 54%。秘书处还筹集了 5,800 万欧元，占 2024-2025 年补充预算的 64%，超过了前两年补充预算筹款的总和。秘书处还努力扩大资金基础，包括向范围更广的缔约方和非缔约方利益相关方募集捐款。

三. 制定 2026-2027 年预算

10. 为了编制一个既能响应缔约方的任务授权、落实审计委的建议[4]、纳入结构性挑战的解决措施并提升业务效率，同时又能降低成本的预算，秘书处回顾了以往的做法，并采用了一个新的程序，包括：

(a) 对现有任务授权的预算影响进行全面审查；

(b) 设立一个任务预算工作组，审查理事机构和附属机构的决定如何转化为资源需求[5]；

(c) 确保预算拨款与授权活动相符；

(d) 对拟实施的授权活动及拟交付的服务统一开展成本测算，在各部门间统一适用标准化的人员和非人员成本(见附件一)；

(e) 对各项活动进行分类，统一地将活动分配到两年期的总体目标之下(见附件一)；

[4] FCCC/SBI/2024/INF.7，第 196 段。

[5] 在审查了所有 550 项已获授权的活动和产出后，任务预算工作组确保所有任务都得到有效执行，对活动和产出进行财务规范的成本核算。这一进程包括收紧“实际需求”的定义，审查成本估算额，查明潜在的增效领域，特别是在旅行相关支出方面。这一程序将适用于今后的预算编制。

(f) 确保秘书处涉及缔约方的职能与涉及非缔约方利益相关方的职能彼此区分，并确保秘书处与非缔约方利益相关方的接触和合作由补充预算资源和伙伴关系提供资金[6]。

11. 在 2024-2025 两年期，秘书处积极寻求提高效率的措施，并将这些措施应用于 2026-2027 两年期的预算编制，包括在以下领域：

(a) **资源估算**：任务预算工作组将继续审查资源估算，同时特别关注新的授权。以下插文中介绍了对《两年期透明度报告》(BTR)审查工作资源估算订正的例子；

(b) **差旅**：通过战略性地集中安排授权会议(包括联合国气候变化大会、附属机构会议及闭会期间会议)，并尽可能采用虚拟参会方式，降低差旅成本。例如，秘书处对“气候周”采取了新的做法，将授权活动集中安排，估计节省了约 45%(590 万欧元)的预算差旅费用；

(c) **后勤**：通过改进自有及租赁场地的使用，调整订阅模式等做法降低数字平台成本(近 50 万欧元)，使每年附属机构首场常会的组织成本降低了 10%；

(d) **人员配置**：秘书处正在审查和使用适宜的雇用模式，包括审查咨询费率和政策，扩大专家借调和初级专业人员方案；

(e) **运行**：秘书处通过实施电子招标系统、整合办公场地、加快招聘流程(从 2022 年的 228 天缩短至 2023 年的 158 天)、加强权限下放的管控、建立集中化政策门户、改进并强化业务流程的管控、优化传统应用程序、审查服务供应商订阅以及落实监督机构关于提升合规性和运营效率的建议等措施，提高了效率。

提高两年期透明度报告审评的效率

在不影响审评数量和质量的前提下，秘书处通过简化两年期透明度报告审评流程实现了约 600 万欧元的成本节约，办法包括采用灵活且务实的预算方法，成本估算依据 2026-2027 年期间两年期透明度报告提交趋势的观察及预测，包括涉及审评类型的分布、所需会议次数、文件处理、工作人员和专家差旅，以及技术专家审评组的构成。根据缔约方的要求，适时采用集中审评、区域审评和材料审评等形式，有望通过减少实地访问次数进一步提高成本效益。整体流程成本降低了 45%，将每次两年期透明度报告审评的平均成本降至 5.5 万欧元。

12. 得益于严格的审评流程、一致的成本核算及增效措施的应用，2026-2027 年实际需求情景仅小幅增长，尤其是与授权活动大幅增加对照来看。最终的实际需求情景比向缔约方提交的 2024-2025 年同类情景低 10.4%(见图 4)。[7]

[6] 根据第 19/CP.28 号决定，第 3-4 段。

[7] FCCC/SBI/2023/2，第 11 段。

图 4

2024-2025 两年期和 2026-2027 两年期方案预算中的实际需求对比

13. 按照第 19/CP.28 号决定第 28 段的要求及审计委关于预算拨款程序中应及时告知并征求缔约方意见的建议[8]，秘书处在预算编制过程中始终与缔约方保持沟通，听取其指导意见，并确保预算与缔约方的优先事项保持一致。协商程序包括：在 COP 29 期间，附属履行机构主席举办了代表团团长通报会；2025 年 3 月召开两次线上通报会；双边磋商。预计在 2026-2027 两年期方案预算公布后，还会在附属机构第六十二届会议前再次举行缔约方通报会。

四. 2026-2027 两年期方案预算综述

14. 本文件由执行秘书[9] 提交，介绍了秘书处 2026-2027 两年期核心预算估算。它反映了缔约方的指导意见和审计委的建议。

15. 按照缔约方的要求，本文件提出了三种核心预算设想情景[10]，资金来源为对气候公约核心预算信托基金的捐款(见附件十三)：

(a) **名义零增长情景**(7,390 万欧元，占实际需求的 67.3%)，在该方案下，核心预算维持与 2024-2025 两年期大致相同的名义金额，通过压缩非人员经费弥补法定支出增长及其他成本的增长。这导致核心预算实际上被削减，并高度依赖补充资金(新增资金需求 3,640 万欧元)，从而威胁到气候公约进程及秘书处的可持续性，并限制对关键的周期性或长期(2 类)活动的支持；

(b) **实际零增长情景**(7,500 万欧元，占实际需求的 68.3%)，包括与名义零增长情景相同的项目，但纳入了成本上涨因素，特别是在信息技术系统和运营维护领域的支出增长。在 2026-2027 年预算中，这一增幅为 1.2%，因为工作人员标准费用保持稳定(见附件一)，而非人员费用预计将增加 5.7%。与名义零增长情景一样，这一情景同样面临高度依赖补充资金的挑战；

(c) **实际需求情景**(1.098 亿欧元)，该情景假设所有基本(1 类)及周期性或长期(2 类)活动均由核心预算供资，并结合及时到位的补充资金捐款，可确保资源的可预测性，使秘书处能够充分和可靠地履行任务授权。

16. 文件还提出了**拟议核心预算**情景(9,220 万欧元，占实际需求的 83.9%)，其中考虑到缔约方当前的财政压力，也包含了法定成本增长及其他费用上涨，同时在 2024-2025 两年期基础上增加资源，以推动关键活动的落实。这该核心预算中增

[8] FCCC/SBI/2024/INF.7, 第 57 段。

[9] 气候公约的财务程序要求公约秘书处负责人编制下一个两年期的预算，并应于拟通过预算的缔约方会议常会开幕至少 90 天之前送交公约所有缔约方(第 15/CP.1 号决定，附件一，第 3 段)。这些财务程序也适用于《京都议定书》和《巴黎协定》。

[10] 见第 19/CP.28 号决定，第 25 段。

加 1,810 万欧元涉及在核心预算中增加 36 个人员职位，包括 29.5 个目前由补充资金支持的已有职位和 6.5 个新设职位(见表 3)。然而，与 2024-2025 两年期相比，由所有来源供资的职位总数保持稳定(见附件二)。然而，与名义零增长和实际零增长情景一样，该预算同样高度依赖补充资金(1,660 万欧元)：用于周期性或长期(2 类)活动的资金需转由补充资金承担，从而限制对关键周期性或长期活动的支持(见下文第九章 B 节)。

17. **补充活动信托基金**的拟议项目及资金需求(在名义零增长情景下为 1.51 亿欧元，在实际零增长情景下为 1.504 亿欧元，在实际需求情景下为 1.146 亿欧元，在拟议核心预算情景下为 1.312 亿欧元)将通过自愿捐款筹集(见下文第九章 B 节)。

18. 合作机制方面，**清洁发展机制**的 1,530 万欧元[11] (见下文第九章 E 节)将来自**清洁发展机制信托基金**所收取的费用；**国际交易日志**的 280 万欧元(见下文第九章 C 节)将来自**国际交易日志信托基金**的未使用余额，**第六条第四款机制**的 4,350 万欧元资金[12] (见下文第九章 F 节)亦包括在内。

19. 最不发达国家和小岛屿发展中国家代表参与政府间进程的资金(1,620 万欧元)来自对**参与《气候公约》进程信托基金**的自愿捐款(见下文第九章 D 节)。

20. 由**德国政府**提供的 360 万欧元(波恩基金，见下文第九章 G.1 节)将用于秘书处在德国举办的各类活动。

21. 附件二概述了拟议核心预算的资金来源和员额配置情况。秘书处 2026-2027 两年期工作方案，包括计划产出，载于 FCCC/SBI/2025/8/Add.1 号文件[13]。

22. 预计联合国大会将授权提供一项用于会议服务的应急预算，总额 1,170 万欧元，涵盖会议口译及文件翻译、复制和分发等服务(有关会议服务的资源需求见附件十二)。

五. 2026-2027 两年期拟议方案预算

23. 当前全球经济形势带来了重大挑战，因此必须在满足秘书处运作需求与尊重缔约方财政承受能力之间实现平衡。经过对任务授权和资源需求的认真分析，尽管已实现成本节约和效率提升，制定的实际需求方案仍比缔约方批准的 2024-2025 两年期预算高出 48.2%，但较 2024-2025 两年期所提的实际需求方案低 10.4%(见图 5)。

24. 因此，秘书处提议对两个两年期的预算调整采取慎重平衡的办法。这一方法既能使秘书处保持其基本职能，同时又遵循缔约方的授权及审计委建议，其中一

[11] 清洁发展机制两年期业务和管理计划可查阅 http://cdm.unfccc.int/EB/index.html。清洁发展机制 2026-2027 年支出预测是暂定的，因为这些预测以清洁发展机制执行理事会同意的 2025 年预算为基础。

[12] 第六条第四款机制的两年期业务和管理计划可查阅 https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body。第六条第四款机制 2026-2027 年支出预测是暂定的，因为是基于《巴黎协定》第六条第四款所设机制监督机构商定的 2025 年预算。

[13] 有关 2026-2027 两年期预算编制和执行进程的更多信息可在气候公约网站上查阅，网址是：https://unfccc.int/about-us/budget。

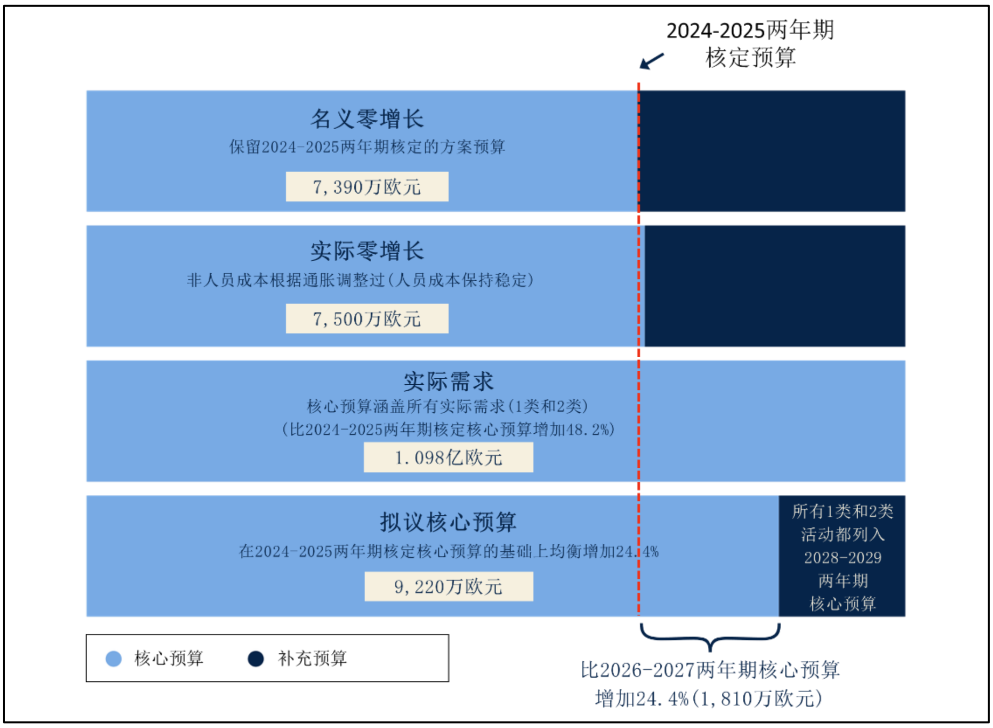
项建议即为重新平衡核心预算与补充预算。该方法同时考虑进了缔约方面临的经济压力。秘书处致力于实施一项负责任的长期财政战略，避免预算的突然大幅增长，并优先通过进一步提高效率来满足需求，而不是提出增加资源的要求。

25. 提议的预算将为秘书处提供所需的资源，从而以全面和讲求成本效益的方式履行缔约方授权的各项活动和服务。预算中既包含可观的效率提升措施，也包括有针对性的投入，旨在加强秘书处能力，使之适应一个新的气候行动时代。

26. 2026-2027 两年期拟议预算为 9,220 万欧元，比 2024-2025 两年期预算增加 24.4%。

图 5

2026-2027 两年期方案预算 1 类(基本)和 2 类(周期性或长期)活动的各种情景

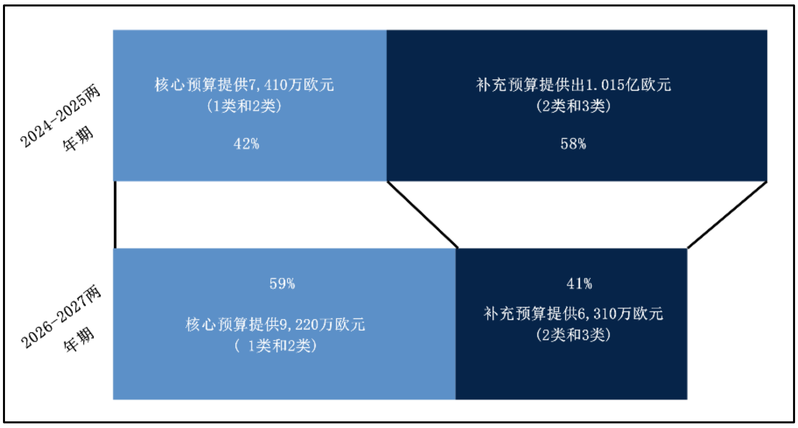


27. 此外，按照缔约方的授权和审计委的建议，拟议预算还力求通过重新平衡资源以增强秘书处的财政可持续性，减少对补充资金的依赖，同时增加 1 类(基本活动)、2 类(周期性或长期活动)和 3 类(临时或短期活动)的核心预算拨款(见图 6)。

28. 与实际需求情景不同，名义零增长情景和拟议核心预算情景预计 2 类(周期性或长期)活动中部分内容将由补充资金而非核心资金支持。3 类(临时或短期活动)和 4 类(补充性活动)的资源需求在三种情景下是相同的。

图 6

核心预算和补充预算从 2024-2025 年到 2026-2027 年的再平衡和效率提升



29. 在制定拟议核心预算情景时，秘书处力求在补充资金而非核心资金支持的 2 类(周期性或长期)活动中实现尽可能的平衡，具体措施包括：

(a) 确保各专题领域(适应、减缓、履约手段、透明度)的资源分配平衡；

(b) 保持将关键员工分配到关键工作流程；

(c) 维持工作人员费用和非工作人员费用之间的比例，从而确保各工作领域至少具备最低水平的非工作人员支持；

(d) 充分考虑所有授权活动，无论其授权通过的时间及所依据的法律文书如何，以确保同类活动的预算编制保持一致性。

30. 然而，在名义零增长和实际零增长情景下，这种平衡是无法实现的。

六. 拟议核心预算中各部门预算分配及差异

31. 秘书处各司的预算分配依据其实际需求确定(见表 1)，同时确保在各方案性工作领域之间实现均衡分配。关于各设想情景下预算按部门分配一览，见附件八。

32. 最终的分配结果是，拟议核心预算中，方案司的份额从 54%上升至 58%，而业务司的预算份额则从 24%降至 17%。各种设想情景下按部门的资金分配一览见附件九。

33. 考虑到缔约方提出的关切，拟议预算相比以往两年期预算大幅改善了各司间的分配平衡。由于运营工作实现了效率提升，拟议预算在方案性工作与业务性工作之间的平衡也得到改进。关于各司预算分配的更多信息载于秘书处两年期工作方案。

表 1
2026-2027 拟议核心预算与 2024-2025 核定预算按拨款项目的对比

经费门类	2024-2025 年(欧元)	拟议(欧元)	差异 欧元	%
行政工作	**4 536 506**	**4 579 281**	**42 775**	**0.9**
方案	**35 332 615**	**47 435 855**	**12 103 240**	**34.3**
方案协调	710 664	734 540	23 876	3.4
适应	7 638 306	10 818 485	3 180 179	41.6
减缓	4 390 876	7 201 780	2 810 904	64.0
履约手段	7 428 571	11 751 170	4 322 599	58.2
透明	15 164 198	16 929 880	1 765 682	11.6
业务 [a]	**12 673 359**	**13 930 044**	**1 256 685**	**9.9**
业务协调 [b]	1 578 334	1 188 600	(389 734)	(24.7)
全秘书处费用 [c]	3 587 892	4 097 261	509 369	14.2
行政和业务部门	4 455 402	4 863 472	408 070	9.2
会议事务	3 051 731	3 780 711	728 980	23.9
跨领域	**12 548 108**	**15 144 615**	**2 596 507**	**20.7**
法律事务	2 761 000	3 135 673	374 673	13.6
政府间支助和集体进展	4 958 006	5 252 006	294 000	5.9
联系和接触 [d]	4 829 102	6 341 220	1 512 118	31.3
资源调动和伙伴关系	0	415 716	415 716	–
气专委 [e]	**489 510**	**489 510**	**0**	–
拨款合计	**65 580 098**	**81 579 305**	**15 999 207**	**24.4**
方案支助费用 [f]	8 525 413	10 605 310	2 079 897	24.4
预算总额	**74 105 511**	**92 184 615**	**18 079 104**	**24.4**

注：(1) 关于其他设想情景的信息载于本文件附件三；(2) 括号内的数字表示负值。
[a] 法律事务和资源调动及伙伴关系在 2024-2025 两年期核定核心预算中属于业务活动。在 2026-2027 两年期，它们将列入跨部门小组。
[b] 全秘书处费用是由行政和业务部门代表各司管理的工作人员和设施费用总和。
[c] 全秘书处费用是由行政和业务部门代表各司管理的工作人员和设施费用总和。
[d] 包括对加强的性别问题利马工作方案政府间进程的支持和在气候赋权行动下的支持。
[e] 向气专委提供年度赠款。
[f] 按 13%的标准划拨行政支助费。

七. 投资于秘书处基础设施，以更好地支持缔约方

34. 随着任务数量的增加，秘书处的工作量也随之增加，现有的系统和流程已变得过时、分散和低效。如果不进行现代化改造，成本将持续攀升，秘书处满足缔约方期望的能力也将受到掣肘。

35. 为使秘书处能够迎接气候行动和履约新时代的需求，拟提出一项 600 万欧元的一次性预算投资，资金来源为从清洁发展机制信托基金转拨这笔金额至补充活动信托基金(须经 CMP 批准)。通过此项投资，秘书处将能够实现核心系统的现代化，提升运营效能与效率，并增强秘书处支持缔约方履行《巴黎协定》的能力(见表 2)。

36. 这项一次性投资将有助于降低长期成本，减轻 2026-2027 年预算的压力，同时确保秘书处持续保持履职能力。预计未来两年内，这项投入将使秘书处能够：

(a) 通过实现行政任务自动化优化资源，降低成本，并增强利益相关方获取正式文件和信息的便利性；

(b) 通过实现财务管理、人力资源和法律咨询系统的现代化，改进服务提供，并改善网络安全；

(c) 通过改进注册流程、数字工具和会议管理，提高会议运营水平；

(d) 通过改善技术基础设施和提供有针对性的能力建设，更好地支持《巴黎协定》第六条第二款和第八款的落实(有关第六条第四款供资的详细信息，见第九章 F 节)；

(e) 为未来可能实现的第六条登记册全球服务奠定基础，减少国家层面的重复成本。

37. 将由一支项目管理团队指导该项一次性投资的实施，确保流程高效(见附件十四)。

38. 如果这项一次性预算投资未获批准，3 类(临时或短期)活动和关键业务投资的供资将被推迟，秘书处需要为他们寻求补充资源。

表 2

2026-2027 两年期秘书处一次性预算投资的组成部分

投资类别和相关产出	金额(欧元)
秘书处的现代化	
秘书处业务现代化	**1 876 000**
自动化法律协议工具和知识管理平台	76 000
自动化预算和财务报告工具以及综合系统支持	800 000
网络安全意识方案	200 000
实施 ServiceNow 案件管理系统和其他员工队伍规划和评估工具，并与机构间人力资源技术平台整合	400 000
改造气候公约网站，提升用户体验，增加获取信息和文件的使得性，采取可持续的设计做法	400 000
会议服务现代化	**1 096 000**
实施行为守则，培训代表团和工作人员	200 000
更新登记和认证系统、气候公约移动应用程序、数字会议工具，加强数据管理和系统更新	896 000
《巴黎协定》第六条第二款和第八款的推动落实	
减缓准备	**1 933 000**
第六条第二款的报告和审评程序	696 000
关于第六条第二款和第八款的能力建设讲习班	537 000
建立第六条第二款集中核算、跟踪和报告平台	100 000
运营和部署第 2/CMA.3 号决定附件所述第六条数据库	600 000
方案管理	**400 000**
投资总额	**5 305 000**
方案支助费用	689 650
预算总额	**5 994 650**

八. 附属履行机构可采取的行动

39. 关于方案预算，请履行机构作为建议提出关于下列事项的各项决定草案，供 COP 30、CMP 20 和 CMA 7 审议和通过：

(a) 核准 2026-2027 两年期拟议核心预算 9,220 万欧元和人员配置表(217 名工作人员；见下文表 4)；

(b) 通过 2026 年和 2027 年缔约方指示性缴款比额表；

(c) 授权执行秘书在规定限额内可在方案预算各拨款项目之间进行调拨；

(d) 决定周转准备金水平，目前为两年期方案预算年度估计支出的 8.3%。

40. 关于**清洁发展机制、国际交易日志和第六条第四款机制的预算**，请履行机构作为建议提出关于下列事项的各项决定草案，供 CMP 20 和 CMA 7 审议和通过：

(a) 核准**国际交易日志** 2026-2027 两年期预算 280 万欧元；

(b) 决定周转准备金水平，目前为**国际交易日志**两年期方案预算年度估计支出的 8.3%；

(c) 注意到**清洁发展机制**的供资安排；

(d) 注意到**第六条第四款机制**的供资安排。

41. 关于**其他预算事项**，请履行机构作为建议提出关于下列事项的各项决定草案，供 COP 30 和 CMP 20 审议和通过：

(a) 核可一项 1,170 万欧元的会议服务应急预算，补加到 2026-2027 两年期方案预算中，以备在联合国大会决定不在联合国经常预算中为这些活动提供资金时使用；

(b) 注意到在拟议核心预算情景下，对补充活动信托基金的自愿捐款需求为 1.312 亿欧元，对参与气候公约进程信托基金的自愿捐款需求为 1,620 万欧元；

(c) 批准从清洁发展机制信托基金向补充活动信托基金转账 600 万欧元，以使秘书处能够实现业务和会议服务的现代化，启动《巴黎协定》第六条第二款和第八款的实施工作，并加强其支持缔约方履行《公约》和《巴黎协定》的能力(见上文第六章)。

九. 2026-2027 两年期方案预算按来源分列的供资和人员配置

A. 核心预算

42. 实际需求情景为 1.098 亿欧元，而拟议核心预算为 9,220 万欧元。未列入拟议核心预算的周期性或长期(2 类)活动共计 1,760 万欧元，详细情况载于附件六。在实际零增长情景下由核心预算供资的产出见附件七。在不同情景下，2024-2025 年核定核心预算与 2026-2027 年拟议核心预算的各项拨款差异见附件三。[14]

[14] 所有数额均包括 13%的方案支助费用。

43. **拟议核心预算**情景下的核心预算总额为 9,220 万欧元，仅占基本活动(1 类)和周期性或长期活动(2 类)所需资源的 83.9%。与核定的 2024-2025 年核心预算相比，增加了 1,810 万欧元。增加的原因是：

(a) **用于下列方面的资源增加**(工作人员费用和非工作人员费用)：

(一) **扩大现有活动**以及《巴黎协定》全面实施和 COP 28 和 COP 29 的任务授权带来的新活动的范围，对此可预见且充足的核心资源是交付成果的关键。这些包括加强对政府间进程及各组成机构在适应、遵约、履约手段、减缓和透明度等领域的支持，例如支持全球气候韧性阿联酋框架下的工作、资委会在气候资金方面的工作以及落实《巴黎协定》第六条第二款下的合作方法；

(二) **纠正秘书处在下述方面的结构性和方案性失衡**：适应、执行手段、减缓和透明度等方案工作领域；对气候赋权行动的支持；为会期内和会期外会议提供的业务支持，这些工作尽管是政府间进程的核心，仍然资源不足；

(b) **已经发生的不可避免的成本上升。**[15]

44. 拟议核心预算不包括理事机构和附属机构未来所作决定可能产生的活动所需资源。因此，这些活动所需的任何核心资源都将列入下一个两年期的预算，同时由补充资源供资。

45. 在名义零增长情景下维持 2024-2025 年核定核心预算水平，将意味着上文第 43 段所述缔约方驱动的需求无法得到妥善满足。此外还需要将现有(29.5 个)和新提议的(6.5 个)工作人员和非工作人员资源共计 1,820 万欧元，从拟议核心预算转入补充预算或和内部成本回收机制。受影响产出及相关资源和人员编制需求(不包括方案支助费用)详情见表 3。

表 3

2026-2027 年秘书处工作方案产出：在拟议核心预算情景下由核心预算供资，在 2026-2027 年名义零增长情景下由补充资金或内部成本回收机制供资，或继续无资金保障状态

司、产出和总体目标(括号内)	需求总额(欧元)	P 级员额(新设)	GS 员额(新设)
行政工作	**42 775**	**–**	**–**
与联合国系统就气候变化问题进行接触，以促进和确保与《公约》、《京都议定书》和《巴黎协定》的宗旨和目标保持一致(加强接触)	42 775	–	–
方案协调	**23 060**	**–**	**–**
与缔约方和联合国系统的战略外联，以支持方案各司的工作方案(政府间接触)	23 060	–	–
适应	**3 302 665**	**9.0**	**1.0**
支持开展全球气候韧性阿联酋框架下的活动，包括组织会议和管理文件(政府间进程)	1 370 280	4.0	1.0
在适应委员会、专家组和华沙机制执委会(组成机构)的工作计划下，为授权的技术、信息和外联成果提供支持，包括讲习班和会议	1 538 385	4.0	–
支持内罗毕工作方案下的努力(包括管理技术文件)以及利马适应知识倡议下的努力，并组织会议(政府间进程)	294 000	1.0	–
支持分析和综合国家自主贡献和两年期透明度报告所载的适应信息(政府间进程)	100 000	–	–

[15] 这些包括非工作人员费用以及继续适用联合国共同薪金和福利制度造成的法定工作人员费用增加。

司、产出和总体目标(括号内)	需求总额(欧元)	P 级员额(新设)	GS 员额(新设)
减缓	**2 811 120**	**5.0 (3.5)**	**1.0 (1.0)**
支持第六条技术专家审评，包括主任审评员年度会议、审评结果汇编和综合以及参加审评的技术专家培训方案(政府间进程)	1 317 552	1.0 (1.0)	0.25(0.25)
支持实施《巴黎协定》第六条第二款下的合作方针，包括第六条数据库和国际登记册的运行和维护，向无法访问的缔约方提供登记册服务，登记册系统管理人论坛和年度报告(政府间进程)	1 071 888	2.5 (2.5)	0.75(0.75)
为编写国家自主贡献和长期低排放发展战略综合报告以及运营长期低排放发展战略平台和资料库提供支持，为缔约方编制和实施国家自主贡献和长期低排放发展战略方面开展能力建设，包括与区域合作中心和联合国伙伴合作(政府间进程)	407 680	1.5	–
为关于减缓的周期性议程项目的文件和报告提供技术支持(政府间参与)	14 000	–	–
履约手段	**4 311 760**	**8.0 (1.0)**	**1.0**
支持资委会关于全球气候资金报告的定期工作，包括第七次气候资金流动两年期评估和概览、第三次需求确定报告和关于 1,000 亿美元目标的 2026 年进展报告，以及关于气候资金新集体量化目标的进展报告的初步工作(组成机构)	2 580 600	6.0	1.0
组织和服务一次资委会会议，支持举办两次资委会论坛并为发展中国家的专家与会提供支持(组成机构)	383 400	–	–
支持技执委滚动工作计划和技术机制联合工作方案(2023-2027 年)的授权活动，并为报告工作提供支持，以支持技术机制第二次定期评估和气候技术中心与网络第三次独立审查(组成机构)	270 000	–	–
支持巴黎能建委 2025-2029 年工作计划的授权活动，包括巴黎能建委年度能力建设中心、活动、文件、外联和继续协调巴黎能建委网络(组成机构)	814 720	2.0 (1.0)	–
提供技术支持，以根据资会会、技执委和巴黎能建委的工作计划，加强为执行国家自主贡献和国家适应计划调动资金、技术和能力建设(加强参与)	263 040	–	–
透明	**1 762 320**	**2.0**	**–**
管理对发展中国家执行透明度框架的支助(监督和管理)	407 680	1.0	–
组织对 15 项新增两年期透明度报告的技术审评，对进展情况开展推进性多边审议，并编写相应的报告(政府间进程)	754 640	1.0	–
为所有需要维护和运行的工具和系统提供服务支持，包括透明度框架报告和审评、REDD+、国家自主贡献登记册和专家名册平台(数据和信息管理)	600 000	–	–
业务协调	**25 900**	**–**	**–**
加强秘书处业务服务的协调(政府间参与)	25 900	–	–
全秘书处费用	**509 369**	**–**	**–**
设施和资产管理、公文处理和地方交通(监督和管理)	289 640	–	–
通过高效的入职和离职服务提供工作人员职业全周期管理(监督和管理)	219 729	–	–
行政和业务部门	**428 455**	**–**	**–**
维护和运行信息技术应用程序、平台和基础设施，以确保数据完整性，保护敏感信息并支持合规工作(数据和信息管理)	428 455	–	–
会议事务	**728 980**	**2.0**	**1.0**
为届会、会期会议、讲习班和活动规划和提供业务支持(政府间进程)	682 480	2.0	1.0
为届会、会期会议、讲习班和活动开发和实施现代化的业务流程和系统以及数据管理系统(政府间进程)	46 500	–	–
法律事务	**387 540**	**1.0**	**–**
为巴黎协定履约和遵约委员会提供全面的法律、实质性、程序性和后勤支助，包括为会议提供服务以及管理案件和文件(组成机构)	387 540	1.0	–
政府间支助和集体进展	**294 000**	**1.0 (1.0)**	**–**
加强政府间进程的协调和质量管理，以确保提供连贯一致的支持(政府间参与)	227 360	1.0 (1.0)	–
加强与缔约方和观察员的沟通渠道和礼宾服务(政府间参与)	66 640	–	

司、产出和总体目标(括号内)	需求总额(欧元)	P 级员额(新设)	GS 员额(新设)
联系和接触	**1 512 118**	**4.0**	**–**
评估观察员申请，为缔约方会议就接纳新组织参加气候公约进程作出决定提供支持，处理边会活动和展览申请，为发展中国家和青年组织提供服务支持(政府间参与)	432 640	1.0	–
支持实施格拉斯哥气候赋权行动工作方案下的气候赋权行动相关活动，包括活动、虚拟培训、青年参与、口译服务和通讯产品(政府间进程)	641 360	2.0	–
以联合国所有正式语文翻译和分发气候公约多语种通讯，制作和协调各个管道和联合国系统的媒体和外联内容，为理事机构和附属机构届会多达 5,000 名媒体代表提供证书和服务(加强参与)	438 118	1.0	–
小计	**16 140 062**	**32.0 (5.5)**	**4.0 (1.0)**
方案支助费用 [a]	2 098 208	32.0 (5.5)	4.0 (1.0)
总计	**18 238 270**	**32.0 (5.5)**	**4.0 (1.0)**

[a] 按 13%的标准划拨行政支助费。

46. 2026-2027 两年期核心预算的主要组成部分是人事费，在名义零增长情景下为 5,150 万欧元，在实际零增长情景下为 5,160 万欧元，在实际需求情景下为 6,870 万欧元，在拟议核心预算情景下为 6,130 万欧元，而 2024-2025 两年期为 5,160 万欧元。

47. 2026-2027 年拟由核心预算供资的全秘书处人员配置一览见附件四，按部门和员额职等分列。名义零增长和拟议核心预算情景按员额职等分列比较见表 4, 核心预算情景下按部门和职等分列员额细目见表 5(其他情景概览见附件五)。

表 4

拟议核心预算情景下由 2026-2027 年核心预算供资的全秘书处人员配置情况，按员额职等分列

	员额数		
	核定核心预算	拟议核心预算	
职等	2025	2026	2027
专业及专业以上职类			
USG	1	1	1
ASG	1	1	1
D-2	2	2	2
D-1	8	8	8
P-5	18	20	20
P-4	35	40	40
P-3	44	56	56
P-2	19	32	32
专业及专业以上职类小计	128	160	160
一般事务人员职类小计	53	57	57
总计	**181**	**217**	**217**

表 5

拟议核心预算情景下由 2026-2027 年核心预算供资的全秘书处人员配置情况，按司和员额职等分列

	员额数										
司	专业工作人员	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2	一般事务工作人员	总计
行政工作	**8**	**1**	**1**	**-**	**-**	**2**	**1**	**2**	**1**	**7**	**15**
方案	**101**	**-**	**-**	**1**	**4**	**11**	**28**	**35**	**22**	**31**	**132**
方案协调	1	-	-	1	-	-	-	-	-	1	**2**
适应	26	-	-	-	1	3	6	7	9	6	**32**
减缓	15	-	-	-	1	2	6	4	2	5	**20**
执行手段	24	-	-	-	1	3	5	8	7	7	**31**
透明	35	-	-	-	1	3	11	16	4	12	**47**
业务	**17**	**-**	**-**	**1**	**1**	**1**	**3**	**7**	**4**	**7**	**24**
业务协调	2	-	-	1	-	-	-	1	-	2	**4**
全秘书处费用	-	-	-	-	-	-	-	-	-	-	**-**
行政和业务部门	6	-	-	-	-	1	1	2	2	1	**7**
会议事务	9	-	-	-	1	-	2	4	2	4	**13**
跨领域	**34**	**-**	**-**	**-**	**3**	**6**	**8**	**12**	**5**	**12**	**46**
法律事务	6	-	-	-	1	-	3	2	-	3	**9**
政府间支助和集体进展	13	-	-	-	1	3	2	5	2	4	**17**
联系和接触	14	-	-	-	1	2	3	5	3	5	**19**
资源调动和伙伴关系	1	-	-	-	-	1	-	-	-	-	1
总计	**160**	**1**	**1**	**2**	**8**	**20**	**40**	**56**	**32**	**57**	**217**

48. 2026-2027 两年期非工作人员费用预算在实际需求情景下为 2,850 万欧元，在名义零增长情景下为 1,400 万欧元，在实际零增长情景下为 1,480 万欧元，在拟议核心预算情景下为 2,030 万欧元。2024-2025 两年期核定预算的非工作人员费用为 1,400 万欧元。

49. 2026-2027 年将继续采用两种指示性缴款比额表[16]：一种适用于《公约》和《巴黎协定》缔约方，另一种适用于《京都议定书》缔约方(见附件十三)。《京都议定书》在 2026-2027 年核心预算需求中的份额按比例计算为拟议核心预算情景下的 2%，而在 2024-2025 两年期为 8%，这意味着：

(a) 98%将拨付用于《公约》和《巴黎协定》(名义零增长情景下为 7,090 万欧元，实际零增长情景下为 7,190 万欧元，拟议核心预算情景下为 8,950 万欧元，实际需求情景下为 1.076 亿欧元，而 2024-2025 年为 6,720 万欧元)；

(b) 2%将拨付用于《京都议定书》(名义零增长情景和实际零增长情景下均为 150 万欧元，拟议核心预算情景下为 190 万欧元，实际需求情景下为 230 万欧元，而 2024-2025 年为 580 万欧元)。

[16] 联合国分摊比额表每三年更新一次。上一次更新的通过时间是 2024 年 12 月。

B. 补充预算

50. 关于 2026-2027 年拟议补充预算，秘书处大致维持了 2024-2025 年的项目。这些项目都按照活动类别编组(2 类和 3 类活动项目为一组，4 类活动项目为另一组)。附件十至十一按组别概述了由补充预算供资的项目及其所需资源。

51. 补充活动信托基金下的预算需求为：

(a) 在名义零增长情景下，1 类活动 160 万欧元，2 类和 3 类活动 8,130 万欧元，4 类活动 6,810 万欧元，共计 1.51 亿欧元；

(b) 在实际零增长情景下，1 类活动 150 万欧元，2 类和第类活动 8,070 万欧元，4 类活动 6,810 万欧元，共计 1.504 亿欧元；

(c) 在实际需求情景下，3 类活动 4,650 万欧元，4 类活动 6,810 万欧元，共计 1.146 亿欧元；

(d) 在拟议核心预算情景下，2 类和 3 类活动 6,310 万欧元，4 类活动 6,810 万欧元，共计 1.312 亿欧元。

52. 秘书处 2026-2027 两年期工作方案要切实得到实施，需要及时为补充活动信托基金提供资源。补充资金的不可预测性损害授权活动的实施，其中许多活动是周期性或长期性的。

53. 秘书处将继续与捐助方包括缔约方和非缔约方密切合作，以确保尽早筹集此类资金，可能情况下争取获得多年承诺。面向非缔约方实体的 4 类项目的大部分资金将面向非缔约方利益相关方筹集。

54. 虽然本文件提出的补充预算是 2026-2027 两年期的预算，但基本项目多为多年期活动。因此，收到的补充资金可涵盖两年期以后的时间，秘书处需要确保在每个两年期结束时具备充足的补充资金，以便多年期活动能够不间断地继续下去。一些项目的资金已经落实；秘书处将在发给缔约方的年度筹款函中提供关于所需资金净额的信息。

55. 补充预算可能会有变化，包括纳入理事机构和附属机构布置的新任务，回应组成机构的要求，考虑到新的供资需求，并反映内部质量鉴证和成本核算审查的结果。如果一次性预算投资未获批准，秘书处将寻求补充资源，以支持已获授权的 3 类活动和关键业务投资。

C. 国际交易日志的预算

56. 国际交易日志的拟议预算反映了确保国际交易日志持续可靠运作所需的资源[17]。已尽一切努力将资源要求减至最低限度。表 6 列出 2026-2027 两年期国际交易日志的拟议预算。

[17] 关于国际交易日志预算的更多详情载于 FCCC/SBI/2025/8/Add.2 号文件。

表 6

国际交易日志 2026-2027 年拟议预算

(欧元)

支出用途	2026-2027 年拟议预算
员额费用[a]	862 400
顾问	50 000
工作人员差旅费	12 400
专家和专家组	–
培训	12 915
一般业务费用[b]	1 446 360
对共同服务的缴款	102 000
小计	**2 486 075**
方案支助费用	323 190
预算总额	**2 809 265**
周转准备金调整[c]	(22 175)
所需收入	**2 787 090**
未用结余抵减额	2 787 090
扣除未用结余抵减额后的会费缴款	–
收入共计	**2 787 090**

注：括号内的数字表示负值。

[a] 工作人员费用包括加班费和一般临时助理人员费用。

[b] 一般业务费用是国际交易日志服务提供商的费用。

[c] 根据第 17/CMP.7 号决定第 6 段，周转准备金定为国际交易日志信托基金一年期估计支出的 8.3%。目前的周转准备金为 138,759 欧元，而 2026-2027 两年期的周转准备金为 116,584 欧元，减少了 22,175 欧元。

D. 参与《气候公约》进程信托基金

57. 参与《气候公约》进程信托基金用于资助符合条件的缔约方派代表参加《气候公约》届会的旅费和生活费。它由自愿捐款供资。所需资源的总体水平取决于各次届会、会前会议和筹备会议的次数、时长和地点，以及每个符合条件的缔约方所派代表的人数，支助这些代表是为了确保尽可能广泛的代表性。

58. 该基金面临捐款、指定用途和财政限制方面的挑战，影响了发展中国家充分参与气候谈判和相关活动的能力。缺乏足够的资金和捐款的不可预测性可能导致重要活动被取消，无法实施促进包容性参与的工具。

59. 2026-2027 两年期，每个符合资格的缔约方的两名代表，每个最不发达国家和每个小岛屿发展中国家再加一名代表，参加在波恩以外举行的为期两周的届会，所需资金估计为 1,620 万欧元。

60. 这与前几个两年期的参与水平相近。由于 2026 年和 2027 年联合国气候变化大会的地点尚未确定，为预算目的，资源需求的估算采用标准成本。

E. 清洁发展机制信托基金

61. 清洁发展机制信托基金按照 CMP 和清洁发展机制执行理事会的决定，管理监管服务收费产生的资金。资金用于资助秘书处根据执行理事会通过并向 CMP 报告的业务和管理计划，支持清洁发展机制的运作。

62. 2025 年下半年，拟议的清洁发展机制预算将提交执行理事会审议并通过，作为清洁发展机制 2026-2027 年业务和管理计划的一部分。

63. 清洁发展机制预算的资金来自清洁发展机制收费和清洁发展机制信托基金的未用余额。截至 2024 年 12 月 31 日，信托基金的未用余额为 5,550 万美元，即 5,150 万欧元[18]。

F. 《巴黎协定》入计机制信托基金

64. 秘书处已设立一个单独的信托基金来接收收益分成，以负担有关第六条第四款机制管理的相关费用，并管理其他捐款[19]。《巴黎协定》入计机制信托基金由联合国秘书长设立，按照气候变化财务规程及《联合国财务条例和细则》进行管理，由执行秘书负责。

65. 资金将用于秘书处根据《巴黎协定》第六条第四款机制监督机构通过并向 CMA 报告的资源分配计划为支持第六条第四款机制的运作提供支持。

66. 2025 年下半年，拟议的第六条第四款机制预算将提交监督机构审议和通过，作为 2026-2027 年资源分配计划的一部分。

G. 其他信托基金和特别账户的预算

1. 波恩基金

67. 波恩基金是根据德国关于将秘书处设在波恩的提议设立的，用于资助在德国举行的活动，每年通过德国政府和秘书处之间的安排确定支出。

68. 近年来，除其他因素外，在德国举行的活动相关费用增加，造成了在波恩举行的附属机构届会的预算短缺，加大了筹资工作压力。

69. 2026-2027 两年期的资源需求总额为 360 万欧元，包括为 10 个员额提供资金。

2. 《气候公约》方案支助费用特别账户

70. 秘书处的行政事务经费来自所有《气候公约》信托基金的应付间接费用。间接费用资金的最大部分用于支付行政和业务司行政事务处、跨部门人力资源股以及方案行政团队的服务。其余部分用于支付以下费用：

(a) 内部和外部审计；

[18] 包括与雇员福利有关的负债，但不包括 FCCC/TP/2024/7 号文件第 13 和 18 段所述的其他预计负债。

[19] 根据第 7/CMA.4 号决定，第 27 段。

(b) 薪金、投资和财务管理；

(c) 工作人员培训和发展；

(d) 与司法有关的服务和联合国其他支助服务；

(e) 与设在波恩的联合国其他组织分担的共同服务和房舍。

71. 表 7 和表 8 分别列示的 2026-2027 年人员配置和资源需求只是指示性的。执行秘书将根据方案支助费用的实际和预计收入核准支出。

表 7

2026-2027 两年期方案预算各种情景下由《气候公约》所有信托基金间接费用供资的人员配置需求

职等	2024-2025	2026-2027			
		拟议核心预算情景	实际需求情景	实际零增长情景	名义零增长情景
专业及专业以上职类					
D-1	1	1	1	1	1
P-5	2	4	3	4	4
P-4	8	8	8	8	8
P-3	16	21	21	21	21
P-2	10	7	7	7	7
专业及专业以上职类小计	**37**	**41**	**40**	**41**	**41**
一般事务人员职类小计	**46**	**49**	**49**	**49**	**49**
总计	**83**	**90**	**89**	**90**	**90**

表 8

2026-2027 两年期方案预算各种情景下由《气候公约》所有信托基金间接费用供资的资源需求

情景	欧元
名义零增长	26 311 782
实际零增长	26 311 782
实际需求	24 920 102
拟议核心预算	26 311 782

附件一

关于基本预算方法的补充资料

[English only]

I. Activity categorization and budget alignment with mandates

1. Acting on the BOA recommendation to submit a strengthened methodology for budget proposal and approval,[1] the secretariat enhanced its approach to preparing the programme budget for the biennium 2026–2027. The BOA highlighted key structural challenges: the increasing number of new mandates, a misalignment in time frame between the adoption of mandates and the budget formulation cycle, and the need to both identify high-stakes mandates and prioritize the allocation of resources necessary for their implementation. This annex presents a refined budget methodology and updated activity categorization, which together form an improved approach to budget planning that is strategic, transparent and needs-based.

2. The updated methodology builds on the established activity categorization framework by enhancing its application, improving the consistency of how activities are assigned, and reinforcing its use for strategic activity prioritization and resource allocation. These enhancements contribute to a mandate-driven budget process that is fully aligned with the secretariat's commitment to continuous improvement and directly responds to the BOA recommendation.

3. A key innovation of the refined methodology is the establishment of an operational, multidisciplinary mandate budgeting task force. This task force systematically reviewed 550 active mandates from the governing and subsidiary bodies, ensuring they had been translated into concrete activities and resource needs. The outcome was improved transparency, consistency and precision in costing activities, aligning activities with strategic priorities and defining "actual needs". The process also helped to differentiate mandated activities as essential (category 1), recurrent or long-term (category 2), temporary or short-term (category 3) or complementary (category 4).

4. In addition, in line with the BOA recommendation for the secretariat to explore innovative mechanisms to support the implementation of new mandates, the budget for the biennium 2026–2027 includes a one-off budget investment. While this investment is not intended to be repeated in future budget cycles, it serves as a practical example of how the secretariat can respond proactively to the structural challenges identified by the BOA, namely, the need to address the timing mismatch between mandate adoption and budget approval and to enable the rapid implementation of high-priority mandates when they arise.

5. The Organizational Development and Oversight unit will continue to oversee the mandate budgeting process and support ongoing refinements for future budget preparation cycles, while ensuring that the methodological improvements made for the biennium 2026–2027 are embedded into secretariat-wide planning and budget formulation practices and sustained over time.

6. The activities proposed for the biennium 2026–2027 are categorized according to the type and duration of the mandates they support, as follows:

(a) **Essential activities (category 1)**:

(i) Support for the intergovernmental process and negotiations, including support for the presiding officers and Presidencies of the COP, the CMP and the CMA;

[1] FCCC/SBI/2024/INF.7, para. 196.

(ii) Support for the essential operations of the secretariat, including administrative, legal and IT services;

(b) **Recurring or long-term activities (category 2)**:

(i) Support for recurring activities of established processes (e.g. the ETF);

(ii) Support for recurring activities of established work programmes (e.g. forum on the impact of the implementation of response measures);

(iii) Support for all constituted bodies for holding the minimum number of mandated meetings and for implementing the recurring elements of their workplans (e.g. the SCF biennial assessment and overview of climate finance flows);

(iv) Basic support related to maintenance of the UNFCCC website, and data and knowledge portals (e.g. NAP Central and the submission portal);

(c) **Temporary or short-term activities (category 3)**:

(i) Support that enables implementation of temporary aspects of established processes or work programmes (e.g. workshops under the NWP);

(ii) Support that enables implementation of short-term elements of the workplans of the constituted bodies, including expert meetings and workshops (e.g. regional training on NAPs);

(iii) Support for enhancing or developing tools, data and knowledge portals (e.g. the LCIPP web portal);

(d) **Complementary activities beneficial to achieving the objectives and goals of the Convention, the Kyoto Protocol and the Paris Agreement (category 4)**:

(i) More comprehensive support for existing activities that are otherwise funded with minimal resources (e.g. Marrakech Partnership for Global Climate Action);

(ii) Support for activities that strengthen the value added or impact of existing activities (e.g. collaboration under the United Nations system or the NDC Partnership).

7. In implementing the activities envisaged for 2026–2027, the secretariat will be guided by the following overarching objectives:

(a) Facilitate intergovernmental engagement on responding to the threat of climate change by providing effective organizational, process, technical and substantive support for:

(i) Ongoing intergovernmental oversight of established processes and negotiation of revised or enhanced processes, as appropriate (**intergovernmental engagement**);

(ii) Continued operation of established processes arising from the decisions of the COP, the CMP and the CMA (**intergovernmental processes**);

(b) Enable the constituted bodies to fulfil their mandates, including by providing effective organizational, process, technical and substantive support (**constituted bodies**);

(c) Manage a trusted repository of data and information in support of climate action and enhanced accountability of Parties and non-Party stakeholders (**data and information management**);

(d) Facilitate greater engagement in the UNFCCC process in order to promote action towards the achievement of the objectives and goals of the Convention, the Kyoto Protocol and the Paris Agreement (**enhanced engagement**);

(e) Oversee and manage secretariat operations effectively and efficiently and foster innovation (**oversight and management**).

8. These overarching objectives are detailed in the corresponding divisional objectives set out in the work programme of the secretariat for the biennium 2026–2027.[2]

[2] FCCC/SBI/2025/8/Add.1.

II. Standard costs

9. Standard costs are a predetermined estimated cost of producing or delivering a service, good or output based on historical data and other estimated inputs or drivers of costs such as inflation. In developing the budget for 2026–2027, the secretariat used standard costing for salaries (staff costs) and for travel of staff and participants, and internal service charges (non-staff costs).

A. Staff costs

10. The secretariat applies the United Nations rules governing salaries and employee benefits.[3] The salary and common costs for staff on fixed-term contracts are calculated using standard rates for each grade. The UNFCCC rates are determined on the basis of a historical analysis of a set of staff cost parameters such as pay scales and employee benefits. As part of the 2026–2027 budget process, a comprehensive review was undertaken of all staff cost components, as well as the actual staff-related expenditures for 2024. This resulted in a change in standard staff costs. Revisions result mainly from increases in the base salary scale, revisions in the post adjustment, step increases and related higher salary costs such as pension and medical contributions. Table I.1 compares standard salary costs by grade for the biennium 2026–2027 with the costs for the previous and current bienniums.

11. The standard staff costs for the biennium 2026–2027 do not include anticipated cost increases due to inflation. Increases in cost of living at United Nations duty stations are regularly reviewed by the United Nations in collaboration with the International Civil Service Commission. Changes resulting from such increases include post adjustment increases for staff in the Professional and Director categories and are implemented through the regular payroll process.

Table I.1
Standard salary costs on a yearly basis
(Euros)

Level	*2022–2023*	*2024–2025*	*2026–2027*
USG	252 000	286 000	286 000
ASG	225 000	282 000	313 000
D-2	194 000	277 000	291 000
D-1	199 000	236 000	247 000
P-5	174 000	212 000	208 000
P-4	150 000	171 000	174 000
P-3	129 000	154 000	150 000
P-2	108 000	123 000	116 000
GS	60 000	69 000	72 000

Note: Only 98 per cent of the standard salary costs were used in the preparation of the budgets to reflect a 2 per cent post vacancy rate.

B. Non-staff costs

12. Non-staff costs are estimated on the basis of actual requirements and historical data, as follows:

(a) Costs for travel of staff, experts and participants, including tickets, daily subsistence allowance and travel costs, ranging from a three-day trip (EUR 3,100) to a five-day trip (EUR 3,700);

[3] A general description of the United Nations common system of salaries, allowances and benefits is available at https://icsc.un.org/Resources/SAD/Booklets/sabeng.pdf?r=07378923.

(b) The Administration and Operations division delivers a set of services and equipment to all secretariat personnel, including office furniture, laptops, Internet connections, standard software and general IT support. The costs of such services and equipment for all core-funded staff are covered by the core budget under the Administration and Operations and secretariat-wide cost appropriation lines. For all other staff, the costs are covered by a cost recovery mechanism. For this purpose, a per capita amount of EUR 17,000 was included in all relevant budgets.

附件二

2026-2027 年拟议核心预算情景预算总额和员额与 2024-2025 年核定核心预算的比较

[English only]

	2024–2025		*2026–2027*							
	Approved core budget		*Proposed core budget scenario*		*Actual needs scenario*		*Zero real growth scenario*		*Zero nominal growth scenario*	
	EUR million	*Posts*	*EUR million*	*Posts*	*EUR million*	*Posts*	*EUR million*	*Posts*	*EUR million*	*Posts*
Core budget	74.1	181.0	92.2	217.0	109.8	248.0	75.0	181.0	73.9	181.0
Supplementary budget	198.4	236.9	131.2	186.8	114.6	156.8	150.4	222.8	151.0	222.8
One-off budget investment	Not applicable	Not applicable	6.0	-	6.0	-	6.0	-	6.0	-
Article 6, paragraph 4, of the Paris Agreement[a]	34.6	63.0	43.5	80.5	43.5	80.5	43.5	80.5	43.5	80.5
Joint implementation	0.01	–								
ITL budget	3.1	4.0	2.8	3.0	2.8	3.0	2.8	3.0	2.8	3.0
CDM[b]	18.5	43.5	15.3	30.5	15.3	30.5	15.3	30.5	15.3	30.5
Trust fund for participation in the UNFCCC process	13.5	2.0	16.2	1.0	16.2	1.0	16.2	1.0	16.2	1.0
Bonn Fund	3.6	10.0	3.6	10.0	3.6	10.0	3.6	10.0	3.6	10.0
Overheads and cost recovery	–	119.4		129.0		128.0		129.0		129.0
Total	**345.7**	**659.8**	**310.7**	**657.8**	**311.7**	**657.8**	**312.6**	**657.8**	**312.3**	**657.8**

Note: Figures include programme support costs.

[a] Expenditure projections for the Article 6.4 mechanism for 2026–2027 are tentative since they are based on the 2025 budget agreed by the Supervisory Body. Funding allocated to implementing the Article 6.4 mechanism at CMP 16 (decision 2/CMP.16, para. 18) will be fully spent by early 2026 and funds generated from the share of proceeds fees under Article 6, paragraph 4, are unlikely to cover costs of the mechanism in 2026. The Supervisory Body will consider this matter in 2025.

[b] Expenditure projections for the CDM for 2026–2027 are tentative, as they are based on the 2025 budget agreed by the CDM Executive Board.

附件三

2026-2027 年方案预算的实际需求、实际零增长和名义零增长情景与 2024-2025 年核定核心预算按拨款科目的对比

[English only]

Table III.1

Actual needs scenario for 2026–2027 compared with the approved core budget for 2024–2025 by appropriation line

Appropriation line	*Approved core budget for 2024–2025 (EUR)*	*Actual needs scenario for 2026–2027 (EUR)*	*Variance*	
			EUR	*%*
Executive	**4 536 506**	**4 692 961**	**156 455**	**3.4**
Programmes	**35 332 615**	**57 422 180**	**22 089 565**	**62.5**
Programmes Coordination	710 664	1 091 680	381 016	53.6
Adaptation	7 638 306	12 662 710	5 024 404	65.8
Mitigation	4 390 876	9 247 440	4 856 564	110.6
Means of Implementation	7 428 571	13 843 330	6 414 759	86.4
Transparency	15 164 198	20 577 020	5 412 822	35.7
Operations[a]	**12 673 359**	**16 953 648**	**4 280 289**	**33.8**
Operations Coordination[b]	1 578 334	1 188 600	(389 734)	(24.7)
Secretariat-wide costs[c]	3 587 892	5 990 837	2 402 945	67.0
Administration and Operations	4 455 402	5 291 820	836 418	18.8
Conference Affairs	3 051 731	4 482 391	1 430 660	46.9
Cross-cutting	**12 548 108**	**17 629 467**	**5 081 359**	**40.5**
Legal Affairs	2 761 000	3 523 013	762 013	27.6
Intergovernmental Support and Collective Progress	4 958 006	5 546 006	588 000	11.9
Communications and Engagement[d]	4 829 102	7 850 732	3 021 630	62.6
Resource Mobilization and Partnerships	0	709 716	709 716	-
IPCC[e]	**489 510**	**489 510**	**0**	**-**
Total appropriations	**65 580 098**	**97 187 766**	**31 607 668**	**48.2**
Programme support costs[f]	8 525 413	12 634 410	4 108 997	48.2
Total budget	**74 105 511**	**109 822 176**	**35 716 665**	**48.2**

Note: Figures in brackets indicate negative values.

[a] Legal Affairs and Resource Mobilization and Partnerships were part of Operations in the approved core budget for the biennium 2024–2025. They will be part of the Cross-cutting group of divisions and units in the biennium 2026–2027.

[b] The budget for Resource Mobilization and Partnerships is part of the Operations Coordination appropriation line in the approved core budget for the biennium 2024–2025.

[c] Secretariat-wide costs are pooled costs of staff and facilities, managed by Administration and Operations on behalf of all divisions.

[d] Includes support to the intergovernmental process on the enhanced Lima work programme on gender and under ACE.

[e] Provision for an annual grant to the IPCC.

[f] Standard 13 per cent applied for administrative support.

Table III.2

Zero real growth scenario for 2026–2027 compared with the approved core budget for 2024–2025 by appropriation line

Appropriation line	*Approved core budget for 2024–2025 (EUR)*	*Zero real growth scenario for 2026–2027 (EUR)*	*Variance*	
			EUR	*%*
Executive	**4 536 506**	**4 579 281**	**42 775**	**0.9**
Programmes	**35 332 615**	**35 711 990**	**379 375**	**1.1**
Programmes Coordination	710 664	734 540	23 876	3.4
Adaptation	7 638 306	7 515 820	(122 486)	(1.6)
Mitigation	4 390 876	4 404 660	13 784	0.3
Means of Implementation	7 428 571	7 439 410	10 839	0.1
Transparency	15 164 198	15 617 560	453 362	3.0
Operations[a]	**12 673 359**	**12 603 026**	**(70 333)**	**(0.6)**
Operations Coordination[b]	1 578 334	1 188 600	(389 734)	(24.7)
Secretariat-wide costs[c]	3 587 892	3 778 905	191 013	5.3
Administration and Operations	4 455 402	4 563 790	108 388	2.4
Conference Affairs	3 051 731	3 071 731	20 000	0.7
Cross-cutting	**12 548 108**	**12 950 957**	**402 849**	**3.2**
Legal Affairs	2 761 000	2 748 133	(12 867)	(0.5)
Intergovernmental Support and Collective Progress	4 958 006	4 958 006	0	–
Communications and Engagement[d]	4 829 102	4 829 102	0	–
Resource Mobilization and Partnerships	0	415 716	415 716	–
IPCC[e]	**489 510**	**489 510**	**0**	**–**
Total appropriations	**65 580 098**	**66 334 764**	**754 666**	**1.2**
Programme support costs[f]	8 525 413	8 623 519	98 107	1.2
Total budget	**74 105 511**	**74 958 283**	**852 773**	**1.2**

Note: Figures in brackets indicate negative values.

[a] Legal Affairs and Resource Mobilization and Partnerships were part of Operations in the approved core budget for the biennium 2024–2025. They will be part of the Cross-cutting group of divisions and units in the biennium 2026–2027.

[b] The budget for Resource Mobilization and Partnerships is part of the Operations Coordination appropriation line in the approved core budget for the biennium 2024–2025.

[c] Secretariat-wide costs are pooled costs of staff and facilities, managed by Administration and Operations on behalf of all divisions.

[d] Includes support to the intergovernmental process on the enhanced Lima work programme on gender and under ACE.

[e] Provision for an annual grant to the IPCC.

[f] Standard 13 per cent applied for administrative support.

Table III.3

Zero nominal growth scenario for 2026–2027 compared with the approved core budget for 2024–2025 by appropriation line

Appropriation line	*Approved core budget for 2024–2025 (EUR)*	*Zero nominal growth scenario for 2026–2027 (EUR)*	*Variance*	
			EUR	*%*
Executive	**4 536 506**	**4 536 506**	**0**	**–**
Programmes	**35 332 615**	**35 224 930**	**(107 685)**	**(0.3)**
Programmes Coordination	710 664	711 480	816	0.1
Adaptation	7 638 306	7 515 820	(122 486)	(1.6)
Mitigation	4 390 876	4 390 660	(216)	0.0
Means of Implementation	7 428 571	7 439 410	10 839	0.1
Transparency	15 164 198	15 167 560	3 362	0.0

Appropriation line	*Approved core budget for 2024–2025 (EUR)*	*Zero nominal growth scenario for 2026–2027 (EUR)*	*Variance*	
			EUR	*%*
Operations[a]	**12 673 359**	**12 237 340**	**(436 019)**	**(3.4)**
Operations Coordination[b]	1 578 334	1 162 700	(415 634)	(26.3)
Secretariat-wide costs[c]	3 587 892	3 587 892	0	–
Administration and Operations	4 455 402	4 435 017	(20 385)	(0.5)
Conference Affairs	3 051 731	3 051 731	0	–
Cross-cutting	**12 548 108**	**12 950 957**	**402 849**	**3.2**
Legal Affairs	2 761 000	2 748 133	(12 867)	(0.5)
Intergovernmental Support and Collective Progress	4 958 006	4 958 006	0	–
Communications and Engagement[d]	4 829 102	4 829 102	0	–
Resource Mobilization and Partnerships	0	415 716	415 716	–
IPCC[e]	**489 510**	**489 510**	**0**	**–**
Total appropriations	**65 580 098**	**65 439 243**	**(140 855)**	**(0.2)**
Programme support costs[f]	8 525 413	8 507 102	(18 311)	(0.2)
Total budget	**74 105 511**	**73 946 345**	**(159 166)**	**(0.2)**

Note: Figures in brackets indicate negative values.

[a] Legal Affairs and Resource Mobilization and Partnerships were part of Operations in the approved core budget for the biennium 2024–2025. They will be part of the Cross-cutting group of divisions and units in the biennium 2026–2027.

[b] The budget for Resource Mobilization and Partnerships is part of the Operations Coordination appropriation line in the approved core budget for the biennium 2024–2025.

[c] Secretariat-wide costs are pooled costs of staff and facilities, managed by Administration and Operations on behalf of all divisions.

[d] Includes support to the intergovernmental process on the enhanced Lima work programme on gender and under ACE.

[e] Provision for an annual grant to the IPCC.

[f] Standard 13 per cent applied for administrative support.

附件四

2026-2027 年方案预算各种情景下由核心预算供资的全秘书处人员配置，按职类和职等分列

[English only]

	Number of posts								
		Proposed core budget scenario		*Actual needs scenario*		*Zero real growth scenario*		*Zero nominal growth scenario*	
Grade of post	*2025*	*2026*	*2027*	*2026*	*2027*	*2026*	*2027*	*2026*	*2027*
Professional category and above									
USG	1	1	1	1	1	1	1	1	1
ASG	1	1	1	1	1	1	1	1	1
D-2	2	2	2	2	2	2	2	2	2
D-1	8	8	8	8	8	8	8	8	8
P-5	18	20	20	22	22	18	18	18	18
P-4	35	40	40	44	44	35	35	35	35
P-3	44	56	56	66	66	44	44	44	44
P-2	19	32	32	38	38	19	19	19	19
Subtotal Professional category and above	**128**	**160**	**160**	**182**	**182**	**128**	**128**	**128**	**128**
Subtotal General Service category	**53**	**57**	**57**	**66**	**66**	**53**	**53**	**53**	**53**
Total	**181**	**217**	**217**	**248**	**248**	**181**	**181**	**181**	**181**

附件五

2026-2027 年实际需求、实际零增长和名义零增长情景下由核心预算供资的全秘书处人员配置，按部门、职类、职等分列

[English only]

Table V.1

Secretariat-wide staffing funded from the core budget for 2026–2027 under the actual needs scenario by division, post category and level

	Number of posts										
Division	*P staff*	*USG*	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2*	*GS staff*	*Total*
Executive	**8**	**1**	**1**	**–**	**–**	**3**	**1**	**1**	**1**	**7**	**15**
Programmes	**116**	**–**	**–**	**1**	**4**	**11**	**32**	**42**	**26**	**37**	**153**
Programmes Coordination	2	–	–	1	–	–	1	–	–	1	**3**
Adaptation	26	–	–	–	1	3	6	7	9	6	**32**
Mitigation	20	–	–	–	1	2	6	7	4	8	**28**
Means of Implementation	28	–	–	–	1	3	7	9	8	8	**36**
Transparency	40	–	–	–	1	3	12	19	5	14	**54**
Operations	**19**	**–**	**–**	**1**	**1**	**2**	**3**	**8**	**4**	**7**	**26**
Operations Coordination	2	–	–	1	–	–	–	1	–	2	**4**
Secretariat-wide costs	–	–	–	–	–	–	–	–	–	–	**–**
Administration and Operations	6	–	–	–	–	1	1	2	2	1	**7**
Conference Affairs	11	–	–	–	1	1	2	5	2	4	**15**
Cross-cutting	**39**	**–**	**–**	**–**	**3**	**6**	**8**	**15**	**7**	**15**	**54**
Legal Affairs	6	–	–	–	1	–	3	2	–	5	**11**
Intergovernmental Support and Collective Progress	14	–	–	–	1	3	2	6	2	4	**18**
Communications and Engagement	17	–	–	–	1	2	3	6	5	6	**23**
Resource Mobilization and Partnerships	2	–	–	–	–	1	–	1	–	–	**2**
Total	**182**	**1**	**1**	**2**	**8**	**22**	**44**	**66**	**38**	**66**	**248**

Table V.2

Secretariat-wide staffing funded from the core budget for 2026–2027 under the zero real growth scenario by division, post category and level

	Number of posts										
Division	*P staff*	*USG*	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2*	*GS staff*	*Total*
Executive	**8**	**1**	**1**	**–**	**–**	**2**	**1**	**2**	**1**	**7**	**15**
Programmes	**77**	**–**	**–**	**1**	**4**	**10**	**24**	**26**	**12**	**28**	**105**
Programmes Coordination	1	–	–	1	–	–	–	–	–	1	**2**
Adaptation	17	–	–	–	1	3	5	2	6	5	**22**
Mitigation	10	–	–	–	1	2	5	2	–	4	**14**
Means of Implementation	16	–	–	–	1	3	4	6	2	6	**22**

Division	*Number of posts* P staff	*USG*	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2*	*GS staff*	*Total*
Transparency	33	–	–	–	1	2	10	16	4	12	**45**
Operations	**15**	**–**	**–**	**1**	**1**	**1**	**3**	**6**	**3**	**6**	**21**
Operations Coordination	2	–	–	1	–	–	–	1	–	2	**4**
Secretariat-wide costs	–	–	–	–	–	–	–	–	–	–	**–**
Administration and Operations	6	–	–	–	–	1	1	2	2	1	**7**
Conference Affairs	7	–	–	–	1	–	2	3	1	3	**10**
Cross-cutting	**28**	**–**	**–**	**–**	**3**	**5**	**7**	**10**	**3**	**12**	**40**
Legal Affairs	5	–	–	–	1	–	2	2	–	3	**8**
Intergovernmental Support and Collective Progress	12	–	–	–	1	2	3	5	1	4	**16**
Communications and Engagement	10	–	–	–	1	2	2	3	2	5	**15**
Resource Mobilization and Partnerships	1	–	–	–	–	1	–	–	–	–	**1**
Total	**128**	**1**	**1**	**2**	**8**	**18**	**35**	**44**	**19**	**53**	**181**

Table V.3

Secretariat-wide staffing funded from the core budget for 2026–2027 under the zero nominal growth scenario by division, post category and level

Division	*Number of posts* P staff	*USG*	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2*	*GS staff*	*Total*
Executive	**8**	**1**	**1**	**–**	**–**	**2**	**1**	**2**	**1**	**7**	**15**
Programmes	**77**	**–**	**–**	**1**	**4**	**10**	**24**	**26**	**12**	**28**	**105**
Programmes Coordination	1	–	–	1	–	–	–	–	–	1	**2**
Adaptation	17	–	–	–	1	3	5	2	6	5	**22**
Mitigation	10	–	–	–	1	2	5	2	–	4	**14**
Means of Implementation	16	–	–	–	1	3	4	6	2	6	**22**
Transparency	33	–	–	–	1	2	10	16	4	12	**45**
Operations	**15**	**–**	**–**	**1**	**1**	**1**	**3**	**6**	**3**	**6**	**21**
Operations Coordination	2	–	–	1	–	–	–	1	–	2	**4**
Secretariat-wide costs	–	–	–	–	–	–	–	–	–	–	**–**
Administration and Operations	6	–	–	–	–	1	1	2	2	1	**7**
Conference Affairs	7	–	–	–	1	–	2	3	1	3	**10**
Cross-cutting	**28**	**–**	**–**	**–**	**3**	**5**	**7**	**10**	**3**	**12**	**40**
Legal Affairs	5	–	–	–	1	–	2	2	–	3	**8**
Intergovernmental Support and Collective Progress	12	–	–	–	1	2	3	5	1	4	**16**
Communications and Engagement	10	–	–	–	1	2	2	3	2	5	**15**
Resource Mobilization and Partnerships	1	–	–	–	–	1	–	–	–	–	**1**
Total	**128**	**1**	**1**	**2**	**8**	**18**	**35**	**44**	**19**	**53**	**181**

附件六

2026-2027 年秘书处工作方案产出：在实际需求情景下由核心预算供资，在 2026-2027 年拟议核心预算情景下由补充资金或内部成本回收机制资助，或继续无资金保障状态

[English only]

		Posts	
Division, output and overarching objective(s) (in parentheses)	*Total requirements (EUR)*	*Professional category and above*	*General Service category*
Executive	**113 680**	**–**	**–**
Engagement on climate change with the United Nations system to promote and ensure alignment with the objectives and goals of the Convention, the Kyoto Protocol and the Paris Agreement (Enhanced engagement)	68 208	–	–
Oversight of secretariat service delivery, including monitoring risks and reviewing business processes for fitness of purpose (Oversight and management)	45 472	–	–
Programmes Coordination	**357 140**	**1.0**	**–**
Oversight of UNFCCC inputs to United Nations system climate efforts and coordination of the Programmes divisions (Intergovernmental engagement)	357 140	1.0	–
Adaptation	**1 844 225**	**–**	**–**
Support for meetings and mandated technical, informational and outreach deliverables under the workplans of the AC, the FWG of the LCIPP, the LEG and the WIM Executive Committee (Constituted bodies)	1 055 125		
Support for the development of technical and outreach materials on NAPs as well as technical and regional NAP meetings and NAP Expos (Intergovernmental processes)	412 200		
Support for activities under the NWP and the Lima Adaptation Knowledge Initiative (Intergovernmental processes)	347 600		
Compilation and synthesis of adaptation communications, BTRs, NAPs and national communications (Intergovernmental processes)	29 300		
Mitigation	**2 045 660**	**5.0**	**3.0**
Support for Article 6 technical expert reviews, as well as the roster of experts, annual lead reviewer meetings and expert training sessions (Intergovernmental processes)	817 780	2.0	0.75
Support for implementation of cooperative approaches under Article 6, paragraph 2, of the Paris Agreement, including operation and maintenance of the Article 6 database and the international registry, provision of registry services to Parties without access, Registry System Administrators Forums and annual reporting (Intergovernmental processes)	664 360	1.5	1.5
Support to the Glasgow Committee on Non-market Approaches and intergovernmental engagement on Article 6 (Intergovernmental processes)	219 520	0.5	0.75
Support for preparation of the NDC and LT-LEDS synthesis reports, operation of the LT-LEDS platform, and capacity-building for Parties on preparation and implementation of NDCs and LT-LEDS (Intergovernmental processes)	344 000	1.0	
Means of Implementation	**2 092 160**	**4.0**	**1.0**
Support for stakeholder engagement and intergovernmental processes on climate finance, including enhanced collaboration with operating entities of the Financial Mechanism and support for the analysis and synthesis of finance information included in NDCs and BTRs (Intergovernmental processes)	1 176 800	3.0	

Division, output and overarching objective(s) (in parentheses)	*Total requirements (EUR)*	*Posts*	
		Professional category and above	*General Service category*
Support for implementation of the SCF workplan and SCF meetings (Constituted bodies)	166 400	–	–
Support for implementation of the TEC rolling workplan and the joint work programme of the Technology Mechanism (2023–2027) (Constituted bodies)	97 200	–	–
Enhanced support for capacity-building activities, including the capacity-building portal and mechanisms to address capacity-building gaps (Constituted bodies)	310 720		1.0
Technical support for enhancing the coherent mobilization of finance, technology and capacity-building for implementation of NDCs and NAPs, aligned with the workplans of the SCF, the TEC and the PCCB (Enhanced engagement)	341 040	1.0	–
Transparency	**3 647 140**	**5.0**	**2.0**
Review and reporting of up to 80 BTRs and the facilitative, multilateral consideration of progress, enabling broad implementation of the ETF (Intergovernmental processes)	2 221 644	2.0	0.45
Conducting and reporting on technical assessments of up to 19 REDD+ forest reference emission level and forest reference level submissions (Intergovernmental processes)	349 880	0.7	0.25
Conducting technical analyses of up to 19 REDD+ results, with corresponding reports delivered (Intergovernmental processes)	349 880	0.7	0.25
Support for annual lead reviewer meeting and updated practices and guidance to enhance consistency of reviews under the ETF (Intergovernmental processes)	185 024	0.2	0.2
Eight certification rounds held per biennium across five courses, with 1,200 experts certified and roster of experts maintained in support of transparency processes (Intergovernmental processes)	184 048	0.4	0.4
Support for one CGE meeting per biennium, with technical documentation and secretariat input provided (Constituted bodies)	356 664	1.0	0.45
Secretariat-wide costs	**1 893 576**	**–**	**–**
Safe, inclusive and sustainable work environment for staff and visitors (Oversight and management)	253 435	–	–
After-service health insurance for retired staff (Oversight and management)	760 141	–	–
Enterprise resource management system and BOA charges (Oversight and management)	880 000	–	–
Administration and Operations	**428 349**	**–**	**–**
Maintenance and operation of essential IT infrastructure and network services, including secure cloud-based data centres and support for meetings under the Convention, the Kyoto Protocol and the Paris Agreement (Oversight and management)	428 349	–	–
Conference Affairs	**701 680**	**2.0**	**–**
Implementation of modernized operational processes and systems and data management systems for sessions, in-session meetings, workshops and events, including support for both on-site and virtual participation therein (Intergovernmental processes)	701 680	2.0	–
Legal Affairs	**387 340**	**–**	**2.0**
Comprehensive legal, procedural and operational support to the PAICC, including full servicing of all mandated meetings, case management and preparation of documentation (Constituted bodies)	246 220	–	1.0
Support for the secretariat's institutional legal framework through the operation and maintenance of the UNFCCC policies portal and the internal UNFCCC delegation of authority portal (Oversight and management)	141 120	–	1.0
Intergovernmental Support and Collective Progress	**294 000**	**1.0**	**–**
Organization of and support for the annual ocean dialogue, the NDC synthesis report and United Nations system-wide collaboration, including through the provision of technical documentation and meeting services (Intergovernmental processes)	294 000	1.0	–

Division, output and overarching objective(s) (in parentheses)	*Total requirements (EUR)*	*Posts*	
		Professional category and above	*General Service category*
Communications and Engagement	**1 509 512**	**3.0**	**1.0**
Support for implementation of activities related to ACE, gender and youth (Intergovernmental processes)	1 009 175	2.0	1.0
Support for enhancing observer engagement in the UNFCCC process (Intergovernmental engagement)	227 360	1.0	–
Translation and dissemination of multilingual UNFCCC communications as well as accreditation and servicing of media representatives at sessions of the governing and subsidiary bodies (Enhanced engagement)	272 977	–	–
Resource Mobilization and Partnership	**294 000**	**1.0**	**–**
Coordination of resource mobilization efforts and partnership engagement with Party stakeholders (Oversight and management)	294 000	1.0	–
Subtotal	**15 608 461**	**22.0**	**9.0**
Programme support costs[a]	2 029 100	22.0	9.0
Total	**17 637 561**	**22.0**	**9.0**

[a] Standard 13 per cent applied for administrative support.

附件七

2026-2027 年秘书处工作方案产出：在 2026-2027 年实际零增长情景下由核心预算资助，在名义零增长情景下由补充资金或内部成本回收机制资助，或继续无资金保障状态

[English only]

Division, output and overarching objective(s) (in parentheses)	*Total requirements (EUR)*	*Posts*	
		Professional category and above	*General Service category*
Executive	**42 775**	**–**	**–**
Engagement with the United Nations system on climate change to promote and ensure alignment with the objectives and goals of the Convention, the Kyoto Protocol and the Paris Agreement (Enhanced engagement)	42 775	–	–
Programmes Coordination	**23 060**	**–**	**–**
Strategic outreach to Parties and the United Nations system in support of the work programme of the Programmes divisions (Intergovernmental engagement)	23 060	–	–
Mitigation	**14 000**	**–**	**–**
Technical support for documents and reports for recurring agenda items on mitigation (Intergovernmental engagement)	14 000	–	0
Transparency	**450 000**	**–**	**–**
Provision of servicing support for all tools and systems to be maintained and operated, including platforms for ETF reporting and review, REDD+, the NDC registry and the roster of experts (Data and information management)	450 000	–	–
Operations Coordination	**25 900**	**–**	**–**
Enhanced coordination of operational services of the secretariat (Intergovernmental engagement)	25 900	–	–
Secretariat-wide costs	**191 013**	**–**	**–**
Facility and asset management, correspondence handling and local transport (Oversight and management)	108 615	–	–
Life-cycle management of staff through efficient onboarding and separation (Oversight and management)	82 398	–	–
Administration and Operations	**128 773**	**–**	**–**
Maintenance and operation of IT applications, platforms and infrastructure to ensure data integrity, protect sensitive information and support compliance with regulatory requirements (Data and information management)	128 773	–	–
Conference Affairs	**20 000**	**–**	**–**
Planning and delivery of operational support for sessions, in-session meetings, workshops and events (Intergovernmental processes)	20 000	–	–
Subtotal	**895 521**	**–**	**–**
Programme support costs[a]	116 418	–	–
Total	**1 011 939**	**–**	**–**

[a] Standard 13 per cent applied for administrative support.

附件八

2024-2025 年核定核心预算与 2026-2027 年方案预算各种情景间的拨款差异

[English only]

	2024–2025		*2026–2027*							
	Approved core budget		*Proposed core budget scenario*		*Actual needs scenario*		*Zero real growth scenario*		*Zero nominal growth scenario*	
	EUR	*Posts*	*EUR*	*Posts*	*EUR*	*Posts*	*EUR*	*Posts*	*EUR*	*Posts*
Executive	**4 536 506**	**15**	**4 579 281**	**15**	**4 692 961**	**15**	**4 579 281**	**15**	**4 536 506**	**15**
Programmes	**35 332 615**	**105**	**47 435 855**	**132**	**57 422 180**	**153**	**35 711 990**	**105**	**35 224 930**	**105**
Programmes Coordination	710 664	2	734 540	2	1 091 680	3	734 540	2	711 480	2
Adaptation	7 638 306	22	10 818 485	32	12 662 710	32	7 515 820	22	7 515 820	22
Mitigation	4 390 876	14	7 201 780	20	9 247 440	28	4 404 660	14	4 390 660	14
Means of Implementation	7 428 571	22	11 751 170	31	13 843 330	36	7 439 410	22	7 439 410	22
Transparency	15 164 198	45	16 929 880	47	20 577 020	54	15 617 560	45	15 167 560	45
Operations	**12 673 359**	**22**	**13 930 044**	**24**	**16 953 648**	**26**	**12 603 026**	**21**	**12 237 340**	**21**
Operations Coordination	1 578 334	5	1 188 600	4	1 188 600	4	1 188 600	4	1 162 700	4
Secretariat-wide costs[a]	3 587 892	0	4 097 261	0	5 990 837	0	3 778 905	0	3 587 892	0
Administration and Operations	4 455 402	7	4 863 472	7	5 291 820	7	4 563 790	7	4 435 017	7
Conference Affairs	3 051 731	10	3 780 711	13	4 482 391	15	3 071 731	10	3 051 731	10
Cross-cutting	**12 548 108**	**39**	**15 144 615**	**46**	**17 629 467**	**54**	**12 950 957**	**40**	**12 950 957**	**40**
Legal Affairs[b]	2 761 000	8	3 135 673	9	3 523 013	11	2 748 133	8	2 748 133	8
Intergovernmental Support and Collective Progress	4 958 006	16	5 252 006	17	5 546 006	18	4 958 006	16	4 958 006	16
Communications and Engagement	4 829 102	15	6 341 220	19	7 850 732	23	4 829 102	15	4 829 102	15
Resource Mobilization and Partnerships[c]	–	–	415 716	1	709 716	2	415 716	1	415 716	1
IPCC[d]	**489 510**	**0**	**489 510**	**0**	**489 510**	**0**	**489 510**	**0**	**489 510**	**0**
Total appropriations	**65 580 098**	**181**	**81 579 305**	**217**	**97 187 766**	**248**	**66 334 764**	**181**	**65 439 243**	**181**
Programme support costs[e]	8 525 413	181	10 605 310	217	12 634 410	248	8 623 519	181	8 507 102	181
Total budget	**74 105 511**	**181**	**92 184 615**	**217**	**109 822 176**	**248**	**74 958 284**	**181**	**73 946 345**	**181**

[a] Secretariat-wide costs are pooled costs of staff and facilities, managed by Administration and Operations on behalf of all divisions.
[b] Legal Affairs was part of Operations in 2024–2025.
[c] Resource Mobilization and Partnerships was part of Operations Coordination in 2024–2025.
[d] Provision for an annual grant to the IPCC.
[e] Standard 13 per cent applied for administrative support.

附件九

按拨款项目分列的 2026-2027 年方案预算各种情景下的核心和补充资金分配情况概览

[English only]

Table IX.1
Distribution of core and supplementary funding in the budget for 2026–2027 under the proposed core budget scenario by appropriation line (excluding programme support costs)

	2026–2027 proposed core budget		*2026–2027 supplementary budget*		
Appropriation line	*EUR million*	*% of core funding in total*	*EUR million*	*% of supplementary funding in total*	*Total (EUR million)*
Executive	**4.6**	**70.2**	**1.9**	**29.8**	**6.5**
Programmes	**47.4**	**36.7**	**81.9**	**63.3**	**129.4**
Programmes Coordination	0.7	21.6	2.7	78.4	3.4
Adaptation	10.8	51.1	10.3	48.9	21.2
Mitigation	7.2	20.0	28.8	80.0	36.0
Means of Implementation	11.8	57.5	8.7	42.5	20.4
Transparency	16.9	35.0	31.4	65.0	48.4
Operations	**13.9**	**69.8**	**6.0**	**30.2**	**20.0**
Operations Coordination	1.2	41.7	1.7	58.3	2.8
Secretariat-wide costs	4.1	100.0	0.0	-	4.1
Administration and Operations	4.9	67.0	2.4	33.0	7.3
Conference Affairs	3.8	65.8	2.0	34.2	5.7
Cross-cutting	**15.1**	**36.6**	**26.2**	**63.4**	**41.3**
Legal Affairs	3.1	53.0	2.8	47.0	5.9
Intergovernmental Support and Collective Progress	5.3	69.5	2.3	30.5	7.6
Communications and Engagement	6.3	24.5	19.5	75.5	25.9
Resource Mobilization and Partnerships	0.4	20.8	1.6	79.2	2.0
IPCC	**0.5**	**100.0**	**0.0**	**-**	**0.5**
Total appropriations	**81.6**	**41.3**	**116.1**	**58.7**	**197.7**

Table IX.2
Distribution of core and supplementary funding in the budget for 2026–2027 under the actual needs scenario by appropriation line (excluding programme support costs)

	2026–2027 actual needs scenario		*2026–2027 supplementary budget*		
Appropriation line	*EUR million*	*% of core funding in total*	*EUR million*	*% of supplementary funding in total*	*Total (EUR million)*
Executive	**4.7**	**70.7**	**1.9**	**29.3**	**6.6**
Programmes	**57.4**	**44.8**	**70.6**	**55.2**	**128.0**
Programmes Coordination	1.1	32.8	2.2	67.2	3.3
Adaptation	12.7	59.9	8.5	40.1	21.1
Mitigation	9.2	26.0	26.3	74.0	35.5
Means of Implementation	13.8	68.9	6.3	31.1	20.1
Transparency	20.6	42.9	27.4	57.1	47.9
Operations	**17.0**	**76.6**	**5.2**	**23.4**	**22.1**
Operations Coordination	1.2	41.7	1.7	58.3	2.8
Secretariat-wide costs	6.0	100.0	0.0	-	6.0
Administration and Operations	5.3	68.8	2.4	31.2	7.7

Appropriation line	2026–2027 actual needs scenario EUR million	% of core funding in total	2026–2027 supplementary budget EUR million	% of supplementary funding in total	Total (EUR million)
Conference Affairs	4.5	80.0	1.1	20.0	5.6
Cross-cutting	**17.6**	**42.7**	**23.7**	**57.3**	**41.3**
Legal Affairs	3.5	60.4	2.3	39.6	5.8
Intergovernmental Support and Collective Progress	5.5	73.7	2.0	26.3	7.5
Communications and Engagement	7.9	30.6	17.8	69.4	25.6
Resource Mobilization and Partnerships	0.7	30.9	1.6	69.1	2.3
IPCC	**0.5**	**100.0**	**0.0**	**-**	**0.5**
Total appropriations	**97.2**	**48.9**	**101.4**	**51.1**	**198.6**

Table IX.3
Distribution of core and supplementary funding in the budget for 2026–2027 under the zero real growth scenario by appropriation line (excluding programme support costs)

Appropriation line	2026–2027 zero real growth scenario EUR million	% of core funding in total	2026–2027 supplementary budget EUR million	% of supplementary funding in total	Total (EUR million)
Executive	**4.6**	**70.2**	**1.9**	**29.8**	**6.5**
Programmes	**35.7**	**27.2**	**95.5**	**72.8**	**131.2**
Programmes Coordination	0.7	21.6	2.7	78.4	3.4
Adaptation	7.5	34.5	14.3	65.5	21.8
Mitigation	4.4	12.1	32.0	87.9	36.5
Means of Implementation	7.4	35.2	13.7	64.8	21.1
Transparency	15.6	32.2	32.9	67.8	48.5
Operations	**12.6**	**64.6**	**6.9**	**35.4**	**19.5**
Operations Coordination	1.2	41.7	1.7	58.3	2.8
Secretariat-wide costs	3.8	100.0	0.0	-	3.8
Administration and Operations	4.6	65.6	2.4	34.4	7.0
Conference Affairs	3.1	52.0	2.8	48.0	5.9
Cross-cutting	**13.0**	**31.1**	**28.7**	**68.9**	**41.7**
Legal Affairs	2.7	45.9	3.2	54.1	6.0
Intergovernmental Support and Collective Progress	5.0	65.7	2.6	34.3	7.6
Communications and Engagement	4.8	18.5	21.3	81.5	26.1
Resource Mobilization and Partnerships	0.4	20.8	1.6	79.2	2.0
IPCC	**0.5**	**100.0**	**0.0**	**-**	**0.5**
Total appropriations	**66.3**	**33.3**	**133.1**	**66.7**	**199.4**

Table IX.4
Distribution of core and supplementary funding in the budget for 2026–2027 under the zero nominal growth scenario by appropriation line (excluding programme support costs)

Appropriation line	2026–2027 zero nominal growth scenario EUR million	% of core funding in total	2026–2027 supplementary budget EUR million	% of supplementary funding in total	Total (EUR million)
Executive	**4.5**	**69.5**	**2.0**	**30.5**	**6.5**
Programmes	**35.2**	**26.8**	**96.0**	**73.2**	**131.2**
Programmes Coordination	0.7	21.0	2.7	79.0	3.4
Adaptation	7.5	34.5	14.3	65.5	21.8
Mitigation	4.4	12.0	32.1	88.0	36.5
Means of Implementation	7.4	35.2	13.7	64.8	21.1

Appropriation line	2026–2027 zero nominal growth scenario		2026–2027 supplementary budget		Total (EUR million)
	EUR million	% of core funding in total	EUR million	% of supplementary funding in total	
Transparency	15.2	31.3	33.3	68.7	48.5
Operations	**12.2**	**63.8**	**6.9**	**36.2**	**19.2**
Operations Coordination	1.2	40.8	1.7	59.2	2.8
Secretariat-wide costs	3.6	100.0	0.0	-	3.6
Administration and Operations	4.4	64.9	2.4	35.1	6.8
Conference Affairs	3.1	51.7	2.9	48.3	5.9
Cross-cutting	**13.0**	**31.1**	**28.7**	**68.9**	**41.7**
Legal Affairs	2.7	45.9	3.2	54.1	6.0
Intergovernmental Support and Collective Progress	5.0	65.7	2.6	34.3	7.6
Communications and Engagement	4.8	18.5	21.3	81.5	26.1
Resource Mobilization and Partnerships	0.4	20.8	1.6	79.2	2.0
IPCC	**0.5**	**100.0**	**0.0**	**-**	**0.5**
Total appropriations	**65.4**	**32.9**	**133.7**	**67.1**	**199.1**

Table IX.5
Distribution of core and supplementary funding in the biennium 2024–2025 by appropriation line (excluding programme support costs)

Appropriation line	2024–2025 approved core budget		2024–2025 supplementary budget		Total (EUR million)
	EUR million	% of core funding in total	EUR million	% of supplementary funding in total	
Executive	**4.5**	**71.5**	**1.8**	**28.5**	**6.3**
Programmes	**35.3**	**21.7**	**127.8**	**78.3**	**163.2**
Programmes Coordination	0.7	15.5	3.9	84.5	4.6
Adaptation	7.6	36.5	13.3	63.5	20.9
Mitigation	4.4	8.2	49.5	91.8	53.9
Means of Implementation	7.4	28.3	18.8	71.7	26.2
Transparency	15.2	26.3	42.4	73.7	57.6
Operations	**15.4**	**66.6**	**7.7**	**33.4**	**23.2**
Operations Coordination	1.6	34.9	2.9	65.1	4.5
Secretariat-wide costs	3.6	100.0	0.0	–	3.6
Administrative Services/Human Resources/ICT	4.5	60.2	2.9	39.8	7.4
Conference Affairs	3.1	62.2	1.9	37.8	4.9
Legal Affairs	2.8	46.8	3.1	53.2	5.9
Cross-cutting	**9.8**	**61.9**	**6.0**	**38.1**	**15.8**
Intergovernmental Support and Collective Progress	5.0	61.3	3.1	38.7	8.1
Communications and Engagement	4.8	62.6	2.9	37.4	7.7
IPCC	**0.5**	**0.2**	**0.0**	**–**	**0.5**
Total appropriations	**65.6**	**31.4**	**143.4**	**68.6**	**209.0**

附件十

拟议核心预算情景下 2026-2027 两年期补充活动信托基金项目和资金需求概览：长期或周期性活动(2 类)和临时或短期活动(3 类))

[English only]

Division, project and overarching objective(s) (in parentheses)	*Resource requirements for 2026–2027 (including programme support costs)*		
	EUR	*P posts*	*GS posts*
Programmes Coordination	**3 004 964**	**4.0**	**1.0**
Enhancement of coordination and synergies in facilitating implementation of mandated activities and in collaborating with the wider United Nations system (Intergovernmental engagement)	1 133 639	2.0	–
Support for work related to just transition, including the United Arab Emirates just transition work programme (Intergovernmental engagement) (Intergovernmental process)	1 871 325	2.0	1.0
Adaptation	**9 304 635**	**3.0**	**2.0**
Support for the United Arab Emirates Framework for Global Climate Resilience, the NWP, the process to formulate and implement NAPs, and adaptation-related transparency provisions (Intergovernmental process)	2 643 685	1.4	0.2
Development and enhancement of adaptation-related data portals (Data and information management)	625 577	1.2	0.4
Support for the full extent of activities envisaged in the workplans of the AC, the FWG of the LCIPP, the LEG and the WIM Executive Committee (Constituted bodies)	6 035 373	0.4	1.4
Mitigation	**14 289 893**	**14.5**	**7.0**
Facilitating enhanced mitigation ambition and implementation (Intergovernmental engagement) (Data and information management)	4 631 981	3.0	0.6
Support for the full extent of activities on the impacts of the implementation of response measures, including for global dialogues and activities envisaged in the workplans of the forum and its Katowice Committee of Experts on the Impacts of the Implementation of Response Measures (Constituted bodies)	2 023 902	2.0	0.4
Support for the operationalization of Article 6, paragraphs 2 and 8, of the Paris Agreement (Intergovernmental process) (Constituted bodies)	7 634 010	9.5	6.0
Means of Implementation	**7 684 147**	**7.0**	**1.0**
Accelerating the implementation of NDCs and NAPs through the provision of integrated means of implementation (capacity-building, finance and technology) (Enhanced engagement)	1 755 706	2.0	0.5
Strengthening the climate finance architecture (Intergovernmental process) (Data and information management)	4 207 912	3.0	–
Support for the full extent of activities envisaged in the workplans of the PCCB, the SCF and the TEC (Constituted bodies)	1 720 529	2.0	0.5
Transparency	**19 885 969**	**15.0**	**7.0**
Support for the technical reviews of national reports under the ETF and MRV processes (Intergovernmental engagement)	7 981 205	8.4	3.0
Development of the information hub and related reporting and review systems and tools used under the ETF and streamlining of the existing data management and tools used under the current transparency arrangements (Data and information management)	6 908 429	2.4	1.2
Extensive support to developing countries to implement MRV and the ETF, including through the work of the CGE (Constituted bodies) (Intergovernmental engagement)	3 378 753	2.0	1.8
Supporting activities relating to agriculture, forestry and other land use: reducing emissions from deforestation and forest degradation, enhancement of forest carbon sinks, sustainable management of forests and issues relating to agriculture (Intergovernmental engagement)	1 617 582	2.2	1.0
Conference Affairs	**2 218 777**	**3.0**	**4.0**
A more efficient and inclusive COP (Intergovernmental process)	2 218 777	3.0	4.0

Division, project and overarching objective(s) (in parentheses)	*Resource requirements for 2026–2027 (including programme support costs)* *EUR*	*P posts*	*GS posts*
Legal Affairs	**630 148**	–	**2.0**
Provision of institutional and general legal review and advice with respect to all activities and operations of the secretariat (Oversight and management)	225 232	–	1.0
Support for the full extent of activities of the compliance committees under the Kyoto Protocol and the Paris Agreement (Constituted bodies)	404 916	–	1.0
Intergovernmental Support and Collective Progress	**2 417 468**	**5.0**	**2.0**
Support for the global stocktake, consideration of research and systematic observation, science, enhanced collaboration with the IPCC and enhanced ocean-based climate action (Intergovernmental process)	1 214 063	3.0	–
Enhancement of coordination and operational support for Presiding officers and negotiators (Intergovernmental engagement)	1 203 405	2.0	2.0
Communications and Engagement	**3 648 550**	**7.0**	**1.5**
Support for work related to ACE, youth engagement including support to the Presidency youth climate champion, and gender, including enhancing inclusive stakeholder engagement (Enhanced engagement)	431 801	1.0	0.5
Support for work related to ACE, youth engagement including support to the Presidency youth climate champion, and gender, including enhancing inclusive stakeholder engagement (Intergovernmental process)	2 585 144	5.0	1.0
Facilitation of the effective participation of observer organizations and other non-Party stakeholders in established UNFCCC processes (Intergovernmental engagement)	320 197	1.0	–
Promoting achievements in the UNFCCC process and catalytic global climate action through communications activities and multilingual outreach via the UNFCCC website, mobile app and social media channels, and digital access for inclusive global engagement (Enhanced engagement)	311 408	–	–
Total	**63 084 551**	**58.5**	**27.5**

附件十一

拟议核心预算情景下 2026-2027 两年期补充活动信托基金的项目和资金需求概览：有利于实现《公约》、《京都议定书》和《巴黎协定》的宗旨和目标的补充活动(4 类)

[English only]

Division, project and overarching objective(s) (in parentheses)	*Resource requirements for 2026–2027 (including programme support costs)*		
	EUR	*P posts*	*GS posts*
Executive	**2 197 172**	**3.00**	**–**
Advancing the UNFCCC secretariat’s delivery and organizational culture for greater impact (Oversight and management)	1 254 752	3.00	–
Engagement by the Executive Secretary and Deputy Executive Secretary in United Nations-wide management and coordination activities (Intergovernmental engagement)	942 420	–	–
Adaptation	**2 384 817**	**2.00**	**–**
Enhanced engagement with respect to climate change impacts, vulnerability and adaptation, including on anticipatory approaches and foresight to the attainment of long-term resilience (Enhanced engagement)	2 384 817	2.00	–
Mitigation	**18 299 644**	**20.50**	**3.15**
Facilitating enhanced mitigation ambition and implementation (Data and information management) (Intergovernmental engagement)	2 757 910	2.50	0.15
Unlocking transformative climate solutions in collaboration with Parties and non–State actors (Enhanced engagement)	15 541 734	18.00	3.00
Means of Implementation	**2 114 411**	**3.00**	**1.00**
Accelerating the implementation of NDCs and NAPs through the provision of integrated means of implementation (capacity-building, finance and technology) (Enhanced engagement)	2 114 411	3.00	1.00
Transparency	**15 618 942**	**12.00**	**5.00**
Additional support and enhanced engagement for the development and implementation of the ETF (Enhanced engagement)	2 935 066	1.80	0.90
Extensive support to developing countries to implement MRV and ETF, including through the work of the CGE (Constituted bodies) (Intergovernmental engagement)	5 094 932	3.20	2.10
Participation in climate action globally is enabled, enhanced and recognized through the GCA portal (Data and information management)	7 588 945	7.00	2.00
Operations Coordination	**1 874 974**	**2.75**	**1.00**
Enhanced digital access to UNFCCC archives (Data and information management)	990 492	1.00	1.00
Integration and harmonization of the UNFCCC administrative process to adapt to new mandates that transition from negotiations of the Paris Agreement rule book to operationalization of the Paris Agreement (Oversight and management)	884 483	1.75	–
Administration and Operations	**2 709 669**	**–**	**–**
Enhanced capacity for conferences and workshops (provision of conference and workshop support, specialized licenses, networking equipment and its peripherals, laptops/monitors and its peripherals) (Enhanced engagement)	111 870	–	–
Enhancement and modernization of infrastructure, networks and end-user equipment and productivity tools (Oversight and management)	1 563 567	–	–
Enhancement and modernization of platforms and strengthening security of infrastructure and platforms (Data and information management) (Oversight and management)	1 034 233	–	–
Legal Affairs	**2 512 869**	**4.00**	**–**
Comprehensive support for the full extent of activities of the compliance committees under the Kyoto Protocol and the Paris Agreement (Constituted bodies)	866 755	2.00	–

Division, project and overarching objective(s) (in parentheses)	*Resource requirements for 2026–2027 (including programme support costs)* EUR	P posts	GS posts
Enhancing the capacity of young negotiators, presiding officers, secretariat staff, observer organizations, policymakers and legislators to actively engage in the UNFCCC process and implement international climate commitments (Enhanced engagement)	923 637	–	–
Comprehensive provision of institutional and general legal review and advice with respect to all activities and operations of the secretariat (Oversight and management)	722 477	2.00	–
Intergovernmental Support and Collective Progress	**192 326**	**–**	**–**
Strengthening engagement with Parties, observer States and negotiating groups on issues related to the intergovernmental process globally and regionally (Intergovernmental engagement)	192 326	–	–
Communications and Engagement	**18 413 199**	**33.00**	**6.50**
Facilitation of the effective participation of observer organizations and other non-Party stakeholders in established UNFCCC processes (Intergovernmental processes)	2 157 462	4.00	2.00
Enhancing the effectiveness and impact of collaborative climate action through mobilizing non-Party stakeholder engagement in the UNFCCC process and administering the Marrakech Partnership for Global Climate Action (Enhanced engagement) (Intergovernmental process)	2 472 702	6.00	2.00
Comprehensive support for work related to ACE, youth engagement, including support to the Presidency youth climate champion, and gender including enhancing inclusive stakeholder engagement (Enhanced engagement)	3 130 298	5.00	0.50
Mobilization for climate action, in particular though the creative and community sectors (Enhanced engagement)	3 820 267	5.00	2.00
Promoting achievements in the UNFCCC process and catalytic global climate action through communications activities and multilingual outreach via the UNFCCC website, mobile app and social media, and digital access for inclusive global engagement (Data and information management) (Enhanced engagement) (Intergovernmental engagement)	6 832 470	13.00	–
Resource Mobilization and Partnership	**1 790 395**	**3.00**	**1.00**
Support for partnerships for transformative climate action (Intergovernmental engagement)	1 790 395	3.00	1.00
Total	**68 108 419**	**83.25**	**17.65**

附件十二

会议服务应急款

[English only]

1. To date, the costs of conference services (mainly interpretation at meetings, translation, reproduction and distribution of documents and related services) for up to two sessions of the governing and subsidiary bodies annually have been covered by the United Nations Office at Geneva or other United Nations offices and financed from the regular budget of the United Nations adopted by the General Assembly. As in previous years, a contingency budget is submitted to the SBI to cover the cost of such services in the event that the General Assembly does not continue this practice.

2. The methodology used to calculate the costs of the conference services contingency is the same as that used for the 2024–2025 budget proposal. It is based on the assumption that the annual calendar of meetings of Convention bodies will include two sessional periods of two weeks each (with the sessions of the COP, the CMP and the CMA taking place during one of the sessional periods) and uses standard cost figures employed by the United Nations Office at Geneva for conference services. It is further envisaged that full conference services would be sought from the United Nations on a reimbursable basis to maintain the quality of translation and interpretation services. This means that no additional secretariat staff would be required. The contingency is also based on the assumption that the sessions of the governing and subsidiary bodies would be accommodated within the conference services portfolio prevailing in past years.

3. The contingency for conference services in the biennium 2026–2027 would amount to EUR 11.7 million for interpretation, documentation and meetings services support. This includes programme support costs and the working capital reserve (see the table below).

4. The COP, the CMP and the CMA rely on Parties to host their respective sessions, taking on the portion of costs that exceeds those covered from secretariat funds and those borne by the United Nations as outlined in paragraph 2 above. In the event that no Party offers to host a session of the governing bodies, rule 3 of the draft rules of procedure foresees that the session would take place at the seat of the secretariat. Parties may wish to consider including an additional contingency in the budget to cover sessions of the governing bodies. However, this would constitute a significant resource requirement, in the order of several tens of millions of euros.

Resource requirements for the conference services contingency for 2026–2027

(Thousands of euros)

Object of expenditure	*2026*	*2027*	*Total 2026–2027*
Interpretation	1 371.9	1 413.1	2 785.0
Documentation			
Translation	1 452.8	1 496.3	2 949.1
Reproduction and distribution	1 641.9	1 691.1	3 333.0
Meetings services support	234.7	241.8	476.5
Subtotal	**4 701.3**	**4 842.3**	**9 543.6**
Overhead charge	611.2	629.5	1 240.7
Working capital reserve	440.9	454.2	895.1
Total	**5 753.4**	**5 926.0**	**11 679.4**

附件十三

2026-2027 两年期缴款指示性分摊比额表

[English only]

Table XIII.1

Indicative scale of contributions from Parties to the Convention and the Paris Agreement for the biennium 2026–2027

Party	United Nations scale of assessments for 2025–2027	Convention and Paris Agreement adjusted scale for 2026–2027	Proposed core budget scenario		Actual needs scenario		Zero real growth scenario		Zero nominal growth scenario	
			Contributions for 2026 (EUR)	Contributions for 2027(EUR)	Contributions for 2026 (EUR)	Contributions for 2027 (EUR)	Contributions for 2026 (EUR)	Contributions for 2027 (EUR)	Contributions for 2026 (EUR)	Contributions for 2027 (EUR)
Afghanistan	0.005	0.005	2 173	2 190	2 594	2 649	1 771	1 734	1 746	1 708
Albania	0.010	0.010	4 347	4 380	5 188	5 298	3 541	3 467	3 491	3 417
Algeria	0.087	0.085	37 818	38 110	45 135	46 093	30 807	30 167	30 373	29 725
Andorra	0.004	0.004	1 739	1 752	2 075	2 119	1 416	1 387	1 396	1 367
Angola	0.010	0.010	4 347	4 380	5 188	5 298	3 541	3 467	3 491	3 417
Antigua and Barbuda	0.002	0.002	869	876	1 038	1 060	708	693	698	683
Argentina	0.490	0.478	213 000	214 641	254 209	259 606	173 512	169 907	171 065	167 416
Armenia	0.007	0.007	3 043	3 066	3 632	3 709	2 479	2 427	2 444	2 392
Australia	2.040	1.989	886 777	893 609	1 058 340	1 080 810	722 377	707 367	712 190	696 996
Austria	0.626	0.610	272 119	274 215	324 765	331 660	221 670	217 064	218 545	213 882
Azerbaijan	0.034	0.033	14 780	14 893	17 639	18 014	12 040	11 789	11 870	11 617
Bahamas	0.015	0.015	6 520	6 571	7 782	7 947	5 312	5 201	5 237	5 125
Bahrain	0.050	0.049	21 735	21 902	25 940	26 490	17 705	17 337	17 456	17 083
Bangladesh	0.010	0.010	4 347	4 380	5 188	5 298	3 541	3 467	3 491	3 417
Barbados	0.007	0.007	3 043	3 066	3 632	3 709	2 479	2 427	2 444	2 392
Belarus	0.043	0.042	18 692	18 836	22 308	22 782	15 227	14 910	15 012	14 692
Belgium	0.773	0.754	336 019	338 608	401 028	409 542	273 724	268 037	269 864	264 107
Belize	0.001	0.001	446	449	532	543	363	356	358	350
Benin	0.005	0.005	2 173	2 190	2 594	2 649	1 771	1 734	1 746	1 708
Bhutan	0.001	0.001	446	449	532	543	363	356	358	350

Party	United Nations scale of assessments for 2025–2027	Convention and Paris Agreement adjusted scale for 2026–2027	*Proposed core budget scenario*		*Actual needs scenario*		*Zero real growth scenario*		*Zero nominal growth scenario*	
			Contributions for 2026 (EUR)	*Contributions for 2027(EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*
Bolivia (Plurinational State of)	0.018	0.018	7 825	7 885	9 338	9 537	6 374	6 241	6 284	6 150
Bosnia and Herzegovina	0.014	0.014	6 086	6 133	7 263	7 417	4 957	4 854	4 888	4 783
Botswana	0.013	0.013	5 651	5 695	6 744	6 888	4 603	4 508	4 538	4 442
Brazil	1.411	1.376	613 354	618 079	732 019	747 560	499 644	489 262	492 598	482 089
Brunei Darussalam	0.019	0.019	8 259	8 323	9 857	10 066	6 728	6 588	6 633	6 492
Bulgaria	0.071	0.069	30 863	31 101	36 834	37 616	25 142	24 619	24 787	24 258
Burkina Faso	0.005	0.005	2 173	2 190	2 594	2 649	1 771	1 734	1 746	1 708
Burundi	0.001	0.001	446	449	532	543	363	356	358	350
Cabo Verde	0.001	0.001	446	449	532	543	363	356	358	350
Cambodia	0.008	0.008	3 478	3 504	4 150	4 238	2 833	2 774	2 793	2 733
Cameroon	0.014	0.014	6 086	6 133	7 263	7 417	4 957	4 854	4 888	4 783
Canada	2.543	2.479	1 105 428	1 113 945	1 319 294	1 347 304	900 492	881 781	887 794	868 853
Central African Republic	0.001	0.001	446	449	532	543	363	356	358	350
Chad	0.005	0.005	2 173	2 190	2 594	2 649	1 771	1 734	1 746	1 708
Chile	0.374	0.365	162 576	163 828	194 029	198 149	132 436	129 684	130 568	127 783
China	20.004	19.501	8 695 631	8 762 623	10 377 962	10 598 299	7 083 540	6 936 355	6 983 652	6 834 659
Colombia	0.197	0.192	85 635	86 295	102 202	104 372	69 759	68 309	68 775	67 308
Comoros	0.001	0.001	446	449	532	543	363	356	358	350
Congo	0.005	0.005	2 173	2 190	2 594	2 649	1 771	1 734	1 746	1 708
Cook Islands	-	0.001	446	449	532	543	363	356	358	350
Costa Rica	0.063	0.061	27 386	27 597	32 684	33 378	22 309	21 845	21 994	21 525
Côte d’Ivoire	0.024	0.023	10 433	10 513	12 451	12 715	8 499	8 322	8 379	8 200
Croatia	0.088	0.086	38 253	38 548	45 654	46 623	31 161	30 514	30 722	30 066
Cuba	0.122	0.119	53 033	53 441	63 293	64 637	43 201	42 303	42 592	41 683
Cyprus	0.035	0.034	15 214	15 332	18 158	18 543	12 394	12 136	12 219	11 958
Czechia	0.344	0.335	149 535	150 687	178 465	182 254	121 813	119 281	120 095	117 533
Democratic People’s Republic of Korea	0.005	0.005	2 173	2 190	2 594	2 649	1 771	1 734	1 746	1 708
Democratic Republic of the Congo	0.010	0.010	4 347	4 380	5 188	5 298	3 541	3 467	3 491	3 417
Denmark	0.531	0.518	230 823	232 601	275 480	281 329	188 030	184 123	185 379	181 424

Party	*United Nations scale of assessments for 2025–2027*	*Convention and Paris Agreement adjusted scale for 2026–2027*	*Proposed core budget scenario*		*Actual needs scenario*		*Zero real growth scenario*		*Zero nominal growth scenario*	
			Contributions for 2026 (EUR)	*Contributions for 2027(EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*
Djibouti	0.002	0.002	869	876	1 038	1 060	708	693	698	683
Dominica	0.001	0.001	446	449	532	543	363	356	358	350
Dominican Republic	0.069	0.067	29 994	30 225	35 797	36 557	24 433	23 926	24 089	23 575
Ecuador	0.065	0.063	28 255	28 473	33 722	34 438	23 017	22 539	22 692	22 208
Egypt	0.182	0.177	79 114	79 724	94 421	96 425	64 447	63 108	63 539	62 183
El Salvador	0.013	0.013	5 651	5 695	6 744	6 888	4 603	4 508	4 538	4 442
Equatorial Guinea	0.008	0.008	3 478	3 504	4 150	4 238	2 833	2 774	2 793	2 733
Eritrea	0.001	0.001	446	449	532	543	363	356	358	350
Estonia	0.045	0.044	19 561	19 712	23 346	23 841	15 935	15 604	15 710	15 375
Eswatini	0.002	0.002	869	876	1 038	1 060	708	693	698	683
Ethiopia	0.010	0.010	4 347	4 380	5 188	5 298	3 541	3 467	3 491	3 417
European Union	-	2.500	1 114 767	1 123 355	1 330 439	1 358 686	908 099	889 230	895 294	876 193
Fiji	0.003	0.003	1 304	1 314	1 556	1 589	1 062	1 040	1 047	1 025
Finland	0.386	0.376	167 792	169 085	200 255	204 506	136 685	133 845	134 758	131 883
France	3.858	3.761	1 677 052	1 689 972	2 001 509	2 044 003	1 366 142	1 337 755	1 346 877	1 318 142
Gabon	0.011	0.011	4 782	4 818	5 707	5 828	3 895	3 814	3 840	3 758
Gambia	0.001	0.001	446	449	532	543	363	356	358	350
Georgia	0.009	0.009	3 912	3 942	4 669	4 768	3 187	3 121	3 142	3 075
Germany	5.692	5.549	2 474 293	2 493 355	2 952 991	3 015 686	2 015 581	1 973 701	1 987 159	1 944 764
Ghana	0.025	0.024	10 867	10 951	12 970	13 245	8 853	8 669	8 728	8 542
Greece	0.280	0.273	121 714	122 652	145 262	148 347	99 150	97 090	97 752	95 666
Grenada	0.001	0.001	446	449	532	543	363	356	358	350
Guatemala	0.046	0.045	19 996	20 150	23 865	24 371	16 289	15 950	16 059	15 717
Guinea	0.004	0.004	1 739	1 752	2 075	2 119	1 416	1 387	1 396	1 367
Guinea-Bissau	0.001	0.001	446	449	532	543	363	356	358	350
Guyana	0.011	0.011	4 782	4 818	5 707	5 828	3 895	3 814	3 840	3 758
Haiti	0.006	0.006	2 608	2 628	3 113	3 179	2 125	2 080	2 095	2 050
Holy See	-	0.001	446	449	532	543	363	356	358	350
Honduras	0.010	0.010	4 347	4 380	5 188	5 298	3 541	3 467	3 491	3 417
Hungary	0.223	0.217	96 937	97 684	115 691	118 147	78 966	77 325	77 852	76 191
Iceland	0.035	0.034	15 214	15 332	18 158	18 543	12 394	12 136	12 219	11 958

Party	*United Nations scale of assessments for 2025–2027*	*Convention and Paris Agreement adjusted scale for 2026–2027*	*Proposed core budget scenario*		*Actual needs scenario*		*Zero real growth scenario*		*Zero nominal growth scenario*	
			Contributions for 2026 (EUR)	*Contributions for 2027(EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*
India	1.106	1.078	480 772	484 476	573 787	585 969	391 641	383 504	386 119	377 881
Indonesia	0.579	0.564	251 688	253 627	300 382	306 759	205 027	200 767	202 136	197 824
Iran (Islamic Republic of)	0.386	0.376	167 792	169 085	200 255	204 506	136 685	133 845	134 758	131 883
Iraq	0.131	0.128	56 945	57 384	67 962	69 405	46 388	45 424	45 734	44 758
Ireland	0.472	0.460	205 176	206 757	244 871	250 070	167 138	163 665	164 781	161 266
Israel	0.609	0.594	264 729	266 769	315 946	322 654	215 651	211 170	212 610	208 074
Italy	2.813	2.742	1 222 796	1 232 217	1 459 368	1 490 353	996 101	975 403	982 054	961 103
Jamaica	0.007	0.007	3 043	3 066	3 632	3 709	2 479	2 427	2 444	2 392
Japan	6.930	6.756	3 012 434	3 035 642	3 595 245	3 671 576	2 453 956	2 402 966	2 419 351	2 367 736
Jordan	0.021	0.020	9 129	9 199	10 895	11 126	7 436	7 282	7 331	7 175
Kazakhstan	0.131	0.128	56 945	57 384	67 962	69 405	46 388	45 424	45 734	44 758
Kenya	0.037	0.036	16 084	16 208	19 195	19 603	13 102	12 830	12 917	12 642
Kiribati	0.001	0.001	446	449	532	543	363	356	358	350
Kuwait	0.222	0.216	96 502	97 246	115 172	117 618	78 612	76 978	77 503	75 850
Kyrgyzstan	0.003	0.003	1 304	1 314	1 556	1 589	1 062	1 040	1 047	1 025
Lao People’s Democratic Republic	0.006	0.006	2 608	2 628	3 113	3 179	2 125	2 080	2 095	2 050
Latvia	0.050	0.049	21 735	21 902	25 940	26 490	17 705	17 337	17 456	17 083
Lebanon	0.022	0.021	9 563	9 637	11 413	11 656	7 790	7 628	7 680	7 517
Lesotho	0.001	0.001	446	449	532	543	363	356	358	350
Liberia	0.001	0.001	446	449	532	543	363	356	358	350
Libya	0.040	0.039	17 388	17 522	20 752	21 192	14 164	13 870	13 965	13 667
Liechtenstein	0.009	0.009	3 912	3 942	4 669	4 768	3 187	3 121	3 142	3 075
Lithuania	0.081	0.079	35 210	35 482	42 022	42 915	28 683	28 087	28 278	27 675
Luxembourg	0.073	0.071	31 733	31 977	37 872	38 676	25 850	25 313	25 485	24 942
Madagascar	0.004	0.004	1 739	1 752	2 075	2 119	1 416	1 387	1 396	1 367
Malawi	0.003	0.003	1 304	1 314	1 556	1 589	1 062	1 040	1 047	1 025
Malaysia	0.326	0.318	141 710	142 802	169 127	172 718	115 439	113 040	113 811	111 383
Maldives	0.004	0.004	1 739	1 752	2 075	2 119	1 416	1 387	1 396	1 367
Mali	0.005	0.005	2 173	2 190	2 594	2 649	1 771	1 734	1 746	1 708
Malta	0.020	0.019	8 694	8 761	10 376	10 596	7 082	6 935	6 982	6 833

Party	United Nations scale of assessments for 2025–2027	Convention and Paris Agreement adjusted scale for 2026–2027	Proposed core budget scenario		Actual needs scenario		Zero real growth scenario		Zero nominal growth scenario	
			Contributions for 2026 (EUR)	Contributions for 2027(EUR)	Contributions for 2026 (EUR)	Contributions for 2027 (EUR)	Contributions for 2026 (EUR)	Contributions for 2027 (EUR)	Contributions for 2026 (EUR)	Contributions for 2027 (EUR)
Marshall Islands	0.001	0.001	446	449	532	543	363	356	358	350
Mauritania	0.003	0.003	1 304	1 314	1 556	1 589	1 062	1 040	1 047	1 025
Mauritius	0.010	0.010	4 347	4 380	5 188	5 298	3 541	3 467	3 491	3 417
Mexico	1.137	1.108	494 248	498 056	589 869	602 393	402 619	394 253	396 941	388 473
Micronesia (Federated States of)	0.001	0.001	446	449	532	543	363	356	358	350
Monaco	0.011	0.011	4 782	4 818	5 707	5 828	3 895	3 814	3 840	3 758
Mongolia	0.004	0.004	1 739	1 752	2 075	2 119	1 416	1 387	1 396	1 367
Montenegro	0.004	0.004	1 739	1 752	2 075	2 119	1 416	1 387	1 396	1 367
Morocco	0.059	0.058	25 647	25 845	30 609	31 259	20 892	20 458	20 598	20 158
Mozambique	0.002	0.002	869	876	1 038	1 060	708	693	698	683
Myanmar	0.010	0.010	4 347	4 380	5 188	5 298	3 541	3 467	3 491	3 417
Namibia	0.007	0.007	3 043	3 066	3 632	3 709	2 479	2 427	2 444	2 392
Nauru	0.001	0.001	446	449	532	543	363	356	358	350
Nepal	0.010	0.010	4 347	4 380	5 188	5 298	3 541	3 467	3 491	3 417
Netherlands (Kingdom of the)	1.298	1.265	564 234	568 581	673 395	687 692	459 630	450 079	453 148	443 481
New Zealand	0.302	0.294	131 278	132 289	156 676	160 002	106 940	104 718	105 432	103 183
Nicaragua	0.004	0.004	1 739	1 752	2 075	2 119	1 416	1 387	1 396	1 367
Niger	0.004	0.004	1 739	1 752	2 075	2 119	1 416	1 387	1 396	1 367
Nigeria	0.150	0.146	65 204	65 707	77 819	79 471	53 116	52 012	52 367	51 250
Niue	-	0.001	446	449	532	543	363	356	358	350
North Macedonia	0.008	0.008	3 478	3 504	4 150	4 238	2 833	2 774	2 793	2 733
Norway	0.653	0.637	283 856	286 042	338 773	345 965	231 231	226 427	227 971	223 107
Oman	0.115	0.112	49 990	50 375	59 661	60 928	40 722	39 876	40 148	39 291
Pakistan	0.123	0.120	53 467	53 879	63 812	65 167	43 555	42 650	42 941	42 025
Palau	0.001	0.001	446	449	532	543	363	356	358	350
Panama	0.086	0.084	37 384	37 672	44 616	45 564	30 453	29 820	30 024	29 383
Papua New Guinea	0.009	0.009	3 912	3 942	4 669	4 768	3 187	3 121	3 142	3 075
Paraguay	0.023	0.022	9 998	10 075	11 932	12 186	8 144	7 975	8 030	7 858
Peru	0.145	0.141	63 031	63 516	75 225	76 822	51 345	50 279	50 621	49 541

Party	*United Nations scale of assessments for 2025–2027*	*Convention and Paris Agreement adjusted scale for 2026–2027*	*Proposed core budget scenario*		*Actual needs scenario*		*Zero real growth scenario*		*Zero nominal growth scenario*	
			Contributions for 2026 (EUR)	*Contributions for 2027(EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*
Philippines	0.198	0.193	86 070	86 733	102 721	104 902	70 113	68 656	69 124	67 650
Poland	0.831	0.810	361 231	364 014	431 118	440 271	294 262	288 148	290 113	283 923
Portugal	0.328	0.320	142 580	143 678	170 165	173 777	116 147	113 733	114 509	112 066
Qatar	0.245	0.239	106 500	107 321	127 105	129 803	86 756	84 953	85 533	83 708
Republic of Korea	2.349	2.290	1 021 098	1 028 964	1 218 648	1 244 521	831 795	814 512	820 066	802 570
Republic of Moldova	0.006	0.006	2 608	2 628	3 113	3 179	2 125	2 080	2 095	2 050
Romania	0.358	0.349	155 621	156 820	185 728	189 672	126 770	124 136	124 982	122 316
Russian Federation	2.094	2.041	910 250	917 263	1 086 355	1 109 420	741 498	726 091	731 042	715 446
Rwanda	0.003	0.003	1 304	1 314	1 556	1 589	1 062	1 040	1 047	1 025
Saint Kitts and Nevis	0.001	0.001	446	449	532	543	363	356	358	350
Saint Lucia	0.002	0.002	869	876	1 038	1 060	708	693	698	683
Saint Vincent and the Grenadines	0.001	0.001	446	449	532	543	363	356	358	350
Samoa	0.001	0.001	446	449	532	543	363	356	358	350
San Marino	0.002	0.002	869	876	1 038	1 060	708	693	698	683
Sao Tome and Principe	0.001	0.001	446	449	532	543	363	356	358	350
Saudi Arabia	1.217	1.186	529 023	533 099	631 373	644 778	430 947	421 993	424 870	415 806
Senegal	0.007	0.007	3 043	3 066	3 632	3 709	2 479	2 427	2 444	2 392
Serbia	0.040	0.039	17 388	17 522	20 752	21 192	14 164	13 870	13 965	13 667
Seychelles	0.002	0.002	869	876	1 038	1 060	708	693	698	683
Sierra Leone	0.001	0.001	446	449	532	543	363	356	358	350
Singapore	0.479	0.467	208 219	209 823	248 502	253 778	169 617	166 092	167 225	163 657
Slovakia	0.149	0.145	64 769	65 268	77 300	78 942	52 762	51 666	52 018	50 908
Slovenia	0.077	0.075	33 471	33 729	39 947	40 795	27 266	26 700	26 882	26 308
Solomon Islands	0.001	0.001	446	449	532	543	363	356	358	350
Somalia	0.002	0.002	869	876	1 038	1 060	708	693	698	683
South Africa	0.251	0.245	109 108	109 949	130 217	132 982	88 881	87 034	87 627	85 758
South Sudan	0.005	0.005	2 173	2 190	2 594	2 649	1 771	1 734	1 746	1 708
Spain	1.895	1.847	823 746	830 093	983 115	1 003 988	671 031	657 088	661 569	647 454
Sri Lanka	0.038	0.037	16 518	16 646	19 714	20 133	13 456	13 176	13 266	12 983
State of Palestine	-	0.011	4 782	4 818	5 707	5 828	3 895	3 814	3 840	3 758

Party	United Nations scale of assessments for 2025–2027	Convention and Paris Agreement adjusted scale for 2026–2027	Proposed core budget scenario		Actual needs scenario		Zero real growth scenario		Zero nominal growth scenario	
			Contributions for 2026 (EUR)	Contributions for 2027(EUR)	Contributions for 2026 (EUR)	Contributions for 2027 (EUR)	Contributions for 2026 (EUR)	Contributions for 2027 (EUR)	Contributions for 2026 (EUR)	Contributions for 2027 (EUR)
Sudan	0.008	0.008	3 478	3 504	4 150	4 238	2 833	2 774	2 793	2 733
Suriname	0.002	0.002	869	876	1 038	1 060	708	693	698	683
Sweden	0.822	0.801	357 319	360 072	426 449	435 503	291 075	285 027	286 971	280 848
Switzerland	1.029	1.003	447 301	450 747	533 839	545 173	364 375	356 804	359 237	351 573
Syrian Arab Republic	0.006	0.006	2 608	2 628	3 113	3 179	2 125	2 080	2 095	2 050
Tajikistan	0.003	0.003	1 304	1 314	1 556	1 589	1 062	1 040	1 047	1 025
Thailand	0.341	0.332	148 231	149 373	176 909	180 665	120 750	118 241	119 047	116 508
Timor-Leste	0.001	0.001	446	449	532	543	363	356	358	350
Togo	0.002	0.002	869	876	1 038	1 060	708	693	698	683
Tonga	0.001	0.001	446	449	532	543	363	356	358	350
Trinidad and Tobago	0.033	0.032	14 345	14 455	17 120	17 484	11 686	11 443	11 521	11 275
Tunisia	0.018	0.018	7 825	7 885	9 338	9 537	6 374	6 241	6 284	6 150
Türkiye	0.685	0.668	297 766	300 060	355 374	362 919	242 563	237 523	239 142	234 040
Turkmenistan	0.036	0.035	15 649	15 770	18 677	19 073	12 748	12 483	12 568	12 300
Tuvalu	0.001	0.001	446	449	532	543	363	356	358	350
Uganda	0.010	0.010	4 347	4 380	5 188	5 298	3 541	3 467	3 491	3 417
Ukraine	0.074	0.072	32 167	32 415	38 391	39 206	26 204	25 659	25 834	25 283
United Arab Emirates	0.574	0.560	249 515	251 437	297 788	304 110	203 257	199 034	200 391	196 115
United Kingdom of Great Britain and Northern Ireland	3.991	3.891	1 734 866	1 748 232	2 070 508	2 114 468	1 413 238	1 383 873	1 393 309	1 363 583
United Republic of Tanzania	0.010	0.010	4 347	4 380	5 188	5 298	3 541	3 467	3 491	3 417
United States of America	22.000	21.447	9 563 281	9 636 958	11 413 475	11 655 797	7 790 336	7 628 465	7 680 481	7 516 621
Uruguay	0.079	0.077	34 341	34 605	40 985	41 855	27 974	27 393	27 580	26 992
Uzbekistan	0.024	0.023	10 433	10 513	12 451	12 715	8 499	8 322	8 379	8 200
Vanuatu	0.001	0.001	446	449	532	543	363	356	358	350
Venezuela (Bolivarian Republic of)	0.069	0.067	29 994	30 225	35 797	36 557	24 433	23 926	24 089	23 575
Viet Nam	0.159	0.155	69 116	69 649	82 488	84 240	56 303	55 133	55 509	54 325
Yemen	0.003	0.003	1 304	1 314	1 556	1 589	1 062	1 040	1 047	1 025
Zambia	0.006	0.006	2 608	2 628	3 113	3 179	2 125	2 080	2 095	2 050

Party	United Nations scale of assessments for 2025–2027	Convention and Paris Agreement adjusted scale for 2026–2027	*Proposed core budget scenario* Contributions for 2026 (EUR)	Contributions for 2027(EUR)	*Actual needs scenario* Contributions for 2026 (EUR)	Contributions for 2027 (EUR)	*Zero real growth scenario* Contributions for 2026 (EUR)	Contributions for 2027 (EUR)	*Zero nominal growth scenario* Contributions for 2026 (EUR)	Contributions for 2027 (EUR)
Zimbabwe	0.007	0.007	3 043	3 066	3 632	3 709	2 479	2 427	2 444	2 392
Total	**100.000**	**100.000**	**44 590 671**	**44 934 205**	**53 217 563**	**54 347 437**	**36 323 967**	**35 569 210**	**35 811 746**	**35 047 718**

Table XIII.2

Indicative scale of contributions from Parties to the Kyoto Protocol for the biennium 2026–2027

Party	United Nations scale of assessments for 2025–2027	Kyoto Protocol adjusted scale for 2026–2027	*Proposed core budget scenario* Contributions for 2026 (EUR)	Contributions for 2027(EUR)	*Actual needs scenario* Contributions for 2026 (EUR)	Contributions for 2027 (EUR)	*Zero real growth scenario* Contributions for 2026 (EUR)	Contributions for 2027 (EUR)	*Zero nominal growth scenario* Contributions for 2026 (EUR)	Contributions for 2027 (EUR)
Afghanistan	0.005	0.006	62	62	74	75	50	49	50	48
Albania	0.010	0.013	123	124	147	150	100	98	99	97
Algeria	0.087	0.112	1,073	1,081	1,280	1,308	874	856	862	843
Angola	0.010	0.013	123	124	147	150	100	98	99	97
Antigua and Barbuda	0.002	0.003	25	25	29	30	20	20	20	19
Argentina	0.490	0.633	6,043	6,089	7,212	7,365	4,922	4,820	4,853	4,749
Armenia	0.007	0.009	86	87	103	105	70	69	69	68
Australia	2.040	2.636	25,157	25,351	30,024	30,662	20,493	20,067	20,204	19,773
Austria	0.626	0.809	7,720	7,779	9,213	9,409	6,289	6,158	6,200	6,068
Azerbaijan	0.034	0.044	419	423	500	511	342	334	337	330
Bahamas	0.015	0.019	185	186	221	225	151	148	149	145
Bahrain	0.050	0.065	617	621	736	752	502	492	495	485
Bangladesh	0.010	0.013	123	124	147	150	100	98	99	97
Barbados	0.007	0.009	86	87	103	105	70	69	69	68
Belarus	0.043	0.056	530	534	633	646	432	423	426	417
Belgium	0.773	0.999	9,533	9,606	11,377	11,618	7,765	7,604	7,656	7,493
Belize	0.001	0.001	10	10	11	12	8	8	8	8
Benin	0.005	0.006	62	62	74	75	50	49	50	48
Bhutan	0.001	0.001	10	10	11	12	8	8	8	8
Bolivia (Plurinational State of)	0.018	0.023	222	224	265	271	181	177	178	174
Bosnia and Herzegovina	0.014	0.018	173	174	206	210	141	138	139	136

Party	*United Nations scale of assessments for 2025–2027*	*Kyoto Protocol adjusted scale for 2026–2027*	*Proposed core budget scenario*		*Actual needs scenario*		*Zero real growth scenario*		*Zero nominal growth scenario*	
			Contributions for 2026 (EUR)	*Contributions for 2027(EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*
Botswana	0.013	0.017	160	162	191	195	131	128	129	126
Brazil	1.411	1.824	17,400	17,534	20,767	21,208	14,175	13,880	13,975	13,676
Brunei Darussalam	0.019	0.025	234	236	280	286	191	187	188	184
Bulgaria	0.071	0.092	876	882	1,045	1,067	713	698	703	688
Burkina Faso	0.005	0.006	62	62	74	75	50	49	50	48
Burundi	0.001	0.001	10	10	11	12	8	8	8	8
Cabo Verde	0.001	0.001	10	10	11	12	8	8	8	8
Cambodia	0.008	0.010	99	99	118	120	80	79	79	78
Cameroon	0.014	0.018	173	174	206	210	141	138	139	136
Central African Republic	0.001	0.001	10	10	11	12	8	8	8	8
Chad	0.005	0.006	62	62	74	75	50	49	50	48
Chile	0.374	0.483	4,612	4,648	5,504	5,621	3,757	3,679	3,704	3,625
China	20.004	25.852	246,688	248,589	294,415	300,666	200,955	196,779	198,121	193,894
Colombia	0.197	0.255	2,429	2,448	2,899	2,961	1,979	1,938	1,951	1,909
Comoros	0.001	0.001	10	10	11	12	8	8	8	8
Congo	0.005	0.006	62	62	74	75	50	49	50	48
Cook Islands	-	0.001	10	10	11	12	8	8	8	8
Costa Rica	0.063	0.081	777	783	927	947	633	620	624	611
Côte d’Ivoire	0.024	0.031	296	298	353	361	241	236	238	233
Croatia	0.088	0.114	1,085	1,094	1,295	1,323	884	866	872	853
Cuba	0.122	0.158	1,504	1,516	1,796	1,834	1,226	1,200	1,208	1,183
Cyprus	0.035	0.045	432	435	515	526	352	344	347	339
Czechia	0.344	0.445	4,242	4,275	5,063	5,170	3,456	3,384	3,407	3,334
Democratic People’s Republic of Korea	0.005	0.006	62	62	74	75	50	49	50	48
Democratic Republic of the Congo	0.010	0.013	123	124	147	150	100	98	99	97
Denmark	0.531	0.686	6,548	6,599	7,815	7,981	5,334	5,223	5,259	5,147
Djibouti	0.002	0.003	25	25	29	30	20	20	20	19
Dominica	0.001	0.001	10	10	11	12	8	8	8	8
Dominican Republic	0.069	0.089	851	857	1,016	1,037	693	679	683	669

Party	*United Nations scale of assessments for 2025–2027*	*Kyoto Protocol adjusted scale for 2026–2027*	*Proposed core budget scenario*		*Actual needs scenario*		*Zero real growth scenario*		*Zero nominal growth scenario*	
			Contributions for 2026 (EUR)	*Contributions for 2027(EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*
Ecuador	0.065	0.084	802	808	957	977	653	639	644	630
Egypt	0.182	0.235	2,244	2,262	2,679	2,736	1,828	1,790	1,803	1,764
El Salvador	0.013	0.017	160	162	191	195	131	128	129	126
Equatorial Guinea	0.008	0.010	99	99	118	120	80	79	79	78
Eritrea	0.001	0.001	10	10	11	12	8	8	8	8
Estonia	0.045	0.058	555	559	662	676	452	443	446	436
Eswatini	0.002	0.003	25	25	29	30	20	20	20	19
Ethiopia	0.010	0.013	123	124	147	150	100	98	99	97
European Union	-	2.500	23,855	24,039	28,471	29,075	19,433	19,029	19,159	18,750
Fiji	0.003	0.004	37	37	44	45	30	30	30	29
Finland	0.386	0.499	4,760	4,797	5,681	5,802	3,878	3,797	3,823	3,741
France	3.858	4.986	47,577	47,943	56,781	57,987	38,756	37,951	38,210	37,395
Gabon	0.011	0.014	136	137	162	165	111	108	109	107
Gambia	0.001	0.001	10	10	11	12	8	8	8	8
Georgia	0.009	0.012	111	112	132	135	90	89	89	87
Germany	5.692	7.356	70,193	70,734	83,774	85,552	57,180	55,992	56,374	55,171
Ghana	0.025	0.032	308	311	368	376	251	246	248	242
Greece	0.280	0.362	3,453	3,480	4,121	4,208	2,813	2,754	2,773	2,714
Grenada	0.001	0.001	10	10	11	12	8	8	8	8
Guatemala	0.046	0.059	567	572	677	691	462	453	456	446
Guinea	0.004	0.005	49	50	59	60	40	39	40	39
Guinea-Bissau	0.001	0.001	10	10	11	12	8	8	8	8
Guyana	0.011	0.014	136	137	162	165	111	108	109	107
Haiti	0.006	0.008	74	75	88	90	60	59	59	58
Honduras	0.010	0.013	123	124	147	150	100	98	99	97
Hungary	0.223	0.288	2,750	2,771	3,282	3,352	2,240	2,194	2,209	2,161
Iceland	0.035	0.045	432	435	515	526	352	344	347	339
India	1.106	1.429	13,639	13,744	16,278	16,623	11,111	10,880	10,954	10,720
Indonesia	0.579	0.748	7,140	7,195	8,522	8,703	5,816	5,696	5,734	5,612
Iran (Islamic Republic of)	0.386	0.499	4,760	4,797	5,681	5,802	3,878	3,797	3,823	3,741
Iraq	0.131	0.169	1,615	1,628	1,928	1,969	1,316	1,289	1,297	1,270

Party	United Nations scale of assessments for 2025–2027	Kyoto Protocol adjusted scale for 2026–2027	*Proposed core budget scenario*		*Actual needs scenario*		*Zero real growth scenario*		*Zero nominal growth scenario*	
			Contributions for 2026 (EUR)	*Contributions for 2027(EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*
Ireland	0.472	0.610	5,821	5,866	6,947	7,094	4,742	4,643	4,675	4,575
Israel	0.609	0.787	7,510	7,568	8,963	9,153	6,118	5,991	6,032	5,903
Italy	2.813	3.635	34,690	34,957	41,401	42,280	28,259	27,671	27,860	27,266
Jamaica	0.007	0.009	86	87	103	105	70	69	69	68
Japan	6.930	8.956	85,460	86,119	101,994	104,160	69,617	68,170	68,635	67,171
Jordan	0.021	0.027	259	261	309	316	211	207	208	204
Kazakhstan	0.131	0.169	1,615	1,628	1,928	1,969	1,316	1,289	1,297	1,270
Kenya	0.037	0.048	456	460	545	556	372	364	366	359
Kiribati	0.001	0.001	10	10	11	12	8	8	8	8
Kuwait	0.222	0.287	2,738	2,759	3,267	3,337	2,230	2,184	2,199	2,152
Kyrgyzstan	0.003	0.004	37	37	44	45	30	30	30	29
Lao People's Democratic Republic	0.006	0.008	74	75	88	90	60	59	59	58
Latvia	0.050	0.065	617	621	736	752	502	492	495	485
Lebanon	0.022	0.028	271	273	324	331	221	216	218	213
Lesotho	0.001	0.001	10	10	11	12	8	8	8	8
Liberia	0.001	0.001	10	10	11	12	8	8	8	8
Libya	0.040	0.052	493	497	589	601	402	393	396	388
Liechtenstein	0.009	0.012	111	112	132	135	90	89	89	87
Lithuania	0.081	0.105	999	1,007	1,192	1,217	814	797	802	785
Luxembourg	0.073	0.094	900	907	1,074	1,097	733	718	723	708
Madagascar	0.004	0.005	49	50	59	60	40	39	40	39
Malawi	0.003	0.004	37	37	44	45	30	30	30	29
Malaysia	0.326	0.421	4,020	4,051	4,798	4,900	3,275	3,207	3,229	3,160
Maldives	0.004	0.005	49	50	59	60	40	39	40	39
Mali	0.005	0.006	62	62	74	75	50	49	50	48
Malta	0.020	0.026	247	249	294	301	201	197	198	194
Marshall Islands	0.001	0.001	10	10	11	12	8	8	8	8
Mauritania	0.003	0.004	37	37	44	45	30	30	30	29
Mauritius	0.010	0.013	123	124	147	150	100	98	99	97
Mexico	1.137	1.469	14,021	14,129	16,734	17,089	11,422	11,185	11,261	11,021

Party	*United Nations scale of assessments for 2025–2027*	*Kyoto Protocol adjusted scale for 2026–2027*	*Proposed core budget scenario*		*Actual needs scenario*		*Zero real growth scenario*		*Zero nominal growth scenario*	
			Contributions for 2026 (EUR)	*Contributions for 2027(EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*
Micronesia (Federated States of)	0.001	0.001	10	10	11	12	8	8	8	8
Monaco	0.011	0.014	136	137	162	165	111	108	109	107
Mongolia	0.004	0.005	49	50	59	60	40	39	40	39
Montenegro	0.004	0.005	49	50	59	60	40	39	40	39
Morocco	0.059	0.076	728	733	868	887	593	580	584	572
Mozambique	0.002	0.003	25	25	29	30	20	20	20	19
Myanmar	0.010	0.013	123	124	147	150	100	98	99	97
Namibia	0.007	0.009	86	87	103	105	70	69	69	68
Nauru	0.001	0.001	10	10	11	12	8	8	8	8
Nepal	0.010	0.013	123	124	147	150	100	98	99	97
Netherlands (Kingdom of the)	1.298	1.677	16,007	16,130	19,104	19,509	13,039	12,768	12,855	12,581
New Zealand	0.302	0.390	3,724	3,753	4,445	4,539	3,034	2,971	2,991	2,927
Nicaragua	0.004	0.005	49	50	59	60	40	39	40	39
Niger	0.004	0.005	49	50	59	60	40	39	40	39
Nigeria	0.150	0.194	1,850	1,864	2,208	2,255	1,507	1,476	1,486	1,454
Niue	-	0.001	10	10	11	12	8	8	8	8
North Macedonia	0.008	0.010	99	99	118	120	80	79	79	78
Norway	0.653	0.844	8,053	8,115	9,611	9,815	6,560	6,424	6,467	6,329
Oman	0.115	0.149	1,418	1,429	1,693	1,728	1,155	1,131	1,139	1,115
Pakistan	0.123	0.159	1,517	1,529	1,810	1,849	1,236	1,210	1,218	1,192
Palau	0.001	0.001	10	10	11	12	8	8	8	8
Panama	0.086	0.111	1,061	1,069	1,266	1,293	864	846	852	834
Papua New Guinea	0.009	0.012	111	112	132	135	90	89	89	87
Paraguay	0.023	0.030	284	286	339	346	231	226	228	223
Peru	0.145	0.187	1,788	1,802	2,134	2,179	1,457	1,426	1,436	1,405
Philippines	0.198	0.256	2,442	2,461	2,914	2,976	1,989	1,948	1,961	1,919
Poland	0.831	1.074	10,248	10,327	12,230	12,490	8,348	8,175	8,230	8,055
Portugal	0.328	0.424	4,045	4,076	4,827	4,930	3,295	3,227	3,249	3,179
Qatar	0.245	0.317	3,021	3,045	3,606	3,682	2,461	2,410	2,426	2,375

Party	United Nations scale of assessments for 2025–2027	Kyoto Protocol adjusted scale for 2026–2027	Proposed core budget scenario		Actual needs scenario		Zero real growth scenario		Zero nominal growth scenario	
			Contributions for 2026 (EUR)	Contributions for 2027(EUR)	Contributions for 2026 (EUR)	Contributions for 2027 (EUR)	Contributions for 2026 (EUR)	Contributions for 2027 (EUR)	Contributions for 2026 (EUR)	Contributions for 2027 (EUR)
Republic of Korea	2.349	3.036	28,968	29,191	34,572	35,306	23,597	23,107	23,265	22,768
Republic of Moldova	0.006	0.008	74	75	88	90	60	59	59	58
Romania	0.358	0.463	4,415	4,449	5,269	5,381	3,596	3,522	3,546	3,470
Russian Federation	2.094	2.706	25,823	26,022	30,819	31,473	21,036	20,599	20,739	20,297
Rwanda	0.003	0.004	37	37	44	45	30	30	30	29
Saint Kitts and Nevis	0.001	0.001	10	10	11	12	8	8	8	8
Saint Lucia	0.002	0.003	25	25	29	30	20	20	20	19
Saint Vincent and the Grenadines	0.001	0.001	10	10	11	12	8	8	8	8
Samoa	0.001	0.001	10	10	11	12	8	8	8	8
San Marino	0.002	0.003	25	25	29	30	20	20	20	19
Sao Tome and Principe	0.001	0.001	10	10	11	12	8	8	8	8
Saudi Arabia	1.217	1.573	15,008	15,124	17,912	18,292	12,226	11,972	12,053	11,796
Senegal	0.007	0.009	86	87	103	105	70	69	69	68
Serbia	0.040	0.052	493	497	589	601	402	393	396	388
Seychelles	0.002	0.003	25	25	29	30	20	20	20	19
Sierra Leone	0.001	0.001	10	10	11	12	8	8	8	8
Singapore	0.479	0.619	5,907	5,953	7,050	7,200	4,812	4,712	4,744	4,643
Slovakia	0.149	0.193	1,837	1,852	2,193	2,240	1,497	1,466	1,476	1,444
Slovenia	0.077	0.100	950	957	1,133	1,157	774	757	763	746
Solomon Islands	0.001	0.001	10	10	11	12	8	8	8	8
Somalia	0.002	0.003	25	25	29	30	20	20	20	19
South Africa	0.251	0.324	3,095	3,119	3,694	3,773	2,521	2,469	2,486	2,433
Spain	1.895	2.449	23,369	23,549	27,890	28,482	19,037	18,641	18,768	18,368
Sri Lanka	0.038	0.049	469	472	559	571	382	374	376	368
Sudan	0.008	0.010	99	99	118	120	80	79	79	78
Suriname	0.002	0.003	25	25	29	30	20	20	20	19
Sweden	0.822	1.062	10,137	10,215	12,098	12,355	8,258	8,086	8,141	7,967
Switzerland	1.029	1.330	12,690	12,787	15,145	15,466	10,337	10,122	10,191	9,974
Syrian Arab Republic	0.006	0.008	74	75	88	90	60	59	59	58
Tajikistan	0.003	0.004	37	37	44	45	30	30	30	29

Party	*United Nations scale of assessments for 2025–2027*	*Kyoto Protocol adjusted scale for 2026–2027*	*Proposed core budget scenario*		*Actual needs scenario*		*Zero real growth scenario*		*Zero nominal growth scenario*	
			Contributions for 2026 (EUR)	*Contributions for 2027(EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*	*Contributions for 2026 (EUR)*	*Contributions for 2027 (EUR)*
Thailand	0.341	0.441	4,205	4,238	5,019	5,125	3,426	3,354	3,377	3,305
Timor-Leste	0.001	0.001	10	10	11	12	8	8	8	8
Togo	0.002	0.003	25	25	29	30	20	20	20	19
Tonga	0.001	0.001	10	10	11	12	8	8	8	8
Trinidad and Tobago	0.033	0.043	407	410	486	496	332	325	327	320
Tunisia	0.018	0.023	222	224	265	271	181	177	178	174
Türkiye	0.685	0.885	8,447	8,512	10,082	10,296	6,881	6,738	6,784	6,640
Turkmenistan	0.036	0.047	444	447	530	541	362	354	357	349
Tuvalu	0.001	0.001	10	10	11	12	8	8	8	8
Uganda	0.010	0.013	123	124	147	150	100	98	99	97
Ukraine	0.074	0.096	913	920	1,089	1,112	743	728	733	717
United Arab Emirates	0.574	0.742	7,079	7,133	8,448	8,627	5,766	5,646	5,685	5,564
United Kingdom of Great Britain and Northern Ireland	3.991	5.158	49,217	49,596	58,739	59,986	40,092	39,259	39,527	38,684
United Republic of Tanzania	0.010	0.013	123	124	147	150	100	98	99	97
Uruguay	0.079	0.102	974	982	1,163	1,187	794	777	782	766
Uzbekistan	0.024	0.031	296	298	353	361	241	236	238	233
Vanuatu	0.001	0.001	10	10	11	12	8	8	8	8
Venezuela (Bolivarian Republic of)	0.069	0.089	851	857	1,016	1,037	693	679	683	669
Viet Nam	0.159	0.205	1,961	1,976	2,340	2,390	1,597	1,564	1,575	1,541
Yemen	0.003	0.004	37	37	44	45	30	30	30	29
Zambia	0.006	0.008	74	75	88	90	60	59	59	58
Zimbabwe	0.007	0.009	86	87	103	105	70	69	69	68
Total	**75**	**100**	**954,217**	**961,569**	**1,138,829**	**1,163,007**	**777,314**	**761,163**	**766,353**	**750,003**

附件十四

2026-2027 两年期秘书处一次性预算投资的实施

[English only]

1. To achieve the objectives of the one-off EUR 6 million budget investment, which are for the secretariat to modernize core systems, improve service delivery and strengthen operational capacity to support Parties in implementing the Paris Agreement, an implementation project will be carried out over 2026–2027.

2. The project will be led by the Organizational Development and Oversight unit, which is responsible for secretariat-wide transformation efforts. The unit will be supported by a project management team, ensuring coordination, oversight and timely execution of all investment components. Progress will be reported to Parties every six months through updates on implementation milestones and budget execution, providing transparency.

3. Implementation of the investment will be organized into three categories:

(a) Modernizing the secretariat's operations, which will include upgrading and streamlining core administrative systems, financial and budget reporting tools, human resource and workforce planning processes, legal agreement and knowledge management processes, and cybersecurity infrastructure. It will also include redesigning the UNFCCC website in line with sustainable design principles to enhance information access and user experience;

(b) Modernizing conference services, which will include improving registration and accreditation systems, expanding the use of digital tools, and updating backend processes to enhance the delivery of in-session and intersessional meetings, thereby supporting both the efficiency and the inclusiveness of the UNFCCC process;

(c) Strengthening mitigation readiness and jump-starting implementation of Article 6, paragraphs 2 and 8, of the Paris Agreement, which will focus on building the necessary infrastructure and capacity to operationalize cooperative approaches under the Paris Agreement by, for example, developing technical systems, establishing a centralized reporting and tracking platform and delivering targeted capacity-building workshops.

4. The project will be carried out in close collaboration with relevant divisions across the secretariat. This **collaborative approach** will ensure the investment responds to operational needs, fosters shared ownership and aligns with mandates and workflows.

5. Implementation will follow a **phased approach**. First, workplans defining deliverables and providing clear milestones will be developed for each investment area. Second, systems will be integrated to ensure interoperability and minimize operational disruption, with an emphasis on long-term maintenance and sustainability.

6. The secretariat will also adopt a **results-oriented approach** to implementing the investment, prioritizing outputs under each category that offer the greatest operational value. Resources will be reallocated as needed to address emerging challenges or bottlenecks. This approach will be agile and responsive yet underpinned by robust project governance. Strong internal coordination and oversight mechanisms will support timely and efficient delivery, cost control and course corrections where necessary. Risk management will be embedded throughout the project, with continuous monitoring to enable early identification and mitigation of potential issues.