



Subsidiary Body for Implementation

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Administrative, financial and institutional matters

Programme budget for the biennium 2026–2027

Programme budget for the biennium 2026–2027

Proposal by the Executive Secretary*

Summary

This document contains the programme budget for the biennium 2026–2027 proposed by the Executive Secretary. It has been prepared in accordance with decision 19/CP.28, which stipulates that the core budget should include all category 1 (essential) and category 2 (long-term and recurring) activities mandated by Parties. It also responds to the finding of the United Nations Board of Auditors that increased dependence on supplementary funding presents operational challenges for the secretariat.

As mandated, three scenarios are presented: zero nominal growth (EUR 73.9 million), which is slightly below the approved core budget for the biennium 2024–2025; zero real growth (EUR 75.0 million), which incorporates cost increases; and actual needs (EUR 109.8 million), which assumes that all category 1 and 2 activities are included in the core budget.

A core budget of EUR 92.2 million is proposed for the biennium 2026–2027, which is an increase of 24.4 per cent over the budget for the biennium 2024–2025 (EUR 74.1 million). The proposed core budget, which considers the secretariat's mandates and accounts for constraints in funding, will facilitate the delivery of essential category 1 and 2 programmatic and support activities.

The proposed core budget covers only 83.9 per cent of the required resources for category 1 and 2 activities and would therefore entail dependence on supplementary funding (EUR 17.6 million).

A one-off budget investment of EUR 6.0 million is also proposed. This investment is foreseen to enable the secretariat to modernize its core systems, enhance its operational effectiveness and efficiency, and strengthen its capacity to support Parties in implementing the Paris Agreement.

In addition to the information in the document on the development of the programme budget and its components, supporting data and information on the programme budget for the biennium 2026–2027 are available on the UNFCCC website at <https://unfccc.int/topics/budget>.

* This document was scheduled for publication after the standard publication date owing to circumstances beyond the submitter's control.



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Abbreviations and acronyms

AC	Adaptation Committee
ACE	Action for Climate Empowerment
Article 6.4 mechanism	mechanism established by Article 6, paragraph 4, of the Paris Agreement
ASG*	Assistant Secretary-General
BOA	United Nations Board of Auditors
Bonn Fund	trust fund for the special annual contribution from the Government of Germany
BTR	biennial transparency report
CDM	clean development mechanism
CGE	Consultative Group of Experts
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CMP	Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol
COP	Conference of the Parties
D*	Director level
ETF	enhanced transparency framework under the Paris Agreement
FWG	Facilitative Working Group
GCA portal	global climate action portal (NAZCA)
GS*	General Service level
ICT	Information and Communication Technology
IPCC	Intergovernmental Panel on Climate Change
IT	information technology
ITL	international transaction log
LCIPP	Local Communities and Indigenous Peoples Platform
LEG	Least Developed Countries Expert Group
LT-LEDS	long-term low-emission development strategy(ies)
MRV	measurement, reporting and verification
NAP	national adaptation plan
NDC	nationally determined contribution
NWP	Nairobi work programme on impacts, vulnerability and adaptation to climate change
P*	Professional level
PAICC	Paris Agreement Implementation and Compliance Committee
PCCB	Paris Committee on Capacity-building
REDD+	reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks (decision 1/CP.16, para. 70)
SB	sessions of the subsidiary bodies
SBI	Subsidiary Body for Implementation
SCF	Standing Committee on Finance
TEC	Technology Executive Committee
USG*	Under-Secretary-General
WIM Executive Committee	Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts

* Used exclusively in tables.

I. Introduction

1. The UNFCCC secretariat plays a central role in coordinating the global response to climate change, supporting Parties in fulfilling their obligations under the Convention, the Kyoto Protocol and the Paris Agreement.
2. Intergovernmental climate cooperation facilitated by the secretariat has delivered significant outcomes around the world. Thirty years on from the first session of the COP and 10 years following adoption of the Paris Agreement, collective climate action has resulted in meaningful breakthroughs in mitigation, adaptation, climate finance, technology, loss and damage, and capacity-building.
3. At COP 27, Parties agreed to the creation of the Fund for responding to Loss and Damage. COP 28 delivered the outcomes of the first global stocktake in its report on collective progress and milestone decisions on just transition and a framework for the global goal on adaptation. At COP 29, Parties reached an agreement to increase international climate finance for developing countries through the new collective quantified goal on climate finance, and finalized rules for carbon markets and non-market mechanisms under the Paris Agreement.
4. This concrete progress has been achieved despite growing geopolitical division and significant political challenges. Nevertheless, almost all countries continue to recognize the value of international climate cooperation and its vast benefits.
5. Notwithstanding this progress, global efforts to combat climate change remain insufficient. The intensifying impacts of climate change are inflicting heavier costs every year on every Party, population and economy, without exception. In many nations, gross domestic product has declined by up to 5 per cent owing to climate-related disruptions. Further, the impacts of climate change are damaging global supply chains and destabilizing the global economy, contributing to increased healthcare costs, reduced food supply and higher prices for goods and services.
6. Without further concerted action, the human and economic toll of the global climate crisis will continue to escalate in every country. Continued progress depends on continued climate cooperation, building on recent achievements and Party decisions, which in turn requires a strong, well-resourced secretariat. With predictable financial resources, the secretariat will be able to continue to play its part in ensuring climate multilateralism delivers concrete global outcomes, protecting people and economies from worsening climate-related shocks while sharing the wide-ranging benefits of climate action across all Parties.

II. Context

7. COP 28 decided that Parties will seek to approve future core budgets that include all category 1 (essential) and 2 (long-term or recurring) activities that have been mandated by the COP and the CMA.¹ In addition, the BOA stated that “increased dependence on supplementary funding...entails difficulties for the UNFCCC Secretariat”.² The declaration of intent by COP 28 and the findings of the BOA shaped the secretariat’s approach to budgeting for the biennium 2026–2027.
8. In preparing the budget, the secretariat sought to address several structural challenges:
 - (a) The number of Party-mandated activities more than doubled between 2016–2019 and 2021–2023. While overall funding increased in past bienniums, including in 2024–2025, these funding increases were largely absorbed by inflation-related cost increases, with the number of staff positions increasing by only 4.3 per cent (from 173.5 to 181) since the biennium 2016–2017;
 - (b) Whereas most activities were previously supported under the core budget, only 42 per cent are supported in the programme budget for the biennium 2024–2025, meaning

¹ Decision [19/CP.28](#), para. 27.

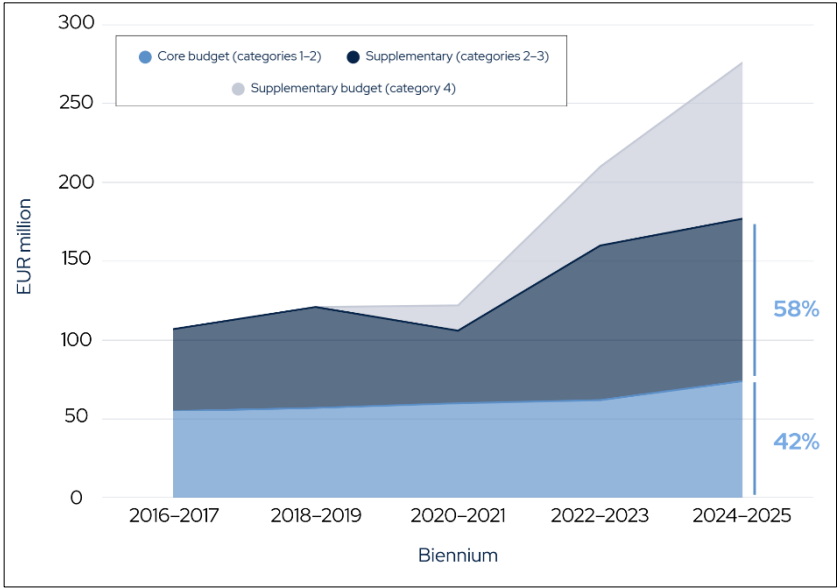
² [FCCC/SBI/2024/INF.7](#), para. 163.

58 per cent rely on supplementary funding. As indicated by the BOA (see para. 7 above), this shift poses a significant risk to the secretariat’s operations and its delivery on key mandates, as supplementary funds are unpredictable³ (see figure 1);

(c) In the biennium 2022–2023, the secretariat faced funding shortfalls, including an 8 per cent contribution gap (EUR 5 million) in the core budget and a 41 per cent contribution gap (EUR 40 million) in the supplementary budget (see figures 2 and 3 respectively);

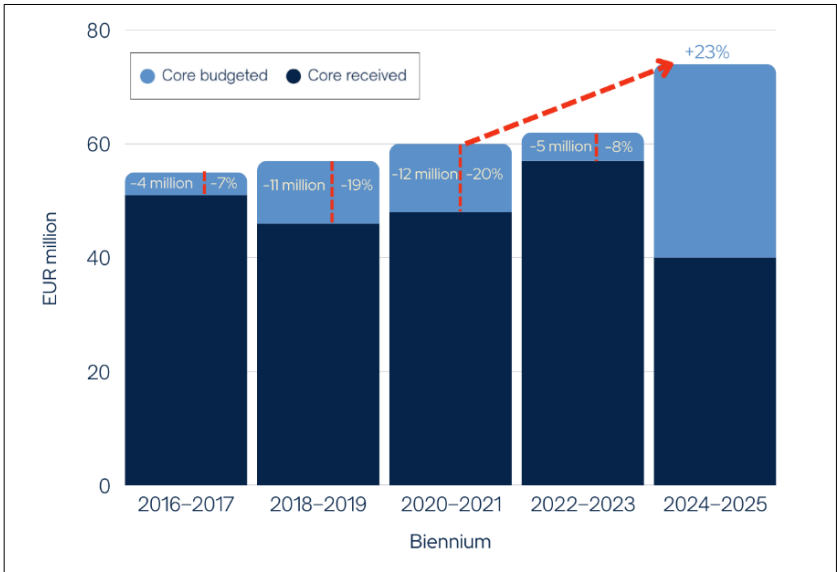
(d) These funding gaps had concrete impacts, delaying deliverables, reducing the frequency of mandated activities and burdening staff.

Figure 1
Evolution of the core and supplementary budgets, 2016–2025



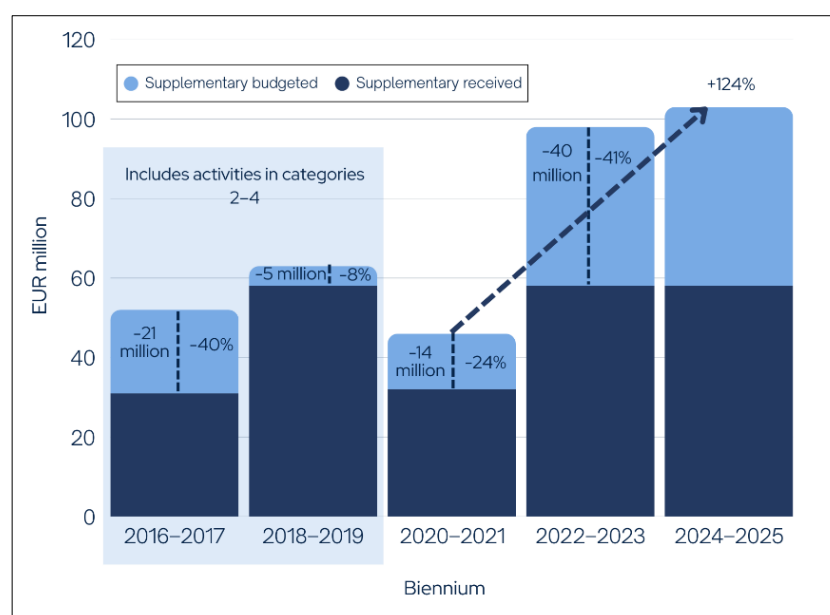
Note: Activities are defined as follows: category 1, essential; category 2, recurring or long-term; category 3, temporary or short-term; and category 4, complementary.

Figure 2
Contribution gaps in the core budget, 2016–2025



³ [FCCC/SBI/2024/INF.7](#), paras. 163–174.

Figure 3
Contribution gaps in the supplementary budget, 2016–2025



9. The secretariat has worked to overcome the structural challenges referred to in paragraph 8 above, and its cost savings efforts have significantly reduced the cash gap arising from contribution gaps in the core and supplementary budgets. In addition, the secretariat has been proactive in its fundraising efforts. As at 31 January 2025, the secretariat had raised EUR 40 million, or 54 per cent of the approved core budget for 2024–2025. It had also raised EUR 58 million, or 64 per cent of the supplementary budget for 2024–2025, which is more than was raised for the supplementary budget in the previous two years combined. The secretariat has also sought to broaden its funding base, including by seeking contributions from a wider range of Parties and non-Party stakeholders.

III. Building the 2026–2027 budget

10. To build a budget that responds to Parties' mandates, addresses the BOA recommendation,⁴ incorporates solutions to structural challenges and enables increases in operational efficiency, all while lowering costs, the secretariat reviewed past practices as well as adopted a new process, which included:

- (a) Conducting a thorough review of budgetary implications of existing mandates;
- (b) Establishing a mandate budgeting task force to review how decisions of the governing and subsidiary bodies are translated into resourcing needs;⁵
- (c) Ensuring budget allocations remain aligned with mandated activities;
- (d) Costing mandated activities to be implemented and services to be delivered consistently by applying standardized staff and non-staff costs across divisions (see annex I);
- (e) Categorizing activities, as well as assigning them under the overarching objectives for the biennium, consistently (see annex I);

⁴ [FCCC/SBI/2024/INF.7](#), para. 196.

⁵ After reviewing all 550 mandated activities and outputs, the mandate budgeting task force ensured all mandates were effectively addressed and activities and outputs were costed in a financially sound manner. This process included tightening the definition of "actual needs", reviewing cost estimates and identifying potential efficiencies, particularly in travel-related expenditures. This process will apply to the preparation of future budgets.

(f) Ensuring the functions of the secretariat relating to Parties and non-Party stakeholders are distinct and that the secretariat's engagement and collaboration with non-Party stakeholders is funded through supplementary budget resources and partnerships.⁶

11. During the 2024–2025 biennium the secretariat has sought efficiency measures, which were also applied in building the 2026–2027 budget, including in the following areas:

(a) **Resource estimation:** the mandate budgeting task force will continue to review resource estimations while paying particular attention to new mandates. An example of revised resource estimations is provided in the box below for the review of BTRs;

(b) **Travel:** costs are reduced by strategically clustering mandated events, including at the United Nations climate change conferences, sessions of the subsidiary bodies and intersessional meetings, while making use of virtual participation options where possible. For example, the secretariat has taken a new approach to climate weeks by grouping mandated events, which has resulted in an estimated 45 per cent reduction (EUR 5.9 million) in budgeted travel costs;

(c) **Logistics:** the costs of organizing the first regular sessions of the subsidiary bodies each year were reduced by 10 per cent by improving the use of available and rented space and by reducing the cost of digital platforms (by almost EUR 500,000), by, for example, changing the subscription model;

(d) **Staffing:** the secretariat is reviewing and using appropriate employment modalities, including reviewing consultancy rates and policies as well as expanding secondment of experts and the junior professional officers programme;

(e) **Operations:** efficiencies were achieved by implementing an electronic tendering system, consolidating office space, accelerating the recruitment process (reducing its time frame from 228 days in 2022 to 158 days in 2023), enhancing controls for the delegation of authority, establishing a centralized policy portal, improving and enhancing controls for business processes, rationalizing legacy applications, reviewing service provider subscriptions and implementing oversight body recommendations to drive continued compliance and operational efficiency.

Enhancing the efficiency of reviews of biennial transparency reports

Without compromising the number or quality of reviews, the secretariat achieved cost savings of approximately EUR 6.0 million in the process of streamlining BTR reviews by applying a flexible and realistic budgeting approach, basing cost estimates on observed BTR submission trends and forecasts for 2026–2027 relating to the distribution of review types, the number of meetings required, document processing, travel for staff and experts, and the composition of technical expert review teams. The use of centralized, regional and desk review formats, where applicable and as requested by Parties, is expected to further improve cost efficiencies by reducing the number of in-country visits. The overall cost of the process was reduced by 45 per cent, bringing the average cost of a BTR review to EUR 55,000.

12. Owing to the rigorous review process, consistent costing and application of efficiency measures, the actual needs scenario for 2026–2027 has only grown modestly, especially when compared with the significant increase in mandated activities. The result is an actual needs scenario that is 10.4 per cent lower than the same scenario presented to Parties for 2024–2025 (see figure 4).⁷

⁶ Pursuant to decision [19/CP.28](#), paras. 3–4.

⁷ [FCCC/SBI/2023/2](#), para. 11.

Figure 4

Comparison of actual needs in the programme budgets for the bienniums 2024–2025 and 2026–2027

13. The secretariat engaged with Parties throughout the preparation of the budget to receive their guidance and ensure alignment of the budget with their priorities, as per paragraph 28 of decision [19/CP.28](#) and the recommendation of the BOA on informing and consulting with Parties during the budget appropriation process.⁸ The consultative process included a briefing convened by the SBI Chair for heads of delegation during COP 29, two virtual briefings that took place in March 2025 and bilateral consultations. Briefings with Parties are anticipated to take place following the publication of the programme budget for the biennium 2026–2027, before SB 62.

IV. Overview of the programme budget for the biennium 2026–2027

14. This document by the Executive Secretary⁹ presents an estimated core budget for the secretariat for the biennium 2026–2027. It reflects guidance from Parties and recommendations of the BOA.

15. As mandated by Parties, this document presents three scenarios¹⁰ for the core budget, to be sourced from contributions to the trust fund for the core budget of the UNFCCC (see annex XIII):

(a) A **zero nominal growth** scenario (EUR 73.9 million, constituting 67.3 per cent of actual needs), which retains the core budget at approximately the same nominal value as for the biennium 2024–2025 and incorporates statutory and other cost increases at the expense of non-staff resources. This results in a de facto reduction in the core budget and high dependence on supplementary funding (creating additional funding needs of EUR 36.4 million), jeopardizing the sustainability of the UNFCCC process and of the secretariat and limiting support for critical recurring or long-term (category 2) activities;

(b) A **zero real growth** scenario (EUR 75 million, constituting 68.3 per cent of actual needs), which comprises the same items as the zero nominal growth scenario, but incorporates cost increases, especially in the areas of maintenance of IT systems and operations. In the 2026–2027 budget, this increase is 1.2 per cent, as the standard costs for staff have remained stable (see annex I) whereas non-staff costs are expected to increase by 5.7 per cent. As in the zero nominal growth scenario, this scenario faces the challenge of high dependence on supplementary funding;

(c) An **actual needs** scenario (EUR 109.8 million), which assumes that all essential (category 1) and recurring or long-term (category 2) activities are funded through the core budget and, together with the timely contribution of supplementary funding, would ensure predictability of resources and enable the secretariat to deliver on its mandates fully and reliably.

⁸ [FCCC/SBI/2024/INF.7](#), para. 57.

⁹ The financial procedures for the UNFCCC require the head of the Convention secretariat to prepare the budget for the following biennium and dispatch it to all Parties to the Convention at least 90 days before the opening of the ordinary session of the COP at which the budget is to be adopted (decision [15/CP.1](#), annex I, para. 3). These financial procedures are also applicable to the Kyoto Protocol and the Paris Agreement.

¹⁰ See decision [19/CP.28](#), para. 25.

16. Also presented is a **proposed core budget** scenario (EUR 92.2 million, constituting 83.9 per cent of actual needs), which takes into account Parties' current financial constraints and includes statutory and other cost increases as well as an increase in resources from 2024–2025 to facilitate the delivery of key activities. This additional core budget of EUR 18.1 million entails an increase of 36 staff positions in the core budget, comprising 29.5 existing positions currently funded through supplementary funds and 6.5 newly created ones (see table 3). However, the overall number of positions from all sources of funding is stable vis-à-vis the 2024–2025 biennium (see annex II). However, as with the zero nominal growth and zero real growth scenarios, this budget has a high dependence on supplementary funding (EUR 16.6 million): funding for recurring or long-term (category 2) activities would have to be shifted to supplementary, thus limiting support for key recurring or long-term activities (see chap. IX.B below).

17. Proposed project and funding requirements for the **trust fund for supplementary activities** (EUR 151.0 million under the zero nominal growth scenario, EUR 150.4 million under the zero real growth scenario, EUR 114.6 million under the actual needs scenario and EUR 131.2 million under the proposed core budget scenario) are to be met by voluntary contributions (see chap. IX.B below).

18. Regarding cooperative instruments, EUR 15.3 million for the **CDM**¹¹ (see chap. IX.E below) are to be sourced from fees collected under the **trust fund for the clean development mechanism** and EUR 2.8 million for the **ITL** (see chap. IX.C below) from unspent balances under the **trust fund for the international transaction log** respectively, as well as EUR 43.5 million for the **Article 6.4 mechanism**¹² (see chap. IX.F below).

19. Funding for the participation of representatives of the least developed countries and small island developing States in the intergovernmental process (EUR 16.2 million) is to be sourced from voluntary contributions to the **trust fund for participation in the UNFCCC process** (see chap. IX.D below).

20. Funding in the amount of EUR 3.6 million (Bonn Fund; see chap. IX.G.1 below) is provided by the **Government of Germany** and used towards events held by the secretariat in Germany.

21. Funding sources and staffing for the proposed core budget are summarized in annex II. The work programme of the secretariat for the biennium 2026–2027, including planned outputs, is presented in document FCCC/SBI/2025/8/Add.1.¹³

22. A contingency budget to cover conference services, such as interpretation at meetings and the translation, reproduction and distribution of documents, amounting to EUR 11.7 million is expected to be provided under the authority of the United Nations General Assembly (see annex XII for resource requirements relating to conference services).

V. Proposed programme budget for the biennium 2026–2027

23. The global economic landscape presents significant challenges, necessitating a balanced approach to fiscal planning that respects both the secretariat's operational needs and Parties' financial constraints. After careful analysis of mandates and resource requirements, and despite cost savings and efficiency gains, the actual needs scenario developed is 48.2 per cent higher than the 2024–2025 budget approved by Parties, while being 10.4 per cent lower than the actual needs scenario presented for the biennium 2024–2025 (see figure 5).

¹¹ The CDM two-year business and management plans are available at http://cdm.unfccc.int/EB/cdm_maps.html. Expenditure projections for the CDM for 2026–2027 are tentative since they are based on the 2025 budget agreed by the CDM Executive Board.

¹² The Article 6.4 mechanism two-year business and management plans are available at <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>. 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 for the mechanism established by Article 6, paragraph 4, of the Paris Agreement.

¹³ Additional information on the budget preparation and implementation process for the biennium 2026–2027 is available on the UNFCCC website at <https://unfccc.int/topics/budget>.

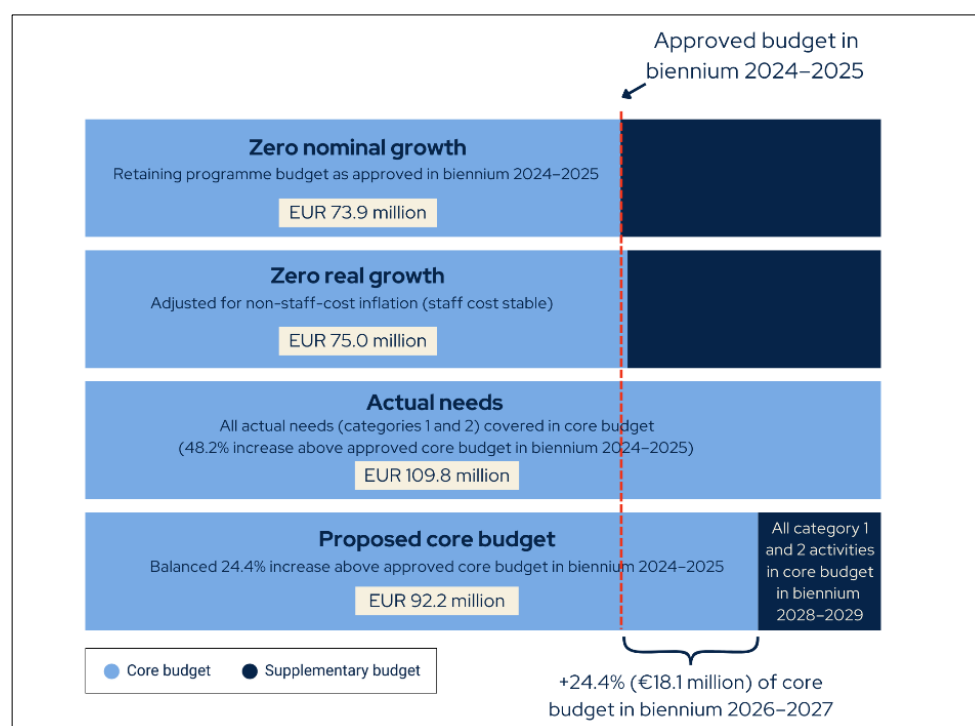
24. Thus, the secretariat proposes a measured approach to budgetary adjustment across two bienniums. This approach would allow the secretariat to maintain its essential functions while complying with Parties' mandates and the recommendations of the BOA, one of which is to rebalance the core and supplementary budgets. The approach also acknowledges the economic pressure faced by Parties. The secretariat aims to implement a responsible long-term fiscal strategy that avoids sudden budgetary increases and prioritizes seeking out further efficiency gains over requesting additional resources.

25. The budget proposed would equip the secretariat with the resources required to deliver the activities and services mandated by Parties in a comprehensive yet cost-effective manner. It includes both significant efficiency gains and targeted investments aimed at strengthening the secretariat to make it fit for a new era of climate action.

26. The proposed budget for the biennium 2026–2027, EUR 92.2 million, constitutes an increase of 24.4 per cent over the budget for the biennium 2024–2025.

Figure 5

Scenarios for the programme budget for the biennium 2026–2027 for category 1 (essential) and 2 (recurring or long-term) activities

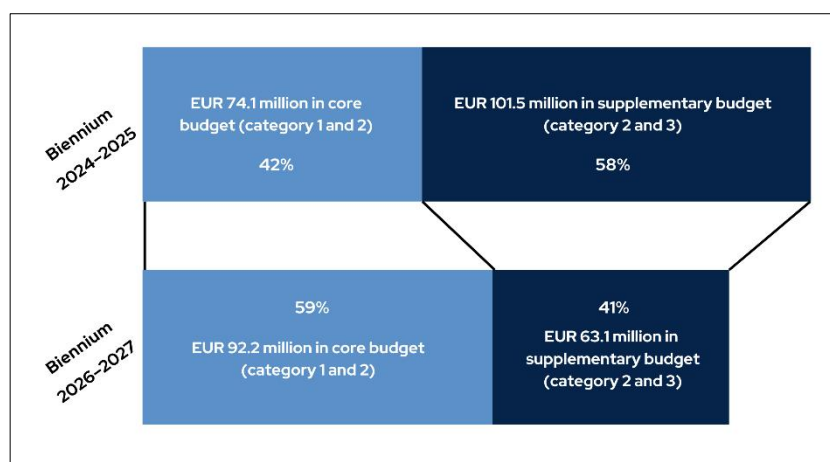


27. In addition, the proposed budget aims to strengthen the secretariat's financial sustainability by rebalancing resources, thereby reducing reliance on supplementary funding while increasing core budget allocations for activities in categories 1 (essential), 2 (recurring or long-term) and 3 (temporary or short-term), as mandated by Parties and recommended by the BOA (see figure 6).

28. Unlike the actual needs scenario, the zero nominal growth and proposed core budget scenarios forecast that some category 2 (recurring or long-term) activities will be funded from supplementary rather than core resources. The resources required for category 3 (temporary or short-term) and 4 (complementary) activities are the same under all three scenarios.

Figure 6

Rebalancing and efficiency gains in the core and supplementary budgets from 2024–2025 to 2026–2027



29. In developing the proposed core budget scenario, the secretariat sought to ensure balance, to the extent possible, among category 2 (recurring or long-term) activities to be funded from supplementary rather than core resources by:

- (a) Ensuring balanced resource allocation across thematic areas (adaptation, mitigation, means of implementation and transparency);
- (b) Keeping key staff assigned to critical workstreams;
- (c) Maintaining the ratio between staff and non-staff costs, thereby ensuring at least the minimum level of non-staff support is available across workstreams;
- (d) Giving due consideration to all mandated activities regardless of the date of adoption of the respective mandate and the overarching instrument to ensure consistency in budgeting for similar activities.

30. However, such a balance cannot be achieved under the zero nominal growth and zero real growth scenarios.

VI. Budget allocation and variance by division in the proposed core budget

31. Budget allocations for the divisions of the secretariat have been assigned in relation to their actual needs (see table 1), while at the same time ensuring they are balanced across programmatic workstreams. For an overview of budget allocation by division in all scenarios, see annex VIII.

32. The resulting allocation has led to an increase from 54 to 58 per cent of the proposed core budget for the Programmes divisions, while the share of the budget for the Operations divisions has decreased from 24 to 17 per cent. For an overview of the distribution of funding between divisions for all scenarios, see annex IX.

33. Taking into account concerns expressed by Parties, the proposed budget significantly improves the balance in allocation across divisions as compared with the budgets for previous bienniums. The proposed budget also has an improved balance between programmatic and operational work as a result of efficiency gains in the latter. Further information on budget allocation by division can be found in the work programme of the secretariat for the biennium.

Table 1

Proposed core budget for 2026–2027 compared with the approved core budget for 2024–2025 by appropriation line

Appropriation line	2024–2025 (EUR)	Proposed (EUR)	Variance	
			EUR	%
Executive	4 536 506	4 579 281	42 775	0.9
Programmes	35 332 615	47 435 855	12 103 240	34.3
Programmes Coordination	710 664	734 540	23 876	3.4
Adaptation	7 638 306	10 818 485	3 180 179	41.6
Mitigation	4 390 876	7 201 780	2 810 904	64.0
Means of Implementation	7 428 571	11 751 170	4 322 599	58.2
Transparency	15 164 198	16 929 880	1 765 682	11.6
Operations^a	12 673 359	13 930 044	1 256 685	9.9
Operations Coordination ^b	1 578 334	1 188 600	(389 734)	(24.7)
Secretariat-wide costs ^c	3 587 892	4 097 261	509 369	14.2
Administration and Operations	4 455 402	4 863 472	408 070	9.2
Conference Affairs	3 051 731	3 780 711	728 980	23.9
Cross-cutting	12 548 108	15 144 615	2 596 507	20.7
Legal Affairs	2 761 000	3 135 673	374 673	13.6
Intergovernmental Support and Collective Progress	4 958 006	5 252 006	294 000	5.9
Communications and Engagement ^d	4 829 102	6 341 220	1 512 118	31.3
Resource Mobilization and Partnerships	0	415 716	415 716	—
IPCC^e	489 510	489 510	0	—
Total appropriations	65 580 098	81 579 305	15 999 207	24.4
Programme support costs ^f	8 525 413	10 605 310	2 079 897	24.4
Total budget	74 105 511	92 184 615	18 079 104	24.4

Notes: (1) Information on other scenarios is in annex III to this document; (2) 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 Secretariat-wide costs are pooled costs of staff and facilities, managed by Administration and Operations on behalf of all divisions.

^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.

VII. Investing in secretariat infrastructure to better support Parties

34. As mandates have increased in number and consequently the secretariat's work has increased in volume, existing systems and processes have become outdated, fragmented and inefficient. Without modernization, costs will continue to rise, and the secretariat's ability to meet Party expectations will be hindered.

35. To prepare the secretariat for a new era of climate action and implementation, a one-off budget investment of EUR 6.0 million is proposed, to be funded from a transfer of the equivalent amount from the trust fund for the clean development mechanism to the trust fund for supplementary activities (subject to CMP approval). This investment will enable the secretariat to modernize its core systems, enhance its operational effectiveness and efficiency,

and strengthen its capacity to support Parties in implementing the Paris Agreement (see table 2).

36. This one-off investment will reduce long-term costs and ease pressure on the 2026-2027 budget while ensuring the secretariat remains fit for purpose. The investment is foreseen to enable the secretariat to over the next two years:

(a) Optimize resources and reduce costs by automating administrative tasks, and enhance stakeholder access to official documents and information;

(b) Improve service delivery by modernizing financial management, human resource and legal advisory systems, and improve cybersecurity;

(c) Enhance conference operations by improving registration processes, digital tools and meeting management;

(d) Better support implementation of Article 6, paragraphs 2 and 8, of the Paris Agreement by improving technical infrastructure and providing targeted capacity-building (see chap. IX.F for details on funding for Article 6, paragraph 4, of the Paris Agreement);

(e) Lay the foundation for possibly self-reliant Article 6 registry services for all countries and reduce cost duplications at the country level.

37. A project management team will guide implementation of the one-off investment to ensure the process is efficient (see annex XIV).

38. In the case that the one-off budget investment is not approved, funding for category 3 (temporary or short-term) activities and business critical investments will be delayed and the secretariat would need to seek supplementary resources to finance them.

Table 2

Components of the one-off budget investment in the secretariat for the biennium 2026–2027

<i>Investment category and related outputs</i>	<i>Amount (EUR)</i>
Modernization of the secretariat	
Modernizing the secretariat's operations	1 876 000
Automated legal agreement tool and knowledge management platform	76 000
Automated budget and financial reporting tools, and integrated systems support	800 000
Cybersecurity awareness programme	200 000
Implementation of the ServiceNow case management system and other workforce planning and assessment tools and integration with inter-agency human resource technology platforms	400 000
Revamp of the UNFCCC website with improved user experience, enhanced access to information and documents, and sustainable design practices	400 000
Modernizing conference services	1 096 000
Code of conduct implementation and training for delegations and staff	200 000
Updated registration and accreditation systems, UNFCCC mobile app, digital meeting tools, enhanced data management and system updates	896 000
Operationalization of Article 6, paragraphs 2 and 8, of the Paris Agreement	
Mitigation readiness	1 933 000
Reporting and review process for Article 6, paragraph 2	696 000
Capacity-building workshops on Article 6, paragraphs 2 and 8	537 000
Build-up of the centralized accounting, tracking and reporting platform for Article 6, paragraph 2	100 000
Operationalization and deployment of the Article 6 database referred to in the annex to decision 2/CMA.3	600 000
Programme management	400 000
Total investments	5 305 000
Programme support costs	689 650
Total budget	5 994 650

VIII. Possible action by the Subsidiary Body for Implementation

39. With respect to the **programme budget**, the SBI is invited to recommend draft decisions for consideration and adoption at COP 30, CMP 20 and CMA 7 on the following:

- (a) Approving the proposed core budget for the biennium 2026–2027 of EUR 92.2 million and the staffing table (217 staff; see table 4 below);
- (b) Adopting the indicative scales of contributions from Parties for 2026 and 2027 (annex XIII);
- (c) Authorizing the Executive Secretary to make transfers between appropriation lines of the programme budget, within defined limits;
- (d) Deciding on the level of the working capital reserve, which is currently 8.3 per cent of the annual estimated expenditure in the biennial programme budget.

40. With respect to the **CDM, ITL and Article 6.4 mechanism budgets**, the SBI is invited to recommend draft decisions for consideration and adoption at CMP 20 and CMA 7 on the following:

- (a) Approving the budget for the **ITL** for the biennium 2026–2027 of EUR 2.8 million;
- (b) Deciding on the level of the working capital reserve, which is currently 8.3 per cent of the annual estimated expenditure in the biennial budget for the **ITL**;
- (c) Taking note of the financing arrangements for the **CDM**;
- (d) Taking note of the financing arrangements for the **Article 6.4 mechanism**.

41. With respect to **other budgetary matters**, the SBI is invited to recommend draft decisions for consideration and adoption at COP 30 and CMP 20 on the following:

- (a) Approving a contingency budget of EUR 11.7 million for conference services to be added to the programme budget for the biennium 2026–2027 in the event that the United Nations General Assembly decides not to provide resources for these activities in its regular budget;
- (b) Taking note of the requirements for voluntary contributions to the trust fund for supplementary activities of EUR 131.2 million under the proposed core budget scenario and to the trust fund for participation in the UNFCCC process of EUR 16.2 million;
- (c) Approving the transfer from the trust fund for the clean development mechanism to the trust fund for supplementary activities of EUR 6.0 million, to allow the secretariat to modernize operations and conference services, jump-start the implementation of Article 6, paragraphs 2 and 8, of the Paris Agreement, and strengthen its ability to support Parties in implementing the Convention and the Paris Agreement (see chap. VI above).

IX. Funding and staffing by source in the programme budget for the biennium 2026–2027

A. Core budget

42. While the actual needs scenario amounts to EUR 109.8 million, the proposed core budget is EUR 92.2 million. Details of the recurring or long-term (category 2) activities that are not included in the proposed core budget, amounting to EUR 17.6 million, are provided in annex VI. For outputs to be funded in the core budget under the zero real growth scenario, see annex VII. Differences between appropriations in the approved core budget for 2024–2025 and the proposed core budget for 2026–2027 under the different scenarios are provided in annex III.¹⁴

¹⁴ All amounts include the 13 per cent programme support costs.

43. The **proposed core budget** scenario includes a total core budget of EUR 92.2 million, which amounts to only 83.9 per cent of the required resources for essential (category 1) and recurring or long-term (category 2) activities. It constitutes an increase of EUR 18.1 million compared with the approved 2024–2025 core budget. The increase is the result of:

- (a) **Resource increases** (staff and non-staff costs) to account for:
 - (i) **Broadened scope of existing activities** and new activities arising from the full operationalization of the Paris Agreement and mandates from COP 28 and 29, for which predictable, sufficient core resources are paramount for delivery. These include strengthened support for the intergovernmental process and constituted bodies in the areas of adaptation, compliance, means of implementation, mitigation and transparency, such as for work under the United Arab Emirates Framework for Global Climate Resilience, the work of the SCF on climate finance and the implementation of cooperative approaches under Article 6, paragraph 2, of the Paris Agreement;
 - (ii) **Correction of structural and programmatic imbalances** within the secretariat in relation to the programmatic workstreams of adaptation, means of implementation, mitigation and transparency; support for ACE; and operational support for servicing in-session and intersessional meetings, which continues to be under-resourced despite being central to the intergovernmental process;
- (b) **Unavoidable cost increases already realized.**¹⁵

44. The proposed core budget does not include resources for activities that may result from future decisions of the governing and subsidiary bodies. Consequently, any core resources required for those activities would be included in the budget for the subsequent biennium and funded from supplementary resources in the meantime.

45. Maintaining the level of the approved 2024–2025 core budget under the zero nominal growth scenario would mean that the Party-driven requirements referred to in paragraph 43 above would not be properly addressed. Furthermore, it would require existing (29.5) and newly proposed (6.5) staff and non-staff resources amounting to EUR 18.2 million to be shifted out of the proposed core budget and into the supplementary budget or into internal cost recovery mechanisms. Details of the affected outputs and the related resource and staffing requirements (excluding programme support costs) are provided in table 3.

Table 3

Outputs of the secretariat's work programme for 2026–2027 to be funded from the core budget under the proposed core budget scenario and from supplementary funding or internal cost recovery mechanisms, or to remain unfunded, under the zero nominal growth scenario in 2026–2027

<i>Division, output and overarching objective(s) (in parentheses)</i>	<i>Total requirements (EUR)</i>	<i>P posts (new)</i>	<i>GS posts (new)</i>
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	–	–
Adaptation	3 302 665	9.0	1.0
Support for implementation of activities under the United Arab Emirates Framework for Global Climate Resilience, including organizing meetings and managing documentation (Intergovernmental processes)	1 370 280	4.0	1.0
Support for mandated technical, informational and outreach deliverables, including workshops and meetings, under the workplans of the AC, the LEG and the WIM Executive Committee (Constituted bodies)	1 538 385	4.0	–

¹⁵ These include increases in non-staff costs as well as statutory staff cost increases resulting from the continued application of the United Nations common salaries and entitlements system.

<i>Division, output and overarching objective(s) (in parentheses)</i>	<i>Total requirements (EUR)</i>	<i>P posts (new)</i>	<i>GS posts (new)</i>
Support for efforts under the NWP, including managing technical documentation and the Lima Adaptation Knowledge Initiative and organizing meetings (Intergovernmental processes)	294 000	1.0	–
Support for the analysis and synthesis of adaptation information included in NDCs and BTRs (Intergovernmental processes)	100 000	–	–
Mitigation	2 811 120	5.0 (3.5)	1.0 (1.0)
Support for Article 6 technical expert reviews, including annual lead reviewer meetings, the compilation and synthesis of review results and training programmes for technical experts participating in the review (Intergovernmental processes)	1 317 552	1.0 (1.0)	0.25 (0.25)
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)	1 071 888	2.5 (2.5)	0.75 (0.75)
Support for preparation of NDC and LT-LEDS synthesis reports, operation of the LT-LEDS platform and repository, and capacity-building for Parties on preparation and implementation of NDCs and LT-LEDS, including in collaboration with regional collaboration centres and United Nations partners (Intergovernmental processes)	407 680	1.5	–
Technical support for documents and reports for recurring agenda items on mitigation (Intergovernmental engagement)	14 000	–	–
Means of Implementation	4 311 760	8.0 (1.0)	1.0
Support for the periodic work of the SCF on global climate finance reports, including the seventh Biennial Assessment and Overview of Climate Finance Flows, the third needs determination report and the 2026 progress report on the USD 100 billion goal, and initial work on the progress report on the new collective quantified goal on climate finance (Constituted bodies)	2 580 600	6.0	1.0
Organization and servicing of one SCF meeting and support for the organization and participation of developing country experts in two SCF Forums (Constituted bodies)	383 400	–	–
Support for mandated activities of the TEC rolling workplan and joint work programme of the Technology Mechanism (2023–2027) and for reports to support the second periodic assessment of the Technology Mechanism and the third independent review of the Climate Technology Centre and Network (Constituted bodies)	270 000	–	–
Support for mandated activities of the PCCB 2025–2029 workplan, including organization of annual PCCB Capacity-building Hubs, events, documentation, outreach and continued coordination of the PCCB Network (Constituted bodies)	814 720	2.0 (1.0)	–
Technical support for enhancing the mobilization of finance, technology and capacity-building for the implementation of NDCs and NAPs, aligned with the workplans of the SCF, the TEC and the PCCB (Enhanced engagement)	263 040	–	–
Transparency	1 762 320	2.0	–
Management of support for developing countries in implementing the ETF (Oversight and management)	407 680	1.0	–
Organization of technical reviews of 15 additional BTRs and conduct of facilitative, multilateral consideration of progress, with preparation of corresponding reports (Intergovernmental processes)	754 640	1.0	–
Provision of servicing support for all tools and systems that need 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)	600 000	–	–
Operations Coordination	25 900	–	–
Enhanced coordination of operational services of the secretariat (Intergovernmental engagement)	25 900	–	–
Secretariat-wide costs	509 369	–	–
Facility and asset management, correspondence handling and local transport (Oversight and management)	289 640	–	–
Life-cycle management of staff through efficient onboarding and separation (Oversight and management)	219 729	–	–
Administration and Operations	428 455	–	–

<i>Division, output and overarching objective(s) (in parentheses)</i>	<i>Total requirements (EUR)</i>	<i>P posts (new)</i>	<i>GS posts (new)</i>
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)	428 455	—	—
Conference Affairs	728 980	2.0	1.0
Planning and delivery of operational support for sessions, in-session meetings, workshops and events (Intergovernmental processes)	682 480	2.0	1.0
Development and implementation of modernized operational processes and systems and data management systems for sessions, in-session meetings, workshops and events (Intergovernmental processes)	46 500	—	—
Legal Affairs	387 540	1.0	—
Comprehensive legal, substantive, procedural and logistical support to the PAICC, including servicing meetings and managing cases and documentation (Constituted bodies)	387 540	1.0	—
Intergovernmental Support and Collective Progress	294 000	1.0 (1.0)	—
Enhance coordination and quality management of the intergovernmental process to ensure coherent and consistent support (Intergovernmental engagement)	227 360	1.0 (1.0)	—
Strengthen communication channels and protocol services for Parties and observers (Intergovernmental engagement)	66 640	—	—
Communications and Engagement	1 512 118	4.0	—
Assessment of observer applications to support COP decisions on admitting new organizations to the UNFCCC process and processing of side-event and exhibit applications, with servicing support for developing countries and youth organizations (Intergovernmental engagement)	432 640	1.0	—
Support for implementation of ACE-related activities under the Glasgow work programme on Action for Climate Empowerment, including events, virtual trainings, youth engagement, interpretation services and communication products (Intergovernmental processes)	641 360	2.0	—
Translation and dissemination of multilingual UNFCCC communications in all official United Nations languages, production and coordination of media and outreach content across channels and the United Nations system, and accreditation and servicing of up to 5,000 media representatives at sessions of the governing and subsidiary bodies (Enhanced engagement)	438 118	1.0	—
Subtotal	16 140 062	32.0 (5.5)	4.0 (1.0)
Programme support costs ^a	2 098 208	32.0 (5.5)	4.0 (1.0)
Total	18 238 270	32.0 (5.5)	4.0 (1.0)

^a Standard 13 per cent applied for administrative support.

46. The principal component of the core budget for the biennium 2026–2027 is staff costs, which amount to EUR 51.5 million under the zero nominal growth scenario, EUR 51.6 under the zero real growth scenario, EUR 68.7 million under the actual needs scenario, and EUR 61.3 million under the proposed core budget scenario, compared with EUR 51.6 million for the biennium 2024–2025.

47. For an overview of secretariat-wide staffing to be funded from the core budget in 2026–2027 by division and grade of post, see annex IV. See table 4 for a comparison between the zero nominal growth and proposed core budget scenarios by grade of post, and table 5 for a breakdown of posts by division and grade under the proposed core budget scenario (for an overview of the other scenarios, see annex V).

Table 4

Secretariat-wide staffing funded from the core budget for 2026–2027 under the proposed core budget scenario by grade of post

<i>Grade of post</i>	<i>Number of posts</i>		
	<i>Approved core budget</i>	<i>Proposed core budget</i>	
	2025	2026	2027
Professional category and above			

Grade of post	Number of posts		
	Approved core budget	Proposed core budget	
		2026	2027
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
Subtotal Professional category and above	128	160	160
Subtotal General Service category	53	57	57
Total	181	217	217

Table 5

Secretariat-wide staffing funded from the core budget for 2026–2027 under the proposed core budget scenario by division and grade of post

Division	Number of posts										Total
	P staff	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2	GS staff	
Executive	8	1	1	-	-	2	1	2	1	7	15
Programmes	101	-	-	1	4	11	28	35	22	31	132
Programmes Coordination	1	-	-	1	-	-	-	-	-	1	2
Adaptation	26	-	-	-	1	3	6	7	9	6	32
Mitigation	15	-	-	-	1	2	6	4	2	5	20
Means of Implementation	24	-	-	-	1	3	5	8	7	7	31
Transparency	35	-	-	-	1	3	11	16	4	12	47
Operations	17	-	-	1	1	1	3	7	4	7	24
Operations Coordination	2	-	-	1	-	-	-	1	-	2	4
Secretariat-wide costs	-	-	-	-	-	-	-	-	-	-	-
Administration and Operations	6	-	-	-	-	1	1	2	2	1	7
Conference Affairs	9	-	-	-	1	-	2	4	2	4	13
Cross-cutting	34	-	-	-	3	6	8	12	5	12	46
Legal Affairs	6	-	-	-	1	-	3	2	-	3	9
Intergovernmental Support and Collective Progress	13	-	-	-	1	3	2	5	2	4	17
Communications and Engagement	14	-	-	-	1	2	3	5	3	5	19
Resource Mobilization and Partnerships	1	-	-	-	-	1	-	-	-	-	1
Total	160	1	1	2	8	20	40	56	32	57	217

48. The budget for non-staff costs for the biennium 2026–2027 is EUR 28.5 million under the actual needs scenario, EUR 14.0 million under the zero nominal growth scenario, EUR 14.8 million under the zero real growth scenario and EUR 20.3 million under the proposed core budget scenario. The non-staff costs for the approved budget for the biennium 2024–2025 were EUR 14.0 million.

49. Two scales of indicative contributions will continue to be in place in 2026–2027:¹⁶ one for Parties to the Convention and the Paris Agreement and one for Parties to the Kyoto Protocol (see annex XIII). The Kyoto Protocol share for the 2026–2027 core budget

¹⁶ The United Nations scale of assessments is updated every three years. The last update was adopted in December 2024.

requirements is prorated at 2 per cent of the overall proposed core budget scenario, compared with 8 per cent for the biennium 2024–2025, which means:

(a) An allocation of 98 per cent would be for the Convention and the Paris Agreement (EUR 70.9 million under the zero nominal growth scenario, EUR 71.9 million under the zero real growth scenario, EUR 89.5 million under the proposed core budget scenario, EUR 107.6 million under the actual needs scenario, compared with EUR 67.2 million for 2024–2025);

(b) An allocation of 2 per cent would be for the Kyoto Protocol (EUR 1.5 million under both the zero nominal growth scenario and the zero real growth scenario, EUR 1.9 million under the proposed core budget scenario and EUR 2.3 million under the actual needs scenario, compared with EUR 5.8 million for 2024–2025).

B. Supplementary budget

50. For the proposed supplementary budget for 2026–2027, the secretariat has broadly maintained the projects from 2024–2025. The projects are grouped according to categories of activities (category 2 and 3 projects in one group and category 4 projects in another group). See annexes X–XI for an overview of projects and their resource requirements by category funded by the supplementary budget.

51. Budgetary requirements under the trust fund for supplementary activities amount to:

(a) EUR 1.6 million for category 1 activities, EUR 81.3 million for category 2 and 3 activities and EUR 68.1 million for category 4 activities, totalling 151.0 EUR million under the zero nominal growth scenario;

(b) EUR 1.5 million for category 1 activities, EUR 80.7 million for category 2 and 3 activities and EUR 68.1 million for category 4 activities, totalling EUR 150.4 million under the zero real growth scenario;

(c) EUR 46.5 million for category 3 activities and EUR 68.1 million for category 4 activities, totalling EUR 114.6 million under the actual needs scenario;

(d) EUR 63.1 million for category 2 and 3 activities and EUR 68.1 million for category 4 activities, totalling EUR 131.2 million under the proposed core budget scenario.

52. Effective delivery of the work programme of the secretariat for the biennium 2026–2027 will require the timely provision of resources for the trust fund for supplementary activities. The unpredictability of supplementary funding jeopardizes the delivery of mandated activities, many of which are of a recurrent or long-term nature.

53. The secretariat will continue to work closely with donors, both Party and non-Party, to ensure such funds can be raised as early as possible and through multi-year commitments, where possible. Most of the funding for category 4 projects that are geared towards entities that are not Parties will be sought from non-Party stakeholders.

54. Although the supplementary budget presented in this document is for the biennium 2026–2027, the underlying projects are, to a large extent, multi-year in nature. As such, supplementary funding received may cover periods extending beyond the biennium, and the secretariat needs to ensure sufficient supplementary funding is available at the end of each biennium to allow multi-year activities to continue without interruption. Funding has already been secured for some projects; the secretariat will provide information on net funding required in its annual fundraising letter to be sent to Parties.

55. The supplementary budget is subject to change, including to incorporate new mandates from the governing and subsidiary bodies and respond to requests from constituted bodies, to take into account new funding requirements, and to reflect the findings of internal quality assurance and costing reviews. If the one-off budget investment is not approved, the secretariat will seek supplementary resources to support mandated category 3 activities and business-critical investments.

C. Budget for the international transaction log

56. The proposed budget for the ITL¹⁷ reflects the resources required to ensure the continued reliable operation of the ITL. All efforts have been made to keep the requirements to a minimum. Table 6 presents the proposed budget for the ITL for the biennium 2026–2027.

Table 6

Proposed budget for the international transaction log for 2026–2027

(Euros)

<i>Object of expenditure</i>	<i>Proposed budget for 2026–2027</i>
Staff costs ^a	862 400
Consultants	50 000
Travel of staff	12 400
Experts and expert groups	–
Training	12 915
General operating expenses ^b	1 446 360
Contributions to common services	102 000
Subtotal	2 486 075
Programme support costs	323 190
Total budget	2 809 265
Adjustment to working capital reserve ^c	(22 175)
Required income	2 787 090
Credit from unspent balances	2 787 090
Contributions to fees after credit from unspent balances	–
Total income	2 787 090

Note: Figures in brackets indicate negative values.

^a Staff costs include costs for overtime and general temporary assistance.

^b General operating expenses represent the costs of the ITL service providers.

^c In accordance with decision [17/CMP.7](#), para. 6, the working capital reserve has been established at 8.3 per cent of the estimated expenditure for the trust fund for the international transaction log for one year. The current working capital reserve is EUR 138,759, while the working capital reserve for the biennium 2026–2027 amounts to EUR 116,584, a decrease of EUR 22,175.

D. Trust fund for participation in the UNFCCC process

57. The trust fund for participation in the UNFCCC process is used to support the travel and subsistence costs for delegates from eligible Parties participating in UNFCCC sessions. It is funded from voluntary contributions. The overall level of resource requirements is dependent on the number, length and location of sessions and pre-session and preparatory meetings, as well as the number of delegates from each eligible Party, who are supported to ensure as wide a representation as possible.

58. This fund faces challenges related to contributions, earmarking, and financial constraints, which impact the ability of developing countries to participate fully in climate negotiations and related activities. The lack of sufficient funding and unpredictable contributions can lead to cancellations of important events and the inability to implement tools that facilitate inclusive participation.

59. The estimated requirements for resources from this fund for the biennium 2026–2027 for two delegates from each eligible Party plus a third delegate from each least developed country and each of the small island developing States to participate in a two-week session outside Bonn are EUR 16.2 million.

¹⁷ Further details on the budget for the ITL are provided in document FCCC/SBI/2025/8/Add.2.

60. This represents a level of participation similar to previous bienniums. As the locations for the 2026 and 2027 United Nations climate change conferences are not yet confirmed, for budgetary purposes standard costs were used for estimating resource requirements.

E. Trust fund for the clean development mechanism

61. The trust fund for the clean development mechanism is used to administer funds from fees paid for regulatory services in accordance with the decisions of the CMP and the CDM Executive Board. Funds are used for financing the secretariat's support for the operation of the CDM in accordance with business and management plans adopted by the CDM Executive Board and reported to the CMP.

62. In the second half of 2025, the proposed CDM budget will be presented to the CDM Executive Board for consideration and adoption as part of the CDM business and management plan for 2026–2027.

63. The CDM budget is funded by CDM fees and unspent balances in the trust fund for the clean development mechanism. As at 31 December 2024, the unspent balance of the trust fund amounted to USD 55.5 million, or EUR 51.5 million.¹⁸

F. Trust fund for the Paris Agreement Crediting Mechanism

64. The secretariat has established a separate trust fund for the receipt of the shares of proceeds to cover expenses relating to the administration of the Article 6.4 mechanism and to administer other contributions.¹⁹ The trust fund for the Paris Agreement Crediting Mechanism has been established by the United Nations Secretary-General. It will be administered in conformity with the UNFCCC financial procedures and the Financial Regulations and Rules of the United Nations and will be managed by the Executive Secretary.

65. Funds will be used for financing the secretariat's support for the operation of the Article 6.4 mechanism in accordance with resource allocation plans adopted by the Supervisory Body for the mechanism established by Article 6, paragraph 4, of the Paris Agreement and reported to the CMA.

66. In the second half of 2025, the proposed Article 6.4 mechanism budget will be presented to the Supervisory Body for consideration and adoption as part of the resource allocation plan for 2026–2027.

G. Budgets for other trust funds and special accounts

1. Bonn Fund

67. The Bonn Fund was established pursuant to Germany's offer to host the secretariat in Bonn and is used to finance events held in Germany. Expenditures are determined every year through an arrangement between the Government of Germany and the secretariat.

68. In recent years, increases in costs associated with events held in Germany, among other drivers, have created shortfalls in the budget for the sessions of the subsidiary bodies held in Bonn, which has intensified the pressure on fundraising efforts.

69. Total resource requirements in the biennium 2026–2027 amount to EUR 3.6 million, including funding for 10 posts.

2. Special account for UNFCCC programme support costs

70. The administrative services of the secretariat are funded from the overheads payable on all UNFCCC trust funds. The largest portion of the overhead funds is used to cover the

¹⁸ Includes liabilities related to employee benefits but excludes the other foreseen liabilities indicated in document [FCCC/TP/2024/7](#), paras. 13 and 18.

¹⁹ Pursuant to decision [7/CMA.4](#), para. 27.

services provided by the Administrative Services subdivision in the Administration and Operations division, by the Human Resources unit in the Cross-cutting group of divisions and units and by programme administrative teams. The remainder covers the cost of:

- (a) Internal and external audits;
- (b) Payroll, investment and treasury services;
- (c) Staff training and development;
- (d) Services related to the administration of justice and other United Nations support services;
- (e) Sharing common services and premises with other United Nations organizations in Bonn.

71. The staffing and resource requirements for 2026–2027 shown in tables 7 and 8 respectively are indicative only. The Executive Secretary will approve expenditures on the basis of actual and projected income for programme support costs.

Table 7

Staffing requirements funded from the overhead charge on all UNFCCC trust funds under all scenarios of the programme budget for the biennium 2026–2027

Grade of post	2024–2025	2026–2027				
		Proposed core budget scenario	Actual needs scenario	Zero real growth scenario	Zero nominal growth scenario	
Professional category and above						
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	
Subtotal Professional category and above	37	41	40	41	41	
Subtotal General Service category	46	49	49	49	49	
Total	83	90	89	90	90	

Table 8

Resource requirements funded from the overhead charge on all UNFCCC trust funds under all scenarios of the programme budget for the biennium 2026–2027

Scenario	EUR
Zero nominal growth	26 311 782
Zero real growth	26 311 782
Actual needs	24 920 102
Proposed core budget	26 311 782

Annex I

Additional information on the underlying budget methodology

[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;

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

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

(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.

Total budget and posts for the proposed core budget scenario for 2026–2027 compared with the approved core budget for 2024–2025

[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.

Annex III

Actual needs, zero real growth and zero nominal growth scenarios for the programme budget for 2026–2027 compared with the approved core budget for 2024–2025 by appropriation line

[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.

Annex IV

Secretariat-wide staffing funded from the core budget under all scenarios of the programme budget for 2026–2027 by category and level

[English only]

Grade of post	Number of posts								
	Proposed core budget scenario			Actual needs scenario		Zero real growth scenario		Zero nominal growth scenario	
	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

Annex V

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

[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

Division	Number of posts										GS staff	Total
	P staff	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2			
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

Division	Number of posts										GS staff	Total
	P staff	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2			
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	–	–	–	–	–	–	–	–	–	–		

Division	Number of posts										Total
	P staff	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2	GS staff	
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										Total
	P staff	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2	GS staff	
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

Annex VI

**Outputs of the secretariat's work programme for 2026–2027
to be funded from the core budget under the actual needs
scenario and from supplementary funding or internal cost
recovery mechanisms, or to remain unfunded, under the
proposed budget scenario in 2026–2027**

[English only]

Division, output and overarching objective(s) (in parentheses)	Total requirements (EUR)	Posts	
		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	
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

Division, output and overarching objective(s) (in parentheses)	Total requirements (EUR)	Posts	
		Professional category and above	General Service category
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	–
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

<i>Division, output and overarching objective(s) (in parentheses)</i>	<i>Total requirements (EUR)</i>	<i>Posts</i>	
		<i>Professional category and above</i>	<i>General Service category</i>
Total	17 637 561	22.0	9.0

^a Standard 13 per cent applied for administrative support.

Annex VII

Outputs of the secretariat's work programme for 2026–2027 to be funded from the core budget under the zero real growth scenario and from supplementary funding or internal cost recovery mechanisms, or to remain unfunded, under the zero nominal growth scenario in 2026–2027

[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.

Annex VIII

Differences in appropriations between the approved core budget for 2024–2025 and all scenarios of the programme budget for 2026–2027

[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.

Annex IX

Overview of the distribution of core and supplementary funding for all scenarios of the programme budget for 2026–2027 by appropriation line

[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)

Appropriation line	2026–2027 proposed core budget		2026–2027 supplementary budget		Total (EUR million)
	EUR million	% of core funding in total	EUR million	% of supplementary funding in total	
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)

Appropriation line	2026–2027 actual needs scenario		2026–2027 supplementary budget		Total (EUR million)
	EUR million	% of core funding in total	EUR million	% of supplementary funding in total	
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

Appropriation line	2026–2027 actual needs scenario		2026–2027 supplementary budget		Total (EUR million)
	EUR million	% of core funding in total	EUR million	% of supplementary funding in total	
Administration and Operations	5.3	68.8	2.4	31.2	7.7
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		2026–2027 supplementary budget		Total (EUR million)
	EUR million	% of core funding in total	EUR million	% of supplementary funding in total	
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		2026–2027 supplementary budget		Total (EUR million)
	EUR million	% of core funding in total	EUR million	% of supplementary funding in total	
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

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	
Means of Implementation	7.4	35.2	13.7	64.8	21.1
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

Annex X

Overview of projects and funding requirements for the trust fund for supplementary activities for the biennium 2026–2027 under the proposed core budget scenario: long-term or recurring (category 2) and temporary or short-term (category 3) activities

[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

<i>Division, project and overarching objective(s) (in parentheses)</i>	<i>Resource requirements for 2026–2027 (including programme support costs)</i>		
	<i>EUR</i>	<i>P posts</i>	<i>GS posts</i>
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

Annex XI

Overview of projects and funding requirements for the trust fund for supplementary activities for the biennium 2026–2027 under the proposed core budget scenario: complementary activities beneficial to achieving the objectives and goals of the Convention, the Kyoto Protocol and the Paris Agreement (category 4)

[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	–

<i>Division, project and overarching objective(s) (in parentheses)</i>	<i>Resource requirements for 2026–2027 (including programme support costs)</i>		
	<i>EUR</i>	<i>P posts</i>	<i>GS posts</i>
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 through 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

Annex XII

Conference services contingency

[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)

<i>Object of expenditure</i>	<i>2026</i>	<i>2027</i>	<i>Total 2026–2027</i>
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

Indicative scales of contributions for the biennium 2026–2027

[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
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

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)
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
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

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)
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
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

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)
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
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

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)
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
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

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)
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
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

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)
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
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		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	0.006	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
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

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)
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
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

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)
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
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

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)
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
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

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)
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
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

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)
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
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

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)
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

Annex XIV

Implementation of the one-off budget investment for the secretariat for 2026–2027

[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.