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Subsidiary Body for Implementation

Report of the Subsidiary Body for Implementation on its sixty-second session, held in Bonn from 16 to 26 June 2025

Addendum

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

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Draft decision -/CMA.7**Guidance relating to adaptation communications**

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

Recalling Article 7, paragraphs 10–13, of the Paris Agreement and decisions [9/CMA.1](#) and [2/CMA.5](#),

1. *Welcomes* the information submitted¹ by Parties on their experience with the application of the guidance relating to adaptation communications contained in decision [9/CMA.1](#) and the synthesis report thereon prepared by the secretariat;²
2. *Recognizes* the benefits of ensuring coherence in the information provided by Parties in their national adaptation plans, adaptation communications, nationally determined contributions, biennial transparency reports and national communications, keeping in mind the voluntary nature and flexibility of adaptation communications;
3. *Also recognizes* the value of the supplementary guidance for voluntary use by Parties in communicating information in accordance with the possible elements of an adaptation communication,³ prepared by the Adaptation Committee, and *requests* the secretariat to make the guidance available in all official United Nations languages;
4. *Notes* that a limited number of Parties and groups of Parties submitted information in response to the invitation to provide information on their experience with the application of the guidance contained in decision [9/CMA.1](#),⁴ meaning that the content of the submissions does not provide a basis for undertaking a comprehensive assessment of Parties' experience;
5. *Invites* the Subsidiary Body for Implementation at its sixty-fourth session (June 2026) to continue consideration of the timing of initiating the following actions:
 - (a) *Inviting* Parties to submit via the submission portal⁵ by xx further information on their experience with the application of the guidance contained in decision [9/CMA.1](#);
 - (b) *Requesting* the secretariat to prepare a synthesis report on the submissions referred to in paragraphs 1 and 5(a) above for consideration by the Subsidiary Body for Implementation at its xx session (month and year of session);
 - (c) *Taking stock of, and if necessary revising, the guidance* contained in decision [9/CMA.1](#), taking into account the submissions referred to in paragraphs 1 and 5(a) above and the synthesis report referred to in paragraph 5(b) above, at its xx session (month and year of session);
6. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraph 3 above;
7. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

¹ In response to decision [9/CMA.1](#), para. 17. The submissions are available at <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx> (in the search field, type "adaptation communication", and select "2025").

² [FCCC/SBI/2025/9](#).

³ [FCCC/SBI/2022/5/Add.1](#) and [Add.1/Corr.1](#).

⁴ Decision [9/CMA.1](#), para. 17.

⁵ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

Draft decision [-/CMA.7] [-/CP.30]**Joint annual report of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts and the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change for 2024**

The [Conference of the Parties serving as the meeting of the Parties to the Paris Agreement][Conference of the Parties],¹

Recalling the Paris Agreement and relevant decisions of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,

1. *Reiterates* its welcoming² of the progress of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts in implementing its rolling workplan for 2023–2027;³
2. *Also reiterates* its welcoming⁴ of the progress of the Advisory Board and the interim secretariat of the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change in operationalizing the Santiago network;
3. *Takes note* of the joint annual report of the Executive Committee of the Warsaw International Mechanism and the Santiago network for 2024,⁵ which also contains:
 - (a) The report of the Executive Committee of the Warsaw International Mechanism,⁶ which includes recommendations from the Executive Committee;
 - (b) The report of the Santiago network,⁷ which includes recommendations from the Advisory Board of the Santiago network.

¹ Nothing in this draft decision prejudices Parties' views or prejudices outcomes on matters related to the governance of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts.

² Decision [16/CMA.6](#), para. 1. That decision was endorsed by decision [8/CP.29](#).

³ The workplan is contained in annex I to document [FCCC/SB/2022/2/Add.2](#).

⁴ As footnote 2 above.

⁵ [FCCC/SB/2024/2](#) and [Add.1](#) and [Add.2/Rev.1](#).

⁶ [FCCC/SB/2024/2/Add.1](#).

⁷ [FCCC/SB/2024/2/Add.2/Rev.1](#).

Draft decision -/CP.30**Administrative, financial and institutional matters**

The Conference of the Parties,

Recalling the UNFCCC financial procedures,¹ in particular paragraph 5,

Also recalling Article 8, paragraph 2(f), of the Convention and Article 17, paragraph 2, of the Paris Agreement,

Having considered the information contained in the documents prepared by the secretariat on administrative, financial and institutional matters, including the proposed programme budget for the biennium 2026–2027,²

Noting that the substantive information contained in the documents prepared by the secretariat does not necessarily represent the views or interpretations of Parties,

Also noting the improvement of the methodology applied by the secretariat in developing the programme budget for the biennium 2026–2027 compared with previous programme budgets, including the early engagement with Parties and implementation of recommendations from the United Nations Board of Auditors,

I. Programme budget for the biennium 2026–2027

1. *Approves* the programme budget for the biennium 2026–2027, amounting to EUR 81,516,062, for the purposes specified in table 1;
2. *Requests* the secretariat, in implementing its work programme for the biennium 2026–2027 on the basis of the budget approved in paragraph 1 above, to continue to allocate adequate resources to UNFCCC constituted bodies in support of their response to the mandates from the governing bodies and for the full delivery of their work programmes, to transparency (including the enhanced transparency framework under the Paris Agreement) and to adaptation-related activities, while continuing to apply the established budget methodology, including for any new mandate;
3. *Notes with appreciation* the annual contribution of EUR 766,938 from the Host Government to the core budget;
4. *Approves* 201 secretariat staffing positions to be funded from the core budget for 2026–2027 for the purposes specified in table 1 and in line with the balance among appropriation lines reflected in table 1;
5. *Notes* that the programme budget contains elements relating to the Convention and the Paris Agreement as well as the Kyoto Protocol;
6. *Adopts* the indicative scale of contributions contained in the annex;
7. *Notes* that the indicative scale of contributions covers 98 per cent of the contributions specified in table 1;
8. *Invites* the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, at its twentieth session (November 2025), to endorse the elements of the approved budget as it applies to the Kyoto Protocol;
9. *Also invites* the United Nations General Assembly to continue to provide resources for conference services from its regular budget;
10. *Approves* a contingency budget for conference services, amounting to EUR 11,679,400, to be added to the programme budget in the event that the United Nations

¹ Decision [15/CP.1](#), annex I.

² [FCCC/SBI/2025/3](#), [FCCC/SBI/2025/4](#) and [Add.1, FCCC/SBI/2025/8](#) and [Add.1–2, FCCC/SBI/2025/INF.1/Rev.1, FCCC/SBI/2025/INF.2, FCCC/SBI/2025/INF.3, FCCC/SBI/2025/INF.4, FCCC/SBI/2025/INF.5, FCCC/SBI/2025/INF.7](#) and [FCCC/CP/2024/INF.3](#).

General Assembly does not provide resources for these activities in the United Nations regular budget (see table 2);

11. *Requests* the Executive Secretary to report to the Subsidiary Body for Implementation on the implementation of the matters referred to in paragraphs 9–10 above, as necessary;

12. *Authorizes* the Executive Secretary to make transfers between each of the appropriation lines set out in table 1, up to an aggregate limit of 15 per cent of total estimated expenditure for those appropriation lines, provided that a further limitation of up to –25 per cent of each such appropriation line shall apply, while ensuring no negative impacts on the activities under each division;

13. *Decides* to maintain the level of the working capital reserve at 8.3 per cent of the estimated expenditure;

14. *Takes note* of the funding estimates of EUR 16.2 million for the trust fund for participation in the UNFCCC process and EUR 142.9 million for the trust fund for supplementary activities for the biennium 2026–2027 (see tables 3–4);

15. *Invites* Parties to make contributions to the trust funds referred to in paragraph 14 above and *encourages* the secretariat to continue its fundraising efforts;

16. *Affirms* the urgency and importance of this matter and *reaffirms* its decision that Parties will seek to approve future core budgets that include all category 1 (essential) and 2 (long-term, recurring) activities that have been mandated by the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

17. *Acknowledges* the cost implications of implementing the increasing number of mandates;

18. *Recalls* its request to the secretariat to prepare an information document after each session of the Conference of the Parties that presents activities mandated at that session and their respective cost implications for the information of Parties³ and *requests* the secretariat to produce budget documents that provide more clarity and transparency on total costs as well as the costs of activities associated with workstreams;

19. *Notes with appreciation* the efforts of the secretariat to implement efficiency measures and engage Parties early in the development of the programme budget for the biennium 2026–2027 and *requests* the secretariat to further enhance its efforts to identify and implement efficiency gains;

20. *Also requests* the Executive Secretary to propose to the Conference of the Parties at its thirty-first session (November 2026) any necessary adjustments to the programme budget for the biennium 2026–2027, supported by a report on income and budget performance for 1 January to 30 June 2026;

Table 1
2026–2027 core budget by appropriation line
(Euros)

	2026	2027	2026–2027
A. Appropriations			
Executive	2 436 641	2 436 641	4 873 281
Programmes	21 033 975	21 033 975	42 067 949
Programmes Coordination	367 270	367 270	734 540
Adaptation	4 651 553	4 651 553	9 303 106
Mitigation	3 051 034	3 051 034	6 102 068
Means of Implementation	5 101 687	5 101 687	10 203 374
Transparency	7 862 430	7 862 430	15 724 861
Operations^a	5 878 205	5 878 205	11 756 411
Secretariat-wide costs ^b	1 898 325	1 898 325	3 796 650

³ Decision [20/CP.29](#), para. 13.

	2026	2027	2026–2027
Administration and Operations ^c	2 444 015	2 444 015	4 888 030
Conference Affairs	1 535 866	1 535 866	3 071 731
Cross-cutting	6 475 479	6 475 479	12 950 957
Legal Affairs	1 374 067	1 374 067	2 748 133
Intergovernmental Support and Collective Progress	2 479 003	2 479 003	4 958 006
Communications and Engagement ^d	2 414 551	2 414 551	4 829 102
Resource Mobilization and Partnerships	207 858	207 858	415 716
Intergovernmental Panel on Climate Change^e	244 755	244 755	489 510
Total appropriations	36 069 054	36 069 054	72 138 108
B. Programme support costs ^f	4 688 977	4 688 977	9 377 954
Total budget	40 758 031	40 758 031	81 516 062
C. Adjustment to working capital reserve ^g	306 574	0	306 574
Required contributions (A+B+C)	41 064 605	40 758 031	81 822 636
Income			
Contribution from the Host Government	766 938	766 938	1 533 876
Contributions from all Parties	40 297 667	39 991 093	80 288 760
Total income	41 064 605	40 758 031	81 822 636

^a The Legal Affairs division and the Resource Mobilization and Partnerships unit were part of the Operations department 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 Administrative Services and Human Resources on behalf of all divisions.

^c Administrative Services is funded from programme support costs, and Information and Communication Technology is funded from the core budget, the supplementary budget and cost recovery. As the Human Resources unit has been moved to the Cross-cutting group of divisions and units, the Administrative Services, Human Resources, and Information and Communication Technology division has been renamed Administration and Operations.

^d Includes provision of support to the intergovernmental process for the enhanced Lima work programme on gender and under Action for Climate Empowerment.

^e Provision for an annual grant to the Intergovernmental Panel on Climate Change.

^f Standard 13 per cent applied for administrative support.

^g In accordance with the UNFCCC financial procedures, the core budget is required to maintain a working capital reserve of 8.3 per cent (one month of operating requirements). The working capital reserve amounts to EUR 3.4 million in 2026 and 2027.

Table 2

Resource requirements for the conference services contingency for 2026–2027

(Euros)

Object of expenditure	2026	2027	2026–2027
Interpretation	1 371.9	1 413.1	2 785.0
Documentation			
Translation	1 452.8	1 496.3	2 949.1
Reproduction and distribution	1 641.9	1 691.1	3 333.0
Meeting 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

Table 3

Overview of projects and funding requirements from the trust fund for supplementary activities for the biennium 2026–2027 (long-term, recurring activities (category 2) and temporary or short-term activities (category 3))

[English only]

Division, project	Resource requirements for 2026–2027 (including programme support costs)		
	EUR ^a	Professional level posts	General Service level posts
Programmes Coordination	3 004 964	4.00	1.00
Enhancement of coordination and synergies in facilitating implementation of mandated activities and in collaborating with the wider United Nations system	1 133 639	2.00	–
Support for work related to just transition, including the United Arab Emirates just transition work programme	1 871 325	2.00	1.00
Adaptation	10 437 558	7.00	2.00
Development and enhancement of adaptation-related data portals	582 185	1.20	0.40
Support for the full extent of activities envisaged in the workplans of the Adaptation Committee, the Facilitative Working Group of the Local Communities and Indigenous Peoples Platform, the Least Developed Countries Expert Group and the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts	5 981 812	1.80	1.40
Support for the United Arab Emirates Framework for Global Climate Resilience, the Nairobi work programme on impacts, vulnerability and adaptation to climate change, the process to formulate and implement national adaptation plans and adaptation-related transparency provisions	3 760 561	4.00	0.20
Enhanced engagement with respect to climate change impacts, vulnerability and adaptation, including on anticipatory approaches and foresight to the attainment of long-term resilience	113 000	–	–
Mitigation	17 937 521	15.50	6.85
Facilitating enhanced mitigation ambition and implementation	5 092 659	3.00	0.60
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 on the impact of the implementation of response measures and its Katowice Committee of Experts on the Impacts of the Implementation of Response Measures	2 023 902	2.00	0.25
Support for the operationalization of Article 6, paragraphs 2 and 8, of the Paris Agreement	10 820 959	10.50	6.00
Means of Implementation	9 739 316	7.00	1.00
Accelerating the implementation of nationally determined contributions and national adaptation plans through the provision of integrated means of implementation	1 999 786	2.00	0.50
Strengthening the climate finance architecture	5 236 397	3.00	–
Support for the full extent of activities envisaged in the workplans of the Paris Committee on Capacity-building, the Standing Committee on Finance and the Technology Executive Committee	2 259 054	2.00	0.50
Support for the second periodic assessment of the Technology Mechanism and the third independent review of the Climate Technology Centre and Network	244 080	–	–
Transparency	20 729 474	17.00	7.00

Division, project	Resource requirements for 2026–2027 (including programme support costs)		
	EUR ^a	Professional level posts	General Service level posts
Development of the information hub and related reporting and review systems and tools used under the enhanced transparency framework and streamlining of the existing data management systems and tools used under the current transparency arrangements	6 987 868	2.40	1.25
Extensive support for developing countries to implement measurement, reporting and verification and the enhanced transparency framework, including through the work of the Consultative Group of Experts	3 769 937	3.00	1.75
Support for the technical reviews of national reports under the enhanced transparency framework and measurement, reporting and verification processes	8 437 255	9.35	2.90
Support for 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 addressing issues relating to agriculture	1 534 414	2.25	1.10
Conference Affairs	4 032 405	5.00	5.00
A more efficient and inclusive Conference of the Parties	4 032 405	5.00	5.00
Legal Affairs	1 153 948	1.00	2.00
Comprehensive provision of institutional and general legal review and advice with respect to all activities and operations of the secretariat	254 612	–	1.00
Comprehensive support for the full extent of activities of the compliance committees under the Kyoto Protocol and the Paris Agreement	842 836	1.00	1.00
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	56 500	–	–
Intergovernmental Support and Collective Progress	2 674 385	6.00	2.00
Enhancement of coordination and operational support for presiding officers and negotiators	1 460 322	3.00	2.00
Support for the global stocktake, consideration of research and systematic observation, science, enhanced collaboration with the Intergovernmental Panel on Climate Change and enhanced ocean-based climate action	1 214 063	3.00	–
Communications and Engagement	5 152 713	11.00	1.50
Facilitation of the effective participation of observer organizations and other non-Party stakeholders in established UNFCCC processes	784 220	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 channels, and digital access for inclusive global engagement	806 481	1.00	–
Support for work related to Action for Climate Empowerment, youth engagement, including support for the Presidency youth climate champion, and gender, including enhancing inclusive stakeholder engagement	3 562 012	8.00	1.50
Total	74 862 283	73.50	28.35

^a Gross requirements, excluding any unspent balances that may be available at the beginning of the biennium.

Table 4

Overview of projects and funding requirements from the trust fund for supplementary activities for the biennium 2026–2027 (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	Resource requirements for 2026–2027 (including programme support costs)		
	EUR ^a	Professional level posts	General Service level posts
Executive	2 197 172	3.00	–
Advancing the UNFCCC secretariat's delivery and organizational culture for greater impact	1 254 752	3.00	–
Engagement by the Executive Secretary and Deputy Executive Secretary in United Nations wide management and coordination activities	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	2 384 817	2.00	–
Mitigation	18 299 644	20.50	3.15
Facilitating enhanced mitigation ambition and implementation	2 757 910	2.50	0.15
Unlocking transformative climate solutions in collaboration with Parties and non-State actors	15 541 734	18.00	3.00
Means of Implementation	2 114 411	3.00	1.00
Accelerating the implementation of nationally determined contributions and national adaptation plans through the provision of integrated means of implementation	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 enhanced transparency framework	2 935 066	1.80	0.90
Extensive support for developing countries to implement measurement, reporting and verification and the enhanced transparency framework, including through the work of the Consultative Group of Experts	5 094 932	3.20	2.10
Participation in climate action globally enabled, enhanced and recognized through the global climate action portal (NAZCA)	7 588 945	7.00	2.00
Operations Coordination	1 874 974	2.75	1.00
Enhanced digital access to UNFCCC archives	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	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, and laptops/monitors and their peripherals)	111 870	–	–
Enhancement and modernization of infrastructure, networks and end-user equipment and productivity tools	1 563 567	–	–
Enhancement and modernization of platforms and strengthening security of infrastructure and platforms	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	866 755	2.00	–

Division, project	Resource requirements for 2026–2027 (including programme support costs)		
	EUR ^a	Professional level posts	General Service level posts
Enhancing the capacity of young negotiators, presiding officers, secretariat staff, observer organizations, policymakers and legislators to actively engage in the UNFCCC process and implement international climate commitments	923 637	–	–
Comprehensive provision of institutional and general legal review and advice with respect to all activities and operations of the secretariat	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	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	2 157 462	4.00	2.00
Enhancing the effectiveness and impact of collaborative climate action by mobilizing non-Party stakeholder engagement in the UNFCCC process and administering the Marrakech Partnership for Global Climate Action	2 472 702	6.00	2.00
Comprehensive support for work related to Action for Climate Empowerment, youth engagement, including support for the Presidency youth climate champion, and gender, including enhancing inclusive stakeholder engagement	3 130 298	5.00	0.50
Mobilization of climate action, in particular through the creative and community sectors	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	6 832 470	13.00	–
Resource Mobilization and Partnerships	1 790 395	3.00	1.00
Support for partnerships for transformative climate action	1 790 395	3.00	1.00
Total	68 108 419	83.25	17.65

^a Gross requirements, excluding any support balances that may be available at the beginning of the biennium.

II. Budget performance for the biennium 2024–2025

21. *Takes note* of the relevant information contained in the documents on the budget performance for the biennium 2024–2025,⁴ the updated work programme of the secretariat for the biennium 2024–2025⁵ and the status of contributions and fees as at 30 May 2025;⁶

22. *Also takes note* that the substantive information contained in the documents prepared by the secretariat does not necessarily represent the views or interpretations of Parties;

23. *Expresses appreciation* to Parties that made contributions to the core budget in a timely manner;

24. *Expresses concern* regarding the high level of outstanding contributions to the core budget,⁷ which has resulted in difficulties with both cash flow and the effective implementation of activities;

⁴ [FCCC/SBI/2025/4](#) and [Add.1](#).

⁵ [FCCC/SBI/2025/INF.2](#).

⁶ [FCCC/SBI/2025/INF.7](#).

⁷ See document [FCCC/SBI/2025/INF.7](#).

25. *Strongly urges* Parties that have not made contributions in full to the core budget for the current and/or previous bienniums to do so without further delay;
26. *Expresses appreciation* for the contributions to the trust fund for participation in the UNFCCC process and to the trust fund for supplementary activities received from Parties, including those contributions that allow for greater flexibility in allocation;
27. *Reiterates appreciation* to the Government of Germany for its special contribution of EUR 1,789,522 as Host Government of the secretariat as well as its additional one-time contribution of EUR 1,640,000;
28. *Requests* the Executive Secretary to take further measures to reduce Parties' outstanding contributions;

III. Other financial and budgetary matters

29. *Takes note* of the information contained in the documents prepared by the secretariat on other financial and budgetary matters;⁸
30. *Notes* that the substantive information contained in the documents prepared by the secretariat does not necessarily represent the views or interpretations of Parties;
31. *Decides* that the scale of contributions contained in the annex shall also be applicable for 2025, covering 92 per cent of the contributions specified in table 1 of decision [19/CP.28](#);⁹
32. *Requests* the secretariat to continue implementing the recommendations of the United Nations Board of Auditors in a timely manner;
33. *Also requests* the secretariat to take the necessary measures to strive for equitable geographical representation across all levels of staffing in accordance with the Staff Regulations and Rules of the United Nations,¹⁰ recognizing that regional balance contributes meaningfully to the inclusivity, effectiveness and legitimacy of its work;
34. *Further requests* the secretariat to deploy a version of the UNFCCC website in Arabic, in line with the principle of equal treatment of the six official languages of the United Nations;
35. *Welcomes* the timely publication of the programme budget for the biennium 2026–2027;¹¹
36. *Notes with concern* that some of the documents on administrative, financial and institutional matters prepared for the sixty-second session of the Subsidiary Body for Implementation were not made available in a timely manner and *reiterates* its request¹² for the secretariat to issue documents in a timely manner, at least four weeks before the opening of each session;
37. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 33–34 above;
38. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

⁸ [FCCC/SBI/2025/3](#), [FCCC/SBI/2025/INF.1/Rev.1](#), [FCCC/SBI/2025/INF.4](#), [FCCC/SBI/2025/INF.5](#) and [FCCC/CP/2024/INF.3](#).

⁹ The secretariat will notify each Party of any changes in the status of contributions resulting from the adoption of the revised scales. Any overpayment from a Party resulting from the revision of the scale for 2025 will be accounted for as an advance for the core budget contributions of the Party for future years.

¹⁰ Available at <https://digitallibrary.un.org/record/3930354>.

¹¹ [FCCC/SBI/2025/8](#).

¹² Decision [20/CP.29](#), para. 14.

Annex

Indicative scale of contributions from Parties to the Convention for 2026–2027

<i>Party</i>	<i>United Nations scale of assessments for 2025–2027 (%)</i>	<i>Convention and Paris Agreement adjusted scale for 2026–2027 (%)</i>
Afghanistan	0.005	0.005
Albania	0.010	0.010
Algeria	0.087	0.085
Andorra	0.004	0.004
Angola	0.010	0.010
Antigua and Barbuda	0.002	0.002
Argentina	0.490	0.478
Armenia	0.007	0.007
Australia	2.040	1.989
Austria	0.626	0.610
Azerbaijan	0.034	0.033
Bahamas	0.015	0.015
Bahrain	0.050	0.049
Bangladesh	0.010	0.010
Barbados	0.007	0.007
Belarus	0.043	0.042
Belgium	0.773	0.754
Belize	0.001	0.001
Benin	0.005	0.005
Bhutan	0.001	0.001
Bolivia (Plurinational State of)	0.018	0.018
Bosnia and Herzegovina	0.014	0.014
Botswana	0.013	0.013
Brazil	1.411	1.376
Brunei Darussalam	0.019	0.019
Bulgaria	0.071	0.069
Burkina Faso	0.005	0.005
Burundi	0.001	0.001
Cabo Verde	0.001	0.001
Cambodia	0.008	0.008
Cameroon	0.014	0.014
Canada	2.543	2.479
Central African Republic	0.001	0.001
Chad	0.005	0.005
Chile	0.374	0.365
China	20.004	19.501
Colombia	0.197	0.192
Comoros	0.001	0.001
Congo	0.005	0.005
Cook Islands	—	0.001
Costa Rica	0.063	0.061
Côte d'Ivoire	0.024	0.023
Croatia	0.088	0.086

<i>Party</i>	<i>United Nations scale of assessments for 2025–2027 (%)</i>	<i>Convention and Paris Agreement adjusted scale for 2026–2027 (%)</i>
Cuba	0.122	0.119
Cyprus	0.035	0.034
Czechia	0.344	0.335
Democratic People's Republic of Korea	0.005	0.005
Democratic Republic of the Congo	0.010	0.010
Denmark	0.531	0.518
Djibouti	0.002	0.002
Dominica	0.001	0.001
Dominican Republic	0.069	0.067
Ecuador	0.065	0.063
Egypt	0.182	0.177
El Salvador	0.013	0.013
Equatorial Guinea	0.008	0.008
Eritrea	0.001	0.001
Estonia	0.045	0.044
Eswatini	0.002	0.002
Ethiopia	0.010	0.010
European Union	—	2.500
Fiji	0.003	0.003
Finland	0.386	0.376
France	3.858	3.761
Gabon	0.011	0.011
Gambia	0.001	0.001
Georgia	0.009	0.009
Germany	5.692	5.549
Ghana	0.025	0.024
Greece	0.280	0.273
Grenada	0.001	0.001
Guatemala	0.046	0.045
Guinea	0.004	0.004
Guinea-Bissau	0.001	0.001
Guyana	0.011	0.011
Haiti	0.006	0.006
Holy See	—	0.001
Honduras	0.010	0.010
Hungary	0.223	0.217
Iceland	0.035	0.034
India	1.106	1.078
Indonesia	0.579	0.564
Iran (Islamic Republic of)	0.386	0.376
Iraq	0.131	0.128
Ireland	0.472	0.460
Israel	0.609	0.594
Italy	2.813	2.742
Jamaica	0.007	0.007
Japan	6.930	6.756
Jordan	0.021	0.020
Kazakhstan	0.131	0.128

<i>Party</i>	<i>United Nations scale of assessments for 2025–2027 (%)</i>	<i>Convention and Paris Agreement adjusted scale for 2026–2027 (%)</i>
Kenya	0.037	0.036
Kiribati	0.001	0.001
Kuwait	0.222	0.216
Kyrgyzstan	0.003	0.003
Lao People's Democratic Republic	0.006	0.006
Latvia	0.050	0.049
Lebanon	0.022	0.021
Lesotho	0.001	0.001
Liberia	0.001	0.001
Libya	0.040	0.039
Liechtenstein	0.009	0.009
Lithuania	0.081	0.079
Luxembourg	0.073	0.071
Madagascar	0.004	0.004
Malawi	0.003	0.003
Malaysia	0.326	0.318
Maldives	0.004	0.004
Mali	0.005	0.005
Malta	0.020	0.019
Marshall Islands	0.001	0.001
Mauritania	0.003	0.003
Mauritius	0.010	0.010
Mexico	1.137	1.108
Micronesia (Federated States of)	0.001	0.001
Monaco	0.011	0.011
Mongolia	0.004	0.004
Montenegro	0.004	0.004
Morocco	0.059	0.058
Mozambique	0.002	0.002
Myanmar	0.010	0.010
Namibia	0.007	0.007
Nauru	0.001	0.001
Nepal	0.010	0.010
Netherlands (Kingdom of the)	1.298	1.265
New Zealand	0.302	0.294
Nicaragua	0.004	0.004
Niger	0.004	0.004
Nigeria	0.150	0.146
Niue	–	0.001
North Macedonia	0.008	0.008
Norway	0.653	0.637
Oman	0.115	0.112
Pakistan	0.123	0.120
Palau	0.001	0.001
Panama	0.086	0.084
Papua New Guinea	0.009	0.009
Paraguay	0.023	0.022
Peru	0.145	0.141
Philippines	0.198	0.193

<i>Party</i>	<i>United Nations scale of assessments for 2025–2027 (%)</i>	<i>Convention and Paris Agreement adjusted scale for 2026–2027 (%)</i>
Poland	0.831	0.810
Portugal	0.328	0.320
Qatar	0.245	0.239
Republic of Korea	2.349	2.290
Republic of Moldova	0.006	0.006
Romania	0.358	0.349
Russian Federation	2.094	2.041
Rwanda	0.003	0.003
Saint Kitts and Nevis	0.001	0.001
Saint Lucia	0.002	0.002
Saint Vincent and the Grenadines	0.001	0.001
Samoa	0.001	0.001
San Marino	0.002	0.002
Sao Tome and Principe	0.001	0.001
Saudi Arabia	1.217	1.186
Senegal	0.007	0.007
Serbia	0.040	0.039
Seychelles	0.002	0.002
Sierra Leone	0.001	0.001
Singapore	0.479	0.467
Slovakia	0.149	0.145
Slovenia	0.077	0.075
Solomon Islands	0.001	0.001
Somalia	0.002	0.002
South Africa	0.251	0.245
South Sudan	0.005	0.005
Spain	1.895	1.847
Sri Lanka	0.038	0.037
State of Palestine	—	0.011
Sudan	0.008	0.008
Suriname	0.002	0.002
Sweden	0.822	0.801
Switzerland	1.029	1.003
Syrian Arab Republic	0.006	0.006
Tajikistan	0.003	0.003
Thailand	0.341	0.332
Timor-Leste	0.001	0.001
Togo	0.002	0.002
Tonga	0.001	0.001
Trinidad and Tobago	0.033	0.032
Tunisia	0.018	0.018
Türkiye	0.685	0.668
Turkmenistan	0.036	0.035
Tuvalu	0.001	0.001
Uganda	0.010	0.010
Ukraine	0.074	0.072
United Arab Emirates	0.574	0.560
United Kingdom of Great Britain and Northern Ireland	3.991	3.891

<i>Party</i>	<i>United Nations scale of assessments for 2025–2027 (%)</i>	<i>Convention and Paris Agreement adjusted scale for 2026–2027 (%)</i>
United Republic of Tanzania	0.010	0.010
United States of America	22.000	21.447
Uruguay	0.079	0.077
Uzbekistan	0.024	0.023
Vanuatu	0.001	0.001
Venezuela (Bolivarian Republic of)	0.069	0.067
Viet Nam	0.159	0.155
Yemen	0.003	0.003
Zambia	0.006	0.006
Zimbabwe	0.007	0.007
Total	100.000	100.000

Notes: (1) For presentation purposes, all percentage figures for the UNFCCC revised indicative scale of contributions have been given to three decimal places; (2) Cook Islands, the European Union, the Holy See, Niue and the State of Palestine are Parties to the Convention but not United Nations Member States.

Draft decision -/CMP.20**Administrative, financial and institutional matters**

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

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

I. Programme budget for the biennium 2026–2027

1. *Endorses* decision -/CP.30¹ as it applies to the Kyoto Protocol;
2. *Adopts* the indicative scale of contributions contained in the annex;
3. *Notes* that the indicative scale of contributions covers 2 per cent of the contributions specified in table 1 of the decision referred to in paragraph 1 above;

II. Other budgetary matters

4. *Decides* that the scale of contributions contained in the annex shall also be applicable for 2025, covering 8 per cent of the contributions specified in table 1 of decision [19/CP.28](#).²

¹ Draft decision entitled “Administrative, financial and institutional matters” proposed under agenda item 19(a–b) of the Subsidiary Body for Implementation at its sixty-second session.

² The secretariat will notify each Party of any changes in the status of contributions resulting from the adoption of the revised scales. Any overpayment of a Party resulting from the revision of the scale for 2025 will be accounted for as an advance for the core budget contributions of the Party for future years.

Annex

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

<i>Party</i>	<i>United Nations scale of assessments for 2025–2027 (%)</i>	<i>Kyoto Protocol adjusted scale for 2026–2027 (%)</i>
Afghanistan	0.005	0.006
Albania	0.010	0.013
Algeria	0.087	0.112
Angola	0.010	0.013
Antigua and Barbuda	0.002	0.003
Argentina	0.490	0.633
Armenia	0.007	0.009
Australia	2.040	2.636
Austria	0.626	0.809
Azerbaijan	0.034	0.044
Bahamas	0.015	0.019
Bahrain	0.050	0.065
Bangladesh	0.010	0.013
Barbados	0.007	0.009
Belarus	0.043	0.056
Belgium	0.773	0.999
Belize	0.001	0.001
Benin	0.005	0.006
Bhutan	0.001	0.001
Bolivia (Plurinational State of)	0.018	0.023
Bosnia and Herzegovina	0.014	0.018
Botswana	0.013	0.017
Brazil	1.411	1.824
Brunei Darussalam	0.019	0.025
Bulgaria	0.071	0.092
Burkina Faso	0.005	0.006
Burundi	0.001	0.001
Cabo Verde	0.001	0.001
Cambodia	0.008	0.010
Cameroon	0.014	0.018
Central African Republic	0.001	0.001
Chad	0.005	0.006
Chile	0.374	0.483
China	20.004	25.852
Colombia	0.197	0.255
Comoros	0.001	0.001
Congo	0.005	0.006
Cook Islands	–	0.001
Costa Rica	0.063	0.081
Côte d'Ivoire	0.024	0.031
Croatia	0.088	0.114
Cuba	0.122	0.158
Cyprus	0.035	0.045

<i>Party</i>	<i>United Nations scale of assessments for 2025–2027 (%)</i>	<i>Kyoto Protocol adjusted scale for 2026–2027 (%)</i>
Czechia	0.344	0.445
Democratic People's Republic of Korea	0.005	0.006
Democratic Republic of the Congo	0.010	0.013
Denmark	0.531	0.686
Djibouti	0.002	0.003
Dominica	0.001	0.001
Dominican Republic	0.069	0.089
Ecuador	0.065	0.084
Egypt	0.182	0.235
El Salvador	0.013	0.017
Equatorial Guinea	0.008	0.010
Eritrea	0.001	0.001
Estonia	0.045	0.058
Eswatini	0.002	0.003
Ethiopia	0.010	0.013
European Union	–	2.500
Fiji	0.003	0.004
Finland	0.386	0.499
France	3.858	4.986
Gabon	0.011	0.014
Gambia	0.001	0.001
Georgia	0.009	0.012
Germany	5.692	7.356
Ghana	0.025	0.032
Greece	0.280	0.362
Grenada	0.001	0.001
Guatemala	0.046	0.059
Guinea	0.004	0.005
Guinea-Bissau	0.001	0.001
Guyana	0.011	0.014
Haiti	0.006	0.008
Honduras	0.010	0.013
Hungary	0.223	0.288
Iceland	0.035	0.045
India	1.106	1.429
Indonesia	0.579	0.748
Iran (Islamic Republic of)	0.386	0.499
Iraq	0.131	0.169
Ireland	0.472	0.610
Israel	0.609	0.787
Italy	2.813	3.635
Jamaica	0.007	0.009
Japan	6.930	8.956
Jordan	0.021	0.027
Kazakhstan	0.131	0.169
Kenya	0.037	0.048
Kiribati	0.001	0.001
Kuwait	0.222	0.287

<i>Party</i>	<i>United Nations scale of assessments for 2025–2027 (%)</i>	<i>Kyoto Protocol adjusted scale for 2026–2027 (%)</i>
Kyrgyzstan	0.003	0.004
Lao People's Democratic Republic	0.006	0.008
Latvia	0.050	0.065
Lebanon	0.022	0.028
Lesotho	0.001	0.001
Liberia	0.001	0.001
Libya	0.040	0.052
Liechtenstein	0.009	0.012
Lithuania	0.081	0.105
Luxembourg	0.073	0.094
Madagascar	0.004	0.005
Malawi	0.003	0.004
Malaysia	0.326	0.421
Maldives	0.004	0.005
Mali	0.005	0.006
Malta	0.020	0.026
Marshall Islands	0.001	0.001
Mauritania	0.003	0.004
Mauritius	0.010	0.013
Mexico	1.137	1.469
Micronesia (Federated States of)	0.001	0.001
Monaco	0.011	0.014
Mongolia	0.004	0.005
Montenegro	0.004	0.005
Morocco	0.059	0.076
Mozambique	0.002	0.003
Myanmar	0.010	0.013
Namibia	0.007	0.009
Nauru	0.001	0.001
Nepal	0.010	0.013
Netherlands (Kingdom of the)	1.298	1.677
New Zealand	0.302	0.390
Nicaragua	0.004	0.005
Niger	0.004	0.005
Nigeria	0.150	0.194
Niue	–	0.001
North Macedonia	0.008	0.010
Norway	0.653	0.844
Oman	0.115	0.149
Pakistan	0.123	0.159
Palau	0.001	0.001
Panama	0.086	0.111
Papua New Guinea	0.009	0.012
Paraguay	0.023	0.030
Peru	0.145	0.187
Philippines	0.198	0.256
Poland	0.831	1.074
Portugal	0.328	0.424
Qatar	0.245	0.317

<i>Party</i>	<i>United Nations scale of assessments for 2025–2027 (%)</i>	<i>Kyoto Protocol adjusted scale for 2026–2027 (%)</i>
Republic of Korea	2.349	3.036
Republic of Moldova	0.006	0.008
Romania	0.358	0.463
Russian Federation	2.094	2.706
Rwanda	0.003	0.004
Saint Kitts and Nevis	0.001	0.001
Saint Lucia	0.002	0.003
Saint Vincent and the Grenadines	0.001	0.001
Samoa	0.001	0.001
San Marino	0.002	0.003
Sao Tome and Principe	0.001	0.001
Saudi Arabia	1.217	1.573
Senegal	0.007	0.009
Serbia	0.040	0.052
Seychelles	0.002	0.003
Sierra Leone	0.001	0.001
Singapore	0.479	0.619
Slovakia	0.149	0.193
Slovenia	0.077	0.100
Solomon Islands	0.001	0.001
Somalia	0.002	0.003
South Africa	0.251	0.324
Spain	1.895	2.449
Sri Lanka	0.038	0.049
Sudan	0.008	0.010
Suriname	0.002	0.003
Sweden	0.822	1.062
Switzerland	1.029	1.330
Syrian Arab Republic	0.006	0.008
Tajikistan	0.003	0.004
Thailand	0.341	0.441
Timor-Leste	0.001	0.001
Togo	0.002	0.003
Tonga	0.001	0.001
Trinidad and Tobago	0.033	0.043
Tunisia	0.018	0.023
Türkiye	0.685	0.885
Turkmenistan	0.036	0.047
Tuvalu	0.001	0.001
Uganda	0.010	0.013
Ukraine	0.074	0.096
United Arab Emirates	0.574	0.742
United Kingdom of Great Britain and Northern Ireland	3.991	5.158
United Republic of Tanzania	0.010	0.013
Uruguay	0.079	0.102
Uzbekistan	0.024	0.031
Vanuatu	0.001	0.001
Venezuela (Bolivarian Republic of)	0.069	0.089

<i>Party</i>	<i>United Nations scale of assessments for 2025–2027 (%)</i>	<i>Kyoto Protocol adjusted scale for 2026–2027 (%)</i>
Viet Nam	0.159	0.205
Yemen	0.003	0.004
Zambia	0.006	0.008
Zimbabwe	0.007	0.009
Total	75.448	100.000

Notes: (1) For presentation purposes, all percentage figures for the UNFCCC revised indicative scale of contributions have been given to three decimal places; (2) Cook Islands, the European Union and Niue are Parties to the Kyoto Protocol but not United Nations Member States.