



United Nations

FCCC/SBI/2026/INF.2



Framework Convention on
Climate Change

Distr.: General
28 May 2026

English only

Subsidiary Body for Implementation

Sixty-fourth session

Bonn, 8–18 June 2026

Item 18 of the provisional agenda

Administrative, financial and institutional matters

Efforts to further improve the efficiency and transparency of the UNFCCC budget process

Note by the secretariat

Summary

This document provides an update on measures taken by the secretariat to further improve the efficiency and transparency of the UNFCCC budget process and documentation, including in relation to the mandates in decisions [18/CP.24](#), [18/CP.25](#) and [23/CP.26](#), building on the information contained in previous documents on this matter.



I. Introduction

A. Mandate and background

1. At its twenty-fifth session the Conference of the Parties (COP) requested the secretariat to report, for consideration at the first session of the Subsidiary Body for Implementation (SBI) each year, on its efforts to further improve the efficiency and transparency of the UNFCCC budget process and documentation, including on its implementation of decision [18/CP.25](#) and the provisions on other budgetary matters contained in decision [18/CP.24](#).¹

2. The SBI has regularly considered the information documents prepared by the secretariat on its efforts in this regard² since COP 25. COP 26 welcomed the measures proposed by the secretariat for improving the efficiency and transparency of the UNFCCC budget process³ and requested the secretariat to report on the implementation thereof as part of the reporting referred to in paragraph 1 above.⁴ COP 30 took note of the information in documents prepared by the secretariat on financial and budgetary matters.⁵

3. The secretariat, in preparing the programme budget for the biennium 2026–2027, set out to enhance the efficiency of the budget process by carrying out a comprehensive review of mandates across all secretariat divisions to identify cost-saving opportunities. Further, it established a multidisciplinary task force to improve the consistency and transparency of the process of translating mandates into tangible activities, as well as of the prioritization of the activities identified. Engagement with Parties during the budget process was strengthened in order to better align the budget with their priorities. In addition, the secretariat achieved cost reductions by implementing efficiency measures, including clustering events, streamlining travel arrangements, investing in digital solutions and standardizing non-staff costs across divisions.

B. Possible action by the Subsidiary Body for Implementation

4. The SBI may wish to consider the information in this document as part of its consideration of the relevant agenda item and provide guidance to the secretariat on next steps, as appropriate.

II. Further improving the efficiency and transparency of the UNFCCC budget process and documentation

5. As part of its ongoing efforts to further improve the efficiency and transparency of the UNFCCC budget process, the secretariat continues to build on the efficiency gains achieved across the programme budget for the biennium 2026–2027 and explore further opportunities to enhance the linkages between mandates, resource allocation and results for future budgets. In doing so, the secretariat is aiming to identify and implement cost efficiencies and savings in order to ensure sufficient and predictable funding and strengthen its effectiveness, agility and resilience.

6. In preparing for the next budget cycle, the secretariat is reinforcing the strategic approach applied to the 2026–2027 budget process to ensure alignment between mandates and resource requirements for the biennium 2028–2029. This work includes enhancing

¹ Decision [18/CP.25](#), para. 19.

² See documents [FCCC/SBI/2016/INF.14](#), [FCCC/SBI/2018/INF.18](#), [FCCC/SBI/2020/INF.2](#), [FCCC/SBI/2022/INF.2](#), [FCCC/SBI/2023/INF.3](#), [FCCC/SBI/2024/INF.2](#) and [FCCC/SBI/2025/INF.1/Rev.1](#).

³ See document [FCCC/SBI/2020/INF.2](#), paras. 30, 31 and 33.

⁴ Decision [23/CP.26](#), paras. 21–22.

⁵ Decision [20/CP.30](#), para. 29.

engagement with Parties and consulting with them early in the budget process to ensure their expectations and priorities align with the proposed budget.

7. The secretariat is also strengthening its review of progress in implementing mandates from the governing bodies with the aim of identifying an approach that ensures efficient, proportionate and financially sustainable delivery of mandated activities and outputs.

8. Further operational efficiencies and improvements are being pursued through a review by the secretariat of staff and non-staff costs, including the costs of travel, meetings and contractual services, with consideration being given to implementing cost-saving options such as virtual participation modalities and to seeking support from partners and host Governments.

9. The secretariat is also making use of technology solutions to support the efficiency and transparency of the budget process. Technological enhancements are being implemented to streamline budget preparation and reporting procedures, improve data accuracy and consistency, and reduce staff workloads. The targeted areas include:

(a) Enhancing the budget tool to enable increased automation of budget formulation, thereby reducing the number of errors and the amount of manual adjustment needed;

(b) Applying artificial intelligence tools in the review of budget performance information during the preparation of budget performance documents.

10. In addition, the secretariat is optimizing its standardized costing methodologies. A task force has been established and is working with all divisions on harmonizing approaches to costing non-staff requirements in order to ensure the consistency and comparability of such costs across all funding sources and appropriations in the 2028–2029 budget.

11. Organizational optimization measures are also being implemented by the secretariat to facilitate the budget process, including measures to achieve an improved differentiation and distribution of the secretariat's specialized functions. In this context, the strategic functions of the Financial Resources Management unit have been aligned under dedicated pillars, which include budget preparation and performance, and resource planning and analytics, to strengthen the capacity for their fulfilment.
