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Subsidiary Body for Implementation
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Administrative, financial and institutional matters

Financial report and audited financial statements for 2025 and report of the United Nations Board of Auditors

Note by the secretariat

1. The UNFCCC financial procedures[1] require that a final audited statement of accounts for the full financial period be provided to the Conference of the Parties as soon as possible after the accounts for the financial period have been closed. They also stipulate that the accounts and financial management of all funds governed by the financial procedures shall be subject to the internal and external audit process of the United Nations.

2. The United Nations Board of Auditors has audited the financial statements for 2025. The full text of the Board's report and of the audited financial statements is reproduced on the UNFCCC website.[2] The secretariat's response to the audit recommendations is contained in the addendum to this document.[3]

3. The Subsidiary Body for Implementation is invited to take note of the information contained in the audited financial statements and the report of the Board. It may also wish to recommend appropriate actions in draft decisions on administrative and financial matters for consideration and adoption by the Conference of the Parties at its thirty-first session, the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its twenty-first session and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its eighth session.

[1] Decision 15/CP.1, annex I.
[2] https://unfccc.int/documents/663181.
[3] FCCC/SBI/2026/INF.7/Add.1.

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