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Administrative, financial and institutional matters

Important changes to the secretariat's administrative issuances

Note by the secretariat

I. Introduction

1. The report of the United Nations Board of Auditors on the financial statements of the UNFCCC for the year ended 31 December 2023 contains, inter alia, the following recommendation: "The Board recommends that the UNFCCC secretariat regularly report on its strategic approach […] to the Parties […]".[1]

2. Accordingly, the purpose of this document is to communicate to Parties important changes to the secretariat's administrative issuances effected between 14 October 2025, the end of the reporting period for the previous document on this matter,[2] and the date of the present note.

II. Background

A. Policy review process – scope and rationale

3. Driven by its organizational evolution and structural review, as well as recommendations of the United Nations Board of Auditors, since 1 June 2022 the secretariat has been undertaking a comprehensive process of reviewing and revising its internal administrative issuances across multiple functional areas. The purpose of this policy review process is to establish a coherent institutional regulatory framework that is fit for purpose and consistent with the secretariat's legal standing and structure, thereby enabling the secretariat to function effectively and efficiently.

4. Such a framework helps to strengthen accountability, transparency and efficiency within the secretariat and provides the institutional foundation necessary for the secretariat to deliver on its growing number of mandates.

5. The policy review process continues in the context of the institutional linkage of the secretariat with the United Nations and the Executive Secretary's authority over personnel and financial administration, which includes promulgating administrative issuances provided

[1] FCCC/SBI/2024/INF.7, annex, para. 212.
[2] FCCC/SBI/2025/INF.9.

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that they are consistent with decisions of the governing bodies and the Financial and Staff Regulations and Rules of the United Nations.[3]

6. The process has included consideration of the business practices of the secretariat, with the aim of meeting its operational needs while ensuring compliance with United Nations system-wide standards.

B. Policy review project – scope and timeline

7. The policy review process continues to be implemented across operational and administrative workstreams of the secretariat through a project coordinated by the Legal Affairs division and is ongoing subject to the availability of resources.

8. The scope of the project continues to expand as a result of a more comprehensive assessment by policy owners and management of the secretariat's operational needs, which has increased the number of administrative issuances under consideration.

III. Important changes

9. The secretariat continued to advance its regulatory framework by promulgating a range of new and revised administrative issuances during the reporting period, reflecting the continued progress of the policy review project as well as evolving operational needs and oversight recommendations.

10. Together, these issuances, which span the key areas of accountability and management, conference affairs, finance, general services, human resources and legal affairs, help to enhance institutional coherence and organizational efficiency, promote compliance with United Nations system-wide standards and support the secretariat in performing its mandated functions effectively.

A. Accountability and management

11. The secretariat strengthened its governance arrangements by revising the terms of reference of the Management Team Sub-Committee on Financial Management, thereby reinforcing the subcommittee's oversight of the secretariat's financial resources at the division and organization level. This involved better defining the subcommittee's mandate and main functions, including in relation to its oversight of UNFCCC trust funds and special accounts, cost recovery and the secretariat's biennial budget proposal, as well as clarifying its composition, meeting arrangements and criteria for prioritizing internal requests for additional resources. Furthermore, the secretariat undertook a comprehensive revision of its delegation of authority framework, covering the subdelegation of authority in the areas of human resources, budget and finance, and procurement and property management, with the aim of both better reflecting the operational needs of the secretariat and ensuring that subdelegated authorities continue to be exercised effectively and efficiently.

12. The secretariat refined its institutional arrangements for promoting gender balance by clarifying the role and responsibilities of its gender focal points and formalizing their regular engagement with the management team regarding progress towards the achievement of the secretariat's gender equality goals.

13. The secretariat strengthened its integrity framework by introducing a new policy on conflict of interest that clarifies staff responsibilities in identifying, disclosing and addressing

[3] See decisions 14/CP.1, 15/CP.1, 22/CP.5, 6/CP.6 and 11/CP.11 and General Assembly resolutions A/RES/50/115, A/RES/54/222, A/RES/56/199 and A/RES/61/201. See also the letters to the Executive Secretary from the Under-Secretary-General for Legal Affairs and United Nations Legal Counsel dated 8 April 2021 and 1 February 2023 respectively. Decision 14/CP.1 provides that the Executive Secretary is accountable to the Conference of the Parties (COP) "for the implementation of the policies and programme of work approved by the [COP]" and to the United Nations Secretary-General "for the observance of the Financial and Staff Regulations and Rules of the United Nations".

actual or possible conflicts. This is complemented by a revised policy on financial disclosure and declaration of interest statements. Together these policies promote transparency and accountability throughout the secretariat.

14. The secretariat promulgated a new policy on the provision of hospitality in an official capacity. This sets out the circumstances in which hospitality may be extended in connection with official functions and clearly details procedures pertaining to requests, approval and expenditure in such contexts, thereby ensuring that all hospitality provided by the secretariat remains necessary, reasonable and properly accounted for.

B. Conference affairs

15. The secretariat strengthened its safety and security framework by formalizing the authority of United Nations security officers for application across its premises. The new policy establishes the scope of authority and the responsibilities of United Nations security officers and incorporates the safety and security arrangements applicable to the headquarters district in Bonn and to other premises occupied by the secretariat and recognized by the host government as inviolable.

C. Finance

16. The secretariat established a new framework for regulating internal advances and loans between UNFCCC trust funds and special accounts and thus a more agile and transparent means of managing short-term funding needs across its activities. The framework sets out the circumstances in which an advance or loan may be considered, and stipulates a repayment plan as a condition of any request and that all such transactions must be monitored by and reported to the Management Team Sub-Committee on Financial Management. In addition, it enforces appropriate safeguards in the case of loans made to the trust fund for the core budget of the UNFCCC.

17. The secretariat modernized its policy on programme support costs with a view to bringing clarity and consistency to the application of such costs, the schedule of rates and the way in which the resulting income is governed, including the required level of accumulated surplus and the applicable budgeting procedures. The updated policy preserves the standard underlying rate of programme support costs and the established exceptions to it.

18. In addition, the secretariat formally adopted a framework for applying the International Public Sector Accounting Standards to its financial reporting practices with a view to aligning them more closely with those in force across the United Nations system.

D. General services

19. The secretariat introduced a new policy on the provision and use of UNFCCC official cars, which sets out the principles governing the use of these vehicles (the fleet functioning as a shared operational pool), the prioritization of requests for use in cases of competing demand and the criteria on which their purchase and replacement are based, which include considerations pertaining to environmental sustainability.

E. Human resources

1. Conditions of service

20. The secretariat expanded the availability of modalities for it to access specialized expertise by establishing frameworks for accepting experts nominated by their respective Governments (who are appointed as secretariat staff members for the duration of their placement) and gratis personnel (who remain employees of the releasing Government or entity throughout their placement). Both frameworks give the secretariat flexibility with regard to drawing on external expertise while setting out clear selection criteria, requirements with respect to functions, duration limits and standards of conduct for such appointments.

21. The secretariat modernized its approach to staff mobility and short-term staffing arrangements by establishing a more flexible framework for the secondment, loan and transfer of staff to and from other organizations that apply the United Nations common system of salaries and allowances. It increases the avenues available to staff for accessing professional growth and cross-organizational experience by establishing eligibility criteria for secondment, loan and transfer, outlining the distinct contractual considerations relevant to each of the modalities and specifying the arrangements governing an outgoing staff member's lien on their post and their eventual return to service. In addition, the secretariat established an updated framework for temporary assignments that enables it to backfill posts on a short-term basis with staff members at the same or a higher level than those who have vacated them, thereby supporting staff career development while maintaining programmatic and operational continuity. Further, the secretariat defined what constitutes abandonment of post and established the corresponding procedure for separation.

22. The secretariat reinforced its staff members' responsibility for recording attendance and leave in a timely and accurate manner and streamlined the procedure for staff members to request the rectification of personal data recorded in error.

23. The secretariat clarified the conditions under which its staff members may engage in activities outside the secretariat, setting out the criteria and procedure for requesting approval for undertaking such activities, as well as the disclosure requirements needed to safeguard staff members' independence, impartiality and integrity while enabling their participation in activities that are compatible with their official functions.

2. Benefits and entitlements

24. The secretariat modernized a number of instruments governing staff benefits. These updates ensure alignment of entitlements under the UNFCCC secretariat, such as home leave, family visit travel, life insurance, rental subsidies and deductions, the payment of a grant upon a staff member's death and the payment of insurance proceeds under the United Nations malicious acts insurance policy, with corresponding United Nations Secretariat practice, providing staff with clearer and more consistent guidance on said entitlements.

25. The secretariat similarly updated the framework governing its staff's access to after-service health insurance by adapting the corresponding United Nations Secretariat instrument for application within the UNFCCC secretariat. It incorporated into the secretariat's regulatory framework the United Nations Secretariat's policy on the payment of income taxes to the tax authorities of the United States of America, thereby ensuring that the annual issuance of guidance by the United Nations Secretariat on tax reimbursement and advance payment procedures is applicable to UNFCCC secretariat staff members. In addition, the secretariat reaffirmed the range of health insurance programmes available to its staff, confirming their continued availability and aligning coverage with the corresponding scheme administered by United Nations Headquarters.

3. Staff health and well-being

26. The secretariat established a new policy that formalizes the coordination of travel, transportation and any action to be taken in the event of the death of or a health-related emergency involving a secretariat staff member or eligible family member. It designates clear responsibilities within the secretariat in such situations, including by appointing a family focal point, and sets out coordination arrangements with relevant United Nations support structures. This is complemented by another new policy on medical evacuation that sets out the circumstances necessitating and procedures governing the emergency evacuation of staff members for medical reasons, thereby reinforcing the secretariat's duty of care towards its personnel in critical situations.

27. The secretariat adapted the United Nations policy on HIV/AIDS in the workplace for application within the UNFCCC with a view to ensuring that staff and affiliate personnel alike are met with a supportive and non-discriminatory attitude towards HIV/AIDS within their work environments.

4. Other contractual modalities

28. The secretariat established a more comprehensive framework for its internship programme, formalizing both on-site and remote internship modalities and, for the first time, introducing a stipend for on-site interns. In addition, the framework provides for internship partnerships with academic institutions and other entities with a view to broadening the pool of talent available to the secretariat while providing students and recent graduates with structured opportunities for professional growth.

F. Legal affairs

29. The secretariat made substantial revisions to the framework governing the conclusion of legal instruments to which it is a party. This included setting out clear divisional responsibilities for the technical review, clearance and signature of such instruments, as well as an expedited review and approval process for standardized instruments, with a view to strengthening the secretariat's protection against legal and financial risk while enhancing the efficiency of its processes for concluding agreements.

30. The secretariat incorporated into its regulatory framework guidelines for the preparation of host country agreements for sessions and meetings organized away from its headquarters. These guidelines are based on United Nations administrative instruction ST/AI/342 on the preparation of host country agreements and, where applicable, on guidance of the governing and subsidiary bodies. The aim of the guidelines is to provide a consistent and efficient basis for concluding such agreements with host Governments.

31. The secretariat consolidated information on the status, basic rights and duties of its staff members within a single policy and reinforced its duty of care towards its personnel by adapting the United Nations Secretary-General's bulletin (ST/SGB/198) on the security, safety and independence of the international civil service for application within the secretariat. This is complemented by an administrative instruction on the reporting of the arrest or detention of secretariat staff members, other agents and members of their families. Together these instruments set out clear procedures for safeguarding the privileges and immunities of secretariat staff members and for responding promptly in cases of arrest, detention or other threats to their safety.

IV. Conclusion

32. The secretariat will continue the policy review project with a view to further strengthening its regulatory framework, addressing recommendations of the United Nations Board of Auditors and ensuring alignment with United Nations system-wide standards. The continued development, review and promulgation of administrative issuances will remain an institutional priority in 2027–2028, subject to the availability of resources.