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Administrative, financial and institutional matters

Budget performance for the biennium 2024–2025 as at 31 December 2025*

Note by the Executive Secretary

Summary

This document on UNFCCC budget performance for the biennium 2024–2025 covers the reporting period of 1 January 2024 to 31 December 2025 and should be considered in conjunction with document FCCC/SBI/2026/7/Add.1, which will provide an overview of the secretariat's progress in implementing its work programme for the biennium 2024–2025 against expected results and corresponding performance indicators. Further details on programme delivery, including the outputs planned for and delivered in the reporting period, will be made available on the UNFCCC website. In accordance with the results-based approach, this document informs Parties of actual budget expenditure up to 31 December 2025. In addition, it contains a detailed report on programme delivery within the secretariat.

As at 31 December 2025, total expenditure in the biennium 2024–2025 amounted to EUR 227.2 million, representing 60 per cent of the total integrated budget for 2024–2025, while core budget expenditure stood at 100 per cent.

* The present report was submitted to the conference services for processing after the deadline for technical reasons beyond the control of the submitting office.

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Abbreviations and acronyms

AC	Adaptation Committee
ACE	Action for Climate Empowerment
AI	artificial intelligence
Annex I Party	Party included in Annex I to the Convention
ASG	Assistant Secretary-General
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
COPERT	software tool for calculating road transport emissions
CTCN	Climate Technology Centre and Network
D**	Director level
ETF	enhanced transparency framework under the Paris Agreement
exp.**	expenditure
FWG	Facilitative Working Group
GCA portal	global climate action portal (NAZCA)
GHG	greenhouse gas
GS	General Service level
ICT	Information and Communication Technology
IPCC	Intergovernmental Panel on Climate Change
ITL	international transaction log
KCI	Katowice Committee of Experts on the Impacts of the Implementation of Response Measures
LCIPP	Local Communities and Indigenous Peoples Platform
LDC	least developed country
MRV	measurement, reporting and verification
NAP	national adaptation plan
NCQG	new collective quantified goal on climate finance
NDC	nationally determined contribution
NMA	non-market approach
non-Annex I Party	Party not included in Annex I to the Convention
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
RCC	regional collaboration centre
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)

** Used exclusively in tables.

SB	sessions of the subsidiary bodies
SBI	Subsidiary Body for Implementation
SBSTA	Subsidiary Body for Scientific and Technological Advice
SCF	Standing Committee on Finance
SIDS	small island developing State(s)
TEC	Technology Executive Committee
USG	Under Secretary-General
WIM	Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts

I. Introduction

A. Mandate

1. COP 28 approved the secretariat's programme budget for the biennium 2024–2025, CMA 5 endorsed the decision of the COP and CMP 18 endorsed the decision as it applies to the Kyoto Protocol.¹
2. COP 26 requested the Executive Secretary to prepare annual budget performance reports covering 12 and 24 months of the biennium respectively.²

B. Scope

3. This document provides information on the delivery of the secretariat's work programme for the biennium 2024–2025 and on the budget performance of the UNFCCC trust funds and special accounts administered by the secretariat for the reporting period of 1 January 2024 to 31 December 2025. It should be read in conjunction with document FCCC/SBI/2026/7/Add.1, which will provide an overview of the secretariat's progress in meeting its expected results and corresponding performance indicators. Further information on programme delivery, including the outputs planned for and delivered in the reporting period, will be made available on the UNFCCC website.³
4. This document also provides detailed information relating to budgets administered by the secretariat and their implementation. Annex I contains general information on budget, income and availability of cash for each UNFCCC trust fund or special account to facilitate interpretation of the detailed information on budget and expenditure for each trust fund and special account provided in annex III. An overview of budgets for the biennium 2024–2025 for all UNFCCC funds and expenditure by appropriation line is provided in annex II. Furthermore, detailed information is presented on human resources in annex IV and on expenditure for projects funded from the trust fund for supplementary activities in annex V.

C. Possible action by the Subsidiary Body for Implementation

5. The SBI is invited to take note of the information presented herein and decide on actions to be included in draft decisions on administrative, financial and institutional matters for consideration and adoption at COP 31 and CMP 21.

II. Budget performance: overview of budget and expenditure for all UNFCCC trust funds and special accounts⁴

6. As the core budget and the ITL budget were approved in euros, all budgets in the programme budget proposal documents for the biennium 2024–2025 and in the updated versions of the work programme as at 1 January 2024, 1 July 2024, 1 January 2025 and 1 July 2025 were presented in euros to facilitate consideration of the overall funding requirements for the biennium. The budgets and expenditure presented herein are therefore also presented in euros.
7. The budgets for the biennium 2024–2025, as reflected in the updated work programme as at 1 July 2025, amounted to EUR 375.9 million, of which EUR 227.2 million (60 per cent) had been spent as at 31 December 2025.

¹ Decision [19/CP.28](#), para. 1, endorsed by the CMA in document [FCCC/PA/CMA/2023/16](#), para. 106, and by the CMP in decision [5/CMP.18](#), para. 1.

² Decision [23/CP.26](#), para. 10.

³ <https://unfccc.int/topics/budget>.

⁴ As per previous practice, this document was prepared on the basis of the concept of 'modified cash' accounting, which combines cash accounting with accrual accounting. In 'modified cash' accounting, expenses are recognized in full when commitments are created.

8. The table below presents the total budget as at 1 July 2025 and expenditure by funding source in euros and expenditure as a percentage of budget as at 31 December 2025. The amounts presented include the charges for programme support costs and internal cost recovery services to the divisions but, to eliminate double counting, exclude the special accounts for programme support costs and cost recovery related activities. Details of the budgets for those special accounts are provided in annex III.

9. The budget amounts stated in the table below reflect the status as at 1 July 2025, as presented in the updated work programme as at that date. That updated work programme was used for all budgets to compare what was planned at the beginning of the biennium with actual budget implementation at the end of the biennium. Only the biennial core and ITL budgets are approved by the governing bodies. The budget decisions were not revised during the reporting period. However, other budgets evolved during the biennium as requirements and planning assumptions changed, such as budgets for projects under the trust fund for supplementary activities, which are approved by the Executive Secretary.

10. During the reporting period, expenditure rates ranged from 41 per cent for the trust fund for supplementary activities to 100 per cent for the trust fund for the core budget of the UNFCCC.

Budget for 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025, by funding source
(Euros)

<i>Funding source</i>	<i>Budget for 2024–2025</i>	<i>Expenditure in 2024–2025^a</i>	<i>Expenditure of 2024–2025 budget (%)</i>
Trust fund for the core budget of the UNFCCC	74 105 511	73 883 419	100
Trust fund for supplementary activities	232 299 081	94 758 211	41
Trust fund for the clean development mechanism	18 031 423	17 556 653	97
Trust fund for participation in the UNFCCC process	13 478 545	8 782 351	65
Trust fund for the international transaction log	3 124 843	2 594 701	83
Bonn Fund	5 219 044	5 007 936	96
Trust fund for the Paris Agreement crediting mechanism ^b	17 850 564	13 015 352	73
Special account for conferences and other recoverable costs	11 829 856 ^c	11 598 488	98
Total	375 938 867	227 197 111	60

^a Amounts are provisional subject to the final audit of 2025.

^b This trust fund has been utilized since January 2025. In 2024, the budget and expenditure relating to activities under Article 6, para. 4, of the Paris Agreement were administered under the trust fund for supplementary activities.

^c Includes the contribution from the Government of Germany under the ‘physical modern workspace’ arrangement.

III. Programme delivery

A. Executive division

11. The Executive division provides overarching strategic direction for the secretariat, ensuring that its work is guided by Article 2 of the Convention and of the Paris Agreement and by the values and principles of the United Nations.

12. During the reporting period, the division provided strategic leadership in aligning the secretariat’s work with its core mandates and reinforcing its responsiveness to the evolving global climate agenda. At a time of increasingly urgent need for climate action, the division strengthened the secretariat’s role in supporting Parties in their collective pursuit of the long-term climate goals of the Convention and the Paris Agreement.

13. The division worked to enhance coherence of work across the secretariat, ensuring that it remains evidence-based, inclusive and action-oriented. By fostering internal collaboration and strengthening external engagement with Parties and non-Party stakeholders,

including international organizations, the division positioned the secretariat to provide timely and effective support in relation to the intergovernmental process. The division led the secretariat in working closely with the COP 29 and 30 Presidencies and the Chairs of the subsidiary bodies, as well as the Bureau of the governing bodies, contributing to the adoption at those sessions of the Baku Climate Unity Pact and the Belém Political Package.

14. The division coordinated the representation of the secretariat at and the participation of the Executive Secretary in several events, providing opportunities to further deliver on the mandates of the secretariat. In addition, the division supported the organization of COP 29 and 30.

15. The Executive Secretary and the Deputy Executive Secretary continued their outreach to Parties and non-Party stakeholders to promote and advance work under the UNFCCC.

16. The division maintained its close collaboration with United Nations entities. This included the participation of the Executive Secretary in senior decision-making and coordination groups such as the Chief Executives Board for Coordination, the Senior Management Group, the Executive Committee and the Steering Committee of the UN80 Initiative.

17. The division contributed to the development and implementation of the United Nations Secretary-General's strategic priorities for climate change in 2024–2025, including by supporting the Secretary-General's outreach activities on climate change in the lead-up to and during COP 29 and 30.

18. The Organizational Development and Oversight unit continued to enhance secretariat-wide planning and performance oversight, while also supporting the Executive Secretary in shaping the strategic direction of the secretariat to better serve Parties and fulfil mandates. The unit led efforts related to organizational development, budget oversight and streamlining of internal processes. Notably, it coordinated the establishment of an inventory of internal controls, which led to the issuance of the secretariat's first statement of internal controls. Additionally, the unit continued to coordinate the audits undertaken by the United Nations Board of Auditors.

B. Programmes department

1. Programmes Coordination

19. Programmes Coordination provides strategic direction to and oversight of the work of the five Programmes divisions: Adaptation, Intergovernmental Support and Collective Progress, Means of Implementation, Mitigation, and Transparency. It ensures strategic, substantive and administrative coherence and synergy in the delivery of their work programmes, including in relation to the established intergovernmental process and constituted bodies, in accordance with mandates.

20. In addition, Programmes Coordination is responsible for coordinating the secretariat's involvement in the United Nations system, including by providing technical inputs to ensure that climate change is given due consideration among the system's deliverables; contributing to the thematic reviews of the Sustainable Development Goals for evaluating global progress across the 2030 Agenda for Sustainable Development; and participating in relevant United Nations management mechanisms, including the Environment Management Group and the High-Level Committee on Programmes, and in activities led by the Joint Liaison Group of the Rio Convention secretariats related to synergies across the three Rio Conventions. Despite the increasing need for the secretariat to play a proactive role in developing synergies with other entities in the United Nations system, limited resources continued to pose challenges in relation to the secretariat's provision of strategic, meaningful inputs to work as part of the broader United Nations system.

21. During the reporting period, Programmes Coordination engaged in cross-divisional communication and interaction in the delivery of mandated activities by the Programmes divisions, especially those of a cross-cutting nature, including in the context of meetings of the constituted, subsidiary and governing bodies. It ensured the participation of the secretariat,

including on behalf of the Executive Secretary, in key events and forums through speeches, panel discussions and conversations, and strategic outreach on a wide range of topics and with diverse stakeholders, including United Nations and intergovernmental organizations.

22. Programmes Coordination supported work related to just transition, including the negotiations thereon at sessions of the governing and subsidiary bodies, the United Arab Emirates just transition work programme and the 2024 and 2025 high-level ministerial round tables on just transition.

23. In terms of management, administration of financial resources and coordination of activities, Programmes Coordination continued supporting all existing processes and the work of the five divisions in accordance with United Nations regulations and rules and UNFCCC policies.

2. Adaptation division

24. The Adaptation division supports Parties in enhancing adaptive capacity, strengthening resilience and reducing vulnerability to climate change. During the reporting period, the division (1) facilitated intergovernmental engagement on adaptation and on loss and damage, including by supporting the process to formulate and implement NAPs, the NWP, the WIM and work related to the global goal on adaptation; (2) supported relevant constituted bodies (AC, FWG of the LCIPP, Least Developed Countries Expert Group and WIM Executive Committee); (3) managed adaptation-related data and information; and (4) facilitated broader engagement, including through the RCCs, on the topics of adaptation and loss and damage.

25. Its support in relation to the United Arab Emirates–Belém work programme on indicators for measuring progress achieved towards the targets referred to in paragraphs 9–10 of decision [2/CMA.5](#) included organizing a series of expert meetings and workshops thereunder, which set the stage for the adoption at CMA 7 of the Belém Adaptation Indicators, standardized indicators for assessing progress towards those targets by 2030 and progressively beyond. Further, CMA 7 established the Belém–Addis vision on adaptation, which comprises a two-year process of policy alignment by Parties, based on their experience in using the Indicators, alongside technical work on improving metadata and methodologies for the Indicators, aimed at developing guidance for operationalizing the Indicators. In the context of the United Arab Emirates Framework for Global Climate Resilience, the division also prepared a technical paper, including a reader-friendly version thereof, on defining and understanding transformational adaptation.

26. The division supported the AC in implementing its flexible workplans for 2022–2024 and 2025–2027, including in developing and launching an interactive portal on the state of adaptation action by Parties, based on information provided in adaptation-related reports submitted to the secretariat, and preparing a report on the subject of 30 years of adaptation under the Convention and the Paris Agreement. The division also supported the AC in its continued work to enhance collaboration with other constituted bodies and key partners and support implementation of the United Arab Emirates Framework for Global Climate Resilience.

27. At NAP Expo 2024, the Executive Secretary hosted a high-level transformational dialogue on NAPs and launched the NAP 3.0 initiative,⁵ which was supported by a range of activities undertaken by the secretariat throughout 2024–2025. The division also supported the assessment by the SBI of progress in the process to formulate and implement NAPs,⁶ which was concluded at COP 30.⁷

28. The division supported the Least Developed Countries Expert Group in reviewing its provision of support to the LDCs for accelerating NAP formulation and implementation. Other support provided by the division to the Group contributed to the preparation of updated NAP technical guidelines, a policy brief on aligning NAPs, NDCs and adaptation

⁵ See <https://unfccc.int/NAP-3.0>.

⁶ See decision [8/CP.24](#), para. 19.

⁷ See decision [8/CP.30](#).

communications, and the annual progress reports on the process to formulate and implement NAPs.

29. The division supported the FWG in delivering a series of mandated LCIPP events, including the annual gathering of knowledge holders and the seventh-generation round tables, as well as in engaging Indigenous Peoples and local communities in work under the UNFCCC. Work under the LCIPP which was supported by the division resulted in the adoption of the Baku Workplan of the LCIPP for 2025–2027 and the continuation of the mandate of the FWG at COP 29.

30. Support provided for the WIM Executive Committee and its expert groups helped to advance the publication of a technical guide on integrating human mobility and climate change linkages into national climate change planning processes and a paper on non-economic losses. The secretariat also supported the operationalization of the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change, as well as the elaboration of its Advisory Board's rules of procedure, and the third review of the WIM, which took place at COP 30 and CMA 7.

31. The division supported work under the NWP by engaging Parties and other stakeholders in filling knowledge gaps with a view to advancing adaptation and resilience efforts. The work focused on enhancing country- and region-specific adaptation action through the Lima Adaptation Knowledge Initiative; addressing adaptation knowledge and capacity gaps pertaining to mountains, and monitoring, evaluation and learning systems; strengthening capacity under the NWP to meet the growing and changing needs of Parties in respect of advancing adaptation and resilience-building efforts globally; and advancing adaptation knowledge and know-how in communities and countries by drawing on foresight-driven approaches and diverse knowledge systems.

32. The division maintained its information, data and knowledge portals, including the adaptation communications registry, the adaptation knowledge portal, NAP Central, the Fiji Clearing House for Risk Transfer, the LCIPP web portal and the interactive portal on the state of adaptation action by Parties, and regularly shared adaptation information through social media channels. In addition, the division prepared the adaptation sections of the first BTR synthesis report and the annual NDC synthesis reports.

33. Owing to a lack of resources, subregional workshops under the Lima Adaptation Knowledge Initiative, regional NAP Expos and a NAP training workshop for the Asia-Pacific region, as well as the upgrading and integration of some adaptation-related data portals, could not be implemented as planned. For the same reason, Parties' request to make the technical products of the AC available in other official languages of the United Nations could only be partially accommodated by the secretariat, support for the expert groups of the WIM Executive Committee was reduced, and planned outreach events of the AC and the WIM Executive Committee could not be conducted. The provision of additional resources would also help the division to advance the meaningful engagement of Indigenous Peoples and local communities in the UNFCCC process.

3. Mitigation division

34. The Mitigation division supports Parties in facilitating, catalysing and cooperating on the implementation of ambitious climate action in line with global efforts to limit the temperature increase to well below 2 °C and pursue efforts to limit it to 1.5 °C above pre-industrial levels.

35. During the reporting period, the division supported negotiations related to Article 6 of the Paris Agreement, the Sharm el-Sheikh mitigation ambition and implementation work programme, the impact of the implementation of response measures, emissions from international aviation and maritime transport, and features of NDCs. The division organized

and delivered the high-level ministerial round table on pre-2030 ambition at CMA 6 and undertook the necessary preparations for holding the round table at CMA 7.⁸

36. The division delivered four global dialogues and investment-focused events under the Sharm el-Sheikh mitigation ambition and implementation work programme and two annual global dialogues on the impact of the implementation of response measures. It also prepared annual reports capturing the discussions held at each of the global dialogues. In addition, the division organized four meetings of the KCI and prepared the annual reports on its activities. It also supported the implementation of the workplan of the forum on the impact of the implementation of response measures and the KCI for SB 56 to 63 by publishing technical papers and case studies and developing a capacity-building training programme. At the request of the forum, the division organized 12 in-session events and workshops and prepared related reports thereon.

37. The division continued to cooperate with a broad range of United Nations agencies and international organizations on addressing mitigation-related issues, including emissions from international aviation and maritime transport. This included engagement with the secretariats of the International Civil Aviation Organization, notably on the Carbon Offsetting and Reduction Scheme for International Aviation, and the International Maritime Organization, as well as collaboration with partners such as the NDC Partnership, the International Energy Agency, the Organisation for Economic Co-operation and Development, the United Nations Development Programme, the United Nations Environment Programme and the Climate Action Tracker.

38. The division contributed to the coordination of the preparation of two annual reports synthesizing information submitted by Parties in their NDCs and provided inputs on the information submitted by Parties on Article 6 of the Paris Agreement, mitigation action and response measures. It also contributed to the first compilation and synthesis report on BTRs by synthesizing information on response measures submitted by Parties. In addition, the division prepared two annual reports on the secretariat's activities related to the implementation of the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement; a synthesis report on themes for spin-off groups and existing NMAs in the initial focus areas of the activities of the work programme under the framework for non-market approaches referred to in Article 6, paragraph 8, of the Paris Agreement and in decision [4/CMA.3](#); and four reports on the in-session workshops of the Glasgow Committee on Non-market Approaches.

39. The division delivered four meetings of the Glasgow Committee; launched the NMA Platform for recording and exchanging information on NMAs and produced a related user manual; and developed a range of capacity-building resources and webinars on implementing Article 6, paragraph 8, of the Paris Agreement. In relation to the technical expert reviews under Article 6, paragraph 2, of the Paris Agreement, the division launched two cycles of centralized reviews of initial reports and updated initial reports submitted by Parties on their participation in cooperative approaches and published five review reports that were finalized during the reporting period on the centralized accounting and reporting platform.

40. As part of its support for the constituted bodies, the division organized and delivered 10 meetings of the Supervisory Body for the mechanism established by Article 6, paragraph 4, of the Paris Agreement, six meetings of the CDM Executive Board and two meetings of the Registry System Administrators Forum.

41. Regarding data and information management, the division continued to gather information on Parties' mitigation policies, including their status of implementation, and updated and continued to maintain the long-term low-emission development strategies platform and knowledge hub. In cooperation with the NDC Partnership, the division developed and launched the NDC 3.0 Navigator. It continued to provide data and analytical support for the CDM, with 9,616 CDM registry transactions processed and databases related

⁸ Owing to force majeure, it was not possible to hold the round table at CMA 7 as originally scheduled. Under the guidance of the COP 30 Presidency, the secretariat is exploring options for holding the round table in 2026.

to project activities and programmes of activities and CDM data and insights being maintained.

42. The division continued to leverage the RCCs to provide technical assistance and capacity-building to Parties and regional stakeholders in support of the development of BTRs, NAPs and NDCs and their participation in activities under Article 6 of the Paris Agreement. The RCCs engaged with over 130 partner organizations, including United Nations agencies, United Nations Resident Coordinators, United Nations Development Coordination Offices and multilateral banks. The RCCs co-organized or supported over 500 events, including the 2025 Climate Weeks, regional dialogues, workshops, expert meetings and webinars; provided direct country support at the request of Parties; and responded to enquiries from over 100 Parties on NAP and NDC development and implementation and on Article 6 of the Paris Agreement and carbon pricing. In collaboration with the Legal Affairs, Intergovernmental Support and Collective Progress and Programmes Coordination divisions, the RCCs launched the Capacity-Building for Negotiators initiative. They furthermore supported and contributed to more than 200 knowledge products, including newsletters, reports, research studies, regional analyses and articles.

43. In relation to the Kyoto Protocol, the division continued to provide oversight and support for the operation of the CDM and the ITL.

4. Means of Implementation division

44. The Means of Implementation division provides assistance to Parties by facilitating the intergovernmental process and supporting the implementation of the Convention, the Kyoto Protocol and the Paris Agreement in relation to climate finance, technology development and transfer, and capacity-building. During the reporting period, this included supporting negotiations on the NCQG and the Belém Technology Implementation Programme⁹, and contributing to secretariat-wide efforts relating to Parties' BTR1s and the annual NDC synthesis reports.

45. The division supported the SCF in implementing its 2024–2025 workplan and holding six meetings. Activities included preparing the sixth Biennial Assessment and Overview of Climate Finance Flows, undertaking preparatory work for the seventh, and preparing the second report on progress towards achieving the goal of mobilizing jointly USD 100 billion per year, the second report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement and a report on common practices regarding climate finance definitions, reporting and accounting methods. The division also prepared draft arrangements between the COP, the CMA and the Board of the Fund for responding to Loss and Damage, as well as draft guidance for the operating entities of the Financial Mechanism. Further, it organized the 2024 SCF Forum, on accelerating climate action and resilience through gender-responsive financing, and the 2025 SCF Forum, on accelerating climate action and resilience through financing for sustainable food systems and agriculture.

46. Under the ad hoc work programme on the NCQG, the division convened three technical expert dialogues, three meetings and a high-level ministerial dialogue and prepared summary reports thereon. It also prepared syntheses of submissions received in advance of each technical expert dialogue and the annual report of the co-chairs of the ad hoc work programme to the CMA. Following the adoption of decision [1/CMA.6](#), the division supported the CMA 6 and 7 Presidencies in developing the “Baku to Belém Roadmap to 1.3T”, including by organizing consultations with Parties and other stakeholders.

47. In relation to Article 9, paragraph 5, of the Paris Agreement, the division prepared the compilation and synthesis of the information contained in Parties' third biennial communications, organized the third in-session workshop held in conjunction with SB 62 and prepared a summary report thereon, and assisted the COP 30 Presidency in convening the high-level ministerial dialogue on climate finance at CMA 7. It also supported two further high-level ministerial dialogues in 2024, on climate finance and on the urgent need to scale up adaptation finance respectively.

⁹ Decision [18/CMA.7](#).

48. The division organized four workshops under the Sharm el-Sheikh dialogue on the scope of Article 2, paragraph 1(c), of the Paris Agreement and its complementarity with Article 9 thereof and prepared the related workshop reports and annual reports to the CMA.

49. The division supported the Fund for responding to Loss and Damage by servicing the meetings of its Board and contributing to its operationalization.

50. Under the Needs-based Finance project, supported by the division, work continued towards delivering on the secretariat's mandate to explore ways and means to assist developing country Parties in assessing climate finance needs and priorities and translating those needs into action.¹⁰ The division undertook this work in collaboration with the operating entities of the Financial Mechanism and other partners. Activities under the Finance for Conflict and High Humanitarian Need initiative under the Needs-based Finance project build on this mandate by providing tailored support to those LDCs and SIDS affected by conflict and fragility and facing severe humanitarian challenges, with a focus on identifying practical pathways and pipelines for accessing climate finance.

51. The division supported the adoption of the Belém Technology Implementation Programme including by facilitating three virtual informal discussions on technology development and transfer convened by the COP 29 and 30 Presidencies and the SBI Chair. The division's support also contributed to the adoption of the revised functions of the Climate Technology Centre, the extension of its term until 2041 and the launch of the call for proposals to host the Centre.¹¹ The division organized an in-session workshop on linkages between the Technology Mechanism and the Financial Mechanism, prepared a synthesis report on the submissions made on this topic and a report on the workshop on this matter. In addition, the division prepared two joint annual reports of the TEC and the CTCN, and initiated the third independent review of the CTCN and the evaluation of the Poznan strategic programme on technology transfer.

52. The division supported the TEC in implementing its rolling workplan for 2023–2027 and organized four TEC meetings and four joint sessions of the TEC and the Advisory Board of the CTCN. Core outputs of the TEC included developing policy recommendations, preparing knowledge products and organizing dialogues and events, including on agrifood systems, risk-informed adaptation, renewable energy, early warning systems, buildings and infrastructure, industrial decarbonization, gender-responsive technology and infrastructure for urban mobility, national systems of innovation, technology needs assessments and technology action plans, and AI for climate action in developing countries.

53. The division's collaboration with the CTCN was further strengthened in the context of the joint work programme of the Technology Mechanism for 2023–2027 and the Technology Mechanism initiative on AI for climate action for 2024–2027.¹² The division convened the inaugural TEC AI for Climate Action Forum in 2025, delivered the Technology Mechanism AI for Climate Action Award and contributed to nine CTCN regional forums for national designated entities.

54. The division supported negotiations on capacity-building by preparing reports, such as the annual synthesis report on the implementation of the framework for capacity-building in developing countries and the annual compilation and synthesis report on capacity-building work of bodies established under the Convention and its Kyoto Protocol and undertaken by bodies serving the Paris Agreement. It also convened the 13th and 14th Durban Forums on capacity-building, both of which focused on capacity-building for accessing and mobilizing climate finance for NAPs and NDCs and published reports on the outcomes thereof. It also supported the PCCB in implementing its workplans for 2021–2024 and 2025–2029 by issuing two calls for submissions, organizing two workshops aimed at strengthening the capacity of developing country Parties to prepare and implement NDCs and convening an event on addressing gaps in access to finance for implementing NAPs. In addition, the division organized the 6th and 7th Capacity-building Hubs, as well as four meetings of the informal coordination group for capacity-building under the Convention and the Paris

¹⁰ Decision [4/CP.28](#), para. 17.

¹¹ See decisions [10/CP.30](#) and [18/CMA.7](#).

¹² See https://unfccc.int/ttclear/artificial_intelligence.

Agreement, including preparing the four reports thereon, thus contributing to improved coordination on capacity-building under the UNFCCC.

55. Further, the division supported activities under the PCCB Network, including eight events and the launch of the Network's Energy Cluster. It continued to support youth and fellowship initiatives, including implementation of the Youth4Capacity initiative and oversight of the Fellowship Capacity Award Programme to Advance Capabilities and Institutional Training in One Year, supporting 10 fellows from the LDCs and SIDS.

5. Transparency division

56. The Transparency division supports the intergovernmental process in relation to the ETF and MRV arrangements, including by providing technical assistance to developing country Parties thereon and training to experts engaged in the reporting, review and analysis processes thereunder. In the context of ETF implementation, the division supports work on addressing methodological issues, including in relation to GHG inventories, REDD+, agriculture, land use, land-use change and forestry, IPCC guidelines and common metrics. It also supports the transparency-related work of the CGE and maintains a climate data hub, which enables information management and analysis, and several systems, tools and portals, such as the NDC registry and the GCA portal.

57. During the reporting period, the division continued to provide substantive support in relation to intergovernmental engagement. It supported the negotiations and held mandated events during the sessions of the governing and subsidiary bodies to advance work on transparency-related matters, including implementation of the ETF and MRV arrangements; the multilateral assessment, facilitative sharing of views, and facilitative, multilateral consideration of progress under the SBI; reporting from developing country Parties, including on financial and technical support needed and received; the GHG data interface; and the Sharm el-Sheikh joint work on implementation of climate action on agriculture and food security.

58. The division continued to implement the ETF and assist Parties in transitioning from the MRV arrangements. It conducted technical reviews of 50 BTRs, 14 national communications and biennial reports of Annex I Parties, 35 reports upon expiration of the additional period for fulfilling commitments under the second commitment period of the Kyoto Protocol, 16 submissions of REDD+ forest reference emission levels and 6 REDD+ technical annexes, and 9 biennial update reports of non-Annex I Parties. It also conducted 43 simplified reviews of national inventory reports submitted by Annex I Parties in 2024–2025. Further, it organized four facilitative sharing of views workshops for 21 non-Annex I Parties, two multilateral assessment sessions in the fifth round of the international assessment and review process for 29 Annex I Parties, two facilitative, multilateral consideration of progress sessions for 12 Parties and two meetings of lead reviewers of BTRs (one in-person and one virtual). It published various reports, including the first BTR synthesis report, 22 reports on the technical expert review of BTRs, 42 summary reports on the review of biennial reports, 21 summary reports on the technical analysis of biennial update reports, 14 reports on the technical assessment of proposed REDD+ forest reference emission levels, 2 GHG information and data reports, 35 final compilation and accounting reports for the second commitment period of the Kyoto Protocol, 2 reports to the SBSTA on the technical review of GHG inventories under the Convention and its Kyoto Protocol, a report to the SBSTA on the technical review of biennial reports, a report on the status of submission of national communications and biennial reports and the annual report on the technical expert review of BTRs. It also co-authored two annual NDC synthesis reports.

59. The division made the ETF reporting tools available to Parties in June 2024, as mandated. It conducted several training sessions on the ETF reporting tools for more than 1,250 experts. Moreover, it continued to provide Parties with access to transparency-related systems and tools, including the NDC registry and the GCA portal; updated the GHG data interface on the basis of the latest submissions from Parties; initiated the development of the new climate data hub; continued to process and publish national reports and NDCs; and responded to GHG data related enquiries.

60. The division continued to support the CGE by organizing three regular meetings and two informal forums, conducting 11 hands-on workshops and eight webinars on preparing BTRs for 401 participants, and updating the annual CGE capacity-building needs assessment report. It conducted 24 in-country or virtual training sessions on implementing the ETF and preparing BTRs, attended by 1,227 participants. It also supported the delivery of 11 training sessions under the UNFCCC Climate Action and Support Transparency Training programme on the topics of adaptation, the ETF and GHG inventories, with 422 trainees attending in total. Furthermore, it organized 22 in-person workshops on the quality assurance of national GHG inventories for developing countries, 23 capacity-building workshops on energy statistics, 11 global webinars addressing topics such as GHG inventory uncertainty analysis, institutional arrangements, soil organic carbon and using COPERT, and one regional workshop on building sustainable national GHG inventory management systems and using the IPCC inventory software. Technical assistance was provided to experts from 24 countries for preparing GHG inventories and national inventory improvement plans on a continuous basis. The GHG Help Desk responded to the requests of 474 experts from 80 countries.

61. The division established and maintained a comprehensive training programme designed to build the capacity of experts to conduct technical expert reviews under the ETF, which includes online open access course materials, and an associated certification process for experts nominated by Parties and intergovernmental organizations, resulting in the certification of 991 experts. It held six hands-on in-person training seminars for new review experts. The division launched the course on the voluntary review of the information on climate change impacts and adaptation reported under Article 7 of the Paris Agreement.

62. Further, the division held, in partnership with the COP 29 and 30 Presidencies, a series of workshops and high-level events designed to generate momentum for the continued implementation of the ETF and universal participation in relevant processes. During the sessions of the governing and subsidiary bodies, the division hosted more than 80 events for interested stakeholders under the banner “Together4Transparency” with the aim of encouraging and supporting the timely submission by Parties of their BTR1s and enhancing the transparency of climate-related reporting.

C. Operations department

1. Operations Coordination

63. Operations Coordination provides strategic direction, effective coordination and oversight for the work of the two Operations divisions: Conference Affairs, and Administration and Operations. It ensures administrative coherence and synergy in the delivery of their work programmes, including by addressing the observations of the oversight bodies, continuously improving internal controls and procedures, and supporting the implementation of action towards the collective achievement of the objectives and goals of the Convention, the Kyoto Protocol and the Paris Agreement.

64. During the reporting period, Operations Coordination facilitated the records management system, digitally preserved historical UNFCCC records, and maintained and published the secretariat’s archives. A total of 42 linear metres of physical records were transferred; 6,915 audiovisual records were processed; 4,224 record retrieval requests were fulfilled, 3,994 of which were audiovisual recording requests; 21,686 digital records were appraised, described and captured in the digital preservation system; and 16,280 records were published on the digital climate archives platform.

65. Resource mobilization and partnerships continued to play an instrumental role in strengthening the secretariat’s financial sustainability and supporting the implementation of its mandates and priorities. The secretariat secured a record USD 63.7 million in 2024 and USD 48.1 million in 2025 in voluntary contributions to the trust fund for supplementary activities and the trust fund for participation in the UNFCCC process combined from both Parties and non-Party stakeholders. The funding base was expanded from 22 Parties in 2023 to 28 Parties in 2024–2025, including the non-Annex I Parties Azerbaijan, the Republic of Korea, Saudi Arabia, Singapore and the United Arab Emirates. In addition, the secretariat observed a gradual increase in unearmarked, softly earmarked and multi-year contributions

from Party funders. This reflects trust in and engagement with the secretariat from a broad range of partners and provides the secretariat with greater flexibility and predictability of funding, enabling it to deliver mandated activities more effectively.

66. The increased support from Parties reflects their deepening commitment to acting to address priority mandates and increasing the participation of developing countries, especially the LDCs and SIDS, in the intergovernmental climate process. Simultaneously, new strategic partnerships and enhanced collaboration with non-Party stakeholders have increased engagement, improved climate data and analytics, and supported AI-driven climate solutions. Efforts to enhance partnerships and collaboration were supported by the development and implementation of the first secretariat-wide medium-term Resource Mobilization and Partnership Strategy (2024–2028) and related policies, as well as partnership management tools, such as dashboards, aimed at strengthening data-driven resource mobilization and partnership engagement with stakeholders across the secretariat. Partnerships with Parties and non-Party stakeholders alike were crucial in advancing the secretariat’s work throughout the reporting period.

2. Administration and Operations division

67. The Administration and Operations division is responsible for managing the secretariat’s financial resources and coordinating the preparation, implementation and monitoring of the work programme and budget, including reporting on the work programme implementation. It oversees procurement, property and facilities management, and travel services, ensuring that these functions are carried out efficiently and with due regard to their environmental and social sustainability. The division also maintains a secure, reliable information and communication technology infrastructure and supports the intergovernmental process through the operation of core systems. In addition, it develops and updates administrative and operational policies and guidance to enable the effective functioning of the secretariat.

68. During the reporting period, the division successfully provided financial and budgetary support to the secretariat and external clients. It supported the consideration of budgetary matters and prepared oral statements on budgetary implications at SB 60 and 62 and COP 29 and 30. It enhanced donor reporting controls, supporting increased supplementary funding. Financial control procedures for implementing partner agreements were also enhanced, improving compliance and mitigating risks. It prepared the financial statements for 2024 in accordance with the International Public Sector Accounting Standards and supported the related audits conducted by the United Nations Board of Auditors. The Board issued an unqualified audit opinion on the 2024 audited annual financial statements and cleared all outstanding prior-year finance-related audit issues. A quality assurance plan for preparing the financial statements for 2025 was implemented. A new staff contract extension process was also implemented, aligned with available funding sources. In total, 23,505 financial transactions were processed directly by the secretariat, accurately and in a timely manner, in 2025. The transactions encompassed daily subsistence allowance payments for more than 1,000 participants in major events, including via cash card systems at COP 29 and 30. Internal payment procedures were further strengthened to ensure that all payments were fully aligned with contractual conditions and processed after verified delivery of services. The division delivered Umoja Analytics reports, replicated from Umoja Business Intelligence reports, supported the transition from Umoja Business Intelligence to Umoja Analytics, developed two senior management dashboards on the financial status of the secretariat to support managerial decision-making and submitted financial statistics to the secretariat of the United Nations System Chief Executives Board for Coordination.

69. Procurement activities continued to be implemented in a competitive and cost-effective manner. The division managed 1,199 procurement cases totalling USD 71.8 million, of which 46 per cent were conducted under long-term agreements and 31 per cent were conducted in cooperation with other United Nations system entities. The procurement portfolio included 19 new tenders and 185 informal solicitations. The division reorganized the utilization of office space, reducing total space of the secretariat by 10 per cent. It led the secretariat’s efforts to mitigate its environmental impact and achieve climate neutrality. By purchasing and cancelling Adaptation Fund certified emission reductions and making use of

the United Nations carbon offset platform, the secretariat contributed to the offsetting of 1,842 kilotonnes of carbon dioxide equivalent by the United Nations system, representing 67 per cent of the system's overall GHG emissions in 2024. A total of 4,412 travel arrangements were made for participants and 3,429 for staff attending UNFCCC events, including SB 60 and 62 and COP 29 and 30.

70. The ICT subdivision continued to provide reliable technology-driven business processes and information technology functions to more than 540 secretariat personnel while advancing the secretariat's digital transformation strategy. Digital modernization continued through the retirement of outdated legacy platforms such as SharePoint 2010 and the implementation of the new data governance policy, which is aimed at strengthening data protection. Other major work delivered includes improving the ETF reporting tools in partnership with Microsoft; developing the first phase of the climate data hub; supporting the transition of the CDM to the mechanism established by Article 6, paragraph 4, of the Paris Agreement; and providing technical direction for the new registries under the Article 6 workstreams. Client-related work delivered includes implementing the new initiative self-service portal, allowing non-Party stakeholders to track and report on climate initiatives displayed on the GCA portal, upgrading legacy portals and expanding secure access to digital platforms. The ICT subdivision provided technical guidance for the development of the secretariat-wide administrative instruction on AI and the data governance policy, which are under development. In support of COP 30 and SB 63, ICT developed a new document publication system aimed at enhancing access to documents during sessions and scaled up the infrastructure providing secure networks and digital platforms for virtual participation. The transition to the United Nations Global Service Centre as the provider for infrastructure management services was completed.

3. Conference Affairs division

71. The Conference Affairs division provides conference services for the sessions of the governing and subsidiary bodies and for UNFCCC meetings.

72. During the reporting period, the division delivered services for COP 29 and 30 and SB 60 and 62, major meetings and the 2025 Climate Weeks, ensuring operational continuity, inclusivity and transparency despite financial and logistical constraints. Priorities included digital modernization, sustainable event management and operational risk mitigation (related to continuity of services during sessions; information technology systems; and security, logistics and resource constraints), as well as the delivery of high-quality services in the face of record participation and increasing complexity.

73. The division rolled out a modernized participant registration system (based on the United Nations Indico tool) for non-sessional meetings in 2025. In addition, three proof-of-concept AI tools to support meeting management and participant services were deployed, including one supporting visa query responses that was applied more than 2,000 times. Digitalization remained a strategic priority and, in this regard, the procurement process for a new events and meetings management platform was launched.

74. Owing to funding shortfalls, the division serviced SB 60 with reduced meeting hours and without virtual participation. SB 62 was also serviced with reduced meeting hours, but virtual participation was reinstated. The division supported COP 29 and 30 in hybrid format.

75. The division provided services for more than 2,000 in-session meetings and 77 pre-session meetings for SB 60 and 62, as well as 111 meetings at the 2025 Climate Weeks, and delivered 334 workshops. Across these meetings and events, the division facilitated the participation of more than 25,000 attendees through visa, procurement and financial support. In addition, it processed 70 pre-session documents (totalling approximately 600,000 words) and numerous in-session documents.

76. For COP 29 and 30, the division supported more than 5,500 meetings, facilitated the participation of 80 Heads of State and Government and more than 140,000 participants at the sessions, and provided venue planning, visa, accommodation and financial support services to the COP Presidencies and participants. It processed 161 pre-session documents (amounting to approximately 1.4 million words) and numerous in-session documents, contributed to the finalization of host country agreements, advanced inclusivity by

implementing accessibility services and the Code of Conduct for UNFCCC Events, and supported the secretariat's sustainability and carbon neutrality efforts.

77. COP 30 presented significant logistical challenges owing to infrastructure and capacity constraints in Belém. Accordingly, the post-session client survey (3,901 responses) indicated 47 per cent satisfaction with the conference services provided, below the 70 per cent target and lower than the 79 per cent satisfaction rate recorded for COP 29 by the 3,536 survey respondents.

78. The division ensured delivery of core services beyond the sessions, supporting approximately 140 meetings and processing 554 documents (more than 3.5 million words).

D. Cross-cutting

1. Legal Affairs division

79. The Legal Affairs division provides solution-oriented and independent legal and procedural advice and support (1) for the intergovernmental negotiation process and on matters relating to facilitation of the implementation of the Convention, the Kyoto Protocol and the Paris Agreement, including by providing secretariat services to the Compliance Committee under the Kyoto Protocol and the PAICC; and (2) on the administration, management and operations of the secretariat and the UNFCCC process.

80. During the reporting period, the division provided legal advice on procedural and legal matters pertaining to the convening of the sessions of the governing and subsidiary bodies. Legal advice and support were also provided on procedural and substantive aspects of the work of those bodies, including direct support on matters considered under their agendas.

81. In this context, advice was provided to the COP 28, 29 and 30 Presidencies and the Chairs of the subsidiary bodies, as well as their Bureaux; negotiating groups, presiding officers and Parties; the Executive Secretary; all secretariat divisions and units; and other United Nations system entities. The advice provided contributed to successful outcomes of the sessions of the governing and subsidiary bodies, including the adoption of decisions and conclusions. In total, 290 instances of advice were provided on various legal, procedural and institutional matters relating to the intergovernmental process and 277 instances of provision of support and information on the UNFCCC electoral process were provided to the chair of the consultations on elections, to chairs and coordinators of regional groups and constituencies and to Parties, which resulted in the successful processing of 249 nominations of candidates for election or appointment, as well as 68 intersessional replacements of members and alternate members, to constituted bodies.

82. The division provided support for facilitating implementation of UNFCCC decisions and conclusions, such as the United Arab Emirates Consensus and the Baku Climate Unity Pact, including by providing timely and accurate legal advice to constituted bodies and capacity-building activities for presiding officers, facilitators and negotiators. The legal support, advice and services provided by the division for the meetings of the constituted bodies resulted in the bodies being able to perform their assigned functions in a procedurally sound manner. In particular, the division organized and supported the meetings of the Compliance Committee and the PAICC and the preparation of their annual reports to the CMP and the CMA respectively, as well as the preparation of 13 meeting reports and more than 250 PAICC notifications and letters to Parties. The division also provided legal and procedural advice to the interim secretariat of the Fund for responding to Loss and Damage and the Board of the Fund, including on matters relating to membership of the Board, the legal arrangements for hosting seven meetings of the Board throughout the reporting period, selection of the host country of the Board and conclusion of the Host Country Agreement with the selected host. The division organized 25 capacity-building activities and training sessions for the COP 29 and 30 Presidencies and presiding officers, Parties, secretariat staff and other stakeholders aimed at enhancing their engagement in and understanding of the legal and procedural aspects of the UNFCCC process. Other planned activities, such as conducting thematic workshops on emerging climate change and legal issues, offering e-learning courses to enhance the negotiation capacity of Parties, particularly of developing countries, and

developing an improved knowledge management system, could not be implemented owing to insufficient financial resources.

83. With respect to providing support for the administration, management and operations of the secretariat and the UNFCCC process, the division provided 249 instances of legal advice. It also supported the drafting, negotiation and finalization of 331 legal instruments and agreements, including the Host Country Agreements and other legal instruments for COP 29 and 30. The Institutional and General Legal Services subdivision operated without 25 per cent of its workforce owing to a lack of financial resources.

84. Various partnership agreements with non-Party stakeholders were concluded. For the purpose of effective risk management, the division advised on, inter alia, issues related to privileges and immunities, liability, the institutional linkage of the secretariat with the United Nations, human resource matters and the legal personality of the secretariat, as well as on host country issues, potential conflicts of interest, interpretation of legal instruments, data privacy and intellectual property. To enhance effective organization of UNFCCC meetings and workshops held outside Bonn, the division drafted bilateral standing framework agreements to be concluded with Parties. It also coordinated the ongoing exercise to strengthen the secretariat's legal framework through the development of 95 new administrative instructions, of which 37 were promulgated in the reporting period. Further progress in implementing this project was delayed owing to a lack of financial resources.

2. Intergovernmental Support and Collective Progress division

85. During the reporting period, the division delivered a wide range of activities and products in support of the COP Presidencies, the Chairs of the subsidiary bodies, the Bureau of the governing bodies, and Parties. The division provided procedural, substantive and organizational support for SB 60 and 62 and COP 29 and 30, including organizing consultations on matters critical to successful outcomes and producing provisional agendas and annotations and post-session reports for those sessions. It provided procedural and substantive support for 6 meetings of the Bureau of the governing bodies in 2024 and 10 in 2025, including an executive meeting and 2 urgent meetings at COP 30; maintained a schedule of regular meetings, namely bimonthly meetings with the presiding officers, weekly meetings with the Chairs of the subsidiary bodies and biweekly coordination meetings with the COP 29 and 30 Presidencies; and conducted multiple deep-dive briefings, workshops and heads of delegation meetings. The division also ensured continuous engagement with Parties and other stakeholders and supported early planning for COP 31 and 32, pre-COP preparations and intersessional activities.

86. Despite the division's achievements, significant resource constraints affected the timely issuance of some procedural and strategic products such as agendas, reports, scenario notes and briefing materials. The resource constraints also resulted in a reduced number of instances of in-person facilitation, negotiation support and bilateral engagement, which consequently reduced the size of workshops and the number of briefings and high-level engagements. Furthermore, capacity-building efforts for presiding officers, heads of delegation and Presidency teams were delivered only in part and onboarding support for new presiding officers was limited. Moreover, the expanding scope and complexity of negotiations increased the need for political intelligence, scenario analyses and tailored strategy materials, the requests for which could not always be met within required time frames owing to limited capacity, necessitating prioritization.

87. The division continued to keep Parties, United Nations organizations and other stakeholders informed of developments under the UNFCCC process through several communication channels. It provided protocol support to Parties throughout the reporting period but particularly during the sessions of the governing and subsidiary bodies and facilitated the effective engagement of regional and negotiating groups in the UNFCCC process by organizing and overseeing meetings and consultations between those groups, the secretariat and the Chairs of the subsidiary bodies. In consultation with the Presidencies, the division organized and held the World Leaders Climate Action Summit at COP 29 and the high-level segment at COP 30. It also continued to provide opportunities for engagement by organizing official visits of Parties and non-Party stakeholders to the seat of the secretariat

in Bonn. In addition, the division introduced a mandated capacity-building programme for negotiators.

88. Regarding the global stocktake, the division supported relevant negotiations during the sessions of the governing and subsidiary bodies and organized the annual dialogue on how the outcomes of the global stocktake are informing the preparation of NDCs.

89. Regarding research and systematic observation, the division organized the sixteenth (SBSTA 60) and seventeenth (SBSTA 62) meetings of the research dialogue and the annual Earth Information Day. While the SBSTA has noted the need for broader representation of experts from developing countries in the dialogue¹³ and Parties in their submissions have called for more interactive forms of engagement, these requests and proposals could not be fully addressed owing to the division's limited financial and human capacity. The division continued to engage with international and regional scientific and Earth observation organizations, albeit in a limited capacity owing to resource constraints. Collaboration with the IPCC took place, inter alia, via the SBSTA–IPCC Joint Working Group.

90. The division supported the co-facilitators in organizing the annual ocean and climate change dialogue. Despite calls for enhanced inter-agency cooperation in the reports on the ocean and climate change dialogue, the division could not respond to all requests for collaboration on ocean-related issues, including from the Convention on Biological Diversity and the United Nations Department of Economic and Social Affairs, owing to resource constraints.

3. Communications and Engagement division

91. The Communications and Engagement division ensures that Parties' engagement in the intergovernmental process, and hence the global response to climate change, is informed by factual information that is widely accessible to audiences in the United Nations official languages. The division places an emphasis on building support among all stakeholders and empowering all members of society, in particular women and young people, with a view to facilitating their engagement in and increasing the ambition of climate action that is aligned with the objective of the Convention and the purpose of the Paris Agreement.

92. During the reporting period, the division facilitated intergovernmental engagement in and implementation of established processes relating to gender, ACE, youth engagement, observer engagement and global climate action, including by:

(a) Preparing a series of reports and organizing events under the UNFCCC gender action plan, organizing the ACE Dialogue, supporting the COP Presidencies and relevant observer constituencies in organizing Gender Day, the youth-led forum, and ACE and civil society events at COP 29 and 30, and supporting the Presidency youth climate champions;

(b) Supporting the negotiations on matters relating to ACE, the enhanced Lima work programme on gender, which was extended at COP 29, and the Belém gender action plan for 2026–2034, which was adopted at COP 30;

(c) Facilitating the admission of 279 new observer organizations to COP 29 and 30, with a total of 829 applications assessed, and the engagement of between 800 and 1,000 observer organizations at each session of the subsidiary bodies and about 2,000 observer organizations at each session of the governing bodies;

(d) Facilitating observer organizations in holding nearly 900 side events and 212 exhibits and organizing more than 300 advocacy actions;

(e) Conducting 16 capacity-building sessions for observer organizations ahead of the sessions of the governing and subsidiary bodies;

(f) Supporting the climate high-level champions, including in developing the five-year vision for the Global Climate Action Agenda for 2026–2030, producing the Yearbook of Global Climate Action and delivering a diverse programme of events, including global

¹³ [FCCC/SBSTA/2025/4](#), para. 23.

climate action high-level events, at COP 29 and 30 to recognize the achievements of non-Party stakeholders and identify opportunities for greater international collaboration;

(g) Facilitating climate action through engagement with stakeholders from various socioeconomic sectors, including fashion, sports, entertainment and culture.

93. The division produced materials providing accurate, authoritative, relevant, timely and readily accessible information to Parties, non-Party stakeholders and the public on the UNFCCC process, climate change and the mechanisms, bodies and processes supporting climate action and disseminated them via the UNFCCC website (in all United Nations languages for key content), mobile application, social media channels and media engagement. To make information easier to access, the division improved the functionalities of the UNFCCC website and successfully piloted an AI-powered document finder for official documents.

94. The division enhanced engagement with Parties, non-Party stakeholders and the public with a view to increasing climate action, including by (1) producing media and outreach products, including speeches, press releases, editorials, statements, interviews, videos and web briefings delivered by presiding officers, the Executive Secretary and senior officials, news items for the UNFCCC newsroom (in all official languages of the United Nations), social media posts and digital campaigns, as well as by facilitating dissemination of information at events such as climate weeks and updates provided through the RCCs; (2) maintaining relationships with observer organization constituencies; (3) highlighting the groundswell of non-Party stakeholder climate commitments and activities under way around the world, and supporting non-Party stakeholders in considering the outcomes of the first global stocktake, engaging in key UNFCCC workstreams and participating in climate weeks; and (4) co-organizing workshops, providing training and enhancing engagement related to gender, ACE and youth.

95. However, the division's reliance on supplementary funding presented a challenge. The lack of sustainable, predictable funding negatively affected the quality and delivery of mandated work pertaining to media outreach (including regional outreach), the UNFCCC website and mobile application, observer engagement (including side events and exhibits held by Parties), gender and ACE.

4. Human Resources unit

96. The Human Resources unit plays a strategic role in ensuring effective workforce planning, staff administration, and staff development and performance management, as well as in ensuring organizational effectiveness, with a view to supporting the secretariat in remaining responsive to evolving priorities.

97. In line with the secretariat's commitment to fostering an inclusive and high-performing workplace, during the reporting period the unit implemented initiatives aimed at enhancing the geographical and gender diversity of the secretariat's workforce, improving staff well-being and equipping staff with the skills needed to address evolving changes and demands in various sectors, improving the effectiveness of staff collaboration and communication in order to enhance team dynamics, and ensuring that the secretariat is equipped with effective human resource policies that support its various initiatives and mechanisms.

98. The unit continued to support workforce planning and management within the secretariat. During 2025, 42 positions were filled and 18 staff on fixed-term contracts separated from the secretariat. As at 31 December 2025, 55 per cent of staff were female and 45 per cent were male. At the Director level and above, 50 per cent were male and 50 per cent were female. The unit published 28 human resources policies in 2025 while continuing its comprehensive review of the regulatory framework for human resources to ensure its full compliance with United Nations rules and regulations, while also enhancing clarity as regards their application. It also developed internal policies to improve adaptation to evolving organizational needs and promote the secretariat's commitment to staff well-being.

99. An organization-wide learning needs assessment was conducted, as a result of which 54 courses for staff were developed and delivered. A new staff learning needs survey and assessment are planned for the first quarter of 2026, aimed at refining the catalogue of learning activities in 2026.

Annex I

General information on budget, income and availability of cash for the UNFCCC trust funds and special accounts

[English only]

1. The UNFCCC trust funds and special accounts were established to meet the specific requirements of the intergovernmental process. The rules governing budget administration, sources of income and income structure vary significantly among the funds.
2. Each budget is administered in accordance with the respective decision on its adoption, as follows:
 - (a) The COP approves the core budget, the CMP endorses it as it applies to the Kyoto Protocol and the CMA endorses it as it applies to the Paris Agreement. Relevant COP decisions provide the regulatory framework for the administration and implementation of the core budget;
 - (b) The CDM Executive Board adopts the CDM budget through the CDM business and management plans;
 - (c) The Supervisory Body for the mechanism established by Article 6, paragraph 4, of the Paris Agreement adopts the budget for the mechanism through the relevant resource allocation plan;
 - (d) The Government of Germany and the secretariat agree on the budget for the Bonn Fund;
 - (e) The hosts of the sessions of the COP and the secretariat agree on the budget that covers the secretariat's requirements in relation to arrangements for the respective sessions;
 - (f) The Executive Secretary approves the budgets for projects and activities under the trust fund for supplementary activities, the trust fund for participation in the UNFCCC process and the special account for cost recovery related activities and for indirect costs administered under the special account for programme support costs.
3. The sources and structure of income for the UNFCCC trust funds and special accounts are defined by various factors, including:
 - (a) **Budget for the trust fund for the core budget of the UNFCCC:** the COP adopts an indicative scale of core budget contributions from all Parties to the Convention and the Paris Agreement and the CMP adopts an indicative scale of core budget contributions from all Parties to the Kyoto Protocol. Income for the core budget consists mainly of these contributions, in addition to a special annual contribution from the Host Government of the secretariat (the Government of Germany) and any funds carried forward from the previous budget period as approved by the COP. Contributions to the core budget are due on 1 January of the relevant budget year;
 - (b) **Budget for the trust fund for the international transaction log:** income for the ITL budget consists of unspent balances from previous budget periods, as approved by the CMP;
 - (c) **Budget for the trust fund for the clean development mechanism:** the CMP generally defines fees and shares of proceeds to be used for managing the CDM. The CDM Executive Board appropriates funds received through its business and management plans;
 - (d) **Budget for the trust fund for the Paris Agreement crediting mechanism:** the CMA received funds from the trust fund for the clean development mechanism through the CMP to conclude the operationalization of the mechanism established by Article 6, paragraph 4, of the Paris Agreement. To manage future costs for the operation of this mechanism, the CMA also established a financial framework, including provisions for shares of proceeds from non-LDCs countries. The Supervisory Body, under the authority and

guidance of the CMA, appropriates funds received through its business and resource allocation plans;

(e) **Budget for the Bonn Fund:** income consists entirely of annual contributions from the Host Government;

(f) **Budget for the trust fund for supplementary activities:** income consists of voluntary contributions from Parties and non-Party stakeholders for activities and projects approved by the Executive Secretary to enhance implementation of the secretariat's work programme;

(g) **Budget for the trust fund for participation in the UNFCCC process:** income consists of voluntary contributions from Parties to support the participation of representatives of eligible Parties in the sessions of the governing and subsidiary bodies;

(h) **Budget for the special account for programme support costs:** income consists of a charge on expenditure made under other UNFCCC trust funds and special accounts. The charge is in line with the charges for programme support costs applied in the United Nations system and is usually 13 per cent. Exceptions include the 5 per cent charge applied to expenditure under the special account for conferences and other recoverable costs;

(i) **Budget for the special account for conferences and other recoverable costs:** income consists mainly of contributions made under the respective host country agreements for the sessions of the COP and contributions from the Government of Germany as the Host Government of the secretariat;

(j) **Budget for the special account for cost recovery related activities:** income consists of charges applied to activities financed from other UNFCCC trust funds and special accounts to recover the cost of internal services, including services in the areas of information and communication technology and office equipment for staff.

4. The secretariat can only commit funds and spend them on the basis of actual availability of cash. The availability of cash under the various UNFCCC trust funds and special accounts is closely linked to their specific income structure:

(a) The amount of cash available for activities under the core budget depends on the timely and full payment of contributions by all Parties. COP 28 decided to maintain the level of the working capital reserve for the biennium 2024–2025 at 8.3 per cent of the estimated expenditure under the core budget per year.¹ The total level of outstanding contributions, including those that have been outstanding for several years, increased over the biennium 2024–2025 compared with that in the previous biennium;

(b) The income for the biennium 2024–2025 under the CDM budget was USD 5.0 million as at 31 December 2025, while the remaining funds under the trust fund for the clean development mechanism amounted to USD 38.0 million as at 31 December 2025;

(c) The full annual contribution from the Government of Germany to the Bonn Fund is consistently made at the beginning of the relevant year, ensuring the availability of cash to cover a portion of the costs of holding the sessions of the subsidiary bodies in Bonn;

(d) Payments under the respective host country agreements for sessions of the COP are made in line with the agreed timelines. Early finalization of the agreements is crucial to ensuring timely commitments and effective and efficient use of funding. For example, the cost of air tickets for staff attending the relevant sessions of the COP usually increases close to the travel dates; purchasing the tickets early reduces this cost;

(e) Payments for activities and projects under the trust fund for supplementary activities and the trust fund for participation in the UNFCCC process are made in accordance with the terms of individual contribution agreements. Some agreements include strict conditions on using funding and limit the expenditure period, while others allow greater flexibility. As the contributions are voluntary in nature and unpredictable, there is no related general schedule or due date, although the secretariat does estimate the total funding requirement for the biennium. The timing, predictability and level of the contributions are

¹ Decision [19/CP.28](#), para. 17.

generally foreseen with little degree of confidence. Furthermore, donors often earmark their contributions to selected activities and/or projects. Activities and/or projects for which contributions have not been earmarked can only be undertaken and implemented upon receipt of sufficient levels of unearmarked funds;

(f) The availability of cash under the special account for programme support costs depends on expenditure under the other UNFCCC trust funds and special accounts. Funding generated in previous years can be used flexibly by carrying it forward. This flexibility ensures that funding gaps resulting from periods in which fewer activities are undertaken under the other funds can be bridged for a certain period of time. This is essential for accounts that cover indirect costs, including for key administrative functions such as human resources and financial management. Related resources (including staff) require continuous funding even when the level of activities involving direct costs is low;

(g) The availability of cash under the special account for cost recovery related activities depends on the availability of cash for related activities and projects under the other UNFCCC trust funds and special accounts.

Budgets for the biennium 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025

[English only]

Budgets for the biennium 2024–2025 for the UNFCCC trust funds and special accounts as at 1 July 2025 and expenditure as at 31 December 2025, by appropriation line

(Thousands of euros)

Appropriation line	Trust fund for the core budget of the UNFCCC		Trust fund for supplementary activities		Trust fund for the clean development mechanism		Trust fund for participation in the UNFCCC process		Trust fund for the international transaction log		Bonn Fund		Trust fund for the Paris Agreement crediting mechanism		Special account for conferences and other recoverable costs		Total budget	Total exp.
	Budget ^a	Exp.	Budget	Exp.	Budget ^b	Exp.	Budget	Exp.	Budget	Exp.	Budget ^c	Exp.	Budget ^d	Exp.	Budget ^e	Exp.		
Executive	4 359	4 359	1 834	1 205	–	–	–	–	–	–	–	–	–	–	–	–	6 193	5 564
Programmes																		
Coordination	774	773	3 097 ^f	775	540	878	–	–	–	–	–	–	–	51 ^g	–	–	4 411	2 477
Adaptation	7 556	7 556	15 697	12 234	–	–	–	–	–	–	–	–	–	–	–	–	23 253	19 790
Mitigation	4 460	4 460	70 530	25 255	14 101	13 867	–	–	742	395	–	–	15 797	11 362	–	–	105 630	55 339
Means of Implementation																		
Transparency	6 733	6 732	23 413	11 966	–	–	–	–	–	–	–	–	–	–	–	–	30 146	18 698
Operations																		
Coordination	1 342	1 342	5 215	1 884	–	–	–	–	–	–	–	–	–	–	–	–	6 557	3 225
Secretariat-wide operating costs	3 046	2 973	–	16	–	–	–	–	–	–	–	–	–	–	–	–	3 046	2 989
Administrative Services, Human Resources and ICT ^h	4 402	4 402	2 865	391	324	239	–	–	2 023	1 903	356	360	–	–	381	375	10 351	7 670
Conference Affairs	3 017	3 008	2 530	6 171	178	122	11 928	7 780	–	–	4 263	4 075	–	–	10 886	10 673	32 801	31 909
Legal Affairs	2 761	2 744	3 365	692	399	172	–	–	–	–	–	–	–	171 ⁱ	–	–	6 526	3 779
Intergovernmental Support and Collective Progress																		
Progress	4 769	4 763	2 486 ^j	1 000	–	–	–	82	–	–	–	–	–	–	–	–	7 255	5 845

Appropriation line	Trust fund for the core budget of the UNFCCC		Trust fund for supplementary activities		Trust fund for the clean development mechanism		Trust fund for participation in the UNFCCC process		Trust fund for the international transaction log		Bonn Fund		Trust fund for the Paris Agreement crediting mechanism		Special account for conferences and other recoverable costs		Total budget	Total exp.
	Budget ^a	Exp.	Budget	Exp.	Budget ^b	Exp.	Budget	Exp.	Budget	Exp.	Budget ^c	Exp.	Budget ^d	Exp.	Budget ^e	Exp.		
Communications and Engagement	4 835	4 835	22 913	8 817	414 ^k	363	–	–	–	–	–	–	–	–	–	–	28 163	14 014
IPCC ^l	490	490	–	–	–	–	–	–	–	–	–	–	–	–	–	–	490	490
Subtotal	65 580	65 428	205 574	85 300	15 957	15 793	11 928	7 861	2 765	2 299	4 619	4 434	15 797	11 584	11 267	11 047	333 487	203 751
Programme support costs	8 525	8 455	26 725	9 458	2 074	1 763	1 551	921	359	296	600	574	2 054	1 432	563	551	42 452	23 446
Total	74 106	73 883	232 299	94 758	18 031	17 557	13 479	8 782	3 125	2 595	5 219	5 008	17 851	13 015	11 830	11 598	375 939	227 197
Exp. rate (%)	–	100	–	41	–	97	–	65	–	83	–	96	–	73	–	98	–	60

Notes: (1) This table excludes the special accounts for cost recovery related activities and for programme support costs to avoid double counting; (2) all budgets and expenditures are presented in euros, although several budgets were approved and accounted for in United States dollars (see note b); (3) budgets either refer to budgets approved by the respective governing body (see annex I to this document) or to funding requirements determined in the integrated budget for the biennium 2024–2025; (4) expenditure amounts are provisional and based on unaudited accounting data available in the enterprise resource planning system at the time of preparation of this document; (5) owing to rounding, the figures presented in the table may not sum precisely.

^a Reallocated budget for 2024–2025.

^b Budget approved in United States dollars but converted to euros to ensure consistency of presentation across funding sources.

^c Budget as per the annual contribution to the UNFCCC by the Government of Germany.

^d The trust fund for the Paris Agreement crediting mechanism was utilized from January 2025; in 2024, budget and expenditure relating to activities under Article 6, para. 4, of the Paris Agreement were managed under the trust fund for supplementary activities.

^e Budget as per the Host Country Agreement contributions from the Government of Azerbaijan for COP 29 and the Government of Brazil for COP 30, converted into euros using the official United Nations exchange rate in effect on the date of deposit of the host country funds.

^f The budget was reduced from EUR 3.9 million, as stated in annex II to document [FCCC/SBI/2025/4](#), to EUR 3.1 million because a project relating to the regional climate weeks was not approved.

^g Expenditure within the Programmes Coordination division that relates to secretariat-wide activities.

^h As part of the organizational realignment in 2024, the Human Resources unit, previously housed in the Administrative Services, Human Resources, and ICT division, was established as a stand-alone unit within the Cross-cutting group of divisions and units. The core budget appropriation for Administrative Services, Human Resources, and ICT, as approved by decision [19/CP.28](#), does not include any funding for Human Resources, which is funded from programme support costs. The organizational realignment therefore has not affected this appropriation line.

ⁱ Expenditure within the Legal Affairs division that relates to legal support activities.

^j The budget for projects in the Intergovernmental Support and Collective Progress division funded from the trust fund for supplementary activities was reduced to EUR 583,837 in 2024; owing to an oversight, this change was not reflected in the updates of the 2024–2025 work programme.

^k The budget for posts in the Communications and Engagement division funded from the trust fund for the clean development mechanism was reduced to EUR 414,000 in 2024; owing to an oversight, this change was not reflected in the updates of the 2024–2025 work programme.

^l Provision for an annual grant to the IPCC.

Annex III

Budget and expenditure by UNFCCC trust fund and special account¹

[English only]

I. Trust fund for the core budget of the UNFCCC

1. COP 28 approved a core budget of EUR 74.1 million for the biennium 2024–2025.² CMP 18 and CMA 5 endorsed the decision adopted at COP 28.³

2. Table III.1 shows the core budget for 2024–2025 by appropriation line, as approved by the governing bodies and as reallocated by the Executive Secretary, as well as programme expenditure as at 31 December 2025.

Table III.1

Approved and reallocated core budget for 2024–2025 and expenditure, by appropriation line, as at 31 December 2025

(Euros)

<i>Appropriation line</i>	<i>Approved budget for 2024–2025</i>	<i>Reallocated budget for 2024–2025</i>	<i>Expenditure in 2024–2025</i>
Executive	4 536 506	4 358 506	4 358 648
Programmes Coordination	710 664	773 664	773 091
Adaptation	7 638 306	7 556 306	7 555 677
Mitigation	4 390 876	4 459 876	4 460 091
Means of Implementation	7 428 572	6 732 572	6 732 075
Transparency	15 164 198	17 037 198	16 992 449
Operations Coordination	1 578 334	1 342 334	1 341 706
Secretariat-wide operating costs ^a	3 587 892	3 045 892	2 972 839
Administrative Services, Human Resources and ICT	4 455 402	4 402 402	4 402 376
Conference Affairs	3 051 730	3 016 730	3 008 242
Legal Affairs	2 761 000	2 761 000	2 743 698
Intergovernmental Support and Collective Progress	4 958 006	4 769 006	4 762 884
Communications and Engagement	4 829 102	4 835 102	4 834 829
IPCC ^b	489 510	489 510	489 510
Programme support costs	8 525 413	8 525 413	8 455 302
Total^c	74 105 511	74 105 511	73 883 419

^a Managed by the Administration and Operations division.

^b Provision for an annual grant to the IPCC.

^c Excludes adjustment to the working capital reserve.

3. Table III.2 presents the core budget for 2024–2025 and expenditure as at 31 December 2025, by object of expenditure. Total expenditure, including programme support costs, amounted to EUR 73.9 million, representing 100 per cent of the core budget, excluding the adjustment to the working capital reserve.

¹ The expenditure amounts are provisional and based on unaudited accounting data available in the enterprise resource planning system at the time of preparation of this document. Owing to rounding, the figures presented in the tables may not sum precisely.

² Decision [19/CP.28](#), para. 1.

³ See decision [5/CMP.18](#), para. 1, and document [FCCC/PA/CMA/2023/16](#), para. 106, respectively.

Table III.2

Core budget for 2024–2025 and expenditure, by object of expenditure, as at 31 December 2025

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2024–2025</i>	<i>Expenditure in 2024–2025</i>	<i>Expenditure rate (%)</i>
Staff and other personnel costs	51 603 139	49 084 435	95
Non-staff costs	13 487 449	15 835 798	117
IPCC	489 510	489 510	100
Programme support costs	8 525 413	8 473 676	99
Total	74 105 511	73 883 419	100

II. Trust fund for supplementary activities

4. Many mandated activities continue to be funded from the trust fund for supplementary activities through voluntary contributions from Parties and non-Party stakeholders, enabling the secretariat to implement its work programme more effectively.

5. Table III.3 presents the budget for the biennium 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the trust fund for supplementary activities, including resources relating to Article 6, paragraph 4, of the Paris Agreement that were managed under the trust fund in 2024, by object of expenditure. The overall expenditure rate was 41 per cent and varied significantly between projects (see annex V to this document). The low expenditure rate for some projects was attributable to several factors, including the late receipt or non-receipt of funding. Subject to the terms of the relevant contribution agreements, resources received but not used in 2024–2025 may be carried forward for use in 2026–2027 to cover costs related to implementing the corresponding projects.

Table III.3

Budget for 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the trust fund for supplementary activities, by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2024–2025</i>	<i>Expenditure in 2024–2025</i>	<i>Expenditure of 2024–2025 budget (%)</i>
Staff and other personnel costs	76 016 277	36 146 649	48
Non-staff costs	129 558 131	49 153 704	38
Programme support costs	26 724 673	9 457 858	35
Total	232 299 081	94 758 211	41

III. Trust fund for the international transaction log

6. CMP 18 approved the ITL budget for the biennium 2024–2025, amounting to EUR 3.1 million.

7. Table III.4 presents the budget for 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the trust fund for the international transaction log, by object of expenditure. The overall expenditure rate was 83 per cent.

Table III.4

Budget for 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the trust fund for the international transaction log, by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2024–2025^a</i>	<i>Expenditure in 2024–2025</i>	<i>Expenditure of 2024–2025 budget (%)</i>
Staff and other personnel costs	1 129 552	1 044 072	92
Non-staff costs	1 635 796	1 254 450	77
Programme support costs	359 495	296 179	82
Total	3 124 843	2 594 701	83

^a Excludes adjustment to the working capital reserve.**IV. Trust fund for the clean development mechanism**

8. The CDM Executive Board adopted the CDM business and management plan for 2024–2025 at its 119th meeting, held in September 2023. The budget approved by the Executive Board for the biennium 2024–2025 amounted to EUR 18.0 million. Although the Board approved the budget in United States dollars, it is presented here in euros, as in the updated versions of the work programme, to enhance the transparency of overall budget implementation. Expenditure rates presented as a percentage of the budget allocation may, however, be greater than the actual rates because of the conversion to euros.

9. Table III.5 presents the budget for 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the trust fund for the clean development mechanism, by object of expenditure. The overall expenditure rate was 97 per cent.

Table III.5

Budget for 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the trust fund for the clean development mechanism, by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2024–2025</i>	<i>Expenditure in 2024–2025</i>	<i>Expenditure of 2024–2025 budget (%)</i>
Staff and other personnel costs	10 374 627	8 946 398	86
Non-staff costs	5 582 385	6 846 852	123 ^a
Programme support costs	2 074 411	1 763 403	85
Total	18 031 423	17 556 653	97

^a This expenditure rate is due to expenses incurred for the purchase of certified emission reductions on behalf of other United Nations organizations, totalling EUR 3.6 million. These expenses are offset by corresponding income received, resulting in a net zero effect on the trust fund for the clean development mechanism.

V. Trust fund for the Paris Agreement crediting mechanism

10. The Supervisory Body for the mechanism established by Article 6, paragraph 4, of the Paris Agreement adopted its business and resource allocation plan for 2024–2025 at its 7th meeting, held in September 2023. The budget approved by the Supervisory Body for 2025 amounted to EUR 17.9 million. Although the Supervisory Body approved the budget in United States dollars, it is presented here in euros, as in the updated versions of the work programme,⁴ to enhance the transparency of overall budget implementation. Expenditure rates presented as a percentage of the budget allocation may, however, be greater than the actual rates because of the conversion to euros.

⁴ [FCCC/SBI/2023/2/Add.1/Rev.1](#), [FCCC/SBI/2024/INF.1](#), [FCCC/SBI/2024/INF.9](#), [FCCC/SBI/2025/INF.2](#) and [FCCC/SBI/2025/INF.11](#).

11. Table III.6 presents the budget for 2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the trust fund for the Paris Agreement crediting mechanism, by object of expenditure. The overall expenditure rate was 73 per cent, reflecting the decision of the Supervisory Body at its 17th meeting, held in August 2025, to apply a minimal operational capacity approach in the light of the financial situation of the secretariat.⁵

Table III.6

Budget for 2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the trust fund for the Paris Agreement crediting mechanism

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2025</i>	<i>Expenditure in 2025</i>	<i>Expenditure of 2025 budget (%)</i>
Staff and other personnel costs	8 941 669	5 663 334	63
Non-staff costs	6 855 290	5 920 325	86
Programme support costs	2 053 605	1 431 693	70
Total	17 850 564	13 015 352	73

VI. Trust fund for participation in the UNFCCC process

12. The budget for the biennium 2024–2025 for the trust fund for participation in the UNFCCC process amounted to EUR 13.5 million. Table III.7 shows the budget for 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the trust fund for participation in the UNFCCC process, by object of expenditure. The overall expenditure rate was 65 per cent. Owing to fewer requests for funding than planned for SB 60, the overall expenditure rate was low. Of the 144 eligible Parties, 8 cancelled their nominations and 7 did not request funding.

13. In addition, the Government of Azerbaijan, as the host country of COP 29, generously offered to provide funding to an additional four delegates from each SIDS, which was facilitated by the secretariat. All 38 SIDS responded to the offer.

Table III.7

Budget for 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the trust fund for participation in the UNFCCC process, by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2024–2025</i>	<i>Expenditure in 2024–2025</i>	<i>Expenditure of 2024–2025 budget (%)</i>
Staff and other personnel costs	287 656	152 240	53
Non-staff costs	11 640 260	7 709 075	66
Programme support costs	1 550 629	921 036	59
Total	13 478 545	8 782 351	65

VII. Trust fund for the special annual contribution from the Government of Germany

14. The budget for the biennium 2024–2025 for the Bonn Fund amounted to EUR 5.2 million. Table III.8 presents the budget for 2024–2025, as agreed with the Government of Germany, and expenditure as at 31 December 2025 under the Bonn Fund, by object of expenditure. The overall expenditure rate was 96 per cent.

⁵ See Supervisory Body document A6.4-SBM017.

Table III.8

Budget for 2024–2025 and expenditure as at 31 December 2025 under the Bonn Fund, by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2024–2025</i>	<i>Expenditure in 2024–2025</i>	<i>Expenditure of 2024–2025 budget (%)</i>
Staff and non-staff costs	4 618 622	4 434 401	96
Programme support costs	600 422	573 535	96
Total	5 219 044	5 007 936	96

VIII. Special account for conferences and other recoverable costs

15. The secretariat manages funding relating to the cost associated with the consolidation of the secretariat's premises on the United Nations Campus in Bonn under the special account for conferences and other recoverable costs. The funding is provided by the Government of Germany. The special account receives further funding under agreements with the host countries of the sessions of the COP.

16. Table III.9 shows the budget for the biennium 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the special account for conferences and other recoverable costs, by object of expenditure.

Table III.9

Budget for 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the special account for conferences and other recoverable costs, by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2024–2025</i>	<i>Expenditure in 2024–2025</i>	<i>Expenditure of 2024–2025 budget (%)</i>
'Physical modern workspace'			
Staff and other personnel costs	0	0	0
Non-staff costs	380 520	374 724	98
Programme support costs	19 026	18 736	98
Subtotal	399 546	393 460	98
COP 29^a			
Staff and non-staff costs ^b	5 053 498	5 090 067	101
Programme support costs	252 675	247 210	98
Subtotal	5 306 173	5 337 277	101
COP 30^c			
Staff and non-staff costs	5 832 511	5 582 597	96
Programme support costs	291 626	285 154	98
Subtotal	6 124 137	5 867 751	96
Total	11 829 856	11 598 488	98

^a Budget as per the Host Country Agreement contribution from the Government of Azerbaijan for COP 29. The budget was approved in United Nations dollars but converted to euros using the official United Nations exchange rate on the dates on which the funds were received.

^b The host country agreements for COP 29 and COP 30 do not include dedicated budget lines for staff costs and non-staff costs.

^c Budget as per the Host Country Agreement contribution from the Government of Brazil for COP 30. The budget was approved in United Nations dollars but converted to euros using the official United Nations exchange rate on the dates on which the funds were received.

IX. Special account for programme support costs

17. Table III.10 shows the budget for the biennium 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the special account for programme support costs, by object of expenditure. The overall expenditure rate was 94 per cent.²⁰

Table III.10

Budget for 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the special account for programme support costs, by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2024–2025</i>	<i>Expenditure in 2024–2025</i>	<i>Expenditure of 2024–2025 budget (%)</i>
Staff and other personnel costs	19 410 462	18 204 367	94
Non-staff costs	5 414 163	5 213 550	96
Total	24 824 625	23 417 917	94

X. Special account for cost recovery related activities

18. Table III.11 shows the budget for the biennium 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the special account for cost recovery related activities, by object of expenditure. The overall expenditure rate was 81 per cent.

Table III.11

Budget for 2024–2025 as at 1 July 2025 and expenditure as at 31 December 2025 under the special account for cost recovery related activities, by object of expenditure

(Euros)

<i>Object of expenditure</i>	<i>Budget for 2024–2025</i>	<i>Expenditure in 2024–2025</i>	<i>Expenditure of 2024–2025 budget (%)</i>
Staff and other personnel costs	9 305 995	6 634 518	71
Non-staff costs	24 946 922	21 234 274	85
Total	34 252 917	27 868 792	81

²⁰ [FCCC/SBI/2025/INF.11](#).

Annex IV

Secretariat posts and staff

[English only]

1. This annex contains information on secretariat posts under all funding sources and the distribution of staff members among geographical regions, between Annex I and non-Annex I Parties, and by gender. Information on the distribution of staff members is presented in terms of head count; therefore, a staff member is counted as ‘1’ even if employed on a part-time basis. Several staff members are assigned to positions at higher levels, although their contracts and official assignments continue to reflect a lower grade. The numbers of filled posts and staff members consider staff on fixed-term, temporary and other contracts.

I. Posts

2. The total number of budgeted secretariat posts for the biennium 2024–2025, as presented in the updated work programme as at 1 July 2025,¹ is 663. As at 31 December 2025, 454 (68 per cent) of the budgeted posts for 2024–2025 had been filled.

3. Table IV.1 shows the number of budgeted and filled posts by grade and source of funding as at 31 December 2025. The share of filled posts in the total number of budgeted posts ranges from 43 per cent under the trust fund for supplementary activities to 100 per cent under the Bonn Fund.

Table IV.1

Budgeted posts and filled posts, by grade and source of funding, as at 31 December 2025

<i>Source of funding</i>	<i>USG</i>	<i>ASG</i>	<i>D-2</i>	<i>D-1</i>	<i>P-5</i>	<i>P-4</i>	<i>P-3</i>	<i>P-2</i>	<i>P-1</i>	<i>Subtotal</i>	<i>GS</i>	<i>Total</i>
Trust fund for the core budget of the UNFCCC												
Budgeted	1	1	2	8	18	35	44	19	–	128	53	181
Filled	1	1	1	8	18	33	42	17	–	121	50	171
Trust fund for supplementary activities												
Budgeted	–	–	–	–	6	32	83	63	–	184	56	240
Filled	–	–	–	–	3	17	33	31	–	84	18	102
Trust fund for the clean development mechanism												
Budgeted	–	–	–	–	1	2	16	8	–	27	15	42
Filled	–	–	–	–	2	1	11	6	–	20	9	29
Trust fund for the Paris Agreement crediting mechanism												
Budgeted	–	–	–	–	2	9	17	17	–	45	18	63
Filled	–	–	–	–	1	8	11	5	–	25	12	37
Trust fund for the international transaction log												
Budgeted	–	–	–	–	–	1	1	2	–	4	–	4
Filled	–	–	–	–	–	1	1	1	–	3	–	3
Trust fund for participation in the UNFCCC process												
Budgeted	–	–	–	–	–	–	–	–	–	–	2	2
Filled	–	–	–	–	–	–	–	–	–	–	1	1
Bonn Fund												
Budgeted	–	–	–	–	–	–	1	–	–	1	9	10
Filled	–	–	–	–	–	–	1	–	–	1	9	10
Special account for cost recovery related activities												

¹ [FCCC/SBI/2025/INF.11](#).

<i>Source of funding</i>	<i>USG</i>	<i>ASG</i>	<i>D-2</i>	<i>D-1</i>	<i>P-5</i>	<i>P-4</i>	<i>P-3</i>	<i>P-2</i>	<i>P-1</i>	<i>Subtotal</i>	<i>GS</i>	<i>Total</i>
Budgeted	–	–	–	–	–	5	11	7	–	23	14	37
Filled	–	–	–	–	–	4	5	4	–	13	10	23
Programme support costs												
Budgeted	–	–	–	1	2	8	16	10	–	37	47	84
Filled	–	–	–	1	2	9	14	7	–	33	45	78
Total												
Budgeted	1	1	2	9	29	92	189	126	–	449	214	663
Filled	1	1	1	9	26	73	118	71	–	300	154	454

4. Table IV.2 shows the number of posts under the trust fund for the core budget of the UNFCCC and filled posts by grade and division. As at 31 December 2025, 171 of the 181 core budget posts had been filled.

Table IV.2

Core budget posts and filled posts by grade and division as at 31 December 2025

<i>Division</i>	<i>P and above</i>		<i>GS</i>		<i>Total budgeted</i>	<i>Total filled</i>
	<i>Budgeted</i>	<i>Filled</i>	<i>Budgeted</i>	<i>Filled</i>		
Executive	8	7	7	7	15	14
Programmes Coordination	1	1	1	1	2	2
Adaptation	17	15	5	5	22	20
Mitigation	10	10	4	3	14	13
Means of Implementation	16	16	6	6	22	22
Transparency	33	31	12	11	45	42
Operations Coordination	3	2	2	2	5	4
Administration and Operations	6	6	1	1	7	7
Conference Affairs	7	6	3	3	10	9
Legal Affairs	5	5	3	3	8	8
Intergovernmental Support and Collective Progress	12	12	4	4	16	16
Communications and Engagement	10	10	5	4	15	14
Total	128	121	53	50	181	171

II. Staff

5. The total number of staff members on contract under all funding sources was 457 as at 31 December 2025.²

6. Table IV.3 provides information on the geographical distribution of the staff appointed at the Professional level and above. As at 31 December 2025, Western European and other States accounted for the highest percentage of staff appointed at the Professional level and above (37 per cent, compared with 40 per cent as at 31 December 2024), whereas Eastern European States and African States accounted for the lowest (11 per cent, the same number as at 31 December 2024, and 11 per cent, compared with 10 per cent as at 31 December 2024, respectively).

7. The secretariat has continued its efforts to achieve good geographical distribution and gender balance among staff at the Professional level and above.

² The total number of staff members on contract includes three staff members not placed against established posts as they are either on special leave without pay (two) or on secondment to another United Nations entity (one).

Table IV.3

Geographical distribution of staff members appointed at the Professional level and above as at 31 December 2025

<i>Grade</i>	<i>African States</i>	<i>Asia-Pacific States</i>	<i>Latin American and Caribbean States</i>	<i>Eastern European States</i>	<i>Western European and other States</i>	<i>Total</i>
USG	0	0	1	0	0	1
ASG	1	0	0	0	0	1
D-2	0	0	0	0	1	1
D-1	2	1	0	1	5	9
P-5	4	5	4	2	11	26
P-4	5	18	8	6	28	65
P-3	7	33	14	15	50	119
P-2	13	30	10	8	17	78
Total	32	87	37	32	112	300
Percentage of total	11	29	12	11	37	100

8. Table IV.4 highlights the distribution of staff members appointed at the Professional level and above between Annex I and non-Annex I Parties. As at 31 December 2025, the percentage of staff from non-Annex I Parties at the Professional and higher levels was 52 per cent, compared with 48 per cent for Annex I Parties. For comparison, as at 31 December 2024, the percentage of staff from non-Annex I Parties was 50 per cent and from Annex I Parties was also 50 per cent.

Table IV.4

Distribution of staff members at the Professional level and above between Annex I and non-Annex I Parties as at 31 December 2025

<i>Grade</i>	<i>Annex I Parties</i>	<i>Non-Annex I Parties</i>
USG	0	1
ASG	0	1
D-2	1	0
D-1	5	4
P-5	14	12
P-4	32	33
P-3	66	53
P-2	27	51
Total	145	155
Percentage of total	48	52

9. Table IV.5 highlights the distribution of staff members by gender. As at 31 December 2025, the percentage of female staff at the Professional and higher levels was 52 per cent, while the percentage of male staff was 48 per cent. This represents a significant change since 31 December 2024, when 50 per cent of staff at the Professional and higher levels were female and 50 per cent were male.

Table IV.5
Distribution of staff members by gender as at 31 December 2025

<i>Grade</i>	<i>Female</i>	<i>Male</i>
USG	0	1
ASG	1	0
D-2	0	1
D-1	5	4
P-5	10	16
P-4	24	41
P-3	59	60
P-2	54	24
Subtotal	153	147
Percentage of P and above	52	48
Number of GS	111	46
Total	264	193
Percentage of total	58	42

Annex V

Projects funded from the trust fund for supplementary activities in 2024–2025 as at 31 December 2025*

[English only]

The table below presents budget as at 1 July 2025 and expenditure for projects funded from the trust fund for supplementary activities in 2024–2025 as at 31 December 2025. Project expenditure was limited, inter alia, by available funding, which in most cases was less than the amount budgeted for the biennium.

Projects funded from the trust fund for supplementary activities in 2024–2025 as at 31 December 2025

(Euros)

<i>Project number</i>	<i>Project/subproject</i>	<i>2024–2025 budget</i>	<i>Available funding in 2024–2025</i>	<i>Expenditure in 2024–2025</i>
	Intergovernmental engagement			
101–002	Facilitation of enhanced mitigation ambition and implementation	9 845 058	4 693 034	3 931 052
101–005	Enhancement of coordination and operational support for Presidency teams	1 365 343	694 881	339 793
101–006	Facilitation of the effective participation of observer organizations and other non-Party stakeholders in established UNFCCC processes	2 862 258	1 181 075	639 588
101–010	Engagement by the Executive Secretary and the Deputy Executive Secretary in United Nations wide management and coordination activities ^a	1 038 868	1 434 257 ^b	831 177
101–011	Coordination of support for just transition, including the United Arab Emirates just transition work programme	2 028 578	1 004 396	327 153
101–012	Support for partnerships for transformative climate action	1 823 418	1 827 084	1 331 019
	Intergovernmental processes			
102–001–1	Comprehensive 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	6 108 421	3 036 703	2 774 557
102–001–2	Activities to respond to loss and damage arising from the adverse effects of climate change, including in support of the objectives of the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change	554 165	7 230 963 ^c	7 210 139
102–002	Support for the operationalization of Article 6, paragraphs 2 and 8, of the Paris Agreement	10 466 588	4 237 798	2 165 249
102–003	Strengthening of the climate finance architecture through the new collective quantified goal on climate finance; long-term finance; and the Sharm el-Sheikh dialogue on the scope of Article 2, paragraph 1(c), of the Paris Agreement and its complementarity with Article 9 of the Paris Agreement; support for work related to finance for addressing loss and damage and adaptation finance; support for the interim secretariat of and administrative support for the Board of the Fund for responding to Loss and Damage during its transitional period; and support for the biennial assessment and overview of climate finance flows, the report on the determination of the needs of developing country Parties, the report on progress towards the goal of	15 355 937	10 411 710	8 513 513

* Not formally edited.

<i>Project number</i>	<i>Project/subproject</i>	<i>2024–2025 budget</i>	<i>Available funding in 2024–2025</i>	<i>Expenditure in 2024–2025</i>
	mobilizing USD 100 billion per year and work related to Article 9, paragraph 5, of the Paris Agreement			
102–004–1	Comprehensive support for the technical reviews of national reports under the enhanced transparency framework under the Paris Agreement (ETF) and measurement, reporting and verification processes	18 275 063	5 598 773	3 581 185
102–004–2	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 issues relating to agriculture	3 067 074	2 090 704	978 139
102–005	Provision of comprehensive support for the response to the first global stocktake, preparation for the second global stocktake, consideration of research and systematic observation and science and enhancement of collaboration with the Intergovernmental Panel on Climate Change and of ocean-based climate action	1 444 017	1 132 782	760 572
102–006–1	Enhancement of 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	3 784 775	2 626 000	1 815 020
102–006–2	Comprehensive support for work related to Action for Climate Empowerment, youth engagement, including the Presidency youth climate champion, and gender, including enhancement of inclusive stakeholder engagement	6 813 477	3 969 181	2 801 991
102–008	COP of the future, for the future	2 858 434	1 929 034	959 711
	Constituted bodies			
200–001	Support for the full extent of activities envisaged in the workplans of the Adaptation Committee, 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	7 479 615	3 220 432	2 328 633
200–002	Support for the full extent of 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	1 990 824	1 624 035	1 047 382
200–003	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	2 974 246	1 147 050	799 699
200–004	Extensive support for developing countries to implement the ETF and measurement, reporting and verification processes, including through the work of the Consultative Group of Experts	13 784 998	9 374 112	4 346 843
200–007	Comprehensive support for the full extent of activities of the Compliance Committees under the Kyoto Protocol and the Paris Agreement	1 248 861	553 173	335 885
	Data and information management			
300–001	Development and enhancement of adaptation-related data portals	883 777	264 584	215 060
300–004	Development of the information hub and related reporting and review systems and tools used under the ETF and streamlining of existing data management and tools used under the current transparency arrangements	13 156 263	3 779 081	3 768 785

<i>Project number</i>	<i>Project/subproject</i>	<i>2024–2025 budget</i>	<i>Available funding in 2024–2025</i>	<i>Expenditure in 2024–2025</i>
300–004–1	Support for enabling, enhancing and recognizing participation in global climate action through the global climate action portal (NAZCA)	5 036 623	4 183 016	3 382 027
300–006	Enhancement of access to online information and of virtual participation in the UNFCCC process, and digital media campaigns	2 672 544	1 126 549	819 347
300–009	Enhancement and modernization of platforms and strengthening of the security of infrastructure and platforms	1 700 650	248 055	216 894
300–012	Enhancement of digital access to UNFCCC archives and development and maintenance of the digital platform for climate change events	3 007 765	579 961	486 205
	Enhanced engagement			
400–001	Enhancement of engagement with respect to climate change impacts, vulnerability and adaptation, including in relation to anticipatory approaches to the attainment of long-term resilience	2 711 758	565 815	228 600
400–002	Unlocking of transformative climate solutions in collaboration with Parties and non-State actors	40 674 891	35 841 685	11 173 404
400–003	Support for developing countries to access means of implementation for national adaptation plans and nationally determined contributions, comprising needs-based finance; the Fellowship Capacity Award Programme to Advance Capabilities and Institutional Training in One Year; the Youth4Capacity programme; and the Technology Mechanism initiative on artificial intelligence for climate action	8 126 541	5 859 869	3 597 075
400–004	Additional support and enhanced engagement in the development and implementation of the ETF	5 020 978	838 241	410 376
400–006–1	Comprehensive support for communications campaigns for promoting achievements under the UNFCCC process and producing multilingual content for the UNFCCC website, mobile applications and social media channels	4 839 388	2 198 906	1 552 687
400–006–2	Mobilization for climate action, in particular through the creative and community sectors	4 919 580	2 608 421	2 018 109
400–007	Enhancement of the capacity of young negotiators, presiding officers, secretariat staff, observer organizations, policymakers and legislators to engage in the UNFCCC process and implement international climate commitments	912 368	19 647	18 378
400–009	Enhancement of capacity for conferences and workshops	113 000	–	–
400–011	UNFCCC liaison officer in New York City, United States of America	344 490	381 896	86 767
	Oversight and administration			
500–007	Comprehensive provision of institutional and general legal review and advice with respect to all activities and operations of the secretariat; and strengthening of the secretariat’s institutional legal framework	1 641 448	557 269	399 557
500–009	Enhancement and modernization of infrastructure, networks and end-user equipment and productivity tools	1 423 800	362 171	225 483
500–010	Advancement of the secretariat’s delivery and organizational culture for greater impact	1 033 612	643 714	513 371
500–011	Enhancement of coordination and synergies related to facilitating implementation of mandated activities	1 126 789	575 682	449 842

<i>Project number</i>	<i>Project/subproject</i>	<i>2024–2025 budget</i>	<i>Available funding in 2024–2025</i>	<i>Expenditure in 2024–2025</i>
500–012	Integration and harmonization of the UNFCCC administrative process to adapt to new mandates that transition from negotiations of the Paris Agreement rulebook to operationalization of the Paris Agreement, and continuation of the implementation of recommendations from the structural review of the secretariat to improve the effectiveness and efficiency of the organization	1 061 335	515 519	294 192
Total^d		215 577 618	130 167 258	77 674 459

^a The available funding exceeds the project budget because the contribution of the Foundation to Promote Open Society has no expiration date and is not intended to be fully used within the biennium 2024–2025.

^b The available funding exceeded the budgeted amount because the Foundation to Promote Open Society contribution has no expiration date and was not intended to be fully utilized within the biennium.

^c The Santiago network had been managed by the UNFCCC secretariat until a host for the network was selected (United Nations Office for Project Services and United Nations Office for Disaster Risk Reduction). This amount includes funds that were forwarded to the new hosts.

^d Funding and expenditure in support of activities under Article 6, paragraph 4, of the Paris Agreement continued to be administered under the trust fund for supplementary activities in 2024. It was transferred in January 2025 to a newly established trust fund dedicated to funding these activities. It is therefore excluded from the table.