

Decision -/CMP.19

Guidance relating to the clean development mechanism

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

Recalling Articles 3 and 12 of the Kyoto Protocol,

Also recalling that participation in a clean development mechanism project activity is voluntary,¹

Further recalling decision 3/CMP.1 and subsequent guidance provided by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol relating to the clean development mechanism,

Acknowledging the contribution to global efforts to address climate change of the clean development mechanism, which as at 18 November 2024 was responsible for 7,837² project activities being registered, 353³ programmes of activities being registered and more than 2,450 million certified emission reductions being issued, of which more than 179 million had been voluntarily cancelled either in national registries or in the clean development mechanism registry,

Cognizant of decisions 2/CMP.17 and 1/CMP.18 and their annexes,

1. *Welcomes* the annual report of the Executive Board of the clean development mechanism to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol;⁴
2. *Takes note* of the work undertaken from 28 September 2023 to 7 November 2024 by the Executive Board, its panels and the secretariat in overseeing the implementation of the clean development mechanism and maintaining stakeholder engagement in its operations;
3. *Designates* as operational entities those entities that have been accredited and provisionally designated as such by the Executive Board to carry out sectoral scope-specific validation and/or verification functions as set out in the annex;
4. *Takes note* of the progress made by the Executive Board in addressing the issue of non-responsive designated national authorities of Parties to the Kyoto Protocol and *requests* the Executive Board to continue following up with non-responsive designated national authorities as per the approach established by the Board, as necessary;
5. *Welcomes* the adoption by the Executive Board⁵ of the procedure for submitting requests for transferring certified emission reductions in accordance with paragraph 11 of decision 2/CMP.17.

¹ As per decision 3/CMP.1, para. 28.

² The total number of project activities registered as at 18 November 2024 was 7,864, of which 27 had been deregistered. Additionally, 26 project activities were recorded as provisional with a crediting period starting on or after 1 January 2021.

³ The total number of programmes of activities registered as at 18 November 2024 was 353; additionally, 10 programmes of activities were recorded as provisional with a programme of activity period starting on or after 1 January 2021.

⁴ FCCC/KP/CMP/2024/3 and Add.1.

⁵ See Executive Board document CDM-EB123, para. 37.

Annex

Entities accredited and provisionally designated by the Executive Board of the clean development mechanism

[English only]

<i>Name of entity</i>	<i>Sectoral scopes (validation and verification)</i>
4K Earth Science Private Limited (4KES) ^a	1–16
Beijing Carbon Brilliant Technology Ltd. (CBT) ^a	1–3, 14
Beijing United Intelligence Certification Co., Ltd (UICC) ^a	1–9, 12–13
Carbon Check (India) Private Ltd. (Carbon Check) ^a	1–5, 7–10, 13–16
China Classification Society Certification Co., Ltd. (CCSC) ^b	15
EPIC Sustainability Services Pvt. Ltd. (EPIC) ^a	1–16
LGAI Technological Center, S.A. (LGAI Tech. Center S.A) ^a	1, 3, 13
Re Carbon Gözetim Denetim ve Belgelendirme Limited Sirketi (Re Carbon) ^c	1–3, 13, 15
TÜV NORD CERT GmbH (TÜV NORD) ^a	1–16

^a Accreditation granted for five years.

^b Extension of sectoral scope. For the entities for which the scope of accreditation was extended, only the new sectoral scopes are indicated.

^c Voluntary withdrawal of accreditation in its entirety.

Decision -/CMP.19

Matters relating to the Adaptation Fund

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

Recalling decisions 1/CMP.3, 1/CMP.4, 2/CMP.10, 1/CMP.11, 2/CMP.12, 1/CMP.13, 1/CMP.14, 3/CMP.15, 3/CMP.16, 4/CMP.17 and 3/CMP.18,

Also recalling decision 13/CMA.1,

Further recalling decision 5/CMP.17, paragraph 8,

1. *Welcomes* the annual report of the Adaptation Fund Board for 2024, including its addendum, and the information therein;¹
2. *Notes* the following information, actions and decisions relating to the Adaptation Fund Board presented in the report referred to in paragraph 1 above:
 - (a) The progress of the Adaptation Fund Board in implementing the Medium-Term Strategy of the Adaptation Fund for 2023–2027² in line with the Board's implementation plan;³
 - (b) The decision of the Adaptation Fund Board to update the environmental and social safeguard policy of the Adaptation Fund;⁴
 - (c) The adoption of a resource mobilization target for 2024 of USD 300 million, to come from a greater number of contributors than in 2023;
 - (d) Cumulative receipts of USD 1,827.14 million, as at 30 June 2024, into the Adaptation Fund Trust Fund, comprising USD 215.83 million from the monetization of certified emission reductions, USD 1,489.88 million from voluntary contributions and USD 121.43 million from investment income earned on the Trust Fund balance;
 - (e) Cash receipts amounting to USD 309.94 million, comprising USD 0.91 million from the monetization of certified emission reductions, USD 256.92 million from voluntary contributions and USD 52.11 million from investment income earned on the Adaptation Fund Trust Fund balance, received between 1 July 2023 and 30 June 2024;
 - (f) Outstanding pledged contributions from previous years of USD 122.57 million, of which USD 72.67 million under signed agreements, as at 20 November 2024;
3. *Welcomes* the financial pledges made towards the Adaptation Fund resource mobilization target for 2024 of USD 300 million, to come from more than the 14 contributors in 2023, by the Governments of Denmark, Germany, Iceland, Ireland, Norway, the Republic of Korea, Spain, Sweden and Switzerland, as well as the governments of the Brussels-Capital and Walloon Regions of Belgium, equivalent to USD 132.85 million;
4. *Notes with concern* the outstanding pledged contributions to the Adaptation Fund and *urges* Parties to fulfil their pledges as soon as possible;
5. *Encourages* continued and increased voluntary contributions of financial resources to the Adaptation Fund in line with its resource mobilization strategy for 2022–2025;
6. *Underscores* the urgency of scaling up financial resources, including the provision of voluntary support, that are additional to the share of proceeds levied on certified emission

¹ FCCC/KP/CMP/2024/4–FCCC/PA/CMA/2024/6 and Add.1.

² Available at <https://www.adaptation-fund.org/document/medium-term-strategy-2023-2027/>.

³ See Adaptation Fund Board document AFB/B.40/5/Rev.1.

⁴ In line with decision 5/CMP.17, para. 15.

reductions in order to support the resource mobilization efforts of the Adaptation Fund Board with a view to strengthening the Adaptation Fund;

7. *Emphasizes* the importance of continuing to take action to promote the adequacy and predictability of adaptation finance, including through multi-year contributions, taking into account the role of the Adaptation Fund in delivering dedicated support for adaptation;

8. *Recalls* the importance of financial contributions to the Adaptation Fund, including in the context of urging developed country Parties to at least double their collective provision of climate finance for adaptation to developing countries from 2019 levels by 2025, in the context of achieving a balance between mitigation and adaptation in the provision of scaled-up financial resources, recalling Article 9, paragraph 4, of the Paris Agreement, as per paragraph 18 of decision 1/CMA.3;

9. *Encourages* the achievement of the goals set out in the Medium-Term Strategy of the Adaptation Fund for 2023–2027 with the expectation that its implementation will generate significant outcomes in terms of promoting locally led adaptation, scaling up projects and replicating their results, and strengthening linkages and synergies between the Strategy’s strategic pillars of action, innovation, and learning and sharing;

10. *Welcomes* the establishment by the Adaptation Fund Board of a new global aggregator programme for channelling small grants for locally led adaptation projects and programmes to non-accredited entities, and of a new funding window for regional projects and programmes on locally led adaptation, as well as the approval of 13 single-country proposals and 1 regional proposal, and *notes with appreciation* the efforts of developing country Parties to access funding under the Adaptation Fund for implementing concrete adaptation activities;

11. *Welcomes* the approval of additional financing and delivery partners for the global aggregator programme under the Adaptation Fund innovation facility and *requests* the Adaptation Fund Board to accelerate efforts to implement the programme;

12. *Underscores* the need to tailor projects to local contexts, including through initial assessments and consultations with diverse groups in line with the Adaptation Fund guidelines and policies;

13. *Notes* the increased support for readiness and capacity-building as a result of increasing project formulation grants for all projects and programmes, with additional support for locally led adaptation projects, and *stresses* the importance of the continuation of this work;

14. *Takes note* of the information in the report referred to in paragraph 1 above, *welcomes* the consideration by the Adaptation Fund Board of the funding caps, noting that the Board had requested the secretariat to prepare an analysis for consideration at its 43rd meeting, and *requests* the Board to complete its consideration in a timely manner;

15. *Welcomes* the decision of the Adaptation Fund Board to outline an enhanced readiness programme and *looks forward* to receiving an update on progress in this regard;

16. *Welcomes* the progress of the Adaptation Fund Board in implementing the updated gender policy and action plan of the Adaptation Fund⁵ and the gender scorecard, including by developing the first Adaptation Fund e-learning course on gender mainstreaming⁶ to help strengthen the capacity of implementing entities to develop gender-responsive adaptation projects, and *requests* the Adaptation Fund Board to further increase the gender-responsiveness of the resources of the Adaptation Fund;

17. *Invites* the Adaptation Fund Board to consider areas for improvement in the context of the gender-responsiveness of the work of the Adaptation Fund, taking into account relevant insights, including from the summary report on the 2024 Standing Committee on Finance Forum on accelerating climate action and resilience through gender-responsive finance;⁷

⁵ See <https://www.adaptation-fund.org/document/opg-annex4-gender-policy/>. The updated gender policy and action plan is available in English, French and Spanish.

⁶ Available at <https://www.adaptation-fund.org/document/gender-mainstreaming-e-course/>.

⁷ FCCC/CP/2024/6/Add.5–FCCC/PA/CMA/2024/8/Add.5.

18. *Welcomes* the decision of the Adaptation Fund Board to develop and adopt a stand-alone Adaptation Fund policy on sexual exploitation and abuse and sexual harassment⁸ and *reiterates* the importance of the Adaptation Fund Board completing its work in this regard;
19. *Welcomes* the work of the Adaptation Fund Board on complementarity and coherence with other multilateral climate funds⁹ and *encourages* the Board to continue this work with a view to simplifying its access modalities, as appropriate, and maximizing its impact;
20. *Welcomes* the continued collaboration between the Adaptation Fund and the Technology Executive Committee and the Climate Technology Centre and Network, including through the Adaptation Fund Climate Innovation Accelerator, and *encourages* continued collaboration in this regard;
21. *Also encourages* the Adaptation Fund Board to complete, as a matter of priority, its work related to implementing its mandates in decisions 1/CMP.14 and 13/CMA.1 and to report thereon in its annual report to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its twentieth session (November 2025) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session (November 2025);
22. *Emphasizes* the need for maintaining continuity in implementing the activities of the Adaptation Fund Board during the transition of the Adaptation Fund from the Kyoto Protocol to the Paris Agreement, including continued access of developing countries to support for adaptation;
23. *Requests* the Subsidiary Body for Implementation to consider, at its sixty-second session (June 2025), the matter of the arrangements for the Adaptation Fund to exclusively serve the Paris Agreement and to make recommendations on this matter for consideration by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its twentieth session.

⁸ In response to decisions 4/CMP.17, para. 13, and 18/CMA.4, para. 21.

⁹ Including the declaration by the Adaptation Fund, the Climate Investment Funds, the Global Environment Facility and the Green Climate Fund on enhancing access to climate finance and increasing the effectiveness of multilateral climate funds (see <https://www.adaptation-fund.org/enhancing-access-and-increasing-impact-the-role-of-the-multilateral-climate-funds/>).

Decision -/CP.29 -/CMP.19 -/CMA.6

Matters related to the impacts of the implementation of response measures

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

Recalling Article 4 of the Convention,

Also recalling Article 2 and Article 3, paragraph 14, of the Kyoto Protocol,

Reaffirming Article 4, paragraph 15, of the Paris Agreement,

Recalling decisions 1/CP.21, 7/CP.24, 4/CP.25, 19/CP.26, 20/CP.27, 13/CP.28, 3/CMP.14, 4/CMP.15, 7/CMP.16, 7/CMP.17, 4/CMP.18, 7/CMA.1, 4/CMA.2, 23/CMA.3, 23/CMA.4 and 19/CMA.5,

Also recalling decision 1/CMA.5, paragraph 136, and decision 19/CMA.5, annex I, paragraph 1(f), which highlight the importance of promoting action to minimize the adverse impacts and maximize the positive impacts of the implementation of response measures,

1. *Express appreciation* to the Government of Ghana for hosting the first global dialogue on the impacts of the implementation of response measures, held from 9 to 10 September 2024 in Accra;
2. *Also express appreciation* to the United Nations Development Programme for supporting the organization of the global dialogue; the Chairs of the subsidiary bodies and the secretariat for organizing the dialogue; the experts and facilitators who contributed to the event; and the Parties and observers that participated;
3. *Acknowledge* the report on the global dialogue¹ prepared by the secretariat, recognizing that it is not an exhaustive account thereof;
4. *Welcome* the annual report of the Katowice Committee of Experts on the Impacts of the Implementation of Response Measures for 2024,² *adopt* the updated rules of procedure contained therein and *also adopt* the recommendations forwarded by the forum on the impact of the implementation of response measures contained in sections I–II below, which pertain to activities 6³ and 10⁴ of the workplan of the forum and its Katowice Committee on Impacts;⁵
5. *Further adopt* the workplan of the forum and its Katowice Committee on Impacts for 2026–2030, as contained in the annex;
6. *Request* the Katowice Committee on Impacts to prepare and include in its annual report for 2025 a timeline and modalities for its implementation of each activity in the workplan referred to in paragraph 5 above;
7. *Also request* the forum to incorporate into its annual workplan the consideration of matters of process and substantive matters related to the work of the Katowice Committee on

¹ FCCC/SB/2024/10.

² FCCC/SB/2024/8.

³ Activity 6 is promoting the availability and use of guidelines and policy frameworks to assist Parties in promoting just transition of the workforce and the creation of decent work and quality jobs within and across sectors, including training, retooling, retraining and reskilling systems and stakeholder engagement strategies.

⁴ Activity 10 is sharing experience and best practices in reporting and informing on efforts to assess and analyse the impacts of the implementation of response measures.

⁵ Contained in annex II to decisions 4/CP.25, 4/CMP.15 and 4/CMA.2.

Impacts at the sessions of the governing bodies on the basis of the annual report of the Katowice Committee on Impacts;

8. *Further request* the secretariat to support the implementation of the workplan referred to in paragraph 5 above;

9. *Take note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 5–8 above;

10. *Request* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources;

I. Activity 6⁶ of the workplan

11. *Recognize* the variety of existing just transition frameworks, guidelines and tools;

12. *Also recognize* the importance of data availability, institutional and human capacity, and legal and regulatory frameworks, particularly for developing countries;

13. *Encourage* Parties to integrate just transition of the workforce and the creation of decent work and quality jobs into the development and implementation of their nationally determined contributions;

II. Activity 10⁷ of the workplan

14. *Encourage* Parties to report on the social and economic consequences of response measures, in line with paragraph 90 of decision 18/CMA.1, in both a qualitative and a quantitative manner;

15. *Also encourage* Parties that have already reported on the social and economic consequences of response measures to continue and enhance such reporting in both a qualitative and a quantitative manner;

16. *Request* the secretariat to prepare a synthesis report on the information on response measures reported by Parties in the biennial transparency reports and present it to the Katowice Committee on Impacts at its 13th meeting.

⁶ As footnote 3 above.

⁷ As footnote 4 above.

Annex

Workplan 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 for 2026–2030

<i>Activity number</i>	<i>Activity</i>	<i>Responsible actor</i>	<i>Timeline and modalities for implementation^a</i>	<i>Outputs</i>
1	Consideration of the KCI annual report by the forum on the impact of the implementation of response measures (para. 5(j) of annex I to decisions 13/CP.28, 4/CMP.18 and 19/CMA.5)	Forum KCI	–	–
2	Prepare information for the technical assessment component of the global stocktake related to the impacts of the implementation of response measures with the processed outline in decision 23/CMA.3, paras. 11–12 (decision 19/CMA.1, paras. 8 and 24)	Forum KCI	–	–
3	Review of the functions, work programme and modalities of the forum and its KCI every five years, starting at SB 69 (November 2028) (para. 6 of decisions 13/CP.28, 4/CMP.18 and 19/CMA.5)	Forum KCI	–	–
4	Midterm review of this workplan, starting at SB 68 (June 2028) and to be concluded no later than SB 69	Forum KCI	–	–
5	Assess and analyse the impacts, including socioeconomic impacts, of response measures to be implemented in order to achieve all outcomes of the global stocktake and different net zero scenarios and pathways	Forum KCI	(a) Building awareness and enhancing information-sharing through the exchange and sharing of experience and best practices (b) Preparing technical papers; national, regional and sector-specific case studies; concrete examples; and guidelines (c) Receiving input from and facilitating collaboration with experts, practitioners and relevant organizations (d) Organizing workshops	One report Regional workshops Recommendations to the governing bodies
6	Analyse, assess and report on the impacts of measures taken to combat climate change, including cross-border impacts, recalling Article 3, paragraph 5, of the Convention	Forum KCI	(a) Building awareness and enhancing information-sharing through the exchange and sharing of experience and best practices	Two reports Recommendations to the governing bodies

<i>Activity number</i>	<i>Activity</i>	<i>Responsible actor</i>	<i>Timeline and modalities for implementation^a</i>	<i>Outputs</i>
7	Identify and exchange experience on ways to enhance international cooperation to increase the capacity of the workforce and promote the development of emerging low- and zero-emission industries, including through the Technology Mechanism, and through education, retooling the workforce, training and retraining, and skilling and reskilling, with regard to low- and zero-emission development, and financial instruments that enable, mobilize and catalyse support	Forum KCI	(b) Preparing technical papers; national, regional and sector-specific case studies; concrete examples; and guidelines (c) Receiving input from and facilitating collaboration with experts, practitioners and relevant organizations (d) Organizing workshops	One report Recommendations to the governing bodies
8	Facilitate the exchange and sharing of experience and best practices among Parties, the secretariat and other international organizations on conducting impact assessments	Forum KCI	(a) Building awareness and enhancing information-sharing through the exchange and sharing of experience and best practices (b) Preparing technical papers; national, regional and sector-specific case studies; concrete examples; and guidelines (c) Receiving input from and facilitating collaboration with experts, practitioners and relevant organizations (d) Organizing workshops	Summary reports In-session workshops Recommendations to the governing bodies
9	Identify ways and means of enhancing public-private partnerships to address the impacts of the implementation of response measures	Forum KCI	(a) Building awareness and enhancing information-sharing through the exchange and sharing of experience and best practices (b) Preparing technical papers; national, regional and sector-specific case studies; concrete examples; and guidelines	In-session workshop Recommendations to the governing bodies

<i>Activity number</i>	<i>Activity</i>	<i>Responsible actor</i>	<i>Timeline and modalities for implementation^a</i>	<i>Outputs</i>
10	Develop a KCI toolbox that can be customized to local circumstances, including methodologies, for Parties to use in identifying, assessing and addressing the impacts of response measures, and build capacity and share experience in relation to using the toolbox	Forum KCI	(c) Receiving input from and facilitating collaboration with experts, practitioners and relevant organizations (d) Organizing workshops (a) Building awareness and enhancing information-sharing through the exchange and sharing of experience and best practices (b) Preparing technical papers; national, regional and sector-specific case studies; concrete examples; and guidelines (c) Receiving input from and facilitating collaboration with experts, practitioners and relevant organizations (d) Organizing workshops	Two reports Recommendations to the governing bodies
11	Develop a case study in each of the five United Nations regions on just transition of the workforce and the creation of decent work and quality jobs and on economic diversification and transformation in order to understand the opportunities and challenges faced in planning and implementation, and share the findings among Parties and experts	Forum KCI	(a) Building awareness and enhancing information-sharing through the exchange and sharing of experience and best practices (b) Preparing technical papers; national, regional and sector-specific case studies; concrete examples; and guidelines (c) Receiving input from and facilitating collaboration with experts, practitioners and relevant organizations (d) Organizing workshops	One report per region Recommendations to the governing bodies
12	Develop case studies to identify and analyse the social and economic impacts of economy-wide nationally determined contributions, covering all greenhouse gases, sectors and categories	Forum KCI	(a) Building awareness and enhancing information-sharing through the exchange and sharing of experience and best practices (b) Preparing technical papers; national, regional and sector-specific case studies; concrete examples; and guidelines (c) Receiving input from and facilitating collaboration with experts, practitioners and relevant organizations	One report Recommendations to the governing bodies

<i>Activity number</i>	<i>Activity</i>	<i>Responsible actor</i>	<i>Timeline and modalities for implementation^a</i>	<i>Outputs</i>
13	Assess and compile guidelines for reporting, in the context of the enhanced transparency framework under the Paris Agreement for assessing and analysing the impact of the implementation of response measures, on Parties with economies affected by the impacts of response measures, in line with Article 4, paragraph 15, of the Paris Agreement	Forum KCI	(d) Organizing workshops (a) Building awareness and enhancing information-sharing through the exchange and sharing of experience and best practices (b) Preparing technical papers; national, regional and sector-specific case studies; concrete examples; and guidelines (c) Receiving input from and facilitating collaboration with experts, practitioners and relevant organizations (d) Organizing workshops	One report One regional workshop Recommendations to the governing bodies
14	Organize an annual ministerial high-level round table on the impacts of the implementation of response measures, to be held in conjunction with sessions of the governing bodies	–	(a) Building awareness and enhancing information-sharing through the exchange and sharing of experience and best practices (b) Preparing technical papers; national, regional and sector-specific case studies; concrete examples; and guidelines (c) Receiving input from and facilitating collaboration with experts, practitioners and relevant organizations (d) Organizing workshops	Summary report
15	Enhance the capacity of Parties to carry out their own assessment and analysis of and produce reports on the impacts of the implementation of response measures through training and capacity-building efforts, including existing initiatives	Forum KCI	(a) Building awareness and enhancing information-sharing through the exchange and sharing of experience and best practices (b) Preparing technical papers; national, regional and sector-specific case studies; concrete examples; and guidelines (c) Receiving input from and facilitating collaboration with experts, practitioners and relevant organizations (d) Organizing workshops	One report Regional workshops Recommendations to the governing bodies

<i>Activity number</i>	<i>Activity</i>	<i>Responsible actor</i>	<i>Timeline and modalities for implementation^a</i>	<i>Outputs</i>
16	Identify and exchange experience on technological solutions aimed at reducing climate change impacts and creating decent work	Forum KCI	(a) Building awareness and enhancing information-sharing through the exchange and sharing of experience and best practices (b) Preparing technical papers; national, regional and sector-specific case studies; concrete examples; and guidelines (c) Receiving input from and facilitating collaboration with experts, practitioners and relevant organizations (d) Organizing workshops	Two reports Recommendations to the governing bodies
17	Promote the availability and use of guidelines and policy frameworks to assist Parties in promoting economic diversification and just transition of the workforce and the creation of decent work and quality jobs within and across sectors, including through training, retooling, retraining and reskilling systems and stakeholder engagement strategies	Forum KCI	(a) Building awareness and enhancing information-sharing through the exchange and sharing of experience and best practices (b) Preparing technical papers; national, regional and sector-specific case studies; concrete examples; and guidelines (c) Receiving input from and facilitating collaboration with experts, practitioners and relevant organizations (d) Organizing workshops	One report Recommendations to the governing bodies

Abbreviations: KCI = Katowice Committee of Experts on the Impacts of the Implementation of Response Measures, SB = sessions of the subsidiary bodies.

^a Timeline and modalities for implementation is as per paras. 6–7 of this decision. These are the modalities that may be used by the forum and its KCI to carry out the workplan.

Decision -/CMP.19

Administrative, financial and institutional matters

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

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

Also recalling decision 5/CMP.18,

Further recalling the UNFCCC financial procedures, which also apply to the Kyoto Protocol,¹

1. *Encourages* the secretariat to refer to activities as mandated in the respective decisions within the relevant documents on administrative, financial and institutional matters, as appropriate;
2. *Expresses appreciation* to Parties that made contributions to the core budget in a timely manner;
3. *Strongly urges* Parties that have not made contributions in full to the core budget for the current and/or previous bienniums to do so without further delay and *expresses concern* regarding the high level of outstanding contributions to the core budget for the current and previous bienniums, which has resulted in difficulties with both cash flow and the effective implementation of activities;
4. *Expresses concern* about activities and events, such as the regional climate weeks, and implementation of tools, such as the virtual conference platform, that facilitate inclusive participation being cancelled owing to the unpredictability in contributions to the trust fund for supplementary activities, while some elements of the secretariat work programme were substantially increased;
5. *Reiterates* that reducing earmarking and establishing longer and more flexible utilization periods would increase flexibility in using contributions to the trust fund for supplementary activities, which would enable the secretariat to allocate funding to the activities most in need of resources, and *invites* those making contributions to the trust fund for supplementary activities to take this into account;²
6. *Expresses appreciation* for the contributions to the trust fund for participation in the UNFCCC process and the trust fund for supplementary activities received from Parties, including the contributions that allow for greater flexibility in allocation;
7. *Urges* Parties to further contribute to the trust fund for participation in the UNFCCC process in order to ensure the widest possible participation in the process in 2024–2025, and to the trust fund for supplementary activities to ensure a high level of implementation of the secretariat work programme;
8. *Reiterates appreciation* to the Government of Germany for its annual voluntary contribution to the core budget of EUR 766,938 and its special contribution of EUR 1,789,522 as Host Government of the secretariat;
9. *Requests* the Executive Secretary to continue taking measures to recover Parties' outstanding contributions to the core budget;
10. *Also requests* the secretariat to increase transparency regarding the reappropriation of portions of the core budget and of funding in the trust fund for supplementary activities;

¹ Decision 15/CP.1, annex I.

² Decision 23/CP.26, para. 24.

11. *Further requests* the secretariat to significantly improve the transparency of its budget management process, including by preparing quarterly reports on the extent to which the core and supplementary budgets are funded, starting in the first quarter of 2025 at the latest, and updating documents FCCC/SBI/2020/INF.3, FCCC/SBI/2019/INF.4 and FCCC/SBI/2019/INF.12 for consideration at the sixty-second session of the Subsidiary Body for Implementation (June 2025);³
12. *Requests* the secretariat to prepare an information document after each session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol that presents additional activities mandated at that session and their respective cost implications for the information of Parties;
13. *Notes with concern* that the documents on administrative, financial and institutional matters prepared for the sixtieth session of the Subsidiary Body for Implementation were not made available before the start of the session and *requests* the secretariat to issue documents in a timely manner, at least four weeks before the opening of each session;
14. *Expresses concern* regarding the high number of recommendations made by the United Nations Board of Auditors that remain unimplemented and *urges* the Executive Secretary to implement the standing recommendations of the auditors as soon as possible, with at least 50 per cent implemented before the opening of the sixty-first session of the Subsidiary Body for Implementation (November 2024), and to continue providing information to Parties on the status of implementation of all recommendations;
15. *Encourages* the secretariat to enhance clarity on the nature of activities, whether mandated or not, in documents on the programme budget for the biennium 2026–2027 and *requests* the secretariat to consider the challenges it faces in implementing mandated activities in the programme budget for 2024–2025 when preparing the programme budget for 2026–2027;
16. *Urges* the secretariat to prioritize the delivery of mandated activities and outputs and to ensure the inclusive participation of delegates from developing country Parties in sessions of the governing and subsidiary bodies as well as in mandated events and meetings of constituted bodies, and to provide information to Parties on its efforts to do so.

³ Pursuant to para. 15 of decision 18/CP.24 and para. 17 of decision 23/CP.26.

Decision -/CMP.19

Administrative, financial and institutional matters

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

1. *Takes note* of the information in the documents prepared by the secretariat on administrative, financial and institutional matters;¹
 2. *Expresses appreciation* to the United Nations for arranging the audit of the accounts of the Convention;
 3. *Also expresses appreciation* to the auditors for their valuable observations and recommendations.
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¹ FCCC/CP/2024/INF.1, FCCC/SBI/2024/INF.7 and Add.1, FCCC/SBI/2024/INF.9 and FCCC/SBI/2024/INF.11.