

Decision 23/CP.20

Revisions to the financial procedures for the Conference of the Parties, its subsidiary bodies and the secretariat

The Conference of the Parties,

Noting that the United Nations General Assembly, by its resolution 60/283, approved the adoption of the International Public Sector Accounting Standards for the presentation of financial statements within the United Nations system,

Also noting that the UNFCCC secretariat, in keeping with the timeline established by the United Nations Secretariat, is scheduled to prepare its first financial statements in accordance with the International Public Sector Accounting Standards in April 2015,

Having considered the proposed revisions to the financial procedures for the Conference of the Parties, its subsidiary bodies and the secretariat required for the adoption of the International Public Sector Accounting Standards,¹

Approves the proposed revisions to the financial procedures for the Conference of the Parties, its subsidiary bodies and the secretariat required for the adoption of the International Public Sector Accounting Standards contained in the annex to document FCCC/SBI/2014/INF.9.

*10th plenary meeting
12 December 2014*

¹ FCCC/SBI/2014/INF.9.