

行政院所屬各機關因公出國人員出國報告書
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「聯合國氣候變化綱要公約第 28 次
締約方大會、京都議定書第 18 次締
約方會議暨巴黎協定第 5 次締約方
會議(COP28/CMP18/CMA5)」與會
情形報告

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摘要

「聯合國氣候變化綱要公約」第 28 次締約方大會 The 28th session of the Conference of the Parties (COP28) to the UN Framework Convention on Climate Change (UNFCCC) 於西元 (下同) 2023 年 11 月 30 至 12 月 13 日在阿拉伯聯合大公國杜拜(Dubai, United Arab Emirates) 博覽城(Expo City)舉行，除 COP28 外，尚包括「京都議定書」第 18 次締約方會議(The eighteenth session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, CMP18)、「巴黎協定」第 5 次締約方會議(The fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, CMA5) 及「第 59 次附屬機構會議」(The 59th sessions of the UNFCCC Subsidiary Body for Implementation (SBI) and Subsidiary Body for Scientific and Technological Advice (SBSTA), SB59) 同步進行，本次會議計有來自全球 195 個締約方、地區、NGO 及媒體代表超過 10 萬人出席。

本次我國代表團由環境部召集籌備組團與會，行政院能源及減碳辦公室、國家發展委員會、經濟部、能源署、產業發展署、農業部、漁業署、林業試驗所、農業試驗所、林業及自然保育署、國家科學及技術委員會、國家災害防救科技中心、交通部中央氣象署、外交部及國際合作發展基金會等相關部會單位及駐外館處共同派員參加。除行政部會參與外，也有許多國內產業、學研、青年等各界多元參與，透過展覽攤位及周邊會議為臺灣多元發聲。

本次大會首次於最終協議納入關於化石燃料的文字，可稱為阿拉伯聯合大公國共識(The UAE Consensus)，呼籲締約方在關鍵十年中，以公正、有序及衡平的方式，在能源系統中促進轉型脫離化石燃料 (transitioning away from fossil fuels)，使全球於 2050 年以前實現淨零排放，鼓勵締約方在下一個國家 NDC 中加速實現更具企圖心與整體經濟範圍的減量目標，提出到 2030 年再生能源增加至三倍、能源效率提高至兩倍之具體目標，認知到需要大幅增加氣候調適資金的投入，以滿足緊急和不斷變化的需求，以及推動全球金融架構改革，包括私部門融資、綠色金融與多邊金融體系架構改革，以建立新的資金來源。

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京都議定書第 18 次締約方會議暨巴黎協定第 5 次締
約方會議(COP28/CMP18/CMA5)」
與會情形報告

壹、前言

《聯合國氣候變化綱要公約》第 28 次締約方大會 (UNFCCC COP28) 於西元 (下同) 2023 年 11 月 30 日於阿拉伯聯合大公國杜拜召開，依據主辦國統計資訊，在 COP28 的兩週內，有 156 位國家元首和政府首長、22 位國際組織領導人、780 多名部長、500 名市長、5 萬多名學生以及包括議員在內的數千名其他主要利害關係人、青年、企業、慈善事業、民間團體和原住民，總計超過 10 萬人出席會議。會議期間亦同步召開《京都議定書》第 18 次締約方會議 (CMP18)、《巴黎協定》第 5 次締約方會議 (CMA5)，以及相關附屬機構會議 (SBSTA59 與 SBI59)。

COP28 的全球盤點(Global Stocktake, GST)是一個重要的里程碑，它是自《巴黎協定》實施以來的首次全球性檢視。這次盤點的目的是評估全球在應對氣候變化方面的進展，並為未來的行動提供指引。各國政府將藉由 COP28 會議就全球盤點產出之決議，據以推進各國下一輪於 2025 年提交氣候行動計畫之企圖心。根據第一次全球盤點指出，全球集體努力雖取得初步進展，但距離達成氣候目標差距仍大。在 2030 年之前，全球尚須減少 22 GtCO₂e 的排放以確保目標實現，為了實現這一目標，迫切需要在 COP28 採取果斷的行動；同時，全球盤點報告亦強調以人本為核心推動轉型，不僅要減少碳排放，還要確保轉型過程中不會對社區、勞工和弱勢群體造成不公平的影響，需要考慮社會、經濟和環境的整體利益；並應強化氣候融資，以確保可行的解決方案能夠得到支持，包括向發展中國家提供資金，以實施氣候調適

和溫室氣體減量措施，並確保這些資金的使用是具體、透明和公平的。

本次會議達成稱之「阿拉伯聯合大公國共識」（或稱阿聯酋共識，the UAE Consensus），其核心為首次全球盤點(GST)，制定將 1.5°C 控制在可實現範圍內所需的氣候行動，包含：(1)首次提到在關鍵的十年裡，以公正、有序和衡平的方式，從能源系統中轉型脫離化石燃料(transitioning away from fossil fuels)，以使全球於 2050 年之前實現符合科學的淨零排放；(2)鼓勵締約方在下一次的國家自定貢獻(NDC)中加快實現雄心且全經濟的排放減量目標(ambitious, economy-wide emission reduction targets)；(3)2030 年將再生能源數量增加兩倍、能源效率提高一倍的新具體目標；(4)認知到需要將氣候適應資金大幅增加一倍以上，以滿足緊迫和不斷變化的需求；(5)推動全球金融架構改革，首次認定信用評等機構的作用，並呼籲擴大優惠和贈款融資。

在高峰會的第一天，COP28 主辦國定調促成「損失和損害」(Loss and Damage)的實施協議，至會議最後一天，該協議的承諾金額達到 7.92 億美元。根據行動議程(The Action Agenda)發布 11 項承諾和宣言，包括首次關於糧食系統轉型和健康的宣言、關於再生能源和效率的宣言，以及高排放產業脫碳的倡議等。本次 COP28 總共籌集超過 850 億美元的資金，其中包括 35 億美元用於綠色氣候基金和近 1.88 億美元用於氣候調適基金，為氣候新時代奠定基礎。

貳、我國與會各界代表

本年 COP28 我國行政院代表團由環境部薛富盛部長率各部會代表出席，行政院能源及減碳辦公室、國家發展委員會、經濟部（能源署、產業發展署）、農業部（漁業署、林業試驗所、農業試驗所、林業及自然保育署）、國家科學及技術委員會、國家災害防救科技中心、交通部中央氣象署、

外交部及國際合作發展基金會等相關部會單位均派員參加，秉持「專業、務實、有貢獻」原則，順利完成各項與會工作。

除行政部會參與外，也有許多國內產業、學研、青年等各界多元參與，透過展覽攤位及周邊會議為臺灣多元發聲，例如：工業技術研究院、臺灣綜合研究院、環境品質文教基金會、台灣產業服務基金會、台灣永續能源研究基金會、媽媽氣候行動聯盟、臺灣青年氣候聯盟、台達電子文教基金會、臺灣氣候聯盟等，共同響應公約呼籲結合公私部門協力因應氣候變遷。

本次我國代表團與 35 個理念相近國家的行政與立法部門，以及 2 個國際組織，共同舉辦 46 場次的雙邊會談，就氣候變遷政策、能源轉型、再生能源發展、2050 淨零排放、綠色金融及碳定價等多元議題廣泛交流，向各國介紹我國推動參與 UNFCCC 的努力。同時協助友邦帛琉、聖克里斯多福及尼維斯合作設置國家展館，舉辦周邊活動，展現雙方氣候夥伴關係與堅實情誼，並在 COP28 會場內媒合國內 NGOs 與友邦合辦 5 場次周邊會議，內容涵蓋淨零轉型、氣候正義、氣候調適及氣候融資等當前國際關注議題。

參、會議過程紀要

本次 COP28 會議兼顧不同層面之行動，除了《氣候公約》下各項議題協商，本次會議以主題形式規劃行動議程，旨在更廣泛含括各方意見，並強調可向世界傳達明確信息，說明各個政府、產業和個人在確保實現 2030 年目標之發展路徑上發揮的作用，以呼籲各方採取行動。

一、議題協商：包含減緩、調適、損失與損害，以及資金與實施措施之議題，回顧過去並展望未來以釐清缺口，目標在達成具體而公平解決方案之共識，以提供後續國家自定貢獻(NDCs)和國家調適計畫(NAPs)資訊，奠定符合《巴黎協定》氣候目標 2030 年發展路徑。

二、行動議程(The Action Agenda)：COP28 首次採取主題排序領域，以及公開諮詢方式推展議題討論，規劃為期兩天之世界氣候行動峰會(World Climate Action Summit)及涵蓋兩週之行動議程，並規劃「主題日」，以凸顯關鍵主題協商，旨在針對減緩、調適、「損失與損害」以及「資金與實施措施」提出即時回應，反映現實世界中各部門的包容性政策、融資和技術解決方案，推動新的資源、合作夥伴和倡議者加入各個領域的聯盟等。

COP28 規劃為期兩週的行動議程，不同於議題協商以產出決議為最終目的，行動議程首兩日為氣候行動峰會，後接續不同之主題日安排，以開放諮詢形式推展關鍵主題相關討論，除了 COP28 主辦國阿拉伯聯合大公國之提案，亦呼籲各方加入承諾，旨在廣納參與且更廣泛聆聽各方意見，行動議程各項提案的核心，是將承諾轉化為行動，並加強問責制，致力確保 COP28 展示出協調且一致的努力，以確保 1.5°C 的目標可行，目標建立和加強高度誠信的淨零碳排放問責與認可之生態系統。



圖 1、COP28 大會主題日

COP28 主席 Sultan Al Jaber 邀請 154 位國家元首和政府領導人，以及 22 位國際領袖參加於 2023 年 12 月 1 日 2 日舉行的「世界氣候行動峰會」(World Climate Action Summit)，邀請參與者共同承諾更廣泛且更迫切的氣候行動，以因應《巴黎協定》首次全球盤點之挑戰。氣候峰會上，各

國及世界領袖明確表達了保持《巴黎協定》目標的堅定抱負，並轉向關注近期解決方案，各國與世界領袖亦回應 COP28 主席制定行動計畫之四大面向典範移轉之願景：

- (一) 加速公正有序能源轉型：各國與世界領袖們重申其能源轉型承諾以確保 1.5°C 目標在可達成範圍。
- (二) 修復氣候融資：各國領袖發言聚焦於使氣候資金更加可獲得、可觸及且可負擔之各項需求，強調如果無法提供足夠的資金，將無法實現《巴黎協定》的目標，並呼籲全球盤點(GST)做出決定，促進氣候行動的資金和投資擴大。
- (三) 關注人民、自然、生活和生計：各國與世界領袖亦呼應將自然、生命和生計置於氣候行動的核心。
- (四) 促進包容性：各國與世界領袖強調團結一致的必要性。

各主要國家或集團於氣候峰會及閉幕之立場聲明重點如表 1 所示。

表 1、主要國家集團 COP28 立場發言

代表國家或集團	發言立場
聯合國	聯合國秘書長 Antonio Guterres 強調實現 1.5°C 目標的唯一途徑是最終停止所有化石燃料燃燒，而非僅是減少或減緩，亦敦促化石燃料公司應為引領向再生能源轉型的領導角色。Antonio Guterres 呼籲全球盤點不僅要承諾停止使用化石燃料，還要將再生能源增加三倍、提高能源效率兩倍，並在 2030 年前實現全球清潔能源目標，其亦指出全球轉向再生能源將是不可避免的，而唯一的問題是在實現目標之前地球將承受多少升溫。根據 IPCC 建議，OECD 國家應在 2030 年前停止對煤炭的依賴，其他地區則應在 2040 年前實現這一目標。
巴西	巴西總統 Luiz Inácio Lula da Silva 呼籲全球行動的迫切性，作為 COP30 主辦國，巴西並宣布與阿拉伯聯合大公國及亞塞拜然成立 COP 主席三人組，確保以科學引領未來兩年工作，強調因應氣候變遷需要採取確實行動，同時亦減少社會經濟的脆弱性，Lula da Silva 亦表示，全球不應再過度依賴化石燃料，必須盡速、公正提出有建設性的合作。
印度	印度總理 Narendra Modi 宣布印度計畫於 2028 年主辦 COP33，強調印度對全球碳排放的貢獻低於 4%，並突顯其國家發展模式在生態與經濟之間實現了良好平衡，並向國際社會展示了這一點。
土耳其	土耳其總統 Recep Tayyip Erdoğan 宣布土耳其將競逐主辦 2026 年的 COP31，強調該國致力於引領國際氣候討論，積極倡導建立一個更加公正的世界。
小島嶼國家聯盟 (AOSIS)	薩摩亞代表 AOSIS 表示對於 GST 文本感到失望，強調文本有關能源系統內容可能支持使我們倒退的技術。
歐盟	西班牙代表歐盟表示樂見此次會議成果，認為標註著終結化石燃料時代之開始，全球排放應在 2025 年達到峰值，應藉由一系列措施實現快速

代表國家或集團	發言立場
	減少所有的排放，包括減少化石燃料，西班牙代表表示轉變對生產者和消費者都將構成挑戰，因此需要平衡的措施來支持轉型，西班牙代表亦強調加強氣候正義，尤其是對於 SIDS 及 LDC，並應加倍調適資金，並指出歐盟願意藉由建立合夥關係方式來找出方案，並指出減量技術應該保留給最難減排的部門，而許多開發中國家將構需要支持、能力建構和技術等。
G77 和中國集團	古巴代表 G77 和中國強調已開發國家履行其資金承諾，並譴責不公正的全球金融體系和單邊措施持續增加，呼籲已開發國家於 COP29 應以履行 NCQG 之義務為前提。
兩傘集團 (Umbrella Group)	澳洲代表 Umbrella Group 呼籲各國制定符合 1.5°C 的 NDC，並包含涵蓋所有部門、溫室氣體與經濟影響範疇之排放目標，亦表示對於 MWP 未提及能源與運輸部門之機會感到遺憾，另強調 NCQG 所反映自 1992 年以來國家能力與環境已發生變化，並對於公正轉型路徑工作計畫未提及人權表示擔憂。
環境完整性集團 (Environmental Integrity Group, EIG)	瑞士代表 EIG 強調能源轉型需要更精確、量化資訊及問責制，指出 GST 真正出現結果的時刻在 2025 年下一輪 NDC 中，強調應達到實現共同目標所需之資金。
太平洋小島國 (Pacific SIDS)	帛琉代表太平洋小島國表示 COP 會議提供了擺脫化石燃料之新世界的願景，但對於使用 CCUS 存在的爭議和漏洞表示擔憂。
美國	美國氣候特使 John Kerry 在氣候峰會上宣布，美國承諾將不再興建任何燃煤發電廠，並將逐步淘汰既有燃煤發電廠；美國亦宣布和其他 21 個國家承諾到 2050 年將核能容量增加三倍，並表示重啟核能對於在未來幾十年將排放減少至近零至關重要；美國並強調，為了符合 1.5°C 目標，過渡性燃料的使用只能起到有限且暫時的作用，並指出減量技術的應用應集中在難以減排的部門，並宣布美國和中國打算更新其 LTS，並邀請各方加入。
德國	德國總理 Olaf Scholz 對於在未來十年仍達到足夠減量以限制溫度上升 1.5°C 仍保持信心，Olaf Scholz 表示，我們擁有一切所需，尤其技術，如風能、電動車、綠色氫能，以應對氣候變遷以及當前政治局勢緊張所帶來的挑戰。針對此次會議結果，德國將定義為一個起點，並認知到必須藉由國際合作才可實現轉向使用再生能源，應確保並為弱勢國家提供技術支持。
英國	英國代表指出，GST 結果雖表示承諾轉向使用再生能源，但仍存在許多漏洞，並對於未能進一步解決停止新的燃煤電廠需求之問題感到失望。
法國	法國總統 Emmanuel Macron 表示，各國皆不應再投資煤炭，新興國家必須淘汰煤炭，而允許開發中國家實現經濟追趕時，仍不能使用煤炭，Emmanuel Macron 更指出，在發言當下，全球正計畫新建 500GW 燃煤電廠，但選擇煤炭是十分荒謬的，而我們必須馬上掉頭，G7 必須以身作則，承諾比其他國家更早結束煤炭。針對結果文本，法國表示歡迎有關創新資金與稅制之引用，但認為有關煤碳和甲烷之措辭應更強烈，並呼籲逐步淘汰化石燃料。
日本	呼籲各締約方在下一輪 NDC 中展現最高的企圖心，並指出第六條對於實現 1.5°C 目標不可或缺。
韓國	呼籲各方合作採取以行動為導向且務實之決定。
中國	中國指出全球勢必得朝向低溫室氣體轉型發展趨勢，並呼籲已開發國家帶頭提高淨零排放的企圖心，並提供開發中國家必要支持、確保全球公正轉型。

資料來源：本報告彙整

本次 COP28 會議超過原定 12 月 12 日結束的時間，遲至 13 日下午五時結束會議；COP28 主席 Al Jaber 將本次氣候大會全球盤點產出稱為「阿拉伯聯合大公國共識」(The UAE Consensus)，含括損失與損害基金、全球盤點、公正轉型路徑工作計畫、減緩工作計畫、全球調適目標以及青年氣候行動等一系列決議(Decision –CP/28 -/CMA.5)。包含前述「阿聯酋共識」一系列決議，本次 COP28 共計通過 16 項決議、CMP18 通過 12 項決議，而 CMA5 則通過 14 項決議，如表 2 所示。

表 2、2023 年阿拉伯聯合大公國杜拜氣候大會各項決議

COP 28 (16)		CMP 18(12)		CMA 5 (14)	
UAE consensus					
2f	Presidency youth climate champion			2c	Presidency youth climate champion
8g	Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4			4	Outcome of the first global stocktake
				5	UAE Just Transition work programme
				6	Sharm el-Sheikh mitigation ambition and implementation work programme referred to in decision 4/CMA.4
				8a	Glasgow–Sharm el-Sheikh work programme on the global goal on adaptation referred to in decision 7/CMA.3
				10g	Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4
Other decisions					
2g	Dates and venues of future sessions	5	Matters relating to the clean development mechanism	3a	Sixth Assessment Report of the IPCC
3a	Sixth Assessment Report of the IPCC	6	Matters relating to joint implementation	7	Provision of financial and technical support to developing country Parties for reporting and capacity-building
3b	Linkages between the Technology Mechanism and the Financial Mechanism	7	Matters relating to the Adaptation Fund	9	Matters relating to the Santiago network under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts
7	Report of the Executive Committee of the Warsaw	9	Review of the functions, work	9	Report of the Executive Committee of the Warsaw International

COP 28 (16)		CMP 18(12)		CMA 5 (14)	
	International Mechanism for Loss and Damage associated with Climate Change Impacts		programme and modalities of the forum on the impact of the implementation of response measures, midterm review of the workplan and report of the forum		Mechanism for Loss and Damage associated with Climate Change Impacts
7	Matters relating to the Santiago network under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts	12	Administrative, financial and institutional matters	10a	Matters relating to the Standing Committee on Finance
8a	Long-term climate finance	12	Budget for the international transaction log	10b	Guidance to the Green Climate Fund
8b	Matters relating to the Standing Committee on Finance	12	Administrative, financial and administrative matters	10c	Guidance to the Global Environment Facility
8c	Report of the Green Climate Fund to the Conference of the Parties and guidance to the Green Climate Fund			10d	Matters relating to the Adaptation Fund
8d	Report of the Global Environment Facility to the Conference of the Parties and guidance to the Global Environment Facility			10e	New collective quantified goal on climate finance
8f	Compilation and synthesis of, and summary report on the in-session workshop on, biennial communications of information related to Article 9, paragraph 5, of the Paris Agreement			10f	Compilation and synthesis of, and summary report on the in-session workshop on, biennial communications of information related to Article 9, paragraph 5, of the Paris Agreement
8g	Enhancing climate technology development and transfer through the Technology Mechanism			11	Enhancing climate technology development and transfer through the Technology Mechanism
10	Terms of reference for the second review of the Paris Committee on Capacity-building			12	Terms of reference for the second review of the Paris Committee on Capacity-building
10	Annual technical progress report of the Paris Committee on Capacity-building for 2023			12	Annual technical progress report of the Paris Committee on Capacity-building for 2023
12	Review of the functions, work programme and modalities of the forum on the impact of the implementation of response measures, midterm review of the workplan and report of the forum			13	"Review of the functions, work programme and modalities of the forum on the impact of the implementation of response
13	Gender and climate change			14c	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
16a	Administrative, financial and institutional matters				
16a	Administrative, financial and institutional matters				

資料來源：UNFCCC <https://unfccc.int/cop28/outcomes>

肆、重點協商議題進展

一、全球盤點

(一) 全球盤點協商重點

12月1日至2日舉行三場高階會議活動，分別涵蓋有關減緩、調適和實施方法討論，由全球盤點高級委員會(HLC, High-Level Committee)主持，該委員會包括CMA的COP27和COP28主席，以及附屬機構會議SBSTA和SBI的主席，相關活動由COP26、COP27和COP28主席的聯合國氣候變化高階倡導者協助進行，共計29位國家和政府首長，21位部長，10名高級官員、3個聯合國體系組織和8個非政府組織發言。綜整各方代表意見：

1. 世界正面臨前所未有的挑戰，《巴黎協定》已催生政府和非政府利害相關者全球氣候行動，然而目前仍然偏離正確方向，而迫切需要推動典範移轉，採取全面方法，加速議程各方面企圖心、行動和支持。
2. 全球盤點是解決缺口並加強氣候行動和永續發展目標的機會，包含公平、可實施的國家自定貢獻(NDCs)、國家調適計畫(NAPs)以及所有其他氣候計畫和政策方面的進展，以公平、最佳科學為指導，符合共同但有區別的责任、各自能力的原則，並考慮國情條件。
3. 強調氣候行動的全面、變革性、跨部門和全社會的回應的重要性，確保公平和公正的轉型，並與永續發展和消除貧窮的努力相一致。
4. 藉由包容和創新方法，在支持全球因應氣候變遷挑戰和把握機會方面發揮關鍵作用，應包括企業、投資者、城市和地區、婦女、青年、原住民和全球各地地方社區在內的非政府之利害關係者在內。

各方普遍希望針對全球盤點可達成一項平衡減緩、調適和實施措施面向之決議，協商期間各方意見分歧，附屬機構會議結論亦未能產出納入各方意見之文本，許多談判代

表對這種工作方式提出了失望和不滿，質疑如果這些意見沒有在文本中得到體現，則為什麼要花這麼多時間進行諮詢和提供意見，另有一方希望可轉交各方代表意見的綜合文本，作為後續協商的基礎，故附屬會議結論文本以及尚未包含在文本中的所有選項的綜合文本皆轉交予 CMA 進一步協商並產出決議文。

(二) 全球盤點協商結果

COP28 以技術報告結果為基礎，為全球氣候行動進展通過政治決議，以指導 2030 年前後的氣候行動。附屬會議 (SBI 59) 期間，共舉行 3 次高級別會議、3 次聯絡小組會議和 9 次非正式磋商形成結論草案(draft conclusions)-《巴黎協定》全球盤點相關事宜，包含關鍵要素和選項，共 24 頁 200 個段落，包括減緩、調適、損失與損害、資金與實施措施等關鍵議題，並於第二週進行磋商。以下針對減緩議題重點概述現有排放差距、實現 1.5°C 目標的減量力度、能源轉型目標及非二氧化碳溫室氣體排放和下一版 NDCs 等關鍵資訊：

1. 各國集體氣候行動進展值得肯定

各締約方認知到，根據科學評估全球升溫已達 1.2°C，並讚賞實質進展。最新 NDCs 顯示，全球可控制在 2.5-2.9°C 內。稱讚超過 87% GDP 的經濟體提報長期低排放發展策略(long-term low GHG emission development strategies)，若實施完全，可達 2°C 目標。認知到非締約方相關益處，如社會組織、商業、金融機構、城市等，對全球氣候行動有重要貢獻。

2. 依據科學的溫室氣體減量路徑

全球盤點草案文件結合 IPCC 第六次評估報告，強調實現 1.5°C 目標需全球 2025 年達溫室氣體排放峰值，並採取快速、深度、永續的減量行動。至 2030 及 2035 年，全球

應分別減少 43% 和 60% 的溫室氣體排放，並於 2050 年實現淨零排放。文件指出，若現行 NDCs 全面實施，包括有條件的 NDCs 貢獻（即需要額外的資金、技術、能力建設等方面支援才能落實的目標），預計到 2030 年，全球排放較 2019 年將減少 5.3%。實現目標主要仰賴開發中締約方取得更多資金、技術和能力建構支持。若僅考慮無條件 NDCs 目標時，到 2030 年全球排放將高出 1.4%。結論指出各締約方應加強 NDCs 目標和行動力度，以實現 1.5°C 目標減排路徑。IPCC 的科學性結論經全球審議通過，為氣候行動提供可行路徑。在全球盤點草案文件中，IPCC 的科學基礎結論僅列為備選選項，且有對應的無文字(no text) 選項。而納入全球溫室氣體減量目標與路徑，有助於引導締約方制定下一版更具企圖心的 NDCs。

3. 全球能源轉型目標尚未取得共識

草案文件列出 2021 至 2030 年之能源轉型目標，主要擴大清潔能源發電和提高能源效率、淘汰燃煤發電及化石燃料補貼、部署零碳及低碳技術，包括 CCUS 和低碳製氫技術等方面。其中：

- (1) 擴大清潔能源發電和提高能源效率方面，參考 IEA 及 IRENA 減量路徑圖，至 2030 年，全球再生能源裝機應達 11,000GW，是 2022 年的三倍，同時全球平均能效水準年增長率應在 2022 年水準基礎上增加兩倍至 4.1%。
- (2) 淘汰化石燃料方面，該草案首次提出有序(Orderly)、公正(Just)、淘汰(Phase out)化石燃料，亦一備選目標則是十年內，迅速淘汰燃煤電廠，立即停止新建燃煤發電，並認知到 IPCC 提出 2030 年減少煤炭使用量 75% 的路線圖。這是 COP 大會首次明確提出淘汰(Phase out)化石燃料。
- (3) 提出中期內逐步淘汰化石燃料補貼及迅速增加零排放車輛的部署速度。
- (4) 該草案文件相較兩年前決議，首次明確時間目標，要求十年內淘汰燃煤電廠，並立即停建新燃煤發電。然而，每個

目標皆為備選，無具約束的強制性語言。對於整體能源轉型目標，僅使用號召(Calls upon)或要求(request)，顯示各締約方未就路徑達成共識，全球盤點決議文能否體現能源轉型目標尚待觀察。

4. 首次文件中納入非二氧化碳溫室氣體排放減量目標

邀請締約方至 2030 年全球降低甲烷排放至少 30%和 2035 年降低 40%的選項。

5. 為下一版 NDCs 提供指引

草案文件提供兩個選項，選項 1 鼓勵所有締約方於下一版 NDCs 中提出覆蓋全經濟範圍、所有溫室氣體的絕對減排目標，並與最新科學估算的 1.5°C 目標的路徑保持一致；而選項二則是無文本(no text)。

二、全球盤點針對《巴黎協定》關鍵十年與新版 NDC 之建議

(一) 關鍵十年全球盤點建議下之減量措施

1. 締約方需加快開發、部署和傳播技術，並透過政策，過渡至低排放能源系統，包括迅速擴大部署清潔發電和能源效率措施、加快努力淘汰無減碳煤電和逐步取消低效率化石燃料補貼，同時根據國情向最貧困和最弱勢群體提供專門的支持，並認知到需要支持實現公正過渡。
2. 呼籲締約方在此關鍵十年中採取下列強化行動：再生能源三倍、能效加倍、減碳科技擴增、化石燃料汰除/減少、無 CCUS 燃煤電廠汰除、低效化石燃料補貼取消、零排放載具加速部署。
3. 2030 年前全球再生能源裝置容量比 2022 年水準增加兩倍，達到 11,000GW；到 2030 年，全球平均年能效提高率比 2022 年水準增加一倍，達到 4.1%；2030 年，全球大幅推廣零排放和低排放技術，包括減排和去除技術，包括碳捕獲、利用和儲存以及低碳氫生產；有關化石燃料汰除/減少的部分，則有兩個方案，方案 1：有序、公正地逐步淘汰化石燃料；亦或是

方案 2：加速努力逐步淘汰無減量措施的化石燃料並迅速減少其使用，以便在本世紀中葉或前後實現能源系統中二氧化碳淨零排放；針對燃煤發電，承認 IPCC 建議的途徑是到 2030 年將未減量煤炭使用量從 2019 年的水平減少 75%，在這十年內迅速淘汰未減量煤炭發電，並立即停止批准新的未減量煤炭發電。在 2030 年前逐步取消低效率的化石燃料補貼並且加速部署零排放載具。

(二) 決議文草案有關新版 NDC 要項

1. 第一次全球盤點集體進展(Collective Progress)

雖然承認《巴黎協定》是全球氣候行動的進步機制和多邊主義的里程碑，但幾乎所有締約方都承認，排放量不符合當前模擬的全球減緩路徑，而該路徑與《巴黎協定》的長期溫度目標一致。在過去 30 年中，全球絕對排放量持續成長，2010 年至 2019 年期間，人為溫室氣體淨排放量持續上升，根據目前的國家自定貢獻(NDCs)，預計全球暖化將增加 1.7°C。在反映長期溫度目標時，許多締約方進一步強調需要認識到 2°C 的氣溫上升不再符合《聯合國氣候變化綱要公約》的目標，甚至暫時超過 1.5°C 的閾值也會超出調適限度，從而導致額外的永久性損失。

2. 前瞻性與前進機會之訊息

2019 年工業排放量佔溫室氣體排放量的 34%，自 2000 年以來排放量增長速度超過任何其他行業。到 2022 年，工業排放量佔全球能源系統二氧化碳排放量的四分之一。此外，2018 年航運業溫室氣體排放量佔全球人為溫室氣體排放量的 2.89%，到 2050 年可能佔 2008 年排放量的 90% 至 130%。

《氣候公約》呼籲並敦促締約方在這關鍵的十年裡採取緊急和大幅度減少溫室氣體排放的行動，以期實現 1.5°C 目標並避免進一步不可逆轉的影響。締約方的溫室氣體減

量行動應符合並反映 2030 年溫室氣體排放量相對於 2019 年水準分別減少 43%、2035 年 60%及 2050 年 84%所需的企圖心。

排放大國需加強其 2030 年目標，重新審視國家自定貢獻，並根據新的現有科學知識並考慮到國情加快實施。締約方應在 2025 年之前提交更強有力的氣候行動計畫，並說明如何在 COP30 之前 9 至 12 個月，以及在 2025 年發布國家自定貢獻綜合報告之前瞭解全球盤點結果。要求 2030 年後的國家自定貢獻適用於 2031 至 2035 年。

3. 新版 NDC 之新增元素注意事項

- (1) 根據第一次全球盤點的結果，在 2025 年之前準備並提交下一輪國家自定貢獻，並在準備這些國家自定貢獻時充分考慮全球盤點的減緩成果。
- (2) CMA6 (2024 年)將提出 NDC 新增項目指引，並考慮全球盤點期間彙整之經驗。同時締約方應在下一個國家自定貢獻中考量全球盤點要項，將全球暖化限制在 1.5°C 的途徑相一致；此外，締約方也應根據現有最佳科學知識將海洋納入第二輪國家自定貢獻。
- (3) 為已開發國家更新和加強其國家自定貢獻提供明確指導，以考慮其 2020 年前目標與現有最佳科學建議的不足之處，包括減排和向發展中國家提供的支持；考慮到 IPCC AR6 建議，與 2019 年的水準相比，到 2030 年全球溫室氣體排放量減少 43%，到 2035 年減少 60%，呼籲減排與 1.5°C 保持一致；同時國家自定貢獻應可對應 2025 年溫室氣體排放峰值。
- (4) 依據《巴黎協定》第 4 條第 9 款，締約方在 19/CMA1 第 17 段規定的聯合國秘書處元首會議上提前 9 至 12 個月提交基於全球盤點結果的 2035 年國家自定貢獻 COP30，並及時發布 2025 年 NDC 綜合報告；同時應在 2024 年聯合國大會上提出即將推出的新的 2035 年國家自定貢獻計畫和更新的 2030 年國家自定貢獻計畫。

三、《巴黎協定》第六條碳市場機制

在《巴黎協定》A6.2 所涉「合作方法」協商方面，各締約方就 SBSTA 所提交如授權方式、共同應申報內容、「議定電子表格」(Agreed Electronic Format, AEF)等草案內容進行審議。部分開發中國家集團對第 6 條談判缺乏平等進展表示遺憾，特別是在未與第 6.8 條方面的支援銜接，並建議將整個草案案文放在括號內。其他開發中國家則表示支持這項提案。其他締約方就轉發的文本提出了意見，並確定了應在 CMA 5 上解決的領域。對於是否需要詳細闡述第 6.2 條合作方法的範圍和定義，意見仍然存在分歧，部分締約方指出這將是規定性和限制性的，並且「合作方法」一詞表明了多種方法的可能性。部分締約方則強調，無論範圍有多廣，都需要界定什麼構成合作方法，以確保只包括適當的方法。一些締約方強調，實施第 6.2 條所需的主要未決要素是議定的電子格式，而其他締約方則表示，合作方式的任何定義都需要涵蓋廣泛的可能方式（即包含 OIMP(other international mitigation purposes)下的各種用途）。締約方也討論了有關實體授權、首次轉讓的申請、作為常規資訊一部分提交年度資訊的表格、商定的電子格式和通用術語等部分應予完成。意即，目前協商對於草案文本中有關合作方法和 ITMO(Internationally Transferrable Mitigation Outcome)授權的部分，包括其時間安排、內容、修訂和撤銷。尤其是對於是否應允許撤銷，雙方的觀點仍存在分歧。

在 A6.4M 的協商方面，延續於 2023 年 SB58 會議的 A6.4M 協商中對於是否將避免排放(emissions avoidance)和加強保護活動納入 A6.4M 與如何串接 A6.4M Registry 和第 6.2 條國際登記處的重要性，以確保第 6.4 條消減量的訊息集中，據以確保 A6.4M 登記處的單位應可轉移至第 6.2 條國際登記處與國家登記處，並認識到這兩種方法可以共存和兼容，即互相可操作性。

此外，各締約方亦就《京都議定書》第二承諾期結束後清潔發展機制運作的時間表，以及清潔發展機制信託基金財務資源的管理進行協商。關於時間表方面，一些締約方傾向於提前指定停止清潔發展機制相關進程的最後期限，例如要求發布經認證的減排量和批准新方法。在清潔發展機制登記冊與國際交易日誌脫鉤問題上，各方對最後期限也存在分歧，一些開發中國家反對提議的 2024 年 12 月 31 日。一些已開發國家表示，第二承諾期承諾的審查可能會在 2024 年中期完成且不需要晚於 2024 年 12 月 31 日的日期。在資金管理方面，主要問題是如何重新分配清潔發展機制信託基金中的部分資源。一些開發中國家集團支持授權向調適基金轉移 4,500 萬美元。一些已開發國家提議也應將資金轉移到第六條，明確指出支持第六條架構發展所需的缺口為 880 萬美元，並提議轉移這筆資金。

依循 A6.4SB 對於 A6.4M 的活動循環架構規則(A6.4M activity cycle framework regulations)的協商，目前則集中包括三項討論：

- (一) 計畫或方案的活動標準(Activity Standards for Project and for PoA)：制定應用於計畫(P)或方案活動(PoA)的標準，包括設計、執行、監測與其他必要事項，主要供參與者(participants)使用。
- (二) 計畫或方案的確證與查證標準(Validation and Verification Standards for Project and for PoA)：制定供「指定營運實體」(Designated Operation Entities, DOEs)遵循。
- (三) 計畫或方案的活動循環程序(Activity Cycle Procedures for Project and for PoAs)：依據活動循環制定程序步驟以利遵循，並涉及所有活動參與者、DOEs、利害關係者、A6.4SB 與秘書處。

前揭的「A6.4M 活動循環程序」(A6.4M Activity Cycle Stages)實際涉及七項主要程序，包括登錄註冊前的工作、登

錄註冊程序、登錄註冊後的變動、核發額度前工作、核發額度、更新、以及自願註銷。其 A6.4M 協商的核心在於避免重複登錄註冊或是核發額度，並得以兼顧環境品質的完整性。締約方審議了與授權的時間和內容有關的問題，以及將第 6.4 條減排量轉移到國際登記冊(無論是在授權之前還是之後)的問題。A6.4M 除了前揭有關銜接京都 CDM 機制的部份，另一項的重點設計在於 A6.4M 對於所謂永續發展的要求。為此 A6.4SB 已提出「A6.4 永續發展工具」(Article 6.4 Sustainable Development Tool；以下簡稱 A6.4 SD Tool)之草案工具。該 A6.4 SD Tool 適用於 A6.4 的計畫或方案(A6.4 Activities 或 PoA)，是所有計畫端參與者「應」用於評估與鑑別減緩策略之潛在風險或不利影響，以避免或是最小化相關的風險。同時，也要求活動參與者透過計入期的監測，鑑別與揭示在永續發展潛在的正面或負面衝擊。

同時，各方亦討論決議文本草案；並就 A6.4SB 的年度協商有關監督機構關於制定和評估方法以及涉及清除的活動的要求的建議進行收斂。惟大多數締約方對兩份建議文件均表示擔憂，其中許多人特別關注碳移除方法論建議文件，包括以下方面：確定未能監測的後果；如何定義「逆轉」；沒有提及社會和環境保障以及人權；各方與撤銷相關的責任；和針對自然清除的具體指導。締約方同意應授權監督機構在 CMA 6 (2024)之前進行進一步討論，但未就具體授權清單達成協議，並就是否通過、暫時通過、歡迎或承認這些文件的工作進行了辯論。締約方也討論其他項目，包括：A6.4SB 與專家的接觸；環境和社會保障；A6.4M 機制永續發展工具、申訴及其程序；A6.4M 減量授權及轉移至國際登記冊的時間及內容；以及減排貢獻單位的授權等內容。

另外第 6.8 條提及的非市場方法架構下的工作計畫下，其定義了非市場方法永續發展架構，以促進非市場方法發展第 6.8 條中提及的 NMA (non-market approach)，旨在協助締約方在永續發展和消除貧困的背景下實施其國家自定

貢獻，並促進減緩和調適的企圖心。在決議文本中，各方就將碳定價作為實施氣候政策的國內財政措施進行了辯論。許多發展中國家團體對此表示反對，認為碳定價是一種市場方式。有些人也基於同樣的基礎反對提及基於自然的解決方案。歐盟支持納入，認為課稅是經濟工具，而不是市場工具。最終，決議要求秘書處盡快完成 UNFCCC 網路平台的開發並全面投入運行，並通知國家聯繫窗口有關第 6.8 條將部署全面運作的 UNFCCC 非市場方法網路平台。同時，鼓勵有興趣的各方在工作計畫活動的初始重點領域提交關於國家市場參與非市場方法的訊息，包括現有的方法。

四、全球調適目標

目前各方關注的「全球調適目標」(Global Goal on Adaptation, GGA) 協商仍呈現停滯狀態，即使會議已進入第二週後半，各方意見仍呈現眾多分歧；非洲國家希望制定可衡量的、有時限的目標來加強調適，而高收入國家則表示，目標應該針對調適，而不是關注整體發展；低收入國家希望獲得相關融資來幫助他們實現調適目標，而高收入國家卻對此表示抵制。

雖然大會主席 Sultan al-Jaber 在 12 月 6 日全體大會中明確宣示調適是氣候行動的關鍵要素，並敦促各國思考如何在解決調適資金缺口方面取得真正的進展，然而世界資源學院 (World Resources Institute)、國際紅十字會 (International Federation of Red Cross and Red Crescent Societies)、國際救援行動 (Action Aid International) 等多數組織均對調適進度抱持悲觀態度，表示目前談判的步調完全無法顯示調適的決心，並直指期盼調適資金可為投資者帶來報酬的想法不切實際。

根據「世界企業永續發展委員會」(World Business Council For Sustainable Development, WBCSD) 於 12 月 5

日舉辦「氣候調適與公正轉型」座談會中表示分析，推動企業投入調適及轉型的關鍵，在於強調資源不均及不平等對企業造成的風險，諸如市場環境的不穩定性、供應鏈的波動、生產力受影響、以及法規與公司形象等風險。根據 WBCSD 推估，到 2050 年因氣候變遷影響而失業的人數將高達 12 億，到 2030 年將有 1.32 億人因氣候變遷而落入極度貧窮階級，但若轉型為低碳經濟則可創造 6,500 萬個工作機會。根據 WBCSD 旗下「解決不平等商業委員會」(The Business Commission to Tackle Inequality, BCTI) 研究，針對企業解決資源不平等提出 10 項行動建議，內容包括：

- (一) 實施聯合國商業人權指導原則。
- (二) 促進關鍵產品及服務的可用性及可負擔性。
- (三) 創造多元、公正及包容的工作環境及價值鏈。
- (四) 協助民眾為工作之未來做好準備。
- (五) 提供安全可靠及充足的工作機會。
- (六) 提高生活津貼及薪水。
- (七) 支持並尊重員工的表現。
- (八) 支持有效的開放政策。
- (九) 誠實納稅。
- (十) 瞭解邁向淨零及自然正向經濟之公正轉型。

從 WBCSD 的角度，相較於調適而言，公正轉型是更上位的概念，舉凡淨零路徑、勞動力進化、調適與社區復原力、以及氣候正義等都屬於公正轉型的範疇，需要所有利害關係人共同參與及合作。而企業管理階層必須勇於起身，以實際行動投入調適及復原，可行的策略包括：

- (一) 瞭解改革氣候、自然與公平等行動的風險與機會。
- (二) 將復原行動整合進企業經營策略及公司治理。
- (三) 內部財務決策應與彈性調適計畫相呼應。
- (四) 評估調適產品、服務及解決方案的企業機會。

(五)瞭解並實際行動因應短期及長期實體氣候風險。

WBCSD 規劃後續將積極投入調適規劃(Adaptation Planning) 以深入瞭解調適行動的優劣，並將透過調適架構(Adaptation Framework) 評估調適行動的實質效益。

在協商過程中，已開發國家與開發中國家意見分歧之處主要在於是否要將《氣候公約》「共同但有區別的責任」納入決議文中，以及決議文中資金協助用於調適行動之具體承諾，而以最終各方通過之決議文來看，最終僅在條文中保留回顧(Recall)《氣候公約》和《巴黎協定》的相關條文和原則，且針對氣候資金的部分僅留有氣候資金之相關原則與微弱的呼籲用語。

在決議文中，各締約方同意爭取在 2030 年之前並在其後逐步實現以下具體目標：

- (一)減少氣候造成之水資源短缺，提升氣候對與水有關危害之韌性，確保安全飲用水。
- (二)實現氣候韌性的糧食和農業生產和供應，提升永續生產，確保公平糧食和營養。
- (三)實現氣候變遷相關健康影響之韌性，降低疾病和死亡率，特別是在脆弱社區。
- (四)減少氣候對生態系統和多樣性的影響，促進生態系統保護和管理。
- (五)提升基礎設施和住區的氣候韌性能力，確保提供基本服務。
- (六)大幅減少氣候對貧窮和生計的不利影響，推動社會保護措施。
- (七)設計氣候韌性基礎設施保護文化遺產免受氣候風險。

另一方面，也決定全球調適目標架構應包括下列與調適階段相關之目標，承認提升調適行動與協助之需求：

- (一)影響、脆弱性和風險評估：到 2030 年，所有締約方都對氣候災害、氣候變遷影響以及面臨的風險和脆弱性進行了最

新評估，並利用這些評估結果為制定國家調適計畫、政策工具以及規劃進程和/或策略提供資訊；到 2027 年，所有締約方都建立了多種災害預警系統、減少風險的氣候資訊服務和系統觀測，以協助改進與氣候有關的資料、資訊和服務。

(二) 規劃：到 2030 年，所有締約方都制定了國家驅動、性別敏感、參與式及充分透明的國家調適計畫、政策工具以及規劃進程和/或策略，涵蓋生態系統、部門、人民和脆弱社區，並將調適納入所有相關策略和計畫的主流。

(三) 執行：到 2030 年，所有締約方都在執行國家調適計畫、政策和策略方面取得進展，並因此減少了以上第(一)段所指評估中確定的主要氣候災害的社會和經濟影響。

(四) 監測、評估和學習：到 2030 年，所有締約方都已為國家調適努力設計、建立並落實一個監測、評價與學習系統，並已建立充分實施該系統所需的機構能力。

展望有關全球調適目標之後續工作，該決議請 SBI 與 SBSTA 於 SB60 會議上審議與全球調適目標有關的事項，並提出包括促進落實上述目標之工作、評估實現目標進展所需之相關投入、制定指標、衡量標準和方法等之建議，並決定啟動一項為期兩年的關於衡量實現上述目標進展情況指標之工作方案，以期查明並根據需要，制定這些目標的指標和潛在量化要素。

五、損失損害基金

11 月 30 日開幕式即通過損失與損害基金之決議，而呼應該決議且為建立已開發國家與開發中國家之信任，部分國家接續承諾對損失與損害基金做出貢獻，包括阿拉伯聯合大公國承諾提供 1 億美元、德國承諾提供 1 億美元、英國承諾提供 6,000 萬英鎊、日本承諾提供 1,000 萬美元、美國承諾向該基金提供 1,750 萬美元，並向其他損失與損害相

關之財務機制提供 700 萬美元，以及歐盟承諾提供 2.25 億歐元。

該決議對先前已開發國家與開發中國家持續爭議之議題做出結論，包括決議該基金將由一個新的、專責與獨立的秘書處(Secretariat)進行運作，並將由董事會(Board)進行監管，在初期將由世界銀行(World Bank)作為基金臨時受託人(interim trustee)，並將由世界銀行主辦之新的、專門的、獨立的秘書處，作為損失與損害基金秘書處，但在該獨立秘書處成立以前，要求《氣候公約》秘書處和《綠色氣候基金》秘書處，與邀請 UNDP 共同組成臨時秘書處，以為董事會提供相關協助與支持。其他基金之相關管理辦法重點如下：

- (一) 獲得資金資格：特別容易受到氣候不利影響之開發中國家有資格獲得資金資源。
- (二) 資金來源：該基金能夠由各種資金來源獲得捐款，包括來自公部門、私部門與創新來源之贈款與優惠貸款，主要為每四年定期進行補充程序(replenishment)，並保持持續接受財務投入之彈性，而董事會將為資金制定長期籌措資金和資源調動之策略與計畫，以確保可動員新的、額外的、可預測和充足的財政資源。
- (三) 資金機制：基金主要提供贈款與優惠貸款，在提供資金的程序上，基金將使用相關指標，包括氣候影響指標、債務永續考量與標準，以及 COP 和 CMA 之指導架構進行考量；另，基金也可以考慮使用額外金融工具如擔保、直接預算支持、政策性融資、風險分擔機制和其他適合的金融商品，以提升和補充脆弱國家因應損失與損害機制之資源。
- (四) 資金分配機制：將由董事會發展出資金分配系統，該系統主要考慮事項包括特別容易受到氣候變遷不利影響之開發中國家的優先事項與需求、特定事件對國家的影響規模、避免資源過度集中於特定國家、國家集團或區域、IPCC 與其他損失與損害相關數據資料、國家和區域對恢復和重建

成本之估算、最低度開發國家和小島嶼開發中國家之最低分配下限。

而在聖地牙哥損失與損害網絡之協商進展上，在過去主要針對秘書處設置之爭執上，本次會議通過由 UNDRR (United Nations Office for Disaster Risk Reduction) 和 UNOPS (United Nations Office for Project Services) 共同作為聖地牙哥損失與損害網路秘書處，該秘書處將提供聖地牙哥損失與損害網絡必要之行政與基礎設施支持，並由聖地牙哥網絡諮詢機構(Advisory Board)作為該秘書處之指導機構，秘書處須每年向諮詢機構提出年度報告，以追蹤其相關進展，具體落實促進技術協助、知識與資源以解決開發中國家損失與損害之措施，並提供脆弱國家因應氣候風險需求與所需協助的目標。此外，聖地牙哥損失與損害網絡秘書處之工作經由 COP28 決議文確立，包括盡快啟動聖地牙哥網絡之工作，包括提出秘書處地點；在 2024 年召開諮詢機構第一次會議制定華沙國際損失與損害機制執行委員會之五年策略工作計畫；制定具成本效益和精簡的組織架構；發展準則和程序協助開發中國家獲取技術協助。

在聖地牙哥網絡運作上所需之資金部分，COP28 決議文要求秘書處確保網絡與秘書處本身獲得所需要之資金與其他協助，而其來源則包括各種資金來源(wide variety of sources)，目前歐盟及其會員國丹麥、德國、愛爾蘭、盧森堡，與瑞士及英國已承諾挹注資金，合計約 4 千萬美元貢獻，後續則將由 UNDRR 與 UNOPS 就資金問題持續與各締約方或國際組織、國際金融機構或國際開發銀行進行協調。

六、氣候資金與新集體量化氣候資金 (NCQG)

長期氣候資金進展：本次 COP28 會議討論重點是已開發國家到 2020 年每年共同籌集 1,000 億美元的承諾的履行進展情況。在 COP27 會議上，舉行了第五次氣候融資雙年

度高級別部長級對話，重點關注目標的進展和實現，於 COP28 締約方會議繼續進行討論。代表們一致認為追蹤 2027 年目標實現情況的重要性。發展中國家對 2021 年目標未能實現表示遺憾，並強調需求達數兆美元。瑞士和歐盟報告稱，它們在氣候融資方面做出了應有的貢獻。許多已開發國家提到了最近對氣候融資積極軌跡的評估以及在杜拜做出的承諾。代表們隨後討論了是否納入負擔、分擔的措辭，但一些已開發國家表示反對。代表們亦討論是否納入呼籲定義氣候融資的文本、制定追蹤氣候融資的商定方法以及促進獲得雙邊和私人融資（包括透過有利的環境）。據此，將敦促已開發國家在 2025 年之前緊急全面實現這一目標，同時注意到公共資金的重要作用，並呼籲已開發國家進一步加強協調實現這一目標的努力；並將繼續加強有利環境和政策架構，以促進氣候資金的調動和有效部署。

新集體量化目標(NCQG)：依據 COP21 決議，在 2025 年之前，CMA 應設定每年 1,000 億美元下限的 NCQG，同時考慮到開發中國家的需求和優先事項。CMA 3 對建立 NCQG 的工作做出了安排，包括制定 2022-2024 年臨時工作計劃、召開高級別部長級對話和評估進展情況，並就 CMA 4、5 和 6 的臨時工作計劃提供進一步指導。據此，COP28 決議在 2024 年至少舉辦三場技術專家對話(TED)，其中一場對話將在 SB 60（2024 年 6 月）之前舉行，一場與這些會議同時舉行，一場在 CMA 6 之前舉行。也要求特設工作計畫共同主席盡快且不遲於 2024 年 3 月制定並提供 2024 年工作計畫，同時亦決議在 CMA 6 之前召開 2024 年 NCQG 高級別部長級對話，以期為該次會議制定目標的審議提供指導。綜上，後續將確認 NCQG 規模和要素的審議，將考慮支持當前國家自定貢獻和國家行動計劃以及調適通訊實施的需要，增加和加速企圖心，據以反映開發中國家不斷變化的需求，以及加強供給和動員來自各種來源、工具和通路的氣候融資。

伍、各國重要承諾與宣言

一、各方承諾與宣言

COP28 主辦國阿拉伯聯合大公國提出明確的目標：讓 1.5°C 的目標保持可行性，並著重於近期行動，以填補減緩、調適、與財務方面的差距，以實現 2030 年的目標，世界各國領袖、代表、民間社會、企業、原住民族、年輕人、慈善機構和國際組織亦作出回應。COP28 主席亦提出行動議程含括不同主題之提案，其中包含促成於 COP28 新發起之倡議，包含：

- (一) 呼籲國家承諾 2030 年實現全球再生能源容量達三倍和全球能源效率平均速度提升翻倍，提高各國國家的目標，解決可能面臨之障礙，包含限制化石燃料獎勵措施、加速許可過程、擴大電網投資、加速儲能技術發展和確保融資等。
- (二) 呼籲國家與企業承諾投資清潔能源解決方案時，亦承諾其自身化石燃料產業脫碳，於 2030 年將範圍一和範圍二的排放減少一半以上，並在 2030 年前消除甲烷排放，以在 2050 年或之前實現淨零，同時大幅增加投資與部署推動清潔能源解決方案。
- (三) 呼籲各國承諾支持工業深度脫碳倡議(IDDI)綠色公共採購，私人買家承諾購買低碳產品，製造商並應承諾生產低碳水泥、鋼鐵和鋁以減少排放。
- (四) 呼籲各國和企業支持擴大發展新的低碳氫生產，和現有氫生產的脫碳，以推動實現全球氫市場成長。
- (五) 呼籲企業展示因應能源轉型挑戰關鍵之可擴展應用技術解決方案，包含再生能源和再生能源整合、能源效率、高排放產業減碳、低碳氫及其衍生物。
- (六) 呼籲各國、企業和生產者承諾如何實現其糧食系統和食品供應鏈之減災和調適。

盤點各方於 COP28 期間提出或回應之重要倡議如表 3。

表 3、盤點迄今為止重要承諾和宣言

承諾和宣言	支持情形
全球再生能源和能源效率承諾 (Global Renewables and Energy Efficiency Pledge)	130 個國家的支持
COP28 阿拉伯聯合大公國關於農業、食物和氣候宣言 (COP28 UAE Declaration on Agriculture, Food, & Climate)	147 個國家支持
COP28 阿拉伯聯合大公國關於氣候和健康宣言 (COP28 UAE Declaration on Climate and Health)	135 個國家的支持
COP28 阿拉伯聯合大公國關於氣候紓困、復原及和平宣言 (COP28 UAE Declaration on Climate Relief, Recovery & Peace)	76 個國家和 40 個組織的支持
COP28 阿拉伯聯合大公國關於氣候資金宣言 (COP28 UAE Declaration on Climate Finance)	13 個國家的支持
COP28 阿拉伯聯合大公國關於氫能源及其衍生物宣言 (COP28 UAE Declaration on Hydrogen and Derivates)	39 個國家的支持
COP28 阿拉伯聯合大公國關於性別平等公正轉型宣言 (COP28 UAE Declaration on Gender-Responsive Just Transitions)	76 個國家的支持
高度雙層合作夥伴關係聯盟 (Coalition for High Ambition Multilevel Partnerships (CHAMP) Pledge)	65 個國家的支持。
全球冷卻承諾 (Global Cooling Pledge)	66 個國家的支持
石油和天然氣減碳憲章 (Oil and Gas Decarbonization Charter)	52 家公司的支持，代表全球石油產量的 40%
工業轉型加速器 (Industrial Transition Accelerator)	35 家公司和六個行業協會的支持，包括世界鋼鐵協會、國際鋁業協會、全球再生能源聯盟、全球水泥和混凝土協會、石油和天然氣氣候倡議、國際航空運輸協會
三倍核能宣言 (Triple Nuclear Energy)	22 個國家的支持
建築突破 (The Buildings Breakthrough)	27 個國家的支持
水泥與混凝土突破 (Cement & Concrete Breakthrough)	阿拉伯聯合大公國與加拿大主導，並已獲得德國、日本、愛爾蘭及英國等支持。
綠氫與綠色海運聯合聲明 (Green Hydrogen and Green Shipping)	由聯合國氣候高層領袖與美國洛磯山研究所發起，並海運業 30 位領袖共同簽署。
美國去除煤炭承諾	-
甲烷和其他非 CO ₂ 氣體相關承諾	-

二、全球再生能源和能源效率承諾

(Global Renewables and Energy Efficiency Pledge)

德、法、加、澳等共 130 國宣布加入，主要承諾包括：

- (一) 2030 年將全球再生能源發電裝置容量增加 2 倍，達到至少 11,000 GW。
- (二) 2030 年將全球能源效率年均改善率共同提高 1 倍，從每年 2 % 左右提高到 4 % 以上，並將能源效率作為「第一燃料」的原則置於政策制定的核心、規劃和重大投資決策。
- (三) 加強再生能源和能源效率的國際合作。
- (四) 在彈性價值鏈和技術開發方面開展合作，包括根據共同商定的條款和條件進行自願轉讓。
- (五) 擴大對新興市場和發展中經濟體之再生能源及能源效率專案的財政支持，包括私營部門、多邊開發銀行和慈善機構的多元投資。
 1. 就可利用的融資機制進行合作，以降低新興市場和發展中經濟體的資本成本。
 2. 加強對再生能源和能源效率發展中經濟體的技術支援和能力建設。
 3. 加速跨境電網互聯互通。
- (六) 強化以下政策推動措施：
 1. 加速再生能源項目和相關基礎設施的審查作業。
 2. 發展和擴大電網連接，提高能源系統整合度。
 3. 明確市場設計和激勵計劃，加強市場條件和投資框架，以促進對再生能源和能源效率的投資。
 4. 促進所有相關部門的能源效率、電氣化和能源需求管理。
 5. 提高公眾意識並鼓勵行為改變。
 6. 鼓勵增加有意義的、多來源的私人和公共投資，特別是對發展中國家的投資。

7. 加強和擴大新技術解決方案，包括透過對研究、開發和創新的支援。

- (七) 致力於確保政策有利於公正的能源轉型，其策略是賦予消費者權力並支持培養專業的再生能源和能源效率勞動力，支持當前面臨能源轉型風險的能源工作者，促進資產擱淺的產業重新轉換，並確保社區受這項轉型影響的業者也受益於能源轉型提供的機會。
- (八) 致力於確保對環境負責的方式擴大再生能源規模和提高效率。
- (九) 承諾考慮支持現有的國際倡議，例如《權力突破議程》(Power Breakthrough Agenda)中概述的倡議，以推進技術和政策工作，從而支持這項承諾下的行動。
- (十) 承諾商定未來的方式，在 2030 年之前每年審查全球再生能源和能源效率承諾的進展情況，例如透過專門的部長級會議和關於全球實現該承諾目標進展情況的年度報告。

COP28 主席和國際能源署於 COP28 舉行高階對話，其最後一場對話吸引了來自歐洲、美洲、非洲和亞洲的 40 多位國家元首、部長和商界領袖，並在能源轉型所需的關鍵要素上達成了強烈共識，亦回應當前全球再生能源與能源效率承諾目標，即提高再生能源裝機容量、提高能源效率以及加速可負擔融資。Biol博士提出了一個在 COP28 上跨足五個支柱之具有企圖心的綜合方案，並獲得現場強烈支持：

1. 到 2030 年將全球再生能源發電能力增加 2 倍（即成長達 3 倍）。
2. 到 2030 年實現能效提升 1 倍（即成長達雙倍）。
3. 到 2030 年實現有序減少化石燃料需求，首先是不再建造新的煤電廠。
4. 石油和天然氣行業承諾將其戰略和投資組合與 1.5°C 一致，重點是到 2030 年減少 75% 的甲烷排放。
5. 在新興和開發中經濟體大幅擴大清潔能源投資的融資機制。

三、COP28 阿拉伯聯合大公國關於農業、食物和氣候的宣言 (COP28 UAE Declaration on Agriculture, Food, & Climate)

COP28 主席於氣候行動峰會特別會議上宣布「永續農業、韌性糧食系統與氣候行動宣言」(COP28 UAE Declaration on Sustainable Agriculture, Resilient Food Systems, and Climate Action)，並由印尼總統 Joko Widodo、義大利總理 Giorgia Meloni、薩摩亞總理 Fiamē Naomi Mata‘afa 以及美國國務卿 Anthony J. Blinken 領導，旨在因應全球排放同時，保護受氣候變遷直接衝擊之農民的生命和生計。阿拉伯聯合大公國氣候變遷和環境部部長兼 COP28 糧食系統領導者 H.E. Mariam bint Mohammed Almheiri 表示，要實現全球《巴黎協定》目標，亦必須迫切解決糧食系統、農業和氣候之間的相互作用，並宣布阿拉伯聯合大公國和 Bill and Melinda Gates Foundation 啟動了糧食系統、農業創新和氣候行動的合作夥伴關係，動員超過 25 億美元資金，提供農業研究、擴大農業創新和為實踐宣言提供技術援助。

四、COP28 阿拉伯聯合大公國關於氫能源及其衍生物的宣言 (COP28 UAE Declaration on Hydrogen and Derivates)

德、加、美、澳、印度及巴西等國共同宣布簽署《氫及衍生物認證計畫互認意向聲明》(Declaration of Intent on Certification Schemes of Hydrogen & Derivatives)，此協議將相互認可彼此間的綠氫認證標準，以加速推動氫能經濟。協議內容包括：

- (一) 參與者各自的認證方案相互認可。
- (二) 透過合作加速技術解決方案的開發。
- (三) 提名政府專家以促進相關解決方案的發展。
- (四) 支援相互認證計劃進程的步驟，例如考慮採用全球標準。
- (五) 監測合作進展。

五、全球冷卻承諾(Global Cooling Pledge)

英、法、德、日、美、加等國共同簽署，承諾將針對冷凍空調等高耗能高排放設備進行改良，詳細內容包括：

- (一) 2050 年前將冷凍空調設備排放量降至 2022 年基準值 68 %。
- (二) 於 2024 年前通過《吉佳利修正案》(Kigali Amendment)，並透過「《蒙特婁議定書》多邊基金」(Montreal Protocol Multilateral Fund) 採取實際行動逐步淘汰氫氟碳化合物(HFCs) 使用。
- (三) 發布國家製冷行動計畫，在發布國家行動計畫時將製冷納入考量。
- (四) 在 2030 年前制定國家示範建築能源規範。
- (五) 支持提高空調效率及創新技術的市場滲透率：以 2022 年為基線標準，在 2030 年前將全球新空調設備效率等級提高 50 %。
- (六) 在 2030 年前制定容許耗用能源標準(Minimum Energy Performance Standards, MEPS)。

美國氣候特使 John Kerry 表示，希望制定一條減少所有部門冷卻相關排放但提高永續冷卻可取得之路徑；目前仍然有 12 億人口缺乏取得冷卻服務的管道，而隨著全球氣溫持續上升、人口增加及收入增加，推估本世紀中葉冷卻裝置容量將增加三倍；獅子山共和國自由城市長 Yvonne Aki-Sawyerr 表示，隨溫度上升及所得增加，在貧民窟社區裡每個人的願望或許會由他們取得冷卻服務來衡量其富有程度。

根據 UNEP 的報告，到中世紀中期，將有將近四分之一的冷卻排放來自於 G20 國家，但在未來數十年內需求增長可能最快的國家印度卻仍未加入承諾，印度政府官員表示他們不願意承擔 1992 年在《蒙特婁議定書》中已承諾的目標之外的目標。

六、石油和天然氣減碳宣言 (Oil and Gas Decarbonization Charter)

石油和天然氣減碳宣言 (OGDC) 獲得了來自 52 家公司的支持，包括 32 家國家石油公司，支持者涵蓋全球 40% 的石油和天然氣生產，其中 35 家首次承諾實現接近零甲烷排放。支持該宣言的首席執行官詳細說明了他們支持實現在 2050 年或之前實現淨零排放目標的計畫。

七、工業轉型加速器 (Industrial Transition Accelerator)

六大產業 (鋼鐵、水泥、鋁、航空、再生能源及油氣) 及 35 間企業共同簽署《工業轉型加速器》(Industry Transition Accelerator, ITA)，將共同致力投入減碳方案，然宣言內容尚未就實際減碳行動及減少使用化石燃料提出明確做法。

八、三倍核能宣言 (Triple Nuclear Energy)

已獲得 22 個國家簽署，包括美國、保加利亞、加拿大、捷克、芬蘭、法國、加納、匈牙利、日本、韓國、摩爾多瓦、蒙古、摩洛哥、荷蘭、波蘭、羅馬尼亞、斯洛伐克、斯洛維尼亞、瑞典、烏克蘭、阿拉伯聯合大公國和英國。核能在實現全球 2050 年淨零溫室氣體排放和溫升 1.5°C 之目標發揮關鍵作用。核心元素包括共同努力推動至 2050 年全球核能增加三倍，及邀請國際金融機構的股東鼓勵將核能納入能源貸款政策。

九、建築突破 (The Buildings Breakthrough)

建築突破(The Buildings Breakthrough)：由法國與摩洛哥主導共 27 國共同簽署，合計約佔全球人口 34%，全球溫室氣體排放 51%，全球 GDP 64%，並由聯合國環境規劃署 (United Nations Environment Programme, UNEP) 主導之全球建築與建設聯盟 (Global Alliance for Buildings and

Construction, GlobalABC)、IEA、IRENA、聯合國氣候高層領袖分析執行進度公布年度建議報告。該倡議係為突破議程新增主題之一，承諾加強國際合作落實建築部門脫碳，促使清潔技術和永續解決方案於 2030 年成為所有地區最可負擔、易取得、具吸引力之選項。該倡議並預計於 2024 年 3 月舉辦首屆全球建築與氣候論壇(Buildings and Climate Global Forum)，邀集各國建築相關部長級代表，及建築部門價值鏈利害關係者如包括地方政府、非政府組織、企業等，推動近零與韌性建築行動。

十、水泥與混凝土突破 (Cement & Concrete Breakthrough)

由加拿大與 UAE 主導，承諾致力與各國、企業、國際夥伴組織等共同合作推動低碳/清潔水泥 (low carbon/clean cement)，加速 2050 年水泥與混凝土產業達到淨零所需解決方案之發展，以及技術、工具、政策等面向投資。

十一、綠氫與綠色海運聯合聲明 (Green Hydrogen and Green Shipping)

由聯合國氣候高層領袖與美國洛磯山研究所(Rocky Mountain Institute, RMI) 發起，海運業包括貨主、船舶營運商、港口、加油公司、製造商等 30 位領袖共同簽署，目標 2030 年擴大綠氫新興產業規模化所需燃料使用需求至近 1,100 萬噸，並推動船隊開發、港口基礎設施佈建等。簽署者承諾於未來十年內促進再生能源所產製氫相關航運燃料，包括不限於氫、氨、甲醇等之使用，以達成海運部門脫碳目標，預計於 2050 年占全球氫需求總量之 15%。

十二、美國汰除煤炭承諾 (投入 CCUS 技術之煤炭火力規劃)

美國總統特使 John Kelly 於 COP28 氣候大會中指出，美國承諾將於 2035 年以前實現汰除無防制措施之燃煤電廠。

美國擁有世界上最大的煤炭儲備，並擁有排名僅次於中國和印度的第三大運營煤電廠能力。從 2008 年到 2019 年，美國的煤礦數量減少了一半，但在 2023 年，該國仍是世界前四大煤炭生產國之一。2021 年 4 月，拜登總統宣布美國承諾在接下來的八年內將溫室氣體排放減少到 2005 年的 50-52%，這一承諾在《巴黎協定》下得到正式確認。拜登政府還承諾能源部門 2035 年前實現無碳污染的目標，並且最晚於 2050 年前實現淨零排放經濟。

美國的煤炭容量在 2011 年達到了約 340,000 MW 的峰值後便持續下降。許多電廠已退役或轉用其他燃料，由於低碳替代品成本下降和環境法規的實施，新的煤電廠已不再投入運營。2021 年，提出了一個 400 MW 的 CONSOL Energy Mining Complex 發電廠項目，規劃將其設計為「先進的負碳排放發電廠」；該項目將燃燒煤炭並固定碳，但截至 2023 年 6 月，該項目尚未超出「宣布」階段。美國的煤電廠利用率顯著下降。儘管退役速度創紀錄，但美國仍是 OECD 預計到 2030 年燃煤裝置容量最大的國家之一，仍有超過 90,000 MW 的煤電廠缺乏明確的退役日期。

十三、甲烷和其他非 CO₂ 氣體相關承諾

世界銀行推出甲烷計畫(Methane Program)，支持 15 個國家的國家計畫，使開發中國家及其國家石油公司能夠利用數億美元的補助金來應對甲烷排放，以在未來五到七年內從稻米生產、禽畜和廢棄物中減少高達 1,000 萬噸的甲烷排放。首先將藉由全球燃燒和甲烷減排合作夥伴關係(Global Flaring and Methane Reduction Partnership)啟動 2.55 億美元的捐款，主要來自阿拉伯聯合大公國、美國、德國及挪威等國家，以及 BP、ENI、Equinor、Occidental、Shell 及 TotalEnergies 等公司的支持；此計畫亦呼應本次會議 50 個石油公司討論實現 2030 年將其甲烷排放降至接近零排放之

有效途徑，旨在利用衛星監視追究石油生產者的責任；與此同時，歐盟正在推動限制進口石油和天然氣的甲烷排放。

針對抑制甲烷排放，美國貿易和發展署表示，美國明年將與奈及利亞、哈薩克、土庫曼和烏茲別克的石油和天然氣事業領袖合作學習如何遏制甲烷排放，旨在藉此反向貿易使命確保這些國家的石油與天然氣企業可親眼見證衡量排放、檢測洩漏並迅速修復的最佳技術，這對於許多國家才剛起步關切甲烷排放之石油公司尤為重要。

中國氣候變化特使謝振華則表示中國甲烷政策被誤解，其說明，很少人知道中國在控制甲烷方面取得了巨大的成就，並強調，作為全球最大的排放國，中國自 2007 年以來在其國家氣候變化計畫中一直有對甲烷的限制，尤其在能源和農業等領域已有實踐，另進一步表示，中國更將甲烷視為能源和可優化的原材料。

十四、盤點迄今為止的財政承諾和貢獻

(一) COP28 在前五天內動員了超過 830 億美元，為氣候行動的新時代設定了節奏。這些包括有史以來首次關於食物系統轉型和健康的宣言，以及關於再生能源和效率的宣言，以及高排放行業減碳的倡議。

(二) 超過 11 個承諾和宣言已經啟動，並獲得了歷史性的支持。

(三) 在 COP28 的第一天，主辦國促成了一項歷史性協議，以運作和資本化「損失與損害的資金」，支援那些處於氣候危機前線的人，迄今已經承諾了 7.26 億美元的支持。

1. 宣布注資綠色氣候基金(GCF)的新資金 35 億美元
2. 宣布向調適基金注資 1.336 億美元
3. 宣布向最低度開發國家基金(LDC)注資 1.293 億美元
4. 特別氣候變化基金(SCCF)獲得 3,100 萬美元

- (四) 阿拉伯聯合大公國啟動了一個 300 億美元的催化基金，名為 ALTERRA，旨在積極推動全球額外動員 2,500 億美元的氣候行動。
- (五) 阿拉伯聯合大公國承諾通過特別提款權(SDRs)向弱勢國家提供 2 億美元的支持，並提供 1.5 億美元資助水安全解決方案。
- (六) 世界銀行宣布將在 2024 年和 2025 年每年增加 90 億美元，用於氣候相關項目的融資。多邊開發銀行(MDBs)宣布對氣候行動的累積增加超過 226 億美元。
- (七) 依主題領域盤點財政承諾貢獻：
1. 損失與損害：7.26 億美元
 2. 綠色氣候基金：35 億美元
(將第二次補充增加至 128 億美元)
 3. 調適基金：1.34 億美元
 4. 最低度開發國家基金：1.293 億美元
 5. 特別氣候變化基金(SCCF)：3,100 萬美元
 6. 再生能源：50 億美元
 7. 降溫：5,700 萬美元
 8. 清潔烹飪：3,000 萬美元
 9. 科技：5.68 億美元
 10. 甲烷：12 億美元
 11. 氣候財務：阿拉伯聯合大公國 300 億美元，特別提款權 2 億美元，多邊開發銀行 316 億美元
 12. 食物：31 億美元
 13. 自然：25 億美元
 14. 健康：29 億美元
 15. 水資源：1.5 億美元
 16. 性別：280 萬美元
 17. 紓困、復原與和平：12 億美元
 18. 地方氣候行動：4.67 億美元

陸、與會觀察

本次 COP28 會議做為第一次全球盤點之結束，會議決議「阿聯酋共識」就化石燃料議題取得調和之結果，遠離化石燃料之全球承諾成為《巴黎協定》一部分，標註著全球逐漸擺脫現況對於化石然依賴之起點，同時全球盤點結果呼籲各國基於自定之原則投入於集體之努力，明確指出全球轉向清潔能源發展方向，提供未來關鍵十年以及各國即將於 2025 年提交之下一輪 NDC 之建議，與此同時，公平與公正之核心價值體現在一系列的談判過程中，除了全球盤點決議強調全球能源轉型之公平、有序且衡平之過程，在全球調適目標亦取得一些進展，本次會議通過之 GGA 架構決定了調適之階段目標，並提供 2030 年調適之領域及目標發展方向指引，惟目前各方對於全球調適目標之理解尚未取得共識，故將啟動兩年期的工作計畫以制定可評估之調適目標及指標。

COP28 延續 COP27「夏姆錫克施行計畫」所包括實施方法議題，談判過程更加凸顯了滿足資金需求之必要。根據全球盤點結果揭示氣候目標與行動之落差，當前議題仍著重氣候目標之落實與實施方法，隨著談判進展更加凸顯了目前資金需求之落差，COP28 亦認知確保資金亦是支持共同但有區別之責任原則以實踐公平與公正轉型關鍵，COP28 延續 COP27 提出新的「氣候資金新的集體量化目標」(NCQG) 議題，期以此取代並包括至今為止已展開但尚未解決之各項資金議題，包含已開發國家尚未履行 1,000 億美元氣候融資承諾、2025 年加倍調適資金規模之問題，以及開發中國家清潔能源投資與優先發展項目等資金需求，惟本次會議除了一開始通過之損失與損害基金決議文正式啟動資金之運作，為自 COP27 以來歷經一年協商終取得之成果，其他多數資金議題未能在本次會議取得實質進展，並延至下一次 COP29 會議討論，期在 2024 年就 NCQG 之制定取得共識。而《巴黎協定》第六條碳市場機制亦未能於本次會

議產出共識決議，包含 6.2 條及 6.4 條之協商都將於 2024 年附屬會議持續進行。

一、全球遠離化石燃料之承諾成為《巴黎協定》的一部分

全球盤點決議呼籲各國在未來十年以公正、有序和平衡的方式加快行動，推動能源系統逐步轉型遠離化石燃料。這代表著各國已經承認擺脫化石燃料的必要性，並將這種轉型納入《巴黎協定》的範疇；然而，在能源轉型的談判中，特別是有關化石燃料的議題引發了一些分歧，在 COP28 會議的減緩議題高階會議中，有關「汰除」(phase out)未減排化石燃料的用語曾出現在談判文本中，最終被汰除的用詞弱化，延續使用「逐步減少」(phase down)未減排燃煤電廠之用詞，並改寫為「轉型脫離化石燃料」(transitioning away from fossil fuels)。

全球盤點及減緩工作計畫的談判中，《巴黎協定》對於進展方向並未提供清晰的指引，這導致各國對如何應對全球盤點結果有不同的看法。歐盟歡迎全球對脫離化石燃料的承諾，認為這是終結化石燃料時代的開始；然而，小島嶼國家聯盟(AOSIS)的談判代表 Anne Rasmussen 則認為決議文存在一系列漏洞，尤其是對於轉型過渡燃料的認知可能導致對天然氣的錯誤理解，因為天然氣在發電中仍然是排放碳最高的選項之一。

另一個引起擔憂的內容是決議文對「轉型過渡燃料」(transitional fuels)在能源轉型和確保能源安全中的角色給予承認，然而，這可能被廣泛理解為天然氣，而天然氣在發電中仍然是碳排放第三高的選項。美國亦強調，轉型過渡燃料只能擔任有限且短暫的角色，並應用於難以減排的部門。同時，IISD 發布之 COP28 總結報告亦強調天然氣和 CCS 不應成為延緩清潔能源轉型速度的藉口。因此，部分國家雖肯定本次會議就化石燃料問題取得之進展，亦有國家擔憂決議文的漏洞這可能提供化石燃料爭取生存之立足點。

二、全球盤點提供未來十年及下一輪 NDC 啟示

全球盤點決議呼籲各締約方於 2025 年(COP30)前提交下一輪 NDC，預計各國將更新其 2030 年目標並提出 2035 年新目標。COP28 決議強調下一輪 NDC 應提出更具有企圖心之目標，回應 IPCC 報告之發現，若要實現全球升溫幅度控制在 1.5°C 以下，2030 年較 2019 年需減少溫室氣體排放 43%，2035 年需減少 60%，以即符合於 2025 年達排放峰值，並應加強減量行動，以及含括考量調適、公正轉型、損失與損害計畫以及優先事項等，同時，COP28 決議並要求締約方再度檢視並加強 2030 年 NDC 目標與 1.5°C 目標一致，呼籲各國基於自定之原則投入於全球集體行動：

- (一) 2030 年全球再生能源達三倍、全球能源效率提升年平均速率達兩倍
- (二) 加快行動減少未減排燃煤電廠
- (三) 以公正、有序和衡平的方式，在這個關鍵的十年加快行動帶動能源系統逐步轉型遠離化石燃料
- (四) 加快發展零/低碳技術，包含但不限於再生能源、核能、減量與移除技術
- (五) 加快並根本性的減少非二氧化碳排放，尤其 2030 年根本性減少甲烷排放
- (六) 藉由一系列路徑加快減少道路運輸排放，包含發展基礎設施與快速布署零/低碳技術
- (七) 汰除無法解決能源貧窮議題或不符合公正轉型之無效率化石燃料補貼

預計 2024 年(CMA6)會議將考量全球盤點期間彙整之資訊提出 NDC 新增項目指引，各締約方 2025 年提交之下一輪 NDC 並應充分考慮第一次全球盤點之要項，並應根據現有最佳海洋相關科學知識將航運納入 NDC。

三、全球調適目標架構界定調適計畫週期

COP28 決議通過全球調適目標架構(GGA 架構)，GGA 架構界定了調適計畫週期，旨在提供目標執行之指引。該架構應含括之階段目標，在 2030 年前發布影響、脆弱度及風險評估、2027 年發布複合型災害之早期預警系統以及針對降低風險之氣候資訊服務、在 2030 年之前發布基於國家行動、可回應性別議題、結合參與價值並具備透明度之國家調適計畫，以及在 2030 年前發布並落實監測、評估與學習之系統，此外，GGA 架構取得締約方對於 2030 年調適目標發展方向之共識，主要涉及水資源、糧食與農業、健康、生物多樣性、居住環境、社會保護以及文化等領域。

各方對於 GGA 架構之理解上未完全取得共識，包含明確的目標以及其量測方式，因而缺乏且未能含括有關對於開發中國家資金與其他支持，全球盤點也認知到調適需求不斷擴張，但支持開發中國家因應暖化調適之手段相對仍很少，是否應該或如何納入共同但有區別的責任之原則仍是協商重點。為進一步加強此架構，談判代表啟動了為期兩年工作計畫衡量管理指標，旨在制定可評估目標及目標進展之指標。

四、《巴黎協定》第六條碳市場運作機制議題達到共識

COP26 會議後，《巴黎協定》第六條協商重點已由政治談判轉向關注市場運作機制，但本次會議在第 6.2 條合作方法、第 6.4 條規則、方法和程序皆未能達成共識。在 6.2 條，各締約方針對合作方法進行協商，其中包括授權方式、共同應申報內容等，然而，對於合作方法的範圍和定義存在分歧；6.4 條的協商則聚焦於計畫或方案的活動標準、確證與查證標準，以及活動循環程序等具體細節。雖然各方對於這些議題提出了意見，但未能在 COP28 取得共識，未來的協商仍需進一步深入討論碳市場運作機制的相關細節，將

延至 2024 年附屬會議繼續進行。但第 6.8 條則是確認了非市場方法的網路平台與架構工作規則，對於推展非市場方法具有助益。

五、損失與損害基金開始運作，但初期資金與實際需求仍存在巨大落差

本次會議開幕日即通過一項空前的損失損害基金決議，係為歷經一整年之談判終於氣候大會實現之結果，旨在提供面臨氣候緊急情況的弱勢國家急需之資金。在氣候行動峰會第一日，阿拉伯聯合大公國總統 Sheikh Mohamed bin Zayed Al Nahyan 即宣布成立 300 億美元的全球氣候解決方案基金，旨在彌合融資差距，並促進到 2030 年籌集投資 2500 億美元。他亦強調，阿拉伯聯合大公國在氣候行動、再生能源和清潔能源上已經投資了 1,000 億美元，承諾在未來七年再投資 1,300 億美元，除此之外，其他富裕之國家如美國、歐盟、德國、法國、英國及日本亦陸續提出初步承諾，然而有一些國家則仍較不願意。至目前為止，已開發國家諾提供損失與損害基金累計達約 7 億美元，這與開發中國家 2030 年可能面臨地的 5,800 億美元之資金規模仍存在巨大落差，若與開發中國家所預期的 1,000 億美元相比，也僅占不到 1%。

六、資金為推動公平與公正轉型過程以落實氣候行動之核心議題

資金議題仍為氣候行動核心，確保資金才可能推動公正且公平能源轉型以實踐氣候目標之過程。隨著議題談判進展，聯合國體系所動員的氣候資金於因應挑戰之不足更加顯著，全球盤點亦強調了各個政府、金融機構投資者與其他參與者於確保和加速擴展氣候資金之重要作用，本次會議 COP28 主辦國阿拉伯聯合大公國主導之「全球氣候資金架構宣言」(Declaration on a Global Climate Framework)，建議針對高碳排產業稅制及多邊開發銀行改革釋出更多資金，

會議期間獲得 13 個國家支持。COP28 主席 Al Jaber 認為此次大會取得之共識象徵著多邊主義的勝利，然而許多資金議題仍未被解決，使得小島嶼開發中國家仍感覺不願相信已開發國家承諾。

開發中國家持續強調清潔能源轉型所需龐大資金，包含淘汰化石燃料以及再生能源增加達三倍等目標。根據 Vera Songwe 與 Nicholas Stern 領導之氣候資金高級專家組於 COP28 發布之報告指出，全球盤點顯示關鍵領域投資不足為目前全球與《巴黎協定》目標差距之主因，尤其在新興市場和開發中國家，再生能源發展初期仰賴相當的技術投資，不平衡的政策及資金利率使得風力與太陽能技術難以引導至開發中國家，全球盤點決議亦強調至 2030 年每年需要約 4.3 兆美元之清潔能源投資，至 2050 年更增加至 5 兆美元。然而資金議題在本次會議未被解決。

全球盤點決議亦敦促已開發國家至 2025 年盡速履行 1,000 億美元承諾，並重申調適資金對於開發中國家執行 2030 年調適計畫之重要性。全球盤點承認已開發國家未能在 2021 年履行 1,000 億美元氣候融資承諾，開發中國家仍維持對於 1,000 億美元氣候融資承諾之關注，根據 OECD 2023 年發布報告，多邊與雙邊氣候融資規模於 2021 年約達 731 億美元，開發中國家持續呼籲已開發國家彌補資金的差距；在調適方面，全球盤點強調 2030 年開發中國家所需調適資金規模約為每年 2,150 至 3,870 億美元，並指出 2025 年應將調適資金規模應較現況翻倍，即根據 2021 年 COP26 會議決議已開發國家承諾調適資金規模達到 2019 年水準之兩倍，但各國甚至對於調適資金承諾規模之認知存在分歧，無法就 2019 年水準之規模取得共識。故全球盤點決議除敦促已開發國家履行氣候資金承諾，以及已開發國家於下次會議(CMA6)籌備調適資金進展之報告。

COP28 暫停爭論資金時間範疇、來源和結構等元素，延續自 COP27 提出 NCQG 議題協商，NCQG 取代並涵括了

先前 1,000 億美元承諾，同時強調納入考量 2030 年開發中國家調適資金以及優先發展項目之 5.8 兆至 5.9 兆美元需求。然而多數財務問題尚未在本次會議解決，NCQG 併同許多未解決的資金議題，包含前述落實目標所需清潔能源投資、調適資金以及公共融資等，皆被推遲至下一次會議。全球盤點決議自 2024 年起至 2028 年將持續辦理落實全球盤點決議之對話，資金將成為 COP29 重點之一，IISD 亦指出，資金目標將是《巴黎協定》2024 年的最後一塊拼圖，全球盤點決議並凸顯了多邊金融體系改革之重要性，以及強調多邊開發銀行以及其他金融投資者或參與者將扮演的重要角色。

七、透明度報告工具將於 2024 年上路

COP28 會議期間公約秘書處舉辦為期兩週「Together4Transparency」系列活動，主要提供締約方於 2024 年將使用之透明度報告工具訓練。在《巴黎協定》強化透明度架構 (ETF) 下，秘書處將於 2024 年完成各個支持締約方提交 ETF 所要求資訊之報告工具，包含有關國家提交溫室氣體清冊資訊之「溫室氣體清冊報告工具」(GHG Inventory Reporting Tool)、有關 NDC 執行與目標落實進展之「進展報告工具」(Progress Reporting Tool)以及有關財務、技術發展與移轉及能力建構之「支持報告工具」(Support Reporting Tool)，氣候公約秘書處已於 2023 年發布報告工具之測試版，並在 COP28 會議期間舉辦數十場工具使用訓練活動，以因應並提供各締約方於 2024 年提交透明度相關資訊支持。

八、COP 主辦國啟動 1.5°C 任務路徑圖 (road map to mission 1.5°C)

根據全球盤點決議，COP28 主席與 COP29(亞塞拜然)、COP30(巴西)主席啟動「1.5°C 任務路徑圖」一系列行動，因應接續之 COP 辦理，具體目標為 2024 年達成資金目標

以釐清未來十年方向，確保公正的能源轉型與調適，以及在 2025 年提交更具有企圖心與 1.5°C 一致之 NDC。1.5°C 任務路徑圖旨在落實全球盤點之產出，尤其藉由相關工作以確實推動降低對於化石燃料之依賴，預計自 2024 年至 2028 年啟動為期四年對話交流，致力促進未來關鍵十年行動以確保 1.5°C 目標可以達成。

柒、心得與建議

綜整 COP28 會議全球盤點資訊及各項議題進展，臺灣在未來訂定各項氣候政策時，相較以往將更具挑戰性，必須考量更為多元與各界多方面議題意見，包含提升減量企圖心以確保符合全球 1.5°C 目標，以及面臨 2025 年提交下一輪 NDC 之訂定，尤其本次全球盤點結果之建議，包括再生能源增加、能源效率提升以及減少燃煤電廠等資訊，在推動能源轉型路徑時，臺灣將需要謹慎評估技術選項，特別是轉型過渡燃料和 CCS 關鍵技術的發展；另，資金議題持續為氣候大會議題協商之核心，資金在氣候行動中扮演持續且關鍵之角色，全球盤點並強調未來多邊金融體系之改革，臺灣在積極履行氣候承諾的同時，有必要持續追蹤國際有關《巴黎協定》碳市場機制工具，關注全球碳市場發展網絡，促進環境永續，創造氣候行動與經濟發展的雙贏局面。

一、2025 年新版 NDC 與 2035 年目標

面對即將到來的 2025 年，各國將再次投入於制定下一輪的 NDC，同時重新檢視更新 2030 年的溫室氣體排放目標，並提出新的 2035 年目標，我國亦需緊密關注因應。

籌備下一輪 NDC 的過程將是全球盤點決議的具體實踐，COP28 強調下一輪 NDC 應提出更具企圖心的目標，並確保實質減量行動，包含強化 2030 年和 2035 年的排放減量目標，確保符合 IPCC 報告所指出的全球 1.5°C 排放路徑。

NDC 的制定並應該明確且全面地考慮氣候行動的各個面向。這包括全球盤點結果建議的關鍵十年發展重點，如再生能源增加達三倍、能源效率提升速率達兩倍、加速減少未減排的燃煤電廠、能源系統逐步轉型遠離化石燃料、終止缺乏效率的化石燃料補貼、大幅度削減甲烷排放，以及應用多種管道實現道路運輸排放的減量；同時，NDC 需整合考量氣候行動計畫各方面的議題，包括調適、公正轉型、損失與損害計畫以及其他優先事項；另，預計 2024 年之 CMA6 會議將提出新一輪 NDC 之要項，含括全球盤點期間彙整資訊，以及將應於 NDC 納入海洋，確保根據現有最佳科學知識制定相應的措施，同時在全球氣候合作中發揮積極且建設性的角色。

二、在 1.5°C 企圖心下擘劃能源轉型路徑

COP28 會議議題談判及各方倡議進展皆強調致力確保 1.5°C 目標可以達成，意味著全球氣候政策行動致力追求更高的企圖心。本次 COP28 會議全球盤點結果係基於最新科學資訊，包含明確認知 IPCC 2023 年發布第六次評估綜合報告揭露之氣候現況與未來發展及可行措施選項，以及 IEA 2023 年更新淨零路徑所支持未來十年能源轉型之關鍵機會，尤其本次會議取得之全球承諾重點，包含加速減少未減排之燃煤電廠、能源系統轉型遠離化石燃料、2030 年再生能源成長達三倍以及能效改善成長速率提升達兩倍、2030 年大幅度減少甲烷排放，以及藉由多種措施手段實踐道路運輸之減量等，皆為支持全球邁向淨零路徑、確保氣候目標可達成之發展方向。

對於臺灣而言，亦提供了我國在推動能源轉型、尤其未來關鍵十年之發展機會。我國氣候政策與相關氣候法子法修訂亦將積極回應當前全球致力確保 1.5°C 目標可達成之企圖心，亦即不僅僅是訂量化溫室氣體減量目標，而可以結合下一輪 NDC 籌備工作，強化 2035 年企圖心，並再度

檢視至 2030 年之承諾與行動，以及檢視目前臺灣 2050 淨零路徑規劃與 1.5°C 路徑之落差，評估關鍵技術選項之應用機會。

另一方面，我國在擘劃能源轉型路徑時亦應審慎評估優先發展之技術選項。根據我國 2050 淨零路徑，臺灣目標於 2050 年實現零碳能源供應，將以太陽能及風電為主要電力供應來源，整體目標成長規模亦可回應三倍再生能源承諾，期藉由清潔能源擴張來推動減少化石燃料之依賴，亦可與 COP28「能源系統轉型遠離化石燃料」之全球承諾相符合。同時仍應謹慎評估推動轉型過渡之技術選項，尤其各界已就 COP28 決議文所點出潛在問題，如美國所強調，轉型過渡燃料應僅限於短期應用於推動難以減量部門之轉型。

此外，決議文雖提及 CCS 作為清潔技術選項之一，並鼓勵各國發展，其應用亦存在限制，根據 IEA 更新之淨零路徑，CCS 對於實現能源系統減量之貢獻僅占一小部分，同時 CCS 技術之長期發展性仍充滿不確定性，我國 2050 年淨零情境下將針對剩餘之火力發電採取 CCS 技術，應謹慎評估 CCS 技術可行性以及潛力，避免依賴轉型過渡燃料之使用與 CCS 技術成為脫延清潔能源轉型。

我國持續積極推進再生能源布署，並評估採取減少化石燃料相關措施。根據 IEA 2023 年發布全球能源展望報告，在當前政策發展趨勢下全球化石燃料需求將於 2030 年之前達峰，此發展趨勢大幅削減了未來擴展化石燃料之合理性，我國亦可依自身國情條件，評估不同措施應用之可行性，以拓展清潔技術發展之機會。

三、持續關注掌握國際資金議題動向發展

全球盤點決議強調多邊金融體系改革的重要性，特別凸顯了多邊開發銀行以及其他金融投資者或參與者在氣候行動中所扮演的重要角色。資金在落實氣候行動中扮演核

心角色，尤其是在《氣候公約》及《巴黎協定》的目標下，資金議題成為開發中國家的關鍵，需要填補清潔能源投資、優先發展項目以及調適需求之差距；已開發國家則應確保提供足夠的資金，以滿足開發中國家的需求，進而支持全球集體行動。具體而言，即是重塑國際金融體系以支持易受災小島嶼國家提升氣候調適能力，以及滿足這些亟需擺脫化石燃料之開發中國家的需求。

我國非《氣候公約》及《巴黎協定》的締約方，但擁有相當水準的經濟發展和收入，因此仍然具有支持低收入國家發展的能力。我國已積極與友邦國家合作推動在地發展項目，對提升該國的氣候調適能力有實質貢獻，更承諾投入1,000萬美元，與南太友邦成立「氣候轉型基金」，旨在支持易受災的小島國家推動氣候調適行動。因此，臺灣有能力從技術與資金之角度積極參與全球氣候行動，同時展現其在於國際社會中所擔負之責任。

捌、附件

- 附件一、聯合國氣候變化綱要公約第28次締約方大會決議

Decisions adopted by COP28

- 附件二、京都議定書第18次締約方會議決議

Decisions adopted by CMP18

- 附件三、巴黎協定第5次締約方會議決議

Decisions adopted by CMA5

- 附件四、Earth Negotiation Bulletin:

Summary of the 2023 Dubai Climate Change Conference

Decision -CP/28 -/CMA.5

Presidency youth climate champion

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

Recalling decisions 1/CP.26, 18/CP.26, 1/CP.27, 23/CP.27, 17/CMA.1, 22/CMA.3 and 22/CMA.4,

1. *Reiterate* their acknowledgement of the role of children and youth as agents of change in addressing and responding to climate change and *recognize* the opportunity for future Presidencies of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to enhance the meaningful engagement of youth in the UNFCCC process through strengthened engagement on this matter with Parties and non-Party stakeholders, in particular the official children and youth constituency and youth within all other non-governmental organization constituencies of the UNFCCC;
2. *Note* the outcomes of the eighteenth Conference of Youth, organized by the official children and youth constituency of the UNFCCC and held in Dubai in November 2023, which were informed by local and regional conferences of youth;
3. *Welcome* the appointment by the Presidency of the twenty-seventh session of the Conference of the Parties and the fourth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement of the first youth envoy of a Presidency of the Conference of the Parties;
4. *Also welcome* the initiative of the Presidency of the twenty-eighth session of the Conference of the Parties and the fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement in appointing a youth climate champion, who has furthered the meaningful engagement of children and youth in climate action, including within the UNFCCC process;
5. *Recognize* the initiative of the Presidency of the twenty-eighth session of the Conference of the Parties and the fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement in supporting youth-led engagement, including by co-organizing the children and youth pavilion, the Dubai youth climate dialogue and the international Indigenous youth forum on climate change, held at the same sessions;
6. *Decide* that a youth climate champion between the ages of 18 and 35 will be appointed to act on behalf of the Presidency of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to facilitate the enhancement of the meaningful, inclusive engagement of youth in climate action, including within the UNFCCC process;
7. *Request* each incoming Presidency of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to confirm its appointee for Presidency youth climate champion for a term of up to two years, with the outgoing Presidency youth climate champion using the second year of the term to support the champion appointed by the incoming Presidency;
8. *Also request* each incoming Presidency of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to provide direction to the Presidency youth climate champion, with advice from the secretariat,

including guidance on avoiding duplication with the work and activities of the official children and youth constituency of the UNFCCC, while respecting the independent role of the constituency and supporting the implementation of decisions of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement on matters related to children and youth in the UNFCCC process, including in relation to the matters referred to in paragraphs 10–12 below;

9. *Further request* the secretariat to provide support, as appropriate, to each Presidency youth climate champion, in partnership with interested United Nations entities and in alignment with decisions of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement on matters related to children and youth in the UNFCCC process;

10. *Urge* the Presidency youth climate champion to facilitate the meaningful engagement of children and youth in climate action, including within the UNFCCC process, including by supporting, where relevant and as appropriate, the implementation of activities under the work programmes of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and the Global Climate Action Agenda, engaging in local and regional conferences of youth and engaging with youth within all non-governmental organization constituencies of the UNFCCC and youth who are part of national delegations to United Nations climate change conferences;

11. *Encourage* the Chairs of the subsidiary bodies and the Chairs of the UNFCCC constituted bodies to invite the Presidency youth climate champion, whose role is to facilitate the meaningful engagement of children and youth in climate action, including within the UNFCCC process, to attend the sessions and meetings of those bodies, as appropriate;

12. *Also encourage* all Parties and non-Party stakeholders to invite the Presidency youth climate champion, whose role is to facilitate the meaningful engagement of children and youth in climate action, including within the UNFCCC process, to events that they are hosting at the local, regional, national and international level, including events held during regional climate weeks and as part of multilateral forums;

13. *Note* that this decision does not set a precedent for matters pertaining to future champions or other issues and *emphasize* that any future proposals will be considered on a case-by-case basis;

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

15. *Request* that the actions of the secretariat called for in this decision be undertaken subject to the availability of supplementary resources and *invite* other sources of funding to provide support for the activities referred to in paragraphs 8–9 above.

Decision -/CP.28 -/CMA.5

Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4

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

Recalling decisions 2/CP.27 and 2/CMA.4,

Also recalling decisions 2/CP.27, paragraph 2, and 2/CMA.4, paragraph 2, by which new funding arrangements were established for assisting developing countries that are particularly vulnerable to the adverse effects of climate change, in responding to loss and damage, including with a focus on addressing loss and damage by providing and assisting in mobilizing new and additional resources, and which specify that these new arrangements complement and include sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement,

Further recalling decisions 2/CP.27, paragraphs 1 and 3, and 2/CMA.4, paragraphs 1 and 3, by which, in the context of establishing the new funding arrangements, a fund was established for responding to loss and damage whose mandate includes a focus on addressing loss and damage to assist developing countries that are particularly vulnerable to the adverse effects of climate change in responding to economic and non-economic loss and damage associated with the adverse effects of climate change, including extreme weather events and slow onset events,

Acknowledging that climate change is a common concern of humankind and that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to a clean, healthy and sustainable environment, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity,¹

Recalling the understanding of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement that funding arrangements, including a fund, for responding to loss and damage are based on cooperation and facilitation and do not involve liability or compensation,²

Expressing their appreciation to the Governments of Egypt, the Dominican Republic and the United Arab Emirates for hosting the 1st and 4th meetings, 3rd meeting and 5th meeting respectively of the Transitional Committee and to the Governments of Australia, Germany, Norway and the United States of America for providing financial support for the work of the Committee,

1. *Welcome* the report of the Transitional Committee³ containing recommendations on the operationalization of the funding arrangements for responding to loss and damage referred to in paragraph 2 of decisions 2/CP.27 and 2/CMA.4, including the fund referred to in paragraph 3 of the same decisions (hereinafter referred to as the Fund), and *take note with appreciation* of the work of the Transitional Committee in responding to its mandate;⁴

¹ Decision 1/CMA.4, eleventh preambular paragraph.

² FCCC/CP/2022/10, para. 7(b), and FCCC/PA/CMA/2022/10, para. 71.

³ FCCC/CP/2023/9–FCCC/PA/CMA/2023/9.

⁴ Decisions 2/CP.27, para. 4, and 2/CMA.4, para. 4.

2. *Approve* the Governing Instrument of the Fund, as contained in annex I;
3. *Decide* that the Fund will be serviced by a new, dedicated and independent secretariat;
4. *Also decide* that the Fund will be governed and supervised by a Board;
5. *Further decide* to designate the Fund as an entity entrusted with the operation of the Financial Mechanism of the Convention, also serving the Paris Agreement, which will be accountable to and function under the guidance of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;
6. *Decide* that arrangements with the Fund, consistent with the Governing Instrument of the Fund and to ensure that the Fund is accountable to and functions under the guidance of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, are to be approved by the Conference of the Parties at its twenty-ninth session (November 2024) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024);
7. *Request* the Standing Committee on Finance to develop the arrangements referred to in paragraph 6 above, to be concluded between the Conference of the Parties, the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and the Board of the Fund, consistently with the Governing Instrument of the Fund, for consideration and approval by the Board and subsequent consideration and approval by the Conference of the Parties at its twenty-ninth session (November 2024) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024);
8. *Invite* Parties, through their regional groups and constituencies, to submit nominations of representatives for membership of the Board of the Fund to the UNFCCC secretariat as soon as possible;
9. *Decide* that the alternate member for the seat on the Board of the Fund referred to in annex I, paragraph 17(g), will rotate among the developing country Parties in the regional groups and constituencies listed in annex I, paragraph 17(b–f);
10. *Request* the UNFCCC secretariat to initiate arrangements for convening the first meeting of the Board of the Fund once all voting member nominations have been submitted, but no later than 31 January 2024, and to convene subsequent meetings until the secretariat of the Fund is operational;
11. *Urge* the Board of the Fund to promptly select the Executive Director of the Fund through a merit-based, open and transparent process;
12. *Also urge* developed country Parties to continue to provide support and *encourage* other Parties to provide, or continue to provide support, on a voluntary basis, for activities to address loss and damage;⁵
13. *Invite* financial contributions with developed country Parties continuing to take the lead to provide financial resources for commencing the operationalization of the Fund;
14. *Welcome* the offers of XXX to contribute to the Fund;
15. *Decide* that the Board of the Fund will be conferred with legal personality and the legal capacity as necessary for discharging its roles and functions, in particular the legal capacity to negotiate, conclude and enter into a hosting arrangement with the World Bank as interim trustee and host of the Fund’s secretariat;
16. *Request* the Board of the Fund to select the host country of the Board through an open, transparent and competitive process, with the host country of the Board conferring to the Board the legal personality and the legal capacity as necessary for discharging its roles and functions;
17. *Invite* the World Bank, subject to paragraphs 20–24 below, to operationalize the Fund as a World Bank hosted financial intermediary fund for an interim period of four years,

⁵ This paragraph is without prejudice to any future funding arrangements, any positions of Parties in current or future negotiations, or understandings and interpretations of the Convention and the Paris Agreement.

starting from the sessions of Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at which the Board of the Fund confirms that the conditions referred to in paragraph 20 below can be met, with the Fund to be serviced by a new, dedicated and independent secretariat hosted by the World Bank;

18. *Confirm* their expectation that, as a financial intermediary fund, the Fund will operate through the legal personality and legal capacity of the World Bank, and the privileges and immunities accorded to the World Bank will apply to the officials, property, assets, archives, income, operations and transactions of the Fund;

19. *Invite* the World Bank to take the steps necessary to promptly operationalize the Fund as a financial intermediary fund and to submit to the Board of the Fund by no later than eight months after the conclusion of the twenty-eighth session of the Conference of the Parties the relevant financial intermediary fund documentation, approved by the World Bank Board of Directors, including a hosting agreement between the Board of the Fund and the World Bank based on consultations with and guidance from the Board of the Fund, as elaborated in paragraph 25 below;

20. *Decide* that, as further elaborated in paragraphs 21–24 below, the continued operationalization of the Fund during the interim period will be conditional on the World Bank hosting the Fund as a financial intermediary fund in a manner that:

- (a) Is fully consistent with the Governing Instrument of the Fund;
- (b) Ensures the full autonomy of the Board of the Fund to select the Executive Director of the Fund at a level of seniority set by the Board, in line with relevant World Bank human resources policies;
- (c) Enables the Fund to establish and apply its own eligibility criteria, including on the basis of guidance from the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;
- (d) Ensures that the Governing Instrument of the Fund supersedes, where appropriate, the policies of the World Bank in instances where they differ;
- (e) Allows all developing countries to directly access resources from the Fund, including through subnational, national and regional entities and through small grant funding for communities, consistent with the policies and procedures to be established by the Board of the Fund and applicable safeguards and fiduciary standards;
- (f) Allows for the use of implementing entities other than multilateral development banks, the International Monetary Fund and United Nations agencies, consistent with the policies and procedures to be established by the Board of the Fund and applicable safeguards and fiduciary standards;
- (g) Ensures that Parties to the Convention and the Paris Agreement that are not member countries of the World Bank are able to access the Fund without requiring decisions or waivers from the World Bank Board of Directors on individual funding requests;
- (h) Permits the World Bank, in its role as trustee, to invest contributions to the Fund on the capital markets to preserve capital and general investment income, in line with due diligence considerations;
- (i) Ensures that the Fund can receive contributions from a wide variety of sources, in line with due diligence considerations;
- (j) Confirms that the Fund's assets and its secretariat have the necessary privileges and immunities;
- (k) Ensures a cost recovery methodology that is reasonable and appropriate;

21. *Also decide*, notwithstanding the invitation referred to in paragraph 17 above, that if the World Bank has not confirmed that it is willing and able to meet the conditions set out in paragraph 20 above within six months after the conclusion of the twenty-eighth session of the Conference of the Parties, the Board will launch the selection process for the host country of the Fund and the Conference of the Parties at its twenty-ninth session and the Conference

of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session will approve the necessary amendments to the Governing Instrument of the Fund;

22. *Further decide* that, if the Board of the Fund determines that the relevant financial intermediary fund documentation referred to in paragraph 19 above, approved by the World Bank Board of Directors, does not ensure that the conditions set out in paragraph 20 above can be met during the interim period, the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, on a recommendation of the Board of the Fund, will take the necessary steps to operationalize the Fund as an independent stand-alone institution, including approving the necessary amendments to the Governing Instrument of the Fund and providing guidance to the Board with respect to the selection process for the host country of the Fund, or the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement may take any other course of action deemed appropriate;

23. *Decide* that, if the conditions set out in paragraph 20 above have not been met, as determined by the Board of the Fund following an independent assessment of the performance of the World Bank as host of the Fund's secretariat, the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement will take steps at the end of the interim period referred to in paragraph 17 above to establish the Fund as an independent stand-alone institution, including with respect to any necessary amendments to the Governing Instrument of the Fund and providing guidance to the Board with respect to the selection process for the host country of the Fund, or take any other course of action deemed appropriate;

24. *Also decide* that, if the conditions set out in paragraph 20 above have been met, as determined by the Board of the Fund following an independent assessment of the performance of the World Bank as host of the Fund's secretariat, the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement will take steps at the end of the interim period referred to in paragraph 17 above to invite the World Bank to continue operationalizing the Fund as a financial intermediary fund, with or without conditions, as appropriate;

25. *Further decide* that, prior to the establishment of the financial intermediary fund, the Board of the Fund will provide guidance to the World Bank as it takes the necessary steps to establish the Fund as a financial intermediary fund;

26. *Decide* to establish an interim secretariat for the Fund to provide support, including administrative support, to the Board of the Fund during the transitional period until the establishment of the independent secretariat referred to in paragraph 3 above and *request* the secretariats of the UNFCCC and the Green Climate Fund and *invite* the United Nations Development Programme to jointly form this secretariat;

27. *Welcome* and *confirm* the recommendations of the Transitional Committee in relation to the funding arrangements contained in annex II.

Annex I

Governing Instrument of the Fund

1. The Fund is hereby operationalized in accordance with the following provisions.

I. Objectives and purpose

2. The purpose of the Fund is to assist developing countries that are particularly vulnerable to the adverse effects of climate change in responding to economic and non-economic loss and damage associated with the adverse effects of climate change, including extreme weather events and slow onset events.

3. Given the urgent and immediate need for new, additional, predictable and adequate financial resources to assist developing countries that are particularly vulnerable to the adverse effects of climate change in responding to economic and non-economic loss and damage associated with the adverse effects of climate change, including extreme weather events and slow onset events, especially in the context of ongoing and ex post (including rehabilitation, recovery and reconstruction) action, the Fund aims to be a new channel for multilateral finance to assist those countries in responding to loss and damage associated with the adverse effects of climate change. The Fund will also endeavour to assist those countries in mobilizing external finance to strengthen their efforts to respond to loss and damage while supporting both the achievement of international goals on sustainable development and the eradication of poverty.

4. The Fund should operate in a manner that promotes coherence and complementarity with new and existing funding arrangements for responding to loss and damage associated with the adverse effects of climate change across the international financial, climate, humanitarian, disaster risk reduction and development architectures. In accordance with the provisions set out in chapter VI below, the Fund will develop new coordination and cooperation mechanisms to help enhance complementarity and coherence and will facilitate linkages between itself and various funding sources, including relevant vertical funds, as appropriate, to, inter alia, promote access to available funding, avoid duplication and reduce fragmentation.

5. The Fund will operate in a transparent and accountable manner guided by efficiency and effectiveness and sound financial management. The Fund will pursue a country ownership approach to programmes and projects and seek to promote and strengthen national response systems through, among other means, the effective involvement of relevant institutions and stakeholders, including non-State actors. The Fund should be scalable and flexible; practise continuous learning, guided by monitoring and evaluation processes; strive to maximize the impact of its funding for responding to loss and damage associated with the adverse effects of climate change while promoting environmental, social, economic and development co-benefits; and take a culturally sensitive and gender-responsive approach.

II. Scope

6. The Fund will provide finance for addressing a variety of challenges associated with the adverse effects of climate change, such as climate-related emergencies, sea level rise, displacement, relocation, migration, insufficient climate information and data, and the need for climate-resilient reconstruction and recovery.

7. The Fund will focus on priority gaps within the current landscape of institutions, including global, regional and national institutions, that are funding activities related to responding to loss and damage. To this end, the Fund will provide complementary and additional support and improve the speed and adequacy of access to finance for responding to loss and damage by particularly vulnerable developing countries.

8. The Fund will provide support for responding to economic and non-economic loss and damage associated with the adverse effects of climate change. This support may include funding that is complementary to humanitarian actions taken immediately after an extreme weather event; funding for intermediate or long-term recovery, reconstruction or rehabilitation; and funding for actions that address slow onset events.

9. The support provided by the Fund may include developing national response plans; addressing insufficient climate information and data; and promoting equitable, safe and dignified human mobility in the form of displacement, relocation and migration in cases of temporary and permanent loss and damage.

III. Governance and institutional arrangements

A. Legal status

10. The Fund will possess international legal personality and appropriate legal capacity as is necessary for the exercise of its functions, the fulfilment of its objectives and the protection of its interests, in particular the capacity to enter into contracts, to acquire and dispose of movable and immovable property, and to institute legal proceedings in defence of its interests. The Fund will enjoy such privileges and immunities as are necessary for the independent fulfilment of its purpose. The officials of the Fund's secretariat will similarly enjoy such privileges and immunities as are necessary for the independent exercise of their official duties.

B. Relationship to the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement

11. The Fund will be designated as an entity entrusted with the operation of the Financial Mechanism of the Convention, which also serves the Paris Agreement, and will be accountable to and function under the guidance of the Conference of the Parties (COP) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA).

12. Arrangements for ensuring that the Fund is accountable to and functions under the guidance of the COP and the CMA, consistently with this Governing Instrument, will be concluded between the COP, the CMA and the Board of the Fund for consideration and approval at COP 29 (November 2024) and CMA 6 (November 2024).

13. The Board will:

(a) Receive guidance from the COP and the CMA on its policies, programme priorities and eligibility criteria;

(b) Take appropriate action in response to the guidance received from the COP and the CMA;

(c) Submit annual reports to the COP and the CMA for their consideration.

14. The Board may review the periodicity of the guidance from the COP and the CMA and make a recommendation thereon for consideration by the COP and the CMA.

C. Board

1. Composition

15. The Fund will be governed and supervised by a Board that is its decision-making body. The Board will have responsibility for setting the strategic direction of the Fund and for the Fund's governance and operational modalities, policies, frameworks and work programme, including relevant funding decisions.

16. The Board will have an equitable and balanced representation of all Parties within a transparent system of governance.

17. The Board will comprise 26 members, as follows:

- (a) 12 members from developed countries;
- (b) 3 members from Asia-Pacific States;
- (c) 3 members from African States;
- (d) 3 members from Latin American and Caribbean States;
- (e) 2 members from small island developing States;
- (f) 2 members from the least developed countries;

(g) 1 member from a developing country not included in the regional groups and constituencies referred to in paragraph 17(b–f) above.

18. Each Board member will have an alternate member, with alternate members entitled to participate in the meetings of the Board only through the principal member, without the right to vote, unless they are serving as the member. During the absence of a member from all or part of a meeting of the Board, its alternate will serve as the member.

19. The relevant regional groups and constituencies will nominate representatives with the appropriate technical, finance, loss and damage, and policy expertise, with due consideration given to gender balance, to serve as Board members, including alternate members.

20. The Board will enhance the engagement of stakeholders by inviting active observers, including youth, women, Indigenous Peoples and environmental non-governmental organizations, to participate in its meetings and related proceedings.

2. Roles and functions

21. The Board will serve the objectives and purpose of the Fund and steer the Fund's operations so that they evolve with the Fund's scale and maturity. The Board will exercise strategic leadership and flexibility to allow the Fund to evolve over time.

22. The Board will:

- (a) Oversee the operation of all relevant components of the Fund;
- (b) Develop and approve operational modalities, access modalities, financial instruments and funding structures;
- (c) Approve funding in line with the Fund's criteria, modalities, policies and programmes;
- (d) Approve a policy for the provision of grants, concessional resources and other financial instruments, modalities and facilities, taking into account access to other financial resources and debt sustainability;
- (e) Approve specific operational policies and frameworks, including for the programme and project cycle;
- (f) Develop a mechanism that will help ensure the activities financed by the Fund are implemented based on high-integrity environmental and social safeguards and fiduciary principles and standards;
- (g) Develop, approve and periodically review the Fund's results measurement framework;
- (h) Establish subcommittees, panels and expert bodies, as appropriate, and define their terms of reference;
- (i) Develop an accountability framework for funding approvals, which may be delegated by the Board to the Executive Director of the Fund, subject to the relevant policies of the host institution;

- (j) Develop a system for allocating resources, as outlined in paragraph 60 below;
- (k) Establish additional thematic substructures to address specific activities, as appropriate;
- (l) Develop relevant indicators and triggers to clarify access to different sources of support provided through the Fund;
- (m) Establish, as appropriate, procedures for the monitoring and evaluation of performance and the financial accountability of activities financed by the Fund, and for any necessary external audits;
- (n) Review and approve the administrative budget and work programme of the Fund and arrange for performance reviews and audits;
- (o) Oversee the operation of all relevant organs of the Fund with respect to the Fund's activities, including the trustee, secretariat, subcommittees, and expert, advisory and evaluation panels;
- (p) Prepare a long-term fundraising and resource mobilization strategy and plan for the Fund to mobilize financial resources from the sources outlined in paragraph 54 below;
- (q) Select the Executive Director of the Fund;
- (r) Ensure the expeditious disbursement of funds by the host institution in line with the policies and procedures of the Fund;
- (s) Provide recommendations to the COP and the CMA, including information on means to enhance consistency, coordination and coherence with other sources, funds, initiatives and processes under and outside the Convention and the Paris Agreement;
- (t) Exercise other functions, as appropriate, to fulfil the objectives of the Fund.

D. Rules of procedure of the Board

1. Co-chairs

23. The Board will elect two Co-Chairs from within its membership, with one from a developed country and one from a developing country, who will serve a term of one year. The Co-Chairs may be re-elected. If a Board member is elected as Co-Chair, that member may request their alternate member to express the respective regional group's or constituency's viewpoint in Board deliberations. However, the Board member retains the right to vote.

2. Term of membership

24. Members and alternate members of the Board are to serve for a term of three years and are eligible to serve additional terms, as determined by their regional group or constituency, for a maximum of two consecutive terms.

3. Quorum

25. A three-fourths majority of Board members must be present at a meeting to constitute a quorum.

4. Decision-making

26. Decisions of the Board will be taken by consensus. If all efforts at reaching consensus have been exhausted, and no consensus is reached, decisions will be taken by a four-fifths majority of the members present and voting. The Board will develop procedures for determining when all efforts at reaching consensus have been exhausted. The Board will adopt procedures for taking decisions between meetings.

5. Observers

27. The Fund will make arrangements to allow for the effective participation of observers in its meetings, including developing and carrying out an observer accreditation process.

6. Stakeholder input and participation

28. The Fund will establish consultative forums to engage and communicate with stakeholders. The forums will be open to a wide range of stakeholders, including representatives of civil society organizations, environmental and development non-governmental organizations, trade unions, Indigenous Peoples, youth, women, climate-induced migrants, industries and sectors impacted by climate change, community-based organizations, bilateral and multilateral development cooperation agencies, technical and research agencies, the private sector and governments. Participation in such forums should reflect a balance among United Nations geographical regions.

29. The Fund will develop mechanisms to promote the input and participation of stakeholders, including private sector actors, civil society organizations and the groups most vulnerable to the adverse effects of climate change, including women, youth and Indigenous Peoples, in the design, development and implementation of the activities financed by the Fund.

7. Expert and technical advice

30. The Board may establish expert and technical panels to support its work and to provide inputs to the Fund's activities. These panels may include representatives of relevant constituted bodies established under the Convention and the Paris Agreement.

8. Additional rules of procedure

31. The Board will develop additional rules of procedure.

E. Secretariat

1. Establishment

32. The Fund will be serviced by a new, dedicated and independent secretariat, which will be accountable to the Board. The secretariat will have effective management capabilities to execute the day-to-day operations of the Fund. The secretariat will be run by professional staff with relevant experience, including experience in a range of issues related to responding to loss and damage and experience in financial institutions. The selection of staff will be managed by the Executive Director of the Fund and will be a merit-based, open and transparent process, taking into account geographical and gender balance and cultural and linguistic diversity.

33. The secretariat will be headed by the Executive Director of the Fund, who will be selected by the Board. The Board will approve the job description and required qualifications for the Executive Director. The Executive Director will be selected through a merit-based, open and transparent process and will have the necessary experience and skills for the position.

34. The secretariat will include regional desks for all relevant United Nations geographical regions, the staff of which will build and maintain relationships with relevant actors in their respective regions to facilitate regionally informed decision-making, assessments and planning, as the secretariat undertakes its functions. Regional desks may support and facilitate access to the Fund, as appropriate. The secretariat should also seek to enable multilingual engagement, as appropriate.

2. Functions

35. The secretariat will be responsible for the day-to-day operations of the Fund and will:

- (a) Plan and execute all relevant operational and administrative duties;

- (b) Report information on the activities of the Fund to the Board;
- (c) Develop and implement procedures for coordinating the activities of the Fund with those of other relevant funding arrangements;
- (d) Prepare performance reports on the implementation of activities financed by the Fund;
- (e) Develop the work programme and administrative budget of the secretariat, as well as the administrative budget of the trustee, and submit these documents for consideration and approval by the Board;
- (f) Operationalize the programme and project cycle;
- (g) Prepare financial agreements related to the specific financing instrument to be concluded with an implementing entity;
- (h) Monitor the financial risks of the Fund's portfolio;
- (i) Work with the trustee to support the Board to enable it to fulfil its responsibilities;
- (j) Coordinate monitoring and evaluation of programmes, projects and activities financed by the Fund;
- (k) Establish and apply effective knowledge management practices;
- (l) Establish modalities that allow recipients to use implementing entities, including international, regional, national and local entities, as appropriate, on the basis of functional equivalency with World Bank safeguards and standards;
- (m) Assist countries in engaging with the Fund through its processes and procedures;
- (n) Coordinate with the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change to support countries seeking to access the Fund through technical assistance through the network;
- (o) Take a regionally informed approach in responding to context-specific operational needs, capabilities and priorities of recipient countries;
- (p) Perform any other functions assigned by the Board.

F. Trustee

36. The trustee will administer the assets of the Fund only for the purpose of, and in accordance with, the relevant decisions of the Board. The trustee will hold the assets of the Fund separate and apart from the assets of the trustee, but may commingle them for administrative and investment purposes with other assets maintained by the trustee. The trustee will establish and maintain separate records and accounts in order to identify the assets of the Fund.

37. The roles and responsibilities of the trustee include the receipt of contributions, implementation of the terms of contribution arrangements, the holding and investing of funds, the transfer of funds to implementing entities and/or other relevant recipients, accounting, reporting, and financial and fiduciary management, as well as ensuring compliance with established procedures and internal controls. The trustee will maintain appropriate financial records and prepare financial statements and other reports required by the Board, in accordance with internationally accepted fiduciary standards.

38. The trustee will be accountable to the Board for the performance of its responsibilities as trustee for the Fund.

39. The trustee should ensure that the Fund can receive financial inputs from philanthropic foundations and other non-public and alternative sources, including new and innovative sources of finance.

40. The trustee will arrange for the secretariat or another appropriate mechanism to undertake due diligence to allow for the receipt of non-sovereign contributions.

IV. Operational modalities

41. The Fund will have a streamlined and rapid approval process with simplified criteria and procedures, while also maintaining high fiduciary standards, environmental and social safeguards, financial transparency standards and accountability mechanisms. The Fund will avoid disproportionate bureaucratic obstacles to the access of resources.

V. Eligibility, country ownership and access

A. Eligibility

42. Developing countries that are particularly vulnerable to the adverse effects of climate change are eligible to receive resources from the Fund.

B. Country ownership and access modalities

43. The Fund will seek to promote and strengthen national responses for addressing loss and damage through pursuing country-led approaches, including through effective involvement of relevant institutions and stakeholders, in particular women, vulnerable communities and Indigenous Peoples.

44. The Fund will be responsive to country priorities and circumstances. The Fund will seek to utilize, where appropriate and available, existing national and regional systems and financial mechanisms.

45. The Fund will promote, in all its operations, direct engagement at the national and, where appropriate, the subnational and local level to facilitate efficiency and the achievement of concrete results.

46. The Fund will involve developing country Parties that are particularly vulnerable to the adverse effects of climate change during all stages of the Fund's programme and project cycle, insofar as their respective projects are concerned.

47. The Fund may provide support for activities relevant to preparing and strengthening national processes and support systems. This may include support for developing proposed activities, projects and programmes, such as planning activities for addressing loss and damage; estimating financial requirements for implementing loss and damage activities; and establishing national loss and damage finance systems.

48. Developing countries may designate a national authority or national focal point to be responsible for overall management and implementation of activities, projects and programmes supported by the Fund. The authority or focal point will be consulted on any requests for funding through any access modalities, including those referred to in paragraph 49 below.

49. The Board will develop various modalities to facilitate access to the Fund's resources. These modalities may include:

(a) Direct access via direct budget support through national governments, or in partnership with entities whose safeguards and standards have been judged functionally equivalent to those of multilateral development banks;

(b) Direct access via subnational, national and regional entities or in partnership with entities accredited to other funds, such as the Adaptation Fund, the Global Environment Facility and the Green Climate Fund;

(c) International access via multilateral or bilateral entities;

(d) Access to small grants that support communities, Indigenous Peoples and vulnerable groups and their livelihoods, including with respect to recovery after climate-related events;

(e) Rapid disbursement modalities, as appropriate.

50. The Fund will develop simplified procedures and criteria for fast-tracked screening to determine functional equivalency with internationally recognized standards of national and/or regional funding entities' safeguards and standards to manage funded programmes and projects in country, as appropriate.

VI. Complementarity and coherence

51. The Fund will play a key role in coordinating a coherent global response to loss and damage between the Fund and the funding arrangements. The Fund will promote efforts that enhance complementarity and coherence, such as the exchange of information and good practices and consultation with existing and new mechanisms.

52. The Fund will develop methods to enhance complementarity between its activities and the activities of other relevant bilateral, regional and global funding mechanisms and institutions in order to better utilize the full range of financial and technical capacities.

53. The Fund will also promote coherence in programming at the national level. The Fund will form partnerships with other funding arrangements to address priority gaps in their activities with the aim of reinforcing those activities and leveraging the resources of the funding arrangements and, as appropriate, to provide additional and complementary sources of finance.

VII. Financial inputs

54. The Fund is able to receive contributions from a wide variety of sources of funding, including grants and concessional loans from public, private and innovative sources, as appropriate.¹

55. The Fund will have a periodic replenishment every four years and will maintain the flexibility to receive financial inputs on an ongoing basis.

56. The Board will prepare a long-term fundraising and resource mobilization strategy and plan for the Fund to guide its mobilization of new, additional, predictable and adequate financial resources from all sources of funding.

VIII. Financial instruments

57. The Fund will provide financing in the form of grants and highly concessional loans on the basis of the Board's policy for the provision of grants, concessional resources and other financial instruments, modalities and facilities. In its provision of finance, the Fund will make use of, inter alia, triggers, climate impact relevant indicators, debt sustainability considerations and criteria developed by the Board, and take into account guidance from the COP and the CMA.

58. The Fund may deploy a range of additional financial instruments that take into consideration debt sustainability (grants, highly concessional loans, guarantees, direct budget support and policy-based finance, equity, insurance mechanisms, risk-sharing mechanisms, pre-arranged finance, performance-based programmes and other financial products, as appropriate) to augment and complement national resources for addressing loss and damage.

¹ This paragraph is without prejudice to any future funding arrangements, any positions of Parties in current or future negotiations, or understandings and interpretations of the Convention and the Paris Agreement.

59. The Fund should be able to facilitate the blending of finance from different financial tools to optimize the use of public funding, especially in order to ensure effective results for vulnerable populations and the ecosystems on which they depend.

IX. Allocation of funding

60. The Board will develop and operate a resource allocation system. This system will take into account, inter alia:

(a) The priorities and needs of developing countries that are particularly vulnerable to the adverse effects of climate change, while taking into consideration the needs of climate-vulnerable communities;

(b) Considerations of the scale of impacts of particular climate events relative to the national circumstances, including but not limited to, response capacities of the impacted countries;

(c) The need to safeguard against the overconcentration of support provided by the Fund in any given country, group of countries or region;

(d) The best available data and information from entities such as the Intergovernmental Panel on Climate Change and/or pertinent knowledge from Indigenous Peoples and vulnerable communities on exposure and sensitivity to the adverse effects of climate change and on loss and damage, recognizing that such data, information and knowledge may be limited for specific countries and regions;

(e) Estimates of recovery and reconstruction costs based on data and information from relevant entities, in particular national and/or regional entities, recognizing that such data or information may be limited for specific countries and regions;

(f) A minimum percentage allocation floor for the least developed countries and small island developing States.

61. The allocation system will be dynamic and will be reviewed by the Board.

X. Monitoring

62. Programmes, projects and other activities financed by the Fund will be regularly monitored for impact, efficiency and effectiveness. The use of participatory monitoring involving stakeholders is encouraged.

63. A results measurement framework, with guidelines and appropriate performance indicators, will be developed, considered and approved by the Board. The performance of programmes, projects and other activities against these indicators will be reviewed periodically in order to support the continuous improvement of the Fund's impact, effectiveness and operational performance.

XI. Evaluation

64. Periodic independent evaluations of the performance of the Fund will be conducted in order to provide an objective assessment of the results of the Fund, including of the activities financed by the Fund, and its effectiveness and efficiency. The purpose of these independent evaluations is to inform decision-making by the Board, identify and disseminate lessons learned, and support the accountability of the Fund.

65. The results of the periodic evaluations will be published by the secretariat. They will also be provided as part of the annual report of the Board to the COP and the CMA.

66. The Fund will be subject to periodic reviews conducted by the COP and the CMA. These periodic reviews will be informed by, inter alia, the results of the independent evaluation and the annual reports of the Board to the COP and the CMA.

XII. Fiduciary standards

67. The Fund will ensure that high-integrity fiduciary principles and standards are applied to its activities, and, to this end, the secretariat will work towards ensuring that each implementing entity applies such fiduciary principles and standards when implementing activities financed by the Fund. The secretariat will support the strengthening of the capacities of direct access implementing entities, where needed, to enable them to attain functional equivalency with the World Bank's fiduciary principles and standards, on the basis of modalities that will be developed by the Board.

XIII. Environmental and social safeguards

68. The Fund will ensure that best practice environmental and social safeguard policies are applied to its activities, and, to this end, the secretariat will work towards ensuring that each implementing entity applies such best practice environmental and social safeguard policies when implementing activities financed by the Fund. The secretariat will support the strengthening of the capacities of direct access implementing entities, where needed, to enable them to attain functional equivalency with the World Bank's environmental and social safeguards, on the basis of modalities that will be developed by the Board.

XIV. Accountability and independent mechanisms

69. Activities financed by the Fund will be subject to the implementing entity's independent integrity unit or functional equivalent, which will work with the secretariat to investigate allegations of fraud and corruption in coordination with relevant counterpart authorities and report to the Board on any such investigations.

70. The Fund's operations, including with respect to activities financed by it, will be subject to the host institution's policy on access to information. The activities financed by the Fund will also be subject to each implementing entity's policy on access to information.

71. Activities financed by the Fund will use the implementing entity's independent grievance redress mechanism to address complaints related to activities financed by the Fund, which will take appropriate action based on any agreements, findings and/or recommendations and report to the Board on any such action.

XV. Amendments to the Governing Instrument

72. The Board may recommend amendments to this Governing Instrument for consideration by the COP and the CMA.

XVI. Termination of the Fund

73. The Board may recommend the termination of the Fund for consideration by the COP and the CMA.

Annex II

Funding arrangements

I. Objective and scope

1. The purpose of the new funding arrangements, which complement and include sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement, is to assist developing countries that are particularly vulnerable to the adverse effects of climate change, in responding to loss and damage, including with a focus on addressing loss and damage by providing and assisting in mobilizing new and additional resources, including for addressing extreme weather events and slow onset events, especially in the context of ongoing and ex post action.¹
2. The new funding arrangements include scaling up or enhancing existing and initiating new funding arrangements for responding to loss and damage.
3. The new funding arrangements will focus on providing and assisting in mobilizing new and additional resources while complementing sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement.

II. Coordination and complementarity

4. The funding arrangements will increase the coherence of and coordination across the loss and damage finance architecture. They will contribute to avoiding the duplication of effort, maximizing and leveraging comparative advantages, sharing best practices and promoting synergies among the communities of practice related to loss and damage while continuing to assist in mobilizing new, additional and predictable financial resources.
5. The funding arrangements should ensure coordination at the national and regional level while also ensuring coherence at the operational level and in programmatic approaches.
6. The funding arrangements are to work in a manner coherent with and complementary to the fund established by paragraph 3 of decisions 2/CP.27 and 2/CMA.4 (hereinafter referred to as the Fund), which will be made possible through the best use of existing mechanisms, such as the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts (WIM) and the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.
7. The Santiago network and its members should contribute to the above-mentioned coherence by aligning technical assistance catalysed under the network with efforts to build capacity and support the programmatic approaches of the Fund and the funding arrangements, as appropriate.

A. Relationship of the new funding arrangements with the Fund

8. The Fund will act as the platform for facilitating coordination and complementarity under the funding arrangements by establishing and operationalizing the high-level dialogue outlined in chapter II.B below.
9. The Board of the Fund is encouraged to create an approach for developing partnerships with other entities that form part of the funding arrangements.
10. The Board is requested to develop standard procedures informed, inter alia, by the work of the WIM to identify sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement that are assisting developing countries in responding to

¹ Decisions 2/CP.27, para. 2, and 2/CMA.4, para. 2.

loss and damage from sudden or slow onset events, including economic or non-economic loss and damage (i.e. funding arrangements), for the purpose of supporting strengthened coordination and complementarity.

B. High-level dialogue

11. An annual high-level dialogue on coordination and complementarity (the dialogue) with representatives from the main entities that form part of the funding arrangements will be organized to:

(a) Facilitate a structured and timely exchange of relevant knowledge and information, including between the entities that form part of the funding arrangements and the Fund;

(b) Strengthen capacity and synergies to enhance the integration of measures to respond to loss and damage into sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement by drawing on the experience of others, exchanging good policies and practices, and leveraging research and data systems;

(c) Promote the exchange of country and community experience in undertaking action to respond to loss and damage;

(d) Identify priority gaps and new opportunities for cooperation, coordination and complementarity;

(e) Develop recommendations on scaling up or enhancing existing as well as initiating new funding arrangements for responding to loss and damage.

12. The Board of the Fund will report on the dialogue through its annual report to the COP and the CMA, and will include in the report information on actions to implement the recommendations arising from the dialogue, as well as recommendations on new funding arrangements.

13. The dialogue will be co-convened by the Fund and the United Nations Secretary-General, which may jointly designate a high-level representative that has the power to convene the entities that form part of the funding arrangements engaged in responding to loss and damage.

14. The dialogue will consist of no more than 30 high-level representatives of entities engaged in responding to loss and damage that form part of the new funding arrangements, invited by the co-conveners of the dialogue, including representatives of, *inter alia*:

(a) The Fund;

(b) The World Bank and regional development banks;

(c) The International Monetary Fund;

(d) Relevant United Nations agencies and other intergovernmental organizations as well as relevant regional, international, bilateral and multilateral organizations;

(e) Relevant multilateral climate funds, such as the Adaptation Fund, the Climate Investment Funds, the Global Environment Facility, and the Green Climate Fund;

(f) The International Organization for Migration;

(g) The WIM Executive Committee and the Santiago network;

(h) Civil society, Indigenous Peoples and the philanthropic sector, as well as individual experts on loss and damage chosen on the basis of their expertise and their representation of different regions and perspectives.

15. The dialogue is to provide recommendations related to enhancing implementation of the objectives of the new funding arrangements in line with relevant COP and CMA decisions.

16. The dialogue will consider any comments or guidance from the COP and the CMA and will follow up on recommendations arising from previous dialogues.

III. Recommended actions with regard to the funding arrangements

17. Parties and relevant institutions should consider, as appropriate, developing and implementing additional funding arrangements for improving sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement to address gaps in the speed of disbursement of, eligibility for, adequacy of and access to finance, especially pre-arranged finance, for responding to various challenges, such as climate-related emergencies, slow onset events, displacement, relocation, migration, insufficient climate information and data, and the need for climate-resilient reconstruction and recovery.

18. A wide variety of sources, including innovative sources, should be made available to support and complement the new and existing arrangements, including sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement, and they should be made available in ways that ensure the new and existing funding arrangements target people and communities in climate-vulnerable situations (including women, children, youth, Indigenous Peoples, and climate-induced migrants and refugees in developing countries that are particularly vulnerable to the adverse impacts of climate change).

19. The Santiago network and its members should contribute to coherence by aligning the technical assistance catalysed under the network with efforts to build capacity and support programmatic approaches of the Fund and the funding arrangements.

20. The entities that form part of the funding arrangements should explore ways of better coordinating all channels of finance, including bilateral, regional and multilateral channels, with the aim of improving synergies and coherence among the existing and new arrangements for responding to loss and damage.

21. Initiatives such as Early Warnings for All, Climate Risk and Early Warning Systems, the Systematic Observations Financing Facility and the Global Shield against Climate Risks are welcome, and relevant actors are encouraged to increase their support for activities that enhance response to loss and damage.

22. United Nations agencies, multilateral development banks and bilateral agencies are invited to include, as appropriate, in their annual reports information on their efforts to assist developing countries that are particularly vulnerable to the adverse effects of climate change in responding to loss and damage, starting from 2024.

23. Multilateral development banks and relevant organizations such as the World Bank and International Labour Organization are called on to scale up support for adaptive social protection mechanisms.

24. Relevant actors and contributors are urged to scale up anticipatory approaches through mechanisms such as the Central Emergency Response Fund, the Disaster Response Emergency Fund, the Start Network and country-based pooled funds.

25. The development of regional sources, funds, initiatives and processes to enhance approaches focused on unique regional challenges in responding to loss and damage should be explored. In this regard, the establishment of the Pacific Resilience Facility is welcomed.

26. Multilateral climate finance institutions and funds are encouraged to promote the inclusion of climate-induced migrants and refugees in their funded activities, consistently with existing investments, results frameworks, and funding windows and structures.

Draft decision -/CP.28

Dates and venues of future sessions

The Conference of the Parties,

Recalling Article 7, paragraph 4, of the Convention,

Also recalling United Nations General Assembly resolution 40/243 of 18 December 1985 on the pattern of conferences,

Further recalling rule 22, paragraph 1, of the draft rules of procedure being applied regarding the rotation of the office of President among the five United Nations regional groups,

I. 2024

1. *Accepts with appreciation* the offer of the Government of Azerbaijan to host the twenty-ninth session of the Conference of the Parties, the nineteenth session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol and the sixth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement from Monday, 11 November, to Friday, 22 November 2024;

2. *Requests* the Executive Secretary to initiate consultations with the Government of Azerbaijan and to conclude a Host Country Agreement for convening the sessions, pursuant to United Nations General Assembly resolution 40/243 and the provisions of United Nations administrative instruction ST/AI/342, including its annex, containing the model conference agreement, with a view to signing the Host Country Agreement as soon as possible, preferably before the sixtieth sessions of the subsidiary bodies (June 2024), so as to allow for its prompt implementation;

3. *Also requests* the Executive Secretary to provide the host country with technical support and guidance on UNFCCC policies and requirements, taking into account any issues raised by Parties regarding the organization of sessions, and to report back regularly to the Bureau of the governing bodies;

II. 2025

4. *Accepts with appreciation* the offer of the Government of Brazil to host the thirtieth session of the Conference of the Parties, the twentieth session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol and the seventh session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement from Monday, 10 November, to Friday, 21 November 2025;

5. *Requests* the Executive Secretary to initiate consultations with the Government of Brazil and to conclude a Host Country Agreement for convening the sessions, pursuant to United Nations General Assembly resolution 40/243 and the provisions of United Nations administrative instruction ST/AI/342, including its annex, containing the model conference agreement, with a view to signing the Host Country Agreement as soon as possible, preferably before the sixtieth sessions of the subsidiary bodies, so as to allow for its prompt implementation;

6. *Also requests* the Executive Secretary to provide the host country with technical support and guidance on UNFCCC policies and requirements, taking into account any issues

raised by Parties regarding the organization of sessions, and to report back regularly to the Bureau of the governing bodies;

III. 2026

7. *Notes* that, in keeping with the principle of rotation among the United Nations regional groups, the President of the thirty-first session of the Conference of the Parties, the twenty-first session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol and the eighth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement would come from the Western European and other States;

8. *Invites* Parties to come forward with offers to host the sessions referred to in paragraph 7 above, which will be held from Monday, 9 November, to Friday, 20 November 2026, noting the logistical and financial risks associated with delays in selecting a host country and the need for the secretariat to conduct fact-finding missions to the host country in a timely manner;

9. *Requests* the Subsidiary Body for Implementation, at its sixtieth session, to consider the issue of the host of the sessions referred to in paragraph 7 above and to recommend a draft decision on the matter for consideration and adoption by the Conference of the Parties at its twenty-ninth session;

IV. Calendar of meetings of the Convention, Kyoto Protocol and Paris Agreement bodies

10. *Adopts* the following dates for the sessional periods in 2026:

- (a) First sessional period: Monday, 8 June, to Thursday, 18 June;
- (b) Second sessional period: Monday, 9 November, to Friday, 20 November;

11. *Also adopts* the following dates for the sessional periods in 2027:

- (a) First sessional period: Monday, 7 June, to Thursday, 17 June;
 - (b) Second sessional period: Monday, 8 November, to Friday, 19 November.
-

Decision -/CP.28

Sixth Assessment Report of the Intergovernmental Panel on Climate Change

The Conference of the Parties,

Recalling decisions 6/CP.1, 6/CP.2, 25/CP.7, 5/CP.13, and 12/CP.20,

- (i) *Welcomes* the Sixth Assessment Report of the Intergovernmental Panel on Climate Change and *expresses its appreciation and gratitude* to those involved in preparing the reports in the sixth assessment cycle for their excellent work and dedication to continuing their work during the extraordinary circumstances of the pandemic;
 - (ii) *Recognizes* that the Sixth Assessment Report represents a more comprehensive and robust assessment of climate change than the Fifth Assessment Report, with an increased scope compared with previous assessment cycles providing integrated scientific, technical and socioeconomic information;
 - *Encourages* the scientific community to continue expanding the scientific knowledge base on climate change and addressing knowledge gaps with a view to supporting the seventh Intergovernmental Panel on Climate Change assessment cycle;
 - (iii) *Also encourages* Parties to continue making use of the Sixth Assessment Report to inform their discussions under relevant agenda items;
 - *Further encourages* Parties to continue drawing on the information in the Sixth Assessment Report to inform national climate policies and action plans, as appropriate;
 - (iv) *Invites* the Intergovernmental Panel on Climate Change to continue providing relevant information to Parties on the scientific, technical and socioeconomic aspects of climate change and to take into account, in determining its future products and assessment cycles, work under the Convention and the Paris Agreement;
 - *Encourages* Parties to continue supporting the work of the Intergovernmental Panel on Climate Change.
-

Decision -/CP.28

Linkages between the Technology Mechanism and the Financial Mechanism

The Conference of the Parties,

Recalling decisions 1/CP.18, paragraph 62, 13/CP.21, 14/CP.22, 14/CP.24 and 9/CP.26, paragraph 21,

1. *Welcomes* the enhanced collaboration between the Technology Executive Committee and the Climate Technology Centre and Network and the Global Environment Facility and the Green Climate Fund and *invites* them to continue their collaboration;
2. *Notes* the collaboration with the operating entities of the Financial Mechanism included in the joint work programme of the Technology Mechanism for 2023–2027¹ and *invites* the Technology Executive Committee and the Climate Technology Centre and Network to use such collaboration to support technology development and transfer in developing countries with measurable, time-bound and result-oriented actions;
3. *Welcomes* the funding for technology development and transfer provided and mobilized by the Green Climate Fund and the Global Environment Facility in partnership with the Climate Technology Centre and Network;
4. *Notes with appreciation* the information provided by the Technology Executive Committee and the Climate Technology Centre and Network and the operating entities of the Financial Mechanism on the linkages and collaboration between them in their reports² to the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;
5. *Welcomes* the progress of the Climate Technology Centre and Network in preparing project concept notes for submission to the Green Climate Fund Project Preparation Facility to implement larger-scale projects;
6. *Welcomes with appreciation* the launch of the Climate Technology Centre and Network Partnership and Liaison Office in Songdo, Republic of Korea, which will focus on, inter alia, collaboration with the Green Climate Fund and *invites* the Climate Technology Centre and Network to deliver tangible outcomes from the operation of the Partnership and Liaison Office;
7. *Welcomes* the ongoing work of the Climate Technology Centre and Network as part of its project³ selected for support under the Challenge Program for Adaptation Innovation of the Global Environment Facility as well as the collaboration of the respective national designated entities and operational focal points in the context of the project;
8. *Also welcomes* the collaboration between the Climate Technology Centre and Network and the operating entities of the Financial Mechanism⁴ on identifying ways to enhance information-sharing and streamline coordination processes among national designated entities, national designated authorities of the Green Climate Fund and operational focal points of the Global Environment Facility and *emphasizes* the importance of continued coordination among those national focal points;
9. *Encourages* the Technology Executive Committee and the Climate Technology Centre and Network to consider opportunities to support developing countries in accessing funding from the Global Environment Facility and/or the Green Climate Fund for work on

¹ Available at <https://unfccc.int/ttclear/tec/workplan>.

² FCCC/SB/2022/4, FCCC/CP/2022/4 and FCCC/CP/2022/5.

³ Piloting innovative financing for climate adaptation technologies in medium-sized cities. See <https://www.thegef.org/projects-operations/projects/10433>.

⁴ See decision 14/CP.24, para. 7.

climate technology incubators and accelerators, taking into account the specific needs of the least developed countries and small island developing States;

10. *Invites* Parties, the UNFCCC constituted bodies, the operating entities of the Financial Mechanism and other relevant stakeholders to submit via the submission portal⁵ by 1 February 2024 views on maintaining and enhancing collaboration and cooperation between the Technology Mechanism and the Financial Mechanism, including on linkages between the Mechanisms, taking into account the guiding questions contained in the annex;

11. *Requests* the secretariat to prepare a synthesis report on the submissions referred to in paragraph 10 above;

12. *Also requests* the Technology Executive Committee and the Climate Technology Centre and Network, in consultation with the Chair of the Subsidiary Body for Implementation, to organize an in-session workshop at the sixtieth session of the Subsidiary Body for Implementation (June 2024) to take stock of the linkages between the Technology Mechanism and the Financial Mechanism taking into account the views expressed in the submissions referred to in paragraph 10 above;

13. *Further requests* the Subsidiary Body for Implementation to initiate at its sixtieth session discussion on the submissions, synthesis report and workshop referred to in paragraphs 10, 11 and 12 above respectively with a view to recommending a draft decision thereon for consideration and adoption by the Conference of the Parties at its twenty-ninth session (November 2024);

14. *Requests* the Technology Executive Committee, in consultation with the Climate Technology Centre and Network, to prepare a summary report on the workshop referred to in paragraph 12 above for consideration by the Subsidiary Body for Implementation at its sixty-first session (November 2024);

15. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 11, 12 and 14 above;

16. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

⁵ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

Annex**Guiding questions for the submission of views on maintaining and enhancing collaboration and cooperation between the Technology Mechanism and the Financial Mechanism, including linkages between them**

1. What approaches have been successful in enhancing the linkages? Are these approaches maintained effectively, and what are the lessons learned?
 2. What are the gaps in the linkages between the two Mechanisms and how could these gaps be addressed in order to maintain and enhance the linkages?
 3. How can the Technology Executive Committee and the Climate Technology Centre and Network and the operating entities of the Financial Mechanism cooperate in engaging with stakeholders in order to maintain and enhance the linkages?
 4. What is the potential role of stakeholders in enhancing the relationship between the Technology Mechanism and the Financial Mechanism and how can this be further strengthened?
 5. What are the means for enhancing communication and cooperation among national designated entities, national designated authorities of the Green Climate Fund and operational focal points of the Global Environment Facility and how can the Technology Mechanism and the Financial Mechanism enhance collaboration between their respective focal points?
 6. To what extent do Parties use the outcomes of the technology needs assessment and technology action plans to access funding from the Global Environment Facility and the Green Climate Fund? How can Parties better utilize the results of events and products of the Technology Executive Committee, technical assistance of the Climate Technology Centre and Network, and outcomes of the technology needs assessment and technology action plans to mobilize funding from the operating entities of the Financial Mechanism?
 7. How can the linkages between the Technology Mechanism and the Financial Mechanism be enhanced to better support the implementation of the results of the technical assistance from the Climate Technology Centre and Network, and outcomes of the technology needs assessment and technology action plans?
-

Decision -/CP.28

Report of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts

The Conference of the Parties,

1. *Endorses* decision -/CMA.5, on the Report of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, and the report of the Executive Committee,¹ which provides as follows:

“1. *Welcomes* the 2023 report of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts² and endorses the recommendations in the report;

“2. *Notes* with appreciation the work of the Executive Committee and its thematic expert groups (three expert groups, a technical expert group and a task force), to date, including their progress in advancing the development of technical guides³ informed by the best available science, and the efforts of the Executive Committee to organize activities to commemorate the tenth anniversary of the establishment of the Warsaw International Mechanism;

“3. *Expresses* its appreciation to the organizations, experts and relevant stakeholders that contributed to the work reported in the document referred to in paragraph 1 above, including in relation to:

(a) The achievements of the thematic expert groups of the Executive Committee;

(b) The submission of information pursuant to paragraph 44 of decision 2/CMA.2, which is noted in decision 2/CP.25, relevant to the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change;

(c) Activities related to the tenth anniversary of the establishment of the Warsaw International Mechanism, such as the submission of photographs for the photography exhibition;⁴

“4. *Also expresses* its appreciation to the Government of the Philippines for hosting the 18th meeting of the Executive Committee and invites other Parties to offer to host future meetings of the Committee, as appropriate, with a view to broadening the range of stakeholders involved, and facilitating active engagement of Parties, in the work of the Committee across regions;

“5. *Encourages* relevant organizations and experts to continue to contribute as referred to in paragraph 3(a–b) above;

“6. *Also encourages* the Executive Committee to continue to strengthen dialogue, coordination, coherence and synergies with relevant bodies and organizations under and outside the Convention and the Paris Agreement;

¹ FCCC/SB/2023/4 and Add.1–2.

² As footnote 1 above.

³ In accordance with para. 26 of decision 2/CMA.2, which is noted in decision 2/CP.25.

⁴ Under activity 1 of the five-year rolling workplan of the Executive Committee, contained in annex I to document FCCC/SB/2022/2/Add.2. Information on the photography exhibition is available at <https://unfccc.int/wim-excom/L-and-D-in-focus>.

“7. *Requests* the Executive Committee, in implementing its functions,⁵ to:

(a) Consider ways to collaborate with the entities that form part of the funding arrangements, including a fund, established in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4,⁶ and to report on the outcomes of that consideration in its annual reports;

(b) Engage actively in the work under the Santiago network and collaborate with the Advisory Board of the Santiago network through the representation of the Executive Committee on the Board as provided for in decision 12/CMA.4 and endorsed in decision 11/CP.27;

(c) Promote the use of the technical guides and knowledge products developed by the Executive Committee and its thematic expert groups, at the regional and national level, including for undertaking activities under the Santiago network and during dedicated virtual meetings, as appropriate;

(d) Consider translating, as appropriate, relevant outputs of the work of the Executive Committee and its expert groups into all official United Nations languages so as to maximize their added value and promote their dissemination;

(e) Continue to develop, as appropriate and in collaboration with its thematic expert groups, technical guides on relevant topics under all the strategic workstreams of its five-year rolling workplan;⁷

“8. *Notes* that considerations related to the governance of the Warsaw International Mechanism will continue at its sixth session (November 2024);⁸

“9. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 1 and 7 above;

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

2. *Notes* that considerations related to the governance of the Warsaw International Mechanism will continue at its twenty-ninth session (November 2024).⁹

⁵ As set out in decision 2/CP.19, para. 5.

⁶ For reference to the engagement of the Executive Committee of the Warsaw International Mechanism in the annual high-level dialogue on coordination and complementarity under the funding arrangements for responding to loss and damage, see annex II to decision -/CP.28 (entitled “Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4”, adopted under agenda item 8(g) of the Conference of the Parties at its twenty-eighth session), and annex II to decision -/CMA.5 (entitled “Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4”, adopted under agenda item 10(g) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session).

⁷ Contained in annex I to document FCCC/SB/2022/2/Add.2.

⁸ It is noted that discussions on the governance of the Warsaw International Mechanism did not produce an outcome; this is without prejudice to further consideration of this matter.

⁹ As footnote 8 above.

Decision -/CP.28

Santiago network for averting, minimizing and addressing loss and damage under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts

The Conference of the Parties,

1. *Endorses* decision -/CMA.5,¹ on the Santiago network for averting, minimizing and addressing loss and damage under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, which provides as follows:

“1. *Recalls* that the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change was established to catalyse the technical assistance of relevant organizations, bodies, networks and experts for the implementation of relevant approaches for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change at the local, national and regional level in developing countries that are particularly vulnerable to the adverse effects of climate change;²

“2. *Also recalls* the request for the UNFCCC secretariat, under the guidance of the Chairs of the subsidiary bodies, to develop a draft host agreement (memorandum of understanding) with the host of the Santiago network secretariat recommended by the subsidiary bodies at their fifty-eighth sessions with a view to it being recommended for consideration and adoption by the governing body or bodies³ at the session(s) to be held in November–December 2023;⁴

“3. *Expresses appreciation* to Canada, Japan, Spain, Switzerland and the United States of America for their financial contributions to the work of the Santiago network;

“4. *Recalls* decision 12/CMA.4, endorsed by decision 11/CP.27, which establishes the institutional arrangements of the Santiago network to enable its full operationalization, including to support its mandated role in catalysing technical assistance for the implementation of the relevant approaches at the local, national and regional level in developing countries that are particularly vulnerable to the adverse effects of climate change;⁵

“5. *Also recalls* paragraph 16 of decision 12/CMA.4, which states that the Santiago network secretariat will be accountable to and operate under the guidance of the governing body or bodies through the Advisory Board of the Santiago network and hosted by an organization or a consortium of organizations able to provide the necessary administrative and infrastructural support for its effective functioning;

¹ Draft decision entitled “Santiago network for averting, minimizing and addressing loss and damage under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts” proposed under agenda item 9 of the Conference of the Parties serving as meeting of the Parties to the Paris Agreement at its fifth session.

² Decision 2/CMA.2, para. 43.

³ Nothing in this document prejudices Parties’ views or prejudices outcomes on matters related to the governance of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts.

⁴ Decision 12/CMA.4, para. 24.

⁵ In accordance with the process outlined in decision 12/CMA.4, paras. 19–23, endorsed by decision 11/CP.27.

“6. Welcomes the report on the hosting of the secretariat of the Santiago network⁶ prepared by the evaluation panel;⁷

“7. Notes that two proposals were received in response to the call for proposals to host the Santiago network secretariat,⁸ the executive summaries of which are available on the UNFCCC website;⁹

“8. Welcomes the efforts of the proponents in responding to the call for proposals to host the Santiago network secretariat, of the evaluation panel in assessing the proposals and preparing the report referred to in paragraph “6 above and of the UNFCCC secretariat in providing support for the host selection process, all within a limited time frame;

“9. Notes with appreciation the completion of the selection process for the host of the secretariat of the Santiago network, which was supported by an evaluation panel comprising four members of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, two members of the Advisory Board of the Climate Technology Centre and Network, and two members of the Paris Committee on Capacity-building and involved the participation of the two proponents that responded to the call for proposals for hosting the Santiago network secretariat;

“10. Expresses appreciation to both proponents that submitted proposals for hosting the Santiago network secretariat;

“11. Selects the joint proposal submitted by the consortium of the United Nations Office for Disaster Risk Reduction and the United Nations Office for Project Services for the hosting of the Santiago network secretariat for an initial term of five years, with five-year renewal periods;¹⁰

“12. Encourages the consortium, as host of the Santiago network secretariat, to consider exploring areas for collaboration with the Caribbean Development Bank, which also submitted a proposal for hosting, where appropriate;

“13. Authorizes the Executive Secretary to sign, on behalf of the governing body or bodies, the agreement between the governing body or bodies and the consortium regarding the hosting of the Santiago network secretariat;

“14. Requests the consortium, as host of the Santiago network secretariat, to ensure that the necessary arrangements are in place for the meetings of the Advisory Board of the Santiago network, including privileges and immunities for members of the Board in line with existing practice;

“15. Also requests the consortium, as host of the Santiago network secretariat, to undertake, by the end of January 2024, an analysis of the cost-effectiveness, including a cost-benefit analysis, of various locations around the world as options for the location of the head office of the Santiago network secretariat from a pool of potential locations that can provide the privileges and immunities referred to in paragraph “14 above, and to provide to the Advisory Board of the Santiago network the results of the analysis with its recommendation on which location would be the most cost-effective and suitable in the light of the roles and responsibilities and the organizational structure of the Santiago network secretariat as detailed in annex I to decision 12/CMA.4 for consideration and decision by the Advisory Board at its 1st meeting, to be held in 2024;

“16. Encourages the consortium, as host of the Santiago network secretariat, to make the necessary arrangements to promptly launch work under the Santiago network upon conclusion of the November–December 2023 session(s) of the

⁶ FCCC/SB/2023/1.

⁷ Details on the evaluation panel and the process for selecting the host are available at <https://unfccc.int/SNevalpanel>.

⁸ The call was issued on 31 December 2022 and is available at <https://unfccc.int/documents/624794>.

⁹ <https://unfccc.int/proposalsSNhost>.

¹⁰ Pursuant to decision 12/CMA.4, annex I, para. 21.

governing body or bodies, including the appointment of a director of the secretariat through a merit-based, open and transparent process, who will facilitate the timely recruitment of the staff of the secretariat in line with the terms of reference of the Santiago network;¹¹

“17. *Requests* the Santiago network secretariat, to facilitate the 1st meeting of the Advisory Board of the Santiago Network, to take place in 2024;

“18. *Also requests* the Santiago network secretariat, to start managing, as soon as possible, the day-to-day operations of the secretariat, in line with its role and responsibilities;

“19. *Adopts* the memorandum of understanding between the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, on the one hand, and the United Nations Office for Disaster Risk Reduction and the United Nations Office for Project Services, on the other, regarding the hosting of the Santiago network secretariat, as contained in the annex;

“20. *Reaffirms* that technical assistance provided under the Santiago network in a demand-driven manner will be developed through an inclusive, country-driven process, taking into account the needs of vulnerable people, Indigenous Peoples and local communities;

“21. *Also reaffirms* that, when technical assistance is provided under the Santiago network, it should take into consideration the cross-cutting issues referred to in the eleventh preambular paragraph of the Paris Agreement;

“22. *Reiterates* the request¹² to the UNFCCC secretariat to continue providing support for developing countries that are particularly vulnerable to the adverse effects of climate change that may seek or wish to benefit from the technical assistance available from organizations, bodies, networks and experts under the Santiago network, until the Santiago network secretariat is operational;

“23. *Requests* the UNFCCC secretariat to develop draft guidelines on preventing potential and addressing actual and perceived conflicts of interest in relation to the Santiago network, including any conflicts of interest that may arise when organizations, bodies, networks and experts are engaged in providing technical support to the Santiago network secretariat while responding to technical assistance requests, or when the host of the Santiago network secretariat is responding as an organization, body, network or expert to technical assistance requests, for review and approval by the Advisory Board of the Santiago network at its 1st meeting;

“24. *Also requests* the Santiago network secretariat to:

(a) Adhere to the mandate of the Santiago network and its functions, including facilitating the consideration of a wide range of topics relevant to averting, minimizing and addressing loss and damage, including but not limited to current and future impacts, priorities and actions related to averting, minimizing and addressing loss and damage pursuant to decisions 3/CP.18 and 2/CP.19; the areas referred to in Article 8, paragraph 4, of the Paris Agreement; and the strategic workstreams of the five-year rolling workplan of the Executive Committee of the Warsaw International Mechanism;

(b) Assume its roles and responsibilities, including that it shall be accountable to and operate under the guidance of the Advisory Board of the Santiago network, recognizing the different mandates of the host and the Santiago network, and that the Advisory Board will provide guidance and oversight to the Santiago network secretariat on the effective implementation of the functions of the network;

(c) Report annually to the Advisory Board of the Santiago network information on the in-kind and other support provided by its host that has contributed

¹¹ Decision 12/CMA.4, annex I, para. 15.

¹² Decision 12/CMA.4, para. 15.

to its ability to assume its roles and responsibilities, as set out in the terms of reference of the Santiago network;¹³

(d) Make use of regional and subregional United Nations offices in all United Nations geographical regions, as appropriate, to serve as designated units to provide relevant services and support for catalysing effective and timely technical assistance in developing countries particularly vulnerable to the adverse effects of climate change;

(e) Include in its annual report to the Advisory Board of the Santiago network information on the inclusive, balanced and equitable nature of the technical assistance catalysed across all regions with developing countries particularly vulnerable to the adverse effects of climate change and take action, as appropriate;

(f) Have a lean, cost-efficient organizational structure;¹⁴

(g) Make provisions for discussion on further arrangements for the implementation of the host agreement (memorandum of understanding) in line with future decisions of the governing body or bodies;

(h) Carry out financial management, auditing and reporting functions and implement a robust accountability system, sound financial systems of international standard, and a fiduciary record that ensures the correct, impartial administering and disbursement of funds;

“25. *Further requests* the Advisory Board of the Santiago network to develop its draft rules of procedure with a view to recommending them, through the subsidiary bodies at their sixty-first sessions (November 2024), for consideration and adoption by the governing body or bodies at the session(s) to be held in November 2024;

“26. *Invites* the Advisory Board of the Santiago network to consider and take appropriate action to catalyse technical assistance of relevant organizations, bodies, networks and experts at the local, national and regional level in developing countries particularly vulnerable to the adverse effects of climate change, including through the provision of guidance for the development by the Santiago network secretariat of guidelines and procedures¹⁵ for ensuring the demand-driven nature of all requests for technical assistance submitted under the Santiago network, and to safeguard against conflicts of interest in, or, as appropriate, the overconcentration of, the provision and delivery of technical assistance through or by specific organizations, bodies, networks and experts;

“27. *Also invites* the Advisory Board of the Santiago network to provide guidance to the Santiago network secretariat to develop guidelines and procedures for enabling access to and assisting in preparing requests for technical assistance that recognize the significant capacity constraints of the least developed countries and small island developing States;

“28. *Requests* the host of the Santiago network secretariat to ensure that the Santiago network and its secretariat are able to receive the required financial and other support from a wide variety of sources through all parts of the consortium to implement the terms of reference of the Santiago network;

“29. *Recalls* paragraph 67 of decision 1/CMA.3, in which it was decided that the Santiago network will be provided with funds to support technical assistance for the implementation of relevant approaches to avert, minimize and address loss and damage associated with the adverse effects of climate change in developing countries in support of the functions set out in paragraph 9 of decision 19/CMA.3;

¹³ Decision 12/CMA.4, annex I, para. 19.

¹⁴ In accordance with decision 12/CMA.4, annex I, para. 13.

¹⁵ In accordance with decision 12/CMA.4, para. 17(b), endorsed by decision 11/CP.27.

“30. *Also recalls* paragraph 70 of decision 1/CMA.3, which urged developed country Parties to provide funds for the operation of the Santiago network and for the provision of technical assistance as set out in paragraph 67 of the same decision;

“31. *Further recalls* paragraph 6 of decision 12/CMA.4, endorsed by decision 11/CP.27, which encouraged others to provide support for the operation of the Santiago network and for the provision of technical assistance under the network;

“32. *Welcomes* the pledges made to the Santiago network as at 6 December 2023 by the European Union and its member States Denmark, Germany, Ireland and Luxembourg, and by Switzerland and the United Kingdom of Great Britain and Northern Ireland, amounting to approximately USD 40.7 million;¹⁶

“33. *Recalls* paragraph 69 of decision 1/CMA.3, which states that the Santiago network secretariat will administer the funds referred to in paragraph 67 of the same decision;

“34. *Welcomes* decisions -/CP.28¹⁷ and -/CMA.5¹⁸ on the operationalization of the new funding arrangements, including a fund, for assisting developing countries particularly vulnerable to the adverse effects of climate change, in responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4, taking note of the parts of those decisions that relate to the Santiago network;

“35. *Requests* the Advisory Board of the Santiago network to designate a representative or two representatives to take part in the annual high-level dialogue on coordination and complementarity with representatives of the main entities forming part of the new funding arrangements, referred to in paragraph 2 of decisions 2/CP.27 and 2/CMA.4, pursuant to paragraphs 11–16 of annex II to decisions -/CP.28¹⁹ and -/CMA.5;²⁰

“36. *Invites* the Santiago network secretariat to coordinate with the secretariat of the fund referred to in paragraph 3 of decisions 2/CP.27 and 2/CMA.4 in supporting developing countries particularly vulnerable to the adverse effects of climate change in seeking to access the fund through technical assistance and to contribute to coherence and complementarity with the fund by aligning the technical assistance it catalyses under the Santiago network to build capacity and support programmatic approaches of the funding arrangements, including a fund, referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4, as appropriate;

“37. *Decides* that once the outstanding nominations for the Advisory Board of the Santiago network²¹ have been received by the UNFCCC secretariat, the nominees will be deemed elected at this session or these sessions of the governing body or bodies, in accordance with established practice;

“38. *Notes* that considerations related to the governance of the Warsaw International Mechanism will continue at its sixth session (November 2024);²²

“39. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the UNFCCC secretariat referred to in paragraphs “22 and “23 above;

¹⁶ Noting that this does not set a precedent for making pledges to the Santiago network.

¹⁷ Decision entitled “Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4” adopted under agenda item 8(g) of the Conference of the Parties at its twenty-eighth session.

¹⁸ Decision entitled “Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4” adopted under agenda item 10(g) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

¹⁹ As footnote 16 above.

²⁰ As footnote 17 above .

²¹ In accordance with decision 12/CMA.4, paras. 10–13.

²² It is noted that discussions on the governance of the Warsaw International Mechanism did not produce an outcome; this is without prejudice to further consideration of this matter.

“40. *Requests* that the actions of the UNFCCC secretariat called for in this decision be undertaken subject to the availability of financial resources.”

2. *Notes* that considerations related to the governance of the Warsaw International Mechanism will continue at its twenty-ninth session (November 2024).²³

²³ As footnote 21 above.

Annex*

Memorandum of understanding between the Conference of the Parties to the United Nations Framework Convention on Climate Change and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, on the one hand, and the United Nations Office for Disaster Risk Reduction and the United Nations Office for Project Services, on the other, regarding the hosting of the Santiago network secretariat

[English only]**

This memorandum of understanding (MOU) is concluded between the Conference of the Parties to the United Nations Framework Convention on Climate Change (COP) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) (hereinafter referred to as the governing body or bodies¹), on the one hand, and the United Nations Office for Disaster Risk Reduction (UNDRR) and the United Nations Office for Project Services (UNOPS) (hereinafter each referred to as “the Party” and collectively referred to as “the Parties”), on the other, regarding the hosting of the secretariat of the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

Preamble

Whereas, the CMA, by decision 2/CMA.2, noted by the COP in decision 2/CP.25, established, as part of the Warsaw International Mechanism, the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change,

Whereas, the mission of the Santiago network is to catalyse the technical assistance of relevant organizations, bodies, networks and experts for the implementation of relevant approaches for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change at the local, national and regional level in developing countries that are particularly vulnerable to the adverse effects of climate change,

Whereas, the CMA by decision 19/CMA.3, endorsed by the COP in decision 17/CP.26, decided the functions of the Santiago network,² which include facilitating the consideration of a wide range of topics relevant to averting, minimizing and addressing loss and damage approaches, including but not limited to current and future impacts, priorities and actions related to averting, minimizing and addressing loss and damage, pursuant to decisions 3/CP.18 and 2/CP.19, the areas referred to in Article 8, paragraph 4, of the Paris Agreement and the strategic workstreams of the five-year rolling workplan of the Executive Committee of the Warsaw International Mechanism (hereafter referred to as the “Executive Committee”),

* Annex to decision -/CMA.5 (see footnote 1 to this decision), endorsed by the Conference of the Parties in this decision.

** To be made available in all six official languages in the report on the session.

¹ Nothing in this MOU prejudices the views of the Parties to the Convention or the views of the Parties to the Paris Agreement or prejudices outcomes on matters related to the governance of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts. This is without prejudice to further consideration of this matter.

² Decision 19/CMA.3, para. 9, with the decision endorsed by the COP in decision 17/CP.26.

Whereas, the CMA by decision 12/CMA.4, endorsed by the COP in decision 11/CP.27, adopted the terms of reference of the Santiago network (hereinafter referred to as the “terms of reference”) and decided that as part of its structure, the Santiago network will have a hosted secretariat, to be known as the Santiago network secretariat, an Advisory Board and a network of member organizations, bodies, networks and experts,³

Whereas, UNDRR and UNOPS submitted a joint proposal dated 31 March 2023 (hereinafter referred to as “the Proposal”) regarding the hosting of the Santiago network secretariat,

Whereas, UNDRR aims to substantially reduce the risk and losses in lives, livelihoods and health and in the economic, physical, social, cultural and environmental assets of persons, businesses, communities and countries as part of its mandate to support the implementation, follow-up and review of the Sendai Framework for Disaster Risk Reduction 2015–2030,

Whereas, UNOPS is an operational arm of the United Nations established by United Nations General Assembly decision 48/501 of 19 September 1994 and acts as a central resource for the United Nations system in procurement, contracts management and other capacity development activities, as well as providing efficient, cost-effective services to partners in its specialized areas,

Whereas, the CMA, [by decision -/CMA.5, endorsed by decision -/CP.28], selected the Proposal for the hosting of the Santiago network secretariat,

Whereas, UNOPS confirms that it has the necessary authorization to enter into this MOU,

Whereas, the United Nations General Assembly by decision entitled “...”,⁴ at its 78th session, authorized UNDRR to enter into this MOU,

Whereas, the UNFCCC Executive Secretary is authorized by the governing body or bodies to sign this MOU on behalf of the governing body or bodies,

NOW THEREFORE the Parties to this MOU have agreed to the following:

I. Purpose

1. The purpose of this MOU is to stipulate the terms of the relationship between the governing body or bodies and UNDRR and UNOPS with respect to the hosting of the Santiago network secretariat in accordance with [decision -/CMA.5, endorsed by the COP in decision -/CP.28].

II. Role and responsibilities of the governing body or bodies⁵

2. The Santiago network secretariat shall be accountable to and operate under the guidance of the governing body or bodies through the Advisory Board of the Santiago network (hereinafter referred to as the Advisory Board).

³ Decision 12/CMA.4, paras. 3 and 8, with the decision endorsed by the COP in decision 11/CP.27.

⁴ The decision will be available after the conclusion of the 78th session of the United Nations General Assembly.

⁵ Nothing in this MOU prejudices the views of the Parties to the Convention or the views of the Parties to the Paris Agreement or prejudices outcomes on matters related to the governance of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts. This is without prejudice to further consideration of this matter.

3. The governing body or bodies shall consider the joint annual report of the Santiago network and the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts (hereinafter referred to as the “Executive Committee”), submitted through the subsidiary bodies in accordance with paragraph 19 of annex I to decision 12/CMA.4, endorsed by decision 11/CP.27, and other future decisions of the governing body or bodies, and provide guidance thereon.

4. In taking decisions that would affect the hosting of the Santiago network secretariat, the governing body or bodies shall take into consideration any views and information provided by UNDRR and UNOPS as host of the Santiago network secretariat.

III. Role and responsibilities of the Advisory Board of the Santiago network

5. The members of the Advisory Board shall be elected in accordance with decision 12/CMA.4, endorsed by decision 11/CP.27.

6. The Advisory Board shall provide guidance and oversight to the Santiago network secretariat on the effective implementation of the functions of the Santiago network in accordance with its terms of reference.⁶

IV. Role and responsibilities of the United Nations Office for Disaster Risk Reduction and the United Nations Office for Project Services

7. UNDRR and UNOPS will host the Santiago network secretariat as a dedicated secretariat in accordance with the provisions of this MOU and the terms of reference, as well as with their respective legal and regulatory frameworks, including regulations, rules and procedures. Cooperation between UNDRR and UNOPS will be addressed in a separate agreement between the two organizations.

8. UNDRR and UNOPS shall make regional and subregional UNDRR offices in all United Nations geographical regions available, as appropriate, to serve as designated units for providing relevant services and support for catalysing effective and timely technical assistance in developing countries that are particularly vulnerable to the adverse effects of climate change.

9. UNOPS, in consultation with UNDRR, shall design a lean, cost-effective organizational structure and provide the necessary administrative and infrastructural support for the effective functioning of the Santiago network secretariat, in accordance with relevant UNOPS regulations, rules and procedures, and subject to the financing provided pursuant to section VII below.

10. UNOPS shall appoint, in consultation with UNDRR, subject to the endorsement of the Advisory Board⁷ and pursuant to the Staff Regulations and Rules of the United Nations,⁸ the Director of the Santiago network secretariat through a merit-based, open and transparent process.

⁶ Decision 12/CMA.4, annex I.

⁷ In accordance with decision 12/CMA.4, annex I, para. 7(g).

⁸ Available at <https://digitallibrary.un.org/record/3930354>.

11. UNOPS shall appoint, in consultation with UNDRR and in accordance with technical guidance from UNDRR, pursuant to the Staff Regulations and Rules of the United Nations, consistent with paragraph 33 below, a small core team of professional and administrative staff, managed by the Director, to support the Santiago network secretariat in meeting its responsibilities and performing its functions efficiently and effectively.

12. UNDRR will provide the Santiago network secretariat with technical backstopping and expertise in the domain of averting, minimizing and addressing loss and damage consistently with the guidelines for preventing potential and addressing actual and perceived conflicts of interest in relation to the Santiago network (see para. 15 below).

13. UNDRR and UNOPS shall provide in-kind and other support for the Santiago network secretariat to carry out its roles and responsibilities, as set out in the terms of reference of the Santiago network.

14. UNDRR and UNOPS shall provide periodic updates on matters regarding the Santiago network secretariat, and the Santiago network secretariat shall make this information available in the annual report prepared in accordance with paragraph 19 of annex I to decision 12/CMA.4, endorsed by decision 11/CP.27.

15. UNDRR and UNOPS shall implement the guidelines preventing potential and addressing actual and perceived conflicts of interest in relation to the Santiago network, including any conflicts of interest that may arise when organizations, bodies, networks and experts are engaged in providing technical support to the Santiago network secretariat while responding to technical assistance requests, or when the host of the Santiago network secretariat is responding as an organization, body, network or expert to technical assistance requests, which shall be approved by the Advisory Board at its 1st meeting.

16. UNDRR and UNOPS shall provide support to the work of the Advisory Board and ensure that the necessary arrangements are in place for the meetings of the Advisory Board, including privileges and immunities for members of the Board in line with existing practice;

17. The respective heads of UNDRR and UNOPS shall be responsible for the execution of the functions of UNDRR and UNOPS under this MOU in accordance with their respective legal and regulatory frameworks, including their regulations, rules, policies and procedures. UNDRR and UNOPS shall be legally responsible for any allegations, claims and/or damages arising from the activities performed pursuant to this MOU in the event of gross negligence or wilful misconduct on the respective parts of UNDRR and UNOPS and their personnel.

V. Role and functions of the Santiago network secretariat

18. The Santiago network secretariat shall operate within its terms of reference⁹ and shall be accountable to and operate under the guidance of the Advisory Board and in accordance with relevant decisions of the governing body or bodies.

19. The Santiago network secretariat shall facilitate the implementation of the functions of the network and shall manage its day-to-day operations in accordance with decision 12/CMA.4, paragraph 6, endorsed by decision 11/CP.27, and other relevant decisions of the governing body or bodies.

20. The Santiago network secretariat shall elaborate modalities and procedures for the network under the guidance of and by the approval of the Advisory Board.¹⁰

⁹ Decision 12/CMA.4, annex I, chap. IV.A.

¹⁰ Decision 12/CMA.4, para. 17.

21. The Santiago network secretariat shall develop and execute a work programme, to be approved by the Advisory Board, building on synergies with the five-year rolling workplan of the Executive Committee.¹¹

22. The Santiago network secretariat shall manage and direct the disbursement of funds provided for the network consistently with UNOPS and UNDRR respective fiduciary principles and standards that promote a high level of integrity.

23. The Santiago network secretariat shall make use of regional and subregional United Nations offices in all United Nations geographical regions, as appropriate, to serve as designated units to provide relevant services and support for catalysing effective and timely technical assistance in developing countries particularly vulnerable to the adverse effects of climate change.

24. The Santiago network secretariat shall prepare, under the guidance of the Advisory Board, an annual report on the activities of the Santiago network secretariat and the Santiago network and on the performance of their respective functions for consideration and approval by the Advisory Board.¹² The annual report shall include the elements referred to in paragraph 18 of annex I to decision 12/CMA.4, endorsed by decision 11/CP.27.

25. The Santiago network secretariat shall report annually to the Advisory Board information on the in-kind and other support provided by UNDRR and UNOPS that has contributed to its ability to carry out its roles and responsibilities, as set out in the terms of reference.

26. The Santiago network secretariat shall administer, through UNOPS, and where required, UNDRR, in accordance with their respective regulations, rules and procedures, the funds that will be provided to the Santiago network to support technical assistance for the implementation of relevant approaches to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change in developing countries that are particularly vulnerable to those effects in support of the functions of the Santiago network, including the engagement of appropriate organizations, bodies, networks and experts. The funds will be managed in accordance with the respective regulations and rules of UNOPS and UNDRR, as applicable.

27. The Santiago network secretariat shall carry out financial management, auditing and reporting functions and implement a robust accountability system, sound financial systems of international standard, and a fiduciary record that ensures the correct, impartial administering and disbursement of funds. The annual financial audit, in accordance with the UN one audit principle, shall be carried out in accordance with UNOPS regulations, rules and policies regarding audit, and will be made available to the Advisory Board and the funding sources within six months of the closure of the financial year.

28. The Santiago network secretariat shall ensure the coordination and collaboration of the work of the Santiago network with relevant UNFCCC constituted bodies, in particular the Executive Committee, as well as exploring synergies with other initiatives and networks.

VI. Role and functions of the Director and staff of the Santiago network secretariat

29. The Director of the Santiago network secretariat shall provide strategic leadership to the network and manage its secretariat.

¹¹ Decision 12/CMA.4, annex I, chap IV.B.

¹² Decision 12/CMA.4, annex I, chap. VIII.

30. The Director shall have a fixed term of office no longer than the term of the MOU, which may be renewed subject to endorsement by the Advisory Board.

31. The Director shall be accountable to the Executive Director of UNOPS for administrative issues relating to the administrative effectiveness and efficiency of the Santiago network secretariat in accordance with relevant UNOPS regulations, rules and procedures, and to the Advisory Board for the effective implementation of the functions of the Santiago network. UNDRR may provide technical advice to the Director, as needed.

32. The Director shall serve as the secretary to the Advisory Board and be responsible for facilitating and providing support for its work.

33. The Director shall facilitate timely recruitment of the staff of the secretariat in line with the terms of reference.

VII. Financial arrangements of the Santiago network secretariat

34. The costs associated with the Santiago network secretariat and the mobilization of the services of the network will be funded consistent with decision 1/CMA.3, paragraph 70, and decision 12/CMA.4, paragraph 6, subject to separate funding agreements to be entered into on behalf of the Santiago network secretariat by UNDRR and/or UNOPS as applicable, and the funding sources, and in-kind and other support from UNDRR and UNOPS as outlined in the Proposal.

35. UNDRR and UNOPS shall ensure that the Santiago network and its secretariat are able to receive the required financial and other support from a wide variety of sources through both UNDRR and UNOPS to implement the terms of reference.

36. For the implementation of the workplan of the Santiago network secretariat, a management fee will be applied on the overall budget in accordance with the relevant UNOPS regulations and rules on cost recovery for its services.

37. UNDRR will manage any dedicated funding received in accordance with the United Nations regulations and rules for the management of voluntary contributions and will recover any direct cost incurred while hosting the Santiago network secretariat, according to its rules and regulations.

VIII. Review of the Santiago network secretariat

38. The Santiago network secretariat shall commission one independent review of the performance of the network, including sustainability and sources of funding, adequacy of funding levels relative to technical assistance requests, timelines, effectiveness, engagement, gender-responsiveness and delivery of technical assistance to communities particularly vulnerable to the adverse effects of climate change, in a timely manner so that the findings of the review can feed into the subsequent review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts¹³ for determining the need for further independent reviews of the performance of the Santiago network.¹⁴

¹³ Decision 2/CMA.2, para. 46.

¹⁴ Decision 12/CMA.4, annex I, para. 20.

IX. Implementation of this memorandum of understanding

39. The Advisory Board, UNDRR and UNOPS may agree on further arrangements for the implementation of this MOU in line with future decisions of the governing body or bodies and report thereon to the governing body or bodies. Future arrangements for the implementation of this MOU do not in any way amend the existing provisions of this MOU.

40. Nothing in or relating to this MOU will be deemed a waiver, express or implied, of any of the privileges and immunities of the United Nations, including its subsidiary organs.

X. Dispute settlement

41. The governing body or bodies, through the Advisory Board, and as facilitated by the UNFCCC secretariat, and UNDRR and UNOPS shall make their best efforts to amicably resolve any disputes, controversies or claims arising out of or relating to this MOU, including through use of mutually agreed dispute resolution methods.

XI. Entire agreement

42. Any annex to this MOU that is concluded in the future will be considered an integral part of this MOU. References to this MOU will be construed as including any annexes, as varied or amended in accordance with the terms of this MOU. This MOU represents the complete understanding between the Parties.

XII. Interpretation

43. This MOU will be interpreted in accordance with relevant decisions of the governing body or bodies and the legal and regulatory framework of UNOPS and UNDRR, as applicable, including the regulations, rules, policies and procedures of the United Nations Secretariat.

44. Any Party's failure to request the implementation of a provision of this MOU will not constitute a waiver of that or any other provision of this MOU.

XIII. Term of this memorandum of understanding

45. The initial term of this MOU shall be five years from its entry into force, with five-year renewal periods, if so decided by the governing body or bodies and UNDRR and UNOPS.

XIV. Notification and amendment

46. Each Party will promptly notify the other in writing of any anticipated or actual material changes that will affect the execution of this MOU.

47. The Parties may amend this MOU by mutual written agreement.

XV. Entry into force

48. This MOU will enter into force upon the last date of signature by the duly authorized representatives of the Parties.

XVI. Termination

49. Subject to section XIII above, either Party may terminate this MOU by giving one year's prior written notice to the other Party. The termination shall come into effect one year from the date of the receipt of such a communication.

50. Following the termination of this MOU, UNDRR and UNOPS shall take all necessary action to conclude their operations relating to the Santiago network secretariat in an expeditious manner. Any termination of this MOU will be without prejudice to any other rights and obligations of the Parties accrued prior to the date of the termination under this MOU or any legal instrument executed pursuant to this MOU.

Draft decision -/CP.28

Long-term climate finance

The Conference of the Parties,

Recalling Articles 4 and 11 of the Convention,

Also recalling decisions 1/CP.16, paragraphs 2, 4 and 97–101, 2/CP.17, paragraphs 126–132, 4/CP.18, 3/CP.19, 5/CP.20, 1/CP.21, 5/CP.21, 7/CP.22, 6/CP.23, 3/CP.24, 1/CP.26, 4/CP.26 and 13/CP.27,

1. *Recalls* the commitment of developed country Parties, in the context of meaningful mitigation actions and transparency on implementation, to a goal of mobilizing jointly USD 100 billion per year by 2020 to address the needs of developing country Parties in accordance with paragraph 98 of decision 1/CP.16;
2. *Also recalls* that, in accordance with paragraph 53 of decision 1/CP.21, developed country Parties reaffirmed the continuation of their existing collective mobilization goal through 2025 in the context of meaningful mitigation actions and transparency on implementation;
3. *Notes with deep regret* that the goal of developed country Parties to mobilize jointly USD 100 billion per year by 2020 in the context of meaningful mitigation actions and transparency on implementation was not met in 2021 and *welcomes* the ongoing efforts of developed country Parties towards achieving the goal of mobilizing jointly USD 100 billion per year;
4. *Notes* the efforts by developed country Parties to improve transparency of its delivery,¹ and *looks forward* to further information on positive progress on the delivery made in 2022;
5. *Notes* the different estimates, in the report by the Standing Committee on Finance on progress towards achieving the goal of mobilizing jointly USD 100 billion per year to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation,² of progress towards achieving the goal of mobilizing jointly USD 100 billion per year from a wide variety of sources, public and private, bilateral and multilateral, including alternative sources, and *recognizes* the lack of a common definition and accounting methodology in this regard;
6. *Urges* developed country Parties to fully deliver on the USD 100 billion per year goal urgently and through 2025, noting the significant role of public funds, and *calls on* developed country Parties to further enhance the coordination of their efforts to deliver the goal;
7. *Notes* the note by the President of the twenty-seventh session of the Conference of the Parties on the fifth biennial high-level ministerial dialogue on climate finance,³ in particular the key messages contained therein;
8. *Welcomes* the recent pledges to the operating entities of the Financial Mechanism, the Adaptation Fund, the Least Developed Countries Fund and the Special Climate Change Fund;

¹ See <https://www.auswaertiges-amt.de/blob/2631906/4eee299dac91ba9649638cbcfac754cb/231116-deu-can-bnrief-data.pdf>.

² Standing Committee on Finance. 2022. *Report on progress towards achieving the goal of mobilizing jointly USD 100 billion per year to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation*. Bonn: UNFCCC. Available at <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/standing-committee-on-finance-scf/progress-report>.

³ FCCC/CP/2023/7.

9. *Also welcomes* contributions to the work on long-term finance and work related to the activities referred to in paragraph 17 below;
10. *Emphasizes* the need for further efforts to enhance access to climate finance, including through harmonized, simplified and direct access procedures, to address the needs of developing country Parties, in particular for the least developed countries and small island developing States;
11. *Encourages* developed country Parties to consider ways to enhance access to climate finance to respond to the needs and priorities of developing country Parties;
12. *Acknowledges* the fiscal constraints and increasing costs to adapt to the adverse effects of climate change and, in this context, *reiterates* the need for public and grant-based resources for adaptation in developing country Parties, especially those that are particularly vulnerable and have significant capacity constraints, such as the least developed countries and small island developing States;
13. *Also reiterates* that a significant amount of adaptation finance should come from the operating entities of the Financial Mechanism, the Adaptation Fund, the Least Developed Countries Fund and the Special Climate Change Fund;
14. *Requests* Parties to continue strengthening their enabling environments and policy frameworks to facilitate the mobilization and effective deployment of climate finance;
15. *Recognizes* the need to improve the effectiveness and quality of climate finance provided and mobilized from developed country Parties to achieve tangible impacts in developing country Parties and to improve transparency in this regard;
16. *Also recognizes* the importance of support provided and mobilized by developed country Parties to facilitate enhanced ambition and implementation;
17. *Reiterates* that the secretariat, in collaboration with the operating entities of the Financial Mechanism, United Nations agencies and bilateral, regional and other multilateral channels, will continue to explore ways and means to assist developing country Parties in assessing their needs and priorities in a country-driven manner, including their technological and capacity-building needs, and in translating climate finance needs into action;⁴
18. *Requests* the secretariat to prepare a report on its activities referred to in paragraph 17 above, to be made available to the Conference of the Parties at its twenty-ninth session (November 2024);
19. *Takes note* of the outline for the second report of the Standing Committee on Finance on progress towards achieving the goal of mobilizing jointly USD 100 billion per year to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation⁵ and *looks forward* to the deliberations on the report at the twenty-ninth session of the Conference of the Parties;
20. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 17–19 above;
21. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

⁴ Decision 6/CP.23, para. 10.

⁵ FCCC/CP/2023/2–FCCC/PA/CMA/2023/8, annex V.

Draft decision -/CP.28

Matters relating to the Standing Committee on Finance

The Conference of the Parties,

Recalling Articles 4 and 11 of the Convention,

Also recalling decisions 12/CP.2, 12/CP.3, 1/CP.16, paragraph 112, 2/CP.17, paragraphs 120–121, 5/CP.18, 5/CP.19, 7/CP.19, 6/CP.20, 6/CP.21, 8/CP.22, 7/CP.23, 8/CP.23, 4/CP.24, 11/CP.25, 5/CP.26, 14/CP.27, 5/CMA.2, 10/CMA.3 and 14/CMA.4,

Taking note of decision -/CMA.5,¹

1. *Welcomes with appreciation* the work of the Standing Committee on Finance in 2023;
2. *Notes* the 2023 report of the Standing Committee on Finance,² *endorses* the workplan of the Committee for 2024³ and *underlines* the importance of the Committee focusing its work on its current mandates;
3. *Notes* the technical report by the Standing Committee on Finance on clustering types of climate finance definitions in use,⁴ including the executive summary thereof,⁵ and *also notes* the information therein on the clustering of elements aimed at assisting Parties in developing and applying definitions of climate finance and the discussions of the Standing Committee on Finance regarding a potential update to the operational definition of climate finance of the Committee;
4. *Further notes* the complexities, in relation to accounting of and reporting on climate finance at the aggregated level, associated with the application of the variety of definitions of climate finance in use by Parties and non-Party stakeholders;
5. *Welcomes* that the sixth Biennial Assessment and Overview of Climate Finance Flows will contain a section compiling the operational definitions of climate finance in use;
6. *Requests* the Standing Committee on Finance to consider updating, in the context of its sixth Biennial Assessment and Overview of Climate Finance Flows, its operational definition of climate finance, building on the non-exhaustive list of potential options identified in paragraph 44(a–c) of the executive summary referred to in paragraph 3 above;
7. *Also requests* the Standing Committee on Finance to prepare a report on common practices regarding climate finance definitions, reporting and accounting methods among Parties and climate finance providers, building on the information in the technical report and executive summary thereof referred to in paragraph 3 above, for consideration by the Conference of the Parties at its twenty-ninth session (November 2024);
8. *Endorses* the general outlines of the technical report of the sixth Biennial Assessment and Overview of Climate Finance Flows, of the second report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement, and of the second report on progress towards achieving the goal of mobilizing

¹ Draft decision entitled “Matters relating to the Standing Committee on Finance” proposed under agenda item 10(a) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

² FCCC/CP/2023/2–FCCC/PA/CMA/2023/8.

³ FCCC/CP/2023/2–FCCC/PA/CMA/2023/8, annex II.

⁴ Standing Committee on Finance. 2023. *Report on clustering types of climate finance definitions in use*. Bonn: UNFCCC. Available at <https://unfccc.int/SCF>.

⁵ FCCC/CP/2023/2/Add.2–FCCC/PA/CMA/2023/8/Add.2.

jointly USD 100 billion per year to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation;⁶

9. *Notes* that the sixth Biennial Assessment and Overview of Climate Finance Flows will continue to consider the balance between mitigation and adaptation finance and public and private financial flows;

10. *Welcomes* the successful conduct of the 2023 Forum of the Standing Committee on Finance on financing just transitions and *notes* the summary thereof;⁷

11. *Expresses gratitude* to the Governments of Australia and Thailand and the United Nations Economic and Social Commission for Asia and the Pacific for their financial, administrative and substantive support for the 2023 Forum of the Standing Committee on Finance;

12. *Welcomes* accelerating climate action and resilience through gender-responsive finance as the topic for the 2024 Forum of the Standing Committee on Finance and accelerating climate action and resilience through financing for sustainable food and agricultural systems as the topic for the 2025 Forum;

13. *Notes with concern* that the draft guidance for the operating entities of the Financial Mechanism prepared by the Standing Committee on Finance was not considered owing to a limited number of submissions and *requests* Parties and other constituted bodies under the Convention and the Paris Agreement to provide elements for the draft guidance well in advance of future sessions of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to enable the Committee to fulfil its mandate in this regard;

14. *Notes* the self-assessment report of the Standing Committee on Finance⁸ and the technical paper by the secretariat on the second review of the functions of the Standing Committee on Finance⁹ and *encourages* the Committee to consider the opportunities for improving its efficiency and effectiveness identified therein;

15. *Notes with appreciation* the efforts of the Standing Committee on Finance to strengthen its engagement with stakeholders in the context of its workplan, including the constituted bodies and private entities and other entities outside the UNFCCC process, and *encourages* the Committee to continue such efforts in 2024, including, as appropriate, with people and communities on the front line of climate change, including Indigenous Peoples and local communities;

16. *Also encourages* the Standing Committee on Finance to continue to enhance its efforts to ensure gender responsiveness in implementing its workplan and *requests* Parties to consider gender balance and geographical representation when nominating members to the Committee;

17. *Expresses appreciation* to the European Union and the Governments of Japan and Switzerland for their financial contributions for the work of the Standing Committee on Finance and to the Governments of Austria, Switzerland and Thailand for hosting the meetings of the Committee in 2023;

18. *Requests* the Standing Committee on Finance to report to the Conference of the Parties at its twenty-ninth session on its progress in implementing its workplan for 2024;

19. *Also requests* the Standing Committee on Finance to consider the guidance provided to it in other relevant decisions of the Conference of the Parties.

⁶ FCCC/CP/2023/2–FCCC/PA/CMA/2023/8, annexes III–V.

⁷ FCCC/CP/2023/2/Add.4–FCCC/PA/CMA/2023/8/Add.4.

⁸ FCCC/CP/2023/2/Add.5–FCCC/PA/CMA/2023/8/Add.5.

⁹ FCCC/TP/2023/4.

Draft decision -/CP.28

Report of the Green Climate Fund to the Conference of the Parties and guidance to the Green Climate Fund

The Conference of the Parties,

Recalling decision 3/CP.17, annex,

1. *Welcomes* the report of the Green Climate Fund to the Conference of the Parties at its twenty-eighth session and its addendum,¹ including the information on action taken by the Board of the Green Climate Fund in response to guidance received from the Conference of the Parties;
2. *Also welcomes:*
 - (a) The increase in the number of funding proposals approved, which brings the total amount approved by the Board to USD 13.5 billion to support the implementation of 243 adaptation and mitigation projects and programmes in 129 developing countries;
 - (b) The increase in the number of entities accredited by the Board, which brings the total number of accredited entities to 121, of which 77 are direct access entities;
 - (c) The increase in the approval of grants for readiness support for national adaptation plans and other adaptation planning processes, bringing the total number of grants approved for readiness support for national adaptation plans and other adaptation planning processes to 105;
 - (d) The adoption by the Board of the Strategic Plan for the Green Climate Fund 2024–2027² and its strategic programming directions, aimed at increasing the Fund's impact and enhancing support for developing countries;
 - (e) The appointment of a new Executive Director of the Green Climate Fund;
 - (f) The Board's efforts to comprehensively review the Green Climate Fund's current approach to privileges and immunities, in line with the Governing Instrument for the Green Climate Fund and as outlined in the Strategic Plan for the Green Climate Fund 2024–2027;³
 - (g) The adoption of the 2024–2027 strategy for the Readiness and Preparatory Support Programme;⁴
 - (h) The Board's ongoing efforts to ensure the inclusion of Indigenous Peoples in the Green Climate Fund's activities, emphasizing their effective participation in processes, as outlined in the Fund's Indigenous Peoples policy;⁵
 - (i) The Board's efforts in enhancing project approval and disbursement processes;
 - (j) The Board's development of an approach for multilingualism that addresses challenges related to language and access to the Green Climate Fund for consideration by the Board no later than at its thirty-ninth meeting;
 - (k) The collaboration of the Board with the Climate Technology Centre and Network and the Technology Executive Committee;

¹ FCCC/CP/2023/8 and Add.1.

² Contained in annex III to GCF document GCF/B.36/21.

³ See para. 21(a)(v) of the Strategic Plan for the Green Climate Fund 2024–2027.

⁴ Adopted by Green Climate Fund Board decision B.37/21, para. (b), as set out in Green Climate Fund document GCF/B.37/25, annex X.

⁵ Adopted by Green Climate Fund Board decision B.19/11.

3. *Further welcomes* the success of the second replenishment of the Green Climate Fund, consisting of pledges to date made by 31 contributors for a total amount of USD 12.833 billion;
4. *Encourages* further pledges and contributions to the second replenishment of the Green Climate Fund;⁶
5. *Also encourages* pledges to the Green Climate Fund to be confirmed in the form of fully executed contribution agreements or arrangements as soon as possible;
6. *Recognizes* the Green Climate Fund's role in promoting the participation of private sector actors in developing countries, in particular local actors, including small and medium-sized enterprises and local financial intermediaries, and in supporting activities to enable private sector involvement in the least developed countries and small island developing States;
7. *Takes note* of the outcomes of the Green Climate Fund regional presence study⁷ and *urges* the Board to expedite the finalization of its consideration of options for establishing Green Climate Fund regional presence, as outlined in the Strategic Plan for the Green Climate Fund 2024–2027;⁸
8. *Encourages* the Board to continue to support the formulation of national adaptation plans and other adaptation planning processes in line with the 2024–2027 strategy for the Readiness and Preparatory Support Programme;⁹
9. *Requests* the Board to continue its consideration, with a view to approving policy proposals, to support results-based payments for activities referred to in decision 1/CP.16, paragraph 70, consistent with the provisions in paragraphs 35 and 55 of the Governing Instrument for the Green Climate Fund;
10. *Also requests* the Board to continue to enhance coherence and complementarity of the Green Climate Fund with other relevant bilateral, regional and global funding mechanisms and institutions, wherever feasible and to the extent possible, inter alia through joint programmes, outreach, and information-sharing, thereby improving access to climate finance and lowering transaction costs for developing countries;
11. *Urges* the Board to conclude the updating of the accreditation framework and to address the pending accreditation matters in line with Green Climate Fund decision B.34/19;¹⁰
12. *Requests* the Board to continue to accredit national and regional direct access entities, significantly increase direct access entity participation in Green Climate Fund programming and conclude its work on updating the accreditation framework;¹¹
13. *Also requests* the Board to strengthen monitoring and reporting of disbursements for, and impacts arising from, multi-country funded activities on a per country basis, where practical, in a manner consistent with the integrated results management framework;¹²
14. *Encourages* the Board to continue to implement the Green Climate Fund updated gender policy and gender action plan;¹³
15. *Requests* the Board to continue supporting activities relevant to averting, minimizing and addressing loss and damage, consistent with the Green Climate Fund's existing investment, results framework and funding windows and structures and in line with the Strategic Plan for the Green Climate Fund 2024–2027, and *also requests* the Green Climate

⁶ In accordance with Green Climate Fund Board decision B.37/19, para. (g).

⁷ See Green Climate Fund Board document GCF/B.37/INF.13, annex I.

⁸ See paras. 8 and 20 f(i) of the Strategic Plan for the Green Climate Fund 2024–2027.

⁹ See Climate Fund Board document GCF/B.37/25, annex X, para. 23(c–d).

¹⁰ As contained in Green Climate Fund Board document GCF/B.34/28.

¹¹ See Green Climate Fund Board decisions B.34/19 para. (d) and B.37/18, para. (r).

¹² See Green Climate Fund Board decision B.29/01.

¹³ In accordance with Green Climate Fund Board decision B.24/12, para. (e) and (f) respectively.

Fund to ensure coordination and complementarity in the context of the funding arrangements¹⁴ with the fund established in paragraph 3 of decisions 2/CP.27 and 2/CMA.4;

16. *Further requests* the Board to significantly speed up the deployment of the updated Simplified Approval Process, in line with the Strategic Plan for the Green Climate Fund 2024–2027;

17. *Encourages* the Board to fully and effectively implement the 2024–2027 strategy for the Readiness and Preparatory Support Programme and the revised operational modalities of the Project Preparation Facility, ensuring that they provide adequate, timely and country-driven assistance for the development and implementation of projects and programmes;

18. *Requests* the Board to expedite consideration of a policy on programmatic approaches in line with paragraph 36 of the Governing Instrument for the Green Climate Fund;

19. *Invites* Parties to submit to the secretariat views and recommendations on elements of guidance for the Green Climate Fund via the submission portal¹⁵ no later than 12 weeks prior to the twenty-ninth session of the Conference of the Parties (November 2024);

20. *Requests* the Standing Committee on Finance to take into consideration the submissions referred to in paragraph 19 above in preparing its draft guidance for the Green Climate Fund for consideration by the Conference of the Parties at its twenty-ninth session and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024);

21. *Also requests* the Board to include in its annual report to the Conference of the Parties information on the steps it has taken to implement the guidance provided in this decision;

22. *Takes note* of decision -/CMA.5¹⁶ and decides to transmit to the Green Climate Fund the guidance from the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement contained in paragraphs 2–6 of that decision.¹⁷

¹⁴ See document FCCC/CP/2023/L.1–FCCC/PA/CMA/2023/L.1, annex II.

¹⁵ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

¹⁶ Draft decision entitled “Guidance to the Green Climate Fund” proposed under agenda item 10(b) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

¹⁷ In accordance with decision 1/CP.21, para. 61.

Draft decision -/CP.28

Report of the Global Environment Facility to the Conference of the Parties and guidance to the Global Environment Facility

The Conference of the Parties,

1. *Welcomes* the report of the Global Environment Facility to the Conference of the Parties at its twenty-eighth session and its addendum,¹ including the response of the Global Environment Facility to the guidance received from the Conference of the Parties;
2. *Notes* the work undertaken by the Global Environment Facility during its reporting period (1 July 2022 to 30 June 2023), including:
 - (a) Approval of 34 climate change projects and programmes during the reporting period under the Global Environment Facility Trust Fund, the Least Developed Countries Fund and the Special Climate Change Fund;
 - (b) Continued integration of climate change priorities into its other focal areas and integrated programmes and the expected avoidance or sequestration of 1,007.4 megatonnes of carbon dioxide equivalent achieved through such integration;
 - (c) Continued implementation of the long-term vision on complementarity, coherence and collaboration with the Green Climate Fund;
 - (d) Actions undertaken by the Global Environment Facility following cases of mismanagement of funding from the Global Environment Facility in projects managed by one of its implementing agencies;
 - (e) Continued work to implement the recommendations in decision 24/2020 of the Council of the Global Environment Facility;
3. *Welcomes* the successful start of the implementation of the eighth replenishment cycle, including the 11 integrated programmes, and *encourages* the Global Environment Facility to continue to track and regularly report to the Conference of the Parties the climate-related benefits of the integrated programmes;
4. *Also encourages* the Global Environment Facility to maximize global environmental benefits through its projects and programmes with a focus on the co-benefits relating to climate change;
5. *Requests* the Global Environment Facility to continue its support to developing countries in implementing the reporting requirements under the Convention, consistent with its current mandates;
6. *Encourages* the Global Environment Facility to consider ways to better serve different regions, including by taking into account the needs of and challenges faced by developing countries in implementing the transparency requirements under the Convention;
7. *Also encourages* the Global Environment Facility to continue to strengthen its Small Grants Programme to provide better support for youth, women and girls, local communities and Indigenous Peoples;
8. *Welcomes with appreciation* the financial pledges to the Least Developed Countries Fund and the Special Climate Change Fund made by Belgium, Canada, France, Germany, Ireland, Norway, Spain, Sweden and the United Kingdom of Great Britain and Northern Ireland, equivalent to USD 179.06 million;

¹ FCCC/CP/2023/6 and Add.1.

9. *Commends* the Least Developed Countries Fund and the Special Climate Change Fund for their enhanced support to developing countries and in particular the least developed countries and small island developing States for addressing the adverse impacts of climate change;
10. *Requests* the Global Environment Facility, in administering the Least Developed Countries Fund and the Special Climate Change Fund, to continue to support the least developed countries and small island developing States to utilize programmatic approaches to implement policies, programmes and projects identified in their national adaptation plans and adaptation components of nationally determined contributions;
11. *Invites* the Global Environment Facility to encourage its implementing agencies to facilitate more active engagement of women, youth, local communities and Indigenous Peoples in the formulation and implementation of its projects and programmes;
12. *Welcomes* the continued support by the Global Environment Facility for climate-friendly innovation, and technology development and transfer and related capacity-building, including in partnership with private sector actors and others and *requests* the Global Environment Facility to continue to provide such support, in particular for technology needs assessments, and technology action plans and their implementation;
13. *Also requests* the Global Environment Facility to consider ways to enhance its ongoing work to fund activities relevant to averting, minimizing and addressing loss and damage, consistent with its current mandates;
14. *Encourages* the Global Environment Facility to continue its efforts to further streamline, consolidate and increase the efficiency of its operations, including by simplifying the information requirements for designing and implementing its projects and programmes;
15. *Welcomes* the ongoing efforts of the Global Environment Facility to improve its fiduciary standards, to which its implementing agencies are accountable;
16. *Also welcomes* the ongoing efforts of the Global Environment Facility to continue assessing and addressing the risks induced by the current level of funding concentration among some of its implementing agencies;
17. *Encourages* the Global Environment Facility to continue to show appropriate flexibility with respect to geographical restrictions in implementing agencies to reduce agency concentration and enable wider geographical reach of its projects, in a country-driven manner;²
18. *Also encourages* the Global Environment Facility to open a targeted round of implementing agency expansion within the Global Environment Facility partnership with a focus on underserved regions, with regard to implementing agency coverage, in line with existing policies and procedures;
19. *Further encourages* the Global Environment Facility to enhance the coherence and complementarity with other climate finance delivery channels with a view to enhancing the impact and effectiveness of its work and decreasing transaction costs, inter alia through streamlining and simplifying, where feasible and to the extent possible, its procedures and guidelines and *takes note* of these ongoing efforts;
20. *Notes* the adoption of the private sector engagement strategy³ of the Global Environment Facility at the 59th meeting of the Council of the Global Environment Facility and *encourages* the Global Environment Facility to reinforce its efforts to mobilize and engage with private sector actors during its eighth replenishment;
21. *Requests* the Global Environment Facility, from existing allocations in the Blended Finance Global Programme, to further explore risk-taking and to foster innovation in the context of its programming in order to use its concessional financing more effectively and mobilize additional private funds;

² See Global Environment Facility document GEF/C.64/10.

³ Global Environment Facility document GEF/C.59/07/Rev.1.

22. *Welcomes* the policy on gender equality adopted by the Council of the Global Environment Facility⁴ and *encourages* the Global Environment Facility to ensure that all its implementing agencies apply this policy;

23. *Also encourages* the Global Environment Facility to further explore ways to provide support for assessing the needs and priorities of developing countries⁵ in a country-driven manner, including technology and capacity-building needs, and for translating climate finance needs into action;

24. *Invites* Parties to submit to the secretariat their views and recommendations on elements of guidance for the Global Environment Facility via the submission portal⁶ no later than 12 weeks prior to the twenty-ninth session of the Conference of the Parties (November 2024);

25. *Requests* the Standing Committee on Finance to take into consideration the submissions referred to in paragraph 24 above in preparing its draft guidance for the Global Environment Facility and to include in its annual report to the Conference of the Parties information on the steps it has taken to implement the guidance provided in this decision;

26. *Takes note* of decision -/CMA.5⁷ and *decides* to transmit to the Global Environment Facility the guidance from the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement contained in paragraphs 2–12 of that decision.⁸

⁴ Global Environment Facility document SD/PL/02.

⁵ With reference to Global Environment Facility. 2019. *Instrument for the Establishment of the Restructured Global Environment Facility*. Washington, D.C.: Global Environment Facility. Available at <https://www.thegef.org/documents/instrument-establishment-restructured-gef>.

⁶ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

⁷ Draft decision entitled “Guidance to the Global Environment Facility” proposed under agenda item 10(c) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

⁸ In accordance with decision 1/CP.21, para. 61.

Decision -/CP.28

Compilation and synthesis of, and summary report on the in-session workshop on, biennial communications of information related to Article 9, paragraph 5, of the Paris Agreement

The Conference of the Parties,

Recalling Articles 4 and 11 of the Convention,

Also recalling decisions 8/CP.26, 12/CMA.1 and 14/CMA.3,

1. *Notes* the compilation and synthesis¹ prepared by the secretariat of the information contained in the second biennial communications submitted by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement;
2. *Also notes* the summary report² on the second biennial in-session workshop on information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement, held on 6 June 2023;
3. *Takes note* of decision -/CMA.5.³

¹ FCCC/PA/CMA/2023/2/Rev.1.

² FCCC/PA/CMA/2023/3.

³ Draft decision entitled “Compilation and synthesis of, and summary report on the in-session workshop on, biennial communications of information related to Article 9, paragraph 5, of the Paris Agreement” proposed under agenda item 10(f) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

Decision -/CP.28

Enhancing climate technology development and transfer through the Technology Mechanism

The Conference of the Parties,

Recalling decisions 2/CP.17, 1/CP.21, 15/CP.22, 21/CP.22, 15/CP.23, 12/CP.24, 13/CP.24, 14/CP.25, 9/CP.26 and 18/CP.27,

1. *Welcomes* the joint annual report of the Technology Executive Committee and the Climate Technology Centre and Network for 2023¹ and the progress of the implementation of the joint work programme of the Technology Mechanism for 2023–2027;²
2. *Also welcomes* the enhanced coordination and collaboration between the Technology Executive Committee and the Climate Technology Centre and Network, including through their adoption of new and improved modalities of work for advancing implementation of the joint work programme of the Technology Mechanism for 2023–2027 across their joint activities and common areas of work;³
3. *Invites* the Technology Executive Committee and the Climate Technology Centre and Network to continue efforts to enhance the exchange of systematic feedback on their work, including by the Technology Executive Committee taking into consideration lessons learned in relation to the provision of technical assistance by the Climate Technology Centre and Network, and the Climate Technology Centre and Network taking into consideration the policy recommendations of the Technology Executive Committee in providing technical assistance;
4. *Welcomes* the engagement of the Technology Executive Committee and the Climate Technology Centre and Network with national designated entities to provide technical and logistical support to them,⁴ including through regional forums for national designated entities, and *invites* the Technology Executive Committee and the Climate Technology Centre and Network to report on the progress of the support provided;
5. *Also invites* Parties to explore ways of enhancing the provision of technical and logistical support to their national designated entities and improving national-level coordination, including of national designated entities with operational focal points of the Global Environment Facility, national designated authorities of the Green Climate Fund, and designated authorities and national implementing entities of the Adaptation Fund;
6. *Notes* the Technology Mechanism initiative on artificial intelligence for climate action,⁵ the aim of which is to explore the role of artificial intelligence as a technological tool for advancing and scaling up transformative climate solutions for mitigation and adaptation action in developing countries, with a focus on the least developed countries and small island developing States, while also addressing the challenges and risks posed by artificial intelligence, such as energy consumption, data security and the digital divide;

¹ FCCC/SB/2023/3.

² Available at <https://unfccc.int/ttclear/tec/workplan>.

³ Namely national systems of innovation, water–energy–food systems, energy systems, buildings and resilient infrastructure, business and industry, and technology needs assessments.

⁴ Decision 18/CP.27, para. 7.

⁵ See https://unfccc.int/ttclear/acl_users/MultiPAS/artificial_intelligence.

7. *Requests* the Technology Executive Committee and the Climate Technology Centre and Network to implement the initiative referred to in paragraph 6 above in a manner that gives special attention to the capacity needs for its use and consider how it can support the implementation of technology needs assessment outcomes and the joint work programme of the Technology Mechanism for 2023–2027;
8. *Also requests* the Technology Executive Committee and the Climate Technology Centre and Network to enhance awareness of artificial intelligence and its potential role in, as well as its impacts on, the implementation of the outcomes of technology needs assessments and the joint work programme of the Technology Mechanism for 2023–2027;
9. *Notes* the insufficient transfer and deployment of technology in developing countries, *encourages* the Technology Executive Committee and the Climate Technology Centre and Network to continue collaborating with the operating entities of the Financial Mechanism and relevant financial institutions with a view to enhancing the capacity of developing countries to prepare project proposals and facilitating their access to available funding for technology development and transfer and to implement the results of their technology needs assessments and technical assistance of the Climate Technology Centre and Network, and strengthening the transfer and deployment of technology, and *calls for* regional balance in this work;
10. *Commends* the Technology Executive Committee and the Climate Technology Centre and Network on their continued efforts to mainstream gender considerations in the implementation of the joint work programme of the Technology Mechanism for 2023–2027, including the launch of the global roster of gender and climate change technology experts⁶ and the endorsement of the Climate Technology Centre and Network gender policy and action plan, and *invites* them to continue mainstreaming gender considerations in their work;
11. *Notes with appreciation* the information prepared by the Technology Executive Committee and the Climate Technology Centre and Network on their action taken in response to the mandates from the Conference of the Parties at its twenty-seventh session and the subsidiary bodies at their fifty-seventh sessions⁷ and *invites* the Technology Executive Committee and the Climate Technology Centre and Network to provide such information in their joint annual reports;
12. *Expresses appreciation* for the voluntary financial and other contributions received for the work under the Technology Mechanism and *encourages* the provision of enhanced support for that work through financial and other resources;
13. *Notes with concern* that gender balance in the composition of the Technology Executive Committee and the Advisory Board of the Climate Technology Centre and Network has not yet been achieved and *encourages* Parties to take steps to achieve a gender balance by nominating more female candidates as members of these bodies;
14. *Welcomes* the finalization of the Climate Technology Centre and Network resource mobilization and partnership strategy for 2023–2027,⁸ which has the aim of diversifying the resources of the Climate Technology Centre and Network and ensuring its funding is adequate, predictable and flexible;
15. *Encourages* the Climate Technology Centre and Network, its host the United Nations Environment Programme, and the UNFCCC secretariat to collaborate on resource

⁶ See <https://www.ctc-n.org/network/gender-climate-expert-roster>.

⁷ See the document entitled “Responses from the TEC and the CTCN to guidance from Parties in 2023”, available at <https://unfccc.int/tclear/tec/documents.html> (under annual reports and related documents).

⁸ See Climate Technology Centre and Network Advisory Board document AB/2023/22/22.1, available at <https://www.ctc-n.org/calendar/events/22nd-ctcn-advisory-board-meeting> (under documents).

mobilization to ensure effective implementation of the joint work programme of the Technology Mechanism for 2023–2027 and *requests* the Technology Executive Committee and the Climate Technology Centre and Network to include information on the progress of their efforts in their next joint annual report;

16. *Acknowledges* the role of the Climate Technology Centre and Network partnership and liaison office in enhancing interaction among national designated entities and with the Green Climate Fund, and in providing technical support to developing countries across the core service areas of the Climate Technology Centre and Network and *requests* the Climate Technology Centre and Network to include information on the major outcomes of and lessons learned by its partnership and liaison office in its annual reports;

17. *Notes with concern* that securing funding for implementing the mandates of the Technology Mechanism and its joint work programme for 2023–2027 remains a challenge, especially for the Climate Technology Centre and Network, and *encourages* the provision of enhanced support.

Decision -/CP.28

Annual technical progress report of the Paris Committee on Capacity-building for 2023

The Conference of the Parties,

Recalling decisions 2/CP.17, 1/CP.21, 2/CP.22, 16/CP.22, 16/CP.23, 15/CP.24, 8/CP.25, 12/CP.26 and 19/CP.27,

1. Welcomes the annual technical progress report of the Paris Committee on Capacity-building for 2023¹ and takes note of the recommendations therein;²
2. Invites Parties, as appropriate, the operating entities of the Financial Mechanism, the constituted bodies under the Convention, United Nations organizations, observers and other stakeholders to consider the recommendations referred to in paragraph 1 above and to take any necessary action, as appropriate and in accordance with their mandates;
3. Acknowledges the progress of the Paris Committee on Capacity-building in implementing its workplan for 2021–2024,³ which is based on the priority areas and activities set out in the annex to decision 9/CP.25;
4. Invites Parties and relevant institutions, as appropriate, to provide support and resources to the Paris Committee on Capacity-building for implementing its workplan for 2021–2024 in the light of the aim of the Committee established in decision 1/CP.21;
5. Notes that capacity gaps and needs still exist in developing countries pertaining to the implementation of the Convention.

¹ FCCC/SBI/2023/14.

² FCCC/SBI/2023/14, chap. III.

³ FCCC/SBI/2020/13, annex I.

Decision -/CP.28

Terms of reference for the second review of the Paris Committee on Capacity-building

The Conference of the Parties,

Recalling decisions 1/CP.21, 2/CP.22, 16/CP.22, 16/CP.23, 15/CP.24, 8/CP.25, 9/CP.25, 12/CP.26, 19/CP.27 and 3/CMA.2,

1. *Reaffirms* its decision to conduct the second review of the progress and need for extension of the Paris Committee on Capacity-building;¹
2. *Adopts* the terms of reference for the second review of the Paris Committee on Capacity-building,² contained in the annex;
3. *Invites* Parties, constituted bodies under the Convention and the Paris Agreement, the operating entities of the Financial Mechanism, representatives of relevant processes under the Convention, and non-Party stakeholders to submit via the submission portal³ by 29 February 2024 views on the second review of the Paris Committee on Capacity-building based on the terms of reference contained in the annex for consideration by the Subsidiary Body for Implementation at its sixtieth session (June 2024);
4. *Requests* the secretariat to prepare a synthesis report on the submissions referred to in paragraph 3 above for consideration by the Subsidiary Body for Implementation at its sixtieth session;
5. *Also requests* the Subsidiary Body for Implementation, at its sixtieth session, to initiate the second review of the Paris Committee on Capacity-building, in accordance with the terms of reference, taking into account the submissions referred to in paragraph 3 above and the synthesis report referred to in paragraph 4 above;
6. *Further requests* the Subsidiary Body for Implementation to complete its work on the second review of the Paris Committee on Capacity-building at its sixty-first session (November 2024) with a view to recommending a draft decision on the matter for consideration and adoption by the Conference of the Parties at its twenty-ninth session (November 2024);
7. *Invites* the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to participate in the second review of the Paris Committee on Capacity-building at its sixth session (November 2024);
8. *Also invites* the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to affirm this decision, including the terms of reference contained in the annex.

¹ Decision 9/CP.25, para. 12.

² Pursuant to decision 9/CP.25, paras. 12–13.

³ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

Annex

Terms of reference for the second review of the Paris Committee on Capacity-building

I. Mandate

1. At its twenty-fifth session, the Conference of the Parties (COP) decided to review, at COP 29 (November 2024), the progress and need for extension of the Paris Committee on Capacity-building (PCCB).⁴
2. COP 25 requested the Subsidiary Body for Implementation (SBI) to initiate, at SBI 58, the preparation of the terms of reference for the second review of the PCCB with a view to COP 28 agreeing on the final terms of reference.⁵
3. COP 28 invited the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) to participate in the second review of the PCCB at CMA 6 (November 2024). At CMA 5, the CMA decided to also conduct the second review of the PCCB, at CMA 6.
4. COP 28 and CMA 5 requested SBI 60 (June 2024) to initiate the second review of the PCCB.

II. Objective

5. The objective of the second review is to assess the progress of the PCCB towards achieving its overall aim set out in decision 1/CP.21, paragraph 71, and affirmed in decision 3/CMA.2, paragraph 3, and in addressing its priority areas and activities set out in decision 9/CP.25, paragraph 9 and annex, and affirmed in decision 3/CMA.2, paragraph 4, as well as the need for its extension.

III. Scope

6. The review will cover the progress and need for extension of the PCCB.

IV. Sources of information

7. The review will draw upon, inter alia, the following sources of information:
 - (a) The annual technical progress reports of the PCCB;
 - (b) Relevant decisions of the COP and the CMA related to the PCCB;
 - (c) The submissions referred to in this decision;
 - (d) The synthesis report referred to in this decision;
 - (e) The views expressed by Parties during the review, that is at SBI 60 and SBI 61 (November 2024).

⁴ Decision 9/CP.25, para. 12.

⁵ Decision 9/CP.25, para. 13.

V. Approach

A. Progress

8. First, the progress of the PCCB towards achieving its overall aim and in addressing its priority areas and activities will be assessed taking into consideration the progress of the PCCB in implementing its 2021–2024 workplan.⁶

B. Need for extension

9. The assessment of the progress of the PCCB will be the basis for determining the need for its extension and, as applicable, any other provisions relevant to the form of the extension.

⁶ Available at <https://unfccc.int/documents/267207>.

Draft decision -/CP.28 -/CMP.18 -/CMA.5

Review of the functions, work programme and modalities of the forum on the impact of the implementation of response measures, midterm review of the workplan and report of the forum

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, 3/CMP.14, 4/CMP.15, 7/CMP.16, 7/CMP.17, 7/CMA.1, 4/CMA.2, 23/CMA.3 and 23/CMA.4,

1. *Recall* that the functions, work programme and modalities of the forum on the impact of the implementation of response measures were adopted¹ to address the effects of the implementation of response measures by enhancing cooperation among Parties on understanding the impacts of mitigation actions and the exchange of information, experience and best practices among Parties to raise their resilience to these impacts;²
2. *Also recall* that the Katowice Committee of Experts on the Impacts of the Implementation of Response Measures shall support the forum in implementing its work programme;³
3. *Note with appreciation* the progress of the forum and its Katowice Committee on Impacts in supporting the work of the forum;
4. *Take note* of the views expressed by Parties during the review of the functions, work programme and modalities of the forum and the midterm review of the workplan⁴ of the forum and its Katowice Committee on Impacts;
5. *Adopt* the updated functions, work programme and modalities of the forum and its Katowice Committee on Impacts contained in annex I;
6. *Request* the subsidiary bodies to review the functions, work programme and modalities of the forum and its Katowice Committee on Impacts every five years, starting at their sixty-ninth sessions (2028), with a view to enhancing the effectiveness of the forum and its Katowice Committee on Impacts and providing recommendations for consideration to 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 for consideration;
7. *Decide* that the forum shall develop and recommend a five-year workplan in line with the forum's functions, work programme and modalities, taking into account relevant policy issues of concern to Parties, for consideration and adoption by the subsidiary bodies at their sixty-first sessions (November 2024);
8. *Request* the Katowice Committee on Impacts to propose updates to its rules of procedure for the forum to consider and make recommendations to the subsidiary bodies with a view to the subsidiary bodies providing recommendations for consideration and adoption

¹ Decision 7/CMA.1.

² See decision 1/CP.21, para. 34.

³ See decision 7/CMA.1, annex, para. 4.

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

by the Conference of the Parties at its twenty-ninth session, the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its nineteenth session (November 2024) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024);

9. *Take note* that the forum concluded the midterm review of the workplan of the forum and its Katowice Committee on Impacts and *request* the forum and its Katowice Committee on Impacts to implement the activities arising from the outcomes of the review contained in annex II;

10. *Welcome* the annual report of the Katowice Committee on Impacts for 2023;⁵

11. *Adopt* the recommendations forwarded by the forum contained in sections I–III below, which pertain to activities 2,⁶ 8⁷ and 9⁸ of the workplan;

12. *Invite* Parties, observer organizations and stakeholders to implement the recommendations contained in sections I–III below, as applicable;

13. *Request* the forum and its Katowice Committee on Impacts, with the support of the secretariat, to implement the recommendations contained in sections I–III below, as applicable;

14. *Also request* the Katowice Committee on Impacts to report, in its annual report, on progress in implementing the recommendations contained in sections I–III below, as applicable, and those in decisions 20/CP.27, 7/CMP.17 and 23/CMA.4;

15. *Note with appreciation* the technical sessions on implementing activities 7⁹ and 8 of the workplan held at the fifty-ninth sessions of the subsidiary bodies and *express gratitude* to the experts and Parties that contributed to the work of the forum and its Katowice Committee on Impacts in 2023;

16. *Request* the secretariat to organize a two-day global dialogue on the impacts of the implementation of response measures in conjunction with intersessional meetings of the Katowice Committee on Impacts in 2024 and 2025, in collaboration with relevant organizations and stakeholders and acknowledging the work that has been carried out by the Katowice Committee on Impacts, noting that such dialogues will be conducted in hybrid format to allow both in-person and virtual participation, and *note* that the forum, at the sixty-third sessions of the subsidiary bodies (November 2025), will consider further dialogues, as appropriate;

17. *Also request* the secretariat to prepare a summary report capturing the discussions held at each of the global dialogues referred to in paragraph 16 above;

18. *Invite* Parties, observers and non-Party stakeholders to submit their views on possible topics for the global dialogues in 2024 and 2025 via the submission portal¹⁰ by 15 July in each of those years;

⁵ FCCC/SB/2023/6.

⁶ Activity 2 is identifying country-driven strategies and best practices on just transition of the workforce and creation of decent work and quality jobs and on economic diversification and transformation focusing on challenges and opportunities from the implementation of low greenhouse gas emission policies and strategies towards the achievement of sustainable development.

⁷ Activity 8 is identifying and exchanging experiences and best practices in engaging the private sector, including small and medium-sized enterprises and public–private partnerships, to facilitate the creation of decent work and quality jobs in low greenhouse gas emission sectors.

⁸ Activity 9 is identifying and assessing the impacts of the implementation of response measures taking into account intergenerational equity, gender considerations and the needs of local communities, indigenous peoples, youth and other people in vulnerable situations.

⁹ Activity 7 is facilitating the development and exchange of regional, country- and/or sector-specific case studies and approaches on (1) economic diversification and transformation and just transition of the workforce and creation of decent work and quality jobs, and (2) assessment and analysis of the impacts of the implementation of response measures with a view to understanding the positive and negative impacts.

¹⁰ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

19. *Request* that the Chairs of the subsidiary bodies, taking into consideration the submissions referred to in paragraph 18 above, decide on and communicate, no later than four weeks in advance of the global dialogues in 2024 and 2025, the topics to be discussed at each dialogue to be held in that year;

20. *Express gratitude* to the United Nations Economic and Social Commission for Asia and the Pacific, the International Labour Organization and the United Nations Development Programme for providing in-kind, financial, administrative and substantive support, which contributed to the success of the regional workshop for Asia and the Pacific on activity 3¹¹ of the workplan held from 12 to 14 September 2023 in Bangkok;¹²

21. *Take note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 9, 11, 13, 16 and 17 above;

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

I. Activity 2¹³ of the workplan

23. *Encourage* Parties to:

(a) Consider, when designing their nationally determined contributions and long-term low-emission development strategies, just transition plans or frameworks and design processes for just transition of the workforce and the creation of decent work and quality jobs, and to promote policy coherence and consider social dialogue, taking into account national circumstances and priorities;

(b) Promote capacity-building to, when designing nationally determined contributions and long-term low-emission development strategies, consider plans, guidelines or frameworks for just transition of the workforce and the creation of decent work and quality jobs into their nationally determined contributions and long-term low-emission development strategies;

(c) Adopt, as appropriate, in their efforts to diversify their economies, any relevant policies in a manner that promotes sustainable development;

24. *Encourage* participation of non-Party stakeholders to consider or design just transition of the workforce and the creation of decent work and quality jobs in collaboration with Parties and relevant stakeholders;

25. *Request* the Katowice Committee on Impacts to enhance the understanding of Parties on policies for just transitions and their impacts on various sectors en route to achieving the goals of the Paris Agreement;

II. Activity 8¹⁴ of the workplan

26. *Encourage* Parties to:

¹¹ Activity 3 is facilitating the development, enhancement, customization and use of tools and methodologies for modelling and assessing the impacts of the implementation of response measures, including identifying and reviewing existing tools and approaches in data-poor environments, in consultation with technical experts, practitioners and other relevant stakeholders.

¹² More information on the event, including the agenda and presentations, can be found at <https://unfccc.int/event/RM-AsiaPacificWorkshop-Bangkok-2023>.

¹³ Activity 2 is identifying country-driven strategies and best practices on just transition of the workforce and creation of decent work and quality jobs and on economic diversification and transformation focusing on challenges and opportunities from the implementation of low greenhouse gas emission policies and strategies towards the achievement of sustainable development.

¹⁴ Activity 8 is identifying and exchanging experience and best practices in engaging the private sector, including small and medium-sized enterprises and public–private partnerships, to facilitate the creation of decent work and quality jobs in low greenhouse gas emission sectors.

(a) Provide platforms for collaborative learning among non-Party stakeholders in order to promote the economic and social co-benefits;

(b) Identify and apply best practices for improving the effectiveness, efficiency and sustainability of non-Party stakeholder engagement;

27. *Encourage* Parties and non-Party stakeholders to:

(a) Promote public–private partnership approaches for climate actions to drive scalable and profitable solutions for sustainable development in line with the Paris Agreement temperature goal;¹⁵

(b) Enhance the capacity of their workforces in emerging industries, including through education and workforce training and skilling for jobs in low-emission sectors;

III. Activity 9¹⁶ of the workplan

28. *Encourage* Parties to engage stakeholders, including at the national level, throughout the design and execution of climate policies in order to better understand the impacts of response measures on people in vulnerable situations;

29. *Request* the Katowice Committee on Impacts to undertake further research on measuring the potential and actual impacts of response measures on people in vulnerable situations and *encourage* Parties to consider the results of such research, as appropriate, in the design of response measures and policies to minimize the negative and maximize the positive impacts of response measures on people in vulnerable situations;

30. *Also encourage* Parties and non-Party stakeholders, through climate actions, to promote decent work and quality jobs, paying attention to people in vulnerable situations, in the context of sustainable development and eradication of poverty, taking into account national circumstances.

¹⁵ Recalling decision 1/CMA.3, paras. 20–21.

¹⁶ Activity 9 is identifying and assessing the impacts of the implementation of response measures taking into account intergenerational equity, gender considerations and the needs of local communities, Indigenous Peoples, youth and other people in vulnerable situations.

Annex I

Functions, work programme and modalities 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 under the Convention, the Kyoto Protocol and the Paris Agreement

I. Functions

1. 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 (KCI) shall have the following functions:

(a) Provide a platform allowing Parties to share, in an interactive manner, information, experiences, case studies, best practices and views, and to facilitate assessment and analysis of the impact of the implementation of response measures, including the use and development of modelling tools and methodologies, with a view to recommending specific actions;

(b) Provide recommendations to the subsidiary bodies on the actions referred to in paragraph 1(a) above for their consideration, with a view to the subsidiary bodies recommending those actions, as appropriate, to 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;

(c) Enhance the capacity of Parties, in particular developing country Parties, to deal with impacts of the implementation of response measures through the modalities contained in paragraph 6(b) below;

(d) Address the effects of the implementation of response measures under the Convention, the Kyoto Protocol and the Paris Agreement by enhancing cooperation among Parties, stakeholders, external organizations, experts and institutions, by enhancing the capacity and the understanding of Parties of the impacts of mitigation actions and by enabling the exchange of information, experience and best practices among Parties to raise their resilience to these impacts;

(e) Respond to and take into consideration the relevant outcomes of different processes under the Convention, the Kyoto Protocol and the Paris Agreement:

(f) Promote action to minimize the adverse impacts and maximize the positive impacts of the implementation of response measures.

(g) Prepare information for the technical assessment component of the global stocktake related to the impacts of the implementation of response measures (decision 19/CMA.1, paras. 8 and 24) in line with the process outlined in decision 23/CMA.3 paragraphs 11 and 12.

(h) Regularly update the existing database of tools and methodologies suitable for assessing the impacts of the implementation of response measures, as needed and as appropriate.

(i) Share experience and best practices in providing detailed information, to the extent possible, on the assessment of economic and social impacts of response measures as provided in 18/CMA.1 paragraph 90.

II. Work programme

2. The work programme comprises the following areas of work in order to address the concerns of all Parties, particularly developing country Parties:

- (a) Economic diversification and transformation;
- (b) Just transition of the workforce and the creation of decent work and quality jobs;
- (c) Assessing and analysing the impacts of the implementation of response measures;
- (d) Facilitating and building capacity on the identification, development, customization and use of tools and methodologies to assess the impacts of the implementation of response measures.

III. Modalities

3. The forum shall meet twice a year in conjunction with the sessions of the subsidiary bodies and will be convened under a joint agenda item of the subsidiary bodies and operate in accordance with the procedures applicable to contact groups.
4. The KCI shall support the work of the forum on the impact of the implementation of response measures.
5. The KCI shall operate in accordance with the following terms of reference:
 - (a) The KCI shall meet two times a year, with the first meeting to be held over two days in conjunction with the sessions of the subsidiary bodies in the first sessional period of the year and the second meeting to be held intersessionally over three days;
 - (b) The KCI shall be composed of:
 - (i) Two members from each of the five United Nations regional groups;
 - (ii) One member from the least developed countries;
 - (iii) One member from the small island developing States;
 - (iv) Two members from relevant intergovernmental organizations;
 - (c) Members shall serve in their expert capacity and should have relevant qualifications and expertise in the technical and socioeconomic fields related to the areas of the work programme;
 - (d) Members identified in paragraph 5(b) above shall be nominated by their respective groups. The Chairs of the Subsidiary Body for Implementation and the Subsidiary Body for Scientific and Technological Advice shall be notified of these appointments;
 - (e) Members identified in paragraph 5(b) above shall serve a term of two years and shall be eligible to serve a maximum of two consecutive terms in office;
 - (f) The KCI shall elect, on a consensus basis, two members from among its members identified in paragraph 5(b) above to serve as Co-Chairs for a term of two years each, taking into account the need to ensure equitable geographical representation;
 - (g) If one of the Co-Chairs is temporarily unable to fulfil the obligations of the office, any other member designated by the KCI shall serve as Co-Chair;
 - (h) Meetings of the KCI shall be open to attendance as observers by all Parties and accredited observer organizations unless otherwise decided by the KCI;
 - (i) The KCI shall operate on the basis of consensus of its members;
 - (j) Members of the KCI shall prepare an annual report for the forum to consider with a view to making recommendations to 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.
6. The forum and the KCI may use the following modalities, as appropriate and as decided on a case-by-case basis, in order to carry out the work programme of the forum:

- (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.

Annex II

Activities arising from the outcomes of the midterm review of the 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 Measures¹

The following are activities arising from the outcomes of the midterm review of the 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:

(a) The forum to organize the exchange and sharing of experience and best practices, to take place at SB 62 (June 2025), on country case studies pertaining to activity 7² of the workplan, in line with the agreed modalities in the workplan;

(b) The KCI to develop a case study in each of the five United Nations regions in accordance with activity 7 of the workplan, by SB 63 (November 2025);

(c) Promote the exchange of experience on national and subnational legislation, action plans, frameworks and other structural factors for just transition and economic diversification and transformation, to be implemented at SB 62 by the forum through the exchange of best practices;

(d) Build awareness about the positive and negative impacts associated with low and zero emission transport technologies, to be implemented at SB 60 (June 2024) by the forum through the exchange and sharing of experience, best practices and key findings;

(e) Facilitate, exchange and share experience and best practices in the assessment of the environmental, social and economic co-benefits of climate change policies and actions informed by the best available science, including the use of existing tools and methodologies, to be implemented at SB 62 by the KCI through concrete examples and input from experts, practitioners and relevant organizations, and by the forum through the exchange and sharing of experience, best practices and key findings.

¹ These activities are to be implemented as part of the implementation of the workplan of the forum and its Katowice Committee on Impacts (for the fifty-second to sixty-third sessions of the subsidiary bodies).

² Activity 7 is facilitating the development and exchange of regional, country- and/or sector-specific case studies and approaches on (1) economic diversification and transformation and just transition of the workforce and creation of decent work and quality jobs, and (2) assessment and analysis of the impacts of the implementation of response measures with a view to understanding the positive and negative impacts.

Decision -/CP.28

Gender and climate change

The Conference of the Parties,

Recalling decisions 36/CP.7, 1/CP.16, 23/CP.18, 18/CP.20, 1/CP.21, 21/CP.22, 3/CP.23, 3/CP.25, 20/CP.26 and 24/CP.27, the Paris Agreement and the Katowice climate package,

Acknowledging the important role of the enhanced Lima work programme on gender and its gender action plan¹ in advancing gender equality and the empowerment of women and girls in the UNFCCC process,

Noting with appreciation the contributions received from Parties and observers in support of the work undertaken through the enhanced Lima work programme on gender and its gender action plan to date,

Reiterating that the full, meaningful and equal participation and leadership of women in all aspects of the UNFCCC process and in national- and local-level climate policy and action is vital for achieving long-term climate goals² and *noting* the importance of taking further steps in this regard,

1. *Requests* the Subsidiary Body for Implementation to initiate the final review of the implementation of the enhanced Lima work programme on gender and its gender action plan at its sixtieth session (June 2024), identifying progress, challenges, gaps and priorities, with a view to concluding the review at its sixty-first session (November 2024);
2. *Invites* Parties, United Nations entities, the UNFCCC constituted bodies and relevant organizations, in accordance with their respective mandates and priorities, to submit via the submission portal³ by 31 March 2024 their inputs on progress, challenges, gaps and priorities in implementing the gender action plan, categorized by deliverable or output for each activity under the gender action plan, and on future work to be undertaken on gender and climate change, with a view to the submissions informing the review referred to in paragraph 1 above;
3. *Encourages* the Subsidiary Body for Implementation to take into account submissions made after the deadline mentioned in paragraph 2 above during discussions at its sixtieth and sixty-first sessions;
4. *Requests* the secretariat to prepare a synthesis report on the submissions referred to in paragraph 2 above in advance of the sixtieth session of the Subsidiary Body for Implementation, to hold at that session a workshop to discuss the synthesis report, with focused regional-level and global-level discussions, and to prepare a summary report reflecting the discussions held at the workshop;
5. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraph 4 above;

¹ Decision 3/CP.25.

² Decision 3/CP.25, para. 7.

³ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

6. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

Decision -/CP.28

Administrative, financial and institutional matters

The Conference of the Parties,

Recalling the financial procedures for the Conference of the Parties,¹

Also recalling paragraph 5 of the financial procedures of the Convention,

Further recalling Article 8, paragraph 2(f), of the Convention,

Recalling Article 17, paragraph 2, of the Paris Agreement,

Having considered the information contained in the documents prepared by the secretariat on administrative, financial and institutional matters for this session,²

Noting with appreciation the methodology applied by the secretariat in developing the programme budget for the biennium 2024–2025, including the early engagement with Parties,³

I. Programme budget for the biennium 2024–2025

1. *Approves* the programme budget for the biennium 2024–2025, amounting to EUR 74,105,511, for the purposes specified in table 1;
2. *Requests* the secretariat, in implementing its work programme for the biennium 2024–2025 based on the budget approved in paragraph 1 above, to seek to allocate adequate resources to constituted bodies in support of their response to the mandates from the governing bodies and to the full delivery of their work programmes, to transparency including the enhanced transparency framework and to adaptation-related activities while continuing to apply the established budget methodology, including to any new mandate;
3. *Underscores* that in implementing the work programme for the biennium 2024–2025, the functions of the secretariat relating to Parties and non-Party stakeholders are distinct and should not be co-mingled and *confirms* that the new activities for the biennium relating to non-Party stakeholders pursuant to paragraph 93 of decision 1/CMA.4 should focus on enhancements to the global climate action portal in close collaboration with Parties and non-Party stakeholders;
4. *Requests* that the secretariat's engagement and collaboration with non-Party stakeholders, including through the Marrakech Partnership for Global Climate Action, shall be funded through supplementary budget resources and partnerships and that these additional activities have no impact on Party-driven mandates;
5. *Reaffirms* that activities included in the core budget are to be based on decisions taken by Parties;
6. *Notes* that the secretariat is committed to updating its partnership policy with a view to ensuring its inclusivity and the wide geographical distribution of future partnerships;
7. *Notes with appreciation* the annual contribution of EUR 766,938 of the Host Government to the core budget;
8. *Approves* the staffing table (see table 2) for the programme budget;

¹ Decision 15/CP.1, annex I.

² FCCC/SBI/2023/2 and Add.1–2, FCCC/SBI/2023/6 and Add.1, FCCC/SBI/2023/9, FCCC/SBI/2023/INF.2, FCCC/SBI/2023/INF.3 and FCCC/SBI/2023/INF.4.

³ See document FCCC/SBI/2023/2, chap. IV.B.

9. *Notes* that the programme budget contains elements relating to the Convention and the Paris Agreement as well as to the Kyoto Protocol;
10. *Adopts* the indicative scale of contributions contained in the annex;
11. *Notes* that the indicative scale of contributions covers 92 per cent of the contributions specified in table 1;
12. *Invites* the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, at its eighteenth session (November–December 2023), to endorse the elements of the recommended budget as it applies to the Kyoto Protocol;
13. *Also invites* the United Nations General Assembly to decide, at its seventy-ninth session, on the issue of meeting the conference services expenses from its regular budget as a continuation of existing practice;
14. *Approves* a contingency budget for conference services, amounting to EUR 9,325,679, to be added to the programme budget for the biennium 2024–2025 in the event that the United Nations General Assembly decides not to provide resources for these activities in the United Nations regular budget (see table 3);
15. *Requests* the Executive Secretary to report to the Subsidiary Body for Implementation on the implementation of matters referred to in paragraphs 13–14 above, as necessary;
16. *Authorizes* the Executive Secretary to make transfers between each of the appropriation lines set out in table 1, up to an aggregate limit of 15 per cent of total estimated expenditure for those appropriation lines, provided that a further limitation of up to minus 25 per cent of each such appropriation line shall apply, while ensuring no negative impacts on the activities under each division;
17. *Decides* to maintain the level of the working capital reserve at 8.3 per cent of the estimated expenditure;
18. *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;
19. *Invites* all Parties to the Convention to note that each Party shall, prior to 1 January of each year, inform the secretariat of the contribution it intends to make that year and of the projected timing of that contribution in accordance with paragraph 8(a) of the financial procedures for the Conference of the Parties, its subsidiary bodies and the secretariat, and that contributions to the core budget are due on 1 January of each year in accordance with paragraph 8(b) of the financial procedures, and to pay promptly and in full, for each of the years 2024 and 2025, the contributions required to finance the expenditures approved in paragraph 1 above and any contributions required to finance the expenditures arising from the decision referred to in paragraph 14 above on the contingency budget;
20. *Takes note* of the funding estimates of EUR 13.5 million for the Trust Fund for Participation in the UNFCCC Process specified by the Executive Secretary for the biennium 2024–2025;
21. *Invites* Parties to make contributions to the Trust Fund for Participation in the UNFCCC Process;
22. *Takes note* of the funding estimate of EUR 152.3 million for the Trust Fund for Supplementary Activities specified by the Executive Secretary for the biennium 2024–2025 (see tables 4 and 5);
23. *Invites* Parties to make contributions to the Trust Fund for Supplementary Activities with a view to enabling the implementation of activities envisaged under the Fund;
24. *Requests* the Executive Secretary to propose to the Conference of the Parties at its twenty-ninth session (November 2024) any adjustments that might be needed to the programme budget for the biennium 2024–2025 and to support any such proposal with a report on income and budget performance for the period 1 January to 30 June 2024;
25. *Also requests*, recalling paragraph 22 of decision 22/CP.21 and paragraph 20 of decision 21/CP.23, in which the Executive Secretary was requested to include a zero nominal

growth scenario in the same format and at the same level of detail as any other scenario, the secretariat to present zero real growth and actual needs scenarios in future biennium budget proposals;

26. *Further requests*, recalling paragraph 33 of document FCCC/SBI/2023/2, the secretariat to actively engage with Parties in developing future biennium budget proposals;

27. *Decides* that Parties will seek to approve future core budgets that include all category 1 (essential) and 2 (long-term, recurring) activities that have been mandated by the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

28. *Requests* the Executive Secretary to exhibit further transparency in preparing and implementing the budget by undertaking enhanced consultations with Parties and increasing responsiveness of the secretariat to mandates in preparing budget proposals for each biennium;

29. *Underscores* the accountability of the secretariat to Parties and to mandates and *reiterates* that activities in the core and supplementary budgets must respond accurately and effectively to mandates from Parties;

Table 1
2024–2025 core budget by appropriation line
(Euros)

	2024	2025	2024–2025
A. Appropriations			
Executive	2 268 253	2 268 253	4 536 506
Programmes	17 581 308	17 751 308	35 332 615
Programmes Coordination	355 332	355 332	710 664
Adaptation	3 819 153	3 819 153	7 638 306
Mitigation	2 195 438	2 195 438	4 390 876
Means of Implementation	3 629 286	3 799 286	7 428 571
Transparency	7 582 099	7 582 099	15 164 198
Operations	7 791 907	7 642 451	15 434 359
Operations Coordination	789 167	789 167	1 578 334
Secretariat-wide costs ^a	1 793 946	1 793 946	3 587 892
Administrative Services, Human Resources, and Information and Communication Technology ^b	2 227 701	2 227 701	4 455 402
Conference Affairs	1 525 865	1 525 865	3 051 731
Legal Affairs	1 455 228	1 305 772	2 761 000
Cross-cutting	4 893 554	4 893 554	9 787 108
Intergovernmental Support and Collective Progress	2 479 003	2 479 003	4 958 006
Communications and Engagement	2 414 551	2 414 551	4 829 102
Intergovernmental Panel on Climate Change^c	244 755	244 755	489 510
Total appropriations	32 779 777	32 800 321	65 580 098
B. Programme support costs^d	4 261 371	4 264 042	8 525 413
Total budget	37 041 148	37 064 363	74 105 511
C. Adjustment to working capital reserve^e	487 000	1 927	488 927
Required contributions (A+B+C)	37 528 148	37 066 289	74 594 438
Income			
Contribution from the Host Government	766 938	766 938	1 533 876
Contributions from all Parties	36 761 210	36 299 351	73 060 562
Total income	37 528 148	37 066 289	74 594 438

^a Secretariat-wide costs are pooled costs of staff and facilities managed by Administrative Services and Human Resources on behalf of all divisions.

^b Administrative Services and Human Resources are funded from programme support costs (overhead), and Information and Communication Technology is funded from the core budget, the supplementary budget and cost recovery.

^c Provision for an annual grant to the Intergovernmental Panel on Climate Change.

^d Standard 13 per cent applied for administrative support.

^e In accordance with the financial procedures for the Conference of the Parties, the core budget is required to maintain a working capital reserve of 8.3 per cent (one month of operating requirements). The working capital reserve amounts to EUR 3.1 million in 2024 and 2025.

Table 2
Secretariat-wide staffing funded from the core budget for 2024–2025

<i>Grade of post</i>	2023	2024	2025
Professional category and above			
USG	1	1	1
ASG	1	1	1
D-2	2	2	2
D-1	8	8	8
P-5	18	18	18
P-4	35	35	35
P-3	44	44	44
P-2	19	19	19
Subtotal Professional category and above	128	128	128
Subtotal General Service category	53	53	53
Total	181	181	181

Abbreviations: ASG = Assistant Secretary-General; D = Director; P = Professional; USG = Under-Secretary-General.

Table 3
Resource requirements for the conference services contingency for 2024–2025
(Euros)

<i>Object of expenditure</i>	2024	2025	Total 2024–2025
Interpretation	1 327 918	1 367 755	2 695 673
Documentation			
Translation	1 247 963	1 285 402	2 533 365
Reproduction and distribution	1 226 687	1 263 488	2 490 175
Meetings services support	98 568	101 525	200 092
Subtotal	3 901 136	4 018 170	7 919 305
Overhead charge	507 148	522 362	1 029 510
Working capital reserve	365 888	10 977 ^a	376 864
Total	4 774 172	4 551 509	9 325 679

^a Adjustment to the 2024 working capital reserve

Table 4
Overview of projects and funding requirements from the Trust Fund for Supplementary Activities for the biennium 2024–2025 (long-term, recurring activities (category 2) and temporary or short-term activities (category 3))

[English only]

<i>Project number</i>	<i>Division</i>	<i>Project/subproject</i>	<i>Resource requirements for 2024–2025</i>		
			<i>EUR^a</i>	<i>Professional level staff</i>	<i>General Service level staff</i>
101		Intergovernmental engagement	8 528 941	11.2	4.0
101-001	Adaptation	Support for the Santiago network for loss and damage	553 193	0.2	–

Project number	Division	Project/subproject	Resource requirements for 2024–2025		
			EUR ^a	Professional level staff	General Service level staff
101-002	Mitigation	Catalysation of mitigation implementation through the high-level ministerial round table on pre-2030 ambition and the work programme for urgently scaling up mitigation ambition and implementation referred to in paragraph 27 of decision 1/CMA.3, and continued support for the implementation of nationally determined contributions and long-term low-emission development strategies	1 633 754	2.0	–
101-005	Intergovernmental Support and Collective Progress	Enhancement of coordination and operational support for Presidency teams	2 150 184	3.0	2.0
101-006	Communications and Engagement	Facilitation of the effective participation of observer organizations and other non-Party stakeholders in established UNFCCC processes	957 849	1.0	1.0
101-010	Executive	Engagement by the Executive Secretary and Deputy Executive Secretary in United Nations-wide management and coordination activities	117 192	–	–
101-011	Programmes Coordination	Enhancement of coordination and synergies in facilitating implementation of climate action	1 585 832	3.0	–
101-012	Operations Coordination	Support for partnerships for transformative climate action	1 530 936	2.0	1.0
102		Intergovernmental processes	48 737 477	50.8	19.9
102-001	Adaptation	Enhancement of support for established work programmes, including 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	3 210 354	2.8	0.5
102-002	Mitigation	Support for the operationalization of Article 6, paragraphs 2 and 8, of the Paris Agreement and the implementation of response measures	10 205 171	9.0	3.0
102-003	Means of Implementation	Enhancement of support, engagement and outreach in support of the development of the biennial assessment and overview of climate finance flows, including in relation to Article 2, paragraph 1(c), of the Paris Agreement, determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement, and the new collective quantified goal on climate finance	6 501 215	4.0	2.0
102-004	Transparency	Comprehensive support for the technical reviews of national reports under the enhanced transparency framework and measurement, reporting and verification processes	21 094 989	26.0	9.4
102-005	Intergovernmental Support and Collective Progress	Comprehensive support for the response to the first global stocktake, preparation for the second global stocktake, consideration of research and systematic observation, science, enhanced collaboration with the Intergovernmental Panel on Climate Change and enhanced ocean-based climate action	2 590 556	3.0	1.0
102-006	Communications and Engagement	Mobilization of non-Party stakeholders, including developing climate action events at sessions of the governing bodies and other impactful platforms	970 643	1.0	1.0
102-006	Communications and Engagement	Comprehensive support for work related to Action for Climate Empowerment, including enhancing inclusive stakeholder engagement	928 060	1.5	–
102-006	Communications and Engagement	Comprehensive support for work related to gender, including enhancing inclusive stakeholder engagement	1 262 600	1.5	1.0
102-008	Conference Affairs	Organization and facilitation of future sessions of the governing bodies	1 915 213	2.0	2.0
200		Constituted bodies	13 569 024	11.2	4.9

Project number	Division	Project/subproject	Resource requirements for 2024–2025		
			EUR ^a	Professional level staff	General Service level staff
200-001	Adaptation	Support for the full extent of activities envisaged in the workplans of the Adaptation Committee, the Facilitative Working Group of 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	5 831 720	3.4	1.8
200-002	Mitigation	Support to the operationalization of Articles 6.2 and 6.8 of the Paris Agreement and the implementation of Response Measures	328 249	1.0	–
200-003	Means of Implementation	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	2 604 861	3.8	1.0
200-004	Transparency	Extensive support to developing countries to implement measurement, reporting and verification and the enhanced transparency framework, including through the work of the Consultative Group of Experts	3 573 889	1.5	1.1
200-007	Legal Affairs	Comprehensive support for the full extent of activities of the compliance committees under the Kyoto Protocol and the Paris Agreement	1 230 304	1.5	1.0
300		Data and information management	19 687 255	11.3	3.2
300-001	Adaptation	Development and enhancement of adaptation-related data portals	1 013 851	1.6	0.7
300-003	Means of Implementation	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	80 959	0.2	–
300-004	Transparency	Development of the information hub and related reporting and review systems and tools used under the enhanced transparency framework and streamlining of existing data management and tools used under the current transparency arrangements	10 816 604	2.5	1.5
300-006	Communications and Engagement	Enhancement of digital communication capabilities for effective engagement with Parties, non-Party stakeholders and the public	2 976 140	6.0	1.0
300-012	Operations Coordination	Enhancement of digital access to UNFCCC archives	1 787 781	–	–
300-012	Operations Coordination	Development and maintenance of the Digital Platform for Climate Change Events	3 011 920	1.0	–
400		Enhanced engagement	5 893 760	8.0	2.0
400-001	Adaptation	Enhanced engagement with respect to climate change impacts, vulnerability and adaptation	328 249	1.0	–
400-004	Transparency	Additional support and enhanced engagement for the development and implementation of the enhanced transparency framework	3 872 093	3.0	2.0
400-006	Communications and Engagement	Comprehensive support for communications campaigns for promoting achievements in the UNFCCC process and multilingual content for the UNFCCC website, mobile application and social media	1 693 418	4.0	–
500		Oversight and management	3 720 998	5.5	1.0
500-004	Transparency	Extensive support to developing countries to implement MRV and ETF, including through the work of the CGE	548 520	1.0	–
500-007	Legal Affairs	Enhancing the capacity of young negotiators, presiding officers, UNFCCC secretariat staff, observer organizations, policy makers and legislators to actively engage in the UNFCCC process and implement international climate commitments.	164 125	0.5	–

Project number	Division	Project/subproject	Resource requirements for 2024–2025		
			EUR ^a	Professional level staff	General Service level staff
500-007	Legal Affairs	Comprehensive provision of institutional and general legal review and advice with respect to all activities and operations of the secretariat	1 092 480	2.0	–
500-010	Executive	Fostering an agile, inclusive and diverse UNFCCC Secretariat	400 201	1.0	–
500-012	Operations Coordination	Integration and harmonization of the UNFCCC administrative process to adapt to new mandates that transition from negotiations of the Paris Agreement rule book 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	1 515 673	1.0	1.0
Total (including programme support costs)			100 137 455	98.0	35.0

^a Gross requirements, excluding any unspent balances that may be available at the beginning of the biennium.

Table 5

Overview of projects and funding requirements from the Trust Fund for Supplementary Activities for the biennium 2024–2025 (complementary activities beneficial to achieving the objectives and goals of the Convention, the Kyoto Protocol and the Paris Agreement (category 4))

[English only]

Project number	Division	Project/subproject	Resource requirements for 2024–2025		
			EUR ^a	Professional level staff	General Service level staff
101		Intergovernmental engagement	5 547 771	6.5	1.0
101-002	Mitigation	Catalysation of mitigation implementation through the high-level ministerial round table on pre-2030 ambition and the work programme for urgently scaling up mitigation ambition and implementation referred to in paragraph 27 of decision 1/CMA.3, and continued support for the implementation of nationally determined contributions and long-term low-emission development strategies	3 608 045	2.5	–
101-006	Communications and Engagement	Facilitation of the effective participation of observer organizations and other non-Party stakeholders in established UNFCCC processes	1 939 726	4.0	1.0
102		Intergovernmental processes	3 566 476	6.4	1.2
102-002	Mitigation	Support for the operationalization of Article 6, paragraphs 2 and 8, of the Paris Agreement and the implementation of response measures	1 049 844	1.0	–
102-004	Transparency	Comprehensive support for the technical reviews of national reports under the enhanced transparency framework and measurement, reporting and verification processes	463 049	0.4	0.2
102-006	Communications and Engagement	Mobilization of non-Party stakeholders, including developing climate action events at sessions of the governing bodies and other impactful platforms	1 397 085	3.0	1.0
102-006	Communications and Engagement	Comprehensive support for work related to gender, including enhancing inclusive stakeholder engagement	656 498	2.0	–
200		Constituted bodies	5 920 319	2.2	2.1
200-004	Transparency	Extensive support to developing countries to implement measurement, reporting and verification and the enhanced transparency framework, including through the work of the Consultative Group of Experts	5 920 319	2.2	2.1
300		Data and information management	5 924 850	8.0	2.0

Project number	Division	Project/subproject	Resource requirements for 2024–2025		
			EUR ^a	Professional level staff	General Service level staff
300-006	Communications and Engagement	Participation in climate action globally is enabled, enhanced and recognized through the global climate action portal	4 229 850	8.0	2.0
300-009	Administrative Services, Human Resources, and Information and Communication Technology	Enhancement and modernization of platforms and strengthening of the security of infrastructure and platforms	1 695 000	–	–
400		Enhanced engagement	29 521 020	33.9	6.7
400-001	Adaptation	Enhanced engagement with respect to climate change impacts, vulnerability and adaptation, including on anticipatory approaches and foresight to the attainment of long-term resilience	2 371 463	1.0	–
400-002	Mitigation	Unlocking transformative climate solutions in collaboration with Parties and non-State actors	13 363 567	11.5	2.0
400-003	Means of Implementation	Needs-based finance. Facilitating the access and mobilization of climate finance to support the priority mitigation and adaptation actions of developing countries	2 397 453	2.0	–
400-004	Transparency	Additional support and enhanced engagement for the development and implementation of the enhanced transparency framework	1 058 507	0.4	0.7
400-005	Intergovernmental Support and Collective Progress	Strengthening engagement with Parties, observer States and negotiating groups on issues related to the intergovernmental process globally and regionally	1 274 587	1.0	1.0
400-006	Communications and Engagement	Administration and expansion of the Marrakech Partnership for Global Climate Action in order to catalyse collaborative climate action among Parties and non-Party stakeholders	3 366 129	7.0	2.0
400-006	Communications and Engagement	Comprehensive support for communications campaigns for promoting achievements in the UNFCCC process and multilingual content for the UNFCCC website, mobile application and social media	3 145 970	7.0	–
400-006	Communications and Engagement	Comprehensive support for work related to ACE, including enhancing inclusive stakeholder engagement	1 685 711	4.0	1.0
400-007	Legal Affairs	Enhancement of the capacity of young negotiators, presiding officers, secretariat staff, observer organizations, policymakers and legislators to actively engage in the intergovernmental process and implement international climate commitments	744 631	–	–
400-009	Administrative Services, Human Resources, and Information and Communication Technology	Enhancement of capacity for conferences and workshops	113 000	–	–
500		Oversight and management	1 702 458	–	–
500-007	Legal Affairs	Comprehensive provision of institutional and general legal review and advice with respect to all activities and operations of the secretariat	7 458	–	–
500-009	Administrative Services, Human Resources, and Information and Communication Technology	Enhancement and modernization of infrastructure, networks and end-user equipment and productivity tools	1 695 000	–	–
Total (including programme support costs)			52 182 893	57.0	13.0

^a Gross requirements, excluding any unspent balances that may be available at the beginning of the biennium.

II. Budget performance for the biennium 2022–2023

30. *Takes note* of the information contained in the documents on the budget performance for the biennium 2022–2023,⁴ the updated work programme of the secretariat for the biennium 2022–2023⁵ and the status of contributions and fees as at 19 May 2023;⁶
31. *Expresses its appreciation* to Parties that made contributions to the core budget in a timely manner;
32. *Expresses concern* regarding the high level of outstanding contributions to the core budget⁷ for the current and previous bienniums, which has resulted in difficulties with cash flow and the effective implementation of activities;
33. *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;
34. *Expresses its appreciation* for the contributions to the Trust Fund for Participation in the UNFCCC Process and to the Trust Fund for Supplementary Activities received from Parties, including those contributions that allow for greater flexibility in allocation;
35. *Reiterates its appreciation* to the Government of Germany for its special contribution of EUR 1,789,522 as Host Government of the secretariat;
36. *Requests* the Executive Secretary to take further measures to reduce Parties' outstanding contributions;
37. *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 and provide information to Parties on the planned implementation of new recommendations;

III. Other financial and budgetary matters

38. *Takes note* of the information contained in the documents prepared by the secretariat on other financial and budgetary matters, including on efforts to further improve the efficiency and transparency of the UNFCCC budget process⁸ and secretariat activities, programme delivery highlights and financial performance.⁹

⁴ FCCC/SBI/2023/6 and Add.1.

⁵ FCCC/SBI/2023/INF.2.

⁶ FCCC/SBI/2023/INF.4.

⁷ See FCCC/SBI/2023/INF.4.

⁸ FCCC/SBI/2023/INF.3.

⁹ FCCC/SBI/2023/9.

Annex

Indicative scale of contributions from Parties to the Convention for 2024–2025

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>Convention and Paris Agreement adjusted scale for 2024–2025 (%)</i>
Afghanistan	0.006	0.006
Albania	0.008	0.008
Algeria	0.109	0.106
Andorra	0.005	0.005
Angola	0.010	0.010
Antigua and Barbuda	0.002	0.002
Argentina	0.719	0.701
Armenia	0.007	0.007
Australia	2.111	2.058
Austria	0.679	0.662
Azerbaijan	0.030	0.029
Bahamas	0.019	0.019
Bahrain	0.054	0.053
Bangladesh	0.010	0.010
Barbados	0.008	0.008
Belarus	0.041	0.040
Belgium	0.828	0.807
Belize	0.001	0.001
Benin	0.005	0.005
Bhutan	0.001	0.001
Bolivia (Plurinational State of)	0.019	0.019
Bosnia and Herzegovina	0.012	0.012
Botswana	0.015	0.015
Brazil	2.013	1.962
Brunei Darussalam	0.021	0.020
Bulgaria	0.056	0.055
Burkina Faso	0.004	0.004
Burundi	0.001	0.001
Cabo Verde	0.001	0.001
Cambodia	0.007	0.007
Cameroon	0.013	0.013
Canada	2.628	2.562
Central African Republic	0.001	0.001
Chad	0.003	0.003
Chile	0.420	0.409
China	15.254	14.870
Colombia	0.246	0.240
Comoros	0.001	0.001

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>Convention and Paris Agreement adjusted scale for 2024–2025 (%)</i>
Congo	0.005	0.005
Cook Islands	0.000	0.001
Costa Rica	0.069	0.067
Côte d'Ivoire	0.022	0.021
Croatia	0.091	0.089
Cuba	0.095	0.093
Cyprus	0.036	0.035
Czechia	0.340	0.331
Democratic People's Republic of Korea	0.005	0.005
Democratic Republic of the Congo	0.010	0.010
Denmark	0.553	0.539
Djibouti	0.001	0.001
Dominica	0.001	0.001
Dominican Republic	0.067	0.065
Ecuador	0.077	0.075
Egypt	0.139	0.136
El Salvador	0.013	0.013
Equatorial Guinea	0.012	0.012
Eritrea	0.001	0.001
Estonia	0.044	0.043
Eswatini	0.002	0.002
Ethiopia	0.010	0.010
European Union	0.000	2.500
Fiji	0.004	0.004
Finland	0.417	0.407
France	4.318	4.209
Gabon	0.013	0.013
Gambia	0.001	0.001
Georgia	0.008	0.008
Germany	6.111	5.957
Ghana	0.024	0.023
Greece	0.325	0.317
Grenada	0.001	0.001
Guatemala	0.041	0.040
Guinea	0.003	0.003
Guinea-Bissau	0.001	0.001
Guyana	0.004	0.004
Haiti	0.006	0.006
Holy See	–	0.001
Honduras	0.009	0.009
Hungary	0.228	0.222
Iceland	0.036	0.035
India	1.044	1.018
Indonesia	0.549	0.535

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>Convention and Paris Agreement adjusted scale for 2024–2025 (%)</i>
Iran (Islamic Republic of)	0.371	0.362
Iraq	0.128	0.125
Ireland	0.439	0.428
Israel	0.561	0.547
Italy	3.189	3.109
Jamaica	0.008	0.008
Japan	8.033	7.831
Jordan	0.022	0.021
Kazakhstan	0.133	0.130
Kenya	0.030	0.029
Kingdom of the Netherlands	1.377	1.342
Kiribati	0.001	0.001
Kuwait	0.234	0.228
Kyrgyzstan	0.002	0.002
Lao People's Democratic Republic	0.007	0.007
Latvia	0.050	0.049
Lebanon	0.036	0.035
Lesotho	0.001	0.001
Liberia	0.001	0.001
Libya	0.018	0.018
Liechtenstein	0.010	0.010
Lithuania	0.077	0.075
Luxembourg	0.068	0.066
Madagascar	0.004	0.004
Malawi	0.002	0.002
Malaysia	0.348	0.339
Maldives	0.004	0.004
Mali	0.005	0.005
Malta	0.019	0.019
Marshall Islands	0.001	0.001
Mauritania	0.002	0.002
Mauritius	0.019	0.019
Mexico	1.221	1.190
Micronesia (Federated States of)	0.001	0.001
Monaco	0.011	0.011
Mongolia	0.004	0.004
Montenegro	0.004	0.004
Morocco	0.055	0.054
Mozambique	0.004	0.004
Myanmar	0.010	0.010
Namibia	0.009	0.009
Nauru	0.001	0.001
Nepal	0.010	0.010
New Zealand	0.309	0.301

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>Convention and Paris Agreement adjusted scale for 2024–2025 (%)</i>
Nicaragua	0.005	0.005
Niger	0.003	0.003
Nigeria	0.182	0.177
Niue	0.000	0.001
North Macedonia	0.007	0.007
Norway	0.679	0.662
Oman	0.111	0.108
Pakistan	0.114	0.111
Palau	0.001	0.001
Panama	0.090	0.088
Papua New Guinea	0.010	0.010
Paraguay	0.026	0.025
Peru	0.163	0.159
Philippines	0.212	0.207
Poland	0.837	0.816
Portugal	0.353	0.344
Qatar	0.269	0.262
Republic of Korea	2.574	2.509
Republic of Moldova	0.005	0.005
Romania	0.312	0.304
Russian Federation	1.866	1.819
Rwanda	0.003	0.003
Saint Kitts and Nevis	0.002	0.002
Saint Lucia	0.002	0.002
Saint Vincent and the Grenadines	0.001	0.001
Samoa	0.001	0.001
San Marino	0.002	0.002
Sao Tome and Principe	0.001	0.001
Saudi Arabia	1.184	1.154
Senegal	0.007	0.007
Serbia	0.032	0.031
Seychelles	0.002	0.002
Sierra Leone	0.001	0.001
Singapore	0.504	0.491
Slovakia	0.155	0.151
Slovenia	0.079	0.077
Solomon Islands	0.001	0.001
Somalia	0.001	0.001
South Africa	0.244	0.238
South Sudan	0.002	0.002
Spain	2.134	2.080
Sri Lanka	0.045	0.044
State of Palestine	0.000	0.011
Sudan	0.010	0.010

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>Convention and Paris Agreement adjusted scale for 2024–2025 (%)</i>
Suriname	0.003	0.003
Sweden	0.871	0.849
Switzerland	1.134	1.105
Syrian Arab Republic	0.009	0.009
Tajikistan	0.003	0.003
Thailand	0.368	0.359
Timor-Leste	0.001	0.001
Togo	0.002	0.002
Tonga	0.001	0.001
Trinidad and Tobago	0.037	0.036
Tunisia	0.019	0.019
Türkiye	0.845	0.824
Turkmenistan	0.034	0.033
Tuvalu	0.001	0.001
Uganda	0.010	0.010
Ukraine	0.056	0.055
United Arab Emirates	0.635	0.619
United Kingdom of Great Britain and Northern Ireland	4.375	4.265
United Republic of Tanzania	0.010	0.010
United States of America	22.000	21.447
Uruguay	0.092	0.090
Uzbekistan	0.027	0.026
Vanuatu	0.001	0.001
Venezuela (Bolivarian Republic of)	0.175	0.171
Viet Nam	0.093	0.091
Yemen	0.008	0.008
Zambia	0.008	0.008
Zimbabwe	0.007	0.007
Total	100.000	100.000

Notes: (1) For presentation purposes, all percentage figures for the UNFCCC revised indicative scale of contributions have been given to three decimal places; (2) Cook Islands, the European Union and Niue are Parties to the Convention but not United Nations Member States.

Decision -/CP.28

Administrative, financial and institutional matters

The Conference of the Parties,

Recalling the financial procedures for the Conference of the Parties,¹

Having considered the information contained in the documents on administrative, financial and institutional matters prepared by the secretariat,²

I. Audit report and financial statements for 2022

1. *Takes note* of the financial report and audited financial statements for 2022 and the report of the United Nations Board of Auditors, which include recommendations,³ and the comments of the secretariat thereon;⁴
2. *Expresses its appreciation* to the United Nations for arranging the audit of the accounts of the Convention;
3. *Also expresses its appreciation* to the auditors for their valuable observations and recommendations;
4. *Expresses concern* about the high number of recommendations of the United Nations Board of Auditors not yet implemented by the secretariat;
5. *Urges* the Executive Secretary to implement the recommendations of the auditors, as appropriate, and to update Parties on progress;

II. Other financial and budgetary matters

6. *Takes note* of the information contained in the note providing an update reflecting adjustments to the work programme of the secretariat for the biennium 2022–2023;⁵
7. *Also takes note* of the information contained in the note on important changes to the secretariat's administrative issuances;⁶
8. *Further takes note* of the information relating to the trust funds administered by the secretariat contained in the note on the status of contributions and fees as at 9 November 2023;⁷
9. *Expresses its appreciation* to Parties that made contributions to the core budget in a timely manner;

¹ Decision 15/CP.1, annex I.

² FCCC/CP/2023/INF.2, FCCC/SBI/2023/INF.6, FCCC/SBI/2023/INF.9 and Add.1, and FCCC/SBI/2023/INF.11.

³ FCCC/SBI/2023/INF.9.

⁴ FCCC/SBI/2023/INF.9/Add.1.

⁵ FCCC/SBI/2023/INF.11.

⁶ FCCC/CP/2023/INF.2.

⁷ FCCC/SBI/2023/INF.6.

10. *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;
 11. *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;
 12. *Expresses its appreciation* for the contributions to the Trust Fund for Participation in the UNFCCC Process and to the Trust Fund for Supplementary Activities received from Parties, including those contributions that allow for greater flexibility in allocation;
 13. *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 in order to ensure a high level of implementation of the work programme of the secretariat;
 14. *Reiterates its 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;
 15. *Requests* the Executive Secretary to take further measures to reduce Parties' outstanding contributions.
-

Advance unedited version

Resolution -/CP.28

Expression of gratitude to the Government of the United Arab Emirates

Resolution submitted by the Republic of Azerbaijan

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,

Having met in Dubai from 30 November to 12 December 2023,

1. *Express their profound gratitude* to the Government of the United Arab Emirates for having made it possible for the twenty-eighth session of the Conference of the Parties, the eighteenth session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol and the fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to be held in Dubai;
 2. *Request* the Government of the United Arab Emirates to convey to the city and people of Dubai the gratitude of 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 for the hospitality and warmth extended to the participants.
-

Decision -/CMP.18

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 10 December 2023 was responsible for 7,840² project activities being registered, 353³ programmes of activities being registered and more than 2.42 billion certified emission reductions being issued, of which more than 389 million had been voluntarily cancelled either in national registries or in the clean development mechanism registry,

Cognizant of decisions 3/CMA.3, 2/CMP.17 and -/CMA.5⁴ and their annexes,

Recognizing the need for a smooth transition from the clean development mechanism to the mechanism established by Article 6, paragraph 4, of the Paris Agreement,

I. General

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;⁵
2. *Takes note* of the work undertaken from 9 September 2022 to 27 September 2023 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. *Clarifies* that, if the designated national authority of a Party to the Kyoto Protocol has become non-responsive, the secretariat shall confirm with the UNFCCC national focal point of that Party that the designated national authority is no longer operational;

¹ As per decision 3/CMP.1, para. 28.

² The total number of project activities registered as at 10 December 2023 was 7,864, of which 24 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 10 December 2023 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 Draft decision entitled “Guidance on the mechanism established by Article 6, paragraph 4, of the Paris Agreement” proposed under agenda item 14(b) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

⁵ FCCC/KP/CMP/2023/5.

5. *Requests* the UNFCCC national focal points of Parties to the Kyoto Protocol with non-responsive designated national authorities to confirm to the secretariat whether the Party concerned still wishes to participate in the clean development mechanism and whether the UNFCCC national focal points will continue to perform the tasks of the designated national authority or designate another authority to carry out those tasks;

6. *Also requests* the Executive Board to address the issue of non-responsive designated national authorities as described in paragraphs 4–5 above;

II. Functioning of the clean development mechanism beyond the end of the second commitment period of the Kyoto Protocol

7. *Acknowledges* that the Executive Board agreed at its 118th meeting⁶ that it was not technically feasible to allow submissions of requests for registration, issuance and renewal of afforestation and reforestation project activities and programmes of activities under the temporary measures adopted at its 108th meeting for the operation of the clean development mechanism after the second commitment period of the Kyoto Protocol;⁷

8. *Also acknowledges* that the Executive Board ceased receiving requests under the temporary measures referred to in paragraph 7 above on 30 June 2023, when the process for the submission of requests for transition of clean development mechanism activities to the mechanism established by Article 6, paragraph 4, of the Paris Agreement became operational;⁸

9. *Takes note* of the technical paper, prepared by the secretariat, on the functioning and operation of the processes and institutions under the clean development mechanism in the future;⁹

10. *Decides* to continue consideration of the functioning and operation of the processes and institutions under the clean development mechanism, including appropriate time frames, at its nineteenth session (November 2024) with a view to avoiding a gap before the operationalization of the corresponding processes under the mechanism established by Article 6, paragraph 4, of the Paris Agreement;

11. *Requests* the secretariat to prepare a technical paper on the necessary operations of the clean development mechanism registry, taking into account the deadlines proposed in the technical paper referred to in paragraph 9 above, for consideration by the Subsidiary Body for Scientific and Technological Advice at its sixtieth session (June 2024), covering:

(a) The handling of certified emission reductions that remain in the clean development mechanism registry, including certified emission reductions in the Adaptation Fund account;

(b) The length of time during which clean development mechanism project participants may process clean development mechanism registry transactions;

(c) The treatment of certified emission reductions held in the clean development mechanism registry for projects for which issuance was requested prior to 1 January 2018 and for which the share of proceeds for administration has not been paid;

(d) The linkage between clean development mechanism registry operations and the clean development mechanism information system and the international transaction log, including an analysis of options for future clean development mechanism registry operations that takes into account the operation of the clean development mechanism registry once disconnected from the international transaction log and its implications;

⁶ See para. 24 of Executive Board document CDM-EB118.

⁷ See document FCCC/KP/CMP/2023/5, para. 10.

⁸ See document FCCC/KP/CMP/2023/5, para. 12.

⁹ FCCC/TP/2023/3.

III. Management of financial resources

12. *Recalls* its request¹⁰ to the Executive Board and the secretariat to ensure the efficient and prudent use of resources from the Trust Fund for the Clean Development Mechanism;

13. *Requests* the secretariat to prepare a technical paper on the necessary level of resources for the functioning and operation of the processes and institutions under the clean development mechanism, taking into account the deadlines proposed in the technical paper referred to in paragraph 9 above, for consideration by the Subsidiary Body for Scientific and Technological Advice at its sixtieth session;

14. *Decides* to authorize a transfer from the Trust Fund for the Clean Development Mechanism to the Adaptation Fund, and potentially to other areas in need of funding, on the basis of the technical paper referred to in paragraph 13 above at its nineteenth session.

¹⁰ Decision 2/CMP.17, para. 13.

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>
Bureau Veritas India Pvt. Ltd. (BVI) ^a	1–5, 7–10, 12–15
CEPREI certification body (CEPREI) ^a	1–5, 8–10, 13, 15
China Quality Certification Center (CQC) ^a	1–15
CTI Certification Co., Ltd. (CTI Certification) ^a	1–15
GHD Limited (GHD) ^b	1, 4–5, 8–10, 12–13
Korea Energy Agency (KEA) ^b	1, 3, 4–5, 7, 9, 11–15
Limited Liability Company Small Innovative Enterprise “NES Profexpert” (NES) ^a	1, 3–5, 10, 14
PONY Testing International Group Co., Ltd. (Pony Test) ^a	1–15
TÜV SÜD South Asia Private Limited (TÜV SÜD) ^a	1, 3–5, 7, 10, 13–15

^a Accreditation granted for five years.^b Voluntary withdrawal of accreditation in its entirety.

Decision -/CMP.18

Matters relating to joint implementation

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

Recalling Articles 3 and 6 of the Kyoto Protocol,

Also recalling decision 9/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 joint implementation,

Further recalling decision 3/CMP.17, in which it was decided to terminate the Joint Implementation Supervisory Committee,

1. *Takes note* of the report by the secretariat on the operation of joint implementation Track 2,¹ which includes recommendations on the orderly management of residual joint implementation financial resources and on other matters relevant to the termination of the Joint Implementation Supervisory Committee;²
2. *Decides* to allocate part of the funds³ from the residual financial resources to the implementation of digital and archival measures related to the joint implementation records as one of the remaining tasks for concluding the operations of the Committee;
3. *Also decides* to transfer, by 31 March 2024, any residual financial resources remaining upon completion of the task referred to in paragraph 2 above from the joint implementation project under the Trust Fund for Supplementary Activities to a project for developing and operating the hard and soft information technology infrastructure necessary for facilitating the expedited implementation of Article 6, paragraph 2, of the Paris Agreement;
4. *Concludes* the consideration of matters relating to joint implementation.

¹ The verification procedure under the Joint Implementation Supervisory Committee, defined in decision 9/CMP.1, annex, paras. 30–45.

² FCCC/KP/CMP/2023/7.

³ In the estimated amount of USD 250,000.

Draft decision -/CMP.18

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 and 4/CMP.17,

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 2023, 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 approval of an implementation plan² for the Medium-Term Strategy of the Adaptation Fund for 2023–2027³ that focuses on promoting locally led adaptation, scaling up projects and replicating their results, and strengthening linkages and synergies between the Strategy's pillars of action, innovation, and learning and sharing;
 - (b) The adoption of a resource mobilization target for 2023 of USD 300 million, to come from a greater number of contributors than in the previous year;
 - (c) The adoption of an enhanced proposal submission process to expedite the review of the increasing number of funding proposals and enable implementing entities to submit proposals under all funding windows of the Adaptation Fund on a rolling basis;
 - (d) Cumulative receipts of USD 1,517.20 million, as at 30 June 2023, into the Adaptation Fund Trust Fund, comprising USD 214.92 million from the monetization of certified emission reductions, USD 1,232.96 million from contributions and USD 69.31 million from investment income earned on the Trust Fund balance;
 - (e) Contributions of USD 282.15 million, of which USD 3.12 million from the monetization of certified emission reductions, USD 250.97 million from additional contributions and USD 28.06 million from investment income, received between 1 July 2022 and 30 June 2023;
 - (f) New pledges amounting to USD 187.74 million from 15 contributors received as at 10 December 2023 towards the Adaptation Fund resource mobilization target for 2023 of USD 300 million, to come from more than the 17 contributors in 2022;
 - (g) Outstanding pledged contributions from previous years of USD 148.27 million as at 7 December 2023, of which USD 67.79 million under signed agreements;
 - (h) An increase in cumulative project and programme approvals of approximately 14 per cent, to USD 1,060.75 million, between 1 July 2022 and 30 June 2023;
 - (i) The development of options for an Adaptation Fund policy on safeguarding against sexual exploitation and abuse and sexual harassment;⁴
 - (j) The continued implementation of the updated gender policy and action plan of the Adaptation Fund;

¹ FCCC/KP/CMP/2023/2–FCCC/PA/CMA/2023/6 and Add.1.

² See Adaptation Fund Board document AFB/B.40/5/Rev.1.

³ See Adaptation Fund Board document AFB/B.39/5/Rev.2.

⁴ See Adaptation Fund Board document AFB/B.41/8/Rev.1.

(k) The continued enhancement of complementarity and coherence with other climate funds and building of linkages with other constituted bodies under the Convention and the Paris Agreement;

(l) The consideration of options for reducing the carbon footprint of the Adaptation Fund;

(m) The development of knowledge products and learning activities;⁵

3. *Welcomes* the financial pledges made towards the Adaptation Fund resource mobilization target for 2023 of USD 300 million, to come from more than the 17 contributors in 2022, by the Governments of Austria, Denmark, France, Germany, Iceland, Ireland, Luxembourg, Norway, the Republic of Korea, Spain, Sweden and Switzerland, as well as the governments of the Brussels and Walloon Regions of Belgium and the provincial government of Quebec, equivalent to USD 187.74 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 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 decision 1/CMA.3, paragraph 18;

9. *Acknowledges* the work of the Adaptation Fund in relation to concrete adaptation action in developing country Parties and in particular the least developed countries and small island developing States, and *requests* the Adaptation Fund Board to continue supporting such action;

10. *Requests* the Adaptation Fund Board to continue to enhance access to the Fund and country ownership by:

(a) Considering strengthening the readiness activities for national implementing entities, considering their long-term capacity-building needs;

(b) Enhancing the accreditation and project and programme approval processes;

(c) Enhancing engagement between regional implementing entities and developing countries on regional, multi-country project design and implementation;

11. *Notes with appreciation* the information in the report referred to in paragraph 1 above on aggregated actual results of projects and programmes funded by the Adaptation Fund, in particular across the Fund's five core indicators, and the qualitative analysis of successes, challenges and lessons learned and *requests* the Adaptation Fund Board to continue providing such information on an annual basis;

⁵ Including a training course on enhanced direct access; a study on the role of national financial institutions and trust funds in providing climate adaptation – lessons learned from the Adaptation Fund; a study on strengthening resilience through disaster risk reduction and early warning systems; an event during the Adaptation Futures 2023 Conference in Montreal, Canada; a project monitoring mission in Peru; and participation in the 2023 RedLAC Congress in Cusco, Peru.

12. *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;

13. *Welcomes* the progress of implementation of the updated gender policy and action plan of the Adaptation Fund and the commencement of the pilot phase of application of the Adaptation Fund gender scorecard and *requests* the Adaptation Fund Board to increase the gender-responsiveness of the resources provided by the Adaptation Fund;

14. *Encourages* the Adaptation Fund Board to consider, in line with its mandate and decision 1/CMP.3, providing support for country-driven adaptation projects and programmes in developing country Parties that are particularly vulnerable to the adverse effects of climate change with a view to assisting them in enhancing implementation of their national adaptation plans and adaptation components of nationally determined contributions and other voluntary adaptation planning processes and *requests* the Board to include information in its annual report to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its nineteenth session (November 2024) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024) on the rates of use of the increased cap on allocation per country;⁶

15. *Welcomes* the work of the Adaptation Fund Board on complementarity and coherence with other multilateral climate funds with respect to accreditation and other areas of operations⁷ and *encourages* the Board to continue this work with a view to simplifying its access modalities, as appropriate;

16. *Also welcomes* the 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;

17. *Encourages* the Adaptation Fund Board to report on its work related to implementing its mandates in decisions 1/CMP.14 and 13/CMA.1 in its annual report to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its nineteenth session and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session.

⁶ See decision 3/CMP.16, para. 3.

⁷ 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/>).

Draft decision -/CP.28 -/CMP.18 -/CMA.5

Review of the functions, work programme and modalities of the forum on the impact of the implementation of response measures, midterm review of the workplan and report of the forum

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, 3/CMP.14, 4/CMP.15, 7/CMP.16, 7/CMP.17, 7/CMA.1, 4/CMA.2, 23/CMA.3 and 23/CMA.4,

1. *Recall* that the functions, work programme and modalities of the forum on the impact of the implementation of response measures were adopted¹ to address the effects of the implementation of response measures by enhancing cooperation among Parties on understanding the impacts of mitigation actions and the exchange of information, experience and best practices among Parties to raise their resilience to these impacts;²
2. *Also recall* that the Katowice Committee of Experts on the Impacts of the Implementation of Response Measures shall support the forum in implementing its work programme;³
3. *Note with appreciation* the progress of the forum and its Katowice Committee on Impacts in supporting the work of the forum;
4. *Take note* of the views expressed by Parties during the review of the functions, work programme and modalities of the forum and the midterm review of the workplan⁴ of the forum and its Katowice Committee on Impacts;
5. *Adopt* the updated functions, work programme and modalities of the forum and its Katowice Committee on Impacts contained in annex I;
6. *Request* the subsidiary bodies to review the functions, work programme and modalities of the forum and its Katowice Committee on Impacts every five years, starting at their sixty-ninth sessions (2028), with a view to enhancing the effectiveness of the forum and its Katowice Committee on Impacts and providing recommendations for consideration to 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 for consideration;
7. *Decide* that the forum shall develop and recommend a five-year workplan in line with the forum's functions, work programme and modalities, taking into account relevant policy issues of concern to Parties, for consideration and adoption by the subsidiary bodies at their sixty-first sessions (November 2024);
8. *Request* the Katowice Committee on Impacts to propose updates to its rules of procedure for the forum to consider and make recommendations to the subsidiary bodies with a view to the subsidiary bodies providing recommendations for consideration and adoption

¹ Decision 7/CMA.1.

² See decision 1/CP.21, para. 34.

³ See decision 7/CMA.1, annex, para. 4.

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

by the Conference of the Parties at its twenty-ninth session, the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its nineteenth session (November 2024) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024);

9. *Take note* that the forum concluded the midterm review of the workplan of the forum and its Katowice Committee on Impacts and *request* the forum and its Katowice Committee on Impacts to implement the activities arising from the outcomes of the review contained in annex II;

10. *Welcome* the annual report of the Katowice Committee on Impacts for 2023;⁵

11. *Adopt* the recommendations forwarded by the forum contained in sections I–III below, which pertain to activities 2,⁶ 8⁷ and 9⁸ of the workplan;

12. *Invite* Parties, observer organizations and stakeholders to implement the recommendations contained in sections I–III below, as applicable;

13. *Request* the forum and its Katowice Committee on Impacts, with the support of the secretariat, to implement the recommendations contained in sections I–III below, as applicable;

14. *Also request* the Katowice Committee on Impacts to report, in its annual report, on progress in implementing the recommendations contained in sections I–III below, as applicable, and those in decisions 20/CP.27, 7/CMP.17 and 23/CMA.4;

15. *Note with appreciation* the technical sessions on implementing activities 7⁹ and 8 of the workplan held at the fifty-ninth sessions of the subsidiary bodies and *express gratitude* to the experts and Parties that contributed to the work of the forum and its Katowice Committee on Impacts in 2023;

16. *Request* the secretariat to organize a two-day global dialogue on the impacts of the implementation of response measures in conjunction with intersessional meetings of the Katowice Committee on Impacts in 2024 and 2025, in collaboration with relevant organizations and stakeholders and acknowledging the work that has been carried out by the Katowice Committee on Impacts, noting that such dialogues will be conducted in hybrid format to allow both in-person and virtual participation, and *note* that the forum, at the sixty-third sessions of the subsidiary bodies (November 2025), will consider further dialogues, as appropriate;

17. *Also request* the secretariat to prepare a summary report capturing the discussions held at each of the global dialogues referred to in paragraph 16 above;

18. *Invite* Parties, observers and non-Party stakeholders to submit their views on possible topics for the global dialogues in 2024 and 2025 via the submission portal¹⁰ by 15 July in each of those years;

⁵ FCCC/SB/2023/6.

⁶ Activity 2 is identifying country-driven strategies and best practices on just transition of the workforce and creation of decent work and quality jobs and on economic diversification and transformation focusing on challenges and opportunities from the implementation of low greenhouse gas emission policies and strategies towards the achievement of sustainable development.

⁷ Activity 8 is identifying and exchanging experiences and best practices in engaging the private sector, including small and medium-sized enterprises and public–private partnerships, to facilitate the creation of decent work and quality jobs in low greenhouse gas emission sectors.

⁸ Activity 9 is identifying and assessing the impacts of the implementation of response measures taking into account intergenerational equity, gender considerations and the needs of local communities, indigenous peoples, youth and other people in vulnerable situations.

⁹ Activity 7 is facilitating the development and exchange of regional, country- and/or sector-specific case studies and approaches on (1) economic diversification and transformation and just transition of the workforce and creation of decent work and quality jobs, and (2) assessment and analysis of the impacts of the implementation of response measures with a view to understanding the positive and negative impacts.

¹⁰ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

19. *Request* that the Chairs of the subsidiary bodies, taking into consideration the submissions referred to in paragraph 18 above, decide on and communicate, no later than four weeks in advance of the global dialogues in 2024 and 2025, the topics to be discussed at each dialogue to be held in that year;

20. *Express gratitude* to the United Nations Economic and Social Commission for Asia and the Pacific, the International Labour Organization and the United Nations Development Programme for providing in-kind, financial, administrative and substantive support, which contributed to the success of the regional workshop for Asia and the Pacific on activity 3¹¹ of the workplan held from 12 to 14 September 2023 in Bangkok;¹²

21. *Take note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 9, 11, 13, 16 and 17 above;

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

I. Activity 2¹³ of the workplan

23. *Encourage* Parties to:

(a) Consider, when designing their nationally determined contributions and long-term low-emission development strategies, just transition plans or frameworks and design processes for just transition of the workforce and the creation of decent work and quality jobs, and to promote policy coherence and consider social dialogue, taking into account national circumstances and priorities;

(b) Promote capacity-building to, when designing nationally determined contributions and long-term low-emission development strategies, consider plans, guidelines or frameworks for just transition of the workforce and the creation of decent work and quality jobs into their nationally determined contributions and long-term low-emission development strategies;

(c) Adopt, as appropriate, in their efforts to diversify their economies, any relevant policies in a manner that promotes sustainable development;

24. *Encourage* participation of non-Party stakeholders to consider or design just transition of the workforce and the creation of decent work and quality jobs in collaboration with Parties and relevant stakeholders;

25. *Request* the Katowice Committee on Impacts to enhance the understanding of Parties on policies for just transitions and their impacts on various sectors en route to achieving the goals of the Paris Agreement;

II. Activity 8¹⁴ of the workplan

26. *Encourage* Parties to:

¹¹ Activity 3 is facilitating the development, enhancement, customization and use of tools and methodologies for modelling and assessing the impacts of the implementation of response measures, including identifying and reviewing existing tools and approaches in data-poor environments, in consultation with technical experts, practitioners and other relevant stakeholders.

¹² More information on the event, including the agenda and presentations, can be found at <https://unfccc.int/event/RM-AsiaPacificWorkshop-Bangkok-2023>.

¹³ Activity 2 is identifying country-driven strategies and best practices on just transition of the workforce and creation of decent work and quality jobs and on economic diversification and transformation focusing on challenges and opportunities from the implementation of low greenhouse gas emission policies and strategies towards the achievement of sustainable development.

¹⁴ Activity 8 is identifying and exchanging experience and best practices in engaging the private sector, including small and medium-sized enterprises and public–private partnerships, to facilitate the creation of decent work and quality jobs in low greenhouse gas emission sectors.

(a) Provide platforms for collaborative learning among non-Party stakeholders in order to promote the economic and social co-benefits;

(b) Identify and apply best practices for improving the effectiveness, efficiency and sustainability of non-Party stakeholder engagement;

27. *Encourage* Parties and non-Party stakeholders to:

(a) Promote public–private partnership approaches for climate actions to drive scalable and profitable solutions for sustainable development in line with the Paris Agreement temperature goal;¹⁵

(b) Enhance the capacity of their workforces in emerging industries, including through education and workforce training and skilling for jobs in low-emission sectors;

III. Activity 9¹⁶ of the workplan

28. *Encourage* Parties to engage stakeholders, including at the national level, throughout the design and execution of climate policies in order to better understand the impacts of response measures on people in vulnerable situations;

29. *Request* the Katowice Committee on Impacts to undertake further research on measuring the potential and actual impacts of response measures on people in vulnerable situations and *encourage* Parties to consider the results of such research, as appropriate, in the design of response measures and policies to minimize the negative and maximize the positive impacts of response measures on people in vulnerable situations;

30. *Also encourage* Parties and non-Party stakeholders, through climate actions, to promote decent work and quality jobs, paying attention to people in vulnerable situations, in the context of sustainable development and eradication of poverty, taking into account national circumstances.

¹⁵ Recalling decision 1/CMA.3, paras. 20–21.

¹⁶ Activity 9 is identifying and assessing the impacts of the implementation of response measures taking into account intergenerational equity, gender considerations and the needs of local communities, Indigenous Peoples, youth and other people in vulnerable situations.

Annex I

Functions, work programme and modalities 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 under the Convention, the Kyoto Protocol and the Paris Agreement

I. Functions

1. 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 (KCI) shall have the following functions:

(a) Provide a platform allowing Parties to share, in an interactive manner, information, experiences, case studies, best practices and views, and to facilitate assessment and analysis of the impact of the implementation of response measures, including the use and development of modelling tools and methodologies, with a view to recommending specific actions;

(b) Provide recommendations to the subsidiary bodies on the actions referred to in paragraph 1(a) above for their consideration, with a view to the subsidiary bodies recommending those actions, as appropriate, to 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;

(c) Enhance the capacity of Parties, in particular developing country Parties, to deal with impacts of the implementation of response measures through the modalities contained in paragraph 6(b) below;

(d) Address the effects of the implementation of response measures under the Convention, the Kyoto Protocol and the Paris Agreement by enhancing cooperation among Parties, stakeholders, external organizations, experts and institutions, by enhancing the capacity and the understanding of Parties of the impacts of mitigation actions and by enabling the exchange of information, experience and best practices among Parties to raise their resilience to these impacts;

(e) Respond to and take into consideration the relevant outcomes of different processes under the Convention, the Kyoto Protocol and the Paris Agreement:

(f) Promote action to minimize the adverse impacts and maximize the positive impacts of the implementation of response measures.

(g) Prepare information for the technical assessment component of the global stocktake related to the impacts of the implementation of response measures (decision 19/CMA.1, paras. 8 and 24) in line with the process outlined in decision 23/CMA.3 paragraphs 11 and 12.

(h) Regularly update the existing database of tools and methodologies suitable for assessing the impacts of the implementation of response measures, as needed and as appropriate.

(i) Share experience and best practices in providing detailed information, to the extent possible, on the assessment of economic and social impacts of response measures as provided in 18/CMA.1 paragraph 90.

II. Work programme

2. The work programme comprises the following areas of work in order to address the concerns of all Parties, particularly developing country Parties:

- (a) Economic diversification and transformation;
- (b) Just transition of the workforce and the creation of decent work and quality jobs;
- (c) Assessing and analysing the impacts of the implementation of response measures;
- (d) Facilitating and building capacity on the identification, development, customization and use of tools and methodologies to assess the impacts of the implementation of response measures.

III. Modalities

3. The forum shall meet twice a year in conjunction with the sessions of the subsidiary bodies and will be convened under a joint agenda item of the subsidiary bodies and operate in accordance with the procedures applicable to contact groups.
4. The KCI shall support the work of the forum on the impact of the implementation of response measures.
5. The KCI shall operate in accordance with the following terms of reference:
 - (a) The KCI shall meet two times a year, with the first meeting to be held over two days in conjunction with the sessions of the subsidiary bodies in the first sessional period of the year and the second meeting to be held intersessionally over three days;
 - (b) The KCI shall be composed of:
 - (i) Two members from each of the five United Nations regional groups;
 - (ii) One member from the least developed countries;
 - (iii) One member from the small island developing States;
 - (iv) Two members from relevant intergovernmental organizations;
 - (c) Members shall serve in their expert capacity and should have relevant qualifications and expertise in the technical and socioeconomic fields related to the areas of the work programme;
 - (d) Members identified in paragraph 5(b) above shall be nominated by their respective groups. The Chairs of the Subsidiary Body for Implementation and the Subsidiary Body for Scientific and Technological Advice shall be notified of these appointments;
 - (e) Members identified in paragraph 5(b) above shall serve a term of two years and shall be eligible to serve a maximum of two consecutive terms in office;
 - (f) The KCI shall elect, on a consensus basis, two members from among its members identified in paragraph 5(b) above to serve as Co-Chairs for a term of two years each, taking into account the need to ensure equitable geographical representation;
 - (g) If one of the Co-Chairs is temporarily unable to fulfil the obligations of the office, any other member designated by the KCI shall serve as Co-Chair;
 - (h) Meetings of the KCI shall be open to attendance as observers by all Parties and accredited observer organizations unless otherwise decided by the KCI;
 - (i) The KCI shall operate on the basis of consensus of its members;
 - (j) Members of the KCI shall prepare an annual report for the forum to consider with a view to making recommendations to 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.
6. The forum and the KCI may use the following modalities, as appropriate and as decided on a case-by-case basis, in order to carry out the work programme of the forum:

- (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.

Annex II

Activities arising from the outcomes of the midterm review of the 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 Measures¹

The following are activities arising from the outcomes of the midterm review of the 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:

(a) The forum to organize the exchange and sharing of experience and best practices, to take place at SB 62 (June 2025), on country case studies pertaining to activity 7² of the workplan, in line with the agreed modalities in the workplan;

(b) The KCI to develop a case study in each of the five United Nations regions in accordance with activity 7 of the workplan, by SB 63 (November 2025);

(c) Promote the exchange of experience on national and subnational legislation, action plans, frameworks and other structural factors for just transition and economic diversification and transformation, to be implemented at SB 62 by the forum through the exchange of best practices;

(d) Build awareness about the positive and negative impacts associated with low and zero emission transport technologies, to be implemented at SB 60 (June 2024) by the forum through the exchange and sharing of experience, best practices and key findings;

(e) Facilitate, exchange and share experience and best practices in the assessment of the environmental, social and economic co-benefits of climate change policies and actions informed by the best available science, including the use of existing tools and methodologies, to be implemented at SB 62 by the KCI through concrete examples and input from experts, practitioners and relevant organizations, and by the forum through the exchange and sharing of experience, best practices and key findings.

¹ These activities are to be implemented as part of the implementation of the workplan of the forum and its Katowice Committee on Impacts (for the fifty-second to sixty-third sessions of the subsidiary bodies).

² Activity 7 is facilitating the development and exchange of regional, country- and/or sector-specific case studies and approaches on (1) economic diversification and transformation and just transition of the workforce and creation of decent work and quality jobs, and (2) assessment and analysis of the impacts of the implementation of response measures with a view to understanding the positive and negative impacts.

Decision -/CMP.18

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,

1. *Endorses* decision -/CP.28¹ as it applies to the Kyoto Protocol;
2. *Adopts* the indicative scale of contributions contained in the annex;
3. *Notes* that the indicative scale of contributions covers 8 per cent of the contributions specified in table 1 in the decision referred to in paragraph 1 above;
4. *Invites* all Parties to the Kyoto Protocol to note that each Party shall, prior to 1 January of each year, inform the secretariat of the contribution it intends to make that year and of the projected timing of that contribution in accordance with paragraph 8(a) of the financial procedures for the Conference of the Parties,² and that contributions to the core budget are due on 1 January of each year in accordance with paragraph 8(b) of the financial procedures, and to pay promptly and in full, for each of the years 2024 and 2025, the contributions required to finance the expenditures approved in paragraph 1 of the decision referred to in paragraph 1 above;
5. *Takes note* of the funding arrangements for the clean development mechanism and joint implementation.

¹ Draft decision entitled “Administrative, financial and institutional matters” proposed under agenda item 20(a) of the Subsidiary Body for Implementation at its fifty-eighth session.

² Decision 15/CP.1, annex I.

Annex

Indicative scale of contributions from Parties to the Kyoto Protocol for 2024–2025

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>Kyoto Protocol adjusted scale for 2024–2025 (%)</i>
Afghanistan	0.006	0.008
Albania	0.008	0.010
Algeria	0.109	0.141
Angola	0.010	0.013
Antigua and Barbuda	0.002	0.003
Argentina	0.719	0.930
Armenia	0.007	0.009
Australia	2.111	2.731
Austria	0.679	0.878
Azerbaijan	0.030	0.039
Bahamas	0.019	0.025
Bahrain	0.054	0.070
Bangladesh	0.010	0.013
Barbados	0.008	0.010
Belarus	0.041	0.053
Belgium	0.828	1.071
Belize	0.001	0.001
Benin	0.005	0.006
Bhutan	0.001	0.001
Bolivia (Plurinational State of)	0.019	0.025
Bosnia and Herzegovina	0.012	0.016
Botswana	0.015	0.019
Brazil	2.013	2.604
Brunei Darussalam	0.021	0.027
Bulgaria	0.056	0.072
Burkina Faso	0.004	0.005
Burundi	0.001	0.001
Cabo Verde	0.001	0.001
Cambodia	0.007	0.009
Cameroon	0.013	0.017
Central African Republic	0.001	0.001
Chad	0.003	0.004
Chile	0.420	0.543
China	15.254	19.735
Colombia	0.246	0.318
Comoros	0.001	0.001
Congo	0.005	0.006
Cook Islands	0.000	0.001

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>Kyoto Protocol adjusted scale for 2024–2025 (%)</i>
Costa Rica	0.069	0.089
Côte d'Ivoire	0.022	0.028
Croatia	0.091	0.118
Cuba	0.095	0.123
Cyprus	0.036	0.047
Czechia	0.340	0.440
Democratic People's Republic of Korea	0.005	0.006
Democratic Republic of the Congo	0.010	0.013
Denmark	0.553	0.715
Djibouti	0.001	0.001
Dominica	0.001	0.001
Dominican Republic	0.067	0.087
Ecuador	0.077	0.100
Egypt	0.139	0.180
El Salvador	0.013	0.017
Equatorial Guinea	0.012	0.016
Eritrea	0.001	0.001
Estonia	0.044	0.057
Eswatini	0.002	0.003
Ethiopia	0.010	0.013
European Union	0.000	2.500
Fiji	0.004	0.005
Finland	0.417	0.540
France	4.318	5.587
Gabon	0.013	0.017
Gambia	0.001	0.001
Georgia	0.008	0.010
Germany	6.111	7.906
Ghana	0.024	0.031
Greece	0.325	0.420
Grenada	0.001	0.001
Guatemala	0.041	0.053
Guinea	0.003	0.004
Guinea-Bissau	0.001	0.001
Guyana	0.004	0.005
Haiti	0.006	0.008
Honduras	0.009	0.012
Hungary	0.228	0.295
Iceland	0.036	0.047
India	1.044	1.351
Indonesia	0.549	0.710
Iran (Islamic Republic of)	0.371	0.480
Iraq	0.128	0.166
Ireland	0.439	0.568

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>Kyoto Protocol adjusted scale for 2024–2025 (%)</i>
Israel	0.561	0.726
Italy	3.189	4.126
Jamaica	0.008	0.010
Japan	8.033	10.393
Jordan	0.022	0.028
Kazakhstan	0.133	0.172
Kenya	0.030	0.039
Kingdom of the Netherlands	1.377	1.782
Kiribati	0.001	0.001
Kuwait	0.234	0.303
Kyrgyzstan	0.002	0.003
Lao People's Democratic Republic	0.007	0.009
Latvia	0.050	0.065
Lebanon	0.036	0.047
Lesotho	0.001	0.001
Liberia	0.001	0.001
Libya	0.018	0.023
Liechtenstein	0.010	0.013
Lithuania	0.077	0.100
Luxembourg	0.068	0.088
Madagascar	0.004	0.005
Malawi	0.002	0.003
Malaysia	0.348	0.450
Maldives	0.004	0.005
Mali	0.005	0.006
Malta	0.019	0.025
Marshall Islands	0.001	0.001
Mauritania	0.002	0.003
Mauritius	0.019	0.025
Mexico	1.221	1.580
Micronesia (Federated States of)	0.001	0.001
Monaco	0.011	0.014
Mongolia	0.004	0.005
Montenegro	0.004	0.005
Morocco	0.055	0.071
Mozambique	0.004	0.005
Myanmar	0.010	0.013
Namibia	0.009	0.012
Nauru	0.001	0.001
Nepal	0.010	0.013
New Zealand	0.309	0.400
Nicaragua	0.005	0.006
Niger	0.003	0.004
Nigeria	0.182	0.235

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>Kyoto Protocol adjusted scale for 2024–2025 (%)</i>
Niue	0.000	0.001
North Macedonia	0.007	0.009
Norway	0.679	0.878
Oman	0.111	0.144
Pakistan	0.114	0.147
Palau	0.001	0.001
Panama	0.090	0.116
Papua New Guinea	0.010	0.013
Paraguay	0.026	0.034
Peru	0.163	0.211
Philippines	0.212	0.274
Poland	0.837	1.083
Portugal	0.353	0.457
Qatar	0.269	0.348
Republic of Korea	2.574	3.330
Republic of Moldova	0.005	0.006
Romania	0.312	0.404
Russian Federation	1.866	2.414
Rwanda	0.003	0.004
Saint Kitts and Nevis	0.002	0.003
Saint Lucia	0.002	0.003
Saint Vincent and the Grenadines	0.001	0.001
Samoa	0.001	0.001
San Marino	0.002	0.003
Sao Tome and Principe	0.001	0.001
Saudi Arabia	1.184	1.532
Senegal	0.007	0.009
Serbia	0.032	0.041
Seychelles	0.002	0.003
Sierra Leone	0.001	0.001
Singapore	0.504	0.652
Slovakia	0.155	0.201
Slovenia	0.079	0.102
Solomon Islands	0.001	0.001
Somalia	0.001	0.001
South Africa	0.244	0.316
Spain	2.134	2.761
Sri Lanka	0.045	0.058
Sudan	0.010	0.013
Suriname	0.003	0.004
Sweden	0.871	1.127
Switzerland	1.134	1.467
Syrian Arab Republic	0.009	0.012
Tajikistan	0.003	0.004

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>Kyoto Protocol adjusted scale for 2024–2025 (%)</i>
Thailand	0.368	0.476
Timor-Leste	0.001	0.001
Togo	0.002	0.003
Tonga	0.001	0.001
Trinidad and Tobago	0.037	0.048
Tunisia	0.019	0.025
Türkiye	0.845	1.093
Turkmenistan	0.034	0.044
Tuvalu	0.001	0.001
Uganda	0.010	0.013
Ukraine	0.056	0.072
United Arab Emirates	0.635	0.822
United Kingdom of Great Britain and Northern Ireland	4.375	5.660
United Republic of Tanzania	0.010	0.013
Uruguay	0.092	0.119
Uzbekistan	0.027	0.035
Vanuatu	0.001	0.001
Venezuela (Bolivarian Republic of)	0.175	0.226
Viet Nam	0.093	0.120
Yemen	0.008	0.010
Zambia	0.008	0.010
Zimbabwe	0.007	0.009
Total	75.365	100.000

Notes: (1) For presentation purposes, all percentage figures for the UNFCCC revised indicative scale of contributions have been given to three decimal places; (2) Cook Islands, the European Union, the Holy See, Niue and the State of Palestine are Parties to the Kyoto Protocol but not United Nations Member States.

Decision -/CMP.18

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 the financial procedures for the Conference of the Parties,¹ which also apply to the Kyoto Protocol,

Taking note of decision -/CP.28,²

Having considered the information contained in the documents on administrative, financial and institutional matters prepared by the secretariat,³

I. Audit report and financial statements for 2022

1. *Takes note* of the financial report and audited financial statements for 2022 and the report of the United Nations Board of Auditors, which include recommendations,⁴ and the comments of the secretariat thereon;⁵
2. *Expresses its appreciation* to the United Nations for arranging the audit of the accounts of the Convention;
3. *Also expresses its appreciation* to the auditors for their valuable observations and recommendations;
4. *Expresses concern* about the high number of recommendations of the United Nations Board of Auditors not yet implemented by the secretariat;
5. *Urges* the Executive Secretary to implement the recommendations of the auditors, as appropriate, and to update Parties on progress;

II. Other financial and budgetary matters

6. *Takes note* of the information contained in the note providing an update reflecting adjustments to the work programme of the secretariat for the biennium 2022–2023;⁶
7. *Also takes note* of the information contained in the note on important changes to the secretariat's administrative issuances;⁷

¹ Decision 15/CP.1, annex I.

² Draft decision entitled "Administrative, financial and institutional matters" proposed under agenda item 20 of the Subsidiary Body for Implementation at its fifty-ninth session.

³ FCCC/CP/2023/INF.2, FCCC/SBI/2023/INF.6, FCCC/SBI/2023/INF.9 and Add.1, and FCCC/SBI/2023/INF.11.

⁴ FCCC/SBI/2023/INF.9.

⁵ FCCC/SBI/2023/INF.9/Add.1.

⁶ FCCC/SBI/2023/INF.11.

⁷ FCCC/CP/2023/INF.2.

8. *Further takes note* of the information relating to the trust funds administered by the secretariat contained in the note on the status of contributions and fees as at 9 November 2023;⁸
9. *Expresses its appreciation* to Parties that made contributions to the core budget in a timely manner;
10. *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;
11. *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;
12. *Expresses its appreciation* for the contributions to the Trust Fund for Participation in the UNFCCC Process and to the Trust Fund for Supplementary Activities received from Parties, including those contributions that allow for greater flexibility in allocation;
13. *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 in order to ensure a high level of implementation of the work programme of the secretariat;
14. *Reiterates its 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;
15. *Requests* the Executive Secretary to take further measures to reduce Parties' outstanding contributions.

⁸ FCCC/SBI/2023/INF.6.

Decision -/CMP.18

Budget for the international transaction log

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 decisions 11/CMP.3, 10/CMP.5, 9/CMP.6, 8/CMP.8, 8/CMP.11, 7/CMP.13 and 5/CMP.15,

Recognizing the importance of sufficient and stable funding for the international transaction log,

Also recognizing the importance of the proper functioning of the international transaction log for the Parties listed in Annex B to the Kyoto Protocol, as contained in annex I to decision 1/CMP.8,

1. *Approves* the budget for the international transaction log for the biennium 2024–2025, amounting to EUR 3,321,311, for the purposes specified in the proposed budget;¹
2. *Decides* to maintain the level of the working capital reserve at 8.3 per cent of the estimated expenditure for the Trust Fund for the International Transaction Log;
3. *Authorizes* the Executive Secretary to draw EUR 3,321,311 from unspent balances of the Trust Fund for the International Transaction Log from previous financial periods to cover the budget for the biennium 2024–2025;
4. *Notes* that, following the action referred to in paragraph 3 above, Parties connected to the international transaction log will not pay user fees in the biennium 2024–2025;
5. *Also notes* that any unspent balances of the Trust Fund for the International Transaction Log from previous financial periods remaining after the action referred to in paragraph 3 above could be used to partially or entirely cover the budget for the international transaction log for future bienniums;
6. *Requests* the administrator of the international transaction log to disclose in its annual reports the unspent balance of the Trust Fund for the International Transaction Log from the previous biennium as at the time of publication of the annual report;
7. *Also requests* the international transaction log administrator to provide, in its annual reports for 2024 and 2025, information on transactions of Kyoto Protocol units;
8. *Further requests* the international transaction log administrator to include, in its future annual reports, a table presenting the status of outstanding payments.

¹ FCCC/SBI/2023/2/Add.2, table 1.

Advance unedited version

Resolution -/CMP.18

Expression of gratitude to the Government of the United Arab Emirates

Resolution submitted by the Republic of Azerbaijan

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,

Having met in Dubai from 30 November to 12 December 2023,

1. *Express their profound gratitude* to the Government of the United Arab Emirates for having made it possible for the twenty-eighth session of the Conference of the Parties, the eighteenth session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol and the fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to be held in Dubai;
2. *Request* the Government of the United Arab Emirates to convey to the city and people of Dubai the gratitude of 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 for the hospitality and warmth extended to the participants.

Decision -CP/28 -/CMA.5

Presidency youth climate champion

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

Recalling decisions 1/CP.26, 18/CP.26, 1/CP.27, 23/CP.27, 17/CMA.1, 22/CMA.3 and 22/CMA.4,

1. *Reiterate* their acknowledgement of the role of children and youth as agents of change in addressing and responding to climate change and *recognize* the opportunity for future Presidencies of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to enhance the meaningful engagement of youth in the UNFCCC process through strengthened engagement on this matter with Parties and non-Party stakeholders, in particular the official children and youth constituency and youth within all other non-governmental organization constituencies of the UNFCCC;
2. *Note* the outcomes of the eighteenth Conference of Youth, organized by the official children and youth constituency of the UNFCCC and held in Dubai in November 2023, which were informed by local and regional conferences of youth;
3. *Welcome* the appointment by the Presidency of the twenty-seventh session of the Conference of the Parties and the fourth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement of the first youth envoy of a Presidency of the Conference of the Parties;
4. *Also welcome* the initiative of the Presidency of the twenty-eighth session of the Conference of the Parties and the fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement in appointing a youth climate champion, who has furthered the meaningful engagement of children and youth in climate action, including within the UNFCCC process;
5. *Recognize* the initiative of the Presidency of the twenty-eighth session of the Conference of the Parties and the fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement in supporting youth-led engagement, including by co-organizing the children and youth pavilion, the Dubai youth climate dialogue and the international Indigenous youth forum on climate change, held at the same sessions;
6. *Decide* that a youth climate champion between the ages of 18 and 35 will be appointed to act on behalf of the Presidency of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to facilitate the enhancement of the meaningful, inclusive engagement of youth in climate action, including within the UNFCCC process;
7. *Request* each incoming Presidency of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to confirm its appointee for Presidency youth climate champion for a term of up to two years, with the outgoing Presidency youth climate champion using the second year of the term to support the champion appointed by the incoming Presidency;
8. *Also request* each incoming Presidency of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to provide direction to the Presidency youth climate champion, with advice from the secretariat,

including guidance on avoiding duplication with the work and activities of the official children and youth constituency of the UNFCCC, while respecting the independent role of the constituency and supporting the implementation of decisions of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement on matters related to children and youth in the UNFCCC process, including in relation to the matters referred to in paragraphs 10–12 below;

9. *Further request* the secretariat to provide support, as appropriate, to each Presidency youth climate champion, in partnership with interested United Nations entities and in alignment with decisions of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement on matters related to children and youth in the UNFCCC process;

10. *Urge* the Presidency youth climate champion to facilitate the meaningful engagement of children and youth in climate action, including within the UNFCCC process, including by supporting, where relevant and as appropriate, the implementation of activities under the work programmes of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and the Global Climate Action Agenda, engaging in local and regional conferences of youth and engaging with youth within all non-governmental organization constituencies of the UNFCCC and youth who are part of national delegations to United Nations climate change conferences;

11. *Encourage* the Chairs of the subsidiary bodies and the Chairs of the UNFCCC constituted bodies to invite the Presidency youth climate champion, whose role is to facilitate the meaningful engagement of children and youth in climate action, including within the UNFCCC process, to attend the sessions and meetings of those bodies, as appropriate;

12. *Also encourage* all Parties and non-Party stakeholders to invite the Presidency youth climate champion, whose role is to facilitate the meaningful engagement of children and youth in climate action, including within the UNFCCC process, to events that they are hosting at the local, regional, national and international level, including events held during regional climate weeks and as part of multilateral forums;

13. *Note* that this decision does not set a precedent for matters pertaining to future champions or other issues and *emphasize* that any future proposals will be considered on a case-by-case basis;

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

15. *Request* that the actions of the secretariat called for in this decision be undertaken subject to the availability of supplementary resources and *invite* other sources of funding to provide support for the activities referred to in paragraphs 8–9 above.

Decision -/CMA.5

Outcome of the first global stocktake

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

Recalling Article 2, paragraph 1, of the Paris Agreement, which provides that the Agreement, in enhancing the implementation of the Convention, including its objective, aims to strengthen the global response to the threat of climate change, in the context of sustainable development and efforts to eradicate poverty,

Also recalling Article 2, paragraph 2, of the Paris Agreement, which provides that the Agreement will be implemented to reflect equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances,

Further recalling, as provided in Article 14, paragraph 1, of the Paris Agreement, that the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement shall periodically take stock of the implementation of the Paris Agreement to assess the collective progress towards achieving the purpose of the Agreement and its long-term goals, and that it shall do so in a comprehensive and facilitative manner, considering mitigation, adaptation and the means of implementation and support, and in the light of equity and the best available science,

Recalling, as provided in Article 14, paragraph 3, of the Paris Agreement, that the outcome of the global stocktake shall inform Parties in updating and enhancing, in a nationally determined manner, their actions and support in accordance with the relevant provisions of the Agreement, as well as in enhancing international cooperation for climate action,

Also recalling decisions 19/CMA.1, 1/CMA.2, 1/CMA.3 and 1/CMA.4,

Underlining the critical role of multilateralism based on United Nations values and principles, including in the context of the implementation of the Convention and the Paris Agreement, and the importance of international cooperation for addressing global issues, including climate change, in the context of sustainable development and efforts to eradicate poverty,

Acknowledging that climate change is a common concern of humankind and that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to a clean, healthy and sustainable environment, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity,

Recognizing the fundamental priority of safeguarding food security and ending hunger, and the particular vulnerabilities of food production systems to the adverse impacts of climate change,

Also recognizing the critical role of protecting, conserving and restoring water systems and water-related ecosystems in delivering climate adaptation benefits and co-benefits, while ensuring social and environmental safeguards,

Noting the importance of ensuring the integrity of all ecosystems, including in forests, the ocean, mountains and the cryosphere, and the protection of biodiversity, recognized by some cultures as Mother Earth, and *also noting* the importance of ‘climate justice’, when taking action to address climate change,

Underlining the urgent need to address, in a comprehensive and synergetic manner, the interlinked global crises of climate change and biodiversity loss in the broader context of achieving the Sustainable Development Goals, as well as the vital importance of protecting, conserving, restoring and sustainably using nature and ecosystems for effective and sustainable climate action,

I. Context and cross-cutting considerations

1. *Welcomes* that the Paris Agreement has driven near-universal climate action by setting goals and sending signals to the world regarding the urgency of responding to the climate crisis;
2. *Underlines* that, despite overall progress on mitigation, adaptation and means of implementation and support, Parties are not yet collectively on track towards achieving the purpose of the Paris Agreement and its long-term goals;
3. *Reaffirms* the Paris Agreement temperature goal of holding the increase in the global average temperature to well below 2 °C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5 °C above pre-industrial levels, recognizing that this would significantly reduce the risks and impacts of climate change;
4. *Underscores* that the impacts of climate change will be much lower at the temperature increase of 1.5 °C compared with 2 °C and *resolves* to pursue efforts to limit the temperature increase to 1.5 °C;
5. *Expresses serious concern* that 2023 is set to be the warmest year on record and that impacts from climate change are rapidly accelerating, and *emphasizes* the need for urgent action and support to keep the 1.5 °C goal within reach and to address the climate crisis in this critical decade;
6. *Commits* to accelerate action in this critical decade on the basis of the best available science, reflecting equity and the principle of common but differentiated responsibilities and respective capabilities in the light of different national circumstances and in the context of sustainable development and efforts to eradicate poverty;
7. *Underscores* Article 2, paragraph 2, of the Paris Agreement, which stipulates that the Agreement will be implemented to reflect equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances;
8. *Emphasizes* that finance, capacity-building and technology transfer are critical enablers of climate action;
9. *Reaffirms* that sustainable and just solutions to the climate crisis must be founded on meaningful and effective social dialogue and participation of all stakeholders, including Indigenous Peoples, local communities and governments, women, and youth and children, and *notes* that the global transition to low emissions and climate-resilient development provides opportunities and challenges for sustainable development and poverty eradication;
10. *Underlines* that just transitions can support more robust and equitable mitigation outcomes, with tailored approaches addressing different contexts;

11. *Recognizes* the specific needs and special circumstances of developing country Parties, especially those that are particularly vulnerable to the adverse effects of climate change, as provided for in the Convention and the Paris Agreement;
12. *Welcomes* the conclusion of the first global stocktake and *expresses appreciation and gratitude* to those involved in the technical dialogue thereunder, and to the co-facilitators for preparing the synthesis report¹ and other outputs of the technical assessment component;
13. *Welcomes* the high-level events convened under the first global stocktake and *takes note* of the summary thereof;
14. *Welcomes* the Sixth Assessment Report of the Intergovernmental Panel on Climate Change and *expresses appreciation and gratitude* to those involved in preparing the reports in the sixth assessment cycle for their excellent work and dedication to continuing their work during the extraordinary circumstances of the coronavirus disease 2019 pandemic;
15. *Notes with alarm and serious concern* the following findings of the Sixth Assessment Report of the Intergovernmental Panel on Climate Change:
 - (a) That human activities, principally through emissions of greenhouse gases, have unequivocally caused global warming of about 1.1 °C;
 - (b) That human-caused climate change impacts are already being felt in every region across the globe, with those who have contributed the least to climate change being most vulnerable to the impacts, and, together with losses and damages, will increase with every increment of warming;
 - (c) That most observed adaptation responses are fragmented, incremental, sector-specific and unequally distributed across regions, and that, despite the progress made, significant adaptation gaps still exist across sectors and regions and will continue to grow under current levels of implementation;
16. *Notes* the following findings of the Sixth Assessment Report of the Intergovernmental Panel on Climate Change:
 - (d) That mitigation efforts embedded within the wider development context can increase the pace, depth and breadth of emissions reductions, as well as that policies that shift development pathways towards sustainability can broaden the portfolio of available mitigation responses and enable the pursuit of synergies with development objectives;
 - (e) That both adaptation and mitigation financing would need to increase manifold, and that there is sufficient global capital to close the global investment gap but there are barriers to redirecting capital to climate action, and that Governments through public funding and clear signals to investors are key in reducing these barriers and investors, central banks and financial regulators can also play their part;
 - (f) That feasible, effective and low-cost mitigation options are already available in all sectors to keep 1.5 °C within reach in this critical decade with the necessary cooperation on technologies and support;
17. *Notes with concern* the pre-2020 gaps in both mitigation ambition and implementation by developed country Parties and that the Intergovernmental Panel on Climate Change had earlier indicated that developed countries must reduce emissions by 25–40 per cent below 1990 levels by 2020, which was not achieved;

¹ FCCC/SB/2023/9.

II. Collective progress towards achieving the purpose and long-term goals of the Paris Agreement, including under Article 2, paragraph 1(a–c), in the light of equity and the best available science, and informing Parties in updating and enhancing, in a nationally determined manner, action and support

A. Mitigation

18. *Acknowledges* that significant collective progress towards the Paris Agreement temperature goal has been made, from an expected global temperature increase of 4 °C according to some projections prior to the adoption of the Agreement to an increase in the range of 2.1–2.8 °C with the full implementation of the latest nationally determined contributions;

19. *Expresses appreciation* that all Parties have communicated nationally determined contributions that demonstrate progress towards achieving the Paris Agreement temperature goal, most of which provided the information necessary to facilitate their clarity, transparency and understanding;

20. *Commends* the 68 Parties that have communicated long-term low greenhouse gas emission development strategies and *notes* that 87 per cent of the global economy in terms of share of gross domestic product is covered by targets for climate neutrality, carbon neutrality, greenhouse gas neutrality or net zero emissions, which provides the possibility of achieving a temperature increase below 2 °C when taking into account the full implementation of those strategies;

21. *Notes with concern* the findings in the latest version of the synthesis report on nationally determined contributions that implementation of current nationally determined contributions would reduce emissions on average by 2 per cent compared with the 2019 level by 2030 and that significantly greater emission reductions are required to align with global greenhouse gas emission trajectories in line with the temperature goal of the Paris Agreement and *recognizes* the urgent need to address this gap;

22. *Notes* the findings in the synthesis report on nationally determined contributions that greenhouse gas emission levels in 2030 are projected to be 5.3 per cent lower than in 2019 if all nationally determined contributions, including all conditional elements, are fully implemented and that enhanced financial resources, technology transfer and technical cooperation, and capacity-building support are needed to achieve this;

23. *Notes with concern* the findings of the Sixth Assessment Report of the Intergovernmental Panel on Climate Change that policies implemented by the end of 2020 are projected to result in higher global greenhouse gas emissions than those implied by the nationally determined contributions, indicating an implementation gap, and *resolves* to take action to urgently address this gap;

24. *Notes with significant concern* that, despite progress, global greenhouse gas emissions trajectories are not yet in line with the temperature goal of the Paris Agreement, and that there is a rapidly narrowing window for raising ambition and implementing existing commitments in order to achieve it;

25. *Expresses concern* that the carbon budget consistent with achieving the Paris Agreement temperature goal is now small and being rapidly depleted and *acknowledges* that historical cumulative net carbon dioxide emissions already account for about four fifths of the total carbon budget for a 50 per cent probability of limiting global warming to 1.5 °C;

26. *Recognizes* the finding in the Synthesis Report of the Sixth Assessment Report of the Intergovernmental Panel on Climate Change,² based on global modelled pathways and assumptions, that global greenhouse gas emissions are projected to peak between 2020 and at the latest before 2025 in global modelled pathways that limit warming to 1.5 °C with no or limited overshoot and in those that limit warming to 2 °C and assume immediate action, and *notes* that this does not imply peaking in all countries within this time frame, and that time frames for peaking may be shaped by sustainable development, poverty eradication needs and equity and be in line with different national circumstances, and *recognizes* that technology development and transfer on voluntary and mutually agreed terms, as well as capacity-building and financing, can support countries in this regard;

27. *Also recognizes* that limiting global warming to 1.5 °C with no or limited overshoot requires deep, rapid and sustained reductions in global greenhouse gas emissions of 43 per cent by 2030 and 60 per cent by 2035 relative to the 2019 level and reaching net zero carbon dioxide emissions by 2050;

28. *Further recognizes* the need for deep, rapid and sustained reductions in greenhouse gas emissions in line with 1.5 °C pathways and *calls on* Parties to contribute to the following global efforts, in a nationally determined manner, taking into account the Paris Agreement and their different national circumstances, pathways and approaches:

(a) Tripling renewable energy capacity globally and doubling the global average annual rate of energy efficiency improvements by 2030;

(b) Accelerating efforts towards the phase-down of unabated coal power;

(c) Accelerating efforts globally towards net zero emission energy systems, utilizing zero- and low-carbon fuels well before or by around mid-century;

(d) Transitioning away from fossil fuels in energy systems, in a just, orderly and equitable manner, accelerating action in this critical decade, so as to achieve net zero by 2050 in keeping with the science;

(e) Accelerating zero- and low-emission technologies, including, inter alia, renewables, nuclear, abatement and removal technologies such as carbon capture and utilization and storage, particularly in hard-to-abate sectors, and low-carbon hydrogen production;

(f) Accelerating and substantially reducing non-carbon-dioxide emissions globally, including in particular methane emissions by 2030;

(g) Accelerating the reduction of emissions from road transport on a range of pathways, including through development of infrastructure and rapid deployment of zero- and low-emission vehicles;

(h) Phasing out inefficient fossil fuel subsidies that do not address energy poverty or just transitions, as soon as possible;

29. *Recognizes* that transitional fuels can play a role in facilitating the energy transition while ensuring energy security;

30. *Welcomes* that over the past decade mitigation technologies have become increasingly available, and that the unit costs of several low-emission technologies have fallen continuously, notably wind power and solar power and storage, thanks to technological

² Intergovernmental Panel on Climate Change. 2023. *Climate Change 2023: Synthesis Report. Contribution of Working Groups I, II and III to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*. Geneva: Intergovernmental Panel on Climate Change. Available at <https://www.ipcc.ch/report/ar6/syr/>.

advancements, economies of scale, increased efficiency and streamlined manufacturing processes, while recognizing the need to increase the affordability and accessibility of such technologies;

31. *Emphasizes* the urgent need for accelerated implementation of domestic mitigation measures in accordance with Article 4, paragraph 2, of the Paris Agreement, as well as the use of voluntary cooperation, referred to in Article 6, paragraph 1, of the Paris Agreement;

32. *Also emphasizes* the urgent need to strengthen integrated, holistic and balanced non-market approaches in accordance with Article 6, paragraph 8, of the Paris Agreement, in the context of sustainable development and poverty eradication, in a coordinated and effective manner, including through mitigation, adaptation, finance, technology transfer and capacity-building, as appropriate;

33. *Further emphasizes* the importance of conserving, protecting and restoring nature and ecosystems towards achieving the Paris Agreement temperature goal, including through enhanced efforts towards halting and reversing deforestation and forest degradation by 2030, and other terrestrial and marine ecosystems acting as sinks and reservoirs of greenhouse gases and by conserving biodiversity, while ensuring social and environmental safeguards, in line with the Kunming-Montreal Global Biodiversity Framework;

34. *Notes* the need for enhanced support and investment, including through financial resources, technology transfer and capacity-building, for efforts towards halting and reversing deforestation and forest degradation by 2030 in the context of sustainable development and poverty eradication, in accordance with Article 5 of the Paris Agreement, including through results-based payments for policy approaches and positive incentives for activities relating to reducing emissions from deforestation and forest degradation, and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks in developing countries; and alternative policy approaches, such as joint mitigation and adaptation approaches for the integral and sustainable management of forests, while reaffirming the importance of incentivizing, as appropriate, non-carbon benefits associated with such approaches;

35. *Invites* Parties to preserve and restore oceans and coastal ecosystems and scale up, as appropriate, ocean-based mitigation action;

36. *Notes* the importance of transitioning to sustainable lifestyles and sustainable patterns of consumption and production in efforts to address climate change, including through circular economy approaches, and *encourages* efforts in this regard;

37. *Recalls* Article 3 and Article 4, paragraphs 3, 4, 5 and 11, of the Paris Agreement and *requests* Parties that have not yet done so to revisit and strengthen the 2030 targets in their nationally determined contributions as necessary to align with the Paris Agreement temperature goal by the end of 2024, taking into account different national circumstances;

38. *Recalls* Article 4, paragraph 4, of the Paris Agreement, which provides that developed country Parties should continue taking the lead by undertaking economy-wide absolute emission reduction targets, and that developing country Parties should continue enhancing their mitigation efforts and are encouraged to move over time towards economy-wide emission reduction or limitation targets in the light of different national circumstances;

39. *Reaffirms* the nationally determined nature of nationally determined contributions and Article 4, paragraph 4, of the Paris Agreement and *encourages* Parties to come forward in their next nationally determined contributions with ambitious, economy-wide emission reduction targets, covering all greenhouse gases, sectors and categories and aligned with limiting global warming to 1.5 °C, as informed by the latest science, in the light of different national circumstances;

40. *Notes* the importance of aligning nationally determined contributions with long-term low greenhouse gas emission development strategies, and *encourages* Parties to align their next nationally determined contributions with long-term low greenhouse gas emission development strategies;

41. *Notes* the capacity challenges of the least developed countries and small island developing States related to preparing and communicating nationally determined contributions;

42. *Urges* Parties that have not yet done so and *invites* all other Parties to communicate or revise, by the sixth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (November 2024), their long-term low greenhouse gas emission development strategies referred to in Article 4, paragraph 19, of the Paris Agreement towards just transitions to net zero emissions by or around mid-century, taking into account different national circumstances;

B. Adaptation

43. *Emphasizes* the importance of the global goal on adaptation of enhancing adaptive capacity, strengthening resilience and reducing vulnerability to climate change with a view to contributing to sustainable development and ensuring an adequate adaptation response in the context of the temperature goal referred to in Article 2 of the Paris Agreement;

44. *Recognizes* the increasing adaptation planning and implementation efforts being undertaken by Parties towards enhancing adaptive capacity, strengthening resilience and reducing vulnerability, as set out in national adaptation plans, adaptation communications and nationally determined contributions, as appropriate, and *welcomes* that 51 Parties have submitted national adaptation plans and 62 Parties have submitted adaptation communications to date;

45. *Recognizes* the significant efforts of developing country Parties in formulating and implementing national adaptation plans, adaptation communications and nationally determined contributions, as appropriate, including through their domestic expenditure, as well as their increased efforts to align their national development plans;

46. *Also recognizes* the significant challenges developing country Parties face in accessing finance for implementing their national adaptation plans;

47. *Notes with appreciation* the contribution of relevant UNFCCC constituted bodies and institutional arrangements, including the Adaptation Committee, the Least Developed Countries Expert Group and the Nairobi work programme on impacts, vulnerability and adaptation to climate change, to the efforts referred to in paragraph 45 above;

48. *Notes* that there are gaps in implementation of, support for and collective assessment of the adequacy and effectiveness of adaptation, and that monitoring and evaluation of outcomes is critical for tracking the progress and improving the quality and awareness of adaptation action;

49. *Acknowledges* that establishing and improving national inventories of climate impacts over time and building accessible, user-driven climate services systems, including early warning systems, can strengthen the implementation of adaptation actions, and *recognizes* that one third of the world does not have access to early warning and climate information services, as well as the need to enhance coordination of activities by the systematic observation community;

50. *Recalls* the United Nations Secretary-General's call made on World Meteorological Day on 23 March 2022 to protect everyone on Earth through universal coverage of early

warning systems against extreme weather and climate change by 2027 and *invites* development partners, international financial institutions and the operating entities of the Financial Mechanism to provide support for implementation of the Early Warnings for All initiative;

51. *Calls for* urgent, incremental, transformational and country-driven adaptation action *based* on different national circumstances;

52. *Recognizes* that climate change impacts are often transboundary in nature and may involve complex, cascading risks that require knowledge-sharing and international cooperation for addressing them;

53. *Emphasizes* that the magnitude and rate of climate change and associated risks depend strongly on near-term mitigation and adaptation actions, that long-term planning for and accelerated implementation of adaptation, particularly in this decade, are critical to closing adaptation gaps and create many opportunities, and that accelerated financial support for developing countries from developed countries and other sources is a critical enabler;

54. *Recognizes* the importance of the iterative adaptation cycle for building adaptive capacity, strengthening resilience and reducing vulnerability and *notes* that the adaptation cycle is an iterative process, consisting of risk and impact assessment; planning; implementation; and monitoring, evaluation and learning, recognizing the importance of means of implementation and support for developing country Parties at each stage of the cycle;

55. *Encourages* the implementation of integrated, multi-sectoral solutions, such as land-use management, sustainable agriculture, resilient food systems, nature-based solutions and ecosystem-based approaches, and protecting, conserving and restoring nature and ecosystems, including forests, mountains and other terrestrial and marine and coastal ecosystems, which may offer economic, social and environmental benefits such as improved resilience and well-being, and that adaptation can contribute to mitigating impacts and losses, as part of a country-driven gender-responsive and participatory approach, building on the best available science as well as Indigenous Peoples' knowledge and local knowledge systems;

56. *Notes* that ecosystem-based approaches, including ocean-based adaptation and resilience measures, as well as in mountain regions, can reduce a range of climate change risks and provide multiple co-benefits;

57. *Recalls* that, as provided in Article 7, paragraphs 10–11, of the Paris Agreement, each Party should, as appropriate, submit and update an adaptation communication, and that the adaptation communication shall be, as appropriate, submitted and updated periodically, as a component of or in conjunction with other communications or documents, including a national adaptation plan, a nationally determined contribution as referred to in Article 4, paragraph 2, of the Paris Agreement and/or a national communication, and that Parties may, as appropriate, also submit and update their adaptation communication as a component of or in conjunction with the reports on impacts and adaptation as stipulated in Article 13, paragraph 8, of the Paris Agreement;

58. *Also recalls* that the guidance on adaptation communications is to be reviewed in 2025;

59. *Calls on* Parties that have not yet done so to have in place their national adaptation plans, policies and planning processes by 2025 and to have progressed in implementing them by 2030;

60. *Requests* the secretariat to prepare a regular synthesis report on adaptation information provided by Parties in their biennial transparency reports, adaptation communications and nationally determined contributions;

61. *Stresses* the importance of global solidarity in undertaking adaptation efforts, including long-term transformational and incremental adaptation, towards reducing vulnerability and enhancing adaptive capacity and resilience, as well as the collective well-being of all people, the protection of livelihoods and economies, and the preservation and regeneration of nature, for current and future generations, in the context of the temperature goal referred to in Article 2 of the Paris Agreement, and that such efforts should be inclusive in terms of adaptation approaches and taking into account the best available science and the worldviews and values of Indigenous Peoples, to support achievement of the global goal on adaptation;

62. *Calls on* Parties to enhance their adaptation efforts in line with what is needed to achieve the goal in Article 2, paragraph 1(b), of the Paris Agreement and the global goal on adaptation, taking into account the framework for the global goal on adaptation referred to in decision -/CMA.5;³

63. *Urges* Parties and *invites* non-Party stakeholders to increase ambition and enhance adaptation action and support, in line with decision -/CMA.5,⁴ in order to accelerate swift action at scale and at all levels, from local to global, in alignment with other global frameworks, towards the achievement of, inter alia, the following targets by 2030, and progressively beyond:

(a) Significantly reducing climate-induced water scarcity and enhancing climate resilience to water-related hazards towards a climate-resilient water supply, climate-resilient sanitation and access to safe and affordable potable water for all;

(b) Attaining climate-resilient food and agricultural production and supply and distribution of food, as well as increasing sustainable and regenerative production and equitable access to adequate food and nutrition for all;

(c) Attaining resilience against climate change related health impacts, promoting climate-resilient health services, and significantly reducing climate-related morbidity and mortality, particularly in the most vulnerable communities;

(d) Reducing climate impacts on ecosystems and biodiversity and accelerating the use of ecosystem-based adaptation and nature-based solutions, including through their management, enhancement, restoration and conservation and the protection of terrestrial, inland water, mountain, marine and coastal ecosystems;

(e) Increasing the resilience of infrastructure and human settlements to climate change impacts to ensure basic and continuous essential services for all, and minimizing climate-related impacts on infrastructure and human settlements;

(f) Substantially reducing the adverse effects of climate change on poverty eradication and livelihoods, in particular by promoting the use of adaptive social protection measures for all;

(g) Protecting cultural heritage from the impacts of climate-related risks by developing adaptive strategies for preserving cultural practices and heritage sites and by

³ Draft decision entitled “Glasgow–Sharm el-Sheikh work programme on the global goal on adaptation referred to in decision 7/CMA.3” proposed under agenda item 8(a) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

⁴ As footnote 3 above.

designing climate-resilient infrastructure, guided by traditional knowledge, Indigenous Peoples' knowledge and local knowledge systems;

64. *Affirms* that the framework for the global goal on adaptation includes the following targets in relation to the dimensions of the iterative adaptation cycle, recognizing the need to enhance adaptation action and support:

(a) Impact, vulnerability and risk assessment: by 2030 all Parties have conducted up-to-date assessments of climate hazards, climate change impacts and exposure to risks and vulnerabilities and have used the outcomes of these assessments to inform their formulation of national adaptation plans, policy instruments, and planning processes and/or strategies, and by 2027 all Parties have established multi-hazard early warning systems, climate information services for risk reduction and systematic observation to support improved climate-related data, information and services;

(b) Planning: by 2030 all Parties have in place country-driven, gender-responsive, participatory and fully transparent national adaptation plans, policy instruments, and planning processes and/or strategies, covering, as appropriate, ecosystems, sectors, people and vulnerable communities, and have mainstreamed adaptation in all relevant strategies and plans;

(c) Implementation: by 2030 all Parties have progressed in implementing their national adaptation plans, policies and strategies and, as a result, have reduced the social and economic impacts of the key climate hazards identified in the assessments referred to in paragraph 6 (a) above;

(d) Monitoring, evaluation and learning: by 2030 all Parties have designed, established and operationalized a system for monitoring, evaluation and learning for their national adaptation efforts and have built the required institutional capacity to fully implement the system;

65. *Also affirms* that efforts in relation to the targets referred to in paragraphs 63–64 above shall be made in a manner that is country-driven, voluntary and in accordance with national circumstances, take into account sustainable development and poverty eradication, and do not constitute a basis for comparison between Parties;

C. Means of implementation and support

2. Finance

66. *Recalls* Articles 2, 4 and 9, paragraphs 1–4, of the Paris Agreement;

67. *Highlights* the growing gap between the needs of developing country Parties, in particular those due to the increasing impacts of climate change compounded by difficult macroeconomic circumstances, and the support provided and mobilized for their efforts to implement their nationally determined contributions, highlighting that such needs are currently estimated at USD 5.8–5.9 trillion for the pre-2030 period;⁵

68. *Also highlights* that the adaptation finance needs of developing countries are estimated at USD 215–387 billion annually up until 2030, and that about USD 4.3 trillion per year

⁵ Standing Committee on Finance. 2021. *First report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement*. Bonn: UNFCCC. Available at <https://unfccc.int/topics/climate-finance/workstreams/determination-of-the-needs-of-developing-country-parties/first-report-on-the-determination-of-the-needs-of-developing-country-parties-related-to-implementing>.

needs to be invested in clean energy up until 2030, increasing thereafter to USD 5 trillion per year up until 2050, to be able to reach net zero emissions by 2050;⁶

69. *Notes* that scaling up new and additional grant-based, highly concessional finance, and non-debt instruments remains critical to supporting developing countries, particularly as they transition in a just and equitable manner, and *recognizes* that there is a positive connection between having sufficient fiscal space, and climate action and advancing on a pathway towards low emissions and climate-resilient development, building on existing institutions and mechanisms such as the Common Framework;

70. *Also recognizes* the role of the private sector and *highlights* the need to strengthen policy guidance, incentives, regulations and enabling conditions to reach the scale of investments required to achieve a global transition towards low greenhouse gas emissions and climate-resilient development and *encourages* Parties to continue enhancing their enabling environments;

71. *Recalls* that developed country Parties shall provide financial resources to assist developing country Parties with respect to both mitigation and adaptation in continuation of their existing obligations under the Convention and that other Parties are encouraged to provide or continue to provide such support voluntarily;

72. *Also recalls* that as part of a global effort developed country Parties should continue to take the lead in mobilizing climate finance from a wide variety of sources, instruments and channels, noting the significant role of public funds, through a variety of actions, including supporting country-driven strategies, and taking into account the needs and priorities of developing country Parties, and that such mobilization of climate finance should represent a progression beyond previous efforts;

73. *Reiterates* that support shall be provided to developing country Parties for the implementation of Article 4 of the Paris Agreement, in accordance with Articles 9–11 of the Paris Agreement, recognizing that enhanced support for developing country Parties will allow for higher ambition in their actions;

74. *Also reiterates* the urgency to support the implementation of the Paris Agreement in developing countries;

75. *Emphasizes* the ongoing challenges faced by many developing country Parties in accessing climate finance and encourages further efforts, including by the operating entities of the Financial Mechanism, to simplify access to such finance, in particular for those developing country Parties that have significant capacity constraints, such as the least developed countries and small island developing States;

76. *Welcomes* recent progress made by developed countries in the provision and mobilization of climate finance and *notes* the increase in climate finance from developed countries in 2021 to USD 89.6 billion and the likelihood of meeting the goal in 2022, and *looks forward* to further information on the positive progress;

77. *Notes* the efforts of developed country Parties to make progress in at least doubling adaptation finance from 2019 levels by 2025;

⁶ United Nations Environment Programme. 2023. *Adaptation Gap Report 2023: Underfinanced. Underprepared*. Nairobi: United Nations Environment Programme. Available at <http://www.unep.org/resources/adaptation-gap-report-2023>; International Renewable Energy Agency. 2023. *World Energy Transitions Outlook 2023: 1.5°C Pathway*. Abu Dhabi: International Renewable Energy Agency. Available at <https://www.irena.org/Publications/2023/Mar/World-Energy-Transitions-Outlook-2023>; International Energy Agency. 2023. *World Energy Investment 2023*. Paris: International Energy Agency. Available at <https://www.iea.org/reports/world-energy-investment-2023>.

78. *Welcomes* the pledges made by 31 contributors during the second replenishment of the Green Climate Fund, resulting in a nominal pledge of USD 12.833 billion to date, and *encourages* further pledges and contributions towards the second replenishment of the Fund, welcoming the progression over the previous replenishment;

79. *Welcomes* the pledges made to date for the operationalization of the funding arrangements, including the Fund, referred to in decisions -/CP.28⁷ and -/CMA.5⁸ amounting to USD 792 million, for the Adaptation Fund amounting to USD 187.74 million and the pledges to the Least Developed Countries Fund and the Special Climate Change Fund amounting to USD 179.06 million, and *commends* the efforts of the President of the Conference of the Parties at its twenty-eighth session in this regard;

80. *Notes with deep regret* that the goal of developed country Parties to mobilize jointly USD 100 billion per year by 2020 in the context of meaningful mitigation actions and transparency on implementation was not met in 2021, including owing to challenges in mobilizing finance from private sources, and *welcomes* the ongoing efforts of developed country Parties towards achieving the goal of mobilizing jointly USD 100 billion per year;⁹

81. *Notes with concern* that the adaptation finance gap is widening, and that current levels of climate finance, technology development and transfer, and capacity-building for adaptation remain insufficient to respond to worsening climate change impacts in developing country Parties, especially those that are particularly vulnerable to the adverse effects of climate change;

82. *Recognizes* the importance of the operating entities of the Financial Mechanism and the Adaptation Fund in the climate finance architecture, *welcomes* the new pledges to the Fund made at this session, *urges* all contributors to fulfil their pledges in a timely manner and *invites* the contributors to ensure the sustainability of the resources of the Fund, including the share of proceeds;

83. *Strongly urges* the operating entities of the Financial Mechanism to make full use of their current replenishment, *calls on* multilateral development banks and other financial institutions to further scale up investments in climate action and *calls for* a continued increase in the scale, and effectiveness of, and simplified access to, climate finance, including in the form of grants and other highly concessional forms of finance;

84. *Notes* the diversity of definitions of climate finance in use by Parties and non-Party stakeholders in the context of aggregate accounting of and reporting on climate finance and *takes note* of decision -/CP.28;¹⁰

85. *Urges* developed country Parties to fully deliver, with urgency, on the USD 100 billion per year goal through to 2025, in the context of meaningful mitigation actions and transparency on implementation, noting the significant role of public funds, and *calls on* developed country Parties to further enhance the coordination of their efforts to deliver on the goal;

⁷ Decision entitled “Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4” adopted under agenda item 8(g) of the Conference of the Parties at its twenty-eighth session.

⁸ Decision entitled “Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4” adopted under agenda item 10(g) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

⁹ See <https://www.auswaertiges-amt.de/blob/2631906/4eee299dac91ba9649638cbcfac754cb/231116-deu-can-bnrief-data.pdf>.

¹⁰ Draft decision entitled “Matters relating to the Standing Committee on Finance” proposed under agenda item 8(b) of the Conference of the Parties at its twenty-eighth session.

86. *Recognizes* that adaptation finance will have to be significantly scaled up beyond the doubling as per decision 1/CMA.3, paragraph 18, to support the urgent and evolving need to accelerate adaptation and build resilience in developing countries, considering the need for public and grant-based resources for adaptation and exploring the potential of other sources, and *reiterates* the importance of support for progress in implementing developing countries' national adaptation plans by 2030;

87. *Welcomes* the operationalization of the funding arrangements, including the Fund, referred to in decisions -/CP.28¹¹ and -/CMA.5,¹² and the pledges of USD 792 million to the Fund and *commends* the efforts of the President of the Conference of the Parties at its twenty-eighth session in this regard;

88. *Urges* developed country Parties to continue to provide support and *encourages* other Parties to provide, or continue to provide support, on a voluntary basis, for activities to address loss and damage¹³ in line with decisions -/CP.28¹⁴ and -/CMA.5;¹⁵

89. *Invites* financial contributions with developed country Parties continuing to take the lead to provide financial resources for commencing the operationalization of the Fund referred to in decisions -/CP.28¹⁶ and -/CMA.5;¹⁷

90. *Recognizes* the importance of making finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development for the achievement of Article 2 of the Paris Agreement and that this goal is complementary to, and no substitute for, Article 9 of the Paris Agreement, which remains essential for achieving mitigation and adaptation goals in developing countries;

91. *Also recognizes* the need for further understanding of Article 2, paragraph 1(c), of the Paris Agreement, including its complementarity with Article 9 of the Paris Agreement, and *notes* the limited progress towards making finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development;

92. *Decides* to continue and strengthen the Sharm el-Sheikh dialogue between Parties, relevant organizations and stakeholders to exchange views on and enhance understanding of the scope of Article 2, paragraph 1(c), of the Paris Agreement and its complementarity with Article 9 of the Paris Agreement referred to in decision 1/CMA.4 until 2025 and *takes note* of decision -/CMA.5;¹⁸

93. *Recognizes* the transition to a mode of work to enable the development of a draft negotiating text for the setting of the new collective quantified goal on climate finance for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session;

94. *Also recognizes* that the deliberations related to the scale and elements of the new collective quantified goal on climate finance could take into consideration the urgent need to, inter alia, support implementation of current nationally determined contributions and national adaptation plans, increase ambition and accelerate action, taking into account the

¹¹ As footnote 7 above.

¹² As footnote 8 above.

¹³ This paragraph is without prejudice to any future funding arrangements, any positions of Parties in current or future negotiations, or understandings and interpretations of the Convention and the Paris Agreement.

¹⁴ As footnote 7 above.

¹⁵ As footnote 8 above.

¹⁶ As footnote 7 above.

¹⁷ As footnote 8 above.

¹⁸ Decision entitled "Matters relating to the Standing Committee on Finance" adopted under agenda item 10(a) of the Conference of the Parties serving as the meeting of the Parties at its fifth session.

evolving needs of developing country Parties, and the potential for mobilizing finance from a wide variety of sources, instruments and channels, recognizing the interlinkages between the different elements of the new collective quantified goal on climate finance;

95. *Underscores* the importance of reforming the multilateral financial architecture, inter alia, multilateral development banks, *acknowledges* the updated vision statement by the World Bank to create a world free of poverty on a livable planet and by the multilateral development banks to strengthen collaboration for greater impact, and *calls on* their shareholders to expeditiously implement that vision and continue to significantly scale up the provision of climate finance in particular through grants and concessional instruments;

96. *Emphasizes* the role of governments, central banks, commercial banks, institutional investors and other financial actors with a view to improving the assessment and management of climate-related financial risks, ensuring or enhancing access to climate finance in all geographical regions and sectors, and accelerating the ongoing establishment of new and innovative sources of finance, including taxation, for implementing climate action and thus enabling the scaling down of harmful incentives;

97. *Decides* to establish the xx dialogue on implementing the global stocktake outcomes;

98. *Also decides* that the dialogue referred to in paragraph 97 above will be operationalized starting from the sixth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and conclude at its tenth session (2028) and *requests* the Subsidiary Body for Implementation to develop the modalities for the work programme at its sixtieth session (June 2024) for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session;

99. *Decides* to convene a xx high-level ministerial dialogue at its sixth session on the urgent need to scale up adaptation finance, taking into account the adaptation-related outcomes of the global stocktake, and to ensure the mobilization by developed country Parties of the adaptation support pledged;

100. *Urges* developed country Parties to prepare a report on the doubling of the collective provision of climate finance for adaptation to developing country Parties 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,¹⁹ for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session;

3. Technology development and transfer

101. *Underlines* the fundamental role of technology development and transfer, endogenous technologies and innovation in facilitating urgent adaptation and mitigation action aligned with achieving the goals of the Paris Agreement and sustainable development;

102. *Welcomes* the progress of the Technology Mechanism, which is comprised of the Technology Executive Committee and the Climate Technology Centre and Network, including through its first joint work programme, for 2023–2027, in supporting technology development and transfer through policy recommendations, knowledge-sharing, capacity-building and technical assistance;

103. *Highlights* the persistent gaps and challenges in technology development and transfer and the uneven pace of adoption of climate technologies around the world and *urges* Parties to address these barriers and strengthen cooperative action, including with non-Party stakeholders, particularly with the private sector, to rapidly scale up the deployment of

¹⁹ See decision 1/CMA.3, para. 18.

existing technologies, the fostering of innovation and the development and transfer of new technologies;

104. *Highlights* the importance of predictable, sustainable and adequate support for implementing the mandates of the Technology Mechanism and for supporting national designated entities and of the delivery on the Climate Technology Centre and Network resource mobilization and partnership strategy for 2023–2027 as referred to in decision -/CMA.5;²⁰

105. *Encourages* the Technology Executive Committee, the Climate Technology Centre and Network and the operating entities of the Financial Mechanism to enhance the involvement of stakeholders as they take action to strengthen the linkages between the Technology Mechanism and the Financial Mechanism;

106. *Emphasizes* the importance of ensuring the availability of and access to enhanced financial and capacity-building support for developing countries, in particular the least developed countries and small island developing States, for implementing and scaling up prioritized technology measures, including those identified in technology needs assessments, technology action plans and long-term low greenhouse gas emission development strategies that align with national circumstances;

107. *Encourages* inclusive international cooperation on research, development and demonstration as well as innovation, including in hard-to-abate sectors, with a view to strengthening endogenous capacities and technologies and fostering national systems of innovation in line with the findings of the Intergovernmental Panel on Climate Change;

108. *Recognizes* that achieving the long-term goals of the Paris Agreement requires the rapid and scaled-up deployment and adoption of existing clean technologies and accelerated innovation, digital transformation and development, demonstration and dissemination of new and emerging technologies, as well as increased access to those technologies, supported by appropriate enabling frameworks and international cooperation;

109. *Notes* the Technology Mechanism initiative on artificial intelligence for climate action, the aim of which is to explore the role of artificial intelligence as a technological tool for advancing and scaling up transformative climate solutions for adaptation and mitigation action in developing countries, with a focus on the least developed countries and small island developing States, while also addressing the challenges and risks posed by artificial intelligence, as referred to in decision -/CMA.5;²¹

110. *Decides* to establish a technology implementation programme, supported by, inter alia, the operating entities of the Financial Mechanism, to strengthen support for the implementation of technology priorities identified by developing countries, and to address the challenges identified in the first periodic assessment of the Technology Mechanism,²² and *invites* the Subsidiary Body for Implementation at its sixty-first session (November 2024) to take into account the technology implementation programme in its consideration of the Poznan strategic programme on technology transfer, with a view to recommending a draft decision on the matter for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session;

²⁰ Decision entitled “Enhancing climate technology development and transfer to support the implementation of the Paris Agreement” adopted under agenda item 11 of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

²¹ As footnote 8 above.

²² See decision 20/CMA.4, para. 8.

4. Capacity-building

111. *Underlines* the fundamental role of capacity building in taking urgent climate action aligned with the goals of the Paris Agreement and *appreciates* the contributions made in this regard under institutional arrangements under the Paris Agreement, such as the Paris Committee on Capacity-building;

112. *Welcomes* the progress made in capacity-building at individual, institutional, and systemic levels since the adoption of the Paris Agreement, including through the work under the Paris Committee on Capacity-building, the Capacity-building Initiative for Transparency and the Action for Climate Empowerment agenda;

113. *Recognizes* best practices in capacity-building, notably multi-stakeholder engagement, enhancing ownership by beneficiary countries, and sharing experiences and lessons learned, particularly at the regional level;

114. *Acknowledges* that developing country Parties continue to have persistent gaps in capacity and urgent needs for effectively implementing the Paris Agreement, including related to skills development, institutional capacity for governance and coordination, technical assessment and modelling, strategic policy development and implementation and capacity retention and *recognizes* the urgent need to address these gaps and needs that are constraining effective implementation of the Paris Agreement;

115. *Encourages* enhanced coherence and cooperation in the provision of effective capacity-building support, including, but not limited to, by facilitating collaboration platforms and capitalizing on the exchange of knowledge, country-led shared experiences and best practices;

116. *Recognizes* the role of the Local Communities and Indigenous Peoples Platform in strengthening the capacity of Indigenous Peoples and local communities to effectively engage in the intergovernmental process under the Paris Agreement and *calls on* Parties to meaningfully engage Indigenous Peoples and local communities in their climate policies and action;

117. *Requests* the Paris Committee on Capacity-building to identify, in coordination with Parties, other constituted bodies and programmes and relevant stakeholders, current activities for enhancing the capacity of developing countries to prepare and implement nationally determined contributions, and *also requests* the secretariat to facilitate the sharing of knowledge and good practices for the preparation and implementation of nationally determined contributions, including through workshops;

118. *Encourages* developing country Parties to identify their capacity-building support needs and to report thereon, as appropriate, in their biennial transparency reports as part of the information referred to in decision 18/CMA.1;

119. *Also encourages* the Paris Committee on Capacity-building to consider new activities, including those related to adaptation, Article 6 of the Paris Agreement and the enhanced transparency framework under the Paris Agreement in deciding on its future annual focus areas;

120. *Requests* the operating entities of the Financial Mechanism and the Adaptation Fund to further enhance support for capacity-building in developing countries and to provide updates thereon in their annual reports to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and *encourages* Parties to further enhance support for capacity-building, including through international cooperation;

D. Loss and damage

121. *Recalls* Article 8 of the Paris Agreement, in which Parties recognize the importance of averting, minimizing and addressing loss and damage associated with the adverse effects of climate change, including extreme weather events and slow onset events, and the role of sustainable development in reducing the risk of loss and damage, and according to which Parties should enhance understanding, action and support, including through the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, as appropriate, on a cooperative and facilitative basis with respect to loss and damage associated with the adverse effects of climate change;

122. *Recognizes* the importance of particularly vulnerable developing countries and segments of the population that are already vulnerable owing to geography, socioeconomic status, livelihood, gender, age, minority status, marginalization, displacement, or disability, as well as the ecosystems that they depend on, in responding to loss and damage associated with climate change impacts;

123. *Stresses* the importance of promoting coherence and complementarity in all aspects of action and support for averting, minimizing, and addressing loss and damage associated with climate change impacts;

124. *Recognizes* advancements in international efforts to avert, minimize and address loss and damage associated with climate change impacts, including extreme weather events and slow onset events, in developing countries that are particularly vulnerable to the adverse effects of climate change, including the progress of work made under the Executive Committee of the Warsaw International Mechanism and its expert groups, technical expert group and task force; the establishment of the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change and progress in its operationalization, including the selection of its host; progress in the areas referred to in Article 8, paragraph 4, of the Paris Agreement; and as a result of ongoing efforts to enhance understanding, action and support with respect to loss and damage associated with climate change impacts;

125. *Also recognizes* national efforts to respond to loss and damage associated with climate change impacts, including in relation to comprehensive risk management, anticipatory action and planning, recovery, rehabilitation and reconstruction, actions to address the impacts of slow onset events policymaking and planning for displacement and planned relocation, and mechanisms for channelling funding, including at the local level and for those who are on the frontline of climate change, to support activities relevant to averting, minimizing and addressing loss and damage associated with climate change impacts;

126. *Acknowledges* that climate change has already caused and will increasingly cause losses and damages and that, as temperatures rise, the impacts of climate and weather extremes, as well as slow onset events, will pose an ever-greater social, economic and environmental threat;

127. *Recognizes* that improved understanding of how to avoid and respond to the risk of low-likelihood or high-impact events or outcomes, such as abrupt changes and potential tipping points, as well as more knowledge, support, policy and action are needed to comprehensively manage risks of and respond to loss and damage associated with climate change impacts;

128. *Acknowledges* the significant gaps, including finance, that remain in responding to the increased scale and frequency of loss and damage, and the associated economic and non-economic losses;

129. *Expresses deep concern* regarding the significant economic and non-economic loss and damage associated with the adverse effects of climate change for developing countries, resulting, inter alia, in reduced fiscal space and constraints in realizing the Sustainable Development Goals;

130. *Recognizes* the need for urgent and enhanced action and support for averting, minimizing and addressing loss and damage associated with climate change impacts, including under the Warsaw International Mechanism, including its expert groups, technical expert group and task force and the Santiago network and as part of other relevant cooperation efforts;

131. *Calls on* Parties and relevant institutions to improve coherence and synergies between efforts pertaining to disaster risk reduction, humanitarian assistance, rehabilitation, recovery and reconstruction, and displacement, planned relocation and migration, in the context of climate change impacts, as well as actions to address slow onset events, in order to make progress in averting, minimizing and addressing loss and damage associated with climate change impacts in a coherent and effective manner;

132. *Recalls* that, in the context of the enhanced transparency framework, each interested Party may provide, as appropriate, information related to enhancing understanding, action and support, on a cooperative and facilitative basis, to avert, minimize and address loss and damage associated with climate change impacts;

133. *Requests* the Executive Committee of the Warsaw International Mechanism to prepare, building on the work of its expert groups, technical expert group and task force, voluntary guidelines for enhancing the collection and management of data and information to inform the preparation of biennial transparency reports;

134. *Also requests* the secretariat to prepare on a regular basis a synthesis report, for consideration by the Executive Committee of the Warsaw International Mechanism, on information on loss and damage provided by Parties in their biennial transparency reports and, as appropriate, in other national reports under the Paris Agreement, with a view to enhancing the availability of information on loss and damage, including for the purpose of monitoring progress in responding thereto at the national level;

135. *Encourages* interested developing country Parties to seek technical assistance through the Santiago network for undertaking the actions referred to in paragraph 130 above;

E. Response measures

136. *Recognizes* the importance of maximizing the positive and minimizing the negative economic and social impacts of the implementation of response measures;

137. *Recalls* Article 4, paragraph 15, of the Paris Agreement, which states that Parties shall take into consideration in the implementation of the Paris Agreement the concerns of Parties with economies most affected by the impacts of response measures, particularly developing country Parties;

138. *Recognizes* that significant efforts have been undertaken to assess and address the positive and negative socioeconomic impacts of response measures by Parties and non-Party stakeholders domestically and by 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 under the six-year workplan of the forum and its Katowice Committee on Impacts;

139. *Notes with appreciation* the progress of the Katowice Committee on Impacts in supporting the work of the forum;

140. *Notes* that just transition of the workforce and the creation of decent work and quality jobs, and economic diversification are key to maximizing the positive and minimizing the negative impacts of response measures and that strategies related to just transition and economic diversification should be implemented taking into account different national circumstances and contexts;
141. *Underscores* the social and economic opportunities and challenges that arise from the efforts to achieve the Paris Agreement temperature goal;
142. *Notes* that further efforts are needed to strengthen the work of the forum and its Katowice Committee on Impacts;
143. *Encourages* Parties to consider developing, in consultation with technical experts, practitioners and other stakeholders, as appropriate, methodologies and tools, including modelling tools, for assessing and analysing the impacts of the implementation of response measures, with a view to minimizing the negative and maximizing the positive impacts of response measures, with a particular focus on the creation of decent work and quality jobs and on economic diversification;
144. *Also encourages* Parties to develop more national case studies involving the assessment and analysis of the impacts of the implementation of response measures to enable an exchange of experience among Parties on such studies;
145. *Further encourages* Parties, as appropriate, to establish capacity-building partnerships and networks for increasing the number of developing countries that are developing and using methodologies and tools for assessing the impacts of the implementation of response measures;
146. *Encourages* Parties, in their efforts to diversify their economies, to pursue relevant policies in a manner that promotes sustainable development and the eradication of poverty, taking into account national circumstances;
147. *Also encourages* Parties to provide detailed information, to the extent possible, on the assessment of the economic and social impacts of the implementation of response measures;
148. *Requests* the forum and its Katowice Committee on Impacts to intensify efforts to implement the recommendations outlined in relevant decisions of 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, including by enhancing cooperation among Parties, stakeholders, external organizations, experts and institutions and by enabling the exchange of information, experience and best practices among Parties with a view to increasing their resilience to these impacts;
149. *Also requests* the forum and its Katowice Committee on Impacts in performing their functions to implement in line with the best available science and take into account different national circumstances;
150. *Notes* that the global transition to low-emissions and climate resilient development provides opportunities for and poses challenges to sustainable development, economic growth and eradication of poverty;
151. *Welcomes* the adoption of decision -/CMA.5²³ on the work programme on just transition pathways referred to in the relevant paragraphs of decision 1/CMA.4;

²³ Draft decision entitled “Work programme on just transition pathways referred to in the relevant paragraphs of decision 1/CMA.4” proposed under agenda item 5 of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

152. *Reconfirms* that the objective of the work programme on just transition pathways shall be the discussion of pathways to achieving the goals of the Paris Agreement outlined in Article 2, paragraph 1, in the context of Article 2, paragraph 2;

II. International cooperation

153. *Reaffirms* its commitment to multilateralism, especially in the light of the progress made under the Paris Agreement and *resolves* to remain united in the pursuit of efforts to achieve the purpose and long-term goals of the Agreement;

154. *Recognizes* that Parties should cooperate on promoting a supportive and open international economic system aimed at achieving sustainable economic growth and development in all countries and thus enabling them to better to address the problems of climate change, noting that measures taken to combat climate change, including unilateral ones, should not constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on international trade;

155. *Notes* that the Sixth Assessment Report of the Intergovernmental Panel on Climate Change states that international cooperation is a critical enabler for achieving ambitious climate action and encouraging development and implementation of climate policies;

156. *Recognizes* the importance of international collaboration, including transboundary cooperation, for contributing to progress towards the goals of the Paris Agreement;

157. *Also recognizes* that international cooperation is critical for addressing climate change, in the context of sustainable development and poverty eradication, particularly for those who have significant capacity constraints, and enhancing climate action across all actors of society, sectors and regions;

158. *Acknowledges* the important role and active engagement of non-Party stakeholders, particularly civil society, business, financial institutions, cities and subnational authorities, Indigenous Peoples, local communities, youth and research institutions, in supporting Parties and contributing to the significant collective progress towards the Paris Agreement temperature goal and in addressing and responding to climate change and enhancing ambition, including progress through other relevant intergovernmental processes;

159. *Welcomes* current international cooperative efforts and voluntary initiatives for enhancing climate action and support by Parties and non-Party stakeholders, including through the sharing of information, good practices, experiences, lessons learned, resources and solutions;

160. *Also welcomes* the leadership and efforts of the high-level champions in supporting the effective participation of non-Party stakeholders in the global stocktake;

161. *Urges* Parties and non-Party stakeholders to join efforts to accelerate delivery through inclusive, multilevel, gender-responsive and cooperative action;

162. *Encourages* international cooperation and the exchange of views and experience among non-Party stakeholders at the local, subnational, national and regional levels, including conducting joint research, personnel training, practical projects, technical exchanges, project investment and standards cooperation;

163. *Also encourages* Parties and non-Party stakeholders to enhance cooperation on the implementation of multilateral environmental conventions and agreements, particularly their work under the Rio Conventions, to facilitate the achievement of the purpose and long-term goals of the Paris Agreement and the Sustainable Development Goals in a synergistic and efficient manner;

III. Guidance and way forward

164. *Recalls* Article 4, paragraph 2 of the Paris Agreement, which states that each Party shall prepare, communicate and maintain successive nationally determined contributions that it intends to achieve, and that Parties shall pursue domestic mitigation measures, with the aim of achieving the objectives of such contributions;

165. *Also recalls* Article 4, paragraph 9, of the Paris Agreement, which states that each Party shall communicate a nationally determined contribution every five years in accordance with decision 1/CP.21 and any relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and be informed by the outcomes of the global stocktake;

166. *Further recalls* that pursuant to paragraph 25 of decision 1/CP.21, Parties shall submit to the secretariat their next nationally determined contributions at least 9 to 12 months in advance of the seventh session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (November 2025) with a view to facilitating the clarity, transparency and understanding of these contributions;

167. *Recalls* Article 3 and Article 4, paragraph 3, of the Paris Agreement, and reaffirms that each Party's successive nationally determined contribution will represent a progression beyond the Party's current nationally determined contribution and reflect its highest possible ambition, reflecting its common but differentiated responsibilities and respective capabilities, in the light of different national circumstances;

168. *Also recalls* decision 4/CMA.1, paragraphs 7 and 13, which state that, in communicating their second and subsequent nationally determined contributions, Parties shall provide the information necessary for clarity, transparency and understanding contained in annex I to decision 4/CMA.1, as applicable to their nationally determined contributions, and that, in accounting for anthropogenic emissions and removals corresponding to their nationally determined contributions, Parties shall account for their nationally determined contributions in accordance with the guidance contained in annex II to decision 4/CMA.1;

169. *Further recalls* decision 4/CMA.1, paragraph 4(c) of its annex I, which notes that Parties shall provide information on how the preparation of their nationally determined contributions has been informed by the outcomes of the global stocktake;

170. *Encourages* Parties to communicate in 2025 their nationally determined contributions with an end date of 2035, pursuant to paragraph 2 of decision 6/CMA.3;

171. *Invites* all Parties to put in place new or intensify existing domestic arrangements for preparing and implementing their successive nationally determined contributions;

172. *Emphasizes* the critical role of the full implementation of the enhanced transparency framework under the Paris Agreement;

173. *Recalls* that Parties shall submit their first biennial transparency report and national inventory report, if submitted as a stand-alone report, at the latest by 31 December 2024 and *urges* Parties to make the necessary preparations for ensuring timely submission thereof;

174. *Also recalls* paragraph 7 of decision 18/CMA.1 and paragraph 73 of decision 1/CMA.4, which recognize the importance of the provision of increased support, in a timely, adequate and predictable manner, to developing country Parties for implementing the enhanced transparency framework under the Paris Agreement;

175. *Further recalls* Article 15, paragraph 1, of the Paris Agreement and recognizes the role of the Paris Agreement Implementation and Compliance Committee in facilitating implementation of and promoting compliance with the provisions of the Paris Agreement in

a transparent, non-adversarial and non-punitive manner that pays particular attention to the respective national capabilities and circumstances of Parties;

176. *Emphasizes* the importance of Action for Climate Empowerment for empowering all members of society to engage in climate action and for the consideration of the outcomes of the first global stocktake;

177. *Encourages* Parties to take into account the good practices and opportunities identified during the technical dialogue of the first global stocktake in enhancing their actions and support;

178. *Also encourages* Parties to implement climate policy and action that is gender-responsive, fully respects human rights, and empowers youth and children;

179. *Affirms* that consideration will be given to the outcome of the review of the enhanced Lima work programme on gender and its gender action plan, including to the application of this outcome mutatis mutandis in considering the outcomes of the first global stocktake;

180. *Welcomes* the outcomes of and the informal summary report on the 2023 ocean and climate change dialogue and encourages further strengthening of ocean-based action, as appropriate;

181. *Requests* the Chair of the Subsidiary Body for Scientific and Technological Advice to hold an expert dialogue on mountains and climate change at its sixtieth session (June 2024);

182. *Also requests* the Subsidiary Body for Implementation, at its sixtieth session, to hold an expert dialogue on children and climate change to discuss the disproportionate impacts of climate change on children and relevant policy solutions in this regard, engaging relevant United Nations entities, international organizations and non-governmental organizations in this effort;

183. *Encourages* the scientific community to continue enhancing knowledge on and addressing knowledge gaps in adaptation and availability of information on climate change impacts, including for monitoring and progress, and to provide relevant and timely inputs to the second and subsequent global stocktakes;

184. *Invites* the Intergovernmental Panel on Climate Change to consider how best to align its work with the second and subsequent global stocktakes and *also invites* the Intergovernmental Panel on Climate Change to provide relevant and timely information for the next global stocktake;

185. *Encourages* the high-level champions, the Marrakech Partnership for Global Climate Action and non-Party stakeholders, as appropriate, to consider the outcomes of the first global stocktake in their work on scaling-up and introducing new or strengthened voluntary efforts, initiatives and coalitions;

186. *Invites* the relevant work programmes and constituted bodies under or serving the Paris Agreement to integrate relevant outcomes of the first global stocktake in planning their future work, in line with their mandates;

187. *Requests* the Chairs of the subsidiary bodies to organize an annual global stocktake dialogue starting at their sixtieth sessions (June 2024) to facilitate the sharing of knowledge and good practices on how the outcomes of the global stocktake are informing the preparation of Parties' next nationally determined contributions in accordance with the relevant provisions of the Paris Agreement and *also requests* the secretariat to prepare a report for consideration at its subsequent session;

188. *Encourages* the relevant operating entities of the Financial Mechanism and the constituted bodies under or serving the Paris Agreement to continue to provide, within their

mandates, capacity-building support for the preparation and communication of the next nationally determined contributions;

189. *Invites* organizations in a position to do so and the secretariat, including through its regional collaboration centres, to provide capacity-building support for the preparation and communication of the next nationally determined contributions;

190. *Also invites* Parties to present their next nationally determined contributions at a special event to be held under the auspices of the United Nations Secretary-General;

191. *Decides* to launch, under the guidance of the Presidencies of the fifth, sixth and seventh sessions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, a set of activities (“Road map to Mission 1.5”) to significantly enhance international cooperation and the international enabling environment to stimulate ambition in the next round of nationally determined contributions, with a view to enhancing action and implementation over this critical decade and keeping 1.5 °C within reach;

192. *Recalls* paragraph 15 of decision 19/CMA.1, and *decides* that consideration of refining the procedural and logistical elements of the overall global stocktake process on the basis of experience gained from the first global stocktake shall commence at the sixtieth sessions of the subsidiary bodies and conclude at the sixth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

193. *Invites* Parties and non-Party stakeholders to submit via the submission portal²⁴ by 1 March 2024 information on experience and lessons learned in relation to conducting the first global stocktake and requests the secretariat to prepare a synthesis report on the submissions in time to inform the refinement referred to in paragraph 192 above;

194. *Decides* pursuant to paragraph 8 of decision 19/CMA.1 that the information collection and preparation component of the second global stocktake shall start at the eighth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (November 2026) and its consideration of outputs component will conclude at the tenth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

195. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in this decision;

196. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

²⁴ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

Decision -/CMA.5

United Arab Emirates Just Transition work programme

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

Recalling the Paris Agreement,

Also recalling Article 2, paragraph 1, of the Paris Agreement, which provides that the Agreement, in enhancing the implementation of the Convention, including its objective, aims to strengthen the global response to the threat of climate change, in the context of sustainable development and efforts to eradicate poverty, including by holding the increase in the global average temperature to well below 2 °C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5 °C above pre-industrial levels, recognizing that this would significantly reduce the risks and impacts of climate change; increasing the ability to adapt to the adverse impacts of climate change and foster climate resilience and low greenhouse gas emission development, in a manner that does not threaten food production; and making finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development,

Further recalling Article 2, paragraph 2, of the Paris Agreement, which provides that the Agreement will be implemented to reflect equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances,

Acknowledging that climate change is a common concern of humankind and that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to a clean, healthy and sustainable environment, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity,

Recalling decision 1/CMA.4, paragraphs 50–53,

Also recalling decision 1/CMA.3, paragraph 85, in which the need was recognized to ensure just transitions that promote sustainable development and eradication of poverty, and the creation of decent work and quality jobs, including through making financial flows consistent with a pathway towards low greenhouse gas emission and climate-resilient development, including through deployment and transfer of technology, and provision of support to developing country Parties,

Recognizing the importance of the best available science for effective climate action and policymaking,

Also recognizing that just transitions are for all countries,

Further recognizing the specific needs and special circumstances of developing country Parties, especially those that are particularly vulnerable to the adverse effects of climate change, as provided for in the Convention,

Taking full account of the specific needs and special situations of the least developed countries with regard to funding and transfer of technology,

Underscoring the importance of urgent delivery of means of implementation (capacity-building, climate finance, and technology development and transfer) to facilitate just transition pathways and of enhancing international cooperation on, and support for, just transition pathways, especially for developing country Parties,

1. *Confirms* that the objective of the work programme on just transition¹ shall be the discussion of pathways to achieving the goals of the Paris Agreement outlined in Article 2, paragraph 1, in the context of Article 2, paragraph 2;

2. *Decides* that the work programme shall include the following elements:

- Just transition pathways to achieving the goals of the Paris Agreement outlined in Article 2, paragraph 1, in the context of Article 2, paragraph 2;

- Just and equitable transition, which encompasses pathways that include energy, socioeconomic, workforce and other dimensions, all of which must be based on nationally defined development priorities and include social protection so as to mitigate potential impacts associated with the transition;

- Opportunities, challenges and barriers relating to sustainable development and poverty eradication as part of transitions globally to low emissions and climate resilience, taking into account nationally defined development priorities;

- Approaches to enhancing adaptation and climate resilience at the national and international level;

- Just transition of the workforce and the creation of decent work and quality jobs in accordance with nationally defined development priorities, including through social dialogue, social protection and the recognition of labour rights;

- Inclusive and participatory approaches to just transitions that leave no one behind;

- International cooperation as an enabler of just transition pathways towards achieving the goals of the Paris Agreement;

3. *Also decides* that the implementation of the work programme shall start immediately after the fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement with a view to the work programme informing the second global stocktake and other relevant processes, including the annual high-level ministerial round table on just transition,² and *agrees* to review the effectiveness and efficiency of the work programme and consider its continuation at the eighth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (2026);

4. *Further decides* that the work programme shall be implemented under the guidance of the Subsidiary Body for Scientific and Technological Advice and the Subsidiary Body for Implementation through a joint contact group to be convened at each of their sessions, starting at their sixtieth sessions, with a view to the subsidiary bodies recommending a draft decision to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement for consideration and adoption at each of its sessions;

5. *Decides* that at least two dialogues shall be held each year as part of the work programme, with one to be held prior to the first regular sessions of the subsidiary bodies, starting with their sixtieth sessions (June 2024), and one prior to the second regular sessions

¹ Established in decision 1/CMA.4, para. 52.

² See decision 1/CMA.4, para. 53.

of the subsidiary bodies, starting with their sixty-first sessions (November 2024), and that such dialogues should be conducted in hybrid format to allow both in-person and virtual participation;

6. *Invites* Parties, observers and other non-Party stakeholders to submit views on work to be undertaken under, as well as possible topics for the dialogues under, the work programme via the submission portal³ by 15 February each year beginning in 2024;

7. *Requests* that the Chairs of the subsidiary bodies, taking into consideration the submissions referred to in paragraph 6 above, decide on and communicate, no later than eight weeks before each dialogue in advance of the respective regular sessions of the subsidiary bodies, the topics to be discussed at each dialogue to be held in that year;

8. *Invites* Parties, observers and other non-Party stakeholders to submit via the submission portal views on opportunities, best practices, actionable solutions, challenges and barriers relevant to the topics of the dialogues referred to in paragraph 7 above no later than four weeks before each dialogue;

9. *Notes* that outcomes of relevant work of the UNFCCC constituted bodies and under other UNFCCC workstreams, of the annual high-level ministerial round table on just transition and of the ongoing work on pathways to just transition outside the UNFCCC process may be taken into consideration under the work programme, as appropriate;

10. *Requests* the Chairs of the subsidiary bodies to prepare in a timely manner, with the assistance of the secretariat, an annual summary report on the dialogues referred to in paragraph 5 above;

11. *Also requests* the secretariat to prepare a report summarizing information on the activities under the work programme with a view to that report informing the second global stocktake, including its technical dialogue;

12. *Encourages* consideration of the relevant outcomes of the work programme by UNFCCC constituted bodies and under relevant work programmes;

13. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 5, and 11 above;

14. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

³ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

Decision -/CMA.5

Sharm el-Sheikh mitigation ambition and implementation work programme referred to in decision 4/CMA.4

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

Recalling decision 4/CMA.4,

1. *Welcomes* the appointment of Amr Osama Abdel-Aziz and Lola Vallejo as the co-chairs of the Sharm el-Sheikh mitigation ambition and implementation work programme for 2023–2024;
2. *Expresses* appreciation to the co-chairs of the work programme and the secretariat for organizing the global dialogues and investment-focused events under the work programme in 2023, and to the facilitators of the breakout groups and world café sessions, and the participating experts, Parties and non-Party stakeholders for their contributions and engagement;
3. *Also expresses* appreciation to the Government of the United Arab Emirates for hosting the second global dialogue and investment-focused event under the work programme in 2023;
4. *Welcomes* the focused exchange of views, information and ideas among participants during the global dialogues and investment-focused events held under the work programme in 2023 on the topic of accelerating the just energy transitions, including in transport systems, noting that the topics were decided by the co-chairs pursuant to paragraph 13 of decision 4/CMA.4;
5. *Also welcomes* the organization of and *takes note* of the discussion at the second annual high-level ministerial round table on pre-2030 ambition held on 9 December 2023, and *welcomes* the presentation on the annual report¹ made by the co-chairs of the work programme, including on key findings, opportunities and barriers in implementing the work programme in 2023;
6. *Notes* the key findings, opportunities, barriers and actionable solutions summarized in the annual report on the work programme, recognizing that it does not represent an exhaustive summary of all views, including, inter alia, in relation to renewable energy, grid and energy storage, carbon dioxide capture and use and carbon dioxide capture and storage, energy efficiency, deploying and shifting to collective and non-motorized modes of transport, energy and resource efficiency in the transport sector, electrification of vehicles and shifting to low- or zero-carbon fuels, as well as the information in the annual report on associated policies and measures, financing issues, technology and capacity, and sustainable development and socioeconomic impacts;
7. *Also encourages* Parties, observers and other non-Party stakeholders to submit via the submission portal² by 1 February 2024 suggested topics in line with the scope of the work programme to be discussed at the global dialogues in 2024;³

¹ FCCC/SB/2023/8.

² <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

³ Decision 4/CMA.4, para. 12.

8. *Recalls* decision 4/CMA.4, paragraph 13, in which it was decided that the co-chairs of the work programme, considering the submissions referred to in paragraph 7 above, will decide on and communicate by 1 March 2024 the topics to be discussed at each dialogue in 2024, noting that successive global dialogues should cover different topics;⁴
9. *Encourages* Parties, observers and other non-Party stakeholders to submit views on opportunities, best practices, actionable solutions, challenges and barriers relevant to the topic of each dialogue via the submission portal four weeks before each dialogue, noting that the submissions may include information on incentives and national policy approaches for action and support, and recognizing that submitting views well in advance of each dialogue facilitates their integration into the organization of the dialogue;⁵
10. *Requests* the secretariat to organize, under the guidance of the co-chairs of the work programme, future global dialogues and investment-focused events in a manner that enables effective engagement of participants, including by:
- (a) Announcing the topic, date and venue and sharing the agenda well in advance;
 - (b) Enhancing the participation of relevant experts and other non-Party stakeholders, particularly from developing countries, including by expanding virtual participation opportunities, while encouraging the high-level champions to support the effective participation of non-Party stakeholders;
 - (c) Enhancing the investment-focused events, with a view to unlocking finance, including through presentations by Parties to potential financiers, and by inviting to the events more multilateral development banks, financial institutions and representatives of relevant multilateral climate funds, including the Green Climate Fund;
 - (d) Taking into account, under the guidance of the co-chairs of the work programme, linkages of subtopics between the global dialogues and investment-focused events when organizing these dialogues and events;
11. *Recalls* paragraph 9 of decision 4/CMA.4, in which it was decided that other in-person or hybrid dialogues may be held each year in conjunction with existing events, such as the regional climate weeks, at the discretion of the co-chairs of the work programme with a view to ensuring inclusive and balanced geographical representation at the dialogues;
12. *Requests* the secretariat to include, under the guidance of the co-chairs of the work programme, information on the investment-focused events in the report on each of the global dialogues referred to in paragraph 15 of decision 4/CMA.4;
13. *Also requests* the subsidiary bodies to consider progress, including key findings, opportunities and barriers, in implementing the work programme, in accordance with decision 4/CMA.4, noting its paragraphs 1–3, at each of their sessions, starting at their sixtieth sessions (June 2024), until their sixty-fifth sessions (November 2026);
14. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 10–12 above;
15. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

⁴ Decision 4/CMA.4, para. 13.

⁵ Decision 4/CMA.4, para. 14.

Decision -/CMA.5

Glasgow–Sharm el-Sheikh work programme on the global goal on adaptation referred to in decision 7/CMA.3

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

Recalling Article 7 of the Paris Agreement, in particular paragraph 1, which established the global goal on adaptation of enhancing adaptive capacity, strengthening resilience and reducing vulnerability to climate change with a view to contributing to sustainable development and ensuring an adequate adaptation response in the context of the temperature goal referred to in Article 2 of the Paris Agreement, and paragraph 2, which recognizes that adaptation is a global challenge faced by all with local, subnational, national, regional and international dimensions, and that it is a key component of and makes a contribution to the long-term global response to climate change to protect people, livelihoods and ecosystems, taking into account the urgent and immediate needs of those developing country Parties that are particularly vulnerable to the adverse effects of climate change, as well as Article 14 of the Paris Agreement and decisions 7/CMA.3, 1/CMA.4, paragraph 39, and 3/CMA.4,

Noting with concern the findings in the contribution of Working Group II to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change,¹ which highlights that accelerated implementation of adaptation action in this decade is important for closing adaptation gaps,

Recalling Article 7, paragraph 4, of the Paris Agreement, which recognizes that the current need for adaptation is significant and that greater levels of mitigation can reduce the need for additional adaptation efforts, and that greater adaptation needs can involve greater adaptation costs,

Stressing that holding the increase in the global average temperature to well below 2 °C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5 °C above pre-industrial levels will be essential to ensuring the continued availability of the largest possible number of adaptation options and, in turn, to limiting the adverse impacts of climate change and associated loss and damage,

Also stressing the urgency of accelerating the implementation of adaptation action and support, taking into account the adaptation efforts reported or communicated in adaptation communications, biennial transparency reports, national adaptation plans, national communications, nationally determined contributions and other relevant plans, strategies and programmes,

Recalling relevant provisions and principles of the Convention and the Paris Agreement,

1. *Welcomes with appreciation* the progress made under the Glasgow–Sharm el-Sheikh work programme on the global goal on adaptation, including the successful organization of the workshops held thereunder in 2022–2023;
2. *Takes note* of the 2023 annual report on the workshops referred to in paragraph 1 above² and *welcomes* the summary reports on each workshop contained therein;

¹Intergovernmental Panel on Climate Change. 2022. *Climate Change 2022: Impacts, Adaptation, and Vulnerability. Contribution of Working Group II to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*. H Pörtner, D Roberts, M Tignor, et al. (eds.). Cambridge: Cambridge University Press. Available at <https://www.ipcc.ch/report/ar6/wg2>.

²FCCC/SB/2023/7.

3. *Expresses appreciation* to the Chairs of the subsidiary bodies for their guidance on and to the secretariat for its support in conducting informative and engaging workshops under the Glasgow–Sharm el-Sheikh work programme, as well as to the moderators, experts, Parties and non-Party stakeholders that participated in the workshops for their contributions and engagement;
4. *Also expresses appreciation* to the Governments of Argentina, Botswana, Egypt and Maldives for hosting the workshops under the Glasgow–Sharm el-Sheikh work programme and to the secretariat for organizing them;
5. *Decides* to conclude the two-year Glasgow–Sharm el-Sheikh work programme;
6. *Adopts* the UAE Framework for Global Climate Resilience;³
7. *Decides* that the purpose of the UAE Framework for Global Climate Resilience is to guide the achievement of the global goal on adaptation and the review of overall progress in achieving it with a view to reducing the increasing adverse impacts, risks and vulnerabilities associated with climate change, as well as to enhance adaptation action and support;⁴
8. *Also decides* that the UAE Framework for Global Climate Resilience should guide and strengthen efforts, including long-term transformational and incremental adaptation, towards reducing vulnerability and enhancing adaptive capacity and resilience, as well as the collective well-being of all people, the protection of livelihoods and economies, and the preservation and regeneration of nature, for current and future generations, in the context of the temperature goal referred to in Article 2 of the Paris Agreement, should be inclusive in terms of adaptation approaches, and should take into account the best available science and the worldviews and values of Indigenous Peoples, to support the achievement of the global goal on adaptation;
9. *Urges* Parties and *invites* non-Party stakeholders to pursue the objectives outlined in paragraph 8 above and to increase ambition and enhance adaptation action and support, in order to accelerate swift action at scale and at all levels, from local to global, in alignment with other global frameworks, towards the achievement of, inter alia, the following targets by 2030, and progressively beyond:
 - (a) Significantly reducing climate-induced water scarcity and enhancing climate resilience to water-related hazards towards a climate-resilient water supply, climate-resilient sanitation and towards access to safe and affordable potable water for all;
 - (b) Attaining climate-resilient food and agricultural production and supply and distribution of food, as well as increasing sustainable and regenerative production and equitable access to adequate food and nutrition for all;
 - (c) Attaining resilience against climate change related health impacts, promoting climate-resilient health services, and significantly reducing climate-related morbidity and mortality, particularly in the most vulnerable communities;
 - (d) Reducing climate impacts on ecosystems and biodiversity, and accelerating the use of ecosystem-based adaptation and nature-based solutions, including through their management, enhancement, restoration and conservation and the protection of terrestrial, inland water, mountain, marine and coastal ecosystems;
 - (e) Increasing the resilience of infrastructure and human settlements to climate change impacts to ensure basic and continuous essential services for all, and minimizing climate-related impacts on infrastructure and human settlements;
 - (f) Substantially reducing the adverse effects of climate change on poverty eradication and livelihoods, in particular by promoting the use of adaptive social protection measures for all;

³See decision 3/CMA.4, para. 8.

⁴Decision 3/CMA.4, para. 9.

(g) Protecting cultural heritage from the impacts of climate-related risks by developing adaptive strategies for preserving cultural practices and heritage sites and by designing climate-resilient infrastructure, guided by traditional knowledge, Indigenous Peoples' knowledge and local knowledge systems;

10. *Decides* that the UAE Framework for Global Climate Resilience includes the following targets in relation to the dimensions of the iterative adaptation cycle,⁵ recognizing the need to enhance adaptation action and support:

(a) Impact, vulnerability and risk assessment: by 2030 all Parties have conducted up-to-date assessments of climate hazards, climate change impacts and exposure to risks and vulnerabilities and have used the outcomes of these assessments to inform their formulation of national adaptation plans, policy instruments, and planning processes and/or strategies, and by 2027 all Parties have established multi-hazard early warning systems, climate information services for risk reduction and systematic observation to support improved climate-related data, information and services;

(b) Planning: by 2030 all Parties have in place country-driven, gender-responsive, participatory and fully transparent national adaptation plans, policy instruments, and planning processes and/or strategies, covering, as appropriate, ecosystems, sectors, people and vulnerable communities, and have mainstreamed adaptation in all relevant strategies and plans;

(c) Implementation: by 2030 all Parties have progressed in implementing their national adaptation plans, policies and strategies and, as a result, have reduced the social and economic impacts of the key climate hazards identified in the assessments referred to in paragraph 10(a) above;

(d) Monitoring, evaluation and learning: by 2030 all Parties have designed, established and operationalized a system for monitoring, evaluation and learning for their national adaptation efforts and have built the required institutional capacity to fully implement the system;

11. *Affirms* that efforts in relation to the targets referred to in paragraphs 9–10 above shall be made in a manner that is country-driven, voluntary and in accordance with national circumstances; take into account sustainable development and poverty eradication; and not constitute a basis for comparison between Parties;

12. *Recognizes* the challenges to implementing transformational adaptation for countries that have significant capacity constraints;

13. *Encourages* Parties, when implementing the UAE Framework for Global Climate Resilience and their adaptation efforts, when integrating adaptation into relevant socioeconomic and environmental policies and actions and in pursuing the targets referred to in paragraph 9–10 above, to take into account, where possible, country-driven, gender-responsive, participatory and fully transparent approaches, as well as human rights approaches, and to ensure intergenerational equity and social justice, taking into consideration vulnerable ecosystems, groups and communities and including children, youth and persons with disabilities;

14. *Emphasizes* that adaptation action should be continuous, iterative and progressive and be based on and guided by the best available science, including through use of science-based indicators, metrics and targets, as appropriate, traditional knowledge, Indigenous Peoples' knowledge, local knowledge systems, ecosystem-based adaptation, nature-based solutions, locally led and community-based adaptation, disaster risk reduction, intersectional approaches, private sector engagement, maladaptation avoidance, recognition of adaptation co-benefits and sustainable development;

15. *Decides* that under the UAE Framework for Global Climate Resilience, the sources of information referred to in decision 19/CMA.1, paragraph 37, should be utilized;

⁵Referred to in decision 3/CMA.4, para. 10(a).

16. *Affirms* that no additional reporting burden is placed on Parties through the implementation of the UAE Framework for Global Climate Resilience; *invites* Parties to voluntarily include in their adaptation communications, biennial transparency reports, national adaptation plans, national communications and nationally determined contributions quantitative and/or qualitative information related to the targets referred to in paragraphs 9–10 above and the cross-cutting considerations referred to in paragraphs 13–14 above; and *encourages* Parties to report on progress, good practices, experience and lessons learned in relation to implementing the framework in their communication and reporting under decisions 9/CMA.1, 18/CMA.1 and 19/CMA.1;
17. Requests the secretariat to include in the synthesis report referred to in decision 19/CMA.1, paragraph 23(b), information related to the targets referred to in paragraphs 9–10 above for each future global stocktake;
18. *Recognizes* that climate change impacts are often transboundary in nature and may involve complex, cascading risks that can benefit from collective consideration and knowledge-sharing, climate-informed transboundary management and cooperation on global adaptation solutions;
19. *Emphasizes* that the UAE Framework for Global Climate Resilience should catalyse and strengthen regional and international cooperation on the scaling up of adaptation action and support among Parties, international organizations and non-governmental organizations;
20. *Recognizes* the important role of all stakeholders, including the private sector, multilateral development banks, local governments, United Nations and other organizations, civil society, Indigenous Peoples, local communities, and research and academic institutions, in implementing the UAE Framework for Global Climate Resilience towards achieving the goal;
21. *Invites* all stakeholders to support the implementation of the UAE Framework for Global Climate Resilience and to scale up their adaptation policies and programmes in a coherent and integrated manner, building on synergies among activities and processes, including through dialogues and coordination across relevant conventions, frameworks and processes with a view to achieving the targets referred to in paragraphs 9–10 above;
22. *Recognizes* the leadership of Indigenous Peoples and local communities as stewards of nature and *encourages* the ethical and equitable engagement with Indigenous Peoples and local communities and application of traditional knowledge, the knowledge, wisdom and values of Indigenous Peoples, and local knowledge systems in implementing the UAE Framework for Global Climate Resilience;
23. *Also encourages* efforts by Parties to broaden climate education and to empower people, in particular children and youth, with the knowledge, skills, values and attitudes necessary for active action to combat climate change;
24. *Recognizes* that means of implementation for adaptation, such as finance, technology transfer and capacity-building, are crucial to the implementation of the UAE Framework for Global Climate Resilience and *also recognizes* that factors such as leadership, institutional arrangements, policies, data and knowledge, skills and education, public participation, and strengthened and inclusive governance are also crucial to enabling the implementation of adaptation action;
25. *Further recognizes* the importance of the timeliness and predictability of adaptation finance and the need to accelerate efforts to enhance access to adaptation finance, with a focus on facilitating direct access by harmonizing and simplifying access procedures;
26. *Welcomes* progress in the provision of climate finance, while noting with concern that the current provision of climate finance for adaptation remains insufficient to respond to worsening climate change impacts in developing country Parties;

27. *Reaffirms* the importance of concessional and grant-based funding for adaptation and of the provision of adaptation finance, which should take into account the limited fiscal space, compounded macroeconomic circumstances and climate resilience;
28. *Also reaffirms* that the provision of scaled-up financial resources should aim to achieve a balance between adaptation and mitigation, taking into account country-driven strategies, and the priorities and needs of developing country Parties, especially those that are particularly vulnerable to the adverse effects of climate change and have significant capacity constraints, such as the least developed countries and small island developing States, considering the need for public and grant-based resources for adaptation;⁶
29. *Recalls*, in the context of action under the UAE Framework for Global Climate Resilience, Article 7, paragraph 13, of the Paris Agreement, which stipulates that continuous and enhanced international support shall be provided to developing country Parties for the implementation of paragraphs 7, 9, 10 and 11 of Article 7, in accordance with the provisions of Articles 9, 10 and 11 of the Paris Agreement;
30. *Notes with concern* that the adaptation finance gap is widening;
31. *Reiterates* the call urging developed country Parties to at least double their collective provision of climate finance for adaptation to developing country Parties 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;⁷
32. *Recognizes* that the extent to which the UAE Framework for Global Climate Resilience is implemented by developing country Parties depends on, inter alia, engagement and action at all levels, and the effective implementation by developed country Parties of means of implementation and support commitments;
33. *Reiterates* that continuous and enhanced international support provided and mobilized to developing country Parties, in accordance with the provisions of Articles 9–11 of the Paris Agreement, is urgently required, taking into account the needs and priorities of developing countries, to support the implementation of the UAE Framework for Global Climate Resilience, including towards achieving the targets referred to in paragraphs 9–10 above;
34. *Urges* developed country Parties and *invites* other Parties that provide resources on a voluntary basis, United Nations organizations, specialized agencies and other relevant organizations, as well as bilateral and multilateral agencies, to mobilize support, including private finance, for developing country Parties for their efforts towards the implementation of the UAE Framework for Global Climate Resilience, including towards achieving the targets referred to in paragraphs 9–10 above;
35. *Requests* the Adaptation Fund Board and the Green Climate Fund Board to provide updates on their activities and scope of support in relation to assisting developing country Parties in their efforts towards the implementation of the UAE Framework for Global Climate Resilience, including towards achieving the targets referred to in paragraphs 9–10 above;
36. *Invites* the Standing Committee on Finance, in line with its mandate, to take into account the UAE Framework for Global Climate Resilience in the context of its workplan;
37. *Seeks* to close the adaptation finance gap and *encourages* Parties to consider the outcomes of the global stocktake and the UAE Framework for Global Climate Resilience in their deliberations on the new collective quantified goal on climate finance in 2024;
38. *Requests* the Subsidiary Body for Implementation and the Subsidiary Body for Scientific and Technological Advice to initiate the consideration of matters relating to the global goal on adaptation at their sixtieth sessions (June 2024), taking into account ongoing processes under relevant agenda items and workstreams and drawing, at their discretion, on inputs from Parties, observers, the secretariat and relevant constituted bodies, with a view to

⁶Article 9, para. 4, of the Paris Agreement.

⁷Decision 1/CMA.3, para. 18.

providing recommendations for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at the latest at its seventh session (November 2025), focusing on, inter alia:

(a) The exchange of knowledge, experience and information related to implementing the UAE Framework for Global Climate Resilience, including in relation to efforts to achieve the targets referred to in paragraphs 9–10 above, with the aim of fostering implementation;

(b) The identification of potential inputs to future global stocktakes related to achieving the global goal on adaptation, including by considering how the UAE Framework for Global Climate Resilience can facilitate the analysis of information required for assessing progress towards the goal;

(c) The enhancement of understanding of, inter alia, the risks and impacts associated with different temperature increases across different regions;

(d) The opportunities for building on the best available science, including collaboration with the Intergovernmental Panel on Climate Change and other organizations, to provide information relevant to facilitating implementation of the UAE Framework for Global Climate Resilience, including in relation to the targets referred to in paragraphs 9–10 above; to developing indicators, metrics and methodologies; and to identifying adaptation capacity gaps, challenges and the needs of developing countries;

(e) The development of terms of reference for reviewing the UAE Framework for Global Climate Resilience, including the time frame for review;

39. *Decides* to launch a two-year UAE – Belém work programme on indicators for measuring progress achieved towards the targets referred to in paragraphs 9–10 above with a view to identifying and, as needed, developing indicators and potential quantified elements for those targets;

40. *Also decides* that the UAE – Belém work programme referred to in paragraph 39 above will be carried out jointly by the Subsidiary Body for Scientific and Technological Advice and the Subsidiary Body for Implementation, starting after the fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

41. *Invites* Parties and observers to submit via the submission portal⁸ by March 2024:

(a) Views on the matters referred to in paragraph 39 above;

(b) Modalities of the UAE – Belém work programme outlined in paragraph 39 above, including organization of work, timelines, inputs, outputs and the involvement of stakeholders;

42. *Requests* the secretariat to synthesize these submissions by May 2024 as an input to the UAE – Belém work programme outlined in paragraph 39 above;

43. *Also requests* the Chairs of the subsidiary bodies to organize a workshop to consider the matters referred to in paragraph 39 above, as part of the UAE – Belém work programme referred to in the same paragraph;

44. *Invites* the Adaptation Committee, in collaboration with the Consultative Group of Experts and the Least Developed Countries Expert Group, to support the implementation of the UAE Framework for Global Climate Resilience with technical guidance and training materials thereon;

45. *Also invites* the Adaptation Committee, in collaboration with the Consultative Group of Experts and the Least Developed Countries Expert Group, to develop recommendations on how to improve reporting on adaptation action and progress, including with a view to informing the review and update, as appropriate, of the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris

⁸<https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

Agreement contained in the annex to decision 18/CMA.1 and the review of the training course referred to in decision 9/CMA.4, paragraph 10;

46. *Requests* the secretariat to undertake work to examine how transformational adaptation is defined and understood at different spatial scales and sectors, and how progress in planning and implementing transformational adaptation approaches might be assessed at the global level, for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024);

47. *Also requests* the Least Developed Countries Expert Group to update the technical guidelines for the national adaptation plan process, reflecting the provisions of this decision as well as the best available science, including the Sixth Assessment Report of the Intergovernmental Panel on Climate Change;

48. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 39, 43 and 46 above;

49. *Requests* that the activities of the secretariat called for in this decision to be undertaken subject to the availability of financial resources.

Decision -/CP.28 -/CMA.5

Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4

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

Recalling decisions 2/CP.27 and 2/CMA.4,

Also recalling decisions 2/CP.27, paragraph 2, and 2/CMA.4, paragraph 2, by which new funding arrangements were established for assisting developing countries that are particularly vulnerable to the adverse effects of climate change, in responding to loss and damage, including with a focus on addressing loss and damage by providing and assisting in mobilizing new and additional resources, and which specify that these new arrangements complement and include sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement,

Further recalling decisions 2/CP.27, paragraphs 1 and 3, and 2/CMA.4, paragraphs 1 and 3, by which, in the context of establishing the new funding arrangements, a fund was established for responding to loss and damage whose mandate includes a focus on addressing loss and damage to assist developing countries that are particularly vulnerable to the adverse effects of climate change in responding to economic and non-economic loss and damage associated with the adverse effects of climate change, including extreme weather events and slow onset events,

Acknowledging that climate change is a common concern of humankind and that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to a clean, healthy and sustainable environment, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity,¹

Recalling the understanding of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement that funding arrangements, including a fund, for responding to loss and damage are based on cooperation and facilitation and do not involve liability or compensation,²

Expressing their appreciation to the Governments of Egypt, the Dominican Republic and the United Arab Emirates for hosting the 1st and 4th meetings, 3rd meeting and 5th meeting respectively of the Transitional Committee and to the Governments of Australia, Germany, Norway and the United States of America for providing financial support for the work of the Committee,

1. *Welcome* the report of the Transitional Committee³ containing recommendations on the operationalization of the funding arrangements for responding to loss and damage referred to in paragraph 2 of decisions 2/CP.27 and 2/CMA.4, including the fund referred to in paragraph 3 of the same decisions (hereinafter referred to as the Fund), and *take note with appreciation* of the work of the Transitional Committee in responding to its mandate;⁴

¹ Decision 1/CMA.4, eleventh preambular paragraph.

² FCCC/CP/2022/10, para. 7(b), and FCCC/PA/CMA/2022/10, para. 71.

³ FCCC/CP/2023/9–FCCC/PA/CMA/2023/9.

⁴ Decisions 2/CP.27, para. 4, and 2/CMA.4, para. 4.

2. *Approve* the Governing Instrument of the Fund, as contained in annex I;
3. *Decide* that the Fund will be serviced by a new, dedicated and independent secretariat;
4. *Also decide* that the Fund will be governed and supervised by a Board;
5. *Further decide* to designate the Fund as an entity entrusted with the operation of the Financial Mechanism of the Convention, also serving the Paris Agreement, which will be accountable to and function under the guidance of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;
6. *Decide* that arrangements with the Fund, consistent with the Governing Instrument of the Fund and to ensure that the Fund is accountable to and functions under the guidance of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, are to be approved by the Conference of the Parties at its twenty-ninth session (November 2024) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024);
7. *Request* the Standing Committee on Finance to develop the arrangements referred to in paragraph 6 above, to be concluded between the Conference of the Parties, the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and the Board of the Fund, consistently with the Governing Instrument of the Fund, for consideration and approval by the Board and subsequent consideration and approval by the Conference of the Parties at its twenty-ninth session (November 2024) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024);
8. *Invite* Parties, through their regional groups and constituencies, to submit nominations of representatives for membership of the Board of the Fund to the UNFCCC secretariat as soon as possible;
9. *Decide* that the alternate member for the seat on the Board of the Fund referred to in annex I, paragraph 17(g), will rotate among the developing country Parties in the regional groups and constituencies listed in annex I, paragraph 17(b–f);
10. *Request* the UNFCCC secretariat to initiate arrangements for convening the first meeting of the Board of the Fund once all voting member nominations have been submitted, but no later than 31 January 2024, and to convene subsequent meetings until the secretariat of the Fund is operational;
11. *Urge* the Board of the Fund to promptly select the Executive Director of the Fund through a merit-based, open and transparent process;
12. *Also urge* developed country Parties to continue to provide support and *encourage* other Parties to provide, or continue to provide support, on a voluntary basis, for activities to address loss and damage;⁵
13. *Invite* financial contributions with developed country Parties continuing to take the lead to provide financial resources for commencing the operationalization of the Fund;
14. *Welcome* the offers of XXX to contribute to the Fund;
15. *Decide* that the Board of the Fund will be conferred with legal personality and the legal capacity as necessary for discharging its roles and functions, in particular the legal capacity to negotiate, conclude and enter into a hosting arrangement with the World Bank as interim trustee and host of the Fund’s secretariat;
16. *Request* the Board of the Fund to select the host country of the Board through an open, transparent and competitive process, with the host country of the Board conferring to the Board the legal personality and the legal capacity as necessary for discharging its roles and functions;
17. *Invite* the World Bank, subject to paragraphs 20–24 below, to operationalize the Fund as a World Bank hosted financial intermediary fund for an interim period of four years,

⁵ This paragraph is without prejudice to any future funding arrangements, any positions of Parties in current or future negotiations, or understandings and interpretations of the Convention and the Paris Agreement.

starting from the sessions of Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at which the Board of the Fund confirms that the conditions referred to in paragraph 20 below can be met, with the Fund to be serviced by a new, dedicated and independent secretariat hosted by the World Bank;

18. *Confirm* their expectation that, as a financial intermediary fund, the Fund will operate through the legal personality and legal capacity of the World Bank, and the privileges and immunities accorded to the World Bank will apply to the officials, property, assets, archives, income, operations and transactions of the Fund;

19. *Invite* the World Bank to take the steps necessary to promptly operationalize the Fund as a financial intermediary fund and to submit to the Board of the Fund by no later than eight months after the conclusion of the twenty-eighth session of the Conference of the Parties the relevant financial intermediary fund documentation, approved by the World Bank Board of Directors, including a hosting agreement between the Board of the Fund and the World Bank based on consultations with and guidance from the Board of the Fund, as elaborated in paragraph 25 below;

20. *Decide* that, as further elaborated in paragraphs 21–24 below, the continued operationalization of the Fund during the interim period will be conditional on the World Bank hosting the Fund as a financial intermediary fund in a manner that:

- (a) Is fully consistent with the Governing Instrument of the Fund;
- (b) Ensures the full autonomy of the Board of the Fund to select the Executive Director of the Fund at a level of seniority set by the Board, in line with relevant World Bank human resources policies;
- (c) Enables the Fund to establish and apply its own eligibility criteria, including on the basis of guidance from the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;
- (d) Ensures that the Governing Instrument of the Fund supersedes, where appropriate, the policies of the World Bank in instances where they differ;
- (e) Allows all developing countries to directly access resources from the Fund, including through subnational, national and regional entities and through small grant funding for communities, consistent with the policies and procedures to be established by the Board of the Fund and applicable safeguards and fiduciary standards;
- (f) Allows for the use of implementing entities other than multilateral development banks, the International Monetary Fund and United Nations agencies, consistent with the policies and procedures to be established by the Board of the Fund and applicable safeguards and fiduciary standards;
- (g) Ensures that Parties to the Convention and the Paris Agreement that are not member countries of the World Bank are able to access the Fund without requiring decisions or waivers from the World Bank Board of Directors on individual funding requests;
- (h) Permits the World Bank, in its role as trustee, to invest contributions to the Fund on the capital markets to preserve capital and general investment income, in line with due diligence considerations;
- (i) Ensures that the Fund can receive contributions from a wide variety of sources, in line with due diligence considerations;
- (j) Confirms that the Fund's assets and its secretariat have the necessary privileges and immunities;
- (k) Ensures a cost recovery methodology that is reasonable and appropriate;

21. *Also decide*, notwithstanding the invitation referred to in paragraph 17 above, that if the World Bank has not confirmed that it is willing and able to meet the conditions set out in paragraph 20 above within six months after the conclusion of the twenty-eighth session of the Conference of the Parties, the Board will launch the selection process for the host country of the Fund and the Conference of the Parties at its twenty-ninth session and the Conference

of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session will approve the necessary amendments to the Governing Instrument of the Fund;

22. *Further decide* that, if the Board of the Fund determines that the relevant financial intermediary fund documentation referred to in paragraph 19 above, approved by the World Bank Board of Directors, does not ensure that the conditions set out in paragraph 20 above can be met during the interim period, the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, on a recommendation of the Board of the Fund, will take the necessary steps to operationalize the Fund as an independent stand-alone institution, including approving the necessary amendments to the Governing Instrument of the Fund and providing guidance to the Board with respect to the selection process for the host country of the Fund, or the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement may take any other course of action deemed appropriate;

23. *Decide* that, if the conditions set out in paragraph 20 above have not been met, as determined by the Board of the Fund following an independent assessment of the performance of the World Bank as host of the Fund's secretariat, the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement will take steps at the end of the interim period referred to in paragraph 17 above to establish the Fund as an independent stand-alone institution, including with respect to any necessary amendments to the Governing Instrument of the Fund and providing guidance to the Board with respect to the selection process for the host country of the Fund, or take any other course of action deemed appropriate;

24. *Also decide* that, if the conditions set out in paragraph 20 above have been met, as determined by the Board of the Fund following an independent assessment of the performance of the World Bank as host of the Fund's secretariat, the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement will take steps at the end of the interim period referred to in paragraph 17 above to invite the World Bank to continue operationalizing the Fund as a financial intermediary fund, with or without conditions, as appropriate;

25. *Further decide* that, prior to the establishment of the financial intermediary fund, the Board of the Fund will provide guidance to the World Bank as it takes the necessary steps to establish the Fund as a financial intermediary fund;

26. *Decide* to establish an interim secretariat for the Fund to provide support, including administrative support, to the Board of the Fund during the transitional period until the establishment of the independent secretariat referred to in paragraph 3 above and *request* the secretariats of the UNFCCC and the Green Climate Fund and *invite* the United Nations Development Programme to jointly form this secretariat;

27. *Welcome* and *confirm* the recommendations of the Transitional Committee in relation to the funding arrangements contained in annex II.

Annex I

Governing Instrument of the Fund

1. The Fund is hereby operationalized in accordance with the following provisions.

I. Objectives and purpose

2. The purpose of the Fund is to assist developing countries that are particularly vulnerable to the adverse effects of climate change in responding to economic and non-economic loss and damage associated with the adverse effects of climate change, including extreme weather events and slow onset events.

3. Given the urgent and immediate need for new, additional, predictable and adequate financial resources to assist developing countries that are particularly vulnerable to the adverse effects of climate change in responding to economic and non-economic loss and damage associated with the adverse effects of climate change, including extreme weather events and slow onset events, especially in the context of ongoing and ex post (including rehabilitation, recovery and reconstruction) action, the Fund aims to be a new channel for multilateral finance to assist those countries in responding to loss and damage associated with the adverse effects of climate change. The Fund will also endeavour to assist those countries in mobilizing external finance to strengthen their efforts to respond to loss and damage while supporting both the achievement of international goals on sustainable development and the eradication of poverty.

4. The Fund should operate in a manner that promotes coherence and complementarity with new and existing funding arrangements for responding to loss and damage associated with the adverse effects of climate change across the international financial, climate, humanitarian, disaster risk reduction and development architectures. In accordance with the provisions set out in chapter VI below, the Fund will develop new coordination and cooperation mechanisms to help enhance complementarity and coherence and will facilitate linkages between itself and various funding sources, including relevant vertical funds, as appropriate, to, inter alia, promote access to available funding, avoid duplication and reduce fragmentation.

5. The Fund will operate in a transparent and accountable manner guided by efficiency and effectiveness and sound financial management. The Fund will pursue a country ownership approach to programmes and projects and seek to promote and strengthen national response systems through, among other means, the effective involvement of relevant institutions and stakeholders, including non-State actors. The Fund should be scalable and flexible; practise continuous learning, guided by monitoring and evaluation processes; strive to maximize the impact of its funding for responding to loss and damage associated with the adverse effects of climate change while promoting environmental, social, economic and development co-benefits; and take a culturally sensitive and gender-responsive approach.

II. Scope

6. The Fund will provide finance for addressing a variety of challenges associated with the adverse effects of climate change, such as climate-related emergencies, sea level rise, displacement, relocation, migration, insufficient climate information and data, and the need for climate-resilient reconstruction and recovery.

7. The Fund will focus on priority gaps within the current landscape of institutions, including global, regional and national institutions, that are funding activities related to responding to loss and damage. To this end, the Fund will provide complementary and additional support and improve the speed and adequacy of access to finance for responding to loss and damage by particularly vulnerable developing countries.

8. The Fund will provide support for responding to economic and non-economic loss and damage associated with the adverse effects of climate change. This support may include funding that is complementary to humanitarian actions taken immediately after an extreme weather event; funding for intermediate or long-term recovery, reconstruction or rehabilitation; and funding for actions that address slow onset events.

9. The support provided by the Fund may include developing national response plans; addressing insufficient climate information and data; and promoting equitable, safe and dignified human mobility in the form of displacement, relocation and migration in cases of temporary and permanent loss and damage.

III. Governance and institutional arrangements

A. Legal status

10. The Fund will possess international legal personality and appropriate legal capacity as is necessary for the exercise of its functions, the fulfilment of its objectives and the protection of its interests, in particular the capacity to enter into contracts, to acquire and dispose of movable and immovable property, and to institute legal proceedings in defence of its interests. The Fund will enjoy such privileges and immunities as are necessary for the independent fulfilment of its purpose. The officials of the Fund's secretariat will similarly enjoy such privileges and immunities as are necessary for the independent exercise of their official duties.

B. Relationship to the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement

11. The Fund will be designated as an entity entrusted with the operation of the Financial Mechanism of the Convention, which also serves the Paris Agreement, and will be accountable to and function under the guidance of the Conference of the Parties (COP) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA).

12. Arrangements for ensuring that the Fund is accountable to and functions under the guidance of the COP and the CMA, consistently with this Governing Instrument, will be concluded between the COP, the CMA and the Board of the Fund for consideration and approval at COP 29 (November 2024) and CMA 6 (November 2024).

13. The Board will:

(a) Receive guidance from the COP and the CMA on its policies, programme priorities and eligibility criteria;

(b) Take appropriate action in response to the guidance received from the COP and the CMA;

(c) Submit annual reports to the COP and the CMA for their consideration.

14. The Board may review the periodicity of the guidance from the COP and the CMA and make a recommendation thereon for consideration by the COP and the CMA.

C. Board

1. Composition

15. The Fund will be governed and supervised by a Board that is its decision-making body. The Board will have responsibility for setting the strategic direction of the Fund and for the Fund's governance and operational modalities, policies, frameworks and work programme, including relevant funding decisions.

16. The Board will have an equitable and balanced representation of all Parties within a transparent system of governance.

17. The Board will comprise 26 members, as follows:

- (a) 12 members from developed countries;
- (b) 3 members from Asia-Pacific States;
- (c) 3 members from African States;
- (d) 3 members from Latin American and Caribbean States;
- (e) 2 members from small island developing States;
- (f) 2 members from the least developed countries;

(g) 1 member from a developing country not included in the regional groups and constituencies referred to in paragraph 17(b–f) above.

18. Each Board member will have an alternate member, with alternate members entitled to participate in the meetings of the Board only through the principal member, without the right to vote, unless they are serving as the member. During the absence of a member from all or part of a meeting of the Board, its alternate will serve as the member.

19. The relevant regional groups and constituencies will nominate representatives with the appropriate technical, finance, loss and damage, and policy expertise, with due consideration given to gender balance, to serve as Board members, including alternate members.

20. The Board will enhance the engagement of stakeholders by inviting active observers, including youth, women, Indigenous Peoples and environmental non-governmental organizations, to participate in its meetings and related proceedings.

2. Roles and functions

21. The Board will serve the objectives and purpose of the Fund and steer the Fund's operations so that they evolve with the Fund's scale and maturity. The Board will exercise strategic leadership and flexibility to allow the Fund to evolve over time.

22. The Board will:

- (a) Oversee the operation of all relevant components of the Fund;
- (b) Develop and approve operational modalities, access modalities, financial instruments and funding structures;
- (c) Approve funding in line with the Fund's criteria, modalities, policies and programmes;
- (d) Approve a policy for the provision of grants, concessional resources and other financial instruments, modalities and facilities, taking into account access to other financial resources and debt sustainability;
- (e) Approve specific operational policies and frameworks, including for the programme and project cycle;
- (f) Develop a mechanism that will help ensure the activities financed by the Fund are implemented based on high-integrity environmental and social safeguards and fiduciary principles and standards;
- (g) Develop, approve and periodically review the Fund's results measurement framework;
- (h) Establish subcommittees, panels and expert bodies, as appropriate, and define their terms of reference;
- (i) Develop an accountability framework for funding approvals, which may be delegated by the Board to the Executive Director of the Fund, subject to the relevant policies of the host institution;

- (j) Develop a system for allocating resources, as outlined in paragraph 60 below;
- (k) Establish additional thematic substructures to address specific activities, as appropriate;
- (l) Develop relevant indicators and triggers to clarify access to different sources of support provided through the Fund;
- (m) Establish, as appropriate, procedures for the monitoring and evaluation of performance and the financial accountability of activities financed by the Fund, and for any necessary external audits;
- (n) Review and approve the administrative budget and work programme of the Fund and arrange for performance reviews and audits;
- (o) Oversee the operation of all relevant organs of the Fund with respect to the Fund's activities, including the trustee, secretariat, subcommittees, and expert, advisory and evaluation panels;
- (p) Prepare a long-term fundraising and resource mobilization strategy and plan for the Fund to mobilize financial resources from the sources outlined in paragraph 54 below;
- (q) Select the Executive Director of the Fund;
- (r) Ensure the expeditious disbursement of funds by the host institution in line with the policies and procedures of the Fund;
- (s) Provide recommendations to the COP and the CMA, including information on means to enhance consistency, coordination and coherence with other sources, funds, initiatives and processes under and outside the Convention and the Paris Agreement;
- (t) Exercise other functions, as appropriate, to fulfil the objectives of the Fund.

D. Rules of procedure of the Board

1. Co-chairs

23. The Board will elect two Co-Chairs from within its membership, with one from a developed country and one from a developing country, who will serve a term of one year. The Co-Chairs may be re-elected. If a Board member is elected as Co-Chair, that member may request their alternate member to express the respective regional group's or constituency's viewpoint in Board deliberations. However, the Board member retains the right to vote.

2. Term of membership

24. Members and alternate members of the Board are to serve for a term of three years and are eligible to serve additional terms, as determined by their regional group or constituency, for a maximum of two consecutive terms.

3. Quorum

25. A three-fourths majority of Board members must be present at a meeting to constitute a quorum.

4. Decision-making

26. Decisions of the Board will be taken by consensus. If all efforts at reaching consensus have been exhausted, and no consensus is reached, decisions will be taken by a four-fifths majority of the members present and voting. The Board will develop procedures for determining when all efforts at reaching consensus have been exhausted. The Board will adopt procedures for taking decisions between meetings.

5. Observers

27. The Fund will make arrangements to allow for the effective participation of observers in its meetings, including developing and carrying out an observer accreditation process.

6. Stakeholder input and participation

28. The Fund will establish consultative forums to engage and communicate with stakeholders. The forums will be open to a wide range of stakeholders, including representatives of civil society organizations, environmental and development non-governmental organizations, trade unions, Indigenous Peoples, youth, women, climate-induced migrants, industries and sectors impacted by climate change, community-based organizations, bilateral and multilateral development cooperation agencies, technical and research agencies, the private sector and governments. Participation in such forums should reflect a balance among United Nations geographical regions.

29. The Fund will develop mechanisms to promote the input and participation of stakeholders, including private sector actors, civil society organizations and the groups most vulnerable to the adverse effects of climate change, including women, youth and Indigenous Peoples, in the design, development and implementation of the activities financed by the Fund.

7. Expert and technical advice

30. The Board may establish expert and technical panels to support its work and to provide inputs to the Fund's activities. These panels may include representatives of relevant constituted bodies established under the Convention and the Paris Agreement.

8. Additional rules of procedure

31. The Board will develop additional rules of procedure.

E. Secretariat

1. Establishment

32. The Fund will be serviced by a new, dedicated and independent secretariat, which will be accountable to the Board. The secretariat will have effective management capabilities to execute the day-to-day operations of the Fund. The secretariat will be run by professional staff with relevant experience, including experience in a range of issues related to responding to loss and damage and experience in financial institutions. The selection of staff will be managed by the Executive Director of the Fund and will be a merit-based, open and transparent process, taking into account geographical and gender balance and cultural and linguistic diversity.

33. The secretariat will be headed by the Executive Director of the Fund, who will be selected by the Board. The Board will approve the job description and required qualifications for the Executive Director. The Executive Director will be selected through a merit-based, open and transparent process and will have the necessary experience and skills for the position.

34. The secretariat will include regional desks for all relevant United Nations geographical regions, the staff of which will build and maintain relationships with relevant actors in their respective regions to facilitate regionally informed decision-making, assessments and planning, as the secretariat undertakes its functions. Regional desks may support and facilitate access to the Fund, as appropriate. The secretariat should also seek to enable multilingual engagement, as appropriate.

2. Functions

35. The secretariat will be responsible for the day-to-day operations of the Fund and will:

- (a) Plan and execute all relevant operational and administrative duties;

- (b) Report information on the activities of the Fund to the Board;
- (c) Develop and implement procedures for coordinating the activities of the Fund with those of other relevant funding arrangements;
- (d) Prepare performance reports on the implementation of activities financed by the Fund;
- (e) Develop the work programme and administrative budget of the secretariat, as well as the administrative budget of the trustee, and submit these documents for consideration and approval by the Board;
- (f) Operationalize the programme and project cycle;
- (g) Prepare financial agreements related to the specific financing instrument to be concluded with an implementing entity;
- (h) Monitor the financial risks of the Fund's portfolio;
- (i) Work with the trustee to support the Board to enable it to fulfil its responsibilities;
- (j) Coordinate monitoring and evaluation of programmes, projects and activities financed by the Fund;
- (k) Establish and apply effective knowledge management practices;
- (l) Establish modalities that allow recipients to use implementing entities, including international, regional, national and local entities, as appropriate, on the basis of functional equivalency with World Bank safeguards and standards;
- (m) Assist countries in engaging with the Fund through its processes and procedures;
- (n) Coordinate with the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change to support countries seeking to access the Fund through technical assistance through the network;
- (o) Take a regionally informed approach in responding to context-specific operational needs, capabilities and priorities of recipient countries;
- (p) Perform any other functions assigned by the Board.

F. Trustee

36. The trustee will administer the assets of the Fund only for the purpose of, and in accordance with, the relevant decisions of the Board. The trustee will hold the assets of the Fund separate and apart from the assets of the trustee, but may commingle them for administrative and investment purposes with other assets maintained by the trustee. The trustee will establish and maintain separate records and accounts in order to identify the assets of the Fund.

37. The roles and responsibilities of the trustee include the receipt of contributions, implementation of the terms of contribution arrangements, the holding and investing of funds, the transfer of funds to implementing entities and/or other relevant recipients, accounting, reporting, and financial and fiduciary management, as well as ensuring compliance with established procedures and internal controls. The trustee will maintain appropriate financial records and prepare financial statements and other reports required by the Board, in accordance with internationally accepted fiduciary standards.

38. The trustee will be accountable to the Board for the performance of its responsibilities as trustee for the Fund.

39. The trustee should ensure that the Fund can receive financial inputs from philanthropic foundations and other non-public and alternative sources, including new and innovative sources of finance.

40. The trustee will arrange for the secretariat or another appropriate mechanism to undertake due diligence to allow for the receipt of non-sovereign contributions.

IV. Operational modalities

41. The Fund will have a streamlined and rapid approval process with simplified criteria and procedures, while also maintaining high fiduciary standards, environmental and social safeguards, financial transparency standards and accountability mechanisms. The Fund will avoid disproportionate bureaucratic obstacles to the access of resources.

V. Eligibility, country ownership and access

A. Eligibility

42. Developing countries that are particularly vulnerable to the adverse effects of climate change are eligible to receive resources from the Fund.

B. Country ownership and access modalities

43. The Fund will seek to promote and strengthen national responses for addressing loss and damage through pursuing country-led approaches, including through effective involvement of relevant institutions and stakeholders, in particular women, vulnerable communities and Indigenous Peoples.

44. The Fund will be responsive to country priorities and circumstances. The Fund will seek to utilize, where appropriate and available, existing national and regional systems and financial mechanisms.

45. The Fund will promote, in all its operations, direct engagement at the national and, where appropriate, the subnational and local level to facilitate efficiency and the achievement of concrete results.

46. The Fund will involve developing country Parties that are particularly vulnerable to the adverse effects of climate change during all stages of the Fund's programme and project cycle, insofar as their respective projects are concerned.

47. The Fund may provide support for activities relevant to preparing and strengthening national processes and support systems. This may include support for developing proposed activities, projects and programmes, such as planning activities for addressing loss and damage; estimating financial requirements for implementing loss and damage activities; and establishing national loss and damage finance systems.

48. Developing countries may designate a national authority or national focal point to be responsible for overall management and implementation of activities, projects and programmes supported by the Fund. The authority or focal point will be consulted on any requests for funding through any access modalities, including those referred to in paragraph 49 below.

49. The Board will develop various modalities to facilitate access to the Fund's resources. These modalities may include:

(a) Direct access via direct budget support through national governments, or in partnership with entities whose safeguards and standards have been judged functionally equivalent to those of multilateral development banks;

(b) Direct access via subnational, national and regional entities or in partnership with entities accredited to other funds, such as the Adaptation Fund, the Global Environment Facility and the Green Climate Fund;

(c) International access via multilateral or bilateral entities;

(d) Access to small grants that support communities, Indigenous Peoples and vulnerable groups and their livelihoods, including with respect to recovery after climate-related events;

(e) Rapid disbursement modalities, as appropriate.

50. The Fund will develop simplified procedures and criteria for fast-tracked screening to determine functional equivalency with internationally recognized standards of national and/or regional funding entities' safeguards and standards to manage funded programmes and projects in country, as appropriate.

VI. Complementarity and coherence

51. The Fund will play a key role in coordinating a coherent global response to loss and damage between the Fund and the funding arrangements. The Fund will promote efforts that enhance complementarity and coherence, such as the exchange of information and good practices and consultation with existing and new mechanisms.

52. The Fund will develop methods to enhance complementarity between its activities and the activities of other relevant bilateral, regional and global funding mechanisms and institutions in order to better utilize the full range of financial and technical capacities.

53. The Fund will also promote coherence in programming at the national level. The Fund will form partnerships with other funding arrangements to address priority gaps in their activities with the aim of reinforcing those activities and leveraging the resources of the funding arrangements and, as appropriate, to provide additional and complementary sources of finance.

VII. Financial inputs

54. The Fund is able to receive contributions from a wide variety of sources of funding, including grants and concessional loans from public, private and innovative sources, as appropriate.¹

55. The Fund will have a periodic replenishment every four years and will maintain the flexibility to receive financial inputs on an ongoing basis.

56. The Board will prepare a long-term fundraising and resource mobilization strategy and plan for the Fund to guide its mobilization of new, additional, predictable and adequate financial resources from all sources of funding.

VIII. Financial instruments

57. The Fund will provide financing in the form of grants and highly concessional loans on the basis of the Board's policy for the provision of grants, concessional resources and other financial instruments, modalities and facilities. In its provision of finance, the Fund will make use of, inter alia, triggers, climate impact relevant indicators, debt sustainability considerations and criteria developed by the Board, and take into account guidance from the COP and the CMA.

58. The Fund may deploy a range of additional financial instruments that take into consideration debt sustainability (grants, highly concessional loans, guarantees, direct budget support and policy-based finance, equity, insurance mechanisms, risk-sharing mechanisms, pre-arranged finance, performance-based programmes and other financial products, as appropriate) to augment and complement national resources for addressing loss and damage.

¹ This paragraph is without prejudice to any future funding arrangements, any positions of Parties in current or future negotiations, or understandings and interpretations of the Convention and the Paris Agreement.

59. The Fund should be able to facilitate the blending of finance from different financial tools to optimize the use of public funding, especially in order to ensure effective results for vulnerable populations and the ecosystems on which they depend.

IX. Allocation of funding

60. The Board will develop and operate a resource allocation system. This system will take into account, inter alia:

(a) The priorities and needs of developing countries that are particularly vulnerable to the adverse effects of climate change, while taking into consideration the needs of climate-vulnerable communities;

(b) Considerations of the scale of impacts of particular climate events relative to the national circumstances, including but not limited to, response capacities of the impacted countries;

(c) The need to safeguard against the overconcentration of support provided by the Fund in any given country, group of countries or region;

(d) The best available data and information from entities such as the Intergovernmental Panel on Climate Change and/or pertinent knowledge from Indigenous Peoples and vulnerable communities on exposure and sensitivity to the adverse effects of climate change and on loss and damage, recognizing that such data, information and knowledge may be limited for specific countries and regions;

(e) Estimates of recovery and reconstruction costs based on data and information from relevant entities, in particular national and/or regional entities, recognizing that such data or information may be limited for specific countries and regions;

(f) A minimum percentage allocation floor for the least developed countries and small island developing States.

61. The allocation system will be dynamic and will be reviewed by the Board.

X. Monitoring

62. Programmes, projects and other activities financed by the Fund will be regularly monitored for impact, efficiency and effectiveness. The use of participatory monitoring involving stakeholders is encouraged.

63. A results measurement framework, with guidelines and appropriate performance indicators, will be developed, considered and approved by the Board. The performance of programmes, projects and other activities against these indicators will be reviewed periodically in order to support the continuous improvement of the Fund's impact, effectiveness and operational performance.

XI. Evaluation

64. Periodic independent evaluations of the performance of the Fund will be conducted in order to provide an objective assessment of the results of the Fund, including of the activities financed by the Fund, and its effectiveness and efficiency. The purpose of these independent evaluations is to inform decision-making by the Board, identify and disseminate lessons learned, and support the accountability of the Fund.

65. The results of the periodic evaluations will be published by the secretariat. They will also be provided as part of the annual report of the Board to the COP and the CMA.

66. The Fund will be subject to periodic reviews conducted by the COP and the CMA. These periodic reviews will be informed by, inter alia, the results of the independent evaluation and the annual reports of the Board to the COP and the CMA.

XII. Fiduciary standards

67. The Fund will ensure that high-integrity fiduciary principles and standards are applied to its activities, and, to this end, the secretariat will work towards ensuring that each implementing entity applies such fiduciary principles and standards when implementing activities financed by the Fund. The secretariat will support the strengthening of the capacities of direct access implementing entities, where needed, to enable them to attain functional equivalency with the World Bank's fiduciary principles and standards, on the basis of modalities that will be developed by the Board.

XIII. Environmental and social safeguards

68. The Fund will ensure that best practice environmental and social safeguard policies are applied to its activities, and, to this end, the secretariat will work towards ensuring that each implementing entity applies such best practice environmental and social safeguard policies when implementing activities financed by the Fund. The secretariat will support the strengthening of the capacities of direct access implementing entities, where needed, to enable them to attain functional equivalency with the World Bank's environmental and social safeguards, on the basis of modalities that will be developed by the Board.

XIV. Accountability and independent mechanisms

69. Activities financed by the Fund will be subject to the implementing entity's independent integrity unit or functional equivalent, which will work with the secretariat to investigate allegations of fraud and corruption in coordination with relevant counterpart authorities and report to the Board on any such investigations.

70. The Fund's operations, including with respect to activities financed by it, will be subject to the host institution's policy on access to information. The activities financed by the Fund will also be subject to each implementing entity's policy on access to information.

71. Activities financed by the Fund will use the implementing entity's independent grievance redress mechanism to address complaints related to activities financed by the Fund, which will take appropriate action based on any agreements, findings and/or recommendations and report to the Board on any such action.

XV. Amendments to the Governing Instrument

72. The Board may recommend amendments to this Governing Instrument for consideration by the COP and the CMA.

XVI. Termination of the Fund

73. The Board may recommend the termination of the Fund for consideration by the COP and the CMA.

Annex II

Funding arrangements

I. Objective and scope

1. The purpose of the new funding arrangements, which complement and include sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement, is to assist developing countries that are particularly vulnerable to the adverse effects of climate change, in responding to loss and damage, including with a focus on addressing loss and damage by providing and assisting in mobilizing new and additional resources, including for addressing extreme weather events and slow onset events, especially in the context of ongoing and ex post action.¹

2. The new funding arrangements include scaling up or enhancing existing and initiating new funding arrangements for responding to loss and damage.

3. The new funding arrangements will focus on providing and assisting in mobilizing new and additional resources while complementing sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement.

II. Coordination and complementarity

4. The funding arrangements will increase the coherence of and coordination across the loss and damage finance architecture. They will contribute to avoiding the duplication of effort, maximizing and leveraging comparative advantages, sharing best practices and promoting synergies among the communities of practice related to loss and damage while continuing to assist in mobilizing new, additional and predictable financial resources.

5. The funding arrangements should ensure coordination at the national and regional level while also ensuring coherence at the operational level and in programmatic approaches.

6. The funding arrangements are to work in a manner coherent with and complementary to the fund established by paragraph 3 of decisions 2/CP.27 and 2/CMA.4 (hereinafter referred to as the Fund), which will be made possible through the best use of existing mechanisms, such as the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts (WIM) and the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

7. The Santiago network and its members should contribute to the above-mentioned coherence by aligning technical assistance catalysed under the network with efforts to build capacity and support the programmatic approaches of the Fund and the funding arrangements, as appropriate.

A. Relationship of the new funding arrangements with the Fund

8. The Fund will act as the platform for facilitating coordination and complementarity under the funding arrangements by establishing and operationalizing the high-level dialogue outlined in chapter II.B below.

9. The Board of the Fund is encouraged to create an approach for developing partnerships with other entities that form part of the funding arrangements.

10. The Board is requested to develop standard procedures informed, inter alia, by the work of the WIM to identify sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement that are assisting developing countries in responding to

¹ Decisions 2/CP.27, para. 2, and 2/CMA.4, para. 2.

loss and damage from sudden or slow onset events, including economic or non-economic loss and damage (i.e. funding arrangements), for the purpose of supporting strengthened coordination and complementarity.

B. High-level dialogue

11. An annual high-level dialogue on coordination and complementarity (the dialogue) with representatives from the main entities that form part of the funding arrangements will be organized to:

(a) Facilitate a structured and timely exchange of relevant knowledge and information, including between the entities that form part of the funding arrangements and the Fund;

(b) Strengthen capacity and synergies to enhance the integration of measures to respond to loss and damage into sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement by drawing on the experience of others, exchanging good policies and practices, and leveraging research and data systems;

(c) Promote the exchange of country and community experience in undertaking action to respond to loss and damage;

(d) Identify priority gaps and new opportunities for cooperation, coordination and complementarity;

(e) Develop recommendations on scaling up or enhancing existing as well as initiating new funding arrangements for responding to loss and damage.

12. The Board of the Fund will report on the dialogue through its annual report to the COP and the CMA, and will include in the report information on actions to implement the recommendations arising from the dialogue, as well as recommendations on new funding arrangements.

13. The dialogue will be co-convened by the Fund and the United Nations Secretary-General, which may jointly designate a high-level representative that has the power to convene the entities that form part of the funding arrangements engaged in responding to loss and damage.

14. The dialogue will consist of no more than 30 high-level representatives of entities engaged in responding to loss and damage that form part of the new funding arrangements, invited by the co-conveners of the dialogue, including representatives of, *inter alia*:

(a) The Fund;

(b) The World Bank and regional development banks;

(c) The International Monetary Fund;

(d) Relevant United Nations agencies and other intergovernmental organizations as well as relevant regional, international, bilateral and multilateral organizations;

(e) Relevant multilateral climate funds, such as the Adaptation Fund, the Climate Investment Funds, the Global Environment Facility, and the Green Climate Fund;

(f) The International Organization for Migration;

(g) The WIM Executive Committee and the Santiago network;

(h) Civil society, Indigenous Peoples and the philanthropic sector, as well as individual experts on loss and damage chosen on the basis of their expertise and their representation of different regions and perspectives.

15. The dialogue is to provide recommendations related to enhancing implementation of the objectives of the new funding arrangements in line with relevant COP and CMA decisions.

16. The dialogue will consider any comments or guidance from the COP and the CMA and will follow up on recommendations arising from previous dialogues.

III. Recommended actions with regard to the funding arrangements

17. Parties and relevant institutions should consider, as appropriate, developing and implementing additional funding arrangements for improving sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement to address gaps in the speed of disbursement of, eligibility for, adequacy of and access to finance, especially pre-arranged finance, for responding to various challenges, such as climate-related emergencies, slow onset events, displacement, relocation, migration, insufficient climate information and data, and the need for climate-resilient reconstruction and recovery.

18. A wide variety of sources, including innovative sources, should be made available to support and complement the new and existing arrangements, including sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement, and they should be made available in ways that ensure the new and existing funding arrangements target people and communities in climate-vulnerable situations (including women, children, youth, Indigenous Peoples, and climate-induced migrants and refugees in developing countries that are particularly vulnerable to the adverse impacts of climate change).

19. The Santiago network and its members should contribute to coherence by aligning the technical assistance catalysed under the network with efforts to build capacity and support programmatic approaches of the Fund and the funding arrangements.

20. The entities that form part of the funding arrangements should explore ways of better coordinating all channels of finance, including bilateral, regional and multilateral channels, with the aim of improving synergies and coherence among the existing and new arrangements for responding to loss and damage.

21. Initiatives such as Early Warnings for All, Climate Risk and Early Warning Systems, the Systematic Observations Financing Facility and the Global Shield against Climate Risks are welcome, and relevant actors are encouraged to increase their support for activities that enhance response to loss and damage.

22. United Nations agencies, multilateral development banks and bilateral agencies are invited to include, as appropriate, in their annual reports information on their efforts to assist developing countries that are particularly vulnerable to the adverse effects of climate change in responding to loss and damage, starting from 2024.

23. Multilateral development banks and relevant organizations such as the World Bank and International Labour Organization are called on to scale up support for adaptive social protection mechanisms.

24. Relevant actors and contributors are urged to scale up anticipatory approaches through mechanisms such as the Central Emergency Response Fund, the Disaster Response Emergency Fund, the Start Network and country-based pooled funds.

25. The development of regional sources, funds, initiatives and processes to enhance approaches focused on unique regional challenges in responding to loss and damage should be explored. In this regard, the establishment of the Pacific Resilience Facility is welcomed.

26. Multilateral climate finance institutions and funds are encouraged to promote the inclusion of climate-induced migrants and refugees in their funded activities, consistently with existing investments, results frameworks, and funding windows and structures.

Decision -/CMA.5

Compilation and synthesis of, and summary report on the in-session workshop on, biennial communications of information related to Article 9, paragraph 5, of the Paris Agreement

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

Recalling Article 9, paragraphs 1–5, of the Paris Agreement,

Also recalling Articles 4, 7, 10, 11, 13 and 14 of the Paris Agreement,

Further recalling decisions 3/CP.19, 1/CP.21, 13/CP.22, 12/CP.23, 12/CMA.1, paragraphs 9–11, and 14/CMA.3,

1. *Recognizes* the importance of predictability and clarity of information on financial support for the implementation of the Paris Agreement in accordance with decision 12/CMA.1;
2. *Reiterates* that developed country Parties shall biennially communicate indicative quantitative and qualitative information related to Article 9, paragraphs 1 and 3, of the Paris Agreement, as applicable, including, as available, projected levels of public financial resources to be provided to developing country Parties, and that other Parties providing resources are encouraged to communicate biennially such information on a voluntary basis;
3. *Welcomes* the second biennial communications of developed country Parties received to date in accordance with decision 12/CMA.1, paragraph 4;
4. *Recognizes* that the second biennial communications took into account the areas for improvement identified in decision 14/CMA.3, paragraph 13, and that many of the communications include information on increased projected levels of climate finance;
5. *Requests* developed country Parties to submit their biennial communications by 31 December 2024 and *encourages* other Parties providing resources to submit biennial communications on a voluntary basis;
6. *Notes* the compilation and synthesis¹ prepared by the secretariat of the information contained in the second biennial communications submitted in accordance with Article 9, paragraph 5, of the Paris Agreement;
7. *Also notes* the summary report² on the second biennial in-session workshop on information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement, held on 6 June 2023, and *welcomes* the key findings and messages contained therein;
8. *Underscores* the importance of the information contained in the biennial communications referred to in paragraph 3 above and identified in the compilation and synthesis referred to in paragraph 6 above, including in relation to:
 - (a) Making finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development in accordance with Article 2, paragraph 1(c), of the Paris Agreement and its complementarity with Article 9 of the Paris Agreement;
 - (b) Developing actions and plans for mobilizing private climate finance;

¹ FCCC/PA/CMA/2023/2023/2/Rev.1.

² FCCC/PA/CMA/2023/3.

(c) Effectively addressing the needs and priorities of developing countries, including striking a balance between support for mitigation and adaptation;

(d) Integrating climate change considerations, including climate resilience, into international development assistance;

(e) Improving enabling environments to strengthen the absorptive capacity of developing countries;

(f) Reflecting on lessons learned for informing future efforts in providing, mobilizing and delivering climate finance;

9. *Notes* that the workshop referred to in paragraph 7 above provided Parties with an important platform to exchange views on the biennial communications, including on opportunities for improvement and challenges encountered;

10. *Requests* the secretariat to prepare a compilation and synthesis of the biennial communications submitted in 2024 in accordance with decision 12/CMA.1, paragraph 7;

11. *Recalls* that the next biennial in-session workshop on information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement will be held in 2025;

12. *Requests* the secretariat to organize the biennial in-session workshop referred to in paragraph 11 above and to prepare a summary report on the workshop for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session (November 2025);

13. *Notes* that the elements for discussion at the workshop referred to in paragraph 12 above are to be based on the information in the compilation and synthesis report referred to in paragraph 10 above and the summary report referred to in paragraph 7 above, including information provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement conducive to measuring progress in line with Article 9, paragraph 6, of the Paris Agreement, as relevant;

14. *Also notes* the note by the President of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement on the first biennial high-level ministerial dialogue on climate finance, in particular the key messages contained therein;³

15. *Welcomes* the deliberations at the second high-level ministerial dialogue on climate finance in accordance with decision 12/CMA.1, paragraph 10, and *looks forward* to the summary thereof to be prepared by the President of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement for its seventh session;

16. *Invites* Parties, in accordance with Article 9, paragraph 5, of the Paris Agreement, to take into account the following areas in preparing their biennial communications to be submitted in 2024, as applicable:

(a) Information on the status of projected levels of climate finance stated in previous biennial communications;

(b) Information on the challenges and limitations of providing ex ante information, particularly in relation to budgetary and legislative requirements for the allocation and approval of public climate finance disbursements;

(c) Information demonstrating how ex ante information responds to the implementation needs of developing country Parties, as referenced in their nationally determined contributions, adaptation communications and other national plans;

(d) Information on efforts towards achieving a balance in the provision of climate finance for mitigation and adaptation;

(e) Information demonstrating how each of their biennial communications has improved compared with the previous one, including how areas for improvement set out in

³ FCCC/PA/CMA/2023/13.

relevant decisions of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement have been addressed;

(f) More detailed information on strategies for scaling up the provision of climate finance, including through public interventions;

17. *Decides* to consider updating the types of information contained in the annex to decision 12/CMA.1 at its seventh session on the basis of the experience of and lessons learned by Parties in the preparation of their biennial communications of indicative quantitative and qualitative information;

18. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 10 and 12 above;

19. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

Decision -/CMA.5

Sixth Assessment Report of the Intergovernmental Panel on Climate Change

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

Recalling decisions 6/CP.1, 6/CP.2, 25/CP.7, 5/CP.13, and 12/CP.20,

- (i) *Welcomes* the Sixth Assessment Report of the Intergovernmental Panel on Climate Change and *expresses its appreciation and gratitude* to those involved in preparing the reports in the sixth assessment cycle for their excellent work and dedication to continuing their work during the extraordinary circumstances of the pandemic;
 - (ii) *Recognizes* that the Sixth Assessment Report represents a more comprehensive and robust assessment of climate change than the Fifth Assessment Report, with an increased scope compared with previous assessment cycles, providing integrated scientific, technical and socioeconomic information;
 - *Encourages* the scientific community to continue expanding the scientific knowledge base on climate change and addressing knowledge gaps with a view to supporting the seventh Intergovernmental Panel on Climate Change assessment cycle;
 - (iii) *Also encourages* Parties to continue making use of the Sixth Assessment Report to inform their discussions under relevant agenda items;
 - *Further encourages* Parties to continue drawing on the information in the Sixth Assessment Report to inform national climate policies and action plans, as appropriate;
 - (iv) *Invites* the Intergovernmental Panel on Climate Change to continue providing relevant information to Parties on the scientific, technical and socioeconomic aspects of climate change and to take into account, in determining its future products and assessment cycles, work under the Convention and the Paris Agreement;
 - *Encourages* Parties to continue supporting the work of the Intergovernmental Panel on Climate Change.
-

Draft decision -/CMA.5

Report of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts

*The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,*¹

Recalling the Paris Agreement and relevant decisions of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,

1. *Welcomes* the 2023 report of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts² and *endorses* the recommendations in the report;

2. *Notes with appreciation* the work of the Executive Committee and its thematic expert groups (three expert groups, a technical expert group and a task force), to date, including their progress in advancing the development of technical guides³ informed by the best available science, and the efforts of the Executive Committee to organize activities to commemorate the tenth anniversary of the establishment of the Warsaw International Mechanism;

3. *Expresses its appreciation* to the organizations, experts and relevant stakeholders that contributed to the work reported in the document referred to in paragraph 1 above, including in relation to:

(a) The achievements of the thematic expert groups of the Executive Committee;

(b) The submission of information pursuant to paragraph 44 of decision 2/CMA.2, which is noted in decision 2/CP.25, relevant to the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change;

(c) Activities related to the tenth anniversary of the establishment of the Warsaw International Mechanism, such as the submission of photographs for the photography exhibition;⁴

4. *Also expresses its appreciation* to the Government of the Philippines for hosting the 18th meeting of the Executive Committee and *invites* other Parties to offer to host future meetings of the Committee, as appropriate, with a view to broadening the range of stakeholders involved, and facilitating active engagement of Parties, in the work of the Committee across regions;

¹ Nothing in this document prejudices Parties' views or prejudices outcomes on matters related to the governance of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts.

² FCCC/SB/2023/4 and Add.1–2.

³ In accordance with para. 26 of decision 2/CMA.2, which is noted in decision 2/CP.25.

⁴ Under activity 1 of the five-year rolling workplan of the Executive Committee, contained in annex I to document FCCC/SB/2022/2/Add.2. Information on the photography exhibition is available at <https://unfccc.int/wim-excom/L-and-D-in-focus>.

5. *Encourages* relevant organizations and experts to continue to contribute as referred to in paragraph 3(a–b) above;
6. *Also encourages* the Executive Committee to continue to strengthen dialogue, coordination, coherence and synergies with relevant bodies and organizations under and outside the Convention and the Paris Agreement;
7. *Requests* the Executive Committee, in implementing its functions,⁵ to:
 - (a) Consider ways to collaborate with the entities that form part of the funding arrangements, including a fund, established in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4,⁶ and to report on the outcomes of that consideration in its annual reports;
 - (b) Engage actively in the work under the Santiago network and collaborate with the Advisory Board of the Santiago network through the representation of the Executive Committee on the Board as provided for in decision 12/CMA.4 and endorsed in decision 11/CP.27;
 - (c) Promote the use of the technical guides and knowledge products developed by the Executive Committee and its thematic expert groups, at the regional and national level, including for undertaking activities under the Santiago network and during dedicated virtual meetings, as appropriate;
 - (d) Consider translating, as appropriate, relevant outputs of the work of the Executive Committee and its expert groups into all official United Nations languages so as to maximize their added value and promote their dissemination;
 - (e) Continue to develop, as appropriate and in collaboration with its thematic expert groups, technical guides on relevant topics under all the strategic workstreams of its five-year rolling workplan;⁷
8. *Notes* that considerations related to the governance of the Warsaw International Mechanism will continue at its sixth session (November 2024);⁸
9. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 1 and 7 above;
10. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

⁵ As set out in decision 2/CP.19, para. 5.

⁶ For reference to the engagement of the Executive Committee of the Warsaw International Mechanism in the annual high-level dialogue on coordination and complementarity under the funding arrangements for responding to loss and damage, see annex II to decision -/CP.28 (entitled “Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4”, adopted under agenda item 8(g) of the Conference of the Parties at its twenty-eighth session), and annex II to decision -/CMA.5 (entitled “Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4”, adopted under agenda item 10(g) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session).

⁷ Contained in annex I to document FCCC/SB/2022/2/Add.2.

⁸ It is noted that discussions on the governance of the Warsaw International Mechanism did not produce an outcome; this is without prejudice to further consideration of this matter.

Decision -/CMA.5

Santiago network for averting, minimizing and addressing loss and damage under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts

The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,¹

Recalling the Paris Agreement and relevant decisions of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, in particular decisions 3/CP.18, 2/CP.19, 2/CP.20, 1/CP.21, 2/CP.21, 3/CP.22, 4/CP.22, 5/CP.23, 10/CP.24, 2/CP.25, 1/CP.26, 17/CP.26, 1/CP.27, 11/CP.27, 2/CMA.2, 1/CMA.3, 19/CMA.3, 1/CMA.4 and 12/CMA.4,

Also recalling Article 8 of the Paris Agreement,

1. *Recalls* that the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change was established to catalyse the technical assistance of relevant organizations, bodies, networks and experts for the implementation of relevant approaches for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change at the local, national and regional level in developing countries that are particularly vulnerable to the adverse effects of climate change;²
2. *Also recalls* the request for the UNFCCC secretariat, under the guidance of the Chairs of the subsidiary bodies, to develop a draft host agreement (memorandum of understanding) with the host of the Santiago network secretariat recommended by the subsidiary bodies at their fifty-eighth sessions with a view to it being recommended for consideration and adoption by the governing body or bodies³ at the session(s) to be held in November–December 2023;⁴
3. *Expresses appreciation* to Canada, Japan, Spain, Switzerland and the United States of America for their financial contributions to the work of the Santiago network;
4. *Recalls* decision 12/CMA.4, endorsed by decision 11/CP.27, which establishes the institutional arrangements of the Santiago network to enable its full operationalization, including to support its mandated role in catalysing technical assistance for the implementation of the relevant approaches at the local, national and regional level in developing countries that are particularly vulnerable to the adverse effects of climate change;⁵
5. *Also recalls* paragraph 16 of decision 12/CMA.4, which states that the Santiago network secretariat will be accountable to and operate under the guidance of the governing body or bodies through the Advisory Board of the Santiago network and hosted by an organization or a consortium of organizations able to provide the necessary administrative and infrastructural support for its effective functioning;

¹ Nothing in this document prejudices Parties' views or prejudices outcomes on matters related to the governance of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts.

² Decision 2/CMA.2, para. 43.

³ Nothing in this document prejudices Parties' views or prejudices outcomes on matters related to the governance of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts.

⁴ Decision 12/CMA.4, para. 24.

⁵ In accordance with the process outlined in decision 12/CMA.4, paras. 19–23, endorsed by decision 11/CP.27.

6. *Welcomes* the report on the hosting of the secretariat of the Santiago network⁶ prepared by the evaluation panel;⁷
7. *Notes* that two proposals were received in response to the call for proposals to host the Santiago network secretariat,⁸ the executive summaries of which are available on the UNFCCC website;⁹
8. *Welcomes* the efforts of the proponents in responding to the call for proposals to host the Santiago network secretariat, of the evaluation panel in assessing the proposals and preparing the report referred to in paragraph 6 above and of the UNFCCC secretariat in providing support for the host selection process, all within a limited time frame;
9. *Notes with appreciation* the completion of the selection process for the host of the secretariat of the Santiago network, which was supported by an evaluation panel comprising four members of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, two members of the Advisory Board of the Climate Technology Centre and Network, and two members of the Paris Committee on Capacity-building and involved the participation of the two proponents that responded to the call for proposals for hosting the Santiago network secretariat;
10. *Expresses appreciation* to both proponents that submitted proposals for hosting the Santiago network secretariat;
11. *Selects* the joint proposal submitted by the consortium of the United Nations Office for Disaster Risk Reduction and the United Nations Office for Project Services for the hosting of the Santiago network secretariat for an initial term of five years, with five-year renewal periods;¹⁰
12. *Encourages* the consortium, as host of the Santiago network secretariat, to consider exploring areas for collaboration with the Caribbean Development Bank, which also submitted a proposal for hosting, where appropriate;
13. *Authorizes* the Executive Secretary to sign, on behalf of the governing body or bodies, the agreement between the governing body or bodies and the consortium regarding the hosting of the Santiago network secretariat;
14. *Requests* the consortium, as host of the Santiago network secretariat, to ensure that the necessary arrangements are in place for the meetings of the Advisory Board of the Santiago network, including privileges and immunities for members of the Board in line with existing practice;
15. *Also requests* the consortium, as host of the Santiago network secretariat, to undertake, by the end of January 2024, an analysis of the cost-effectiveness, including a cost-benefit analysis, of various locations around the world as options for the location of the head office of the Santiago network secretariat from a pool of potential locations that can provide the privileges and immunities referred to in paragraph 14 above, and to provide to the Advisory Board of the Santiago network the results of the analysis with its recommendation on which location would be the most cost-effective and suitable in the light of the roles and responsibilities and the organizational structure of the Santiago network secretariat as detailed in annex I to decision 12/CMA.4 for consideration and decision by the Advisory Board at its 1st meeting, to be held in 2024;
16. *Encourages* the consortium, as host of the Santiago network secretariat, to make the necessary arrangements to promptly launch work under the Santiago network upon conclusion of the November–December 2023 session(s) of the governing body or bodies, including the appointment of a director of the secretariat through a merit-based, open and

⁶ FCCC/SB/2023/1.

⁷ Details on the evaluation panel and the process for selecting the host are available at <https://unfccc.int/SNevalpanel>.

⁸ The call was issued on 31 December 2022 and is available at <https://unfccc.int/documents/624794>.

⁹ <https://unfccc.int/proposalsSNhost>.

¹⁰ Pursuant to decision 12/CMA.4, annex I, para. 21.

transparent process, who will facilitate the timely recruitment of the staff of the secretariat in line with the terms of reference of the Santiago network;¹¹

17. *Requests* the Santiago network secretariat, to facilitate the 1st meeting of the Advisory Board of the Santiago Network, to take place in 2024;

18. *Also requests* the Santiago network secretariat, to start managing, as soon as possible, the day-to-day operations of the secretariat, in line with its role and responsibilities;

19. *Adopts* the memorandum of understanding between the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, on the one hand, and the United Nations Office for Disaster Risk Reduction and the United Nations Office for Project Services, on the other, regarding the hosting of the Santiago network secretariat, as contained in the annex;

20. *Reaffirms* that technical assistance provided under the Santiago network in a demand-driven manner will be developed through an inclusive, country-driven process, taking into account the needs of vulnerable people, Indigenous Peoples and local communities;

21. *Also reaffirms* that, when technical assistance is provided under the Santiago network, it should take into consideration the cross-cutting issues referred to in the eleventh preambular paragraph of the Paris Agreement;

22. *Reiterates* the request¹² to the UNFCCC secretariat to continue providing support for developing countries that are particularly vulnerable to the adverse effects of climate change that may seek or wish to benefit from the technical assistance available from organizations, bodies, networks and experts under the Santiago network, until the Santiago network secretariat is operational;

23. *Requests* the UNFCCC secretariat to develop draft guidelines on preventing potential and addressing actual and perceived conflicts of interest in relation to the Santiago network, including any conflicts of interest that may arise when organizations, bodies, networks and experts are engaged in providing technical support to the Santiago network secretariat while responding to technical assistance requests, or when the host of the Santiago network secretariat is responding as an organization, body, network or expert to technical assistance requests, for review and approval by the Advisory Board of the Santiago network at its 1st meeting;

24. *Also requests* the Santiago network secretariat to:

(a) Adhere to the mandate of the Santiago network and its functions, including facilitating the consideration of a wide range of topics relevant to averting, minimizing and addressing loss and damage, including but not limited to current and future impacts, priorities and actions related to averting, minimizing and addressing loss and damage pursuant to decisions 3/CP.18 and 2/CP.19; the areas referred to in Article 8, paragraph 4, of the Paris Agreement; and the strategic workstreams of the five-year rolling workplan of the Executive Committee of the Warsaw International Mechanism;

(b) Assume its roles and responsibilities, including that it shall be accountable to and operate under the guidance of the Advisory Board of the Santiago network, recognizing the different mandates of the host and the Santiago network, and that the Advisory Board will provide guidance and oversight to the Santiago network secretariat on the effective implementation of the functions of the network;

(c) Report annually to the Advisory Board of the Santiago network information on the in-kind and other support provided by its host that has contributed to its ability to assume its roles and responsibilities, as set out in the terms of reference of the Santiago network;¹³

(d) Make use of regional and subregional United Nations offices in all United Nations geographical regions, as appropriate, to serve as designated units to provide relevant

¹¹ Decision 12/CMA.4, annex I, para. 15.

¹² Decision 12/CMA.4, para. 15.

¹³ Decision 12/CMA.4, annex I, para. 19.

services and support for catalysing effective and timely technical assistance in developing countries particularly vulnerable to the adverse effects of climate change;

(e) Include in its annual report to the Advisory Board of the Santiago network information on the inclusive, balanced and equitable nature of the technical assistance catalysed across all regions with developing countries particularly vulnerable to the adverse effects of climate change and take action, as appropriate;

(f) Have a lean, cost-efficient organizational structure;¹⁴

(g) Make provisions for discussion on further arrangements for the implementation of the host agreement (memorandum of understanding) in line with future decisions of the governing body or bodies;

(h) Carry out financial management, auditing and reporting functions and implement a robust accountability system, sound financial systems of international standard, and a fiduciary record that ensures the correct, impartial administering and disbursement of funds;

25. *Further requests* the Advisory Board of the Santiago network to develop its draft rules of procedure with a view to recommending them, through the subsidiary bodies at their sixty-first sessions (November 2024), for consideration and adoption by the governing body or bodies at the session(s) to be held in November 2024;

26. *Invites* the Advisory Board of the Santiago network to consider and take appropriate action to catalyse technical assistance of relevant organizations, bodies, networks and experts at the local, national and regional level in developing countries particularly vulnerable to the adverse effects of climate change, including through the provision of guidance for the development by the Santiago network secretariat of guidelines and procedures¹⁵ for ensuring the demand-driven nature of all requests for technical assistance submitted under the Santiago network, and to safeguard against conflicts of interest in, or, as appropriate, the overconcentration of, the provision and delivery of technical assistance through or by specific organizations, bodies, networks and experts;

27. *Also invites* the Advisory Board of the Santiago network to provide guidance to the Santiago network secretariat to develop guidelines and procedures for enabling access to and assisting in preparing requests for technical assistance that recognize the significant capacity constraints of the least developed countries and small island developing States;

28. *Requests* the host of the Santiago network secretariat to ensure that the Santiago network and its secretariat are able to receive the required financial and other support from a wide variety of sources through all parts of the consortium to implement the terms of reference of the Santiago network;

29. *Recalls* paragraph 67 of decision 1/CMA.3, in which it was decided that the Santiago network will be provided with funds to support technical assistance for the implementation of relevant approaches to avert, minimize and address loss and damage associated with the adverse effects of climate change in developing countries in support of the functions set out in paragraph 9 of decision 19/CMA.3;

30. *Also recalls* paragraph 70 of decision 1/CMA.3, which urged developed country Parties to provide funds for the operation of the Santiago network and for the provision of technical assistance as set out in paragraph 67 of the same decision;

31. *Further recalls* paragraph 6 of decision 12/CMA.4, endorsed by decision 11/CP.27, which encouraged others to provide support for the operation of the Santiago network and for the provision of technical assistance under the network;

32. *Welcomes* the pledges made to the Santiago network as at 6 December 2023 by the European Union and its member States Denmark, Germany, Ireland and Luxembourg, and

¹⁴ In accordance with decision 12/CMA.4, annex I, para. 13.

¹⁵ In accordance with decision 12/CMA.4, para. 17(b), endorsed by decision 11/CP.27.

by Switzerland and the United Kingdom of Great Britain and Northern Ireland, amounting to approximately USD 40.7 million;¹⁶

33. *Recalls* paragraph 69 of decision 1/CMA.3, which states that the Santiago network secretariat will administer the funds referred to in paragraph 67 of the same decision;

34. *Welcomes* decisions -/CP.28¹⁷ and -/CMA.5¹⁸ on the operationalization of the new funding arrangements, including a fund, for assisting developing countries particularly vulnerable to the adverse effects of climate change, in responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4, taking note of the parts of those decisions that relate to the Santiago network;

35. *Requests* the Advisory Board of the Santiago network to designate a representative or two representatives to take part in the annual high-level dialogue on coordination and complementarity with representatives of the main entities forming part of the new funding arrangements, referred to in paragraph 2 of decisions 2/CP.27 and 2/CMA.4, pursuant to paragraphs 11–16 of annex II to decisions -/CP.28¹⁹ and -/CMA.5;²⁰

36. *Invites* the Santiago network secretariat to coordinate with the secretariat of the fund referred to in paragraph 3 of decisions 2/CP.27 and 2/CMA.4 in supporting developing countries particularly vulnerable to the adverse effects of climate change in seeking to access the fund through technical assistance and to contribute to coherence and complementarity with the fund by aligning the technical assistance it catalyses under the Santiago network to build capacity and support programmatic approaches of the funding arrangements, including a fund, referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4, as appropriate;

37. *Decides* that once the outstanding nominations for the Advisory Board of the Santiago network²¹ have been received by the UNFCCC secretariat, the nominees will be deemed elected at this session or these sessions of the governing body or bodies, in accordance with established practice;

38. *Notes* that considerations related to the governance of the Warsaw International Mechanism will continue at its sixth session (November 2024);²²

39. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the UNFCCC secretariat referred to in paragraphs 22 and 23 above;

40. *Requests* that the actions of the UNFCCC secretariat called for in this decision be undertaken subject to the availability of financial resources.

¹⁶ Noting that this does not set a precedent for making pledges to the Santiago network.

¹⁷ Decision entitled “Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4” adopted under agenda item 8(g) of the Conference of the Parties at its twenty-eighth session.

¹⁸ Decision entitled “Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4” adopted under agenda item 10(g) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

¹⁹ As footnote 16 above.

²⁰ As footnote 17 above.

²¹ In accordance with decision 12/CMA.4, paras. 10–13.

²² It is noted that discussions on the governance of the Warsaw International Mechanism did not produce an outcome; this is without prejudice to further consideration of this matter.

Annex

Memorandum of understanding between the Conference of the Parties to the United Nations Framework Convention on Climate Change and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, on the one hand, and the United Nations Office for Disaster Risk Reduction and the United Nations Office for Project Services, on the other, regarding the hosting of the Santiago network secretariat

[English only]*

This memorandum of understanding (MOU) is concluded between the Conference of the Parties to the United Nations Framework Convention on Climate Change (COP) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) (hereinafter referred to as the governing body or bodies¹), on the one hand, and the United Nations Office for Disaster Risk Reduction (UNDRR) and the United Nations Office for Project Services (UNOPS) (hereinafter each referred to as “the Party” and collectively referred to as “the Parties”), on the other, regarding the hosting of the secretariat of the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

Preamble

Whereas, the CMA, by decision 2/CMA.2, noted by the COP in decision 2/CP.25, established, as part of the Warsaw International Mechanism, the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change,

Whereas, the mission of the Santiago network is to catalyse the technical assistance of relevant organizations, bodies, networks and experts for the implementation of relevant approaches for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change at the local, national and regional level in developing countries that are particularly vulnerable to the adverse effects of climate change,

Whereas, the CMA by decision 19/CMA.3, endorsed by the COP in decision 17/CP.26, decided the functions of the Santiago network,² which include facilitating the consideration of a wide range of topics relevant to averting, minimizing and addressing loss and damage approaches, including but not limited to current and future impacts, priorities and actions related to averting, minimizing and addressing loss and damage, pursuant to decisions 3/CP.18 and 2/CP.19, the areas referred to in Article 8, paragraph 4, of the Paris Agreement and the strategic workstreams of the five-year rolling workplan of the Executive Committee of the Warsaw International Mechanism (hereafter referred to as the “Executive Committee”),

* To be made available in all six official languages in the report on the session.

¹ Nothing in this MOU prejudices the views of the Parties to the Convention or the views of the Parties to the Paris Agreement or prejudices outcomes on matters related to the governance of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts. This is without prejudice to further consideration of this matter.

² Decision 19/CMA.3, para. 9, with the decision endorsed by the COP in decision 17/CP.26.

Whereas, the CMA by decision 12/CMA.4, endorsed by the COP in decision 11/CP.27, adopted the terms of reference of the Santiago network (hereinafter referred to as the “terms of reference”) and decided that as part of its structure, the Santiago network will have a hosted secretariat, to be known as the Santiago network secretariat, an Advisory Board and a network of member organizations, bodies, networks and experts,³

Whereas, UNDRR and UNOPS submitted a joint proposal dated 31 March 2023 (hereinafter referred to as “the Proposal”) regarding the hosting of the Santiago network secretariat,

Whereas, UNDRR aims to substantially reduce the risk and losses in lives, livelihoods and health and in the economic, physical, social, cultural and environmental assets of persons, businesses, communities and countries as part of its mandate to support the implementation, follow-up and review of the Sendai Framework for Disaster Risk Reduction 2015–2030,

Whereas, UNOPS is an operational arm of the United Nations established by United Nations General Assembly decision 48/501 of 19 September 1994 and acts as a central resource for the United Nations system in procurement, contracts management and other capacity development activities, as well as providing efficient, cost-effective services to partners in its specialized areas,

Whereas, the CMA, [by decision -/CMA.5, endorsed by decision -/CP.28], selected the Proposal for the hosting of the Santiago network secretariat,

Whereas, UNOPS confirms that it has the necessary authorization to enter into this MOU,

Whereas, the United Nations General Assembly by decision entitled “...”,⁴ at its 78th session, authorized UNDRR to enter into this MOU,

Whereas, the UNFCCC Executive Secretary is authorized by the governing body or bodies to sign this MOU on behalf of the governing body or bodies,

NOW THEREFORE the Parties to this MOU have agreed to the following:

I. Purpose

1. The purpose of this MOU is to stipulate the terms of the relationship between the governing body or bodies and UNDRR and UNOPS with respect to the hosting of the Santiago network secretariat in accordance with [decision -/CMA.5, endorsed by the COP in decision -/CP.28].

II. Role and responsibilities of the governing body or bodies⁵

2. The Santiago network secretariat shall be accountable to and operate under the guidance of the governing body or bodies through the Advisory Board of the Santiago network (hereinafter referred to as the Advisory Board).

³ Decision 12/CMA.4, paras. 3 and 8, with the decision endorsed by the COP in decision 11/CP.27.

⁴ The decision will be available after the conclusion of the 78th session of the United Nations General Assembly.

⁵ Nothing in this MOU prejudices the views of the Parties to the Convention or the views of the Parties to the Paris Agreement or prejudices outcomes on matters related to the governance of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts. This is without prejudice to further consideration of this matter.

3. The governing body or bodies shall consider the joint annual report of the Santiago network and the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts (hereinafter referred to as the “Executive Committee”), submitted through the subsidiary bodies in accordance with paragraph 19 of annex I to decision 12/CMA.4, endorsed by decision 11/CP.27, and other future decisions of the governing body or bodies, and provide guidance thereon.

4. In taking decisions that would affect the hosting of the Santiago network secretariat, the governing body or bodies shall take into consideration any views and information provided by UNDRR and UNOPS as host of the Santiago network secretariat.

III. Role and responsibilities of the Advisory Board of the Santiago network

5. The members of the Advisory Board shall be elected in accordance with decision 12/CMA.4, endorsed by decision 11/CP.27.

6. The Advisory Board shall provide guidance and oversight to the Santiago network secretariat on the effective implementation of the functions of the Santiago network in accordance with its terms of reference.⁶

IV. Role and responsibilities of the United Nations Office for Disaster Risk Reduction and the United Nations Office for Project Services

7. UNDRR and UNOPS will host the Santiago network secretariat as a dedicated secretariat in accordance with the provisions of this MOU and the terms of reference, as well as with their respective legal and regulatory frameworks, including regulations, rules and procedures. Cooperation between UNDRR and UNOPS will be addressed in a separate agreement between the two organizations.

8. UNDRR and UNOPS shall make regional and subregional UNDRR offices in all United Nations geographical regions available, as appropriate, to serve as designated units for providing relevant services and support for catalysing effective and timely technical assistance in developing countries that are particularly vulnerable to the adverse effects of climate change.

9. UNOPS, in consultation with UNDRR, shall design a lean, cost-effective organizational structure and provide the necessary administrative and infrastructural support for the effective functioning of the Santiago network secretariat, in accordance with relevant UNOPS regulations, rules and procedures, and subject to the financing provided pursuant to section VII below.

10. UNOPS shall appoint, in consultation with UNDRR, subject to the endorsement of the Advisory Board⁷ and pursuant to the Staff Regulations and Rules of the United Nations,⁸ the Director of the Santiago network secretariat through a merit-based, open and transparent process.

11. UNOPS shall appoint, in consultation with UNDRR and in accordance with technical guidance from UNDRR, pursuant to the Staff Regulations and Rules of the United Nations,

⁶ Decision 12/CMA.4, annex I.

⁷ In accordance with decision 12/CMA.4, annex I, para. 7(g).

⁸ Available at <https://digitallibrary.un.org/record/3930354>.

consistent with paragraph 33 below, a small core team of professional and administrative staff, managed by the Director, to support the Santiago network secretariat in meeting its responsibilities and performing its functions efficiently and effectively.

12. UNDRR will provide the Santiago network secretariat with technical backstopping and expertise in the domain of averting, minimizing and addressing loss and damage consistently with the guidelines for preventing potential and addressing actual and perceived conflicts of interest in relation to the Santiago network (see para. 15 below).

13. UNDRR and UNOPS shall provide in-kind and other support for the Santiago network secretariat to carry out its roles and responsibilities, as set out in the terms of reference of the Santiago network.

14. UNDRR and UNOPS shall provide periodic updates on matters regarding the Santiago network secretariat, and the Santiago network secretariat shall make this information available in the annual report prepared in accordance with paragraph 19 of annex I to decision 12/CMA.4, endorsed by decision 11/CP.27.

15. UNDRR and UNOPS shall implement the guidelines preventing potential and addressing actual and perceived conflicts of interest in relation to the Santiago network, including any conflicts of interest that may arise when organizations, bodies, networks and experts are engaged in providing technical support to the Santiago network secretariat while responding to technical assistance requests, or when the host of the Santiago network secretariat is responding as an organization, body, network or expert to technical assistance requests, which shall be approved by the Advisory Board at its 1st meeting.

16. UNDRR and UNOPS shall provide support to the work of the Advisory Board and ensure that the necessary arrangements are in place for the meetings of the Advisory Board, including privileges and immunities for members of the Board in line with existing practice.

17. The respective heads of UNDRR and UNOPS shall be responsible for the execution of the functions of UNDRR and UNOPS under this MOU in accordance with their respective legal and regulatory frameworks, including their regulations, rules, policies and procedures. UNDRR and UNOPS shall be legally responsible for any allegations, claims and/or damages arising from the activities performed pursuant to this MOU in the event of gross negligence or wilful misconduct on the respective parts of UNDRR and UNOPS and their personnel.

V. Role and functions of the Santiago network secretariat

18. The Santiago network secretariat shall operate within its terms of reference⁹ and shall be accountable to and operate under the guidance of the Advisory Board and in accordance with relevant decisions of the governing body or bodies.

19. The Santiago network secretariat shall facilitate the implementation of the functions of the network and shall manage its day-to-day operations in accordance with decision 12/CMA.4, paragraph 6, endorsed by decision 11/CP.27, and other relevant decisions of the governing body or bodies.

20. The Santiago network secretariat shall elaborate modalities and procedures for the network under the guidance of and by the approval of the Advisory Board.¹⁰

⁹ Decision 12/CMA.4, annex I, chap. IV.A.

¹⁰ Decision 12/CMA.4, para. 17.

21. The Santiago network secretariat shall develop and execute a work programme, to be approved by the Advisory Board, building on synergies with the five-year rolling workplan of the Executive Committee.¹¹

22. The Santiago network secretariat shall manage and direct the disbursement of funds provided for the network consistently with UNOPS and UNDRR respective fiduciary principles and standards that promote a high level of integrity.

23. The Santiago network secretariat shall make use of regional and subregional United Nations offices in all United Nations geographical regions, as appropriate, to serve as designated units to provide relevant services and support for catalysing effective and timely technical assistance in developing countries particularly vulnerable to the adverse effects of climate change.

24. The Santiago network secretariat shall prepare, under the guidance of the Advisory Board, an annual report on the activities of the Santiago network secretariat and the Santiago network and on the performance of their respective functions for consideration and approval by the Advisory Board.¹² The annual report shall include the elements referred to in paragraph 18 of annex I to decision 12/CMA.4, endorsed by decision 11/CP.27.

25. The Santiago network secretariat shall report annually to the Advisory Board information on the in-kind and other support provided by UNDRR and UNOPS that has contributed to its ability to carry out its roles and responsibilities, as set out in the terms of reference.

26. The Santiago network secretariat shall administer, through UNOPS, and where required, UNDRR, in accordance with their respective regulations, rules and procedures, the funds that will be provided to the Santiago network to support technical assistance for the implementation of relevant approaches to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change in developing countries that are particularly vulnerable to those effects in support of the functions of the Santiago network, including the engagement of appropriate organizations, bodies, networks and experts. The funds will be managed in accordance with the respective regulations and rules of UNOPS and UNDRR, as applicable.

27. The Santiago network secretariat shall carry out financial management, auditing and reporting functions and implement a robust accountability system, sound financial systems of international standard, and a fiduciary record that ensures the correct, impartial administering and disbursement of funds. The annual financial audit, in accordance with the UN one audit principle, shall be carried out in accordance with UNOPS regulations, rules and policies regarding audit, and will be made available to the Advisory Board and the funding sources within six months of the closure of the financial year.

28. The Santiago network secretariat shall ensure the coordination and collaboration of the work of the Santiago network with relevant UNFCCC constituted bodies, in particular the Executive Committee, as well as exploring synergies with other initiatives and networks.

VI. Role and functions of the Director and staff of the Santiago network secretariat

29. The Director of the Santiago network secretariat shall provide strategic leadership to the network and manage its secretariat.

¹¹ Decision 12/CMA.4, annex I, chap IV.B.

¹² Decision 12/CMA.4, annex I, chap. VIII.

30. The Director shall have a fixed term of office no longer than the term of the MOU, which may be renewed subject to endorsement by the Advisory Board.

31. The Director shall be accountable to the Executive Director of UNOPS for administrative issues relating to the administrative effectiveness and efficiency of the Santiago network secretariat in accordance with relevant UNOPS regulations, rules and procedures, and to the Advisory Board for the effective implementation of the functions of the Santiago network. UNDRR may provide technical advice to the Director, as needed.

32. The Director shall serve as the secretary to the Advisory Board and be responsible for facilitating and providing support for its work.

33. The Director shall facilitate timely recruitment of the staff of the secretariat in line with the terms of reference.

VII. Financial arrangements of the Santiago network secretariat

34. The costs associated with the Santiago network secretariat and the mobilization of the services of the network will be funded consistent with decision 1/CMA.3, paragraph 70, and decision 12/CMA.4, paragraph 6, subject to separate funding agreements to be entered into on behalf of the Santiago network secretariat by UNDRR and/or UNOPS as applicable, and the funding sources, and in-kind and other support from UNDRR and UNOPS as outlined in the Proposal.

35. UNDRR and UNOPS shall ensure that the Santiago network and its secretariat are able to receive the required financial and other support from a wide variety of sources through both UNDRR and UNOPS to implement the terms of reference.

36. For the implementation of the workplan of the Santiago network secretariat, a management fee will be applied on the overall budget in accordance with the relevant UNOPS regulations and rules on cost recovery for its services.

37. UNDRR will manage any dedicated funding received in accordance with the United Nations regulations and rules for the management of voluntary contributions and will recover any direct cost incurred while hosting the Santiago network secretariat, according to its rules and regulations.

VIII. Review of the Santiago network secretariat

38. The Santiago network secretariat shall commission one independent review of the performance of the network, including sustainability and sources of funding, adequacy of funding levels relative to technical assistance requests, timelines, effectiveness, engagement, gender-responsiveness and delivery of technical assistance to communities particularly vulnerable to the adverse effects of climate change, in a timely manner so that the findings of the review can feed into the subsequent review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts¹³ for determining the need for further independent reviews of the performance of the Santiago network.¹⁴

¹³ Decision 2/CMA.2, para. 46.

¹⁴ Decision 12/CMA.4, annex I, para. 20.

IX. Implementation of this memorandum of understanding

39. The Advisory Board, UNDRR and UNOPS may agree on further arrangements for the implementation of this MOU in line with future decisions of the governing body or bodies and report thereon to the governing body or bodies. Future arrangements for the implementation of this MOU do not in any way amend the existing provisions of this MOU.

40. Nothing in or relating to this MOU will be deemed a waiver, express or implied, of any of the privileges and immunities of the United Nations, including its subsidiary organs.

X. Dispute settlement

41. The governing body or bodies, through the Advisory Board, and as facilitated by the UNFCCC secretariat, and UNDRR and UNOPS shall make their best efforts to amicably resolve any disputes, controversies or claims arising out of or relating to this MOU, including through use of mutually agreed dispute resolution methods.

XI. Entire agreement

42. Any annex to this MOU that is concluded in the future will be considered an integral part of this MOU. References to this MOU will be construed as including any annexes, as varied or amended in accordance with the terms of this MOU. This MOU represents the complete understanding between the Parties.

XII. Interpretation

43. This MOU will be interpreted in accordance with relevant decisions of the governing body or bodies and the legal and regulatory framework of UNOPS and UNDRR, as applicable, including the regulations, rules, policies and procedures of the United Nations Secretariat.

44. Any Party's failure to request the implementation of a provision of this MOU will not constitute a waiver of that or any other provision of this MOU.

XIII. Term of this memorandum of understanding

45. The initial term of this MOU shall be five years from its entry into force, with five-year renewal periods, if so decided by the governing body or bodies and UNDRR and UNOPS.

XIV. Notification and amendment

46. Each Party will promptly notify the other in writing of any anticipated or actual material changes that will affect the execution of this MOU.

47. The Parties may amend this MOU by mutual written agreement.

XV. Entry into force

48. This MOU will enter into force upon the last date of signature by the duly authorized representatives of the Parties.

XVI. Termination

49. Subject to section XIII above, either Party may terminate this MOU by giving one year's prior written notice to the other Party. The termination shall come into effect one year from the date of the receipt of such a communication.

50. Following the termination of this MOU, UNDRR and UNOPS shall take all necessary action to conclude their operations relating to the Santiago network secretariat in an expeditious manner. Any termination of this MOU will be without prejudice to any other rights and obligations of the Parties accrued prior to the date of the termination under this MOU or any legal instrument executed pursuant to this MOU.

Draft decision -/CMA.5

Matters relating to the Standing Committee on Finance

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

Recalling Article 2, paragraph 1(c), and Article 9 of the Paris Agreement,

Also recalling decisions 1/CP.21, paragraphs 53 and 63, 11/CP.25, 5/CP.26, 14/CMA.1, 5/CMA.2, 11/CMA.3 and 14/CMA.4,

Further recalling decision 1/CMA.4, paragraph 42,

1. *Affirms* decision -/CP.28;¹
2. *Welcomes* the establishment of the framework for the global goal on adaptation, referred to in decision -/CMA.5,² and *invites* the Standing Committee on Finance to consider including available data and information relevant for the implementation of the framework in the second report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement;
3. *Requests* the Standing Committee on Finance to include in its sixth Biennial Assessment and Overview of Climate Finance Flows information reported in biennial communications under Article 9, paragraph 5, of the Paris Agreement, as appropriate;
4. *Also requests* the Standing Committee on Finance to report to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024) on progress in implementing its workplan for 2024;³
5. *Further requests* the Standing Committee on Finance to consider the guidance provided to it in other relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

I. Article 2, paragraph 1(c), of the Paris Agreement

6. *Notes with appreciation* the synthesis of views regarding ways to achieve Article 2, paragraph 1(c), of the Paris Agreement;⁴
7. *Also notes with appreciation* the report by the secretariat on 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 Agreement⁵ and *takes note* of the recommendations therein proposed by the Presidency of the twenty-seventh session of the Conference of the Parties;
8. *Decides* to continue and strengthen the Sharm el-Sheikh dialogue between Parties, relevant organizations and stakeholders to exchange views on and enhance understanding of the scope of Article 2, paragraph 1(c), of the Paris Agreement and its complementarity with Article 9 of the Paris Agreement referred to in decision 1/CMA.4, paragraph 68, including with regard to the operationalization and implementation of Article 2, paragraph 1(c), in 2024 and 2025, recognizing the significant scale of investment needed to keep the global average temperature rise to well below 2 °C above pre-industrial levels and to pursue efforts to limit

¹ Draft decision entitled “Matters relating to the Standing Committee on Finance” proposed under agenda item 8(b) of the Conference of the Parties at its twenty-eighth session.

² Draft decision entitled “xx” proposed under agenda item 8(a) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

³ FCCC/CP/2023/2–FCCC/PA/CMA/2023/8, annex II.

⁴ FCCC/CP/2023/2/Add.3–FCCC/PA/CMA/2023/8/Add.3.

⁵ FCCC/PA/CMA/2023/7/Rev.1.

the temperature increase to 1.5 °C above pre-industrial levels, and to adapt to the adverse impacts of climate change and foster climate-resilient and low greenhouse gas emission development, including in the context of sustainable development and efforts to eradicate poverty;

9. *Also decides* that the dialogue referred to in paragraph 8 above is to be facilitated by two co-chairs, one from a developed country and one from a developing country, appointed, in consultation with the respective constituencies, by the President of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session;

10. *Requests* the secretariat, under the guidance of the co-chairs of the dialogue, to organize at least two workshops per year with a view to engaging a broad range of relevant stakeholders and to prepare a report on each workshop;

11. *Invites* Parties, constituted bodies under the Convention and the Paris Agreement, the operating entities of the Financial Mechanism, climate finance institutions, observers and observer organizations, and other stakeholders, particularly from the private sector, to submit via the submission portal⁶ by 31 March 2024 their views on the issues to be addressed during the workshops;

12. *Requests* the co-chairs of the dialogue, in convening the workshops, to take into consideration the submissions referred to in paragraph 11 above and the reports on the workshops referred to in paragraph 10 above, and to facilitate the participation of a broad range of relevant stakeholders;

13. *Also requests* the co-chairs of the dialogue to prepare a report on the deliberations under the Sharm el-Sheikh dialogue in 2024 and 2025 for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth and seventh (November 2025) sessions respectively;

14. *Further requests* the co-chairs of the dialogue to prepare, as part of their report in 2025, a synthesis of all work undertaken under the Sharm el-Sheikh dialogue for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session with a view to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session deciding on a way forward with regard to its deliberations on this matter;

II. Adaptation finance

15. *Recognizes* the urgent need to scale up adaptation finance and *notes* the relevant information contained in the technical report on the doubling of adaptation finance;⁷

16. *Also notes* the executive summary of the report on the doubling of adaptation finance⁸ and the recommendations therein and *encourages* Parties to consider implementing those recommendations, as appropriate;

17. *Invites* developed country Parties to continue to enhance transparency regarding their effort to double adaptation finance, including by, as appropriate, providing relevant information on a baseline for the doubling of adaptation finance;

III. Article 4, paragraph 5, of the Paris Agreement

18. *Requests* the Standing Committee on Finance to consider Article 4, paragraph 5, of the Paris Agreement in implementing its relevant mandates and workplan;

19. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 8–14 above;

⁶ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

⁷ Standing Committee on Finance. 2023. *Report on the doubling of adaptation finance*. Bonn: UNFCCC. Available at <https://unfccc.int/SCF>.

⁸ FCCC/CP/2023/2/Add.1–FCCC/PA/CMA/2023/8/Add.1.

20. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

Draft decision -/CMA.5

Guidance to the Green Climate Fund

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

1. *Recommends* that the Conference of the Parties at its twenty-eighth session transmit to the Green Climate Fund the guidance contained in paragraphs 2–6 below;¹
2. *Welcomes* the report of the Green Climate Fund to the Conference of the Parties at its twenty-eighth session and its addendum,² including the information on action taken by the Board of the Green Climate Fund in response to guidance received from the Conference of the Parties;
3. *Also welcomes* the programmatic priorities and targets in the Strategic Plan for the Green Climate Fund 2024–2027³ and *encourages* the Board to expedite their implementation;
4. *Requests* the Board to continue its consideration, with a view to approving policy proposals, to support results-based payments for activities referred to in decision 1/CP.16, paragraph 70, in accordance with Article 5, paragraph 2, of the Paris Agreement, consistent with the provisions in paragraphs 35 and 55 of the Governing Instrument for the Green Climate Fund;
5. *Also requests* the Board to take into consideration the framework for the global goal on adaptation referred to in decision -/CMA.5⁴ and explore ways to assist Parties in fully and effectively implementing the goal, in line with the existing investment, results framework and funding windows and structures of the Green Climate Fund;
6. *Urges* the Board to continue its efforts to enhance access to climate finance in a predictable manner to address the needs and priorities of developing country Parties, in particular for the least developed countries and small island developing States, in the context of their national climate strategies and plans.

¹ In accordance with decision 1/CP.21, para. 61.

² FCCC/CP/2023/8 and Add.1.

³ Contained in annex III to GCF document GCF/B.36/21.

⁴ Draft decision entitled “xx” proposed under agenda item 8(a) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

Draft decision -/CMA.5

Guidance to the Global Environment Facility

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

Recalling Article 13, in particular paragraph 14, of the Paris Agreement, which states that support shall be provided to developing countries for the implementation of that Article,

Also recalling Article 13, in particular paragraph 15, of the Paris Agreement, which states that support shall also be provided for the building of transparency-related capacity of developing country Parties on a continuous basis,

1. *Recommends* that the Conference of the Parties at its twenty-eighth session transmit to the Global Environment Facility the guidance contained in paragraphs 2–12 below;
2. *Welcomes* the support provided in accordance with Article 13 of the Paris Agreement through the Global Environment Facility to developing countries in relation to their implementation of the enhanced transparency framework during the reporting period (1 July 2022 to 30 June 2023), including support for:
 - (a) Preparing biennial transparency reports, including through the combined application process for preparing multiple biennial transparency reports and the expedited process for projects related to biennial transparency reports;
 - (b) Implementing 89 projects under the Capacity-building Initiative for Transparency in 87 countries aimed at building national capacity to implement the enhanced transparency framework;
3. *Underlines* the importance of providing adequate and predictable support to developing countries for preparing biennial transparency reports;
4. *Encourages* the Global Environment Facility to continue efforts to provide, in an expeditious manner, adequate, predictable and timely financial support to developing countries for preparing biennial transparency reports, and to enhance collaboration with its implementing agencies to promote timely delivery of support;
5. *Underscores* the importance of the Global Environment Facility exploring alternative programming modalities, procedures and processes for facilitating and expediting access to financial resources for enabling activities;
6. *Encourages* the Global Environment Facility to include in its annual report to the Conference of the Parties at its twenty-ninth session (November 2024) information on lessons learned with respect to enabling activities, in particular the costs, access modalities and delivery of support to prepare the first biennial transparency reports;
7. *Requests* the Global Environment Facility in administering the Least Developed Countries Fund and the Special Climate Change Fund to take into account, in the context of its adaptation strategy, the global goal on adaptation framework referred to in decision -/CMA.5,¹ and to explore ways to support Parties in achieving the goal;
8. *Encourages* the Global Environment Facility to consider including in its annual report to the Conference of the Parties information on support provided for research development and demonstration;

¹ Draft decision entitled “xx” proposed under agenda item 8(a) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

9. *Also encourages* the Global Environment Facility to further explore ways to provide support for assessing developing countries' needs and priorities in a country-driven manner, including technology and capacity-building needs, and for translating climate finance needs into action;
10. *Further encourages* the Global Environment Facility to further strengthen its approach to mobilizing private finance, including through blended finance, with a view to de-risking scalable projects in developing countries and contributing to achieving the goals of the Paris Agreement;
11. *Encourages* the Global Environment Facility to participate in the workshops referred to in paragraph 14 of decision -/CMA.5;²
12. *Requests* the Global Environment Facility to consider ways to enhance the institutional capacity of developing country Parties to assist them in meeting their reporting requirements under the Paris Agreement in accordance with its Article 13, in the context of its enabling activities, and to report thereon in its annual report to the Conference of the Parties at its twenty-ninth session.

² Draft decision entitled "Provision of financial and technical support to developing country Parties for reporting and capacity-building" proposed under agenda item 7 of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

Draft decision -/CMA.5

Matters relating to the Adaptation Fund

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

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 and 4/CMP.17,

Also recalling decisions 13/CMA.1 and 1/CMA.3, paragraph 18,

1. *Welcomes* the annual report of the Adaptation Fund Board for 2023, 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 approval of an implementation plan² for the Medium-Term Strategy of the Adaptation Fund for 2023–2027³ that focuses on promoting locally led adaptation, scaling up projects and replicating their results, and strengthening linkages and synergies between the Strategy’s pillars of action, innovation, and learning and sharing;
 - (b) The adoption of a resource mobilization target for 2023 of USD 300 million, to come from a greater number of contributors than in the previous year;
 - (c) The adoption of an enhanced proposal submission process to expedite the review of the increasing number of funding proposals and enable implementing entities to submit proposals under all funding windows of the Adaptation Fund on a rolling basis;
 - (d) Cumulative receipts of USD 1,517.20 million, as at 30 June 2023, into the Adaptation Fund Trust Fund, comprising USD 214.92 million from the monetization of certified emission reductions, USD 1,232.96 million from contributions and USD 69.31 million from investment income earned on the Trust Fund balance;
 - (e) Contributions of USD 282.15 million, of which USD 3.12 million from the monetization of certified emission reductions, USD 250.97 million from additional contributions and USD 28.06 million from investment income, received between 1 July 2022 and 30 June 2023;
 - (f) New pledges amounting to USD 187.74 million from 15 contributors received as at 10 December 2023 towards the Adaptation Fund resource mobilization target for 2023 of USD 300 million, to come from more than the 17 contributors in 2022;
 - (g) Outstanding pledged contributions from previous years of USD 148.27 million as at 7 December 2023, of which USD 67.79 million under signed agreements;
 - (h) An increase in cumulative project and programme approvals of approximately 14 per cent, to USD 1,060.75 million, between 1 July 2022 and 30 June 2023;
 - (i) The development of options for an Adaptation Fund policy on safeguarding against sexual exploitation and abuse and sexual harassment;⁴
 - (j) The continued implementation of the updated gender policy and action plan of the Adaptation Fund;

¹ FCCC/KP/CMP/2023/2–FCCC/PA/CMA/2023/6 and Add.1.

² See Adaptation Fund Board document AFB/B.40/5/Rev.1.

³ See Adaptation Fund Board document AFB/B.39/5/Rev.2.

⁴ See Adaptation Fund Board document AFB/B.41/8/Rev.1.

(k) The continued enhancement of complementarity and coherence with other climate funds and building of linkages with other constituted bodies under the Convention and the Paris Agreement;

(l) The consideration of options for reducing the carbon footprint of the Adaptation Fund;

(m) The development of knowledge products and learning activities;⁵

3. *Welcomes* the financial pledges made towards the Adaptation Fund resource mobilization target for 2023 of USD 300 million, to come from more than the 17 contributors in 2022, by the Governments of Austria, Denmark, France, Germany, Iceland, Ireland, Luxembourg, Norway, the Republic of Korea, Spain, Sweden and Switzerland, as well as the governments of the Brussels and Walloon Regions of Belgium and the provincial government of Quebec, equivalent to USD 187.74 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 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. *Stresses* 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 decision 1/CMA.3, paragraph 18;

9. *Acknowledges* the work of the Adaptation Fund in relation to concrete adaptation action in developing country Parties and in particular the least developed countries and small island developing States, and *requests* the Adaptation Fund Board to continue supporting such action;

10. *Invites* the Adaptation Fund Board to continue to enhance access to the Fund and country ownership by:

(a) Considering strengthening the readiness activities for national implementing entities, considering their long-term capacity-building needs;

(b) Enhancing the accreditation and project and programme approval processes;

(c) Enhancing engagement between regional implementing entities and developing countries on regional, multi-country project design and implementation;

11. *Notes with appreciation* the information in the report referred to in paragraph 1 above on aggregated actual results of projects and programmes funded by the Adaptation Fund, in particular across the Fund's five core indicators, and the qualitative analysis of successes, challenges and lessons learned and *requests* the Adaptation Fund Board to continue providing such information on an annual basis;

⁵ Including a training course on enhanced direct access; a study on the role of national financial institutions and trust funds in providing climate adaptation – lessons learned from the Adaptation Fund; a study on strengthening resilience through disaster risk reduction and early warning systems; an event during the Adaptation Futures 2023 Conference in Montreal, Canada; a project monitoring mission in Peru; and participation in the 2023 RedLAC Congress in Cusco, Peru.

12. *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;
13. *Welcomes* the progress of implementation of the updated gender policy and action plan of the Adaptation Fund and the commencement of the pilot phase of application of the Adaptation Fund gender scorecard and *requests* the Adaptation Fund Board to increase the gender-responsiveness of the resources provided by the Adaptation Fund;
14. *Encourages* the Adaptation Fund Board to consider, in line with its mandate and decision 1/CMP.3, providing support for country-driven adaptation projects and programmes in developing country Parties that are particularly vulnerable to the adverse effects of climate change with a view to assisting them in enhancing implementation of their national adaptation plans and adaptation components of nationally determined contributions and other voluntary adaptation planning processes and *requests* the Board to include information in its annual report to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its nineteenth session (November 2024) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024) on the rates of use of the increased cap on allocation per country;⁶
15. *Welcomes* the work of the Adaptation Fund Board on complementarity and coherence with other multilateral climate funds with respect to accreditation and other areas of operations⁷ and *encourages* the Board to continue this work with a view to simplifying its access modalities, as appropriate;
16. *Also welcomes* the 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;
17. *Recalls* paragraph 7 of decision 3/CMP.16, which confirms that Parties to the Paris Agreement are eligible for membership on the Adaptation Fund Board;
18. *Encourages* the Adaptation Fund Board to continue its consideration of its rules of procedure in the context of serving the Paris Agreement, including after the Subsidiary Body for Implementation has concluded consideration of matters related to membership of the Adaptation Fund Board;
19. *Also encourages* the Adaptation Fund Board to report on its work related to implementing its mandates in decisions 1/CMP.14 and 13/CMA.1 in its annual report to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its nineteenth session and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session.

⁶ See Decision 13/CMA.3, para. 5.

⁷ 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 -/CMA.5

Matters relating to finance

New collective quantified goal on climate finance

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

Recalling decisions 1/CP.21, paragraph 53, 14/CMA.1, 9/CMA.3 and 5/CMA.4,

1. *Re-emphasizes* that deliberations on setting the new collective quantified goal on climate finance will conclude in 2024 and *decides* to transition to a mode of work to enable the development of a draft negotiating text for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024), noting that this does not set a precedent for other processes;
2. *Notes with appreciation* the work of the co-chairs of the ad hoc work programme on the new collective quantified goal on climate finance in 2023, *takes note* of the annual report on the ad hoc work programme by the co-chairs,¹ including the summary and key findings of the technical expert dialogues in 2023 and the overview of possible options identified during the technical expert dialogues, and *encourages* Parties and all stakeholders to continue to work in a constructive and inclusive manner in 2024;
3. *Acknowledges* the significant progress made under the ad hoc work programme in 2023 and *expresses gratitude* to the co-chairs for their leadership and efforts to strengthen the ad hoc work programme in 2023;
4. *Notes with appreciation* the deliberations at the 2023 high-level ministerial dialogue on the new collective quantified goal on climate finance and *takes note* of the summary of those deliberations prepared by the President of the fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, including the recommendations therein;²
5. *Expresses gratitude* for the support provided for the work under the ad hoc work programme in 2023;
6. *Decides* on the continuation of the current co-chairs of the ad hoc work programme in 2024 in order to ensure continuity of the process;
7. *Acknowledges* the need for the ad hoc work programme to build on the technical work conducted and the submissions made thereunder and allow for deliberations among Parties that are conducive to the development of a draft negotiating text for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session;
8. *Requests* the co-chairs to include in their annual report, to be issued no later than four weeks prior to the sixth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, a substantive framework for a draft negotiating text capturing progress made for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at that session;

¹ FCCC/PA/CMA/2023/11 and Add.1.

² FCCC/PA/CMA/2023/INF.1.

9. *Decides*, with respect to the technical expert dialogues referred to in paragraph 5 of decision 9/CMA.3, to conduct at least three technical expert dialogues in 2024 to allow for in-depth technical discussions on the elements of the new collective quantified goal on climate finance with a view to informing the meetings under the ad hoc work programme referred to in paragraph 10 below, with one dialogue to take place in advance of the sixtieth sessions of the subsidiary bodies (June 2024), one in conjunction with those sessions and one well before the sixth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, and two of the dialogues to be organized in separate regions with a view to facilitating inclusive and balanced geographical participation;

10. *Also decides* to conduct at least three meetings under the ad hoc work programme in 2024, back-to-back with the technical expert dialogues referred to in paragraph 9 above, to enable Parties to engage in developing the substantive framework for a draft negotiating text capturing progress made referred to in paragraph 8 above;

11. *Further decides* to conduct the meetings under the ad hoc work programme referred to in paragraph 10 above in an open-ended, inclusive and Party-driven manner open to observers, guided by the draft rules of procedure of the Conference of the Parties and its subsidiary bodies;³

12. *Requests* the co-chairs of the ad hoc work programme to:

a) Develop and make available, as soon as possible and no later than March 2024, a workplan for 2024, in accordance with paragraph 8 above and taking into account the submissions referred to in paragraph 13 below;

b) Continue to organize the technical expert dialogues in an open, transparent, participatory and inclusive manner, in line with paragraphs 1 and 8 of decision 9/CMA.3, with a view to providing specific technical input and facilitating broad participation of non-State actors, multilateral development banks, the private sector, civil society, youth, Indigenous Peoples, local communities, academia and external technical experts, aiming for balanced geographical representation;

c) Allow for, in preparing the substantive framework for a draft negotiating text capturing progress made referred to in paragraph 8 above, iterative development, taking into consideration the annual report of the co-chairs of the ad hoc work programme, submissions made in 2022–2023, the submissions referred to in paragraph 14 below, work undertaken in the context of the technical expert dialogues and the deliberations at the meetings under the ad hoc work programme, aiming to finalize the substantive framework for a draft negotiating text capturing progress made well in advance of the sixth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

d) Prepare a summary of the discussions at each technical expert dialogue and information on progress made at each meeting under the ad hoc work programme and the way forward following each meeting;

13. *Invites* Parties to submit views on issues to be addressed as part of the 2024 workplan referred to in paragraph 12(a) above via the submission portal⁴ by 31 January 2024;

14. *Also invites* Parties, constituted bodies under the Convention and the Paris Agreement, the operating entities of the Financial Mechanism, climate finance institutions, observers and other stakeholders, including from the private sector, to submit views in advance of each technical expert dialogue and meeting under the ad hoc work programme via the submission portal;

³ FCCC/CP/1996/2.

⁴ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

15. *Requests* the secretariat to prepare a compilation and synthesis of the submissions referred to in paragraph 14 above as input to the technical expert dialogues and meetings under the ad hoc work programme;
16. *Also requests* the secretariat to facilitate the inclusive participation of all Parties, in particular developing country Parties, in the work under the ad hoc work programme;
17. *Emphasizes* the need for effective, inclusive and meaningful political engagement, including but not limited to the high-level ministerial dialogue referred to in paragraph 18 below, well in advance of the sixth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;
18. *Decides* to convene the 2024 high-level ministerial dialogue on the new collective quantified goal on climate finance well before the sixth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement with a view to providing guidance for the deliberations on setting the new collective quantified goal on climate finance at that session;
19. *Also decides* to continue deliberations on setting the new collective quantified goal on climate finance and conclude those deliberations at its sixth session taking into consideration the annual report prepared under the authority of the co-chairs referred to in paragraph 8 above;
20. *Urges* the allocation of sufficient funding to enable the full and effective participation of developing country Parties in the meetings under the ad hoc programme and the technical experts dialogues in 2024;
21. *Requests* the secretariat to organize the meetings referred to in paragraphs 9 and 10 above in a cost-efficient manner;
22. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 9–12, 16, 18, and 21 above;
23. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources;
24. *Decides* to take into consideration and build on the outcome of the first global stocktake and the framework for the global goal on adaptation in its deliberations on the new collective quantified goal;
25. *Welcomes* the call to scale up ambition, adaptation and mitigation finance in line with the needs of developing countries referred to in decision -/CMA.5;⁵
26. *Confirms* that the deliberations on the scale and elements of the new collective quantified goal will take into consideration the exigent need to support implementation of current nationally determined contributions and national adaptation plans and adaptation communications, including those submitted as adaptation components of nationally determined contributions, increase and accelerate ambition, and reflect the evolving needs of developing country Parties, and the need for enhanced provision and mobilization of climate finance from a wide variety of sources and instruments and channels, recognizing the interlinkages between the different elements of the new collective quantified goal, including in particular how the structure will impact the scale.

⁵ Draft decision entitled “xx” proposed under agenda item 4 of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session.

Decision -/CMA.5

Enhancing climate technology development and transfer to support implementation of the Paris Agreement

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

Recalling Article 10 of the Paris Agreement,

1. *Also recalling* decision 1/CP.21, paragraphs 66 and 68, and decisions 15/CMA.1, 8/CMA.2, 15/CMA.3 and 19/CMA.4,

1. *Welcomes* the joint annual report of the Technology Executive Committee and the Climate Technology Centre and Network for 2023¹ and the progress of the implementation of the joint work programme of the Technology Mechanism for 2023–2027² and the technology framework;

2. *Also welcomes* the enhanced coordination and collaboration between the Technology Executive Committee and the Climate Technology Centre and Network, including through their adoption of new and improved modalities of work for advancing implementation of the joint work programme of the Technology Mechanism for 2023–2027 across their joint activities, including releasing the 2023 edition of their joint publication on technology and nationally determined contributions,³ and common areas of work;⁴

3. *Invites* the Technology Executive Committee and the Climate Technology Centre and Network to continue efforts to enhance the exchange of systematic feedback on their work, including by the Technology Executive Committee taking into consideration lessons learned in relation to the provision of technical assistance by the Climate Technology Centre and Network, and the Climate Technology Centre and Network taking into consideration the policy recommendations of the Technology Executive Committee in providing technical assistance to support implementation of the Paris Agreement;

4. *Welcomes* the engagement of the Technology Executive Committee and the Climate Technology Centre and Network with national designated entities to provide technical and logistical support to them,⁵ including through regional forums for national designated entities, and *invites* the Technology Executive Committee and the Climate Technology Centre and Network to report on the progress of the support provided;

5. *Also invites* Parties to explore ways of enhancing the provision of technical and logistical support to their national designated entities and improving national-level coordination, including of national designated entities with operational focal points of the Global Environment Facility, national designated authorities of the Green Climate Fund, and designated authorities and national implementing entities of the Adaptation Fund;

¹ FCCC/SB/2023/3.

² Available at <https://unfccc.int/tclear/tec/workplan>.

³ UNFCCC. 2023. Technology and Nationally Determined Contributions. Stimulating the Uptake of Technologies in Support of Nationally Determined Contribution Implementation. Available at <https://unfccc.int/tclear/tec/techandndc.html>.

⁴ Namely national systems of innovation, water–energy–food systems, energy systems, buildings and resilient infrastructure, business and industry, and technology needs assessments.

⁵Decision 20/CMA.4, para. 7.

6. *Notes* the Technology Mechanism initiative on artificial intelligence for climate action,⁶ the aim of which is to explore the role of artificial intelligence as a technological tool for advancing and scaling up transformative climate solutions for mitigation and adaptation action in developing countries, with a focus on the least developed countries and small island developing States, while also addressing the challenges and risks posed by artificial intelligence, such as energy consumption, data security and the digital divide;
7. *Requests* the Technology Executive Committee and the Climate Technology Centre and Network to implement the initiative referred to in paragraph 6 above in a manner that gives special attention to the capacity needs for its use and consider how it can support the implementation of technology needs assessment outcomes and the joint work programme of the Technology Mechanism for 2023–2027;
8. *Also requests* the Technology Executive Committee and the Climate Technology Centre and Network to enhance awareness of artificial intelligence and its potential role in, as well as its impacts on, the implementation of the outcomes of technology needs assessments and the joint work programme of the Technology Mechanism for 2023–2027;
9. *Notes* the insufficient transfer and deployment of technology in developing countries, *encourages* the Technology Executive Committee and the Climate Technology Centre and Network to continue collaborating with the operating entities of the Financial Mechanism and relevant financial institutions with a view to enhancing the capacity of developing countries to prepare project proposals and facilitating their access to available funding for technology development and transfer and to implement the results of their technology needs assessments and technical assistance of the Climate Technology Centre and Network, and strengthening the transfer and deployment of technology, and *calls for* regional balance in this work;
10. *Commends* the Technology Executive Committee and the Climate Technology Centre and Network on their continued efforts to mainstream gender considerations in the implementation of the joint work programme of the Technology Mechanism for 2023–2027, including the launch of the global roster of gender and climate change technology experts⁷ and the endorsement of the Climate Technology Centre and Network gender policy and action plan, and *invites* them to continue mainstreaming gender considerations in their work;
11. *Notes with appreciation* the information prepared by the Technology Executive Committee and the Climate Technology Centre and Network on their action taken in response to the mandates from the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session and the subsidiary bodies at their fifty-seventh sessions⁸ and *invites* the Technology Executive Committee and the Climate Technology Centre and Network to provide such information in their joint annual reports;
12. *Expresses appreciation* for the voluntary financial and other contributions received for the work under the Technology Mechanism and *encourages* the provision of enhanced support for that work through financial and other resources;
13. *Notes with concern* that gender balance in the composition of the Technology Executive Committee and the Advisory Board of the Climate Technology Centre and Network has not yet been achieved;

⁶ See https://unfccc.int/tclear/acl_users/MultiPAS/artificial_intelligence.

⁷ See <https://www.ctc-n.org/network/gender-climate-expert-roster>.

⁸ See the document entitled “Responses from the TEC and the CTCN to guidance from Parties in 2023”, available at <https://unfccc.int/tclear/tec/documents.html> (under annual reports and related documents).

14. *Welcomes* the finalization of the Climate Technology Centre and Network resource mobilization and partnership strategy for 2023–2027,⁹ which has the aim of diversifying the resources of the Climate Technology Centre and Network and ensuring its funding is adequate, predictable and flexible;

15. *Encourages* the Climate Technology Centre and Network, its host the United Nations Environment Programme, and the UNFCCC secretariat to collaborate on resource mobilization to ensure effective implementation of the joint work programme of the Technology Mechanism for 2023–2027 and *requests* the Technology Executive Committee and the Climate Technology Centre and Network to include information on the progress of their efforts in their next joint annual report;

16. *Acknowledges* the role of the Climate Technology Centre and Network Partnership and Liaison Office in enhancing interaction among national designated entities and with the Green Climate Fund, and in providing technical support to developing countries across the core service areas of the Climate Technology Centre and Network and *requests* the Climate Technology Centre and Network to include information on the major outcomes of and lessons learned by its partnership and liaison office in its annual reports;

17. *Notes with concern* that securing funding for implementing the mandates of the Technology Mechanism and its joint work programme for 2023–2027 remains a challenge, especially for the Climate Technology Centre and Network, and *encourages* the provision of enhanced support.

⁹ See Climate Technology Centre and Network Advisory Board document AB/2023/22/22.1, available at <https://www.ctc-n.org/calendar/events/22nd-ctcn-advisory-board-meeting> (under documents).

Decision -/CMA.5

Annual technical progress report of the Paris Committee on Capacity-building for 2023

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

Recalling decisions 3/CMA.2, 18/CMA.3 and 21/CMA.4,

1. *Welcomes* the annual technical progress report of the Paris Committee on Capacity-building for 2023¹ and *takes note* of the recommendations therein;²
2. *Invites* Parties, as appropriate, the operating entities of the Financial Mechanism, the constituted bodies under the Paris Agreement, United Nations organizations, observers and other stakeholders to consider the recommendations referred to in paragraph 1 above and to take any necessary action, as appropriate and in accordance with their mandates;
3. *Acknowledges* the progress of the Paris Committee on Capacity-building in implementing its workplan for 2021–2024,³ which is based on the priority areas and activities set out in the annex to decision 9/CP.25 and confirmed in paragraph 4 of decision 3/CMA.2;
4. *Welcomes* the work of the Paris Committee on Capacity-building in relation to enhancing coherence and coordination of capacity-building activities under the Paris Agreement, including its collaboration with constituted bodies and other stakeholders in this regard;
5. *Notes* that capacity gaps and needs still exist in developing countries pertaining to the implementation of the Paris Agreement and *recalls* Article 11.3 of the Paris Agreement;
6. *Invites* Parties and relevant institutions, as appropriate, to provide support and resources to the Paris Committee on Capacity-building for implementing its workplan for 2021–2024 in the light of the aim of the Committee established in decision 1/CP.21.

¹ FCCC/SBI/2023/14.

² FCCC/SBI/2023/14, chap. III.

³ FCCC/SBI/2020/13, annex I.

Decision -/CMA.5

Terms of reference for the second review of the Paris Committee on Capacity-building

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

Recalling decisions 1/CP.21, 9/CP.25, 3/CMA.2, 18/CMA.3 and 21/CMA.4,

1. *Decides* to conduct the second review of the progress and need for extension of the Paris Committee on Capacity-building at its sixth session (November 2024);
2. *Affirms*, in this context, decision -/CP.28;¹
3. *Adopts* the terms of reference for the second review of the Paris Committee on Capacity-building,² contained in the annex;
4. *Invites* Parties, the constituted bodies under the Convention and the Paris Agreement, the operating entities of the Financial Mechanism, representatives of relevant processes under the Paris Agreement, and non-Party stakeholders to submit via the submission portal³ by 29 February 2024 views on the second review of the Paris Committee on Capacity-building based on the terms of reference contained in the annex for consideration by the Subsidiary Body for Implementation at its sixtieth session (June 2024);
5. *Requests* the secretariat to prepare a synthesis report on the submissions referred to in paragraph 4 above for consideration by the Subsidiary Body for Implementation at its sixtieth session;
6. *Also requests* the Subsidiary Body for Implementation, at its sixtieth session, to initiate the second review of the Paris Committee on Capacity-building, in accordance with the terms of reference, taking into account the submissions referred to in paragraph 4 above and the synthesis report referred to in paragraph 5 above;
7. *Further requests* the Subsidiary Body for Implementation to complete its work on the second review of the Paris Committee on Capacity-building at its sixty-first session (November 2024) with a view to recommending a draft decision on the matter for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024).

¹ Draft decision entitled “Terms of reference for the second review of the Paris Committee on Capacity-building” proposed under supplementary provisional agenda item 18 of the Subsidiary Body for Implementation at its fifty-eighth session.

² Pursuant to decision 9/CP.25, paras. 12–13.

³ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

Annex

Terms of reference for the second review of the Paris Committee on Capacity-building

I. Mandate

1. At its twenty-fifth session, the Conference of the Parties (COP) decided to review, at COP 29 (November 2024), the progress and need for extension of the Paris Committee on Capacity-building (PCCB).¹
2. COP 25 requested the Subsidiary Body for Implementation (SBI) to initiate, at SBI 58, the preparation of the terms of reference for the second review of the PCCB with a view to COP 28 agreeing on the final terms of reference.²
3. COP 28 invited the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) to participate in the second review of the PCCB at CMA 6 (November 2024). At CMA 5, the CMA decided to also conduct the second review of the PCCB, at CMA 6.
4. COP 28 and CMA 5 requested SBI 60 (June 2024) to initiate the second review of the PCCB.

II. Objective

5. The objective of the second review is to assess the progress of the PCCB towards achieving its overall aim set out in decision 1/CP.21, paragraph 71, and affirmed in decision 3/CMA.2, paragraph 3, and in addressing its priority areas and activities set out in decision 9/CP.25, paragraph 9 and annex, and affirmed in decision 3/CMA.2, paragraph 4, as well as the need for its extension.

III. Scope

6. The review will cover the progress and need for extension of the PCCB.

IV. Sources of information

7. The review will draw upon, inter alia, the following sources of information:
 - (a) The annual technical progress reports of the PCCB;
 - (b) Relevant decisions of the COP and the CMA related to the PCCB;
 - (c) The submissions referred to in this decision;
 - (d) The synthesis report referred to in this decision;
 - (e) The views expressed by Parties during the review, that is at SBI 60 and SBI 61 (November 2024).

¹ Decision 9/CP.25, para. 12.

² Decision 9/CP.25, para. 13.

V. Approach

A. Progress

8. First, the progress of the PCCB towards achieving its overall aim and in addressing its priority areas and activities will be assessed taking into consideration the progress of the PCCB in implementing its 2021–2024 workplan.³

B. Need for extension

9. The assessment of the progress of the PCCB will be the basis for determining the need for its extension and, as applicable, any other provisions relevant to the form of the extension.

³ Available at <https://unfccc.int/documents/267207>.

Draft decision -/CP.28 -/CMP.18 -/CMA.5

Review of the functions, work programme and modalities of the forum on the impact of the implementation of response measures, midterm review of the workplan and report of the forum

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, 3/CMP.14, 4/CMP.15, 7/CMP.16, 7/CMP.17, 7/CMA.1, 4/CMA.2, 23/CMA.3 and 23/CMA.4,

1. *Recall* that the functions, work programme and modalities of the forum on the impact of the implementation of response measures were adopted¹ to address the effects of the implementation of response measures by enhancing cooperation among Parties on understanding the impacts of mitigation actions and the exchange of information, experience and best practices among Parties to raise their resilience to these impacts;²
2. *Also recall* that the Katowice Committee of Experts on the Impacts of the Implementation of Response Measures shall support the forum in implementing its work programme;³
3. *Note with appreciation* the progress of the forum and its Katowice Committee on Impacts in supporting the work of the forum;
4. *Take note* of the views expressed by Parties during the review of the functions, work programme and modalities of the forum and the midterm review of the workplan⁴ of the forum and its Katowice Committee on Impacts;
5. *Adopt* the updated functions, work programme and modalities of the forum and its Katowice Committee on Impacts contained in annex I;
6. *Request* the subsidiary bodies to review the functions, work programme and modalities of the forum and its Katowice Committee on Impacts every five years, starting at their sixty-ninth sessions (2028), with a view to enhancing the effectiveness of the forum and its Katowice Committee on Impacts and providing recommendations for consideration to 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 for consideration;
7. *Decide* that the forum shall develop and recommend a five-year workplan in line with the forum's functions, work programme and modalities, taking into account relevant policy issues of concern to Parties, for consideration and adoption by the subsidiary bodies at their sixty-first sessions (November 2024);
8. *Request* the Katowice Committee on Impacts to propose updates to its rules of procedure for the forum to consider and make recommendations to the subsidiary bodies with a view to the subsidiary bodies providing recommendations for consideration and adoption

¹ Decision 7/CMA.1.

² See decision 1/CP.21, para. 34.

³ See decision 7/CMA.1, annex, para. 4.

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

by the Conference of the Parties at its twenty-ninth session, the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its nineteenth session (November 2024) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024);

9. *Take note* that the forum concluded the midterm review of the workplan of the forum and its Katowice Committee on Impacts and *request* the forum and its Katowice Committee on Impacts to implement the activities arising from the outcomes of the review contained in annex II;

10. *Welcome* the annual report of the Katowice Committee on Impacts for 2023;⁵

11. *Adopt* the recommendations forwarded by the forum contained in sections I–III below, which pertain to activities 2,⁶ 8⁷ and 9⁸ of the workplan;

12. *Invite* Parties, observer organizations and stakeholders to implement the recommendations contained in sections I–III below, as applicable;

13. *Request* the forum and its Katowice Committee on Impacts, with the support of the secretariat, to implement the recommendations contained in sections I–III below, as applicable;

14. *Also request* the Katowice Committee on Impacts to report, in its annual report, on progress in implementing the recommendations contained in sections I–III below, as applicable, and those in decisions 20/CP.27, 7/CMP.17 and 23/CMA.4;

15. *Note with appreciation* the technical sessions on implementing activities 7⁹ and 8 of the workplan held at the fifty-ninth sessions of the subsidiary bodies and *express gratitude* to the experts and Parties that contributed to the work of the forum and its Katowice Committee on Impacts in 2023;

16. *Request* the secretariat to organize a two-day global dialogue on the impacts of the implementation of response measures in conjunction with intersessional meetings of the Katowice Committee on Impacts in 2024 and 2025, in collaboration with relevant organizations and stakeholders and acknowledging the work that has been carried out by the Katowice Committee on Impacts, noting that such dialogues will be conducted in hybrid format to allow both in-person and virtual participation, and *note* that the forum, at the sixty-third sessions of the subsidiary bodies (November 2025), will consider further dialogues, as appropriate;

17. *Also request* the secretariat to prepare a summary report capturing the discussions held at each of the global dialogues referred to in paragraph 16 above;

18. *Invite* Parties, observers and non-Party stakeholders to submit their views on possible topics for the global dialogues in 2024 and 2025 via the submission portal¹⁰ by 15 July in each of those years;

⁵ FCCC/SB/2023/6.

⁶ Activity 2 is identifying country-driven strategies and best practices on just transition of the workforce and creation of decent work and quality jobs and on economic diversification and transformation focusing on challenges and opportunities from the implementation of low greenhouse gas emission policies and strategies towards the achievement of sustainable development.

⁷ Activity 8 is identifying and exchanging experiences and best practices in engaging the private sector, including small and medium-sized enterprises and public–private partnerships, to facilitate the creation of decent work and quality jobs in low greenhouse gas emission sectors.

⁸ Activity 9 is identifying and assessing the impacts of the implementation of response measures taking into account intergenerational equity, gender considerations and the needs of local communities, indigenous peoples, youth and other people in vulnerable situations.

⁹ Activity 7 is facilitating the development and exchange of regional, country- and/or sector-specific case studies and approaches on (1) economic diversification and transformation and just transition of the workforce and creation of decent work and quality jobs, and (2) assessment and analysis of the impacts of the implementation of response measures with a view to understanding the positive and negative impacts.

¹⁰ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

19. *Request* that the Chairs of the subsidiary bodies, taking into consideration the submissions referred to in paragraph 18 above, decide on and communicate, no later than four weeks in advance of the global dialogues in 2024 and 2025, the topics to be discussed at each dialogue to be held in that year;

20. *Express gratitude* to the United Nations Economic and Social Commission for Asia and the Pacific, the International Labour Organization and the United Nations Development Programme for providing in-kind, financial, administrative and substantive support, which contributed to the success of the regional workshop for Asia and the Pacific on activity 3¹¹ of the workplan held from 12 to 14 September 2023 in Bangkok;¹²

21. *Take note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 9, 11, 13, 16 and 17 above;

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

I. Activity 2¹³ of the workplan

23. *Encourage* Parties to:

(a) Consider, when designing their nationally determined contributions and long-term low-emission development strategies, just transition plans or frameworks and design processes for just transition of the workforce and the creation of decent work and quality jobs, and to promote policy coherence and consider social dialogue, taking into account national circumstances and priorities;

(b) Promote capacity-building to, when designing nationally determined contributions and long-term low-emission development strategies, consider plans, guidelines or frameworks for just transition of the workforce and the creation of decent work and quality jobs into their nationally determined contributions and long-term low-emission development strategies;

(c) Adopt, as appropriate, in their efforts to diversify their economies, any relevant policies in a manner that promotes sustainable development;

24. *Encourage* participation of non-Party stakeholders to consider or design just transition of the workforce and the creation of decent work and quality jobs in collaboration with Parties and relevant stakeholders;

25. *Request* the Katowice Committee on Impacts to enhance the understanding of Parties on policies for just transitions and their impacts on various sectors en route to achieving the goals of the Paris Agreement;

II. Activity 8¹⁴ of the workplan

26. *Encourage* Parties to:

¹¹ Activity 3 is facilitating the development, enhancement, customization and use of tools and methodologies for modelling and assessing the impacts of the implementation of response measures, including identifying and reviewing existing tools and approaches in data-poor environments, in consultation with technical experts, practitioners and other relevant stakeholders.

¹² More information on the event, including the agenda and presentations, can be found at <https://unfccc.int/event/RM-AsiaPacificWorkshop-Bangkok-2023>.

¹³ Activity 2 is identifying country-driven strategies and best practices on just transition of the workforce and creation of decent work and quality jobs and on economic diversification and transformation focusing on challenges and opportunities from the implementation of low greenhouse gas emission policies and strategies towards the achievement of sustainable development.

¹⁴ Activity 8 is identifying and exchanging experience and best practices in engaging the private sector, including small and medium-sized enterprises and public–private partnerships, to facilitate the creation of decent work and quality jobs in low greenhouse gas emission sectors.

(a) Provide platforms for collaborative learning among non-Party stakeholders in order to promote the economic and social co-benefits;

(b) Identify and apply best practices for improving the effectiveness, efficiency and sustainability of non-Party stakeholder engagement;

27. *Encourage* Parties and non-Party stakeholders to:

(a) Promote public–private partnership approaches for climate actions to drive scalable and profitable solutions for sustainable development in line with the Paris Agreement temperature goal;¹⁵

(b) Enhance the capacity of their workforces in emerging industries, including through education and workforce training and skilling for jobs in low-emission sectors;

III. Activity 9¹⁶ of the workplan

28. *Encourage* Parties to engage stakeholders, including at the national level, throughout the design and execution of climate policies in order to better understand the impacts of response measures on people in vulnerable situations;

29. *Request* the Katowice Committee on Impacts to undertake further research on measuring the potential and actual impacts of response measures on people in vulnerable situations and *encourage* Parties to consider the results of such research, as appropriate, in the design of response measures and policies to minimize the negative and maximize the positive impacts of response measures on people in vulnerable situations;

30. *Also encourage* Parties and non-Party stakeholders, through climate actions, to promote decent work and quality jobs, paying attention to people in vulnerable situations, in the context of sustainable development and eradication of poverty, taking into account national circumstances.

¹⁵ Recalling decision 1/CMA.3, paras. 20–21.

¹⁶ Activity 9 is identifying and assessing the impacts of the implementation of response measures taking into account intergenerational equity, gender considerations and the needs of local communities, Indigenous Peoples, youth and other people in vulnerable situations.

Annex I

Functions, work programme and modalities 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 under the Convention, the Kyoto Protocol and the Paris Agreement

I. Functions

1. 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 (KCI) shall have the following functions:

(a) Provide a platform allowing Parties to share, in an interactive manner, information, experiences, case studies, best practices and views, and to facilitate assessment and analysis of the impact of the implementation of response measures, including the use and development of modelling tools and methodologies, with a view to recommending specific actions;

(b) Provide recommendations to the subsidiary bodies on the actions referred to in paragraph 1(a) above for their consideration, with a view to the subsidiary bodies recommending those actions, as appropriate, to 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;

(c) Enhance the capacity of Parties, in particular developing country Parties, to deal with impacts of the implementation of response measures through the modalities contained in paragraph 6(b) below;

(d) Address the effects of the implementation of response measures under the Convention, the Kyoto Protocol and the Paris Agreement by enhancing cooperation among Parties, stakeholders, external organizations, experts and institutions, by enhancing the capacity and the understanding of Parties of the impacts of mitigation actions and by enabling the exchange of information, experience and best practices among Parties to raise their resilience to these impacts;

(e) Respond to and take into consideration the relevant outcomes of different processes under the Convention, the Kyoto Protocol and the Paris Agreement:

(f) Promote action to minimize the adverse impacts and maximize the positive impacts of the implementation of response measures.

(g) Prepare information for the technical assessment component of the global stocktake related to the impacts of the implementation of response measures (decision 19/CMA.1, paras. 8 and 24) in line with the process outlined in decision 23/CMA.3 paragraphs 11 and 12.

(h) Regularly update the existing database of tools and methodologies suitable for assessing the impacts of the implementation of response measures, as needed and as appropriate.

(i) Share experience and best practices in providing detailed information, to the extent possible, on the assessment of economic and social impacts of response measures as provided in 18/CMA.1 paragraph 90.

II. Work programme

2. The work programme comprises the following areas of work in order to address the concerns of all Parties, particularly developing country Parties:

- (a) Economic diversification and transformation;
- (b) Just transition of the workforce and the creation of decent work and quality jobs;
- (c) Assessing and analysing the impacts of the implementation of response measures;
- (d) Facilitating and building capacity on the identification, development, customization and use of tools and methodologies to assess the impacts of the implementation of response measures.

III. Modalities

3. The forum shall meet twice a year in conjunction with the sessions of the subsidiary bodies and will be convened under a joint agenda item of the subsidiary bodies and operate in accordance with the procedures applicable to contact groups.
4. The KCI shall support the work of the forum on the impact of the implementation of response measures.
5. The KCI shall operate in accordance with the following terms of reference:
 - (a) The KCI shall meet two times a year, with the first meeting to be held over two days in conjunction with the sessions of the subsidiary bodies in the first sessional period of the year and the second meeting to be held intersessionally over three days;
 - (b) The KCI shall be composed of:
 - (i) Two members from each of the five United Nations regional groups;
 - (ii) One member from the least developed countries;
 - (iii) One member from the small island developing States;
 - (iv) Two members from relevant intergovernmental organizations;
 - (c) Members shall serve in their expert capacity and should have relevant qualifications and expertise in the technical and socioeconomic fields related to the areas of the work programme;
 - (d) Members identified in paragraph 5(b) above shall be nominated by their respective groups. The Chairs of the Subsidiary Body for Implementation and the Subsidiary Body for Scientific and Technological Advice shall be notified of these appointments;
 - (e) Members identified in paragraph 5(b) above shall serve a term of two years and shall be eligible to serve a maximum of two consecutive terms in office;
 - (f) The KCI shall elect, on a consensus basis, two members from among its members identified in paragraph 5(b) above to serve as Co-Chairs for a term of two years each, taking into account the need to ensure equitable geographical representation;
 - (g) If one of the Co-Chairs is temporarily unable to fulfil the obligations of the office, any other member designated by the KCI shall serve as Co-Chair;
 - (h) Meetings of the KCI shall be open to attendance as observers by all Parties and accredited observer organizations unless otherwise decided by the KCI;
 - (i) The KCI shall operate on the basis of consensus of its members;
 - (j) Members of the KCI shall prepare an annual report for the forum to consider with a view to making recommendations to 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.
6. The forum and the KCI may use the following modalities, as appropriate and as decided on a case-by-case basis, in order to carry out the work programme of the forum:

- (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.

Annex II

Activities arising from the outcomes of the midterm review of the 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 Measures¹

The following are activities arising from the outcomes of the midterm review of the 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:

(a) The forum to organize the exchange and sharing of experience and best practices, to take place at SB 62 (June 2025), on country case studies pertaining to activity 7² of the workplan, in line with the agreed modalities in the workplan;

(b) The KCI to develop a case study in each of the five United Nations regions in accordance with activity 7 of the workplan, by SB 63 (November 2025);

(c) Promote the exchange of experience on national and subnational legislation, action plans, frameworks and other structural factors for just transition and economic diversification and transformation, to be implemented at SB 62 by the forum through the exchange of best practices;

(d) Build awareness about the positive and negative impacts associated with low and zero emission transport technologies, to be implemented at SB 60 (June 2024) by the forum through the exchange and sharing of experience, best practices and key findings;

(e) Facilitate, exchange and share experience and best practices in the assessment of the environmental, social and economic co-benefits of climate change policies and actions informed by the best available science, including the use of existing tools and methodologies, to be implemented at SB 62 by the KCI through concrete examples and input from experts, practitioners and relevant organizations, and by the forum through the exchange and sharing of experience, best practices and key findings.

¹ These activities are to be implemented as part of the implementation of the workplan of the forum and its Katowice Committee on Impacts (for the fifty-second to sixty-third sessions of the subsidiary bodies).

² Activity 7 is facilitating the development and exchange of regional, country- and/or sector-specific case studies and approaches on (1) economic diversification and transformation and just transition of the workforce and creation of decent work and quality jobs, and (2) assessment and analysis of the impacts of the implementation of response measures with a view to understanding the positive and negative impacts.

Decision -/CMA.5

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

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

Recalling decisions 4/CMA.3 and 8/CMA.4, and the Paris Agreement,

Noting with appreciation the contributions received from Parties and observers in support of implementing the framework for non-market approaches referred to in Article 6, paragraph 9, of the Paris Agreement,

1. *Welcomes* the report of the Glasgow Committee on Non-market Approaches,¹ which includes information on progress in and recommendations for implementing the work programme under the framework for non-market approaches referred to in decision 4/CMA.3;
2. *Recalls* that, pursuant to paragraph 9 of the annex to decision 4/CMA.3, the reports of the Glasgow Committee on Non-market Approaches will serve as inputs to the review of the work programme by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session (November 2025);
3. *Also recalls* decision 8/CMA.4, paragraph 3(a), and *requests* the Committee to continue implementing the first phase (2023–2024) of work programme activities referred to in decision 4/CMA.3, annex, chapter V, which focuses on identifying and framing all relevant elements of the work programme activities and operationalizing the UNFCCC web-based platform for recording and exchanging information on non-market approaches, referred to in paragraph 8(b)(i) of the annex to decision 4/CMA.3;

I. UNFCCC web-based platform for non-market approaches

4. *Takes note* of the progress made by the secretariat in developing and operationalizing the UNFCCC web-based platform for non-market approaches, recognizing that the timeline for its completion was not met;²
5. *Invites* interested Parties to notify the secretariat of their national focal points for Article 6, paragraph 8, of the Paris Agreement to enable them to access the UNFCCC web-based platform;
6. *Requests* the secretariat to complete the development of the UNFCCC web-based platform³ and fully operationalize it as soon as possible, and no later than the 5th meeting of the Glasgow Committee on Non-market Approaches (June 2024), and to notify the UNFCCC national focal points for Article 6, paragraph 8, of the Paris Agreement, where identified, as

¹ FCCC/SBSTA/2023/L.11, paras. 2–6.

² See document FCCC/SBSTA/2023/4, para. 125.

³ In accordance with decision 8/CMA.4, para. 5.

referred to in paragraph 5 above, of the deployment of the fully operational UNFCCC web-based platform;

7. *Encourages* interested Parties to submit information on non-market approaches, including existing approaches, in the initial focus areas for the work programme activities⁴ for recording on the UNFCCC web-based platform once it becomes fully operational;

8. *Recalls* decision 8/CMA.4, paragraph 8, which invites interested Parties, relevant bodies, institutional arrangements and processes under the Convention and the Paris Agreement related to, inter alia, mitigation, adaptation, finance, technology development and transfer, and capacity-building, including United Nations bodies, multilateral, bilateral and other public donors, and private and non-governmental organizations to provide information on financial, technology and capacity-building support available or provided for identifying, developing or implementing non-market approaches for recording on the UNFCCC web-based platform;

9. *Reiterates* its invitation in decision 8/CMA.4, paragraph 8;

10. *Encourages* Parties to undertake the identification, development and implementation of non-market approaches once the UNFCCC web-based platform becomes fully operational;

11. *Requests* the secretariat to develop and update, as necessary, a manual on the process for submitting and recording information on non-market approaches on the UNFCCC web-based platform;

II. Non-market approaches

12. *Recalls* the thirteenth preambular paragraph of the Paris Agreement, which notes the importance of ensuring the integrity of all ecosystems, including oceans, and the protection of biodiversity, recognized by some cultures as Mother Earth, and notes the importance for some of the concept of “climate justice”, when taking action to address climate change;

13. *Encourages* Parties to continue identifying opportunities to develop and implement non-market approaches⁵ in line with the principles of non-market approaches referred to in the annex to decision 4/CMA.3, annex, chapters I–II;

III. Schedule for the work programme prior to and at the 5th meeting of the Glasgow Committee on Non-market Approaches

14. *Invites* Parties and observers to submit via the submission portal⁶ by 31 March 2024 their views and information on:

(a) Themes for spin-off groups;

(b) Existing non-market approaches under the initial focus areas of the work programme activities;

15. *Requests* the secretariat to:

(a) Prepare a synthesis report on the submissions referred to in paragraph 14 above for consideration by the Glasgow Committee on Non-market Approaches at its 5th meeting;

⁴ See decision 4/CMA.3, para. 3.

⁵ In the context of decision 4/CMA.3, paras. 2–3.

⁶ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

(b) Prepare a report on the workshop in line with decision 8/CMA.4, paragraph 10, including on the joint mitigation and adaptation approaches referred to in Article 5, paragraph 2, of the Paris Agreement, and other activities and approaches;

(c) Organize an in-session workshop, including round-table discussions,⁷ to be held in conjunction with the 5th meeting of the Glasgow Committee on Non-market Approaches, focusing on:

(i) The submissions on the topic referred to in paragraph 14(b) above;

(ii) The engagement of relevant stakeholders referred to in paragraph 8 of the annex to decision 4/CMA.3 as well as Indigenous Peoples and local communities, including representatives of the Facilitative Working Group of the Local Communities and Indigenous Peoples Platform, for fostering the open exchange of information and articulating cooperation opportunities on specific non-market approaches proposed by interested Parties;

(iii) Reflecting on previously presented non-market approaches with a view to strengthening collaboration and support needed;

16. *Also requests* the Chair of the Subsidiary Body for Scientific and Technological Advice, as the convenor of the Glasgow Committee on Non-market Approaches, to invite interested Parties, relevant bodies, institutional arrangements and processes under the Convention and the Paris Agreement related to, inter alia, mitigation, adaptation, finance, technology development and transfer, and capacity-building, including United Nations bodies, multilateral, bilateral and other public donors, and private and non-governmental organizations, to have a focused exchange of views on financial, technology and capacity-building support available or provided for identifying and developing non-market approaches, including on enhancing access to various types of support and identifying investment opportunities and actionable solutions that support the achievement of nationally determined contributions, as part of the in-session workshop referred to in paragraph 15(c) above;

IV. Capacity-building

17. *Reiterates* its request to the secretariat to include as part of the broader capacity-building programme related to Article 6 of the Paris Agreement activities related to the work programme under the framework for non-market approaches, as per paragraph 21 of decision 8/CMA.4, including activities to build:

(a) The capacity for the identification, development and scaling-up of non-market approaches, including by encouraging the participation of relevant stakeholders, including Indigenous Peoples and local communities;

(b) Opportunities for interested Parties that are participating in non-market approaches to communicate with relevant stakeholders for enhancing cooperation and support in non-market approaches;

(c) The capacity for the effective participation of Indigenous Peoples, local communities and other relevant stakeholders in the relevant work programme activities;

(d) The capacity of Parties to record and exchange information on non-market approaches on the UNFCCC web-based platform;

⁷ In accordance with decision 8/CMA.4, para. 10(a).

V. Other matters

18. *Recognizes* the importance of support for the functions and activities mandated in the work programme under the framework for non-market approaches referred to in decision 4/CMA.3;
 19. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in this decision;
 20. *Expresses concern* about the current level of resources for work relating to mandated tasks relating to Article 6, paragraph 8, of the Paris Agreement;
 21. *Invites* Parties to make voluntary contributions to the Trust Fund for Supplementary Activities for implementing the work programme under the framework for non-market approaches;
 22. *Requests* that the actions called for in this decision be undertaken subject to the availability of financial resources.
-

Decision -/CMA.5

Provision of financial and technical support to developing country Parties for reporting and capacity-building

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

Recalling decisions 18/CMA.1, 5/CMA.3 and 17/CMA.4,

Also recalling Article 13, in particular paragraph 14, of the Paris Agreement, which states that support shall be provided to developing countries for the implementation of that Article,

Further recalling Article 13, in particular paragraph 15, of the Paris Agreement, which states that support shall also be provided for the building of transparency-related capacity of developing country Parties on a continuous basis,

Recognizing the special circumstances of the least developed countries and small island developing State, as stated in Article 13, paragraph 3, of the Paris Agreement,

Emphasizing that the development and improvement of sustainable institutional capacity, including enhanced reporting systems of developing country Parties are crucial to the full implementation of the enhanced transparency framework under the Paris Agreement,

1. *Welcomes* the action taken by the Global Environment Facility to provide support to developing country Parties for preparing their biennial transparency reports and building their institutional and technical capacity for implementing the enhanced transparency framework under the Paris Agreement;
2. *Also welcomes* that developing country Parties are to continue to be supported, upon their request, under the Capacity-building Initiative for Transparency¹ in building their institutional and technical capacity for implementing the enhanced transparency framework;
3. *Appreciates* the efforts of the Global Environment Facility in developing an expedited process for projects combining multiple reports, including biennial transparency reports and national communications;
4. *Acknowledges* the increase in the allocation to the climate change focal area set aside for enabling activities, including the Capacity-building Initiative for Transparency, from USD 165 million in the seventh replenishment cycle of the Global Environment Facility to USD 220 million in the eighth cycle, and *welcomes* that, within the agreed resource allocation framework for the eighth cycle, USD 75 million has been allocated to the Capacity-building Initiative for Transparency, a 36 per cent increase on the allocation in the seventh cycle;
5. *Welcomes* the reports by the Global Environment Facility on its progress in supporting implementation of the Capacity-building Initiative for Transparency;
6. *Appreciates* the oral report made by the Global Environment Facility² at the fifty-ninth session of the Subsidiary Body for Implementation under the agenda items on the provision of financial and technical support for developing country Parties for reporting under the Convention and the Paris Agreement;

¹ Established pursuant to decision 1/CP.21, para. 84.

² Available at <https://unfccc.int/documents/634731>.

7. *Also appreciates* the launch of the Climate Transparency Platform,³ an online tool for facilitating reporting by developing country Parties under the enhanced transparency framework;
8. *Acknowledges* the existing financial, technical and capacity-building support for developing country Parties to address challenges in implementing the enhanced transparency framework that is available through bilateral, multilateral and other channels;
9. *Recognizes* the challenges that developing country Parties, in particular the least developed countries and small island developing States, face in implementing the enhanced transparency framework in a sustainable manner, including establishment and enhancement of their national reporting systems within their respective national Governments;
10. *Underscores* the importance of the adequacy, predictability and timeliness of the support provided to developing country Parties, recognizing the special circumstances of the least developed countries and small island developing States, for building and enhancing their institutional and technical capacity for implementing the enhanced transparency framework;
11. *Also underscores* the importance of the Global Environment Facility continuing its efforts to provide adequate and timely support to developing country Parties for implementing the enhanced transparency framework, to further simplify the existing processes for approving projects under the Global Environment Facility and its implementing agencies, and exploring alternative programming modalities, procedures and processes for facilitating and expediting access to financial resources for enabling activities for supporting developing country Parties in meeting their requirements under the enhanced transparency framework and for building and enhancing their institutional and technical capacity for reporting under the Paris Agreement on a continuous basis;
12. *Notes* the importance of allocating financial resources to the Consultative Group of Experts for providing technical support to developing country Parties;
13. *Requests* the secretariat to strive to:
 - (a) Raise awareness of opportunities for support for reporting under the Paris Agreement;
 - (b) Ensure that technical support and training is made available to developing country Parties for reporting under the Paris Agreement;
 - (c) Facilitate regional cooperation for promoting exchange of experience, lessons learned and best practices and networking among Parties;
 - (d) Promote better coordination of information on channels of support for implementation of the enhanced transparency framework;
14. *Also requests* the secretariat to organize an in-person workshop, to be held at the sixtieth session of the Subsidiary Body for Implementation (June 2024), as well as regional online workshops to be held prior to that session, with the relevant stakeholders, such as the Global Environment Facility and its implementing agencies, as appropriate, on support available to developing country Parties for preparing their biennial transparency reports and enhancing sustainable institutional capacity and national reporting systems within their Governments for implementing the enhanced transparency framework, and in providing guidance on the application process for transparency-related projects;
15. *Further requests* the secretariat to organize an in-session facilitative dialogue, to be held at the sixtieth session of the Subsidiary Body for Implementation, to facilitate the sharing of experience in gathering, analysing and managing data, in particular by developed country Parties, that may be helpful for developing country Parties in enhancing their institutional

³ See <https://climate-transparency-platform.org/>.

capacity and national reporting systems for implementing the enhanced transparency framework;

16. *Requests* the secretariat to prepare a summary report on the lessons learned and best practices shared at the facilitative dialogue referred to in paragraph 15 above by no later than 31 October 2024;

17. *Invites* Parties to submit via the submission portal⁴ by 31 March 2025 information on their experience and challenges related to implementing Article 13 of the Paris Agreement, including in relation to establishing or enhancing their institutional capacity and national reporting systems;

18. *Requests* the secretariat to prepare a synthesis report, no later than three weeks prior to the sixty-second session of the Subsidiary Body for Implementation (June 2025), reflecting information on progress, best practices and remaining challenges contained in the submissions referred to in paragraph 17 above, as well as information reported in developing country Parties' first biennial transparency reports, as applicable;

19. *Also requests* the secretariat to organize a facilitative dialogue, to be held at the sixty-second session of the Subsidiary Body for Implementation, to discuss the synthesis report referred to in paragraph 18 above;

20. *Further requests* the Subsidiary Body for Implementation, at its sixty-second session, to consider the outcomes of the facilitative dialogue referred to in paragraph 19 above and the synthesis report referred to in paragraph 18 above with a view to recommending a draft decision on this matter, including future activities, as appropriate, for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session (November 2025);

21. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 14, 15, 16, 18 and 19 above;

22. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

⁴ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

Advance unedited version

Resolution -/CMA.5

Expression of gratitude to the Government of the United Arab Emirates

Resolution submitted by the Republic of Azerbaijan

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,

Having met in Dubai from 30 November to 12 December 2023,

1. *Express their profound gratitude* to the Government of the United Arab Emirates for having made it possible for the twenty-eighth session of the Conference of the Parties, the eighteenth session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol and the fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement to be held in Dubai;

2. *Request* the Government of the United Arab Emirates to convey to the city and people of Dubai the gratitude of 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 for the hospitality and warmth extended to the participants.

Summary of the 2023 Dubai Climate Change Conference: 30 November – 13 December 2023

The 2023 Dubai Climate Change Conference began on a high note. During the opening plenary, parties adopted a decision operationalizing the new loss and damage fund that was established the previous year in Sharm el-Sheikh, Egypt, and a number of parties announced pledges for its initial capitalization. This success was made possible by an agreement reached in the Transitional Committee that was tasked and met throughout 2023 to make a recommendation on the institutional arrangements for the fund.

Parties also swiftly adopted the agendas for the meeting. Pre-session consultations managed to secure agreement for a number of contentious issues to be addressed either in presidency consultations or under existing agenda items, rather than as stand-alone items.

Despite these initial high points, negotiations throughout the two-week meeting were difficult, especially on the central outcomes for this conference: the first Global Stocktake (GST) under the Paris Agreement, the framework for implementing the Global Goal on Adaptation (GGA), the mitigation work programme, the work programme on just transition pathways, and matters related to Paris Agreement Article 2.1(c), on aligning finance flows with low-greenhouse gas (GHG) climate-resilient development.

During the second week, negotiations were largely conducted behind the scenes, with the Presidency, its appointed ministerial Co-Facilitators, and others conducting bilateral consultations on draft texts with a view to identify landing zones. Key issues of contention related to, among others, language on fossil fuel phaseout in the GST decision and references to means of implementation for the GGA. Despite the Presidency's intention to close the meeting on time on Tuesday, 12 December, consultations continued into the early hours of Wednesday, 13 December. In the early morning, draft decisions on the remaining issues were eventually posted and adopted by the closing plenary.

Parties adopted a decision on the GST that recognizes the need for deep, rapid, and sustained reductions in GHG emissions in line with 1.5°C pathways. It encourages parties to ensure their next nationally determined contributions have ambitious, economy-wide emission reduction targets, covering all GHGs, sectors, and categories, and aligned with limiting global warming to 1.5°C.

Among other things, the decision also calls on parties to contribute, in a nationally-determined manner, to global efforts on:

- tripling renewable energy capacity globally and doubling the global average annual rate of energy efficiency improvements by 2030;
- accelerating efforts towards the phase down of unabated coal power;
- accelerating efforts globally towards net zero emission energy systems, utilizing zero- and low-carbon fuels well before or by around mid-century;
- transitioning away from fossil fuels in energy systems, in a just, orderly, and equitable manner, accelerating action in this critical

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decade, so as to achieve net zero by 2050 in keeping with the science;

- accelerating zero- and low-emission technologies, including, *inter alia*, renewables, nuclear, abatement and removal technologies such as carbon capture and utilization and storage, particularly in hard-to-abate sectors, and low-carbon hydrogen production;
- accelerating and substantially reducing non-carbon-dioxide emissions globally including, in particular, methane emissions by 2030;
- accelerating the reduction of emissions from road transport on a range of pathways, including through development of infrastructure and rapid deployment of zero and low-emission vehicles; and
- phasing out inefficient fossil fuel subsidies that do not address energy poverty or just transitions, as soon as possible.

Closing statements showcased how difficult it was to reach the compromise on the GST. Many denounced the lack of a clear reference to fossil fuel phaseout, weak language on coal and methane, and the loopholes associated with so-called “transitional fuels,” which the decision says “can play a role in facilitating the energy transition while ensuring energy security.” Others found the reference to these specific global efforts too prescriptive and underscored the bottom-up and nationally-determined nature of the Paris Agreement. Nevertheless, the decision is celebrated as the “beginning of the end of fossil fuels.”

Other outcomes of the conference include:

- the adoption of the framework for the GGA established in the Paris Agreement, which aims to guide the implementation of the goal and, among other things, establishes impact, vulnerability, and risk assessment (by 2030), multi-hazard early warning systems (by 2027), climate information services for risk reduction and systematic observation (by 2027), and country-driven, gender-responsive, participatory, and transparent national adaptation plans (by 2030);
- the designation of the consortium of the UN Office for Disaster Risk Reduction and the UN Office for Project Services as the host of the Santiago Network on loss and damage;
- the launch of the implementation of the work programme on just transition pathways, with at least two hybrid dialogues to be held prior to the two annual sessions of the Subsidiary Bodies;
- the decision to continue and strengthen the dialogue to exchange views on and enhance understanding of the scope of Article 2.1(c) of the Paris Agreement (on aligning finance flows with low-GHG climate resilient development) and its complementarity with Article 9 of the Paris Agreement (on climate finance); and
- the decision to convene an expert dialogue on mountains and climate change and an expert dialogue on the disproportionate impacts of climate change on children at the Subsidiary Bodies meetings in June 2024.

The UAE Climate Change Conference convened from 30 November to 13 December 2023, 23 hours longer than originally scheduled. The conference consisted of the 28th meeting of the Conference of the Parties (COP) to the UN Framework Convention on Climate Change (UNFCCC), the 18th meeting of the Conference of the Parties serving as the Meeting of the Parties to the Kyoto Protocol (CMP 18), the 5th session of the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement (CMA 5), and the 59th sessions of the Subsidiary Body for Scientific and

Technological Advice (SBSTA 59) and the Subsidiary Body for Implementation (SBI 59).

In total, 97,372 people were registered for on-site attendance, including 51,695 delegates from parties, 25,360 observers, 3,972 members of the media, and 16,345 support and Secretariat staff. Of the observers, 4,885 were guests of the host country, the United Arab Emirates (UAE). Another 3,074 people, including 177 delegates from parties, 2,821 observers, and 76 media representatives registered for online participation. COP 28 was by far the largest UN climate change conference to date.

A Brief History of the UNFCCC, the Kyoto Protocol, and the Paris Agreement

The international political response to climate change began with the 1992 adoption of the UNFCCC, which sets out the basic legal framework and principles for international climate change cooperation with the aim of stabilizing atmospheric concentrations of GHGs to avoid “dangerous anthropogenic interference with the climate system.” The Convention, which entered into force on 21 March 1994, has 197 parties.

To boost the effectiveness of the UNFCCC, parties adopted the Kyoto Protocol in December 1997. It commits industrialized countries and countries in transition to a market economy to achieve quantified emission reduction targets for a basket of six GHGs. The Kyoto Protocol entered into force on 16 February 2005 and has 192 parties. Its first commitment period took place from 2008 to 2012 followed by the second commitment period, 2013-2020.

In December 2015, parties adopted the Paris Agreement. Under the terms of the Agreement, all countries will submit nationally determined contributions (NDCs) and will review the aggregate progress on mitigation, adaptation, and means of implementation every five years through a Global Stocktake. The Paris Agreement entered into force on 4 November 2016. To date, 193 parties have ratified the Agreement.

Recent Key Turning Points

Paris: The 2015 UN Climate Change Conference convened in Paris, France, and culminated in the adoption of the Paris Agreement on 12 December. The Agreement includes the goal of limiting the global average temperature increase to well below 2°C above pre-industrial levels, and pursuing efforts to limit it to 1.5°C. It also aims to increase parties’ ability to adapt to the adverse impacts of climate change and make financial flows consistent with a pathway towards low GHG emissions and climate-resilient development. The Agreement will be implemented to reflect equity and the principle of common but differentiated responsibilities and respective capabilities, in light of different national circumstances.

Under the Paris Agreement, each party shall communicate, at five-year intervals, successively more ambitious NDCs. Under the common timeframes decision adopted in 2021 in Glasgow, each NDC will last ten years, but will be updated every five years. The Paris Agreement also includes the GST, which convenes at five-year intervals to review collective progress on mitigation, adaptation, and means of implementation. The Agreement further sets out an Enhanced Transparency Framework (ETF) for national reporting by all parties. There are also goals and provisions on adaptation and finance, and further work on technology, loss and damage, and compliance.

When adopting the Paris Agreement, parties launched the Paris Agreement Work Programme (PAWP) to develop the Agreement's operational details. Parties also agreed on the need to mobilize stronger and more ambitious climate action by all parties and non-party stakeholders to achieve the Paris Agreement's goals.

Marrakech: The UN Climate Change Conference in Marrakech took place from 7-18 November 2016, and included the first meeting of the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement (CMA). Parties adopted several decisions related to the PAWP, including initiating a process to identify the information to be provided in accordance with Paris Agreement Article 9.5 (*ex-ante* biennial finance communications by developed countries).

Fiji/Bonn: The Fiji/Bonn Climate Change Conference convened from 6-17 November 2017 in Bonn, Germany, under the Presidency of Fiji. The COP launched the Talanoa Dialogue, a facilitative dialogue to take stock of collective progress towards the Paris Agreement's long-term goals. The COP also established the "Fiji Momentum for Implementation," a decision giving prominence to pre-2020 implementation and ambition. Parties also provided guidance on the completion of the PAWP and decided that the Adaptation Fund shall serve the Paris Agreement, subject to decisions to be taken by CMA 1-3.

Katowice: The Katowice Climate Change Conference convened from 2-14 December 2018 in Katowice, Poland, concluding a busy year that featured an additional negotiation session to advance work on the PAWP. Parties adopted the "Katowice Climate Package," which finalized nearly all of the PAWP, including decisions to facilitate common interpretation and implementation of the Paris Agreement on the mitigation section of NDCs, adaptation communications, ETF, GST, and financial transparency, among others. Work on cooperative approaches, under Article 6 of the Agreement, was not concluded, and parties agreed to conclude this work in 2019. The COP was unable to agree on whether to "welcome" or "note" the Intergovernmental Panel on Climate Change's (IPCC) Special Report on 1.5°C of Global Warming.

Chile/Madrid: The Chile/Madrid Climate Change Conference convened from 2-13 December 2019 in Madrid, under the Presidency of Chile. Delegates established the Santiago Network for Averting, Minimizing, and Addressing Loss and Damage, and adopted the enhanced five-year Lima Work Programme and its Gender Action Plan. Parties also adopted three cover decisions under the different governing bodies, each named the "Chile/Madrid Time for Action." On many issues, notably Article 6 and long-term finance, parties could not reach agreement.

Glasgow: The Glasgow Climate Change Conference convened in Scotland from 31 October-12 November 2021, following the COVID-19 pandemic-related interruption to the annual rhythm. Parties finalized the Paris Agreement rulebook, adopting guidelines, rules, and a work programme on Article 6 and agreeing on the format of reporting under the ETF. Parties adopted the "Glasgow Climate Pact," a series of three overarching cover decisions that, for the first time, included a reference to phasing down unabated coal power and phasing out inefficient fossil fuel subsidies. They also agreed to work programmes on a global goal for adaptation, and on urgently scaling up mitigation; created the Glasgow Dialogue on loss and damage; established a process towards defining a new collective quantified goal on climate finance; and launched an annual dialogue on ocean-based climate action.

Sharm El-Sheikh: The Sharm El-Sheikh Climate Change Conference convened in Egypt from 6-20 November 2022 and concluded with the adoption of 60 decisions. For the first time, parties recognized the need for finance to respond to loss and damage associated with the adverse effects of climate change and established a fund and funding arrangements, with the details to be worked out in 2023. Key elements in the package leading to this agreement were work programmes on urgently scaling up mitigation ambition and the GGA. Parties also adopted two overarching cover decisions, together called the "Sharm El-Sheikh Implementation Plan." Highlights of the cover decisions include:

- retaining the call to phase down unabated coal power and phase out inefficient fossil fuel subsidies, as adopted in the Glasgow Climate Pact;
- urging parties that have not yet communicated new or updated NDCs or long-term low GHG development strategies to do so as soon as possible before CMA 5;
- establishing a work programme on just transition to discuss pathways to achieve the goals of the Paris Agreement; and
- calling for multilateral development bank reform.

The meeting also launched the selection process for the host of the Santiago Network secretariat and continued the technical dialogue under the GST.

Report of the Meetings

The UAE Climate Change Conference opened on Thursday, [30 November](#). Delegations and stakeholder groups presented their opening statements, outlining expectations for the conference. Heads of State and Government delivered high-level statements on [1 December](#), and ministers delivered high-level statements on [9 December](#).

Procedural Matters

Rules of procedure: Parties agreed to apply the draft rules of procedure (FCCC/CP/1996/2), except draft rule 42 on voting. Presidency-led consultations did not lead to agreement on the adoption of the rules of procedure.

Adoption of the agendas: In the opening plenary, COP 28, CMP 18, and CMA 5 President Sultan Al Jaber reported on pre-session consultations, highlighting that the proposed agenda items reflect the genuine concerns of the proposing parties. He suggested that the Governing and Subsidiary Bodies adopt their agendas without including any of the additional proposed agenda items, as well as without the CMA agenda item on the Sharm el-Sheikh Dialogue on the scope of Paris Agreement Article 2.1(c), which calls for making financial flows consistent with a pathway towards low-GHG emissions and climate-resilient development.

He noted some of the proposed items could be discussed under existing agenda items, including the proposed items on mountains, doubling adaptation finance, operationalizing the principles of equity and common but differentiated responsibilities and respective capabilities (CBDR-RC), and positive incentives for accelerating early actions and policies that are nationally determined.

Presidency consultations convened, but no agreement was found on whether to include:

- the special needs and circumstances of Africa;
- the seventh review of the Financial Mechanism on the CMA agenda; and
- Articles 3.9 and 21 of the Kyoto Protocol, with the outcome to be reported back to the CMP.

Parties agreed the COP agenda items on considering proposals for amendments to the Convention and the second review of the adequacy of Convention Article 4.2 (a-b) would be held in abeyance.

The COP, CMP, and CMA adopted the agendas as outlined by President Al Jaber. Parties adopted:

- the COP supplementary agenda ([FCCC/CP/2023/1/Add.2](#)) as amended, with agenda items 18, 19, 20 and 21 deleted;
- the CMP supplementary agenda ([FCCC/KP/CMP/2023/1/Add.2](#)), as amended, with agenda items 14 and 15 deleted;
- the CMA agenda ([FCCC/PA/CMA/2023/1/Add.3](#)) as amended, with agenda items 10(h), 10(i), 16, 19, 20, 21, 22, and 23 deleted;
- the SBI agenda ([FCCC/SBI/2023/11/Add.2](#)) as amended, with agenda items 21, 22, 23, and 24 deleted; and
- the SBSTA supplementary agenda ([FCCC/SBSTA/2023/5/Add.2](#)) as amended, with agenda items 15, 16, 17, and 18 deleted.

Election of officers: Sultan Al Jaber was elected COP 28, CMP 18, and CMA 5 President by acclamation. The COP, CMP, and CMA also elected officers for various constituted bodies.

Dates and venues of future sessions: The COP adopted a decision ([FCCC/CP/2023/L.4](#)) accepting Azerbaijan's offer to host COP 29 from 11-22 November 2024, and Brazil's offer to host COP 30 from 10-25 November 2025.

Admission of observers: The COP adopted the report, admitting the observers listed ([FCCC/CP/2023/3](#)).

Report on Credentials: The COP, CMP, and CMA adopted the report on credentials ([FCCC/CP/2023/10-FCCC/KP/CMP/2023/8-FCCC/PA/CMA/2023/14](#)).

Report of the Subsidiary Bodies: In its plenary on [11 December](#), the COP took note of the reports of SBSTA 58 ([FCCC/SBSTA/2023/4/Add.1](#)) and SBI 58 ([FCCC/SBI/2023/10/Add.1](#)) and adopted a decision on the Sixth Assessment Report (AR6) of the IPCC and a decision on linkages between the Technological Mechanism and the Financial Mechanism, contained therein.

Budgetary, financial, and institutional matters: Kishan Kumarsingh (Trinidad and Tobago) and Georg Børsting (Norway) co-chaired a contact group under the SBI, which met on [3 December](#), among others. Discussions centered on a note ([FCCC/SBI/2023/INF.12/Rev.1](#)) by the Secretariat outlining its policy and criteria for engagement and collaboration with non-party stakeholders. Parties requested clarification on the mandate for the note, its status, and how they are expected to address it. The Secretariat recalled that SBI 58 mandated the preparation of the note and pointed to the Secretariat's continuous work on due diligence. The Co-Chairs highlighted there is no expectation for parties to engage in negotiations over the engagement policy, which could be noted.

On [11 December](#), the COP adopted two decisions forwarded by SBI 58 and one decision forwarded by SBI 59, as amended orally to remove a reference to the Secretariat's note on its engagement with non-party stakeholders.

Final Outcomes: In its conclusion ([FCCC/SBI/2023/L.14](#)), the SBI requested the Secretariat to organize a session on its policy and criteria for engagement and collaboration with non-party stakeholders, to be held at SBI 60 (June 2024).

In its decision [FCCC/SBI/2023/10/Add.1](#), the COP, *inter alia*:

- approves the programme budget for the biennium 2024-2025, amounting to EUR 74,105,511;

- requests the Secretariat's engagement and collaboration with non-party stakeholders to be funded through supplementary budget resources and partnerships and that these additional activities have no impact on party-driven mandates;
- notes the Secretariat is committed to updating its partnership policy with a view to ensuring its inclusivity and wide geographical distribution of future partnerships;
- adopts the indicative scale of contributions contained in the annex;
- 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;
- requests the Secretariat to actively engage with parties in developing future biennium budget proposals;
- requests the Executive Secretary to undertake enhanced consultations with parties and increase the responsiveness of the Secretariat to mandates in preparing budget proposals for each biennium; and
- underscores the accountability of the Secretariat and reiterates that activities in the core and supplementary budgets must respond accurately and effectively to mandates from parties.

The CMA endorsed the decision adopted by the COP ([FCCC/SBI/2023/10/Add.1](#)).

In its [decision](#), the COP approves the budget for the international transaction log for the biennium 2024-2025, amounting to EUR 3,321,311. In its [decision](#), the CMP endorses the COP decision as it applies to the Kyoto Protocol.

In its decision ([FCCC/SBI/2023/L.14/Add.1](#)), the COP, *inter alia*:

- takes note of: the financial report and audited financial statements for 2022, the report of the UN Board of Auditors, and the information contained in the note providing an update reflecting adjustments to the work programme of the Secretariat for the biennium 2022-2023;
- urges the Executive Secretary to implement the auditors' recommendations and to give progress updates to parties; and
- 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 to further contribute to the Trust Fund for Participation and to the Trust Fund for Supplementary Activities.

In its decision ([FCCC/SBI/2023/L.14/Add.2](#)), the CMP, *inter alia*:

- takes note of: the financial report and audited financial statements for 2022; the report of the UN Board of Auditors; and the information contained in the note providing an update reflecting adjustments to the work programme of the secretariat for the biennium 2022-2023;
- urges the Executive Secretary to implement the auditors' recommendations and to give progress updates to the parties; and
- 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 to further contribute to the Trust Fund for Participation and to the Trust Fund for Supplementary Activities.

First Global Stocktake

The GST is a key part of the Paris Agreement's ratchet mechanism. It is a collective assessment of efforts and results on all areas of the Paris Agreement. After an 18-month long technical

phase, the task in Dubai was to complete the political phase of the Stocktake, which would offer a response to the technical phase's findings.

Informal consultations, co-facilitated by Alison Campbell (UK) and Joseph Teo (Singapore), convened throughout the first week under the Subsidiary Bodies (SBs), including on [1](#), [2](#), [3](#), and [5 December](#). In their closing plenary on [6 December](#), the SBs decided to forward the matter to the CMA for further consideration. Beginning on [8 December](#), Dan Jørgensen, Minister for Development and Global Climate Policy (Denmark), and Barbara Crecy, Minister of Environment, Forestry, and Fisheries (South Africa), undertook further consultations, in conjunction with the Presidency.

In informal consultations and informal informals held during the first week, parties completed a first read-through of the text and provided comments. This process resulted in a longer document with over 80 options for ministers to consider.

There were backward- and forward-looking aspects to each section. The backward-looking aspects aimed to arrive at a common narrative of progress and gaps. The forward-looking sections aimed to provide a response to that narrative.

On the preamble, several countries called for recognition of human rights, gender equality, and Indigenous Peoples' rights. Some developing countries stressed the need to recognize that all efforts must be in the context of sustainable development and poverty eradication.

On context and cross-cutting elements, countries debated how, and which, references to IPCC AR6 to include. While the ALLIANCE OF SMALL ISLAND STATES (AOSIS) and many others called for recognition of 1.5°C, a few developing countries underlined the need to reflect the Paris Agreement temperature goal in full.

There were lengthy debates on whether to reference the principles of the Convention, particularly CBDR. Developed countries viewed the GST as under the Paris Agreement, which they intimated is not under the Convention. Many developing countries disagreed, stressing CBDR and other aspects of the Convention apply to the Paris Agreement and, in turn, the GST.

On mitigation, in the backward-looking section, there was broad agreement that the Paris Agreement has had some effect, in that emissions growth trajectories are now lower than business-as-usual scenarios. There was also broad agreement that much work remains and current policies are insufficient to meet the Paris Agreement temperature goals.

Much of the debate focused on whether or how to reflect countries' differentiated, historical contributions to GHG emissions. Those in favor of greater recognition and detail around historical contributions questioned the need for including IPCC scenarios given that these scenarios do not fully reflect equity or CBDR.

In the forward-looking section, energy transition attracted considerable attention. Parties debated language around a phase down or phase out of, potentially abated or unabated, fossil fuels. Only a handful of countries rejected the notion entirely, urging a focus on emissions, not the sources of the emissions. Several countries supporting a phase down of fossil fuels suggested coupling the language with an acceleration of renewable energy to provide a strong signal on the transition's direction.

There was broad support for tripling renewable energy capacity and doubling energy efficiency. Some called for the inclusion of

carbon capture utilization and storage (CCUS), with several saying this should be limited to sectors that are difficult to abate.

Many developing countries drew a strong connection between the energy transition and the provision of finance, with calls for grant-based finance to support the acceleration of renewable energy and just transitions.

On adaptation, discussions on the backward-looking section focused on how to capture the link between mitigation, adaptation, and loss and damage. Some wanted to recognize the IPCC's work that shows the increased need for adaptation associated with high global average temperatures. Others suggested recognizing the soft and hard limits to adaptation.

Forward-looking discussions were largely set aside during discussions, as parties awaited the outcomes of the GGA negotiations. Many developing countries urged recognition of the Glasgow Climate Pact commitment to double adaptation finance, while developed countries sought to group all finance-related calls in the means of implementation section.

On loss and damage, many supported welcoming the operationalization and capitalization of the loss and damage fund. Developing country groups supported language on ongoing contributions. There was openness by some for a suggestion from some developing countries to establish loss and damage inventories to monitor and measure loss and damage at the national level.

On means of implementation, there were disagreements on how to reference the historic provision of climate finance in the backward-looking section. This included the failure to realize the USD 100 billion per year by 2020 commitment, with some developed countries suggesting, refuted by some developing countries, that the goal was met in 2022.

On the forward-looking section, parties debated how much to include without prejudging the outcome on the new collective quantified goal (NCQG) or the discussions under the Standing Committee on Finance (SCF). Developing countries were clear that finance, technology transfer and development, and capacity building were fundamental to unlock the necessary ambition. Least developed countries (LDCs) and small island developing states (SIDS) urged reference to their special circumstances.

Developed countries called for a reference to Paris Agreement Article 2.1(c) (aligning financial flows with low-GHG emissions and climate-resilient development). They stressed the need to reform multilateral development banks and to mobilize private finance to meet the scale of the needs of developing countries.

On response measures, some developing countries called for the section on a just transition to be given greater prominence, including through a stand-alone section in the decision.

On the way forward, there was a divide between many countries that wanted the GST to send a signal that the next round of NDCs should align with 1.5°C. A couple of developing country groups stressed the nationally determined nature of the Paris Agreement and NDCs and rejected this proposal.

On [10 December](#), the Presidency convened a "Majlis" in which ministers and Heads of Delegation met in a colosseum setting to foster "heart to heart" discussions. Although few concrete proposals were evident, the discussions saw: strong calls for language on fossil fuel phase out from both developed and many developing countries; and acknowledgment by a number of developed countries that emission reductions will not happen at the same speed in all

countries and many developing countries will need support for the transition to renewable energy.

On [11 December](#), the Presidency presented a draft text that was widely rejected in a Heads of Delegation meeting, largely because it failed to include strong language on the energy transition, including a phase out of fossil fuels. The Presidency and others, including UN Secretary-General António Guterres, continued to hold consultations until the early hours of 13 December. In the morning of 13 December, the Presidency issued a revised draft decision that the CMA adopted during its closing plenary.

Final Outcome: In the CMA's lengthy decision ([FCCC/PA/CMA/2023/L.17](#)), the preamble, *inter alia*, underlines the critical role of multilateralism based on UN values and principles, including in the context of the implementation of the Convention and the Paris Agreement, and the importance of international cooperation for addressing global issues, including climate change, in the context of sustainable development and efforts to eradicate poverty.

On **context and cross-cutting issues**, the CMA, *inter alia*:

- underlines that, despite overall progress on mitigation, adaptation, and means of implementation and support, parties are not yet collectively on track towards achieving the purpose of the Paris Agreement and its long-term goals;
- underscores the impacts of climate change will be much lower at the temperature increase of 1.5°C compared with 2°C and resolves to pursue efforts to limit the temperature increase to 1.5°C;
- commits to accelerate action in this critical decade on the basis of the best available science, reflecting equity and the principle of CBDR-RC in light of different national circumstances and in the context of sustainable development and efforts to eradicate poverty; and
- notes with concern the pre-2020 gaps in both mitigation ambition and implementation by developed country parties and that the IPCC had earlier indicated that developed countries must reduce emissions by 25-40% below 1990 levels by 2020, which was not achieved.

The CMA further notes several findings of IPCC AR6 and welcomed the report.

On **mitigation**, the CMA, *inter alia*:

- acknowledges significant collective progress towards the Paris Agreement temperature goal has been made, from an expected global temperature increase of 4°C according to some projections prior to the adoption of the Agreement to an increase in the range of 2.1-2.8°C with the full implementation of the latest NDCs;
- notes with concern the findings of IPCC AR6 that policies implemented by the end of 2020 are projected to result in higher global GHG emissions than those implied by the NDCs, indicating an implementation gap, and resolves to take action to urgently address this gap;
- expresses concern that the carbon budget consistent with achieving the Paris Agreement temperature goal is now small and being rapidly depleted and acknowledges that historical cumulative net CO₂ emissions already account for about four-fifths of the total carbon budget for a 50% probability of limiting global warming to 1.5°C; and
- recognizes limiting global warming to 1.5°C with no or limited overshoot requires deep, rapid, and sustained reductions in global GHG emissions of 43% by 2030 and 60% by 2035 relative to the 2019 level and reaching net zero CO₂ emissions by 2050.

On the way forward for mitigation, the CMA calls on parties to contribute to the following global efforts, in a nationally determined manner, taking into account the Paris Agreement and their different national circumstances, pathways and approaches:

- tripling renewable energy capacity globally and doubling the global average annual rate of energy efficiency improvements by 2030;
- accelerating efforts towards the phase-down of unabated coal power;
- accelerating efforts globally towards net zero emission energy systems, utilizing zero- and low-carbon fuels well before or by around mid-century;
- transitioning away from fossil fuels in energy systems, in a just, orderly, and equitable manner, accelerating action in this critical decade so as to achieve net zero by 2050, in keeping with the science;
- accelerating zero- and low-emission technologies, including, *inter alia*, renewables, nuclear, abatement and removal technologies such as carbon capture and utilization and storage, particularly in hard-to-abate sectors, and low-carbon hydrogen production;
- accelerating and substantially reducing non-CO₂ emissions globally, including in particular methane emissions by 2030;
- accelerating the reduction of emissions from road transport on a range of pathways, including through development of infrastructure and rapid deployment of zero- and low-emission vehicles; and
- phasing out inefficient fossil fuel subsidies that do not address energy poverty or just transitions, as soon as possible.

The CMA recognizes transitional fuels can play a role in facilitating the energy transition while ensuring energy security. It encourages parties to come forward in their next NDCs with ambitious, economy-wide emission reduction targets, covering all GHGs, sectors, and categories, and aligned with limiting global warming to 1.5°C, as informed by the latest science, in light of different national circumstances.

On **adaptation**, the CMA, *inter alia*:

- recognizes the increasing adaptation planning and implementation efforts undertaken by parties towards enhancing adaptive capacity, strengthening resilience and reducing vulnerability, as set out in national adaptation plans (NAPs), adaptation communications, and NDCs, as appropriate;
- recognizes the significant challenges developing country parties face in accessing finance for implementing their NAPs;
- notes there are gaps in implementation of, support for, and collective assessment of the adequacy and effectiveness of adaptation, and monitoring and evaluation of outcomes is critical for tracking the progress and improving the quality and awareness of adaptation action; and
- recognizes one-third of the world does not have access to early warning and climate information services, as well as the need to enhance coordination of activities by the systematic observation community.

On forward-looking elements of adaptation, the CMA, *inter alia*:

- calls for urgent, incremental, transformational, and country-driven adaptation action based on different national circumstances;

- calls on parties that have not yet done so to have their NAPs, policies, and planning processes in place by 2025 and to have progressed in implementing them by 2030;
- requests the Secretariat to prepare a regular synthesis report on adaptation information provided by parties in their biennial transparency reports (BTRs), adaptation communications and NDCs; and
- calls on parties to enhance their adaptation efforts in line with what is needed to achieve the goal in Article 2.1(b) of the Paris Agreement (increasing adaptation capacity) and the GGA, taking into account the framework for the GGA adopted at CMA 5.

The CMA further urges parties and invites non-party stakeholders to increase ambition and enhance adaptation action and support, to accelerate action at scale and at all levels, from local to global, in alignment with other global frameworks, towards the achievement of the 2030 targets adopted by the GGA framework.

The CMA affirms that the GGA framework includes its targets in relation to the dimensions of the iterative adaptation cycle, recognizing the need to enhance adaptation action and support, and affirms efforts in relation to the targets shall be made in a manner that is country-driven, voluntary, and in accordance with national circumstances, take into account sustainable development and poverty eradication, and do not constitute a basis for comparison between parties.

On finance, the CMA, *inter alia*:

- highlights the growing gap between the needs of developing country parties, in particular those due to the increasing impacts of climate change compounded by difficult macroeconomic circumstances, and the support provided and mobilized for their efforts to implement their NDCs, highlighting that such needs are currently estimated at USD 5.8-5.9 trillion for the pre-2030 period;
- highlights the adaptation finance needs of developing countries are estimated at USD 215-387 billion annually up until 2030, and about USD 4.3 trillion per year needs to be invested in clean energy up until 2030, increasing thereafter to USD 5 trillion per year up until 2050, to be able to reach net-zero emissions by 2050;
- emphasizes the ongoing challenges faced by many developing countries in accessing climate finance and encourages further efforts, including by the Financial Mechanism's operating entities, to simplify access to such finance, in particular for those developing country parties that have significant capacity constraints, such as LDCs and SIDS;
- welcomes recent progress made by developed countries in the provision and mobilization of climate finance and notes the increase in climate finance from developed countries in 2021 to USD 89.6 billion and the likelihood of meeting the goal in 2022, and looks forward to further information on the positive progress;
- notes the efforts of developed country parties to make progress in at least doubling adaptation finance from 2019 levels by 2025;
- notes with deep regret that the goal of developed country parties to mobilize jointly USD 100 billion per year by 2020 in the context of meaningful mitigation actions and transparency on implementation was not met in 2021, including owing to challenges in mobilizing finance from private sources, and welcomes the ongoing efforts of developed country parties

towards achieving the goal of mobilizing jointly USD 100 billion per year; and

- notes with concern that the adaptation finance gap is widening, and current levels for adaptation remain insufficient to respond to worsening climate change impacts in developing countries, especially those that are particularly vulnerable.

On the way forward for finance, the CMA, *inter alia*:

- strongly urges the Financial Mechanism's operating entities to make full use of their current replenishment, calls on multilateral development banks and other financial institutions to further scale up investments in climate action, and calls for a continued increase in the scale, and effectiveness of, and simplified access to, climate finance, including in the form of grants and other highly concessional forms of finance;
- urges developed countries to continue to provide support and encourages other parties to provide, or continue to provide support, on a voluntary basis, for activities to address loss and damage and invites financial contributions, with developed countries continuing to take the lead to provide financial resources for commencing the operationalization;
- decides to continue and strengthen the Sharm el-Sheikh Dialogue to exchange views on and enhance understanding of the scope of Article 2.1(c) of the Paris Agreement and its complementarity with Article 9 of the Paris Agreement;
- recognizes the transition to a mode of work to enable the development of a draft negotiating text for the setting of the NCQG;
- underscores the importance of reforming the multilateral financial architecture and calls on the shareholders of multilateral development banks to continue to significantly scale up the provision of climate finance, in particular through grants and concessional instruments;
- establishes a dialogue on implementing the GST outcomes that will be operationalized at CMA 6 (2024) and conclude at CMA 10 (2028) and requests SBI 60 to develop the modalities for the CMA 6 work programme;
- agrees to convene a high-level ministerial dialogue at CMA 6 on the urgent need to scale up adaptation finance, taking into account the adaptation-related outcomes of the GST, and to ensure the mobilization by developed countries of the adaptation support pledged; and
- urges developed countries to prepare a report on the doubling of the collective provision of climate finance for adaptation to developing countries from 2019 levels by 2025, to achieve a balance between mitigation and adaptation in the provision of scaled-up financial resources, for consideration by CMA 6.

On technology development and transfer, the CMA, *inter alia*, highlights the persistent gaps and challenges in technology development and transfer and the uneven pace of adoption of climate technologies around the world and urges parties to address these barriers and strengthen cooperative action, including with non-party stakeholders, particularly the private sector, to rapidly scale up the deployment of existing technologies, the fostering of innovation, and the development and transfer of new technologies.

On the way forward on technology development and transfer, the CMA establishes a technology implementation programme, supported by, *inter alia*, the operating entities of the Financial Mechanism, to strengthen support for the implementation of technology priorities identified by developing countries, and to

address the challenges identified in the first periodic assessment of the Technology Mechanism, and invites SBI 61 (November 2024) to take into account the technology implementation programme in its consideration of the Poznan strategic programme on technology transfer, with a view to recommending a draft decision for consideration and adoption by CMA 6.

On capacity building, the CMA, *inter alia*:

- welcomes progress in capacity building at individual, institutional, and systemic levels since the adoption of the Paris Agreement, including through work under the Paris Committee on Capacity-building (PCCB), the Capacity-building Initiative for Transparency, and the Action for Climate Empowerment agenda; and
- acknowledges developing countries continue to have persistent gaps in capacity and urgent needs for effectively implementing the Paris Agreement, including related to skills development, institutional capacity for governance and coordination, technical assessment and modeling, strategic policy development and implementation, and capacity retention, and recognizes the urgent need to address these gaps and needs that are constraining the effective implementation of the Paris Agreement.

On the way forward on capacity building, the CMA, *inter alia*:

- requests the PCCB to identify, in coordination with parties, other constituted bodies and programmes and relevant stakeholders, current activities for enhancing the capacity of developing countries to prepare and implement NDCs, and also requests the Secretariat to facilitate the sharing of knowledge and good practices for the preparation and implementation of NDCs, including through workshops; and
- requests the Financial Mechanism's operating entities and the Adaptation Fund to further enhance support for capacity building in developing countries and to provide updates in their annual reports to the CMA and encourages parties to further enhance support for capacity building, including through international cooperation.

On loss and damage, the CMA, *inter alia*:

- recognizes advancements in international efforts to avert, minimize, and address loss and damage associated with climate change impacts, including extreme weather events and slow onset events, in developing countries that are particularly vulnerable to the adverse effects of climate change, including the progress of work made under the Warsaw International Mechanism on loss and damage (WIM), the establishment of the Santiago Network and progress in its operationalization; and
- expresses deep concern regarding the significant economic and non-economic loss and damage associated with the adverse effects of climate change for developing countries, resulting, *inter alia*, in reduced fiscal space and constraints in realizing the Sustainable Development Goals (SDGs).

On the way forward on loss and damage, the CMA, *inter alia*:

- calls on parties and relevant institutions to improve coherence and synergies between efforts pertaining to disaster risk reduction, humanitarian assistance, rehabilitation, recovery and reconstruction, and displacement, planned relocation and migration, in the context of climate change impacts, as well as actions to address slow-onset events, to make progress in averting, minimizing, and addressing loss and damage associated with climate change impacts in a coherent and effective manner;

- requests the WIM Executive Committee (ExCom) to prepare, building on the work of its expert groups, technical expert group and task force voluntary guidelines for enhancing the collection and management of data and information to inform the preparation of BTRs;
- requests the Secretariat to prepare on a regular basis a synthesis report, for consideration by the WIM ExCom, on information on loss and damage provided by parties in their BTRs and other national reports under the Paris Agreement, with a view to enhancing the availability of information on loss and damage, including for the purpose of monitoring progress in responding thereto at the national level; and
- encourages interested developing countries to seek technical assistance through the Santiago Network for undertaking reporting-related actions.

On response measures, the CMA, *inter alia*, underscores the social and economic opportunities and challenges that arise from efforts to achieve the Paris Agreement temperature goal.

On the way forward on response measures, the CMA, *inter alia*,

- encourages parties to consider developing methodologies and tools for assessing and analyzing the impacts of the implementation of response measures, with a view to minimizing the negative and maximizing the positive impacts of response measures, with a particular focus on the creation of decent work and quality jobs and on economic diversification;
- further encourages parties to establish capacity-building partnerships and networks for increasing the number of developing countries that are developing and using methodologies and tools for assessing the impacts of the implementation of response measures;
- encourages parties, in their efforts to diversify their economies, to pursue relevant policies in a manner that promotes sustainable development and the eradication of poverty, taking into account national circumstances;
- requests the forum on the impact of the implementation of response measures and its Katowice Committee on Impacts (KCI) to intensify efforts to implement the recommendations outlined in relevant decisions of the COP, CMP, and CMA, including by enhancing cooperation among parties, stakeholders, external organizations, experts, and institutions and by enabling the exchange of information, experience, and best practices among parties with a view to increasing their resilience to these impacts; and
- requests the forum and its KCI in performing their functions to implement in line with the best available science and take into account different national circumstances.

On international cooperation, the CMA, *inter alia*, reaffirms its commitment to multilateralism, especially in the light of the progress made under the Paris Agreement and resolves to remain united in the pursuit of efforts to achieve the purpose and long-term goals of the Agreement;

On the way forward, the CMA, *inter alia*:

- urges parties and non-party stakeholders to join efforts to accelerate delivery through inclusive, multilevel, gender-responsive, and cooperative action; and
- encourages international cooperation and the exchange of views and experience among non-party stakeholders at the local, subnational, national, and regional levels, including conducting

joint research, personnel training, practical projects, technical exchanges, project investment, and standards cooperation.

On **guidance and the way forward**, the CMA, *inter alia*, recalls several provisions of the Paris Agreement in relation to NDCs, in particular that NDCs are nationally determined and successive NDCs should demonstrate progressively more ambition. The CMA further, *inter alia*:

- encourages parties to communicate in 2025 their NDCs with an end date of 2035;
- invites all parties to put in place new or intensify existing domestic arrangements for preparing and implementing their successive NDCs;
- encourages parties to take into account the good practices and opportunities identified during the technical dialogue of the first GST in enhancing their actions and support;
- requests the SBSTA Chair to hold an expert dialogue on mountains and climate change at SBSTA 60 (June 2024);
- requests the SBI 60 to hold an expert dialogue to discuss the disproportionate impacts of climate change on children and relevant policy solutions in this regard;
- invites the IPCC to consider how best to align its work with the second and subsequent GSTs and invites the IPCC to provide relevant and timely information for the next GST;
- invites the relevant work programmes and constituted bodies under or serving the Paris Agreement to integrate relevant outcomes of the first GST in planning their future work, in line with their mandates;
- requests the SB 60 Chairs to organize an annual GST dialogue to facilitate the sharing of knowledge and good practices on how the outcomes of the GST are informing the preparation of parties' next NDCs in accordance with the relevant provisions of the Paris Agreement and requests the Secretariat to prepare a report for consideration at its subsequent session;
- encourages the relevant operating entities of the Financial Mechanism and the constituted bodies under or serving the Paris Agreement to continue to provide, within their mandates, capacity-building support for the preparation and communication of NDCs;
- decides to launch, under the guidance of the CMA 5, 6, and 7 Presidencies, a set of activities ("Road map to Mission 1.5") to significantly enhance international cooperation and the international enabling environment to stimulate ambition in the next round of NDCs, with a view to enhancing action and implementation over this critical decade and keeping 1.5°C within reach;
- decides that consideration of refining the procedural and logistical elements of the overall GST process on the basis of experience gained from the first GST shall commence at SB 60 and conclude at CMA 6; and
- decides the information collection and preparation component of the second GST shall start at CMA 8 (2026) and its consideration of outputs component will conclude at CMA 10.

Mitigation

Mitigation Ambition and Implementation Work Programme (MWP): Discussions on this item aimed to consider progress, opportunities, and barriers in implementing the work programme, taking into account the annual report of the Mitigation Work Programme ([FCCC/SB/2023/8](#)) and its key findings.

Discussions were conducted under the SBs and later in the CMA. Informal consultations, co-facilitated by Kay Harrison (New Zealand) and Carlos Fuller (Belize), convened on, among other days, on [1](#), [2](#), [3](#), [4](#), [5](#), [8](#), and [9 December](#).

Key issues of debate in informal consultations focused on reflecting on the first year of the work programme and identifying areas for improvement, such as the participation of experts and expansion of the scope of the dialogues to include additional sectors. Some parties called for organizing regional dialogues; others said the work programme was designed to be global.

Divergent views were also presented on whether to include elements of the report of the global dialogues in the decision text. Some parties preferred simply acknowledging the report as a whole to ensure balanced representation of views. Some wanted to include substantive findings, noting they were reported at the high-level ministerial on pre-2030 ambition. Others wanted to specify the report does not reflect all views and was not party-driven, the topic—accelerating a just energy transition—was selected by the work programme's Co-Chairs, and a new topic should be chosen for 2024.

On the way forward, many parties called for text that identifies opportunities to increase mitigation ambition in line with 1.5°C, as well as actionable solutions to help parties implement increased ambition, including calls to transition from fossil fuels to renewable energy, scale up renewable energy and promote energy efficiency, eliminate fossil fuel subsidies, peak global emissions by 2025, reduce emissions rapidly by 2030, and achieve net-zero by 2050.

Other parties opposed this approach, noting the work programme is in its infancy and suggested the decision focus on reflecting on the first year of implementation and how to improve the work programme. Several also opposed attempts to use the work programme to impose new targets on developing countries. Some parties opposed text on following up on the mitigation aspects of the GST and the Glasgow Climate Pact, saying this is beyond the work programme's mandate. They also opposed including text on the best available science and the IPCC's findings.

Ministerial consultations under the CMA were co-facilitated by Espen Barth Eide, Minister of Foreign Affairs (Norway), and Grace Fu, Minister for Sustainability and the Environment (Singapore). On [9 December](#), ministers reported many countries signed up for tripling renewables and doubling energy efficiency. Eide said disagreement remained on language regarding fossil fuels and referencing CBDR-RC and equitable transition, with some calling for transition for all with more support, and some for dividing the carbon budget. Negotiations on this matter were finalized in ministerial and Presidency consultations on 10-12 December.

The Annual High-level Ministerial Roundtable on pre-2030 Ambition, convened on [9 December](#), focused on the MWP and accelerating the just energy transition. The MWP Co-Chairs presented the findings of the MWP's annual report ([FCCC/SB/2023/8](#)), citing high upfront costs as a common barrier for solutions such as energy efficiency, grid and energy storage, and transportation infrastructure.

In its closing plenary on 13 December, the CMA adopted its decision.

Final Outcome: In its decision ([FCCC/PA/CMA/2023/L.16](#)), the CMA, *inter alia*:

- welcomes the focused exchange of views, information, and ideas among participants during the global dialogues and investment-

focused events held under the work programme in 2023 on the topic of accelerating just energy transitions, including in transport systems, noting that the topics were decided by the Co-Chairs pursuant to paragraph 13 of decision 4/CMA.4;

- welcomes the organization of and takes note of the discussion at the second Annual High-level Ministerial Roundtable on pre-2030 Ambition held on 9 December 2023, and welcomes the presentation on the annual report made by the work programme Co-Chairs, including on key findings, opportunities, and barriers in implementing the work programme in 2023;
- notes the key findings, opportunities, barriers, and actionable solutions summarized in the annual report on the work programme, recognizing it does not represent an exhaustive summary of all views, including, *inter alia*, in relation to renewable energy, grid and energy storage, carbon dioxide capture and use and carbon dioxide capture and storage, energy efficiency, deploying and shifting to collective and non-motorized modes of transport, energy and resource efficiency in the transport sector, electrification of vehicles and shifting to low or zero-carbon fuels, as well as the information in the annual report on associated policies and measures, financing issues, technology and capacity, and sustainable development and socio-economic impacts;
- encourages parties and non-party stakeholders to submit by 1 February 2024 suggested topics to be discussed at the global dialogues in 2024;
- recalls the work programme's Co-Chairs, considering the submissions, will decide on and communicate by 1 March 2024 the topics to be discussed at each dialogue in 2024, noting successive global dialogues should cover different topics;
- encourages parties and other non-party stakeholders to submit views on opportunities, best practices, actionable solutions, challenges, and barriers relevant to the topic of each dialogue four weeks before each dialogue;
- requests the Secretariat to organize, under the guidance of the work programme's Co-Chairs, future global dialogues and investment-focused events in a manner that enables effective engagement of participants, including by announcing the topic, date, and venue, and sharing the agenda well in advance, expanding virtual participation opportunities, and inviting more representatives from multilateral development banks and other financial institutions;
- recalls other in-person or hybrid dialogues may be held each year in conjunction with existing events, such as the Regional Climate Weeks, at the discretion of the work programme's Co-Chairs with a view to ensuring inclusive and balanced geographical representation at the dialogues;
- requests the Secretariat to include, under the guidance of the work programme's Co-Chairs, information on the investment-focused events in the report on each of the global dialogues; and
- requests the SBs to consider progress, including key findings, opportunities, and barriers, in implementing the work programme at each of their sessions, starting at the SB 60 sessions (June 2024), until SB 65 (November 2026).

Matters Relating to Paris Agreement Article 6: Guidance on Cooperative Approaches referred to in Article 6.2: Article 6.2 provides a framework of principles and guidance for parties that wish to pursue voluntary cooperation in the implementation of their NDCs, and specifically in relation to cooperative approaches that

involve the use of internationally transferred mitigation outcomes (ITMOs), the use of which is authorized by participating parties. This sub-item was considered in informal consultations under the SBSTA on [1](#), [2](#), [3](#), [4](#), [5](#), and [6 December](#), and in informal consultations under the CMA on [8](#) and [9 December](#), both co-facilitated by Maria AlJishi (Saudi Arabia) and Peer Stiansen (Norway).

Under the SBSTA, discussions focused on sections of CMA draft decision text relating to authorization of cooperative approaches and ITMOs, including their timing, content, revision, and revocation. Parties' views differed, *inter alia*, on whether revocations should be allowed. Some groups, opposed by others, called for defining "cooperative approaches," with one group suggesting cooperative approaches must involve at least two parties, and others pointing out that other international uses of ITMOs, such as the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA), would not fit this definition. One party noted that any definition of cooperative approaches would need to cover a broad range of possible approaches. Parties also discussed sections relating to authorization of entities, application of first transfer, tables for submitting annual information as part of the regular information, agreed electronic format, and common nomenclatures.

On [6 December](#), the SBSTA adopted conclusions ([FCCC/SBSTA/2023/L.12](#)), forwarding a bracketed decision text for the CMA's consideration, noting it does not represent consensus. Under the CMA, parties continued discussions on the same sections. One country requested adding, as an alternative option to the entire text, a moratorium on carbon markets within the Paris Agreement, which parties later agreed to remove.

Two joint informal consultations on Articles 6.2 and 6.4 also took place, on [3](#) and [4 December](#), focused on transfer of units and authorization. On transfer of units, parties expressed their views on if, and how, the international registry under Article 6.2, the Article 6.4 mechanism registry, and national registries, should be connected. On authorizations, parties discussed their timing and content. Views differed on whether an authorization template should be mandatory, voluntary, or necessary altogether. Parties considered the permissibility of revocation of authorizations, as well as the timing of authorizations, whether: at any time; prior to; at the time of; or after achieving the mitigation outcomes.

In a contact group on Tuesday, 12 December, the Co-Chairs presented parties with a revised text prepared under the authority of the Presidency. Parties expressed gratitude for the Co-Chairs' engagement. The EU, INDEPENDENT ASSOCIATION FOR LATIN AMERICA AND THE CARIBBEAN (AILAC), COALITION FOR RAINFOREST NATIONS (CfRN), and MEXICO expressed opposition to the text, noting the need for clarity on authorization. The UK emphasized opposition to revocation post-first transfer. UKRAINE expressed disappointment that some parties blocked carbon markets.

The LDCs and the AFRICAN GROUP emphasized willingness to adopt the 6.2 and 6.4 package as a whole, but not the 6.2 text by itself. AOSIS pointed to possible improvements over time and expressed willingness to accept it. AOSIS also expressed hope that a package of decisions on 6.4 and 6.2 could be adopted, supported by the EU, CfRN, and SINGAPORE, who also called for the Presidency to allow more time to find a solution for 6.2 and 6.4. The US considered it not feasible to reach agreement in the remaining time and said it would not accept the draft as a basis for future work.

The AFRICAN GROUP and BRAZIL emphasized using the text for future work. The Co-Chairs noted a lack of consensus.

In its closing plenary on 13 December, the CMA noted the lack of agreement and requested the SBSTA to continue consideration of the matter at SBSTA 60 (June 2024) with a view to recommending a draft decision for consideration and adoption by CMA 6.

Rules, Modalities, and Procedures for the Mechanism established by Article 6.4: Article 6.4 establishes a mechanism, under the authority and guidance of the CMA, to contribute to the mitigation of GHG emissions and support sustainable development. This sub-item was considered in informal consultations under the SBSTA on [1](#), [3](#), [4](#), [5](#), and [6 December](#), and in a contact group and informal consultations under the CMA on [2](#), [5](#), [8](#), [9](#), [10](#), and [11 December](#), all co-chaired and co-facilitated by Kate Hancock (Australia) and Sonam Tashi (Bhutan).

Under the SBSTA, parties discussed CMA draft decision text sections relating to emission avoidance and conservation enhancement activities, the Article 6.4 mechanism registry, authorization of Article 6.4 emissions reductions, and other matters. Most parties opposed any references to avoidance activities and called for concluding discussions at this session. Some viewed conservation enhancement activities as already included under Article 6.4.

On [6 December](#), the SBSTA adopted conclusions ([FCCC/SBSTA/2023/L.13](#)), forwarding a bracketed decision text to the CMA's consideration.

Under the CMA, parties discussed: draft decision text; the Article 6.4 mechanism Supervisory Body's annual report; and two documents containing the Supervisory Body's recommendations, on requirements for the development and assessment of methodologies and for activities involving removals.

Most parties expressed concern with both recommendation documents, with many noting particular concerns with the removals document, including in relation to: determining the consequences of a failure to monitor; defining "reversals"; an absence of references to social and environmental safeguards and human rights; responsibilities of parties relating to reversals; and natural removals-specific guidance. Parties agreed that they should mandate the Supervisory Body to undertake further work by CMA 6 (2024), but did not agree on a list of specific mandates. They debated whether to adopt, provisionally adopt, welcome, or acknowledge the work on these documents. Many cautioned against setting a precedent where all Supervisory Body recommendations will be subject to a revision.

Parties also discussed, *inter alia*: engagement by the Supervisory Body with experts; environmental and social safeguards; the Article 6.4 mechanism sustainable development tool and appeals and grievances procedure; timing and content of authorization and transfer of Article 6.4 emission reductions to the international registry; and authorization of mitigation contribution units.

In a contact group on 12 December, the Co-Chairs presented parties with a revised text prepared under the authority of the Presidency, noting it may not be perfect but that the process allows for an improvement over time. The EU, AILAC, and MEXICO opposed the text, underscoring that more work is needed on removals and human rights cannot merely be "acknowledged." CfRN also noted the current guidance on removals would be in conflict with agreed decisions. The AFRICAN GROUP emphasized the need to operationalize the mechanism, supporting adoption of the decision. The Co-Chairs noted a lack of consensus.

In its closing plenary on 13 December, the CMA noted the lack of agreement and requested the SBSTA to continue consideration of the matter at SBSTA 60 (June 2024) with a view to recommending a draft decision for consideration and adoption by CMA 6.

Work Programme under the Framework for Non-market Approaches referred to in Article 6.8: Article 6.8 defines a framework for non-market approaches to sustainable development to promote the non-market approaches (NMAs) referred to in Article 6.8, which aim to assist parties in the implementation of their NDCs and to promote mitigation and adaptation ambition, in the context of sustainable development and poverty eradication. This sub-item was first considered in informal consultations under the SBSTA on [1](#), [4](#), [5](#), and [6 December](#), and in a contact group under the CMA on [8](#) and [9 December](#), both co-facilitated and co-chaired by Kristin Qui (Samoa) and Jacqui Ruesga (New Zealand).

Under the SBSTA, parties discussed draft SBSTA conclusions containing a progress report of the Glasgow Committee on NMAs, and a draft CMA decision on recommendations regarding ongoing and future work. In the decision text, parties debated a reference to carbon pricing as a domestic fiscal measure to implement climate policies. Many developing country groups opposed this, stating that carbon pricing is a market approach. Some also opposed a reference to nature-based solutions on the same basis. The EU supported the inclusion, observing that levies and taxes are economic, but not market instruments.

On other issues, some developing country groups called for deleting references to the GST. The LIKE-MINDED GROUP OF DEVELOPING COUNTRIES (LMDCs) and the ARAB GROUP, opposed by the EU, supported a proposal to establish a readiness programme for NMAs, with the EU noting a CMA 4 compromise on a capacity-building programme and existing support within the Financial Mechanism.

On [6 December](#), the SBSTA adopted substantive conclusions ([FCCC/SBSTA/2023/L.11](#)) and forwarded a bracketed decision text for the CMA's consideration.

Under the CMA, parties continued discussions, including on carbon pricing, and on the UNFCCC web-based platform, with some noting the deadline for the platform's operationalization was missed, and debated a new deadline for this. They also discussed the purpose of the platform, namely whether to only record NMAs or publish or approve them. They also discussed the process for submitting and recording NMAs, and which individuals or entities can identify, develop, and implement NMAs.

One developing country group lamented the lack of equal progress across the three Article 6 sub-items, and proposed replacing the entire text with a call for developed countries to provide equitable funding arrangements to developing countries. This option was not included in the decision text.

In a contact group on 12 December, the Co-Chairs presented parties with a revised text prepared under the authority of the Presidency, noting it may not be perfect but that the process allows for an improvement over time. After initial reservations by the CfRN and the US, parties agreed to forward the text to the CMA for adoption, which it did on 13 December.

Final Outcome: In its decision ([FCCC/PA/CMA/2023/L.13](#)), the CMA, *inter alia*:

- requests the Secretariat to complete the development of the UNFCCC web-based platform and fully operationalize it as soon as possible, and no later than the 5th meeting of the

Glasgow Committee on NMAs (June 2024), and to notify the UNFCCC national focal points for Article 6.8, where identified, of the deployment of the fully operational UNFCCC web-based platform;

- encourages interested parties to submit information on NMAs, including existing approaches, in the initial focus areas for the work programme activities for recording on the UNFCCC web-based platform;
- requests the Secretariat to develop and update, as necessary, a manual on the process for submitting and recording information on NMAs on the UNFCCC web-based platform;
- invites parties and observers to submit views and information on themes for spin-off groups and existing NMAs under the initial focus areas of the work programme activities by 31 March 2024; and
- requests the Secretariat to prepare a synthesis report on the submissions for consideration by the Glasgow Committee on NMAs at its 5th meeting, prepare a report on the workshop, including on the joint mitigation and adaptation approaches referred to in Article 5 (forests), and organize an in-session workshop, including roundtable discussions, to be held in conjunction with the 5th meeting of the Glasgow Committee on NMAs.

Aviation and maritime transport: In informal consultations on [4 December](#), among others, co-facilitated by Martin Cames (Germany) and Pacifica Achieng Ogola (Kenya), parties continued their long-standing divide by discussing whether to recognize divergent views on the submissions from the International Civil Aviation Organization (ICAO) and the International Maritime Organization (IMO), or simply acknowledge the exchange of views on the submissions.

The SBs, in accordance with rules 10(c) and 16 of the draft rules of procedure, agreed to include this item in the provisional agenda for the next session.

Matters relating to the Clean Development Mechanism (CDM): This agenda item was discussed in informal consultations under SBI co-facilitated by Kate Hancock (Australia) and Sonam Tashi (Bhutan). The primary issue considered was how to allocate residual resources held within the CDM Trust Fund, considering the upcoming expected end of the CDM. Parties considered where the resources should be reallocated to, with the three main proposed options being: the Adaptation Fund; Article 6 capacity building; or Article 6.2 infrastructure.

Several parties noted links between discussions here and CMP discussions about the future of the CDM and the level of funds the CDM Executive Board will require to operate for the rest of the life of the CDM. Some parties wanted to wait to adopt a decision until they had more clarity about how much the CDM Executive Board requires until the termination of the CDM. Others called for identifying how much can be safely transferred for other purposes without impacting the CDM Executive Board's continued operation, and then adopting a decision at this session to transfer those funds.

Most developing countries supported transferring some or all of the residual resources to the Adaptation Fund. For those that supported transferring some of the resources, they suggested also allocating some for Article 6 capacity building or Article 6 infrastructure. Most developed countries, while supporting transfers to the Adaptation Fund, also proposed allocating some of the funds

to develop Article 6.2 infrastructure, such as the international registry and Centralized Accounting and Reporting Platform.

During its closing plenary on [6 December](#), the SBI adopted conclusions. The CMP adopted a decision on CDM matters at its closing plenary.

Final Outcomes: In its conclusions ([FCCC/SBI/2023/L.20](#)), the SBI agrees to recommend to CMP 18 to consider this matter with a view to considering a transfer from the Trust Fund to the Adaptation Fund, and potentially to consider other areas in need of funding.

In its decision ([FCCC/KP/CMP/2023/L.2](#)), the CMP, *inter alia*:

- decides to continue consideration of the functioning and operation of the processes and institutions under the CDM, including appropriate timeframes, at CMP 19 with a view to avoiding a gap before the operationalization of the corresponding processes under the mechanism established by Article 6.4 of the Paris Agreement;
- requests the Secretariat to prepare a technical paper on the necessary operations of the CDM registry, for consideration by SBI 60 (June 2024), covering, the handling of certified emission reductions (CERs) that remain in the CDM registry, including CERs in the Adaptation Fund account, the length of time during which CDM project participants may process CDM registry transactions, the treatment of CERs held in the CDM registry for projects for which issuance was requested prior to 1 January 2018 and for which the share of proceeds for administration has not been paid, and the linkage between CDM registry operations and the CDM information system and the international transaction log, including an analysis of future options that takes into account the operation of the CDM registry once disconnected from the international transaction log and its implications;
- requests the Secretariat to prepare a technical paper on the necessary level of resources for the functioning and operation of the processes and institutions under the CDM for consideration by SBSTA 60 (June 2024); and
- decides to authorize a transfer from the CDM Trust Fund to the Adaptation Fund, and potentially to other areas in need of funding.

Matters relating to joint implementation: During the opening plenary of the CMP on [30 November](#), parties decided the Presidency would undertake consultations on this matter. In its closing plenary, the CMP adopted a decision.

Final Outcome: In its decision ([FCCC/KP/CMP/2023/L.4](#)), the CMP, *inter alia*:

- allocates part of the residual joint implementation financial resources to the implementation of digital and archival measures related to the joint implementation records as one of the remaining tasks for concluding the operations of the Joint Implementation Supervisory Committee;
- transfers, by 31 March 2024, any residual financial resources remaining from the joint implementation project under the Trust Fund for Supplementary Activities to a project for developing and operating the hard and soft information technology infrastructure necessary for facilitating the expedited implementation of Paris Agreement Article 6.2; and
- concludes the consideration of matters relating to joint implementation.

Report of the high-level ministerial roundtable on increased ambition of Kyoto Protocol commitments: In the CMP closing plenary on [11 December](#), President Al Jaber noted parties could not reach consensus and the matter will therefore be put on the provisional agenda of CMP 19 (2024).

Adaptation

Work programme on the Global Goal on Adaptation: Parties reached the end of this two-year work programme in Dubai and sought to adopt a framework with targets, and potentially indicators, to operationalize the GGA. Informal consultations under the SBI were co-facilitated by Mattias Frumerie (Sweden) and Janine Felson (Belize) on [2](#), [3](#), [4](#), [5](#), [6](#), and [8 December](#).

The Co-Facilitators were mandated to draft a decision on the GGA framework. Parties underscored the need for targets and an overarching statement on the GGA's aspirations. Parties diverged on the inclusion of the principles of the Convention and Paris Agreement, particularly equity and CBDR-RC; overarching targets; strong provisions on means of implementation, particularly finance; quantifiable finance targets and accountability mechanisms; reporting requirements; urgency of enhanced adaptation action and support; and closing the adaptation gap.

On [10 December](#), a Heads of Delegation consultation convened. Parties debated: timelines to achieve substantive and procedural targets; references to means of implementation; recognition of developing countries' special circumstances; and a stand-alone agenda for the GGA, among others. On 11 December, ministerial consultations were conducted and Presidency consultations continued into the early hours of 13 December. In the early morning of 13 December, the Presidency proposed a revised draft decision, which the CMA adopted in its closing plenary later that day.

Final Outcome: In its decision ([FCCC/PA/CMA/2023/L.18](#)), the CMA, *inter alia*:

- concludes the two-year Glasgow–Sharm el-Sheikh work programme, and adopt the framework for the GGA;
- agrees the purpose of the GGA framework is to guide the achievement of the GGA and the review of overall progress in achieving it with a view to reducing the increasing adverse impacts, risks, and vulnerabilities associated with climate change, as well as to enhance adaptation action and support;
- agrees the GGA framework should guide and strengthen efforts on long-term transformational and incremental adaptation towards reducing vulnerability and enhancing adaptive capacity and resilience; be inclusive in terms of adaptation approaches; and take into account best available science and the worldviews and values of Indigenous Peoples;
- urges parties and invites non-party stakeholders to increase ambition and enhance adaptation action and support, in order to accelerate swift action at scale and at all levels, from local to global, in alignment with other global frameworks, towards the achievement of, *inter alia*, the following targets by 2030, and progressively beyond: significantly reducing climate-induced water scarcity and enhancing climate resilience to water-related hazards; attaining climate-resilient food and agricultural production and supply and distribution of food; attaining resilience against climate change-related health impacts; reducing climate impacts on ecosystems and biodiversity; increasing the resilience of infrastructure and human settlements; substantially reducing the adverse effects of climate change on poverty eradication and livelihoods; and protecting cultural heritage;

- decides that the GGA framework includes the following targets for parties in relation to the dimensions of the iterative adaptation cycle: conduct an impact, vulnerability, and risk assessment by 2030; establish multi-hazard early warning systems by 2027; establish climate information services for risk reduction and systematic observation by 2027; establish country-driven, gender-responsive, participatory, and transparent NAPs, policies, and strategies by 2030 and implement them; and design, establish, and operationalize a system for monitoring, evaluation, and learning for their national adaptation efforts, which is supported by institutional capacity by 2030;
- affirms no additional reporting burden is placed on parties, but invites them to voluntarily include quantitative and qualitative information of their progress on the targets and lessons learned in other reporting requirements under the Paris Agreement;
- recognizes the importance of adaptation finance and the need to accelerate efforts and make it an accessible and simplified process;
- urges developed countries to at least double their collective provision of climate finance for adaptation to developing countries;
- urges developed countries and other parties to mobilize support towards developing countries' implementation of the GGA framework;
- decides to launch a two-year work programme on indicators for measuring progress achieved towards the targets, which will be carried out jointly by the SBs;
- invites the Adaptation Committee to support the implementation of the GGA framework with technical guidance and training materials, and to develop recommendations on how to improve reporting on adaptation action and progress;
- requests the Secretariat to examine how transformational adaptation can be defined and how the progress in transformational approaches might be assessed at the global level; and
- requests the LDC Expert Group (LEG) to update the technical guidelines for the NAPs process, taking into consideration this decision and best available science.

Report of the Adaptation Committee and review of the progress, effectiveness, and performance of the Committee:

In informal consultations under the SBs, co-facilitated by Pilar Bueno (Argentina) and Roberta Ianna (Italy), parties considered the report of the Adaptation Committee ([FCCC/SB/2023/5](#)). Informal consultations took place on [2](#), [4](#), and [5 December](#).

During their discussions, various parties suggested, *inter alia*, adding forward-looking elements to increase resilience and called for greater engagement with the IPCC, especially Working Group II (Impacts, Adaptation, and Vulnerability). Parties spent much of their time discussing how to present and consider the report and the review.

In the COP and CMA plenaries on [11 December](#), President Al Jaber noted that the SBs could not complete their work on this matter. The matter will be included on the provisional agenda for SB 60 (June 2024).

National Adaptation Plans: Informal consultations under SBI were co-facilitated by Antwi-Boasiko Amoah (Ghana) and Jens Fugl (Denmark) on [2](#), [3](#), and [5 December](#).

In informal consultations, parties considered the heavily bracketed text from SBI 58 (June 2023), which they called “the

Bonn text,” as well as a text reflecting views shared at this SBI meeting. They turned to a “textual building blocks” document, but could not reach consensus on a decision.

Developing countries continued to urge the rapid scaling up of finance, technology, and capacity-building support to help turn adaptation plans into adaptation implementation. Developed countries preferred such discussions to take place in the means of implementation negotiations.

Views sharply diverged on the relationships of the LEG and the Adaptation Committee with other constituted bodies, including the SCF, among others.

Final Outcome: The SBI adopted conclusions ([FCCC/SBI/2023/L.23](#)), in which it, *inter alia*, notes the actions and steps necessary to initiate the assessment of progress in the process of formulating and implementing NAPs, and agrees to continue considering this matter at SBI 60 (June 2024).

Matters related to LDCs: In informal consultations co-facilitated by Jens Fugl (Denmark) and Bob Natifu (Uganda), the SBI considered the report from the LEG ([FCCC/SBI/2023/17](#)), which supports LDCs in a range of adaptation-related activities. Parties met on [4 December](#), among others.

On experience sharing, views diverged on whether to “urge” or “invite” countries to share experiences in adaptation planning and implementation and whether this should be directed to “all” or “developed” countries. On resource provision, parties disagreed on whether to call on “all” or “developed” countries to continue to support the implementation of the LEG work programme. On requests to the LEG, some parties opposed the additions, considering these more appropriate for discussions on guidance to the Green Climate Fund (GCF).

Final Outcome: The COP took note of the SBI conclusions ([FCCC/SBI/2023/L.24](#)), wherein the SBI, *inter alia*:

- invites developed countries to share their NAPs and strategies on NAP Central with a view to promoting exchange of lessons learned in relation to adaptation planning and implementation;
- requests the LEG to identify the challenges, gaps, and needs faced by some LDCs in initiating the formulation of their NAPs, provide recommendations on how to address these and include this information in its report to SBI 60;
- requests the LEG to convene a meeting with the Adaptation Fund, the GCF, the Global Environment Facility (GEF) and other relevant organizations, as part of NAP Expo 2024, to identify ways to assist the LDCs in implementing adaptation action based on priorities identified in their NAPs, and to include recommendations in its reports to the SBI with a view to addressing the challenges, gaps, and needs that LDCs continue to face in accessing funding for implementing NAPs;
- requests the LEG to identify the challenges faced by LDCs in initiating and/or completing the process of accrediting direct access entities with the GCF as well as the challenges, gaps, and needs faced by some LDCs in securing approved projects by their direct access entities, and include the findings in its report to SBI 61 (November 2024);
- invites parties and organizations with programmes aimed at supporting LDCs in formulating and implementing NAPs to provide information to the LEG and showcase their programmes at the NAP Expo, with a view to making information on such programmes readily available to the LDCs; and

- requests the LEG to continue enhancing its provision of support to the LDCs for aligning NAPs and nationally determined contributions.

Loss and Damage

Governance of the Warsaw International Mechanism for Loss and Damage (WIM): The WIM is the constituted body tasked with implementing mandates related to loss and damage associated with impacts of climate change, including extreme events and slow-onset events, in developing countries that are particularly vulnerable to the adverse effects of climate change. Parties debate whether both the COP and CMA, or only the COP, has authority over the WIM. The Presidency conducted consultations on the COP and CMA’s authority over the guidance to the WIM, including its Executive Committee (ExCom). Noting no agreement was reached, he said consultations will continue at the next COP and CMA.

Report of the WIM Executive Committee: In informal consultations convened and co-facilitated by Cornelia Jäger (Austria) and Lucas di Pietro (Argentina), the SBs considered the WIM ExCom’s report ([FCCC/SB/2023/4](#), [/Add.1](#), and [/Add.2](#)), and the memorandum of understanding (MoU) of the Santiago Network secretariat host. Parties discussed the report on [1](#), [3](#), and [6 December](#).

Most parties were eager to welcome the report, although one group, supported by some parties, expressed their preference for taking note of the report and noting that the composition of the ExCom membership prevents certain parties from fully participating.

The SBs recommended draft decisions for the COP and CMA, which both bodies adopted in their closing plenaries on 13 December, with the amendment that nothing in the documents prejudices parties’ views or prejudices outcomes on matters related to the governance of the WIM mechanism.

Final Outcome: In their respective identical decisions ([FCCC/CP/2023/L.5](#) and [FCCC/PA/CMA/2023/L.5](#)), the COP and CMA, *inter alia*:

- welcome the 2023 report of the ExCom and endorse the recommendations in the report;
- encourage the ExCom to continue to strengthen dialogue, coordination, coherence and synergies with relevant bodies and organizations under and outside the Convention and the Paris Agreement;
- request the ExCom to consider ways to collaborate with the entities that form part of the funding arrangements, and actively engage in the work under the Santiago Network and collaborate with the Advisory Board of the Network;
- request the ExCom to promote the use of the technical guides and knowledge products developed by the Committee and its thematic expert groups, at the regional and national level;
- request the ExCom to consider translating relevant outputs of its work into all official UN languages; and
- request the ExCom to continue to develop technical guides on relevant topics under all the strategic workstreams.

Matters Relating to the Santiago Network under the WIM: Following a lack of consensus on recommending a host for the Santiago Network secretariat at SB 58, parties resumed consideration of the matter. Informal consultations were co-facilitated by Cornelia Jäger (Austria) and Lucas di Pietro (Argentina) on [1](#), [3](#), and [6 December](#).

Parties reached agreement to recommend the consortium of the UN Office for Disaster Risk Reduction (UNDRR) and the UN Office for Project Services (UNOPS) as the host. Debates related to: regional presence to serve vulnerable states and peoples; timelines for swift operationalization; and equitable distribution of technical assistance. SWITZERLAND offered to support the physical establishment of the secretariat in Geneva, including financially, and KENYA offered to host the secretariat in Nairobi.

Parties discussed the MoU for the hosting of the Network's secretariat in informal consultations under the COP and CMA on [10 December](#). In their closing plenaries on 13 December, the COP and CMA adopted respective decisions, with the amendment that nothing in the documents prejudices parties' views or prejudices outcomes on matters related to the governance of the WIM mechanism.

UNDRR promised to make the Santiago Network fully operational and deliver tangible results. He pledged to put the right mechanisms in place, forge partnerships with other organizations to ensure its success, and explore ways to collaborate with the Caribbean Development Bank. He noted UNDRR and UNOPS will report its progress at COP 29.

Final Outcomes: In their conclusions ([FCCC/SB/2023/L.17](#)), the SBs recommended the joint proposal submitted by UNDRR and the UNOPS for the hosting of the Santiago Network secretariat for an initial term of five years, with five-year renewal periods.

In its decision ([FCCC/PA/CMA/2023/L.9](#)), the CMA, *inter alia*:

- expresses appreciation to Canada, Denmark, the EU, Germany, Ireland, Japan, Luxembourg, Spain, Switzerland, the UK, and the US for their financial contributions and pledges to the Santiago Network;
- selects the joint proposal submitted by the consortium of UNDRR and UNOPS for an initial five years, with five-year renewal periods;
- encourages the consortium to consider exploring areas for collaboration with the Caribbean Development Bank, the other organization that had proposed to host the secretariat, where appropriate;
- authorizes the Executive Secretary to sign an annexed MoU with the consortium on behalf of the governing bodies;
- requests the consortium to ensure the necessary arrangements are in place for the meeting of the Advisory Board, including privileges and immunities in line with existing practice;
- requests the consortium to undertake an analysis of the cost-effectiveness, including a cost-benefit analysis, of various locations around the world as options for the location of the head office by the end of January 2024 for consideration and decision by the Advisory Board at its first meeting, to be held in 2024;
- encourages the consortium to make arrangements to promptly launch work, including the appointment of a director of the secretariat through a merit-based, open, and transparent process, who will facilitate the timely recruitment of staff in line with the terms of reference;
- requests the Network's secretariat to facilitate the first meeting of the Advisory Board, to take place in 2024;
- requests the Network's secretariat to begin managing day-to-day operations, in line with its role and responsibilities;
- reaffirms that technical assistance provided under the Santiago Network in a demand-driven manner will be developed through an inclusive, country-driven process, taking into account the

needs of vulnerable people, Indigenous Peoples and local communities;

- requests the UNFCCC Secretariat to develop draft guidelines on preventing and addressing conflicts of interest, to be adopted at the first meeting of the Advisory Board in 2024;
- requests the Advisory Board to develop draft rules of procedure with a view to recommending them at SB 61 (November 2024); and
- invites the Network's secretariat to coordinate with the secretariat of the new loss and damage fund.

In its decision ([FCCC/CP/2023/L.8](#)), the COP endorses the above decision of the CMA. The memorandum of understanding for the hosting of the Santiago Network secretariat is attached as an annex to both the CMA and COP decisions.

Finance

Long-term finance: Discussions under this item focus on progress in the fulfillment of developed countries' commitment to jointly mobilize USD 100 billion per year by 2020. At COP 27, the fifth biennial high-level ministerial dialogue on climate finance took place, with a focus on the progress and fulfillment of the goal. COP 28 was invited to: continue the discussions; consider the summary of the deliberations at the ministerial dialogue ([FCCC/CP/2023/7](#)); and take any action deemed appropriate.

Carlos Fuller (Belize) and Gard Lindseth (Norway) co-chaired discussions in a contact group on [1 December](#) and co-facilitated informal consultations on [3](#), [4](#), [5](#), and [6 December](#). Parties also addressed the matter in informal informals.

Delegates agreed on the importance of tracking the fulfillment of the goal until 2027, given there is a two-year time lag in data availability. Developing countries lamented the goal was not met in 2021 and underscored that the needs are in the trillions. SWITZERLAND and the EU reported they had contributed their fair share in climate finance. Many developed countries pointed to recent assessments on the positive trajectory of climate finance and pledges made in Dubai. Delegates later discussed whether to include language on burden sharing, with several developed countries objecting. Delegates also discussed whether to include text calling for the definition of climate finance, establishing agreed methodologies to track it, and facilitating access to bilateral and private finance, including through enabling environments.

Final Outcome: In its decision ([FCCC/CP/2023/L.10/Rev.1](#)), the COP, *inter alia*:

- notes with deep regret that the goal was not met in 2021;
- notes efforts by developed countries to improve transparency of the goal's delivery;
- notes the different estimates in the report by the SCF on progress towards achieving the goal and recognizes the lack of a common definition and accounting methodology in this regard;
- urges developed countries to fully deliver on the goal urgently and through 2025, noting the significant role of public funds, and calls on developed countries to further enhance the coordination of their efforts to deliver the goal;
- acknowledges the fiscal constraints and increasing costs to adapt to the adverse effects of climate change and, in this context, reiterates the need for public and grant-based resources for adaptation in developing country parties, especially those that are particularly vulnerable and have significant capacity constraints, such as LDCs and SIDS;

- reiterates a significant amount of adaptation finance should come from the Financial Mechanism's operating entities, the Adaptation Fund, the LDC Fund, and the Special Climate Change Fund;
- requests parties to continue strengthening their enabling environments and policy frameworks to facilitate the mobilization and effective deployment of climate finance; and
- reiterates the Secretariat will continue to explore ways and means to assist developing countries in assessing their needs and priorities in a country-driven manner, and requests the Secretariat to prepare a report on its activities in this regard for consideration by COP 29.

A footnote in the decision links to an open letter issued before the meeting by Canada and Germany, noting that the Organisation for Economic Co-operation and Development (OECD) has stated that the goal looks likely to have already been met as of 2022.

Standing Committee on Finance (SCF): The SCF supports coherence and coordination in the delivery of financing, assists with measurement, reporting, and verification, and helps coordinate with other financial initiatives inside and outside the UNFCCC. Discussions under the COP and the CMA pertained to the report of the SCF ([FCCC/CP/2023/2–FCCC/PA/CMA/2023/8](#)) and addenda regarding:

- doubling adaptation finance ([Add.1](#));
- clustering types of climate finance definitions in use ([Add.2](#));
- ways to achieve Article 2.1(c) (making financial flows consistent with a pathway towards low-GHG emissions and climate-resilient development) ([Add.3](#));
- a summary of the 2023 Forum of the SCF on financing just transitions ([Add.4](#));
- self-assessment report of the SCF ([Add.5](#)); and
- draft guidance to the operating entities of the Financial Mechanism ([Add.6](#)).

Under the SPI, parties also considered a technical note on the second review of the functions of the SCF ([FCCC/TP/2023/4](#)).

Ali Waqas (Pakistan) and Apollonia Miola (EU) facilitated discussions, both in a contact group and informal consultations, on [1](#), [2](#), [4](#), and [6 December](#).

On Article 2.1(c), debate centered on extending the Sharm el-Sheikh Dialogue and calls under the GST for a related work programme, with developing countries calling for limiting the dialogue, and the ENVIRONMENTAL INTEGRITY GROUP (EIG) and developed countries urging extending it or establishing a work programme on the matter.

On a climate finance definition, the ARAB GROUP and LMDCs called for the SCF to update its operational definition.

On doubling adaptation finance, discussion sought to clarify the 2019 level serving as the baseline, with some developed countries indicating their understanding that the baseline is USD 20 billion. The ARAB GROUP called for a work programme.

On the second review of the SCF's functions, parties could not agree on a way forward. Disagreement related to whether the CMA is to affirm the COP decision or to elaborate distinct substantive points, with several developing countries objecting to the idea of a parity of the two governing bodies over the SCF.

Final Outcomes: In its conclusions on the second review of the SCF's functions ([FCCC/SBI/2023/L.25](#)), the SBI agreed to continue consideration of this matter at SBI 61 (November 2024).

In its decision ([FCCC/CP/2023/L.9](#)), the COP, *inter alia*:

- notes the 2023 report of the SCF, endorses the workplan of the Committee for 2024, and underlines the importance of the Committee focusing its work on its current mandates;
- notes the complexities, in relation to accounting of and reporting on climate finance at the aggregated level, associated with the application of the variety of definitions of climate finance;
- requests the SCF to consider updating, in the context of its sixth Biennial Assessment and Overview of Climate Finance Flows, its operational definition of climate finance; and
- requests the SCF to prepare a report on common practices regarding climate finance definitions, reporting and accounting methods among parties and climate finance providers, for consideration by COP 29.

In its decision ([FCCC/PA/CMA/2023/L.12](#)), with regard to Article 2.1(c), the CMA, *inter alia*:

- decides to continue and strengthen the Sharm el-Sheikh Dialogue between parties, relevant organizations and stakeholders to exchange views on and enhance understanding of the scope of Article 2.1(c);
- requests the Secretariat, under the guidance of the Co-Chairs of the Dialogue, to organize at least two workshops per year;
- invites submissions by 31 March 2024 on the issues to be addressed during the workshops;
- requests the Co-Chairs of the Dialogue to prepare a report on the deliberations under the dialogue in 2024 and 2025 for CMA 6 and 7; and
- requests the Co-Chairs of the Dialogue to prepare, as part of their report in 2025, a synthesis of all work undertaken under the Dialogue for consideration by CMA 7 (2025) with a view to a CMA 7 decision on a way forward with regard to deliberations on this matter.

With regard to adaptation finance, the CMA:

- recognizes the urgent need to scale up adaptation finance;
- notes the executive summary of the report and recommendations on doubling adaptation finance and encourages parties to consider implementing those recommendations; and
- invites developed countries to continue to enhance transparency regarding their effort to double adaptation finance.

Report of, and guidance to, the GCF: The GCF is one of two operating entities of the Financial Mechanism. The GCF reports to, and is guided by, the COP. It also serves the Paris Agreement.

The GCF Board submits an annual report to the COP, and the SCF provides draft guidance for the GCF for the COP's consideration. The COP and CMA were invited to provide guidance to the GCF on policies, programme priorities, and eligibility criteria. These discussions took into consideration the reports of the GCF ([FCCC/CP/2023/8](#) and [Add.1](#)) and the SCF ([FCCC/CP/2023/2/Add.6–FCCC/PA/CMA/2023/8/Add.6](#)), as well as the report on the operation of the registry of nationally appropriate mitigation actions ([FCCC/CP/2023/INF.1](#)).

Discussions took place under the COP and CMA, co-facilitated by Richard Muyungi (Tanzania) and Marine Lannoy (France) on [4](#) and [5 December](#), among others. Groups and parties agreed to avoid micro-managing and pre-empting Board discussions. Comments related to, among others, regional presence, resource allocation for NAPs, reducing language barriers, and the accreditation strategy. Several developed countries, opposed by a developing country group, emphasized GCF support for systems transitions.

Delegates also discussed how best to foster access for conflict-affected countries and progress on results-based payments. Several developing and developed countries emphasized the need to foster a programmatic approach, including increasing the attractiveness for implementing agencies to engage in small countries.

In their closing plenaries on 13 December, the COP and the CMA adopted decisions.

Final Outcomes: In its decision ([FCCC/CP/2023/L.3](#)) the COP, *inter alia*:

- recognizes the GCF's role in promoting the participation of private sector actors in developing countries;
- takes note of the outcomes of the GCF regional presence study and urges the Board to expedite its consideration of options for establishing GCF regional presence;
- encourages the Board to continue to support the formulation of NAPs and other adaptation planning processes in line with the 2024-2027 strategy for the Readiness and Preparatory Support Programme;
- requests the Board to continue its consideration, with a view to approving policy proposals, to support results-based payments for specific activities; and
- requests the Board to continue to accredit national and regional direct access entities, significantly increase direct access entity participation in GCF programming and conclude its work on updating the accreditation framework.

In its decision ([FCCC/PA/CMA/2023/L.4](#)), the CMA, *inter alia*:

- requests the Board to continue its consideration, with a view to approving policy proposals, to support results-based payments for certain activities; and
- requests the Board to take into consideration the GGA and explore ways to assist parties in implementing the goal, in line with the existing investment, results framework, and funding windows and structures of the GCF.

Report of, and guidance to, the GEF: The GEF is the other operating entity of the UNFCCC's Financial Mechanism. The discussions in Dubai were based on the report of the GEF to the COP ([FCCC/CP/2023/6/Add.1](#)), the draft guidance to the operating entities of the Financial Mechanism in the Report of the SCF ([FCCC/CP/2023/2/Add.6–FCCC/PA/CMA/2023/8/Add.6](#)), and the report of the Secretariat on the operation of the registry of nationally appropriate mitigation actions ([FCCC/CP/2023/INF.1](#)).

Discussions in COP and CMA contact groups took place on [2](#), [5](#) and [6 December](#), co-chaired by Marine Lannoy (France) and Richard Muyungi (Tanzania).

Developing countries expressed concern over access restrictions related to countries' income groups and expected co-financing, urged for a direct access modality, and called for opening accreditation opportunities. The EIG proposed a reference to conflict-sensitive approaches. LDCs and AOSIS called for pledges to the LDC Fund (LDCF) and Special Climate Change Fund (SCCF). Other points raised related to gender responsiveness, Indigenous Peoples, and how the tagging of climate-biodiversity co-benefits affects the magnitude of the GEF's climate portfolio.

AILAC emphasized support for in-house capacity development for developing country reporting under the ETF and for conducting needs assessments. Based on discussions among groups under the SBI, some suggested language requesting the GEF to assess how best to: support sustainable institutional capacity building in national governments; streamline processes to enable parties to use

a portion of their System for Transparent Allocation of Resources (STAR) allocation to supplement their BTR support; and ensure the timely delivery of support. Several parties emphasized addressing the overconcentration of implementing agencies and enhancing coverage in SIDS and LDCs.

Final Outcomes: In its decision ([FCCC/CP/2023/L.6](#)), the COP, *inter alia*:

- requests the GEF to continue its support to developing countries in implementing the reporting requirements under the Convention, consistent with its current mandates;
- encourages the GEF to consider ways to better serve different regions;
- encourages the GEF to continue to strengthen its Small Grants Programme to provide better support for youth, women and girls, local communities, and Indigenous Peoples;
- requests the GEF to consider ways to enhance its ongoing work to fund activities relevant to averting, minimizing, and addressing loss and damage, consistent with its current mandates;
- welcomes ongoing efforts to continue assessing and addressing the risks induced by the current level of funding concentration among some of the GEF's implementing agencies; and
- encourages the GEF to open a targeted round of implementing agency expansion within the GEF partnership with a focus on underserved regions.

In its decision ([FCCC/PA/CMA/2023/L.6](#)), the CMA, *inter alia*:

- underlines the importance of providing adequate and predictable support to developing countries for preparing BTRs;
- requests the GEF in administering the LDCF and the SCCF, to take into account, in the context of its adaptation strategy, the GGA framework; and
- encourages the GEF to further explore ways to provide support for assessing developing countries' needs and priorities in a country-driven manner, including technology and capacity-building needs, and for translating climate finance needs into action.

Seventh review of the Financial Mechanism: This item relates to reviewing the performance of the GEF and GCF. The COP first took up this item on [30 November](#) and established a contact group, co-chaired by Ricardo Marshall (Barbados) and Solomon Schonfield (UK), which met on [4 December](#). Discussions were complicated by ongoing Presidency consultations on the review of the Financial Mechanism. Some parties favored discussing the review under the COP, while others noted the Financial Mechanism also served the Paris Agreement and suggested that the review proceed when there is greater clarity. Consultations continued under the Presidency.

In its closing plenary on 13 December, the COP considered the decision ([FCCC/CP/2023/L.12](#)). The US, EU, and AUSTRALIA opposed its adoption, emphasizing the review of the Financial Mechanism should be also conducted under the CMA. Given no consensus, the decision was not adopted. The AFRICAN GROUP lamented lack of progress on the review despite the clear mandate and condemned parties "holding it hostage."

Matters relating to the Adaptation Fund: In a contact group and informal consultations co-facilitated by Diann Black-Layne (Antigua and Barbuda) and Louise Rousseau (France), the CMP and CMA considered the report of the Adaptation Fund Board ([FCCC/KP/CMP/2023/2–FCCC/PA/CMA/2023/6](#) and [FCCC/KP/CMP/2023/2/Add.1–FCCC/PA/CMA/2023/6/Add.1](#)). Discussions convened on [2](#), [4](#), [5](#), [6](#), and [10 December](#).

During informal consultations, many called for scaled up financial contributions. LDCs drew attention to the resources available in the CDM Trust Fund, while the AFRICAN GROUP suggested the need for contingency planning should the Article 6 market mechanisms not be fully operationalized and, therefore, the share of proceeds not become available. The Adaptation Fund Board Secretariat responded that the Board had not considered the latter possibility. Several noted the need to avoid micro-managing the Board. Parties also debated the need for additional guidance and modalities, particularly related to the GEF, when the Fund serves the Paris Agreement.

The CMP and CMA adopted decisions in their closing plenaries.

Final Outcomes: In its decision ([FCCC/KP/CMP/2023/L.5](#)), the CMP, *inter alia*:

- welcomes the annual report of the Adaptation Fund Board for 2023, including its addendum, and the information therein;
- welcomes the financial pledges made towards the Adaptation Fund resource mobilization target for 2023 of USD 300 million;
- notes with concern the outstanding pledged contributions to the Fund and urges parties to fulfill their pledges as soon as possible;
- encourages continued and increased voluntary contributions of financial resources to the Fund in line with its resource mobilization strategy for 2022-2025;
- recalls the importance of financial contributions to the Fund, including in the context of urging developed countries 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;
- requests the Fund Board to continue to enhance access to the Fund and country ownership by considering strengthening the readiness activities for national implementing entities, considering their long-term capacity-building needs, enhancing the accreditation and project and programme approval processes; and enhancing engagement between regional implementing entities and developing countries on regional, multi-country project design and implementation;
- requests the Fund's Board to increase the gender-responsiveness of the resources the Fund provides; and
- requests the Board to include information on the rates of use of the increased cap on allocation per country in its annual report to the CMP and CMA.

In its decision ([FCCC/PA/CMA/2023/L.8](#)), the CMA, *inter alia*:

- stresses the importance of financial contributions to the Fund, including in the context of urging developed countries 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;
- invites the Fund's Board to continue to enhance access to the Fund and country ownership;
- recalls paragraph 7 of decision 3/CMP.16, which confirms that parties to the Paris Agreement are eligible for membership on the Fund's Board; and
- encourages the Fund's Board to continue its consideration of its rules of procedure in the context of serving the Paris Agreement, including after the SBI has concluded consideration of matters related to membership of the Fund's Board.

Compilation and synthesis of, and summary report on the in-session workshop on, biennial communications of information related to Paris Agreement Article 9.5: This item relates to guidance for developed countries to provide information on their plans for providing climate finance in the future. The COP and CMA took up this issue on 30 November and subsequently in informal consultations co-facilitated by Kelly Sharp (Canada) and Elena Pereira (Honduras), which met on [4](#), [5](#), [6](#), and [8 December](#).

On [8 December](#), the Second Biennial High-level Ministerial Dialogue on climate finance regarding information to be provided by parties in accordance with Article 9.5 convened.

In the informal consultations, developed countries preferred updating the guidance in 2025. Several countries called for reviewing the *ex-ante* information and aligning it with the *ex-post* information, while others cautioned against revisiting the guidance on the ETF.

There was also debate if a broader group of countries should provide information. Developed countries noted that other countries were invited to provide such information, while developing countries recalled that developed countries "should" provide this information and take the lead in providing finance.

Parties debated if both the COP and CMA require substantive decisions, or if the COP should welcome the reports and take note of the CMA decision. They could not reach an agreement and the Co-Facilitators said they would consult the Presidency. Negotiations continued in informal informal consultations under the Presidency.

In their closing plenaries on 13 December, the COP and CMA adopted decisions.

Final Outcomes: In its decision ([FCCC/CP/2023/L.11](#)), the COP notes the compilation and synthesis reports and takes note of the CMA decision on this matter.

In its decision ([FCCC/CMA/2023/L.11](#)), the CMA, *inter alia*:

- welcomes the second biennial communications of developed countries received to date;
- recognizes that the second biennial communications took into account the identified areas for improvement and that many of the communications include information on increased projected levels of climate finance;
- requests developed countries to submit their biennial communications by 31 December 2024 and encourages other parties providing resources to submit biennial communications on a voluntary basis; and
- requests the Secretariat to prepare a compilation and synthesis of the biennial communications submitted in 2024.

Operationalization of the funding arrangements for responding to loss and damage, including the fund: CMA 4 and COP 27 established new funding arrangements and a fund for assisting developing countries that are particularly vulnerable to the adverse effects of climate change in responding to loss and damage. They also established a Transitional Committee to make recommendations on the new funding arrangements and fund. The Transitional Committee met five times during 2023 and submitted a report ([FCCC/CP/2023/9–FCCC/PA/CMA/2023/9](#)) for the COP's and CMA's consideration.

During the opening plenary on [30 November](#), Transitional Committee Co-Chairs Richard Sherman (South Africa) and Outi Honkatukia (Finland) presented the Committee's report and recommendations ([FCCC/CP/2023/9](#) and [FCCC/PA/](#)

[CMA/2023/9](#)). The COP and CMA adopted decisions ([FCCC/CP/2023/L.1](#) and [FCCC/PA/CMA/2023/L.1](#)) and a number of countries announced pledges.

Many countries welcomed the decision and announced pledges. The DEMOCRATIC REPUBLIC OF THE CONGO expressed hope that vulnerable countries will be the genuine beneficiaries of the fund and that it will be managed transparently. NORWAY recommended the early nomination of board members for the fund. With the EIG, he looked forward to the fund's board using a human rights-based approach. The PHILIPPINES, the SOLOMON ISLANDS, and others recalled that loss and damage is best averted and minimized through ambitious action on mitigation and adaptation.

Final Outcome: In their decision ([FCCC/CP/2023/L.1–FCCC/PA/CMA/2023/L.1](#)), the COP and CMA, *inter alia*:

- approve the Governing Instrument of the fund, as contained in an annex to the decision;
- decide the fund will be serviced by a new, dedicated, and independent secretariat, and governed and supervised by a board;
- decide to designate the fund as an entity entrusted with the operation of the Financial Mechanism of the Convention, also serving the Paris Agreement, which will be accountable to and function under the guidance of the COP and the CMA;
- decide arrangements with the fund are to be approved by COP 29 and CMA 6 (November 2024);
- urge the board of the fund to select the Executive Director of the Fund through a merit-based, open, and transparent process;
- decide the board of the fund will be conferred with legal personality and the legal capacity as necessary for discharging its roles and functions, in particular the legal capacity to negotiate, conclude, and enter into a hosting arrangement with the World Bank as interim trustee and host of the fund's secretariat;
- request the board of the fund to select its host country through an open, transparent, and competitive process;
- invite the World Bank to operationalize the fund as a World Bank-hosted financial intermediary fund for an interim period of four years, starting from the sessions of the COP and CMA at which the board of the fund confirms the conditions referred to in the decision can be met, with the fund to be serviced by a new, dedicated, and independent secretariat hosted by the World Bank;
- invite nominations for membership in the board and request the Secretariat to convene the first board meeting no later than 31 January 2024; and
- urge developed countries to continue to provide support and encourage other parties to provide, or continue to provide support, on a voluntary basis, for activities to address loss and damage.

The annexed Governing Instrument of the fund, among others, specifies that the fund's board will develop and operate a dynamic resource allocation system that will take into account, *inter alia*:

- the needs and priorities of particularly vulnerable developing countries;
- the scale of impacts;
- safeguards against overconcentration of support;
- best available information;
- cost estimates; and
- a minimum percentage allocation floor for LDCs and SIDS.

New collective quantified goal (NCQG): COP 21 decided that, prior to 2025, the CMA shall set a NCQG from a floor of USD 100 billion per year, taking into account the needs and priorities of developing countries. CMA 3 set out the arrangements for work on setting a NCQG, including establishing an *ad hoc* work programme for 2022-2024, convening high-level ministerial dialogues and taking stock of progress, and providing further guidance on the *ad hoc* work programme from CMA 4, 5, and 6.

CMA 5 was invited to consider the annual report of the Co-Chairs of the *ad hoc* work programme ([FCCC/PA/CMA/2023/11](#) and [Add.1](#)) and the summary of the deliberations at the high-level ministerial dialogue ([FCCC/PA/CMA/2023/INF.1](#)). Discussions took place on [1](#), [3](#), [5](#), [6](#), [8](#) and [9 December](#) in a contact group and informal consultations co-facilitated by Gabriela Blatter (Switzerland) and Amena Yauvoli (Fiji).

Delegates discussed whether to include a summary outlining preferences for the substance of the new goal or adopt a decision focused on the procedure to be followed during 2024. Among other issues, delegates debated preferences for the goal's timeframes, transparency arrangements, and multi-layered structure.

Procedurally, they highlighted the need to ensure inclusivity, avoid micromanaging the *ad hoc* work programme Co-Chairs, and clarify the linkages between textual negotiations, technical expert dialogues (TEDs), and political engagement. Some called for high-level engagement in the form of a "true dialogue," rather than a sequence of speeches. Several groups called for ensuring at least three meetings to advance work on text. Several groups called for the Co-Chairs to develop the 2024 workplan by February 2024. Many also emphasized the Co-Chairs should be given the flexibility to decide on the timing for tabling text and in what form, noting this worked well in the Transitional Committee on the loss and damage fund, but underscoring the mandate is not to develop a draft decision.

Final Outcome: In its decision ([FCCC/PA/CMA/2023/L.10](#)), the CMA, *inter alia*:

- decides on the continuation of the current Co-Chairs of the *ad hoc* work programme in 2024;
- decides to conduct at least three TEDs in 2024, with one dialogue to take place in advance of SB 60 (June 2024), one in conjunction with those sessions, and one well before CMA 6, and two of the dialogues to be organized in separate regions;
- decides to conduct at least three meetings under the *ad hoc* work programme in 2024, back-to-back with the TEDs, to enable parties to engage in developing the substantive framework for a draft negotiating text;
- requests the *ad hoc* work programme Co-Chairs to develop and make available, as soon as possible and no later than March 2024, a workplan for 2024;
- decides to convene the 2024 high-level ministerial dialogue on the NCQG well before CMA 6 with a view to providing guidance for the deliberations on setting the goal at that session; and
- confirms the deliberations on the scale and elements of the NCQG will take into consideration the need to support implementation of current NDCs and NAPs and adaptation communications, increase and accelerate ambition, and reflect developing countries' evolving needs, and the need for enhanced provision and mobilization of climate finance from a wide variety of sources, instruments, and channels.

Just Transition and Response Measures

Work Programme on Just Transition Pathways: Discussions on this item aimed to operationalize the work programme. Negotiations were conducted under the SBs and the CMA in various formats, with informal consultations under the SBs co-facilitated by Selam Abeb (Ethiopia) and Luisa Roelke (Germany), and informal consultations under the CMA co-facilitated by Marianne Karlsen (Norway) and Simon Cardy (South Africa).

Informal consultation convened on, among other days, [1](#), [3](#), [4](#), [5](#), [6](#), and [9 December](#). Additionally, the first high-level ministerial roundtable on this matter convened on [3 December](#).

Key issues of debate during informal consultations were scope, timeline, institutional arrangements, modalities, and outputs of the work programme. Additionally, parties had a heated debate on general aspects: whether to include a reference to equity and CBDR-RC, reference to human and labor rights, gender, and inclusivity, as well as citing international cooperation and inappropriateness of unilateral measures. On the objective, parties discussed referencing the 1.5°C goal and Article 3.5 of the Convention (promotion of a supportive and open international economic system) in the preamble. Several developing country groups emphasized the need for overall framing related to sustainable development and poverty eradication.

On scope, parties debated the definition of just transition and if there is one or multiple transitions, as well as whether the main focus should be on labor force. Many stressed the work programme should not be an excuse to delay the energy transition. Delegates also looked at balance between national and international aspects.

On the timeline, developed countries were more inclined towards a two- or three-year programme to inform the next GST, potentially with the opportunity to renew, and developing countries pointed out that the mandate does not provide for such limitations, hence the work programme should be permanent and indefinite.

Many ideas for modalities and institutional arrangements were suggested, including workshops and technical papers. Many parties also voiced support for institutionalizing the work programme under the SBs as a contact group.

In its closing plenary on 13 December, the CMA adopted a decision. President Al Jaber proposed calling the work programme the “UAE Just Transition Work Programme.”

Final Outcome: In its decision ([FCCC/PA/CMA/2023/L.14](#)), the CMA, *inter alia*: decides that the work programme shall include the following elements:

- just transition pathways to achieving the objective;
- just and equitable transition, which encompasses pathways that include energy, socio-economic, workforce and other dimensions, all of which must be based on nationally defined development priorities and include social protection so as to mitigate potential impacts associated with the transition;
- opportunities, challenges and barriers relating to sustainable development and poverty eradication as part of transitions globally to low emissions and climate resilience, taking into account nationally defined development priorities;
- approaches to enhancing adaptation and climate resilience at the national and international level;
- just transition of the workforce and the creation of decent work and quality jobs in accordance with nationally defined development priorities, including through social dialogue, social protection and the recognition of labor rights;

- inclusive and participatory approaches to just transitions that leave no one behind; and
- international cooperation as an enabler of just transition pathways towards achieving the goals of the Paris Agreement.

The CMA further decides that:

- the implementation of the work programme shall start immediately after CMA 5 with a view to the work programme informing the second GST and other relevant processes, including the annual high-level ministerial roundtable on just transition, and agrees to review the effectiveness and efficiency of the work programme and consider its continuation at the CMA 8 (November 2026);
- the work programme shall be implemented under the guidance of the SBs through a joint contact group to be convened at each of their sessions, starting at SB 60, with a view to recommending a draft decision to the CMA for adoption at each of its sessions; and
- at least two dialogues shall be held each year as part of the work programme, with one to be held prior to the first regular sessions of SBs, starting with SB 60 (June 2024), and one prior to the second regular sessions of the SBs, starting with SB 61 (November 2024), and that such dialogues should be conducted in hybrid format to allow both in-person and virtual participation.

The CMA also:

- invites parties, observers and other non-party stakeholders to submit views on work to be undertaken under, as well as possible topics for the dialogues under, the work programme by 15 February each year beginning in 2024;
- requests that SB Chairs, taking into consideration the submissions referred to above, decide on and communicate, no later than eight weeks before each dialogue in advance of the respective regular sessions of the SBs, the topics to be discussed at each dialogue to be held in that year;
- invites parties and others to submit views on opportunities, best practices, actionable solutions, challenges, and barriers relevant to the topics of the dialogues referred to above no later than four weeks before each dialogue;
- requests the SB Chairs to prepare in a timely manner, with the assistance of the Secretariat, an annual summary report on the dialogues referred to above;
- requests the Secretariat to prepare a report summarizing information on the activities under the work programme with a view to that report informing the second GST, including its technical dialogue; and
- requests that the actions of the Secretariat called for in this decision be undertaken subject to the availability of financial resources.

Report of the Forum on the Impact of the Implementation of Response Measures under the Convention, Kyoto Protocol, and Paris Agreement: Discussions on this item aimed at concluding the midterm review of the workplan of the forum on the impact of the implementation of response measures and its Katowice Committee on the Impacts of the Implementation of Response Measures (KCI), and reviewing the functions, work programme, and modalities of the forum and the KCI. Negotiations were conducted under the SBs and later COP/CMP/CMA in various formats, with informal consultations under the SBs co-facilitated by Peter Govindasamy (Singapore) and Catherine Goldberg (US), and informal consultations under the COP/CMP/CMA co-facilitated by

Andrei Marcu (Honduras) and Georg Børsting (Norway). Informal consultations were convened on, among other days, on [3](#), [4](#), [5](#), [6](#), [8](#), [9](#), and [10 December](#).

Key issues of debate under the mid-term review included activities to be included in the workplan as a result of the review. The main disagreement related to two proposed activities: regional case studies, and building awareness about the positive and negative impacts associated with subsidizing the electric vehicle (EV) industry. On case studies, some parties were concerned about lack of time given to the preparation of three case studies already in the KCI's pipeline, and others were keen on adding a case study for each UN region.

On the impacts of subsidizing the EV industry, many parties suggested expanding the scope to the low-emission transportation industry or sector. Two developing countries proposed, in the spirit of compromise and to balance the list, to add an activity on studying the impacts of unilateral and cross-border measures, with one specifying it should be about carbon pricing.

On functions review, developed country parties supported keeping existing functions, noting the agreement on effectiveness of the forum and the KCI. Developing countries noted that they want to make the forum and the KCI "even better," and called for significant expansion of the functions, including related to capacity building and the GST, expanding regional engagement of the KCI through permanent dialogues.

Similar debate arose on the review of the work programme: several developed country parties supported retaining the existing work programme, with one developed country party stressing that if the work programme is to be amended, it should include only one or two additional elements, including the co-benefits of climate actions and the lack of implementation of response measures.

On modalities, parties generally expressed support for the current modalities, with some disagreement regarding the KCI's terms of reference, in particular on increasing the length and frequency of its meetings and expanding its membership. Developing countries called for increased duration and frequency of KCI meetings, which was opposed by developed countries. On membership, developed countries were keen on including additional members from each observer constituency group, which was opposed by some developing countries.

Overarching concern was whether the forum and the KCI focus only on the negative, or on both negative and positive impacts of response measures. Parties also had a heated debate on including a reference to unilateral measures, whether as an activity for existing workplan under mid-term review, an area for the work programme under forum and KCI review, or a reference to Article 3.5 of the Convention (on the promotion of a supportive and open international economic system without discrimination, including unilateral measures) in the preamble.

In plenary on 13 December, the COP, CMP, and CMA adopted a joint decision.

Final Outcome: In their joint decision ([FCCC/CP/2023/L.14-FCCC/KP/CMP/L.6-FCCC/PA/CMA/2023/L.19](#)), the COP, CMP, and CMA, *inter alia*:

- adopt the updated functions, work programme and modalities of the forum and its KCI, contained in Annex I;
- request the SBs to review the functions, work programme, and modalities of the forum and its KCI every five years, starting at SB 69 (2028);

- decide the forum shall develop and recommend a five-year workplan in line with its functions, work programme and modalities, taking into account relevant policy issues of concern to parties, for consideration and adoption by SB 61 (November 2024);
- request the KCI to propose updates to its rules of procedure for the forum to consider and make recommendations to the SBs, with the SBs providing recommendations for consideration and adoption by COP 29/CMP 19/CMA 6 (November 2024);
- request the forum and its KCI, with support from the Secretariat, to implement the recommendations contained in the decision, as applicable, and report on progress made in its annual report;
- request the Secretariat to organize a two-day global dialogue on the impacts of the implementation of response measures in conjunction with intersessional meetings of the KCI in 2024 and 2025, in collaboration with relevant organizations and stakeholders and acknowledging the work that has been carried out by the KCI, noting that such dialogues will be conducted in hybrid format to allow both in-person and virtual participation, and notes that the forum, at SB 63 (November 2025), will consider further dialogues, as appropriate;
- request the Secretariat to prepare a summary report capturing the discussions held at each of the global dialogues referred to above;
- invite parties, observers and non-party stakeholders to submit their views on possible topics for the global dialogues in 2024 and 2025 by 15 July in each of those years; and
- request the SB Chairs, taking into consideration the submissions referred to above, decide on and communicate, no later than four weeks in advance of the global dialogues in 2024 and 2025, the topics to be discussed at each dialogue to be held in that year.

The decision contains two annexes: one with expanded list of functions, areas of work, and amended modalities (including increased duration of one of the biannual meetings, now to be held intersessionally), and one with activities arising from the outcomes of the midterm review of the workplan (including developing regional case-studies and build awareness about the positive and negative impacts associated with low and zero emission transport technologies).

Reporting under the Convention

Greenhouse Gas Data Interface: Under the Convention's and Kyoto Protocol's reporting requirements, parties submit GHG inventories. The GHG data interface is an online tool to facilitate access, searching, and sorting the information provided by parties. Following informal consultations co-facilitated by Daniela Romano (Italy) and Thiago Mendes (Brazil), the SBSTA adopted conclusions.

SBSTA Conclusions: In their conclusions ([FCCC/SBSTA/2023/L.8](#)), the SBSTA:

- reaffirms the importance of making GHG information easily accessible on the UNFCCC website;
- notes with appreciation the Secretariat's implementation of the necessary technical changes to the GHG interface as requested at SBSTA 38; and
- agrees to continue consideration of this matter at SBSTA 60 subject to the availability of the tools for reporting under the enhanced transparency framework under the Paris Agreement.

Annex-I Reporting: Status of submission and review of national communications and biennial reports: The SBI took up this item on [30 November](#), considering the report on the status of submissions and review of national communications and biennial reports ([FCCC/SBI/2023/INF.8](#)).

Informal consultations were co-facilitated by Toby Hedger (US) and Tian Wang (China). During the informal consultations, parties considered, but could not agree on whether to note the delay in submitting reports. They also could not agree on the messages from the synthesis report on biennial reports, including whether nearly all Annex I countries met their 2020 emissions reductions targets; whether emissions decreased by 17.3% without land use, land-use change, and forestry; or whether the projected levels of emissions in the reports under the “with measures” scenario does not show any projected decrease between 2020 and 2030.

In the SBI plenary, parties agreed the item will be included in the provisional agenda for the next session, in accordance with rules 10(c) and 16 of the draft rules of procedure.

Compilations and syntheses of biennial reports: The SBI first considered this issue, and the reports of the Secretariat ([FCCC/SBI/2023/INF.7](#) and [Add.1](#)) on [30 November](#). Informal consultations were co-facilitated by Toby Hedger (US) and Tian Wang (China). During these consultations, parties engaged in the same debate as under the review of biennial reports.

In the SBI plenary, parties agreed that the item will be included in the provisional agenda for the next session, in accordance with rules 10(c) and 16 of the draft rules of procedure.

Report on national GHG inventory data: The SBI took up this item on [30 November](#), including the Secretariat’s report on national GHG inventories 1990-2021 ([FCCC/SBI/2023/15](#)). Informal consultations were co-facilitated by Toby Hedger (US) and Tian Wang (China). During these consultations, parties engaged in the same debate as under the review of biennial reports. In the SBI plenary, parties agreed that the item will be included in the provisional agenda for the next session, in accordance with rules 10(c) and 16 of the draft rules of procedure.

Annual reports on technical reviews: Technical review of information reported in biennial reports and national communications: The SBSTA took up this item on [30 November](#), including the Secretariat’s report ([FCCC/SBSTA/2023/INF.4](#)).

Informal consultations were co-facilitated by Ole-Kenneth Nielsen (Denmark) and Marcelo Rocha (Brazil). Countries heard a presentation from the Secretariat on the composition of review teams and their experiences, including reasons for not participating.

The SBSTA agreed that this item will be included in the provisional agenda for the next session, in accordance with rules 10(c) and 16 of the draft rules of procedure.

Technical review of GHG inventories: The SBSTA took up this item on [30 November](#), including the Secretariat’s report ([FCCC/SBSTA/2023/INF.6](#)). Informal consultations convened, co-facilitated by Ole-Kenneth Nielsen (Denmark) and Marcelo Rocha (Brazil). The Secretariat presented on the composition of review teams and their experiences, including reasons for not participating.

The SBSTA agreed that this item will be included in the provisional agenda for the next session, in accordance with rules 10(c) and 16 of the draft rules of procedure.

Technical review of GHG inventories and other information reported: The SBSTA took up this item on [30 November](#), including the Secretariat’s report ([FCCC/SBSTA/2023/INF.7](#)).

Informal consultations convened, co-facilitated by Ole-Kenneth Nielsen (Denmark) and Marcelo Rocha (Brazil). Countries heard a presentation from the Secretariat on the composition of review teams and their experiences, including reasons for not participating.

The SBSTA agreed that this item will be included in the provisional agenda for the next session, in accordance with rules 10(c) and 16 of the draft rules of procedure.

Reporting From Non-Annex I Parties: Information contained in national communications: This item is held in abeyance.

Provision of financial and technical support: This item considers the draft text prepared at SB 58, with the view to facilitating the submission of the final biennial update reports (BURs). In informal consultations, co-facilitated by Sandra Motshwanedi (South Africa) and Julia Gardner (Australia) on [6 December](#), parties could not reach consensus on the substance of the draft decision and agreed to bracket the entire text.

Final Outcome: The SBI adopted procedural conclusions ([FCCC/SBI/2023/L.22](#)) in which it agrees to continue consideration of the matter at SBI 60, taking into account the draft text prepared by the Co-Facilitators at SBI 59.

Report of the Consultative Group of Experts (CGE): The CGE assists developing countries in completing their national reports. Discussions on this item took place in informal consultations under the SBI, co-facilitated by Mausami Desai (US) and Xiang Gao (China). On [1 December](#), parties considered the CGE’s 2023 report ([FCCC/SBI/2023/20](#)) and suggested separating metrics on submissions of BTRs from submissions of national communications and BURs. Parties provided guidance on their 2024 work, which included providing support for developing countries in preparing BTRs, including capacity building and addressing imbalances and gaps.

Final Outcome: In its conclusions ([FCCC/SBI/2023/L.15](#)), the SBI requests the CGE to, *inter alia*:

- consider focusing on providing technical support and advice for the implementation of the ETF in developing and implementing its workplan for 2024;
- give special consideration to LDCs and SIDS;
- assist developing countries in maintaining and enhancing appropriate institutional arrangements and national capacities for the implementation of the ETF;
- promote gender and geographical balance among experts and in the training programme of experts;
- compile relevant lessons learned and best practices and the challenges, constraints and needs of developing countries in relation to the process of preparing national communications, BURs and BTRs; and
- address the needs of developing countries to use the reporting tools.

Summary reports on the technical analysis of biennial update reports of non-Annex I parties: This item focused on the technical analysis covering countries’ BURs in 2023. In its closing plenary on [6 December](#), the SBI adopted procedural conclusions ([FCCC/SBI/2023/L.16](#)), which considered the published summary reports on the technical analysis of parties’ BURs and took note of the technical analysis summary reports and their information.

Reporting under the Kyoto Protocol

National communications: This item was considered in informal consultations under the SBI, co-facilitated by Toby Hedger (US) and Tian Wang (China), based on a document prepared on the

submission and review of the latest national communications from Annex I parties received by the Secretariat ([FCCC/SBI/2023/INF.8](#)). In its closing plenary on 13 December, the CMP noted the SBI could not conclude its work on this matter, which will be included on the provisional agenda for SBI 60 in accordance with draft rules 10(c) and 16.

Annual compilation and accounting report for the second commitment period for Annex B parties: During the opening plenary of the CMP on [30 November](#), the CMP took note of the 2023 report ([FCCC/KP/CMP/2023/4](#) and [Add.1](#)). President Al Jaber noted this will conclude the consideration of this agenda item, as this is the last annual compilation for the second commitment period.

Reporting under the Paris Agreement

Provision of financial and technical support to developing countries: Discussions on this item focus on addressing the challenges faced by developing countries in implementing the ETF. The SBI discussed the item in informal consultations co-facilitated by Sandra Motshwanedi (South Africa) and Julia Gardiner (Australia) on [1](#), [2](#), [4](#), and [6 December](#).

In informal consultations, many developing countries stressed the lack of capacity to complete the BTRs and the need for targeted capacity building. A number of developing countries and country groups supported the proposal to include specific activities designed to improve the Secretariat's support.

Some developed countries challenged the request to increase GEF funding for BTR preparation, noting the need for GEF negotiations.

In its procedural conclusions ([FCCC/SBI/2023/L.21](#)), the SBI agreed to forward the matter to the CMA for further guidance.

On [8 December](#), parties expressed diverging views on references to disbursement requests under the capacity-building initiative for transparency and on the request to increase GEF's funding support for BTR preparation. In informal consultations on [9 December](#), parties agreed on the draft decision text.

Final Outcome: In its conclusions ([FCCC/PA/CMA/2023/L.2](#)), the CMA, *inter alia*:

- recognizes the challenges of developing countries in implementing the ETF in a sustainable manner including establishment and enhancement of their national reporting systems within their respective national governments;
- requests the Secretariat to organize an in-person workshop and in-session facilitative dialogue at SB 60;
- requests the Secretariat to prepare a summary report on the lessons learned and best practices to be shared at the facilitative dialogue; and
- invites parties to submit information on their experience and challenges related to implementing Article 13 of the Paris Agreement.

Technology Transfer and Development and Capacity Building

Joint annual report of the Technology Executive Committee (TEC) and Climate Technology Centre and Network (CTCN): Discussions on this item aimed at considering the joint annual report of the TEC and the CTCN for 2023 ([FCCC/SB/2023/3](#)). Informal consultations under the SBs were co-facilitated by Elfriede Anna More (Austria) and Vositha Wijenayake (Sri Lanka) and convened among others on [3](#), [4](#), and [5 December](#).

Key issues mostly related to whether to “welcome” or “take note” of the report, which activities to highlight in the joint work programme for 2023-2027, how to reference the financial and fundraising challenges experienced by the CTCN, and ways of enhancing technical and logistical support for national-level coordination between national designated entities for the GCF and GEF operational focal points.

On [6 December](#), the SBs adopted conclusions and forwarded draft decisions to the COP and CMA, which were adopted.

Final Outcomes: In its decision ([FCCC/SB/2023/L.9](#)), the COP, *inter alia*:

- welcomes the joint annual report of the TEC and CTCN and the progress of the implementation of the joint work programme of the Technology Mechanism for 2023-2027 and the technology framework, as well as enhanced coordination and collaboration between the TEC and CTCN, including through their adoption of new and improved modalities of work;
- invites the TEC and CTCN to continue efforts to enhance the exchange of systematic feedback on their work, including on the provision of technical assistance and related policy recommendations;
- invites the TEC and CTCN to report on the progress of the support provided to national designated entities, and parties to explore ways of enhancing the provision of technical and logistical support to their national designated entities and improving national-level coordination;
- requests the TEC and CTCN to enhance awareness of artificial intelligence (AI) and implement the Technology Mechanism initiative on AI giving special attention to the capacity needs for its use and consider how it can support the implementation of technology needs assessment outcomes and the joint work programme of the Technology Mechanism for 2023-2027;
- notes the insufficient transfer and deployment of technology in developing countries, encourages the TEC and CTCN to continue collaborating with the operating entities of the Financial Mechanism and relevant financial institutions, and calls for regional balance in this work;
- acknowledges the role of the CTCN partnership and liaison office in enhancing interaction among national designated entities and with the Green Climate Fund, and in providing technical support to developing countries across the core service areas of the CTCN;
- requests the CTCN to include information on the major outcomes of and lessons learned by its partnership and liaison office in its annual reports;
- welcomes the finalization of the CTCN resource mobilization and partnership strategy for 2023-2027, which has the aim of diversifying the resources of the CTCN and ensuring its funding is adequate, predictable and flexible; and
- encourages the CTCN, its host, the United Nations Environment Programme, and the UNFCCC Secretariat to collaborate on resource mobilization to ensure effective implementation of the joint work programme of the Technology Mechanism for 2023-2027 and requests CTCN to include information on the lessons learned in its annual reports.

In its decision ([FCCC/SB/2023/L.10](#)), the CMA largely reiterates the content of the COP decision and welcomes releasing the 2023 edition of the TEC and CTCN joint publication on technology and NDCs.

Matters relating to Capacity Building: Discussions on this item aimed at considering the annual technical progress report of the Paris Committee on Capacity-building (PCCB) for 2023 ([FCCC/SBI/2023/14](#)). Negotiations were conducted under the SBI. Informal consultations co-facilitated by Catherine Goldberg (US) and Gonzalo Guaiquil (Chile) convened on [1](#) and [2 December](#), among others.

Key issues of debate mostly related to addressing implementation gaps and emerging needs, identifying synergies, and ensuring equitable geographic representation in capacity-building efforts. Some developing countries proposed adding a reference to CBDR-RC and developed countries' responsibility to provide financial support, while some developed country parties countered these proposals, pointing to ongoing discussions on these issues under the GST. One party raised strong concerns regarding fair regional representation in capacity-building efforts.

In its closing plenary on [December 6](#), the SBI recommended decisions to the COP and the CMA, which both bodies adopted. In their plenaries on 11 December, the COP and the CMA also adopted the terms of reference for the second review of the PCCB forwarded by SBI 58.

Final Outcomes: In their respective decisions ([FCCC/SBI/2023/L.18](#) and [FCCC/SBI/2023/10/Add.1](#)), the COP and CMA, *inter alia*:

- welcome the annual technical progress report of the PCCB for 2023, take note of its recommendations, and invite parties and others to consider these recommendations;
- invite parties and relevant institutions to provide support and resources to the PCCB for implementing its workplan; and
- note that capacity gaps and needs still exist in developing countries pertaining to the implementation of the Convention and Paris Agreement.

In its decision, the CMA also welcomes the work of the PCCB in relation to enhancing coherence and coordination of capacity-building activities under the Paris Agreement, including its collaboration with constituted bodies and other stakeholders.

In its decision ([FCCC/SBI/2023/10](#) and [Corr.1](#)), the COP also:

- adopts annexed terms of reference for the second review of the PCCB;
- invites parties and others to submit views on the review by 29 February 2024 and requests the Secretariat to prepare a synthesis report on the submissions for consideration by SBI 60;
- requests SBI 60 to initiate the second review in accordance with the terms of reference, taking into account the synthesis report on submitted views;
- requests the SBI to complete the review by SBI 61 (November 2024) with a view to recommending a draft decision to COP 29; and
- invites the CMA to participate in the second review of the PCCB.

In its decision ([FCCC/SBI/2023/10](#) and [Corr.1](#)), the CMA: decides to conduct the second review of the progress and need for extension of the PCCB at CMA 6; affirms the relevant COP decision; adopts annexed terms of reference for the review, requesting the submissions of views and the SBI to synthesize these views and complete the review by SBI 61 with a view to recommending a decision to CMA 6.

Other Issues

Report of the Kyoto Protocol Compliance Committee: During the opening plenary of the CMP on [30 November](#), the CMP took note of the report ([FCCC/KP/CMP/2023/3](#)).

Report of the Committee to Facilitate Implementation and Promote Compliance of the Paris Agreement: During the opening plenary of the CMA on [30 November](#), the CMA took note of the report ([FCCC/PA/CMA/2023/4](#)).

Gender: This item considered the Secretariat's reports on the progress of integrating a gender perspective into the UNFCCC process and on advancing the leadership of Indigenous women and women from local communities ([FCCC/SBI/2023/13](#), [FCCC/SBI/2023/4](#)). Discussions were conducted in informal consultations under the SBI, co-facilitated by Marc-André Lafrance (Canada) and Angela Ebeleke Ibenge (Democratic Republic of the Congo), on [1](#), [2](#), and [5 December](#).

Several developing countries noted concerns about insufficient resources to implement and participate in the activities in the work programme.

There was broad consensus among parties on including references to "Indigenous women and women from local communities" in the text but this was opposed by one party. Parties later on agreed to remove the phrase from the text, along with several paragraphs taking note of the reports. Most of the parties lamented the non-inclusion of the reference to Indigenous women and women from local communities. The SBI adopted conclusions containing a draft decision, which the COP adopted.

Final Decision: In its decision ([FCCC/SBI/2023/L.17](#)), the COP, *inter alia*:

- requests the SBI to initiate the final review of the enhanced Lima work programme's implementation on gender and its gender action plan at SB 60;
- invites parties to submit their inputs on progress, challenges, gaps, and priorities in implementing the gender action plan by 31 March 2024; and
- requests the Secretariat to prepare a synthesis report on the submissions in advance of SB 60 and hold a workshop during that session to discuss the synthesis report.

Joint Work on Implementation of Climate Action on Agriculture and Food Security: Informal consultations, co-facilitated by Annela Anger-Kraavi (Germany) and Una May Gordon (Jamaica), convened under the SBs on [1](#), [2](#), [3](#), [4](#), and [5 December](#).

Parties could not agree on a basis for negotiations, despite strong urges for progress from the SB Chairs, the Co-Facilitators, and civil society. They ultimately were unable to complete a review of the entire informal note.

Final Outcome: In their conclusions ([FCCC/SB/2023/L.8](#)), the SBs note their continued consideration of the elements of the joint work, and agree to continue discussing the elements at SB 60 in June 2024, taking the [informal note from COP 28](#), linked to in the footnotes of the conclusions, into account.

Research and Systematic Observation: Discussions on this item considered updates from Global Climate Observing System and World Meteorological Organization, report from the Committee on Earth Observation Satellites and the Coordination Group for Meteorological Satellites, report from Earth Information Day 2022 and Earth Information Day 2023, and decide on further action.

Negotiations were conducted under the SBSTA. Informal consultations co-facilitated by Elizabeth Bush (Canada) and Patricia Achieng Nying'uro (Kenya) convened on, among others, [4](#) and [5 December](#). Parties debated whether calling 2023 the hottest year on record is speculative, whether to “note” or “welcome” the Global Greenhouse Gas Watch initiative, and whether to highlight the initiative and prioritization of the Early Warnings for All initiative, among other outcomes.

In its closing plenary on [6 December](#), the SBSTA adopted conclusions and forwarded draft decisions to the COP and CMA, which the bodies later adopted.

Final Outcomes: In its conclusions ([FCCC/SBSTA/2023/L.10](#)), the SBSTA, *inter alia*:

- recognizes the vital importance of robust Earth observation systems and related long-term data records;
- expresses alarm about 2023 on track to be the warmest individual year on record;
- recognizes the need to address data gaps, including in the atmosphere, hydrosphere, cryosphere, ocean and coastal regions, tropical forests, desert and mountain regions;
- notes the continued efforts of the Systematic Observations Financing Facility;
- notes the new Global Greenhouse Gas Watch initiative;
- emphasizes urgent need to deliver Early Warnings for All; and
- invites parties and relevant organizations to submit views on possible themes for and ways to organize Earth Information Day 2024, to be held in conjunction with SBSTA 61 (November 2024), by 31 August 2024.

In their respective decisions, the COP ([FCCC/SBSTA/2023/L.7/Add.1](#)) and the CMA ([FCCC/SBSTA/2023/L.7/Add.2](#)), *inter alia*:

- recognize AR6 represents a more comprehensive and robust assessment of climate change than AR5, with an increased scope, compared with previous assessment cycles, providing integrated scientific, technical and socio-economic information; and
- encourage the scientific community to continue expanding the scientific knowledge base on climate change and addressing knowledge gaps with a view to supporting the AR7 cycle.

Matters relating to Action for Climate Empowerment (ACE):

In informal consultations under the SBI, co-facilitated by Pemy Gasela (South Africa) and Arne Riedel (Germany) on [2](#), [5](#) and [6 December](#), parties discussed the annual summary report on progress in implementing activities under the Glasgow Work Programme on ACE ([FCCC/SBI/2023/16](#)). Several countries called for more clarity and details on parties' financial needs beyond what is reported in national plans and further integration of cross-cutting topics, such as finance and gender. On implementation, several urged more diversity in workshop topics and participating organizations.

A lengthy discussion ensued after developing countries introduced an alternative formulation for the areas of focus for the 2024, 2025, and 2026 ACE Dialogues. The proposal added language on financial needs, as well as a midterm review with time allocated to discuss financial needs and gaps. A few developed countries stated they would like to see references to finance replaced with “support” and disagreed with prejudging any potential needs or gaps, which developing countries strongly opposed.

The SBI in accordance with rules 10(c) and 16 of the draft rules of procedure, agreed to include this item in the provisional agenda for the next session.

Youth Climate Champions: In their closing plenaries on 13 December, the COP and CMA adopted a joint decision ([FCCC/CP/2023/L.13-FCCC/PA/CMP/2023/L.15](#)). YOUTH emphasized lack of meaningful inclusion in the process, noting the Presidency youth climate champion decision does not represent them and was taken without their consent, suggesting potential “youthwashing.” President Al Jaber responded that the Presidency has worked for full inclusion and will seek to ensure youth have a full role.

Final Decisions: In their decision ([FCCC/CP/2023/L.13 - FCCC/PA/CMA/2023/L.15](#)), the COP and CMA, *inter alia*:

- recognize the Presidency's initiative in co-organizing the children and youth pavilion, the Dubai youth climate dialogue, and the international Indigenous youth forum on climate change, and note the outcomes of the eighteenth Conference of Youth held in Dubai in November 2023;
- decide that a Presidency youth climate champion shall be appointed every two years;
- request each incoming COP Presidency, parties, and Secretariat to provide direction, guidance, and support to the Presidency youth climate champion on matters related to children and youth in the UNFCCC process;
- urge the Presidency youth climate champion to: support the implementation of activities under the work programmes of the COP, CMA, and the Global Climate Action Agenda; engage in local and regional conferences of youth; and engage with the youth within all NGO constituencies of the UNFCCC; and
- encourage the SB Chairs, the UNFCCC constituted bodies, parties, and non-party stakeholders to invite the Presidency youth climate champion to attend relevant sessions and meetings and events at the local, regional, national, and international level.

Closing Segment

President Al Jaber welcomed the GST decision as a robust action plan to keep 1.5°C degrees in reach and urged turning the agreement into tangible action. He considered the “Changemaker Majlis” as a turning point in the negotiations. He also announced the decisions on the loss and damage fund, the GST, the Work Programme on Just Transition Pathways, the MWP, the GGA, and the Presidency youth climate champion would be called the “UAE Consensus.”

UNFCCC Executive Secretary Simon Stiell said the conference delivered some genuine strides on renewable energy, the GGA, and the operationalization and initial down payment on the loss and damage fund. He noted the GST outcome is a “lifeline, not a finish line.” He emphasized the Secretariat's resolve to keep improving the process and urged parties to ensure the Secretariat's funding is commensurate with its mandate.

Samoa, for AOSIS, lamented that AOSIS was coordinating on the GST and was not in room when its adoption was gavelled. She emphasized the group's concern that the text does not invite parties to peak emissions in 2025, said the focus on “energy systems” is disappointing, and stressed the text “endorses technologies that could take us backward.”

The EU welcomed the outcomes in Dubai for signaling the beginning of the end of fossil fuels, stressing the EU will stand with countries in their transition as long as needed and noting prosperity within planetary boundaries is there for all to be shared. Spain, also for the EU, emphasized enhanced climate justice, particularly for SIDS and LDCs, and doubling adaptation finance.

Cuba, for GROUP OF 77 and CHINA, emphasized climate action must be taken up in the context of poverty eradication and sustainable development. She stressed the importance of developed countries delivering on their financial commitments, condemned the unjust global financial architecture and the growing frequency of unilateral measures, and called on developed countries to approach COP 29 with a sense of obligation in setting the NCQG.

Australia, for the UMBRELLA GROUP, welcomed the call for 1.5°C-aligned NDCs with economy-wide emission targets covering all sectors, gases, and categories. He lamented the lack of reference to opportunities in the energy and transport sectors in the MWP. He stressed that the NCQG should reflect that countries' capacities and circumstances have changed since 1992. He expressed concern about missing references to human rights in the just transition pathways work programme.

Switzerland, for the EIG, emphasized there is no equity in a world above 1.5°C and stressed the need for more precision, quantification, and accountability with regard to the energy transition, noting the moment of truth for the GST outcome will come with the next round of NDCs in 2025. He emphasized work on finance flow alignment to unlock capital for shared objectives.

Zambia, for the AFRICAN GROUP, emphasized the need for more work on the GGA, especially with regards to thematic and dimensional targets, and welcomed references to reforming multilateral development banks and tripling renewable energy capacity.

Saudi Arabia, for the ARAB GROUP, underlined the need to uphold CBDR and the various approaches set out in the Convention and Paris Agreement to address emissions, regardless of the sources of those emissions, in line with national capacities and circumstances. He urged the provision of support for all technologies, particularly carbon capture and storage.

Guatemala, for AILAC, stressed that language in the GST decision could have been stronger, including calls for immediate action and quantifiable goals to reduce emissions, as well as reduction of consumption and production of fossil fuels. She cited the cost of capital and low fiscal space obstacles for developing countries, and called for highly concessional public finance.

Ghana, for the CLIMATE VULNERABLE FORUM, welcomed the operationalization of the loss and damage fund. With regard to the GST outcome, he expressed opposition to identical timelines on energy transition for both developed and developing countries.

Palau, for PACIFIC SIDS, said the COP delivered on a new vision for the world without fossil fuels. He noted serious concerns with several loopholes such as carbon capture and storage that he said were unproven technologies.

Argentina, for ARGENTINA, BRAZIL, and URUGUAY (ABU), underscored that agreement on the NCQG in 2024 is key, and emphasized taking into account all dimensions of sustainable development in just transitions.

Honduras, for CfrN, denounced "climate fraud" on the voluntary carbon market and lamented the failure to operationalize Articles 6.2 and 6.4 to establish a transparent regulatory framework for carbon markets.

BOLIVIA lamented the GST outcome failed to recognize the principles of equity and CBDR and called out developed countries' carbon colonialism. He stressed the need for developed countries to live up to their commitments and provide means of implementation support to developing countries in implementing their NDCs.

VENEZUELA underscored that developed countries must continue to take the lead, and cautioned against imposing conditionalities on developing countries' access to finance, technology, or capacity building, emphasizing peoples' right to development.

BRAZIL announced the establishment of a COP Presidency troika between the UAE, Azerbaijan, and Brazil, to ensure the next two years of work will be led by science. She noted the next task is to align means of implementation (MoI) to ensure just transition, with developed countries taking the lead on fossil fuel transition and enabling developing countries' adaptation and mitigation actions.

The US underscored that to be in line with the 1.5°C target, the use of transitional fuels can only play a limited and temporary role and noted the use of abatement technology should focus on hard-to-abate sectors. He announced the US and China intend to update their long-term low-GHG development strategies and invited parties to join them in doing so.

GERMANY characterized the outcomes as a starting point that recognizes a transition away from fossil fuels can only be accomplished through international cooperation, assuring support and provision of technology for vulnerable countries.

The UK said the GST signals commitment to move away from fossil fuels, but noted many loopholes. He expressed disappointment it did not do more to address the need to stop new coal power generation. NEW ZEALAND characterized 2023 as a "crucial turning point" away from fossil fuels, noting its potential to shift global investment and markets.

FRANCE welcomed references to innovative financing and taxation, noting language on coal and methane should have been stronger, and called for the gradual phase-out of fossil fuels in line with the 1.5°C goal. NORWAY emphasized the commitment to transition away from fossil fuels is groundbreaking, but lamented weak language on methane and underscored that human rights are not something to take into account, but must be respected and promoted.

JAPAN called for parties to show the highest ambition in their next NDCs and noted Article 6 is indispensable for achieving the 1.5°C target. The REPUBLIC OF KOREA noted a "restoration of trust" and called for parties to work together to implement the action oriented, pragmatic, and realistic package of adopted decisions.

ITALY welcomed the clear message on the transition away from fossil fuels, and noted the key role of nuclear energy and hydrogen. CANADA noted the GST provides a clear direction but there is no room for complacency, and emphasized the need to draw on the widest range of sources of finance.

BANGLADESH underscored that 1.5°C is not a political phrase, but an important limit indicated by science that minimizes loss and damage. He stressed parties cannot compromise on adaptation, urging more specificity and concrete steps to implement the GGA.

COLOMBIA said the GST contains loopholes and cautioned that reliance on transition fuels could lock in fossil fuels for 30 years. She stressed the energy transition cannot be at the cost of Indigenous Peoples, local communities, or biodiversity.

MARSHALL ISLANDS called for parties to keep 1.5°C alive and phase out fossil fuels, underscoring the step taken in Dubai is a good signal, but not enough to stop temperatures from rising and keep people from dying. ANTIGUA AND BARBUDA denounced reference to transitional fuels in the GST decision as a dangerous

loophole, noting these risks becoming permanent, lead to high energy costs, and become stranded assets.

CHILE expressed concern that the text on fossil fuel subsidies and transition fuels will work against the call for a transition from fossil fuels and noted that middle-income countries need access to climate finance.

INDIA said the meeting has sent positive signals to the world, and the way ahead must be based on equity and climate justice, calling for MoI to support ambition. CHINA noted the global irreversible trend towards a low-GHG transition, urging developed countries to take the lead by increasing ambition on net zero and providing support to ensure a global just transition giving developing countries the necessary space to develop.

The RUSSIAN FEDERATION emphasized each party can choose its own recipe for advancing energy transition, pointing to nuclear technology, and objected to green protectionism and unilateral coercive measures. QATAR recalled developed countries' historical responsibility and expressed concern over the focus on sources of emissions and imposition of goals and timelines in the GST decision, noting this is not in line with the Paris Agreement's bottom-up nature.

SIERRA LEONE said the GGA outcome does live up to expectations, noting the importance of clear targets. He emphasized that without MoI, the GGA remains purely aspirational.

PARAGUAY underscored countries' right for socio-economic development, noting the need to differentiate between developed and developing countries and take into consideration each country's national circumstances. INDONESIA stressed that transitioning away from fossil fuels must be understood in the context of national circumstances, emphasized the inclusion of Indigenous Peoples and local communities, and called for developed countries to continue mobilizing resources from all sources.

The PHILIPPINES reiterated their offer to host the loss and damage fund board. She emphasized equity and CBDR-RC in relation to the GST decision and called for mobilizing MoI.

MOROCCO welcomed reference to tripling renewable energy, doubling efficiency and transitioning away from fossil fuels in the GST, calling for developed countries to take the lead and provide adequate MoI. IRAQ called for developed countries to keep to their commitments considering equity and their historic emissions, and underscored reservations with regard to the focus on fossil fuels as sources of emissions.

NIGERIA suggested some outcomes "could suffocate" economic growth, urging developed countries to provide support, including for carbon capture and storage. TANZANIA stressed the need for urgent provision of support to gender-inclusive just energy transitions, without adding to developing countries' debt stress, and emphasized the importance of clean cooking.

ETHIOPIA called the loss and damage fund a "beacon of hope," calling for sustained capitalization commensurate with the needs of those most vulnerable. The MALDIVES urged continued recognition of SIDS' special circumstances, and, underscoring the Maldives cannot adapt beyond 1.5°C of global warming, called for a rapid course correction.

KENYA emphasized the magnitude of the challenge of ensuring access to clean energy and clean cooking for all in Africa and welcomed recognition of the linkages between fiscal space and climate-resilient development. He also offered to host the secretariat of the Santiago Network in Nairobi.

PALESTINE stressed there are no rights in the face of occupation and war, and underscored the suffering of the people of Palestine. TÜRKIYE expressed its desire to host COP 31.

YOUTH called for a "full, fair, feminist, and equitable" phase-out of fossil fuels and fossil fuel subsidies, canceling debt, and transforming our economic system.

BUSINESS AND INDUSTRY said the energy package with clear goals gives business and industry clear guidance. She urged a whole of society approach for preparing the next round of NDCs, and noted business and industry has experience building reliable systems, which will be required to achieve the 1.5°C goal.

CLIMATE ACTION NETWORK (CAN) said civil society came to COP 28 with the goal of ending the era of fossil fuels. She stressed that rich nations and big polluters must fund the energy transition and there is no space for industries that profit from the destruction of the planet. DEMAND CLIMATE JUSTICE demanded proper means of implementation and upholding human rights.

FARMERS lamented the lack of attention and funding for sustainable agriculture, and urged actively engaging farmers in the definition of objectives under the joint work on agriculture. INDIGENOUS PEOPLES' ORGANIZATIONS lamented the disregard of Indigenous Peoples' rights in the negotiations and the lack of transparency in these discussions. She underscored Indigenous Peoples' role as frontline environmental defenders, denouncing the continued resource extraction on Indigenous Peoples' land.

LOCAL GOVERNMENTS AND MUNICIPAL AUTHORITIES commended the references to multi-level action and loss and damage in the GST decision. He welcomed the continued work towards reaching the 1.5°C goal, noting this can be supported by the enhanced multi-level action 2024-2025 work plan.

RESEARCH AND INDEPENDENT NGOS called for assessing the impact of new and unproven technologies and guidelines for their safe and effective implementation. He also called for open space for traditional knowledge and empowering diverse voices.

TRADE UNIONS welcomed reference to fossil fuels in the GST text, noting loopholes and lack of commitment to address ambition gap, including on finance. They applauded the decision on the just transition pathways work programme, lamenting that workers are not mentioned once in the GST text.

WOMEN AND GENDER lamented weak language on fossil fuels, noting it will jeopardize the 1.5°C target. She condemned lack references to gender and emphasized that billions, not millions, are needed to address loss and damage.

Conclusion of the session: The Secretariat reported an estimated EUR 17.8 million in additional funds are needed for the trust fund to implement activities mandated at this session. The COP, CMP, and CMA adopted their respective reports ([FCCC/CP/2023/L.2](#), [FCCC/KP/CMP/2023/L.1](#), [FCCC/PA/CMA/2023/L.3](#)). They also adopted a decision [FCCC/CP/2023/L.7-FCCC/KP/CMP/2023/L.3-FCCC/PA/CMA/2023/L.7](#) titled "Expression of gratitude to the Government of the United Arab Emirates."

President Sultan Al Jaber congratulated attendees on their "victory for multilateralism, unity, solidarity, true collaboration, international partnership, and for international partnership." He called the meeting a historic turning point that puts 1.5°C back in reach and urged for this political decision to be translated into real results. He gavelled the meeting to a close at 5:11 pm on 13 December.

A Brief Analysis of COP 28

“Cursed (although I curse myself) be the hands that formed you.”
Mary Shelley, Frankenstein

Much like Frankenstein’s creature, the Paris Agreement was assembled from many parts—old and new principles and procedures, stitched together by nearly 200 countries. All action is situated within the 1992 Convention’s principles of equity and common but differentiated responsibilities (CBDR). The Agreement cements the “nationally determined” approach articulated by the Copenhagen Accord. Countries’ pledges contribute to reaching global temperature, net-zero emissions, adaptation, and finance goals. The Agreement is meant to be dynamic through the “ratchet up mechanism,” beginning with the Global Stocktake (GST), itself mimicking older reviews of progress, then continued by Paris Agreement mechanisms to submit progressively more ambitious nationally determined contributions (NDCs). In Dubai, the first Stocktake concluded. Parties now had to confront the creature they created.

Some were pleased; others repulsed. A delegate from a small island developing state sat in tears, fearing parties’ failure to prevent the oncoming existential threat. UNFCCC Executive Secretary Simon Stiell reflected the views of many in declaring the “beginning of the end for fossil fuels.” Such sentiments prompted a different set of existential concerns for the Arab Group. Throughout the negotiations, the Like-Minded Developing Countries (LMDCs) warned against language that tread dangerously close to re-writing the Paris Agreement itself. It was clear the varied national interests and politics that gave life to the creature that is the Paris Agreement were still very much present.

This brief analysis considers how parties used the GST to take stock of the Paris Agreement and determine its future. It also looks at how discussions on loss and damage fund, adaptation, mitigation, just transition, and finance help mold a fleshed-out view of the Paris Agreement, perhaps one fit for purpose.

The Ratchet-Up Mechanism is Alive!

The Paris Agreement and its rulebook provide the skeleton for the GST. It is an assessment of collective progress on mitigation, adaptation, and means of implementation meant to inform the next round of NDCs, to be put forward by parties in 2025. Exactly how was up to negotiators in Dubai. They wrestled to arrive at a common narrative of the past. No one could hide from the ugly results of the 18-month technical phase of the GST. Emissions are rising above what should be happening under the existing NDCs, which themselves are insufficient to keep global temperature rise below 2°C, let alone 1.5°C. There are gaps galore on emissions, adaptation, and finance.

The response to these findings was likewise up for debate. The Paris Agreement provides little guidance on how detailed the forward-looking aspects of the GST should be. While some wanted to set forth a short clear “course correction,” others wanted to enshrine the nationally determined nature of climate action. Rumors circulated that the High-Ambition Coalition succeeded in rallying over 170 countries who would refuse to accept an outcome that didn’t set forward a future without fossil fuels or reliance on “unproven technologies.”

Technologies and principles formed the basis of the rebuke against language on fossil fuel phase out from the LMDCs, Arab Group, and some African countries. They preferred to focus on

emissions, rather than their sources. This angle would allow carbon capture utilization and storage (CCUS), carbon removal technologies, and natural gas as a “transitional fuel.” They worried about stranding oil and gas assets and undermining their economies in uncertain times.

They also called out the “hypocrisy” of developed countries’ positions, particularly in line with CBDR. According to the Production Gap Report, most major fossil fuel producers plan to increase production, including Australia, Canada, and the US. A few delegates pointed to the UK’s announcements to license further oil production in the North Sea. The LMDCs in particular reminded everyone that we are in a climate crisis precisely because of the inaction of developed countries that now ask developing countries to radically shift their economies, with limited support.

More than the Paris Agreement itself, the outcome of the GST reveals the art of creatively stitching together words to build an overall form. Countries can undertake a list of actions on energy transition, in a nationally determined manner. They can contribute to tripling renewable energy capacity and doubling energy efficiency by 2030, against an unspecified baseline. Other options on the menu include using “low-emissions fuels,” “transitional fuels,” and “low-emissions technologies,” ranging from renewables to CCUS. In a historic decision, countries acknowledged the need to transition away from fossil fuels. However, there is still a focus on emissions and many called out “loopholes” allowing various, sometimes untested, technologies.

Nevertheless, with the GST decision, a transition away from fossil fuels is finally part of the Paris Agreement’s future. It builds a specificity that the original creature lacked. There is, finally, a detailed description of a key cause of climate change—fossil fuels—and options to address it.

Other details are, as one long-time delegate put it, “schizophrenic.” There are encouragements for all countries to move toward economy-wide emission reduction targets, but also recollections that the Paris Agreement only specifies that developed countries should have such targets. Countries are encouraged to strengthen their 2030 targets by the end of 2024 and to align their next NDCs, which end in 2035, with 1.5°C. Both calls are couched in the nationally determined nature of the Paris Agreement.

Molding the Rest of the Creature

The Paris Agreement, and therefore its GST, are not just about mitigation. The GST also had placeholders for the outcomes on the GGA, mitigation work programme, just transition pathways work programme, finance, and the loss and damage fund. As a result, negotiators in Dubai had to stitch together the pieces while they were still being developed. Ultimately, parties assembled these pieces, affixing them to the GST decision and, with it, to the Paris Agreement. The result shows strength in loss and damage, but weaknesses in the areas that could prevent the worst case scenario: adaptation, mitigation, and finance.

The conference opened with a decision to fully realize the loss and damage fund, although its name is still under debate. Developed countries committed roughly USD 700 million to the fund or, tellingly, to related funding arrangements. The Santiago Network’s institutional home was settled, placing it with the UN Offices for Disaster Risk Reduction and for Project Services. This builds an important link between the UN arms that work on climate change and responses to and recoveries from climate-intensified disasters.

Once incredibly contentious, loss and damage discussions proceeded smoothly under the radar.

The GGA was set to be fully “operationalized” at this meeting of the Conference of the Parties (COP). Countries provided some focus on the broadly formulated GGA through thematic and governance goals. This gives direction to improve resilience in agriculture, health, and other areas by 2030. It also specifies the adaptation cycle and embraces the various ways countries communicate their adaptation plans and needs. Work on indicators, to measure in order to manage, is the subject of another two-year work programme. This is key to avoid, else the GGA will remain overlooked in relation to the easily-measured temperature goals.

Despite the GST’s recognition of the growing magnitude of adaptation needs, there is very little to support developing countries trying to adapt to a warmer world. In 2021, developed countries promised to double adaptation finance above 2019 levels. The Standing Committee on Finance (SCF) could not agree on what “2019 levels” actually were, with estimates ranging from USD 7.1 to 19.2 million, and developing countries also recalled the aim for a balance between mitigation and adaptation finance. With little trust among parties and the varied methodologies they draw from, the GST decision calls in ministers for a high-level dialogue on adaptation finance.

Under the call for a just energy transition, the mitigation arm of climate action remains weak. In 2023 the mitigation work programme (MWP) focused on energy transitions, invoking similar divides as in the GST’s energy transition negotiations. Discussions did not result in substantive outcomes, largely because negotiators still cannot agree on the MWP’s mandate. Developed countries pushed to re-position the MWP as a platform to take forward the GST’s outcomes. Others rejected this as beyond the programme’s mandate and modalities. The call to build on the GST is absent from the procedural MWP outcome. In a sign of procedural debates to come, the GST decision invites “relevant work programmes” to integrate the GST’s outcomes into their future work.

While countries struggled to discuss mitigation broadly, they did take a first step to strengthen a key component of reducing emissions fairly. The one-year-old work programme on just transition pathways emerged from Dubai fully formed. It will take forward a range of issues, from energy and the workforce to adaptation and participatory approaches in dialogues through 2026. A contact group will oversee and discuss the dialogues, and reports will inform the next GST. This programme could help build global solidarity and labor support for low-emissions, climate-resilient economies. However, an African delegate worriedly foretold a lack of financial and other support to enable such strong outcomes.

Ultimately, finance knits together all climate action. Particularly since the COVID pandemic, developing countries have had little fiscal space, and climate finance loans, on which interest has to be paid, would push them beyond their available borrowing space. After historic, climate-fueled floods in 2022, Pakistan’s need for climate finance led to downgrade in the country’s credit rating, with agencies citing higher debt sustainability risks. In the words of one least developed country (LDC) negotiator, “We’re afraid to use what few climate finance options we can access.”

For developed countries, this is reason enough to operationalize Article 2.1(c), which calls for aligning global financial flows with low-emissions, climate-resilient development. They argue that the entire financial architecture, from investors to multilateral

development banks, needs to support climate action. Developing countries worry this discussion is a ruse to shift developed countries’ responsibility for providing climate finance to other entities. In the compromise to balance all countries’ suggested finance topics, Article 2.1(c) was discussed under the SCF rather than as a stand-alone item. The GST helped get Article 2.1(c) on its feet, deciding to continue and strengthen the dialogue, while also ensuring the discussions on the new collective quantified goal on climate finance shift to negotiation mode. The finance goal is the last piece of the Paris Agreement to be put in place in 2024. As one delegate remarked “We’ll see in Baku if anything decided in Dubai really matters.”

A Functional Creature or Unwieldy Beast?

In the GST process, countries had to take a hard look at the Paris Agreement. They found gaps and weaknesses on implementation, ambition, and provision of finance. The delayed action by developed countries on finance and mitigation eroded trust among parties. With little common ground on the history or the future, countries could not agree if the Paris Agreement, as reflected through the GST, was fit for purpose, or a beast unable to pivot in light of science.

While many hailed the decisions adopted in Dubai as a triumph for multilateralism, small island developing states felt left behind, unwilling to trust the promises of developed countries that “we see you and stand with you.” The way forward, as charted by the GST, is unlikely to live up to the Paris Agreement’s goals. The sources of the problem—fossil fuels—still have ample footing to fight for survival. The creature revealed is a Paris Agreement better able to deliver a climate-safe world, and with more strength to fight the monsters threatening this future. But there is a long way to go, especially on support and leaving no one behind.

As historic as the first GST was, no one meeting can save the world. A trifecta of Presidencies will undertake a “Mission for 1.5°C” to try to catalyze early action in line with science. The finance goal to be agreed on in 2024 will not only sort out the direction for the next decade, but likely also to the middle of the century, and could constitute an important step toward actually accelerating a just energy transition and adaptation action—giving meaning to the words celebrated in Dubai. In turn, 2025, which is when countries are supposed to submit their more ambitious, hopefully 1.5°C aligned, NDCs, will show whether the fundamental idea of the Paris Agreement’s ratchet up mechanism allows the creature to walk into the future with its head held high.

Upcoming Meetings

66th Meeting of the Global Environment Facility (GEF)

Council: The Council develops, adopts, and evaluates the operational policies and programs for GEF-financed activities. The UNFCCC invited the GEF to consider a number of issues emerging from COP 28, including support for developing country reporting. **dates:** 5-9 February 2024 **location:** Washington, DC, US **www:** thegef.org/events/66th-gef-council-meeting

Sixth meeting of the UN Environment Assembly (UNEA-6): UNEA-6 convenes under the theme “Effective, inclusive and sustainable multilateral actions to tackle climate change, biodiversity loss, and pollution.” It will be preceded by the sixth meeting of the Open-ended Committee of Permanent Representatives, which will take place from 19-23 February 2024. **dates:** 26 February

– 1 March 2024 **location:** Nairobi, Kenya **www:** unep.org/environmentalassembly/unea6

38th Board Meeting of the Green Climate Fund: The Board governs and supervises the GCF based on guidance from the COP and CMA, including on matters relating to policies, programme priorities and eligibility criteria and matters related thereto. The UNFCCC invited the GCF to consider a number of issues emerging from COP 28. **dates:** 4-7 March 2024 **location:** Kigali, Rwanda **www:** greenclimate.fund

2024 World Bank Group/International Monetary Fund (IMF) Spring Meetings: The World Bank and IMF, as well as related ancillary events, will take up various topics, including invitations from the UNFCCC to consider the outcomes from COP 28. **dates:** 19-21 April 2024 **location:** Washington DC, US **www:** worldbank.org/en/meetings/splash/about

4th International Conference on Small Island Developing States (SIDS4): The fourth International Conference on Small Island Developing States (SIDS4) will be held under the overarching theme of “Charting the course toward resilient prosperity.” It aims to assess the ability of SIDS to achieve sustainable development, including the 2030 Agenda and its Sustainable Development Goals. **dates:** 27-30 May 2024 **location:** Saint John’s, Antigua and Barbuda **www:** sdgs.un.org/conferences/sids2024

60th Sessions of the UNFCCC Subsidiary Bodies (SB 60): The SBSTA and SBI will take up a range of issues including follow up from COP 28. **dates:** 3-13 June 2024 **location:** Bonn, Germany **www:** unfccc.int/calendar/events-list

G7 Summit 2024: The Group of 7 (G7) Summit is an international forum held annually for the leaders of the G7 member States. In addition to a focus on the Global South, Italy also plans to focus its Presidency on Ukraine, unity among the G7, respect for the rules of international law, economic security, energy security, migration, and cooperation with Africa. **dates:** 13-15 June 2024 **location:** Puglia, Italy **www:** groupofnations.com/summits/g7-summit-italy-2024

67th Meeting of the Global Environment Facility (GEF) Council: The Council develops, adopts, and evaluates the operational policies and programs for GEF-financed activities. **dates:** 17-21 June 2024 **location:** Washington DC, US **www:** thegef.org/events

39th Board Meeting of the Green Climate Fund: The Board governs and supervises the GCF based on guidance from the COP and CMA, including on matters relating to policies, programme priorities and eligibility criteria and other matters. **dates:** 15-18 July 2024 **location:** Republic of Korea **www:** greenclimate.fund

40th Board Meeting of the Green Climate Fund: The Board governs and supervises the GCF based on guidance from the COP and CMA, including on matters relating to policies, programme priorities and eligibility criteria and matters related thereto. **dates:** 21-24 October 2024 **location:** Republic of Korea **www:** greenclimate.fund

2024 World Bank Group/International Monetary Fund (IMF) Annual Meeting: The World Bank and IMF will take up various topics, including invitations from the UNFCCC to consider outcomes from COP 28. **dates:** 25-27 October 2024 **location:** Washington DC, US **www:** worldbank.org/en/meetings/splash/about#sec1

UNFCCC COP 29: The 29th session of the Conference of the Parties (COP 29), the 19th meeting of the Conference of the Parties serving as the Meeting of the Parties to the Kyoto Protocol (CMP 19), and the sixth meeting of the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement (CMA 6) will convene to complete the first enhanced transparency framework and the new collective quantified goal on finance, among other matters. **dates:** 11-22 November 2024 **location:** Baku, Azerbaijan **www:** unfccc.int/calendar/events-list

For additional upcoming events, see sdg.iisd.org/

Glossary

AILAC	Independent Association for Latin America and the Caribbean
AOSIS	Alliance of Small Island States
AR6	Sixth Assessment Report (IPCC)
BTR	Biennial transparency report
CBDR-RC	Common but differentiated responsibilities and respective capabilities
CDM	Clean Development Mechanism
CfRN	Coalition for Rainforest Nations
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
EIG	Environmental Integrity Group
ETF	Enhanced Transparency Framework
GCF	Green Climate Fund
GEF	Global Environment Facility
GGA	Global Goal on Adaptation
GHG	Greenhouse gases
GST	Global Stocktake
IPCC	Intergovernmental Panel on Climate Change
KCI	Katowice Committee on Impacts
LDCs	Least developed countries
LEG	LDC Expert Group
LMDCs	Like-Minded Group of Developing Countries
MWP	Mitigation ambition and implementation work programme
NAPs	National adaptation plans
NCQG	New collective quantified goal
NDCs	Nationally determined contributions
NMAs	Non-market Approaches
PCCB	Paris Committee on Capacity-building
SBs	Subsidiary Bodies
SBI	Subsidiary Body for Implementation
SBSTA	Subsidiary Body for Scientific and Technological Advice
SCF	Standing Committee on Finance
SIDS	Small island developing states
UNFCCC	UN Framework Convention on Climate Change
WIM	Warsaw International Mechanism on loss and damage
WIM ExCom	WIM Executive Committee