

## Decision -/CP.27

### Sharm el-Sheikh Implementation Plan

*The Conference of the Parties,*

*Recalling* decisions 1/CP.19, 1/CP.20, 1/CP.21, 1/CP.22, 1/CP.23, 1/CP.24, 1/CP.25 and 1/CP.26,

*Noting* decision -/CMA.4,<sup>1</sup>

*Guided by* science and principles,

*Reaffirming* the outcomes of all previous Conferences of the Parties, Conferences of the Parties serving as the meeting of the Parties to the Kyoto Protocol and Conferences of the Parties serving as the meeting of the Parties to the Paris Agreement, including decisions 1/CP.26, 1/CMP.17 and 1/CMA.3 (the Glasgow Climate Pact),

*Also reaffirming* 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,

*Noting* the importance of transition to sustainable lifestyles and sustainable patterns of consumption and production for efforts to address climate change,

*Also noting* the importance of pursuing an approach to education that promotes a shift in lifestyles while fostering patterns of development and sustainability based on care, community and cooperation,

*Acknowledging* that climate change is a common concern of humankind, 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,

*Noting* the importance of ensuring the integrity of all ecosystems, including in forests, the ocean 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,

*Emphasizing* that enhanced effective climate action should be implemented in a manner that is just and inclusive while minimizing negative social or economic impacts that may arise from climate action,

*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,

---

<sup>1</sup> Draft decision entitled “Sharm el-Sheikh Implementation Plan” proposed under agenda item 2 of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session.

*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,

*Underlines* 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,<sup>1</sup>

*Acknowledges* that the impacts of climate change exacerbate the global energy and food crises, and vice versa, particularly in developing countries,

*Stresses* that the increasingly complex and challenging global geopolitical situation and its impact on the energy, food and economic situations, as well as the additional challenges associated with the socioeconomic recovery from the coronavirus pandemic, should not be used as a pretext for backtracking, backsliding or de-prioritizing climate action;

## I. Science and urgency

1. *Welcomes* the contributions of Working Groups II<sup>2</sup> and III<sup>3</sup> to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change;
2. *Recognizes* the importance of the best available science for effective climate action and policymaking;
3. *Takes note* of the 2022 adaptation gap<sup>4</sup> and emissions gap<sup>5</sup> reports of the United Nations Environment Programme, and recent global and regional reports of the World Meteorological Organization on the state of the climate;<sup>6</sup>
4. *Reiterates* that the impacts of climate change will be much lower at the temperature increase of 1.5 °C compared with 2 °C<sup>7</sup> and *resolves* to pursue further efforts to limit the temperature increase to 1.5 °C;
5. *Recognizes* the impact of climate change on the cryosphere and the need for further understanding of these impacts, including of tipping points;

---

<sup>2</sup> Intergovernmental 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, United Kingdom: Cambridge University Press. Available at <https://www.ipcc.ch/report/ar6/wg2/>.

<sup>3</sup> Intergovernmental Panel on Climate Change. 2022. *Climate Change 2022: Mitigation of Climate Change. Contribution of Working Group III to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*. P Shukla, J Skea, R Slade, et al. (eds.). Cambridge and New York: Cambridge University Press. Available at <https://www.ipcc.ch/report/ar6/wg3/>.

<sup>4</sup> See United Nations Environment Programme. 2022. *Adaptation Gap Report 2022: Too Little, Too Slow - Climate adaptation failure puts world at risk*. Nairobi: United Nations Environment Programme. Available at <https://www.unep.org/resources/adaptation-gap-report-2022>.

<sup>5</sup> See United Nations Environment Programme. 2022. *Emissions Gap Report 2022: The Closing Window – Climate crisis calls for rapid transformation of societies*. Nairobi: United Nations Environment Programme. Available at <https://www.unep.org/resources/emissions-gap-report-2022>.

<sup>6</sup> See, for example, World Meteorological Organization. 2022. *State of the Global Climate 2021*. Geneva: World Meteorological Organization. Available at <https://public.wmo.int/en/our-mandate/climate/wmo-statement-state-of-global-climate>.

<sup>7</sup> Decision 1/CP.26, para. 16, and decision 1/CMA.3, para. 21.

## II. Enhancing ambition and implementation

6. *Resolves* to implement ambitious, just, equitable and inclusive transitions to low-emission and climate-resilient development in line with the principles and objectives of the Convention, the Kyoto Protocol and the Paris Agreement, taking into account this decision, the Glasgow Climate Pact and other 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;
7. *Expresses appreciation* to the Heads of State and Government who participated in the Sharm el-Sheikh Climate Implementation Summit for their support in enhancing and accelerating the implementation of climate action;

## III. Energy

8. *Emphasizes* the urgent need for immediate, deep, rapid and sustained reductions in global greenhouse gas emissions by Parties across all applicable sectors, including through increase in low-emission and renewable energy, just energy transition partnerships and other cooperative actions;
9. *Recognizes* that the unprecedented global energy crisis underlines the urgency to rapidly transform energy systems to be more secure, reliable, and resilient, including by accelerating clean and just transitions to renewable energy during this critical decade of action;
10. *Stresses* the importance of enhancing a clean energy mix, including low-emission and renewable energy, at all levels as part of diversifying energy mixes and systems, in line with national circumstances and recognizing the need for support towards just transitions;

## IV. Mitigation

11. *Recognizes* that limiting global warming to 1.5 °C requires rapid, deep and sustained reductions in global greenhouse gas emissions of 43 per cent by 2030 relative to the 2019 level;
12. *Also recognizes* that this requires accelerated action in this critical decade, on the basis of equity and the best available scientific knowledge, reflecting 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;
13. *Calls upon* Parties to accelerate the development, deployment and dissemination of technologies, and the adoption of policies, to transition towards low-emission energy systems, including by rapidly scaling up the deployment of clean power generation and energy efficiency measures, including accelerating efforts towards the phasedown of unabated coal power and phase-out of inefficient fossil fuel subsidies, while providing targeted support to the poorest and most vulnerable in line with national circumstances and recognizing the need for support towards a just transition;
14. *Reiterates*<sup>8</sup> its invitation to Parties to consider further actions to reduce by 2030 non-carbon dioxide greenhouse gas emissions, including methane;
15. *Emphasizes* the importance of protecting, conserving and restoring nature and ecosystems to achieve the Paris Agreement temperature goal, including through forests and

---

<sup>8</sup> Decision 1/CP.26, para. 19.

other terrestrial and marine ecosystems acting as sinks and reservoirs of greenhouse gases and by protecting biodiversity, while ensuring social and environmental safeguards;

16. *Recognizes* the importance of maximizing the positive and minimizing the negative economic and social impacts of the implementation of response measures, and *welcomes* the adoption of decisions -/CP.27,<sup>9</sup> -/CMP.27<sup>10</sup> and -/CMA.4;<sup>11</sup>

## V. Adaptation

17. *Notes with serious concern* the existing gap between current levels of adaptation and levels needed to respond to the adverse effect of climate change in line with findings from the contribution of Working Group II to the Intergovernmental Panel on Climate Change Sixth Assessment Report;

18. *Urges* Parties to adopt a transformational approach to enhancing adaptive capacity, strengthening resilience and reducing vulnerability to climate change;

19. *Also urges* developed country Parties to urgently and significantly scale up their provision of climate finance, technology transfer and capacity-building for adaptation so as to respond to the needs of developing country Parties as part of a global effort, including for the formulation and implementation of national adaptation plans and adaptation communications;

20. *Highlights* the role of the Least Developed Countries Fund and the Special Climate Change Fund in supporting actions by developing countries to address climate change, *welcomes* the pledges made to the two Funds and *invites* developed countries to further contribute to the two Funds;

21. *Emphasizes* the importance of protecting, conserving and restoring water and water-related ecosystems, including river basins, aquifers and lakes, and *urges* Parties to further integrate water into adaptation efforts;

## VI. Loss and damage

22. *Notes with grave concern*, according to information in the contributions of Working Groups II and III to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change, the growing gravity, scope and frequency in all regions of loss and damage associated with the adverse effects of climate change, resulting in devastating economic and non-economic losses, including forced displacement and impacts on cultural heritage, human mobility and the lives and livelihoods of local communities, and *underlines* the importance of an adequate and effective response to loss and damage;

23. *Expresses deep concern* regarding the significant financial costs associated with loss and damage for developing countries, resulting in a growing debt burden and impairing the realization of the Sustainable Development Goals;

---

<sup>9</sup> Draft decision entitled “Report of the forum on the impact of the implementation of response measures” proposed under agenda item 12 of the Conference of the Parties at its twenty-seventh session.

<sup>10</sup> Draft decision entitled “Report of the forum on the impact of the implementation of response measures” proposed under agenda item 9 of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its seventeenth session.

<sup>11</sup> Draft decision entitled “Report of the forum on the impact of the implementation of response measures” proposed under agenda item 12 of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session.

24. *Welcomes* the consideration, for the first time, of matters relating to funding arrangements responding to loss and damage associated with the adverse effects of climate change, including a focus on addressing loss and damage, under the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and *also welcomes* the adoption of decisions -/CP.27<sup>12</sup> and -/CMA.4,<sup>13</sup> on matters relating to funding arrangements responding to loss and damage associated with the adverse effects of climate change;

25. *Further welcomes* the adoption of decisions -/CP.27<sup>14</sup> and -/CMA.4,<sup>15</sup> establishing the institutional arrangements of the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change to enable its full operationalization, including supporting 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, and *affirms* its determination to select the host of the secretariat of the Santiago network by 2023 through a selection process conducted in an open, transparent, fair and neutral manner in accordance with the process outlined in paragraphs 17–18 of decisions -/CMA.4<sup>16</sup> and -/CP.27;<sup>17</sup>

## VII. Early warning and systematic observation

26. *Emphasizes* the need to address existing gaps in the global climate observing system, particularly in developing countries, and *recognizes* that one third of the world, including sixty per cent of Africa, 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 and the ability to provide useful and actionable climate information for mitigation, adaptation and early warning systems, as well as information to enable understanding of adaptation limits and of attribution of extreme events;

27. *Welcomes* and *reiterates* 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 within the next five years 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;

---

<sup>12</sup> Draft decision entitled “Funding arrangements for responding to loss and damage associated with the adverse effects of climate change, including a focus on addressing loss and damage” proposed under agenda item 8(f) of the Conference of the Parties at its twenty-seventh session.

<sup>13</sup> Draft decision entitled “Funding arrangements for responding to loss and damage associated with the adverse effects of climate change, including a focus on addressing loss and damage” proposed under agenda item 8(f) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session.

<sup>14</sup> 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 7 of the Conference of the Parties at its twenty-seventh session.

<sup>15</sup> 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 7 of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session.

<sup>16</sup> 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 7 of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session.

<sup>17</sup> 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 7 of the Conference of the Parties at its twenty-seventh session.

## VIII. Implementation – pathways to just transition

28. *Affirms* that sustainable and just solutions to the climate crisis must be founded on meaningful and effective social dialogue and participation of all stakeholders and *notes* that the global transition to low emissions provides opportunities and challenges for sustainable economic development and poverty eradication;

29. *Emphasizes* that just and equitable transition 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, and *highlights* the important role of the instruments related to social solidarity and protection in mitigating the impacts of applied measures;

## IX. Finance

30. *Highlights* that about USD 4 trillion per year needs to be invested in renewable energy up until 2030 to be able to reach net zero emissions by 2050,<sup>18</sup> and that, furthermore, a global transformation to a low-carbon economy is expected to require investment of at least USD 4–6 trillion per year;<sup>19</sup>

31. *Also highlights* that delivering such funding will require a transformation of the financial system and its structures and processes, engaging governments, central banks, commercial banks, institutional investors and other financial actors;

32. *Notes with concern* the growing gap between the needs of developing country Parties, in particular those due to the increasing impacts of climate change and their increased indebtedness, 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<sup>20</sup> for the pre-2030 period;

33. *Expresses serious concern* that the goal of developed country Parties to mobilize jointly USD 100 billion per year by 2020 in the context of meaningful mitigation action and transparency on implementation has not yet been met and *urges* developed country Parties to meet the goal;<sup>21</sup>

34. *Emphasizes* that accelerated financial support for developing countries from developed countries and other sources is critical to enhancing mitigation action and addressing inequities in access to finance, including its costs, terms and conditions, and economic vulnerability to climate change for developing countries,<sup>22</sup> and that scaled-up public grants for mitigation and adaptation for vulnerable regions, in particular sub-Saharan Africa, would be cost-effective and have high social returns in terms of access to basic energy;

---

<sup>18</sup> See <https://iea.blob.core.windows.net/assets/830fe099-5530-48f2-a7c1-11f35d510983/WorldEnergyOutlook2022.pdf>.

<sup>19</sup> As footnote 5 above.

<sup>20</sup> See <https://unfccc.int/topics/climate-finance/workstreams/needs-report>.

<sup>21</sup> See [J0156\\_UNFCCC\\_100BN\\_2022\\_Report\\_Book\\_v3.2.pdf](#).

<sup>22</sup> IPCC. 2022. Summary for Policymakers. In: H Pörtner, D Roberts, M Tignor, et al. (eds.). *Climate Change 2022: Impacts, Adaptation, and Vulnerability. Contribution of Working Group II to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*. Cambridge: Cambridge University Press. Available at <https://www.ipcc.ch/report/ar6/wg2/>.

35. *Notes* that global climate finance flows are small relative to the overall needs of developing countries, with such flows in 2019–2020 estimated to be USD 803 billion,<sup>23</sup> which is 31–32 per cent of the annual investment needed to keep the global temperature rise well below 2 °C or at 1.5 °C, and also below what would be expected in the light of the investment opportunities identified and the cost of failure to meet climate stabilization targets;

36. *Urges* developed country Parties to provide enhanced support, including through financial resources, technology transfer and capacity-building, to assist developing country Parties with respect to both mitigation and adaptation, in continuation of their existing obligations under the Convention, and *encourages* other Parties to provide or continue to provide such support voluntarily;

37. *Calls on* the shareholders of multilateral development banks and international financial institutions to reform multilateral development bank practices and priorities, align and scale up funding, ensure simplified access and mobilize climate finance from various sources and *encourages* multilateral development banks to define a new vision and commensurate operational model, channels and instruments that are fit for the purpose of adequately addressing the global climate emergency, including deploying a full suite of instruments, from grants to guarantees and non-debt instruments, taking into account debt burdens, and to address risk appetite, with a view to substantially increasing climate finance;

38. *Calls on* multilateral development banks to contribute to significantly increasing climate ambition using the breadth of their policy and financial instruments for greater results, including on private capital mobilization, and to ensure higher financial efficiency and maximize use of existing concessional and risk capital vehicles to drive innovation and accelerate impact;

39. *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;

40. *Takes note* of the report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement and in this context *urges* developed country Parties to provide resources for the second replenishment of the Green Climate Fund while demonstrating progression over previous replenishments and in line with the programming capacity of the Fund;

## X. Technology transfer and deployment

41. *Welcomes with appreciation* the first joint work programme of the Technology Executive Committee and the Climate Technology Centre and Network,<sup>24</sup> for 2023–2027, which will facilitate the transformational change needed to achieve the goals of the Convention and the Paris Agreement, *invites* Parties and stakeholders to cooperate and engage with the Technology Executive Committee and the Climate Technology Centre and Network to support the implementation of the joint work programme activities, including on technology needs assessments, action plans and road maps, *acknowledges* the findings in the final report on the first periodic assessment of the effectiveness and adequacy of the support provided to the Technology Mechanism in supporting the implementation of the Paris Agreement<sup>25</sup> and *decides* that the main challenges identified therein should be considered under the global stocktake;

---

<sup>23</sup> See document <https://unfccc.int/documents/619173>.

<sup>24</sup> See <https://unfccc.int/tclear/tec/documents.html>.

<sup>25</sup> FCCC/SBI/2022/13.

42. *Highlights* the importance of cooperation on technology development and transfer and innovation in implementing the joint work programme activities;

43. *Welcomes* the forward-looking conclusions of the Subsidiary Body for Implementation to continue consideration of the Poznan strategic programme on technology transfer at its sixty-first session (November 2024)<sup>26</sup> with the aim of supporting the implementation of relevant activities, such as those identified and prioritized in developing countries' nationally determined contributions, national adaptation plans, technology needs assessments and technology action plans, and long-term strategies;

## **XI. Capacity-building**

44. *Notes* that capacity gaps and needs still exist in developing countries and *calls on* developed country Parties to increase support for long-term country-driven capacity-building interventions to enhance the effectiveness, success and sustainability of those interventions;

## **XII. Taking stock**

(i) *Notes* the importance of the periodic review of the long-term global goal under the Convention and *welcomes* the adoption of decision -/CP.27,<sup>27</sup> on the second periodic review of the long-term global goal under the Convention and of overall progress towards achieving it;

## **XIII. Ocean**

45. *Welcomes* the outcomes of and key messages<sup>28</sup> from the ocean and climate change dialogue<sup>29</sup> in 2022 and *decides* that future dialogues will, from 2023, be facilitated by two co-facilitators, selected by Parties biennially, who will be responsible for deciding the topics for and conducting the dialogue, in consultation with Parties and observers, and preparing an informal summary report to be presented in conjunction with the subsequent session of the Conference of the Parties;

46. *Encourages* Parties to consider, as appropriate, ocean-based action in their national climate goals and in the implementation of these goals, including but not limited to nationally determined contributions, long-term strategies and adaptation communications;

## **XIV. Forest**

47. *Recalls* that, in the context of the provision of adequate and predictable support to developing country Parties, Parties should collectively aim to slow, halt and reverse forest cover and carbon loss, in accordance with national circumstances, consistently with the ultimate objective of the Convention, as stated in its Article 2;<sup>30</sup>

48. *Encourages* Parties to consider, as appropriate, nature-based solutions or ecosystem-based approaches, taking into consideration United Nations Environment Assembly

---

<sup>26</sup> FCCC/SBI/2022/L.28.

<sup>27</sup> Draft decision entitled "Second periodic review of the long-term global goal under the Convention and of overall progress towards achieving it" proposed under agenda item 13 of the Conference of the Parties at its twenty-seventh session.

<sup>28</sup> Available at <https://unfccc.int/documents/615101>.

<sup>29</sup> Mandated in decision 1/CP.25, para. 31.

<sup>30</sup> Decisions 1/CP.16 and 9/CP.19.



resolution 5/5,<sup>31</sup> for their mitigation and adaptation action while ensuring relevant social and environmental safeguards;

## **XV. Agriculture**

49. *Welcomes* the establishment of the four-year Sharm el-Sheikh joint work on implementation of climate action on agriculture and food security as well as the establishment of the Sharm el-Sheikh online portal under the joint work by decision -/CP.27;<sup>32</sup>

## **XVI. Enhancing implementation: action by non-Party stakeholders**

50. *Acknowledges* the engagement of non-Party stakeholders in climate action, which complements and broadens it, while recognizing the pivotal role of governments in action on climate change within the framework of the Convention, the Kyoto Protocol and the Paris Agreement;

51. *Recognizes* the important role of indigenous peoples, local communities, cities and civil society, including youth and children, in addressing and responding to climate change and *highlights* the urgent need for multilevel and cooperative action in this regard;

52. *Notes* the adoption of the action plan under the Glasgow work programme on Action for *Climate Empowerment* by decision -/CP.27;<sup>33</sup>

53. *Encourages* Parties to increase the full, meaningful and equal participation of women in climate action and to ensure gender-responsive implementation and means of implementation, including by fully implementing the Lima work programme on gender and its gender action plan, to raise climate ambition and achieve climate goals;

54. *Invites* Parties to provide support to developing countries for undertaking gender-related action and implementing the gender action plan;

55. *Recognizes* the role of children and youth as agents of change in addressing and responding to climate change and *encourages* Parties to include children and youth in their processes for designing and implementing climate policy and action, and, as appropriate, to consider including young representatives and negotiators into their national delegations, recognizing the importance of intergenerational equity and maintaining the stability of the climate system for future generations;

56. *Expresses its appreciation* to the Presidency of the twenty-seventh session of the Conference of the Parties for its leadership in promoting the full, meaningful and equal participation of children and youth, including by co-organizing the first youth-led climate forum (the Sharm el-Sheikh youth climate dialogue), hosting the first children and youth pavilion and appointing the first youth envoy of a Presidency of the Conference of the Parties and *encourages* future incoming Presidencies of the Conference of the Parties to consider doing the same;

---

<sup>31</sup> See [https://www.unep.org/environmentassembly/unea-5.2/proceedings-report-ministerial-declaration-resolutions-and-decisions-unea-5.2?%2Fproceedings-report-ministerial-declaration-resolutions-and-decisions-unea-5\\_2=](https://www.unep.org/environmentassembly/unea-5.2/proceedings-report-ministerial-declaration-resolutions-and-decisions-unea-5.2?%2Fproceedings-report-ministerial-declaration-resolutions-and-decisions-unea-5_2=).

<sup>32</sup> Draft decision entitled “Joint work on implementation of climate action on agriculture and food security” proposed under agenda item 3(a–b) of the Conference of the Parties at its twenty-seventh session.

<sup>33</sup> Draft decision entitled “Action plan under the Glasgow work programme on Action for Climate Empowerment” proposed under agenda item 3(b) of the Conference of the Parties at its twenty-seventh session.

57. *Expresses its appreciation* to the children and youth constituency for co-organizing the Sharm el-Sheikh youth climate dialogue with the Presidency of the twenty-seventh session of the Conference of the Parties and *notes* the outcomes of the seventeenth Conference of Youth, organized by the constituency and held in Sharm el-Sheikh, Egypt, in November 2022;
58. *Encourages* Parties and non-Party stakeholders to engage actively in the Marrakech Partnership for Global Climate Action;
59. *Welcomes* the leadership of the Presidency of the Conference of the Parties and the high-level champions, in particular in the context of the Sharm el-Sheikh Adaptation Agenda and the Breakthrough Agenda, and the collaboration between Parties and non-Party stakeholders, and *emphasizes* the need for continued acceleration and collaboration;
60. *Welcomes* the recommendations of the High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities, launched by the United Nations Secretary-General in March 2022, which are designed to enhance transparency and accountability related to, and progress in achieving, the climate pledges of businesses, investors, cities and regions;
61. *Invites* the secretariat to ensure greater accountability of voluntary initiatives through the Non-State Actor Zone for Climate Action platform;<sup>34</sup>
62. *Welcomes* the convening of five regional forums led by the President of the twenty-seventh session of the Conference of the Parties and the high-level champions, in collaboration with the United Nations Regional Economic Commissions, on initiatives for financing climate action and the Sustainable Development Goals.

---

<sup>34</sup> See <https://climateaction.unfccc.int/>.

## Decision -/CP.27

### Joint work on implementation of climate action on agriculture and food security

*The Conference of the Parties,*

*Recalling* Article 2 of the Convention,

*Also recalling* decision 2/CP.17, paragraphs 75–77,

*Further recalling* decision 4/CP.23,

*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* that the impact of the coronavirus disease 2019 pandemic and other global challenges has exposed the limited resilience of global food systems to the adverse impacts of climate change and the limited progress towards achieving the Sustainable Development Goals and ensuring food security,

*Acknowledging* that the increasing frequency of extreme weather events has exposed millions of people, especially small-scale farmers, those from low-income households, indigenous peoples, women and youth in developing countries, to acute food and water insecurity and that, according to the Food and Agriculture Organization of the United Nations, more than 800 million people face hunger every year,<sup>1</sup> a figure set to increase as a consequence of climate change,

*Highlighting* that farmers, including smallholders and pastoralists, are stewards of the land and are inclined to apply sustainable land management approaches, and *acknowledging* that their vulnerability to climate change presents a challenge in fulfilling this important role and that policy responses in agriculture are more likely to succeed if they consider the role of farmers as key agents of change,

*Also highlighting* that each food production system has its own challenges and that solutions must be context-specific and take into account national circumstances, especially if they are to be scaled up,

1. *Welcomes* the progress of and outcomes achieved by the subsidiary bodies in jointly addressing issues related to agriculture<sup>2</sup> and the Koronivia road map;<sup>3</sup>
2. *Takes note* of the following recommendations on the different workshop reports under the Koronivia joint work on agriculture identified and agreed in conclusions of the subsidiary

---

<sup>1</sup> Food and Agriculture Organization of the United Nations, International Fund for Agricultural Development, United Nations Children's Fund, World Food Programme and World Health Organization. 2022. *The State of Food Security and Nutrition in the World 2022: Repurposing food and agricultural policies to make healthy diets more affordable*. Rome: Food and Agriculture Organization of the United Nations. Available at <https://www.fao.org/documents/card/en/c/cc0639en>.

<sup>2</sup> Pursuant to decision 4/CP.23, para. 1.

<sup>3</sup> Contained in annex I to documents FCCC/SBI/2018/9 and FCCC/SBSTA/2018/4.

bodies,<sup>4</sup> recognizing that related policies and their implementation are context-specific and take into account national circumstances:

(a) Recognized that information provided during the workshops and in the workshop reports<sup>5</sup> and other information provides a mapping of activities and mandates of UNFCCC constituted bodies;

(b) Encouraged the continued involvement of constituted bodies and financing entities in the Koronivia joint work on agriculture, highlighting the potential for creating interlinkages that lead to enhanced action and improvements in implementation;

(c) Recognized that some modalities for implementation already exist and invited Parties to scale up implementation;

(d) Also recognized the importance of the continued involvement of scientific and technical knowledge in transforming the agriculture sector, enabling conditions, the crucial role of farmers, youth, local communities and indigenous peoples, including gender considerations, and of meeting the needs of farmers and food systems;

(e) Welcomed the presentation made by the Green Climate Fund on its work on issues relating to agriculture, and welcomed the subsequent clarification by the secretariat of the process for Parties to submit their views to the Standing Committee on Finance, in line with existing procedures, on elements to be taken into account in developing guidance for the operating entities of the Financial Mechanism;

(f) Recognized that various tools are available for assessing and monitoring adaptation and its co-benefits, but existing tools could benefit from further adjustment and new tools could be developed for country-specific circumstances, while taking into consideration the importance of sharing best practices among countries and other stakeholders and the important role of science, technology and capacity-building in facilitating data collection and adaptation assessment;

(g) Also recognized that issues relating to soil carbon, soil health and soil fertility, as well as sustainable soil and integrated water management, are context-specific and, taking into account countries' circumstances, should be dealt with in a holistic and inclusive manner to realize the full potential of increased productivity in contributing to food security, adaptation and adaptation co-benefits as well as enhancing carbon sinks;

(h) Further recognized that soil and nutrient management practices and the optimal use of nutrients, including organic fertilizer and enhanced manure management, lie at the core of climate-resilient, sustainable food production systems and can contribute to global food security;

(i) Recognized that livestock management systems are very vulnerable to the impacts of climate change and that sustainably managed livestock systems have high adaptive capacity and resilience to climate change while playing broad roles in safeguarding food and nutrition security, livelihoods, sustainability, nutrient cycling and carbon management;

(j) Noted that improving sustainable production and animal health, aiming to reduce greenhouse gas emissions in the livestock sector while enhancing sinks on pasture

---

<sup>4</sup> FCCC/SBI/2019/9, para. 44, FCCC/SBSTA/2019/2, para. 42, FCCC/SBI/2019/20, paras. 28–29, FCCC/SBSTA/2019/5, paras. 16–17, FCCC/SBI/2021/16, para. 46–49, FCCC/SBSTA/2021/3, paras. 47–50, FCCC/SBI/2022/10, paras. 56–57, and FCCC/SBSTA/2022/6, paras. 27–28.

<sup>5</sup> FCCC/SB/2019/INF.1, FCCC/SB/2019/1, FCCC/SB/2019/2, FCCC/SB/2020/1, FCCC/SB/2021/1, FCCC/SB/2021/2, and FCCC/SB/2021/3 and Add.1.

and grazing land, can contribute to achieving long-term climate objectives, taking into account different systems and national circumstances;

(k) Recognized that socioeconomic and food security dimensions are critical when dealing with climate change in agriculture and food systems;

(l) Also recognized the fundamental priority of safeguarding food security and ending hunger by designing sustainable and climate-resilient agricultural systems, applying a systemic approach in line with the long-term global climate objectives, further recognizing the importance of long-term investment in agriculture focused on this objective;

(m) Noted the importance of scaling up support to enhance action on safeguarding food and nutrition security and ending hunger, aiming for inclusive, sustainable and climate-resilient agricultural systems, taking into consideration the vulnerability of agriculture to the impacts of climate change;

(n) Recognized the need to improve the enabling environment for mobilizing resources for implementing action at the local, national and international level;

(o) Noted the importance of considering sustainable land and water management for agriculture in a systemic and integrated manner informed by scientific, local and indigenous knowledge implemented in a participatory and inclusive manner and taking into consideration regional, national and local circumstances to deliver a range of multiple benefits, where applicable, such as adaptation, adaptation co-benefits and mitigation, to ensure food security and nutrition;

(p) Highlighted ‘no regrets’ options, such as those mentioned in the workshop reports and avoiding maladaptation;

(q) Noted that implementing sustainable approaches can render multiple benefits for society, such as improved water quality, higher biodiversity and increased soil organic matter, and also noted the value of incorporating diversification, recycling and efficiency, and supporting synergies within agricultural systems;

(r) Recognized the importance of increased access to international resources, such as finance, capacity-building and technology development and transfer, from a variety of sources to implement these approaches;

(s) Recognized the need to scale up the implementation of best practices, innovations and technologies that increase resilience and sustainable production in agricultural systems according to national circumstances in an inclusive and participatory way that includes farmers, pastoralists, indigenous peoples, local and vulnerable communities, women and youth and is informed by scientific, local, and indigenous knowledge;

(t) Noted that many approaches with high potential for adaptation, adaptation co-benefits and mitigation relate to land and food systems, such as conserving and restoring ecosystems, improving sustainability of agricultural practices and reducing food loss and waste from sustainable food systems, and have significant positive direct and indirect links with biodiversity and ecosystem services, food security and the Sustainable Development Goals;

(u) Recognized that scaling up implementation requires enhanced knowledge-sharing on best practices, access to finance, technology development and transfer, and capacity-building;

(v) Recognized that innovative policy and social approaches to scaling up, such as institutional arrangements, partnerships and farmers’ empowerment, can incentivize implementation and support an enabling environment for scaling up best practices;

(w) Noted that successful policy innovations can include extension services and farmers' self-organization;

3. *Recognizes* that workshops under the Koronivia joint work on agriculture provide useful information on the latest agricultural research, national circumstances, the realities faced by farmers, challenges and opportunities relating to agricultural research and development, and ways of mobilizing climate action in the area of agriculture and food security, and have thus been crucial for building a common understanding of relevant challenges and opportunities;

4. *Recalls* that the Koronivia road map, workshops under the Koronivia joint work on agriculture and reports thereon, as well as the conclusions of the subsidiary bodies on those reports, have improved awareness of and knowledge on the impacts of climate change on agriculture, helped to focus the work of institutions, organizations and stakeholders working on matters of agriculture and climate change and led to new activities and initiatives in this area;

5. *Welcomes* the participation of representatives of constituted bodies, the operating entities of the Financial Mechanism,<sup>6</sup> the Adaptation Fund, the Special Climate Change Fund, the Least Developed Countries Fund and observer organizations in workshops under the Koronivia joint work on agriculture;

6. *Acknowledges* that the Koronivia joint work on agriculture has highlighted the need to identify modalities for addressing challenges in and exploring opportunities for accessing existing means of implementation;

7. *Also acknowledges* the need to strengthen work under relevant institutional arrangements under the Convention in order to consolidate and advance work on addressing issues related to agriculture;

8. *Further acknowledges* that the Koronivia joint work on agriculture has highlighted the need for enhanced climate action on agriculture and food security, and for enhanced coordination with and among actors outside the UNFCCC;

9. *Emphasizes* the urgent need to scale up action and support with regard to capacity-building, access to finance, and technology development and transfer with a view to enhancing the adaptive capacity and resilience and reducing the vulnerability of farmers and other vulnerable groups, especially small-scale farmers, women and youth, in relation to climate change;

10. *Urges* Parties, relevant organizations and other groups to increase their efforts in relation to promoting sustainable agriculture, including by strengthening the role of indigenous peoples and local communities, and particularly women and youth, with a view to eradicating hunger and poverty while ensuring food security;

11. *Underscores* the importance of constituted bodies and the operating entities of the Financial Mechanism taking into account the conclusions of the subsidiary bodies referred to in paragraph 2 above in implementing their actions and workplans, according to their mandates;

12. *Invites* Parties to consider policies, actions and measures relevant to implementing the conclusions referred to in paragraph 2 above;

13. *Also invites* the current and future Presidencies of the Conference of the Parties, high-level champions and other actors, when promoting climate initiatives, to take into account the conclusions referred to in paragraph 2 above in considering issues related to

---

<sup>6</sup> The Global Environment Facility and the Green Climate Fund.

agriculture, and to promote the sharing of information and knowledge on best practices and means of implementation;

14. *Requests* the Subsidiary Body for Scientific and Technological Advice and the Subsidiary Body for Implementation to establish the four-year Sharm el-Sheikh joint work on implementation of climate action on agriculture and food security, including implementation of the outcomes of the Koronivia joint work on agriculture and previous activities addressing issues related to agriculture,<sup>7</sup> as well as future topics, recognizing that solutions are context-specific and take into account national circumstances, with the following objectives:

(a) Promoting a holistic approach to addressing issues related to agriculture and food security, taking into consideration regional, national and local circumstances, in order to deliver a range of multiple benefits, where applicable, such as adaptation, adaptation co-benefits and mitigation, recognizing that adaptation is a priority for vulnerable groups, including women, indigenous peoples and small-scale farmers;

(b) Enhancing coherence, synergies, coordination, communication and interaction between Parties, constituted bodies and workstreams, the operating entities of the Financial Mechanism, the Adaptation Fund, the Least Developed Countries Fund and the Special Climate Change Fund in order to facilitate the implementation of action to address issues related to agriculture and food security;

(c) Promoting synergies and strengthening engagement, collaboration and partnerships among national, regional and international organizations and other relevant stakeholders, as well as under relevant processes and initiatives, in order to enhance the implementation of climate action to address issues related to agriculture and food security;

(d) Providing support and technical advice to Parties, constituted bodies and the operating entities of the Financial Mechanism on climate action to address issues related to agriculture and food security, respecting the Party-driven approach and in accordance with their respective procedures and mandates;

(e) Enhancing research and development on issues related to agriculture and food security and consolidating and sharing related scientific, technological and other information, knowledge (including local and indigenous knowledge), experience, innovations and best practices;

(f) Evaluating progress in implementing and cooperating on climate action to address issues related to agriculture and food security;

(g) Sharing information and knowledge on developing and implementing national policies, plans and strategies related to climate change, while recognizing country-specific needs and contexts;

15. *Also requests* the secretariat to support the joint work referred to in paragraph 14 above by:

(a) Preparing an annual synthesis report on the work undertaken by constituted bodies and financial and other entities under the Convention, as well as by relevant international organizations, on activities related to the joint work referred to in paragraph 14 above;

(b) Holding in-session workshops in hybrid format, facilitating both virtual and in-person participation, on agreed topics related to agriculture and food security at the first regular sessions of the subsidiary bodies each year and inviting representatives of the

---

<sup>7</sup> See documents FCCC/SBSTA/2014/INF.2, FCCC/SBSTA/2015/INF.6, FCCC/SBSTA/2015/INF.7, FCCC/SBSTA/2016/INF.5 and FCCC/SBSTA/2016/INF.6.

constituted bodies under the Convention, the operating entities of the Financial Mechanism, the Adaptation Fund, the Least Developed Countries Fund and the Special Climate Change Fund and observers to them;

16. *Decides* to establish the Sharm el-Sheikh online portal under the joint work referred to in paragraph 14 above for sharing information on projects, initiatives and policies for increasing opportunities for implementation of climate action to address issues related to agriculture and food security;

17. *Invites* Parties and observers to submit by 27 March 2023 via the submission portal<sup>8</sup> views on the elements of the joint work referred to in paragraphs 14–15 above, including views on topics for the workshops referred to in paragraph 15(b) above, for consideration by the subsidiary bodies at their fifty-eighth sessions (June 2023);

18. *Also invites* Parties and observers to submit by 27 March 2023 via the submission portal views on the operationalization of the portal referred to in paragraph 16 above for consideration by the subsidiary bodies at their fifty-eighth sessions;

19. *Further invites* Parties, United Nations organizations and other relevant institutions, agencies and entities, the research community, the private sector, civil society and farmers organizations, among others and as appropriate, to strengthen cooperation, collaboration and partnerships in relation to the joint work referred to in paragraph 14 above, including with a view to fighting hunger on the ground, addressing in particular the needs of women, children, youth, indigenous peoples, and local communities;

20. *Requests* the subsidiary bodies to report to the Conference of the Parties at its thirty-first session (2026) on the progress and outcomes of the joint work referred to in paragraph 14 above;

21. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraph 15 above;

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

---

---

<sup>8</sup> <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.



## Decision -/CP.27

### Implementation of the Global Climate Observing System

*The Conference of the Parties,*

*Recalling* Article 4, paragraph 1(g–h), and Article 5 of the Convention,

*Also recalling* decisions 8/CP.3, 14/CP.4, 5/CP.5, 11/CP.9, 5/CP.10, 9/CP.15, 19/CP.22,

*Further recalling* Article 7 of the Paris Agreement,

*Noting* the important role of the Global Climate Observing System in meeting the need for climate observation and climate services under the Convention,

*Noting* that reporting and greenhouse gas inventory guidelines are as adopted under the UNFCCC and the Paris Agreement,

*Recognizing* the importance of and continued need for capacity-building to support systematic observation,

1. *Recognizes* the vital importance of robust Earth observation systems and related long-term data records for enhanced understanding of the global climate system and its changes, and for adaptation and mitigation action;
2. *Welcomes* the 2022 Global Climate Observing System Implementation Plan<sup>1</sup> and the 2022 Global Climate Observing System essential climate variables requirements<sup>2</sup> and *encourages* Parties and relevant organizations, as appropriate, to work towards the implementation of the 2022 Global Climate Observing System Implementation Plan;
3. *Emphasizes* the need to address systematic observation gaps, particularly in developing countries and for ocean, mountain, desert and polar regions and the cryosphere in order to improve understanding of climate change, climate-related risks and tipping points, and adaptation limits and to ensure enhanced delivery of climate services and early warning systems;
4. *Notes* with concern the existing gaps in the global climate observing system and *recognizes* the need to enhance the coordination of activities by the systematic observation community and improve its ability to provide useful and actionable climate information for mitigation, adaptation and early warning systems, as well as information to enable understanding of adaptation limits and of attribution of extreme events.

---

<sup>1</sup> See WMO. 2022. *The 2022 GCOS Implementation Plan*. Geneva: WMO. Available at [https://library.wmo.int/doc\\_num.php?explnum\\_id=11317](https://library.wmo.int/doc_num.php?explnum_id=11317).

<sup>2</sup> See WMO. 2022. *The 2022 GCOS ECVs Requirements*. Geneva: WMO. Available at [https://library.wmo.int/doc\\_num.php?explnum\\_id=11318](https://library.wmo.int/doc_num.php?explnum_id=11318).

## Decision -/CP.27

### Revision of the UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the Convention

*The Conference of the Parties,*

*Recalling* Article 4, paragraph 1, Article 10, paragraph 2, and Article 12, paragraph 1, of the Convention,

*Also recalling* decisions 24/CP.19 and 1/CP.24, in particular paragraph 42,

*Further recalling* decisions 18/CMA.1 and 5/CMA.3,

1. *Decides* that, when reporting their annual greenhouse gas inventories under the Convention in accordance with the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories” for the 2024 submission onward, Parties included in Annex I to the Convention that are not Parties to the Paris Agreement that are using an approach to reporting emissions and removals from harvested wood products other than the production approach<sup>1</sup> shall also provide supplementary information on emissions and removals from harvested wood products estimated using the production approach, either in their national inventory report, or as per paragraph 44 of decision 1/CP.24 and using the common reporting tables set out in annex I to decision 5/CMA.3;
2. *Also decides* that the global warming potential values, excluding the value for fossil methane used by Parties included in Annex I to the Convention to calculate the carbon dioxide equivalence of anthropogenic greenhouse gas emissions by sources and removals by sinks in their reporting under the Convention shall be those based on the effects of greenhouse gases over a 100-year time horizon listed in table 8.A.1 of the contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change<sup>2</sup> and that these values shall be applied by no later than 31 December 2024;
3. *Further decides* that Parties included in Annex I to the Convention may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of greenhouse gases, expressed in carbon dioxide equivalence. In such cases, they shall provide in their national inventory report information on the values of the metrics used and the Intergovernmental Panel on Climate Change assessment report from which they were sourced;
4. *Requests* the secretariat to enable, by 30 January 2023, an option to the current CRF Reporter for generating common reporting format tables using the 100-year time-horizon global warming potential values, excluding the value for fossil methane, listed in table 8.A.1 in the contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change;

---

<sup>1</sup> As set out in vol. 4, chap. 12, of the Intergovernmental Panel on Climate Change 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

<sup>2</sup> IPCC. 2013. Climate Change 2013: The Physical Science Basis. Contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change. TF Stocker, D Qin, G-K Plattner, et al. (eds.). Cambridge and New York: Cambridge University Press. Available at <http://www.ipcc.ch/report/ar5/wg1>.

5. *Notes* that the final version of the reporting tool for electronic reporting of the common reporting tables referred to in decision 5/CMA.3, paragraph 8, is not expected to be available for use until 30 June 2024;
  6. *Decides* to change the deadline for the submission by Parties included in Annex I to the Convention that are Parties to the Paris Agreement of their annual greenhouse gas inventories due in 2024 to 31 December 2024;
  7. *Requests* the Subsidiary Body for Scientific and Technological Advice to revisit this matter at its sixty-first session (November 2024) should there be any unplanned delays in the development of the tool referred to in paragraph 5 above.
-

**Draft decision -/CP.27**

**Common metrics used to calculate the carbon dioxide equivalence of anthropogenic greenhouse gas emissions by sources and removals by sinks**

*The Conference of the Parties,*

*Recalling* Article 4, paragraph 1; Article 10, paragraph 2; and Article 12, paragraph 1, of the Convention,

*Also recalling* decisions 3/CP.1, 4/CP.1, 9/CP.2, 10/CP.2, 12/CP.4, 3/CP.5, 4/CP.5, 8/CP.5, 32/CP.7, 17/CP.8, 18/CP.8, 14/CP.11, 2/CP.17, 15/CP.17, 19/CP.18, 24/CP.19, 1/CP.21, 1/CP.24, 6/CP.25, 18/CMA.1 and 5/CMA.3,

1. *Decides* that, until it adopts a further decision on the matter, the global warming potential values used by Parties in their reporting under the Convention to calculate the carbon dioxide equivalence of anthropogenic greenhouse gas emissions by sources and removals by sinks shall be based on the effects of greenhouse gases over a 100-year time-horizon as listed in table 8.A.1 in appendix 8.A to the contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change,<sup>1</sup> excluding the value for fossil methane;
2. *Also decides* that all Parties shall start using the global warming potential values referred to in paragraph 1 above no later than on 31 December 2024 for the purpose of meeting their reporting requirements under the Convention;
3. *Further decides* to consider the need to update the common metric values referred to in this decision no later than in 2028, concurrently with the review of the modalities, procedures and guidelines contained in the annex to decision 18/CMA.1;
4. *Decides* that each Party to the Convention may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate greenhouse gas emissions and removals, expressed in carbon dioxide equivalent, and that in such case the Party shall provide in its reporting under the Convention information on the values of the other metrics used and the Intergovernmental Panel on Climate Change assessment report from which they were sourced.

---

<sup>1</sup> Intergovernmental Panel on Climate Change. 2013. *Climate Change 2013: The Physical Science Basis. Contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change*. TF Stocker, D Qin, G-K Plattner, et al. (eds.). Cambridge and New York: Cambridge University Press. Available at <http://www.ipcc.ch/report/ar5/wg1>.

## Decision -/CP.27

### National adaptation plans

*The Conference of the Parties,*

*Recalling* decisions 1/CP.16, 3/CP.17, 5/CP.17, 12/CP.18, 18/CP.19, 3/CP.20, 1/CP.21, 4/CP.21, 6/CP.22, 8/CP.24, 7/CP.25, 1/CP.26 and 1/CMA.3,

1. *Welcomes* the reports for 2020–2022 on progress in the process to formulate and implement national adaptation plans<sup>1</sup> and *takes note* of other relevant documents;<sup>2</sup>
2. *Welcomes* the information provided by the Adaptation Committee<sup>3</sup> and the Least Developed Countries Expert Group<sup>4</sup> on gaps and needs related to the process to formulate and implement national adaptation plans and progress in implementing national adaptation plans;<sup>5</sup>
3. *Also welcomes* the national adaptation plans submitted in 2021–2022 by Cabo Verde, the Central African Republic, Chad, Costa Rica, the Democratic Republic of the Congo, Liberia, Madagascar, Niger and Sierra Leone on NAP Central,<sup>6</sup> which brings the total number of countries with submitted national adaptation plans to 40, and the sectoral national adaptation plans submitted by other Parties;<sup>7</sup>
4. *Expresses concern* at the large number of countries that have not been able to submit their first national adaptation plan and in this respect *notes* the challenges, complexities and delays experienced by developing country Parties in accessing funding and support from the Green Climate Fund for the formulation and implementation of national adaptation plans, particularly in relation to the submission and review of proposals for funding;
5. *Invites* the Adaptation Committee and the Least Developed Countries Expert Group, in line with their mandates, to continue formulating recommendations on ways to facilitate the mobilization of support for the formulation and implementation of national adaptation plans with a view to addressing the challenges referred to in paragraph 4 above and to submit the recommendations to the Standing Committee on Finance for consideration;
6. *Welcomes* the work of the Adaptation Committee and the Least Developed Countries Expert Group on gaps and needs related to the process to formulate and implement national adaptation plans, including the needs referred to in annex II to document FCCC/SBI/2019/5,<sup>8</sup> and their work on ways to assist with the implementation of national adaptation plans, as requested by the Subsidiary Body for Implementation at its forty-seventh session;<sup>9</sup>
7. *Requests* the Adaptation Committee and the Least Developed Countries Expert Group to continue to identify the priority gaps and needs of developing countries related to the process to formulate and implement national adaptation plans, the progress of each country in this process and any obstacles and challenges faced;

---

<sup>1</sup> FCCC/SBI/2020/INF.13/Rev.1, FCCC/SBI/2021/INF.7 and FCCC/SBI/2022/19.

<sup>2</sup> The reports of the Adaptation Committee for 2019–2022, available at <https://unfccc.int/topics/resilience/resources/documents-of-the-adaptation-committee>, and the meeting reports of the Least Developed Countries Expert Group for 2019–2022, available at <https://unfccc.int/topics/resilience/resources/documents-on-the-ldc-expert-group>.

<sup>3</sup> See documents FCCC/SB/2019/3, paras. 54–56, and FCCC/SB/2020/2, para. 67.

<sup>4</sup> See documents FCCC/SBI/2019/16, chap. III.G and annex I; FCCC/SBI/2020/6, chap. IV.F and annex II; FCCC/SBI/2020/14, chap. III.H and annex II; FCCC/SBI/2021/6, chap. IV.F; and FCCC/SBI/2021/13, chap. III.F.

<sup>5</sup> FCCC/SBI/2022/6, chap. IV.C.2.

<sup>6</sup> Available at <https://napcentral.org/submitted-naps>.

<sup>7</sup> Available at <https://napcentral.org/sectoral-naps>.

<sup>8</sup> In response to decision 8/CP.24, paras. 17–18, and decision 7/CP.25, para. 3.

<sup>9</sup> FCCC/SBI/2017/19, para. 73.

8. *Also requests* the Adaptation Committee and the Least Developed Countries Expert Group to enhance their work in addressing the priority gaps and needs, obstacles and challenges identified through their work referred to in paragraphs 5 above and to include information thereon in their reports;
9. *Further requests* the Adaptation Committee and the Least Developed Countries Expert Group to organize training for developing country Parties on addressing identified gaps and needs, which could be held in conjunction with the NAP Expo, the Adaptation Forum or other events outlined in their respective work programmes;
10. *Invites* other UNFCCC constituted bodies and relevant organizations to provide information to the Adaptation Committee and the Least Developed Countries Expert Group on activities that have the aim of addressing gaps and needs related to the process to formulate and implement national adaptation plans, including information on the regions and countries in which the constituted bodies and organizations provide support;
11. *Notes* that the technical resources developed and the scientific resources synthesized by the Adaptation Committee and the Least Developed Countries Expert Group can assist developing countries in addressing gaps and needs related to the process to formulate and implement national adaptation plans, including in assessing adaptation needs, applying regional approaches to adaptation planning, promoting linkages between adaptation and development, and strengthening gender considerations in national adaptation plans;
12. *Also notes* that the best available science, as well as traditional, indigenous and local knowledge, as appropriate, should be taken into account in addressing the priority gaps and needs referred to in paragraph 7 above and in enhancing the process to formulate and implement national adaptation plans for developing countries;
13. *Notes with serious concern* the findings on adaptation gaps in the contribution of Working Group II to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change;<sup>10</sup>
14. *Recognizes* that long-term planning and accelerated implementation of adaptation actions, particularly in the next decade, is important for closing adaptation gaps;
15. *Also recognizes* that maladaptation can be avoided through flexible, multisectoral, inclusive and long-term planning and implementation of adaptation actions that benefit many sectors and systems;
16. *Takes note* of the support available to developing country Parties for formulating and implementing national adaptation plans and *recognizes* the importance of scaling up this support;
17. *Encourages* relevant organizations to continue coordinating support related to the process to formulate, update and implement national adaptation plans and to continue sharing lessons learned;
18. *Notes* that the process to formulate and implement national adaptation plans is crucial to informing the assessment of progress towards achieving the global goal on adaptation, including through the Glasgow–Sharm el-Sheikh work programme on the global goal on adaptation and the global stocktake.

---

<sup>10</sup> Intergovernmental 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>.

## Decision -/CP.27

### Action plan under the Glasgow work programme on Action for Climate Empowerment

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

*Recalling* Articles 4 and 6 of the Convention and Article 12 of the Paris Agreement,

*Acknowledging* that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, 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* decisions 18/CP.26, 17/CMA.1 and 22/CMA.3,

*Also recalling* decisions 1/CP.26 and 1/CMA.3, in which Parties were urged to swiftly begin implementing the Glasgow work programme on Action for Climate Empowerment, respecting, promoting and considering their respective obligations on human rights, as well as gender equality and empowerment of women,

1. *Adopt* the four-year action plan under the Glasgow work programme on Action for Climate Empowerment, contained in the annex, which focuses on immediate action through short-term, clear and time-bound activities, guided by the priority areas of the Glasgow work programme (policy coherence; coordinated action; tools and support; and monitoring, evaluation and reporting), taking into account the six elements of Action for Climate Empowerment<sup>1</sup> in a balanced manner;
2. *Recognize* that the six elements of Action of Climate Empowerment and the priority areas of the Glasgow work programme are interconnected in nature and are equally relevant and fundamental to the achievement of and progress in climate action;
3. *Emphasize* that the action plan should be implemented in an inclusive, intergenerational and gender-responsive manner;
4. *Recall* that, under the Glasgow work programme:<sup>2</sup>
  - (a) Parties and relevant non-Party stakeholders were invited to engage in and support implementation of the Glasgow work programme while maintaining a country-driven approach;
  - (b) Multilateral and bilateral institutions and organizations, including the operating entities of the Financial Mechanism, as appropriate, were invited to provide financial support for Action for Climate Empowerment activities;

---

<sup>1</sup> Education, training, public awareness, public participation, public access to information and international cooperation on climate change.

<sup>2</sup> Decisions 18/CP.26, paras. 5, 6, 9 and 10; and 22/CMA.3, paras. 5, 6, 9 and 10.

(c) Intergovernmental and non-governmental organizations in a position to do so were encouraged to provide technical or financial support for Action for Climate Empowerment activities;

(d) The secretariat was requested to promote partnerships with other organizations, the private sector and donors in order to support implementation of the Glasgow work programme;

5. *Affirm* that the mandates referred to in paragraph 4 above also apply in the context of the action plan;

6. *Take note* of the annual summary report by the secretariat on progress in implementing activities under the Glasgow work programme;<sup>3</sup>

7. *Request* the secretariat to include in each annual summary report under the Glasgow work programme information on materials, resources and findings as set out in the action plan, such as information on progress in implementing activities A.1, A.2, B.1, C.2, C.3 and D.1;

8. *Invite* Parties and non-Party stakeholders to submit to the secretariat annually for the duration of the action plan via the submission portal<sup>4</sup> suggestions for structuring the annual Dialogues on Action for Climate Empowerment, such as proposed speakers and lists of guiding questions, so as to enhance the Dialogues with a view to meeting the needs of Parties and the broader Action for Climate Empowerment community;

9. *Take note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in the annex;

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

---

<sup>3</sup> FCCC/SBI/2022/17.

<sup>4</sup> <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.



## Annex

### **Action plan under the Glasgow work programme on Action for Climate Empowerment**

[English only]\*

1. This action plan under the Glasgow work programme on Action for Climate Empowerment (ACE) sets out short-term, clear and time-bound activities in the four priority areas of the Glasgow work programme<sup>5</sup> (see tables 1–4)<sup>6</sup> aimed at addressing gaps and challenges related to implementing the six ACE elements<sup>7</sup> and creating opportunities to accelerate their implementation.
2. Parties, the secretariat, UNFCCC constituted bodies and relevant organizations are invited to undertake the activities set out in the ACE action plan, as appropriate.
3. The ACE action plan will be undertaken in such a manner as to advance implementation of all six ACE elements in a balanced manner.

#### **Priority areas**

4. The objectives of the priority areas<sup>8</sup> are set out in paragraphs 5–8 below.

#### **A. Policy coherence**

5. To strengthen coordination of work under ACE, recognizing that activities related to ACE are also carried out under workstreams that are part of the UNFCCC process, as well as under frameworks and processes of the United Nations system and in multiple sectors and strategies at the national level.

#### **B. Coordinated action**

6. To continue to build long-term, strategic, operational, multilevel, multi-stakeholder, intergenerational partnerships that bring together different expertise, resources and knowledge to accelerate ACE implementation.

#### **C. Tools and support**

7. To enhance access to tools and support for building capacity and raising awareness among Parties, national ACE focal points and non-Party stakeholders with regard to ACE.

---

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

<sup>5</sup> See decision 18/CP.26, annex, chap. III.

<sup>6</sup> Abbreviations used in the tables: COP = Conference of the Parties, SB = sessions of the subsidiary bodies.

<sup>7</sup> See decision 18/CP.26, annex, chap. IV.

<sup>8</sup> As per decisions 18/CP.26, annex, paras. 6, 9, 11 and 15; and 22/CMA.3, annex, paras. 6, 9, 11 and 15.

## **D. Monitoring, evaluation and reporting**

8. To strengthen monitoring, evaluation and reporting of the implementation of all six ACE elements at all levels, according to Parties' specific priorities, needs and national circumstances.

Table 1  
**Priority area A: policy coherence**

<i>Activity</i>	<i>Responsible entity or entities</i>	<i>Timeline</i>	<i>Deliverables/outputs</i>	<i>Level of implementation</i>
A.1 Strengthening coordination of ACE work under the UNFCCC	Secretariat	Ongoing to COP 31 (2026)	Identifying good practices for integrating the six ACE elements into the work of the UNFCCC constituted bodies and reporting thereon in the annual summary report under the Glasgow work programme	International
	Leading: secretariat Contributing: UNFCCC constituted bodies, including the Facilitative Working Group of the Local Communities and Indigenous Peoples Platform, Parties, relevant organizations	SB 62 (2025)	Organizing a joint session with representatives of the UNFCCC constituted bodies and all work programmes under the UNFCCC at the ACE Dialogue to discuss ways of enhancing understanding of the role of children and youth and indigenous peoples in accelerating ACE implementation and promoting intergenerational knowledge-sharing in the context of their work	International
A.2 Strengthening integration of ACE into the development and implementation of national climate policies, plans, strategies and action	Secretariat	Ongoing to COP 31 (2026)	Identifying good practices for integrating the ACE elements into national climate change policies, plans, strategies and action, including the considerations reflected in the eleventh preambular paragraph of the Paris Agreement – which, acknowledging that climate change is a common concern of humankind, states that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, 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 – in the context of ACE, and reporting thereon in the annual summary report under the Glasgow work programme	International
	Secretariat	SB 62 (2025)	Holding an interactive workshop at the ACE Dialogue in 2025 and also at the regional level prior to COP 31 (2026), on developing and implementing national climate change policies, plans, strategies and action using a clear, inclusive, intergenerational and gender-responsive approach	International, regional
	Relevant organizations	Ongoing to COP 31 (2026)	Facilitating voluntary peer-to-peer exchanges that serve to provide technical and substantive guidance to national ACE focal points for engaging in relevant national processes and policies, such as national ACE strategies, according to national circumstances	International, regional

Table 2  
**Priority area B: coordinated action**

<i>Activity</i>	<i>Responsible entity or entities</i>	<i>Timeline</i>	<i>Deliverables/outputs</i>	<i>Level of implementation</i>
B.1 Enhancing regional cooperation through virtual and in-person regional dialogues, workshops and consultations, prior to the ACE Dialogues, taking advantage of existing forums, such as the regional collaboration centres and regional climate weeks, as appropriate, to enhance implementation of the Glasgow work programme at the regional level as well as local ACE hubs building on local initiatives	Leading: relevant organizations, Parties Contributing: secretariat	Ongoing to COP 31 (2026)	Sharing experience and good practices from virtual and in-person regional dialogues, workshops and consultations prior to the ACE Dialogues, as appropriate  Presenting the outcomes of regional activities at the ACE Dialogues and reporting thereon in the annual summary report under the Glasgow work programme and ACE newsletters	Regional
B.2 Promoting the development of regional and local networks and platforms that support ACE activities at the regional, national and local level, encouraging the involvement of youth, women, academics, children, traditional leaders and indigenous peoples in developing and implementing ACE activities and providing capacity-building in this regard	Leading: secretariat Contributing: Parties, national ACE focal points, relevant organizations	Ongoing to COP 31 (2026)	Increased peer-to-peer exchange among national ACE focal points about ACE activities carried out at the national level through, inter alia, the ACE Dialogues, the regional climate weeks and informal virtual networking meetings organized by the secretariat	International, regional

Table 3  
**Priority area C: tools and support**

<i>Activity</i>	<i>Responsible entity or entities</i>	<i>Timeline</i>	<i>Deliverables/outputs</i>	<i>Level of implementation</i>
C.1 Building and strengthening the capacity and skills of national ACE focal points	Leading: secretariat Contributing: Parties, national ACE focal points, relevant organizations	Ongoing to COP 31 (2026)	Providing capacity-building opportunities for national ACE focal points, including at the ACE Dialogues and the regional climate weeks	International, regional
C.2 Meaningfully including youth in and engaging with them on climate action at all levels and facilitating the inclusive participation of, inter alia, children,	Relevant organizations, Parties	Ongoing to COP 31 (2026)	Providing capacity-building opportunities for youth with a focus on decision-making and implementing climate action at the national and international level according to national circumstances	International, national

women, indigenous peoples and persons with disabilities, in climate action, according to national circumstances	Leading: secretariat, relevant organizations Contributing: youth and youth organizations	Ongoing to COP 31 (2026)	Providing opportunities for youth to present at ACE Dialogues and regional climate weeks to highlight the leadership role that youth play in climate action  Allowing youth to participate in networking sessions and capacity-building workshops for national ACE focal points	International, regional
	Leading: secretariat Contributing: relevant organizations	SB 60 (June 2024)	Mapping and collating existing guidelines and good practices in the annual summary report under the Glasgow work programme with respect to child education on and empowerment in climate action, with special consideration given to gender equality and inclusion of persons with disabilities	International
C.3 Enhancing multilevel action by national ACE focal points and non-Party stakeholders, including representatives of civil society organizations, youth-led and youth-inclusive organizations, community-based organizations, local communities and indigenous peoples	Leading: secretariat Providing input: Parties, relevant organizations, multilateral and bilateral financial institutions	Ongoing to COP 31 (2026)	Reporting in the annual summary report under the Glasgow work programme on the provision of support, including financial support, for the participation of national ACE focal points and non-Party stakeholders, including representatives of civil society organizations and community-based organizations, in international meetings such as the ACE Dialogues and the sessions of the subsidiary bodies and the Conference of the Parties	International
	Leading: secretariat, relevant organizations, multilateral and bilateral financial institutions  Contributing: national ACE focal points, UNFCCC constituted bodies	SB 60 (June 2024)	Organizing an expert-run session on how to write strong project proposals at the ACE Dialogues to support the implementation of ACE activities	International

Table 4

**Priority area D: monitoring, evaluation and reporting**

<i>Activity</i>	<i>Responsible entity or entities</i>	<i>Timeline</i>	<i>Deliverables/outputs</i>	<i>Level of implementation</i>
D.1 Strengthening monitoring, evaluation and reporting of the implementation of all six ACE elements	Leading: secretariat Contributing: relevant organizations, research community	Ongoing to COP 31 (2026)	Compiling monitoring, evaluation and reporting best practices and resources and making such information available to Parties for use for their reporting on ACE activities on a voluntary basis, and reporting thereon in the annual summary report under the Glasgow work programme	International
D.2 Enhancing understanding of what constitutes high-quality and effective evaluation of ACE activities, according to national circumstances	Secretariat, Parties, national ACE focal points, relevant organizations, research community	Ongoing to COP 31 (2026)	Organizing interactive workshops at all levels, including at the ACE Dialogue in 2023, with experts, national ACE focal points, youth leaders and other stakeholders to discuss ways of assessing the effectiveness of ACE implementation	International, regional, national

---

D.3 Supporting the consideration by the Subsidiary Body for Implementation of the annual summary report to be prepared by the secretariat on progress in implementing activities under the Glasgow work programme	Secretariat	Ongoing to COP 31 (2026)	Holding information sessions prior to the sessions of the Conference of the Parties to present progress in implementing activities under the Glasgow work programme as reported in the annual summary report	International
---	-------------	--------------------------	--	---------------

---

---

## **Decision -/CP.27**

### **Revision of the modalities and guidelines for international consultation and analysis**

*The Conference of the Parties,*

*Recalling* decisions, 1/CP.16, 2/CP.17, 1/CP.24 and 18/CMA.1,

1. Decides that the modalities and guidelines for international consultation and analysis, contained in annex IV to decision 2/CP.17, shall continue to be used for conducting the technical analysis and facilitative sharing of views for Parties not included in Annex I to the Convention, taking into account decision 1/CP.24, paragraphs 39, 41 and 44;
2. Requests the Subsidiary Body for Implementation to consider undertaking no later than at its first session of 2028, as appropriate, the review of the modalities and guidelines for international consultation and analysis on the basis of experience of reporting, technical analysis and facilitative sharing of views.

---

## **Decision -/CP.27**

### **Revision of the modalities and procedures for international assessment and review**

*The Conference of the Parties,*

*Recalling* decisions 1/CP.16, 2/CP.17, 18/CP.22, 1/CP.24 and 18/CMA.1,

1. Decides that the modalities and procedures for international assessment and review, contained in annex II to decision 2/CP.17, shall continue to be used for conducting the technical review and multilateral assessment for Parties included in Annex I to the Convention, taking into account decision 1/CP.24, paragraphs 39, 41 and 44;
  2. Requests the Subsidiary Body for Implementation to consider undertaking no later than at its first session of 2028, as appropriate, the review of the modalities and procedures for international assessment and review on the basis of experience of reporting, technical expert review and multilateral assessment.,
-



## Decision -/CP.27

### **Report of the Adaptation Committee for 2022 and review of the progress, effectiveness and performance of the Adaptation Committee**

*The Conference of the Parties*

1. *Welcomes* the work of the Adaptation Committee in 2022 and *takes note* of the report of the Adaptation Committee covering its work between September 2021 and September 2022, contained in document FCCC/SB/2022/5 and Add.1 and Add.1/Corr.1 and Add. 2, and the recommendations therein;
2. *Also takes note* of the progress of the Adaptation Committee in improving its outreach and communication efforts and *encourages* the Committee to make further use of platforms for outreach, communication in languages other than English and the organization of regional events and knowledge dialogues as ways to improve the dissemination, understanding and use of its knowledge products by organizations and practitioners within and outside the UNFCCC process and in all geographical regions;
3. *Notes* that considerations of the review of the progress, effectiveness and performance of the Adaptation Committee could not be completed at this session and will therefore continue at the fifty-eighth sessions of the subsidiary bodies (June 2023);
4. *Encourages* Parties to make available sufficient resources for the successful and timely implementation of the flexible workplan of the Adaptation Committee for 2022–2024.<sup>1</sup>

---

<sup>1</sup> FCCC/SB/2021/6, annex.

**Decision -/CP.27**

**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.4,<sup>1</sup> 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;<sup>2</sup>

“2. *Expresses its appreciation* to the Government of Denmark for hosting the technical workshop on institutional arrangements of the Santiago network from 4 to 6 May 2022, including for making the necessary logistical and financial arrangements therefor;

“3. *Decides* that the Santiago network will have the following structure:

(a) A hosted secretariat that will facilitate its work, to be known as the Santiago network secretariat;

(b) An Advisory Board to provide guidance and oversight to the Santiago network secretariat on the effective implementation of the functions of the network;

(c) A network of member organizations, bodies, networks and experts covering a wide range of topics relevant to averting, minimizing and addressing loss and damage;

“4. *Recalls* decision 1/CMA.3, paragraph 67, in which it was decided that the Santiago network will be provided with funds<sup>3</sup> 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 in support of the functions set out in paragraph 9 of decision 19/CMA.3;

“5. *Also recalls* decision 1/CMA.3, paragraph 70, which urges 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;

“6. *Encourages* others to provide support for the operation of the Santiago network and technical assistance;

“7. *Welcomes* the pledges that have already been made to the Santiago network;

---

<sup>1</sup> Draft decision entitled “Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts” proposed under agenda item 7 of the Conference of the Parties serving as meeting of the Parties to the Paris Agreement at its fourth session.

<sup>2</sup> Decision 2/CMA.2, para. 43.

<sup>3</sup> See also decision 1/CMA.3, paras. 68 and 70.

- “8. *Adopts* the terms of reference of the Santiago network contained in annex I;
- “9. *Decides* to establish the Advisory Board of the Santiago network as part of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, which will be under the authority and guidance of and accountable to the appropriate governing body or bodies<sup>4</sup> and have the roles and responsibilities outlined in annex I;
- “10. *Also decides* that the members of the Advisory Board will be elected at the next session of the governing body or bodies (November 2023) and encourages Parties to nominate experts with a diversity of technical experience and knowledge relevant to, inter alia, averting, minimizing and addressing loss and damage associated with the adverse effects of climate change, as well as the roles and responsibilities of the Advisory Board referred to in annex I, taking into account the need for gender balance, in accordance with decisions 36/CP.7, 23/CP.18, and 3/CP.25, and the composition of the Advisory Board outlined in annex I;
- “11. *Further decides* that the members elected to the Advisory Board shall serve a term of two years and shall be eligible to serve a maximum of two consecutive terms of office;
- “12. *Decides* that half of the members elected in 2023 shall serve a term of three years and half of the members shall serve a term of two years, after which time the governing body or bodies shall elect half of the members every year for a term of two years;
- “13. *Also decides* that the members of the Advisory Board shall remain in office until their successors are elected;
- “14. *Requests* the Advisory Board to develop draft rules of procedure<sup>5</sup> with a view to recommending them to the governing body or bodies through the subsidiary bodies for consideration and adoption at the sixty-first sessions of the subsidiary bodies (November 2024);
- “15. *Also requests* the 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;
- “16. *Decides* that the Santiago network secretariat will be accountable to and operate under the guidance of the governing body or bodies through the Advisory Board and hosted by an organization or a consortium of organizations able to provide the necessary administrative and infrastructural support for its effective functioning;
- “17. *Also decides* that the Santiago network secretariat shall, once it is operational, elaborate modalities and procedures for the Santiago network under the guidance of and by approval of the Advisory Board on the basis of the terms of reference contained in annex I, and taking into account decision 19/CMA.3, paragraph 9, endorsed in decision 17/CP.26, and decision 1/CMA.3, paragraph 67, including:
- (a) Developing guidelines for the designation of organizations, bodies, networks and experts as members of the Santiago network;
  - (b) Developing guidelines and procedures for responding to requests for technical assistance, including considering the development of procedures for those that require an urgent response;
  - (c) Developing guidelines for managing funding provided for technical assistance, including to ensure that technical assistance funded directly by the

---

<sup>4</sup> Nothing in this document prejudices Parties’ views or prejudices outcomes on matters related to the governance of the Warsaw International Mechanism.

<sup>5</sup> The Board will specify in its procedures how to adopt decisions in the event that all efforts at reaching consensus have been exhausted.

Santiago network is made available to communities particularly vulnerable to the adverse effects of climate change, including through levels of minimum percentage of technical assistance funded directly by the Santiago network directed to communities particularly vulnerable to the adverse effects of climate change;

“18. *Further decides* that the selection process for the host of the Santiago network secretariat shall be launched upon the conclusion 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 in order to select the host by 2023 and be conducted in an open, transparent, fair and neutral manner in accordance with the process outlined in paragraphs 19–23 below, informed by United Nations practices and standards;

“19. *Requests* the secretariat, under the guidance of the Chairs of the subsidiary bodies, to:

(a) Prepare and issue a call for proposals to host the Santiago network secretariat by 31 December 2022, making it widely and publicly available, including preparing a proposal template, and invite interested organizations, including consortiums of organizations, to submit their proposals in response to the call by 31 March 2023;

(b) Provide responses to enquiries from interested organizations, as appropriate;

(c) Compile the executive summaries contained in the submitted proposals and make them available on the UNFCCC website by 7 April 2023;

(d) Convene an evaluation panel by 7 April 2023 and support the panel in the preparation of an evaluation report, as referred to in paragraph 22 below;

(e) Ensure that it does not have a potential conflict of interest in the selection process, including by applying appropriate safeguards and procedures;

“20. *Invites* the Executive Committee to designate four of its members, the Climate Technology Centre and Network Advisory Board and the Paris Committee on Capacity-building to designate two members each to serve as members on the evaluation panel referred to in paragraph 19(d) above, to consider the proposals, ensuring that there is a balanced representation of developed and developing country Parties;

“21. *Also invites* the panel to consult, as appropriate, with other constituted bodies with relevant expertise, including in particular the Adaptation Committee and the Facilitative Working Group of the Local Communities and Indigenous Peoples Platform;

“22. *Requests* the evaluation panel to prepare an evaluation report with a shortlist of up to three proposals that meet the criteria referred to in annex II, including information on how the evaluation criteria have been applied to these proposals, and make the evaluation report available for consideration by the subsidiary bodies at their fifty-eighth sessions (June 2023);

“23. *Also requests* the subsidiary bodies to recommend at their fifty-eighth sessions a draft decision with one proposal to host the Santiago network secretariat that best meets the criteria set out in annex II for consideration and adoption by the governing body or bodies at their session(s) to be held in November–December 2023;

“24. *Further requests* the secretariat, under the guidance of the Chairs of the subsidiary bodies, to develop a draft host agreement (memorandum of understanding) with the proposer recommended by the subsidiary bodies at their fifty-eighth sessions, with a view to recommending it for consideration and approval by the governing body or bodies at their session(s) to be held in November–December 2023;

“25. *Invites* Parties to inform the Santiago network secretariat of their liaison to the Santiago network secretariat, as appropriate for their national circumstances, to

support alignment of technical assistance through the Santiago network with national priorities;

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

“27. *Also affirms* that, when technical assistance is provided by the Santiago network, it should take into consideration the cross-cutting issues from the eleventh preambular paragraph of the Paris Agreement;

“28. *Notes* that considerations related to the governance of the Warsaw International Mechanism will continue at its fifth session (November–December 2023);<sup>6</sup>

“29. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in this decision;

“30. *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-eighth session (November–December 2023).<sup>7</sup>

---

<sup>6</sup> 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.

<sup>7</sup> As footnote 6 above.

## Annex I\*

### **Terms of reference of the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change**

#### **I. Objective**

1. The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA), at its second session, established, as part of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change to catalyse the technical assistance of relevant organizations, bodies, networks and experts for the implementation of relevant approaches at the local, national and regional level in developing countries that are particularly vulnerable to the adverse effects of climate change.<sup>1</sup>

#### **II. Functions**

2. CMA 3 decided that the Santiago network is to have the following functions:<sup>2</sup>

(a) Contributing to the effective implementation of the functions<sup>3</sup> of the Warsaw International Mechanism, in line with the provisions in paragraph 7 of decision 2/CP.19 and Article 8 of the Paris Agreement, by catalysing the technical assistance of organizations, bodies, networks and experts;

(b) Catalysing demand-driven technical assistance, including of relevant organizations, bodies, networks and experts, for the implementation of relevant approaches to averting, minimizing and addressing loss and damage in developing countries that are particularly vulnerable to the adverse effects of climate change by assisting in:

(i) Identifying, prioritizing and communicating technical assistance needs and priorities;

(ii) Identifying types of relevant technical assistance;

(iii) Actively connecting those seeking technical assistance with best suited organizations, bodies, networks and experts;

(iv) Accessing technical assistance available, including from such organizations, bodies, networks and experts;

(c) 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;

(d) Facilitating and catalysing collaboration, coordination, coherence and synergies to accelerate action by organizations, bodies, networks and experts, across communities of practices, and for them to deliver effective and efficient technical assistance

---

\* Annex I to decision -/CMA.4 (see footnote 2 to this decision), endorsed by the Conference of the Parties in this decision.

<sup>1</sup> Decision 2/CMA.2, para. 43.

<sup>2</sup> Decision 19/CMA.3, para. 9.

<sup>3</sup> Decision 2/CP.19, para. 5.

to developing countries;

(e) Facilitating the development, provision and dissemination of, and access to, knowledge and information on averting, minimizing and addressing loss and damage, including comprehensive risk management approaches, at the regional, national and local level;

(f) Facilitating, through catalysing technical assistance of organizations, bodies, networks and experts, access to action and support (finance, technology and capacity-building), under and outside the Convention and the Paris Agreement, relevant to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change, including urgent and timely responses to the impacts of climate change.

### **III. Structure**

3. The Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change will have the following structure:

(a) A hosted secretariat that will facilitate its work, to be known as the Santiago network secretariat;

(b) An Advisory Board to provide guidance and oversight to the Santiago network secretariat on the effective implementation of the functions of the network;

(c) A network of member organizations, bodies, networks and experts covering a wide range of topics relevant to averting, minimizing and addressing loss and damage.

### **IV. Roles and responsibilities**

#### **A. Santiago network secretariat**

4. The Santiago network secretariat shall be accountable to and operate under the guidance of the Advisory Board.

5. The Santiago network secretariat shall facilitate the implementation of the functions of the Santiago network.<sup>4</sup>

6. The Santiago network secretariat shall manage day-to-day operations of the Santiago network, including:

(a) Building and managing the network of member organizations, bodies, networks and experts, covering a wide range of topics relevant to averting, minimizing and addressing loss and damage approaches;<sup>5</sup>

(b) Ensuring 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;

(c) Receiving, assessing and managing the process of responding to requests from developing countries that are particularly vulnerable to the adverse effects of climate change for technical assistance to avert, minimize and address loss and damage, in coordination with network members;

(d) Developing and executing the work programme approved by the Advisory Board, building on synergies with the five-year rolling workplan of the Executive Committee;

(e) Promoting and disseminating information on the Santiago network in a manner that is comprehensible and accessible to communities particularly vulnerable to the adverse effects of climate change;

---

<sup>4</sup> As per decision 19/CMA.3, para. 9, endorsed in decision 17/CP.26.

<sup>5</sup> FCCC/SB/2022/2/Add.2, annex I.

- (f) Managing and directing the disbursement of funds provided for the Santiago network consistently with the fiduciary standards, legal and ethical integrity policies, financial rules and regulations of the host of the secretariat;
- (g) Administering the funds provided for technical assistance under the Santiago network in a cost-effective and transparent manner;
- (h) Maintaining a monitoring and evaluation system to assess the timeliness, appropriateness and outcomes of assistance provided;
- (i) Supporting and facilitating the work of the Advisory Board.

## **B. Advisory Board**

7. The Advisory Board will:
- (a) Approve policies, procedures and guidelines developed by the Santiago network secretariat;
  - (b) Provide guidance on the effective implementation of the functions of the Santiago network;
  - (c) Provide guidance on the preparation of the annual report of the Santiago network;
  - (d) Approve modalities for the designation of organizations, bodies, networks and experts as members of the Santiago network;
  - (e) Approve the work programme of the Santiago network, ensuring, as much as possible, coherence and synergies with the five-year rolling workplan of the Executive Committee and the plans of action of the expert groups, task force and technical expert group of the Warsaw International Mechanism;
  - (f) Approve the annual budget of the Santiago network;
  - (g) Endorse the appointment of the director of the Santiago network secretariat;
  - (h) Endorse the financial statement of the Santiago network;
  - (i) Review the timeliness and quality of the responses of the Santiago network to requests for technical assistance;
  - (j) Provide guidance on and approve the criteria used to assure the relevance and quality of expertise and services delivered by organizations, bodies, networks and experts.

## **V. Composition of the Advisory Board**

8. The Advisory Board, with the aim of achieving fair and balanced representation, shall be composed of the following:
- (a) Two members from each of the five recognized United Nations regional groups;
  - (b) One member each from the least developed countries and small island developing States;
  - (c) Two members of the Executive Committee, nominated by the Executive Committee from among its members.
9. The Advisory Board will also have three other representatives, one from the women and gender constituency, one from indigenous peoples organizations, and one from the children and youth non-governmental organizations, who may actively participate in the deliberations of the Advisory Board.



## **VI. Matters related to meetings of the Advisory Board**

10. The Advisory Board meetings will be open to observers, unless otherwise decided by the Advisory Board, and the Advisory Board will invite observers from relevant constituted bodies, civil society organizations and other organizations, bodies, networks and experts to attend its meetings in order to provide technical expertise and inputs, as appropriate, to the Advisory Board for its deliberations.

11. Decisions of the Advisory Board will be taken by consensus by the members listed in paragraph 8 above.

12. The Advisory Board shall meet at least twice a year, where possible in connection with meetings of the Executive Committee, while retaining its flexibility to adjust the number of meetings to suit its needs.

## **VII. Organizational structure of the secretariat**

13. The Santiago network secretariat will have a lean, cost-efficient organizational structure, led by a director who will manage a small core team of professional and administrative staff, in order to meet its responsibilities and perform its functions efficiently and effectively.

14. The Santiago network secretariat is to be hosted by an organization or a consortium of several organizations capable of supporting the functions of the Santiago network secretariat.

15. Subject to the endorsement of the Advisory Board, the director of the Santiago network secretariat will be appointed by the host. The director will be accountable to the host for administrative issues relating to the administrative effectiveness and efficiency of the Santiago network secretariat and to the Advisory Board for the effective implementation of the functions of the Santiago network.

16. The director will have a fixed term of office no longer than the term of the host agreement, which may be renewed subject to endorsement by the Advisory Board, and should have broad responsibility to provide strategic leadership to the Santiago network and to manage its secretariat.

17. The director of the Santiago network secretariat shall serve as secretary to the Advisory Board.

## **VIII. Reporting**

18. In line with guidance provided by the Advisory Board, the Santiago network secretariat will prepare an annual report on activities of the Santiago network secretariat and network and on the performance of their respective functions, including information on:

- (a) Requests received and activities carried out by the Santiago network and their outcomes;
- (b) Responses to requests;
- (c) Ongoing work as well as lessons learned and best practices derived from that work;
- (d) Support delivered in regions, finance disbursed and administrative costs;
- (e) Inclusion of new members in the Santiago network and their engagement therein;
- (f) Assistance to developing country Parties in identifying, prioritizing and communicating their needs for technical assistance;
- (g) Efforts to reach communities that are particularly vulnerable to the adverse effects of climate change;

(h) Gender considerations, including through the use of gender-disaggregated data, consistently with decision 3/CP.25.

19. The Santiago network secretariat will prepare an annual report and submit it to the Advisory Board for its consideration and approval. The approved report will be forwarded to the secretariat to be included in a joint annual report of the Santiago network and the Executive Committee submitted to the governing body or bodies through their subsidiary bodies.

## **IX. Review**

20. The Santiago network secretariat will commission one independent review of the performance of the Santiago network, including, inter alia, sustainability and sources of funding, adequacy of funding levels relative to technical assistance requests, timeliness, 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 this review can feed into the subsequent review of the Warsaw International Mechanism,<sup>6</sup> for determining the need for further independent reviews of the performance of the Santiago network.

## **X. Term of host agreement**

21. The initial term of the agreement to host the secretariat of the Santiago network will be five years, with five-year renewal periods, if so decided by the appropriate governing body or bodies.

22. The renewal of the agreement to host the Santiago network secretariat will be subject to the host organization satisfactorily fulfilling its functions.

---

<sup>6</sup> As per decision 2/CMA.2, para. 46.

## **Annex II\***

### **Criteria to be used to evaluate proposals and select the host of the Santiago network secretariat for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change**

1. The proposals submitted pursuant to paragraph 19(a) of this decision will be evaluated against the criteria below.

#### **I. Technical capability**

2. The technical capability criteria are as follows:

(a) Be a single organization or a consortium of partner organizations capable of providing a lean, efficient and agile service to the Santiago network secretariat;

(b) Have strong networks across communities of practice, including development and humanitarian actors, relevant to averting, minimizing and addressing loss and damage, climate change adaptation, and disaster risk reduction, response and recovery;

(c) Have a broad regional presence and have demonstrated experience and expertise in understanding the dynamics of various countries;

(d) Have a track record of facilitating technical assistance and building capacity in developing countries and communities that are particularly vulnerable to the adverse effects of climate change;

(e) Have demonstrated experience in managing global networks or initiatives and capability to engage with multiple stakeholders for effective operations;

(f) Have demonstrated the capacity to engage in partnerships with a wide range of organizations, bodies, networks and experts across different communities working in domains relevant to averting, minimizing and addressing loss and damage, including climate change adaptation, disaster risk management, humanitarian aid and development cooperation, as well as with finance providers and other partners.

#### **II. Management and governance**

3. The management and governance criteria are as follows:

(a) Have an effective governance and management structure to support high-quality administration, ensuring compliance with ethical standards;

(b) Have the necessary staff recruitment and management capability;

(c) Have demonstrated an ability to simultaneously administer and manage multiple and complex projects in developing countries;

(d) Be able to manage and maintain information systems to enable sharing of best practices and lessons learned;

(e) Be able to guarantee the appropriate monitoring and tracking of the actions undertaken.

---

\* Annex II to decision -/CMA.4 (see footnote 2 to this decision), endorsed by the Conference of the Parties in this decision.

### **III. Financial management**

4. The financial management criteria are as follows:
  - (a) Have a financial management, auditing and reporting functions; a robust accountability system; sound financial systems of international standard; and a fiduciary record that ensures the correct and impartial administering and disbursement of funds;
  - (b) Have a track record in financial stability and sustainability.

### **IV. Vision and management plan**

5. The vision and management plan criteria are as follows:
    - (a) Have an overall vision, structure and approach in terms of how the host will support the effective functioning of the Santiago network;
    - (b) Have a proposal for providing the Santiago network secretariat with in-kind and financial support;
    - (c) Identify the ways in which partners and networks could be engaged to facilitate and catalyse technical assistance.
-

## Decision -/CP.27

### 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.4,<sup>1</sup> on the Report of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts and the report<sup>2</sup> of the Executive Committee, which provides as follows:

“1. *Welcomes*:

(a) The report for 2022 of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, appreciating the work of the Executive Committee and endorsing the recommendations in the report;<sup>3</sup>

(b) The adoption by the Executive Committee of its second five-year rolling workplan, the second plan of action of the technical expert group on comprehensive risk management and the third plan of action of the task force on displacement;<sup>4</sup>

“2. *Expresses its appreciation* to the organizations and experts that contributed to the progress of the work reported in the document referred to in paragraph 1(a) above, including in relation to:

(a) The development of the second five-year rolling workplan of the Executive Committee;

(b) The achievements of the expert groups, technical expert group and task force of the Executive Committee;

(c) Contribution to the regular meetings of the Executive Committee;

(d) The submission of information pursuant to paragraph 44 of decision 2/CMA.2, and 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;

“3. *Encourages* the organizations and experts to continue to contribute as referred to in paragraph 2 above;

“4. *Requests* the Executive Committee to continue:

(a) Exploring further opportunities and modalities for engaging national stakeholders, including loss and damage contact points and national focal points;

(b) Collaborating and enhancing synergies with programmes, bodies and platforms under and outside the Convention and the Paris Agreement;

“5. *Also requests* the Executive Committee, with regard to information relating to averting, minimizing and addressing loss and damage, to continue collaborating with the Consultative Group of Experts in accordance with the latter’s mandate to provide technical advice and support to developing country Parties for enhancing their institutional and technical capacity to prepare and submit national reports;

---

<sup>1</sup> Draft decision entitled “Report of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts” proposed under agenda item 7 of the Conference of the Parties serving as meeting of the Parties to the Paris Agreement at its fourth session.

<sup>2</sup> FCCC/SB/2022/2 and Add.1–2.

<sup>3</sup> As footnote 1 above.

<sup>4</sup> Contained in document FCCC/SB/2022/2/Add.2, annexes I–III.

“6. *Further requests* the secretariat, in responding to paragraph 11 of decision 19/CMA.3, and endorsed in decision 17/CP.26, to make public the requests it receives for technical assistance and to more actively communicate information on technical assistance available and the ways in which countries may access the technical assistance available, including as articulated by organizations, bodies, networks and experts responding to the invitation in paragraph 44 of decision 2/CMA.2, and 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, and to report on progress to the Executive Committee;

“7. *Notes* that considerations related to the governance of the Warsaw International Mechanism will continue at its fifth session (November–December 2023);<sup>5</sup>

“8. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 1–6 above;

“9. *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-eighth session (November–December 2023).<sup>6</sup>

---

---

<sup>5</sup> 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.

<sup>6</sup> As footnote 5 above.

## Decision -/CP.27

### 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, 1/CP.17, 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, 11/CP.25, paragraph 10, 1/CP.26 and 4/CP.26,

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 decision 1/CP.16;
2. *Also recalls* that, in accordance with decision 1/CP.21, paragraph 53, developed countries reaffirmed the continuation of their existing collective mobilization goal through 2025 in the context of meaningful mitigation action 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 has not been met, including due 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;
4. *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;
5. *Welcomes* the recent pledges made to the Adaptation Fund (totalling 211.58 million), the Least Developed Countries Fund (totalling 70.6 million), the Special Climate Change Fund (totalling 35.0 million), and the eighth replenishment of the Global Environment Facility (totalling USD 5.33 billion and with a climate-related finance target of no less than 80 per cent of all funding commitments in the eighth replenishment period), and *urges* developed country Parties to fulfil their pledges on time;
6. *Welcomes* contributions made by the Governments of Belgium, Germany, Norway, the Republic of Korea, the Russian Federation, Spain, Sweden and by the European Union to the work on long-term finance and work related to paragraph 11 below;
7. *Reiterates* the need for grant-based resources in developing countries, in particular for adaptation, and in particular for the least developed countries and small island developing States;
8. *Also reiterates* that a significant amount of adaptation finance should flow through the operating entities of the Financial Mechanism, the Adaptation Fund, the Least Developed Countries Fund and the Special Climate Change Fund;
9. *Emphasizes* the need for further efforts to enhance access to climate finance, including through harmonized, simplified and direct access procedures;

10. *Requests* Parties to continue enhancing their enabling environments and policy frameworks to facilitate the mobilization and effective deployment of climate finance;<sup>1</sup>
11. *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;<sup>2</sup>
12. *Notes* the fifth Biennial Assessment and Overview of Climate Finance Flows of the Standing Committee on Finance;<sup>3</sup>
13. *Also notes* the technical 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 implementation, and the quantitative and qualitative information presented therein;<sup>4</sup>
14. *Further notes* the different estimates 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;
15. *Requests* the Standing Committee on Finance to prepare biennial reports, including a summary of key findings, 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, taking into account other relevant reports, for consideration by the Conference of the Parties at its twenty-ninth (November 2024), thirty-first (2026), and thirty-third (2028) sessions and *notes* the final report will be considered in the context of matters relating to the Standing Committee on Finance;
16. *Notes* the report of the Standing Committee on Finance on its work on definitions of climate finance,<sup>5</sup> and the complexity arising from the diversity of definitions of climate finance in use by Parties and non-Party stakeholders in the context of aggregate accounting and reporting of climate finance;
17. *Also notes* the report of the Standing Committee on Finance on the mapping of available information relevant to Article 2, paragraph 1(c), of the Paris Agreement, including its reference to Article 9 thereof;<sup>6</sup>
18. *Welcomes* the note by the Presidency of the twenty-sixth session of the Conference of the Parties on the fourth biennial high-level ministerial dialogue on climate finance,<sup>7</sup> in particular the key messages contained therein;
19. *Also welcomes* the deliberations at the fifth high-level ministerial dialogue on climate finance on the progress and fulfilment of the goal of mobilizing jointly USD 100 billion per year by 2020 and *looks forward* to the summary to be prepared by the Presidency of the Conference of the Parties for its twenty-eighth session (November–December 2023).

---

<sup>1</sup> See decision 3/CP.19.

<sup>2</sup> Decision 6/CP.23, para. 10.

<sup>3</sup> See document FCCC/CP/2022/8/Add.1–FCCC/PA/CMA/2022/7/Add.1.

<sup>4</sup> FCCC/CP/2022/INF.2.

<sup>5</sup> FCCC/CP/2022/8/Add.2–FCCC/PA/CMA/2022/7/Add.2.

<sup>6</sup> FCCC/CP/2022/8/Add.4–FCCC/PA/CMA/2022/7/Add.4.

<sup>7</sup> FCCC/CP/2022/2.



## Draft decision -/CP.27

### 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, 5/CMA.2 and 10/CMA.3,

*Taking note* of decision -/CMA.4,<sup>1</sup>

1. *Welcomes* the 2022 report of the Standing Committee on Finance;<sup>2</sup>
2. *Also welcomes* the fifth Biennial Assessment and Overview of Climate Finance Flows of the Standing Committee on Finance, and the summary, and *takes note* of the recommendations contained in the annex;<sup>3</sup>
3. *Notes* that climate finance flows in 2019–2020 were 12 per cent higher than in 2017–2018, reaching an annual average of USD 803 billion, driven by investments in energy efficiency of buildings, sustainable transport and adaptation; the 2019–2020 annual average of public financial support reported by Parties included in Annex II to the Convention in their biennial reports (USD 40.1 billion) represents an increase of 6 per cent from the annual average reported for 2017–2018; the annual average of climate finance from multilateral development banks to developing countries and emerging economies<sup>4</sup> (USD 45.9 billion) represents a 17 per cent increase since 2017–2018; and UNFCCC funds and multilateral climate funds committed USD 2.9 billion and USD 3.5 billion for climate finance projects in 2019 and 2020 respectively;
4. *Notes with concern* that global climate finance flows are small relative to the overall needs of developing countries;
5. *Also notes with concern* that, despite the clear increasing trend in global climate finance flows, they remain at a relatively low level in the broader context of other finance flows, investment opportunities and costs;
6. *Encourages* Parties to the Convention to consider implementation of the recommendations referred to in paragraph 2 above, as appropriate;
7. *Acknowledges* the improvement in quality, transparency and granularity of information in the fifth Biennial Assessment while recognizing that data limitations persist, particularly in relation to private climate finance, including private finance mobilized by developed country Parties through bilateral and multilateral channels, and finance in sectors other than energy and transport, and *requests* further work in this regard in the sixth Biennial Assessment, including in relation to data by region, private finance mobilized from public interventions and financing arrangements relevant to averting, minimizing and addressing loss and damage;

---

<sup>1</sup> Draft decision entitled “Matters relating to the Standing Committee on Finance” 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 fourth session.

<sup>2</sup> FCCC/CP/2022/8–FCCC/PA/CMA/2022/7.

<sup>3</sup> Also contained in document FCCC/CP/2022/8/Add.1–FCCC/PA/CMA/2022/7/Add.1.

<sup>4</sup> See footnote 2 in Standing Committee on Finance. 2022. Fifth Biennial Assessment and Overview of Climate Finance Flows. Bonn: UNFCCC. Available at <https://unfccc.int/topics/climate-finance/resources/biennial-assessment-and-overview-of-climate-finance-flows>.

8. *Stresses* the importance of reporting on climate finance provided, mobilized, needed and received at both the activity and country level, and of enhancing methodologies for measuring and reporting on the results and impacts of climate finance;
9. *Notes* that the work of the Standing Committee on Finance on definitions of climate finance<sup>5</sup> shows the variety of definitions in use;
10. *Also notes* the complexities associated with the diversity of definitions of climate finance in use by Parties and non-Party stakeholders in relation to ensuring clear-aggregated accounting and reporting of climate finance;
11. *Requests* the Standing Committee on Finance to prepare a report for consideration by the Conference of the Parties at its twenty-eighth session (November–December 2023), building on the Committee’s work on definitions of climate finance, on clustering types of climate finance definitions in use that could be considered within the UNFCCC process, including with a view to updating the Committee’s operational definition of climate finance, as appropriate, and supporting Parties in their national reporting efforts, and *invites* Parties and external stakeholders to make further submissions via the submission portal<sup>6</sup> by 30 April 2023;
12. *Notes* the report prepared 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;<sup>7</sup>
13. *Notes with concern* that the draft guidance for the operating entities of the Financial Mechanism prepared by the Standing Committee on Finance<sup>8</sup> was not utilized by the Conference of the Parties and in this regard *requests* the Committee to improve its working modalities for preparing the draft guidance for the operating entities of the Financial Mechanism;
14. *Expresses its sincere gratitude* to the Government of Australia for its support in ensuring the success of the second part of the Standing Committee on Finance Forum on finance for nature-based solutions and *notes with appreciation* the high-level summary thereof,<sup>9</sup> without prejudice to other multilateral processes, and *welcomes* the Forum’s specific focus on indigenous peoples and knowledge;
15. *Also welcomes* financing just transitions as the topic for the Standing Committee on Finance Forum in 2023;
16. *Expresses its appreciation* to the Governments of Australia and Germany and to the European Commission for their financial contributions to support the work of the Standing Committee on Finance;
17. *Endorses* the workplan of the Standing Committee on Finance for 2023<sup>10</sup> and *underlines* the importance of the Committee focusing its work in 2023 on its current mandates;
18. *Welcomes* the efforts of the Standing Committee on Finance to continue to strengthen its engagement with stakeholders in the context of its workplan, including UNFCCC constituted bodies, private entities and other entities outside the UNFCCC, and *encourages* the Committee to continue such efforts in 2023;
19. *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;

---

<sup>5</sup> See document FCCC/CP/2022/8/Add.2–FCCC/PA/CMA/2022/7/Add.2.

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

<sup>7</sup> FCCC/CP/2022/INF.2.

<sup>8</sup> FCCC/CP/2022/8/Add.5–FCCC/PA/CMA/2022/7/Add.5.

<sup>9</sup> FCCC/CP/2022/8/Add.6–FCCC/PA/CMA/2022/7/Add.6.

<sup>10</sup> FCCC/CP/2022/8–FCCC/PA/CMA/2022/7, annex II.

20. *Encourages* the Standing Committee on Finance to take further steps to accurately, adequately and equitably reflect the views of Parties in its future reports and ensure that those views are presented in a balanced manner that reflects their diversity;
21. *Requests* the Standing Committee on Finance to report to the Conference of the Parties at its twenty-eighth session on its progress in implementing its workplan for 2023;
22. *Also requests* the Standing Committee on Finance to consider the guidance provided to it in other relevant decisions of the Conference of the Parties.

## Annex\*

# Summary and recommendations of the fifth Biennial Assessment and Overview of Climate Finance Flows

## I. Context and mandates

1. The fifth BA conducted by the SCF<sup>1</sup> provides an updated overview of climate finance flows up until 2020, highlighting the trends therein, and an assessment of the implications of these flows for international efforts to address climate change. The fifth BA includes:

(a) Information on recent developments in methodologies related to the tracking of climate finance at the international and domestic level, the operational definitions of climate finance in use and the indicators for measuring the impacts of climate finance, as well as emerging methodologies that support tracking the consistency of finance flows (see also the box below);

(b) An overview of climate finance flows from developed to developing countries, and available information on domestic climate finance, cooperation among developing countries<sup>2</sup> and other climate-related finance flows that constitute global climate finance;

(c) An assessment of the key features of climate finance flows, including their composition and purpose; an exploration of the effectiveness, accessibility and magnitude (in the context of broader flows) of climate finance flows; and insights into country ownership and alignment of climate finance flows with the needs and priorities of beneficiaries.

2. Since the first BA was conducted in 2014, the preparation of BAs has been guided by mandates from the COP and the CMA to the SCF.<sup>3</sup> The fifth BA comprises this summary, prepared by the SCF, and a technical report prepared by experts under the guidance of the SCF drawing on information and data from a range of sources. The report was subject to extensive stakeholder input and expert review, but remains a product of the external experts.

### **Challenges and limitations in collecting and aggregating data on climate finance**

The challenges and limitations outlined below need to be taken into consideration when deriving conclusions and policy implications from the fifth BA:

---

\* For the list of abbreviations and acronyms, see document FCCC/CP/2022/8/Add.1–FCCC/PA/CMA/2022/7/Add.1.

<sup>1</sup> The SCF assists the COP in exercising its functions with respect to the Financial Mechanism, including in terms of measurement, reporting and verification of support provided to developing country Parties through activities such as the BA. The SCF also serves the Paris Agreement, in line with its functions and responsibilities established under the COP (as per decision 1/CP.21, para. 63), including through the BA.

<sup>2</sup> For the purpose of the overview of climate finance in the BA, various data sources are used to illustrate flows from developed to developing countries, without prejudice to the meaning of those terms in the context of the Convention and the Paris Agreement, including but not limited to flows from Annex I Parties and Annex II Parties to non-Annex I Parties and MDBs; flows from OECD members to non-members; flows from OECD Development Assistance Committee members to countries eligible for OECD Development Assistance Committee official development assistance; and other relevant classifications.

<sup>3</sup> Decisions 2/CP.17, para. 121(f), 1/CP.18, para. 71, 5/CP.18, para. 11, 3/CP.19, para. 11, 4/CP.24, paras. 4, 5 and 10, and 11/CP.25, paras. 9–10; and decision 5/CMA.2, paras. 9–10.

(a) The fifth BA covers 2019–2020, a period during which the coronavirus disease 2019 pandemic may have affected the provision, mobilization and reporting of climate finance flows;

(b) In compiling the estimates of climate finance flows, efforts were made to ensure they are based on activities that are in line with the operational definition of climate finance adopted in the first BA in 2014 and to avoid double counting. Challenges were encountered in aggregating and analysing information from diverse sources with varying degrees of transparency;

(c) In 2019, COP 25 changed the due date for submission of the fifth biennial reports of Annex I Parties (including Annex II Parties), which were to include information on climate finance provided to non-Annex I Parties in 2019–2020, to no later than 31 December 2022.<sup>4</sup> Therefore, during preparation of the fifth BA, the SCF invited Annex II Parties to provide preliminary data on climate finance provided and mobilized for 2019 and 2020. These preliminary data may be subject to change once fifth biennial reports are submitted by Parties by the end of 2022;

(d) In the area of global climate finance, challenges remain in filling data gaps, particularly on private finance for adaptation activities and for mitigation activities in the AFOLU, the waste and the water and sanitation sectors. Methodologies for calculating climate finance based on total cost or incremental cost produce different estimates by activity. This potentially leads to limitations regarding the completeness of data and any interpretation of the relative shares of global climate finance going to different themes or sectors. Energy efficiency estimates do not include data broken down by public or private actor financial instrument, or at country level. Some data sources, such as those for renewable energy, provide activity-level data but may make country- and technology-level assumptions on finance flows to fill data gaps. In compiling data from various sources to aggregate global climate finance flows, approaches that ensure the avoidance of potential overlaps in coverage are taken;

(e) Regarding domestic climate finance, although more countries are developing climate finance reporting systems, time lags in implementation mean data are underreported for 2019–2020. Amounts in relation to public expenditure may refer to ex ante budget allocations or ex post actual expenditures. Furthermore, the climate relevance of activities reported may refer to weighted criteria per activity or to positive activity lists;

(f) Data on international climate finance flows are compiled using various methodologies and have varying interpretations. Flows from developed to developing countries – covering finance provided, mobilized and received – include a mix of data based on disbursements to projects and recipients in the given year or on financial commitments made in the reporting year to activities that may be implemented over several years. Information on South–South cooperation in climate finance flows remains relatively underreported. The classification of data such as by geographical region or by granularity is not uniform across data sources. **As for previous BAs, for the fifth BA, no aggregation of data from different sources for finance flows from developed countries to developing countries was carried out owing to these challenges and limitations.**

The SCF will continue to contribute, through its activities, to the progressive improvement of the measurement, reporting and verification of climate finance in future BAs, to help address these challenges and limitations.

<sup>4</sup> Decision 6/CP.25, para. 3.

## II. Key findings

### A. Methodological issues related to transparency of climate finance

3. **New reporting tables will improve the information on climate finance submitted by Parties.** CMA 3 adopted new tables for reporting by Parties under the Paris Agreement on climate finance provided to and mobilized for developing countries and climate finance needed and received by developing countries. The new tables will be used for reporting from the end of 2024 in biennial transparency reports. A number of improvements will facilitate enhancing the granularity of data reported on climate finance (including sectoral and subsectoral data) and on whether the financial support also contributes to capacity-building or technology transfer, and will provide an option to report on grant-equivalent amounts of climate finance provided and mobilized. In addition, CMA 3 requested the secretariat to establish an interactive web portal to facilitate the availability of information on climate finance reported by Parties.<sup>5</sup>

4. **The coverage and granularity of reporting on climate finance received by non-Annex I Parties is improving.** The proportion of BURs that include information on finance received rose from approximately 60 per cent in 2014 to over 97 per cent in 2021. A total of 70 Parties have provided quantitative information on climate finance received at the project or activity level in tabular format. More Parties are reporting details on financial instruments and implementing entities and on whether finance received is for mitigation or adaptation. Information that is reported the least includes that related to the use, impacts and results of climate finance. Limited capacities and resources to track climate finance received can pose challenges for non-Annex I Parties in reporting this information, and a lack of reporting on the year an activity received climate finance can make it difficult to compile and aggregate data.

5. **Systems to track domestic public climate finance are growing in both developed and developing countries.** Twenty-four jurisdictions have established tracking systems for national budgets, with a further 24 countries having methodologies for tracking climate-relevant budgets in development. Building on previous work carried out as part of the climate public expenditure and institutional reviews of the United Nations Development Programme, many countries are developing guidance on green budgeting frameworks that include climate-relevant activities. Domestic public expenditures on climate change in 2019–2020 amounted to an estimated total of USD 134.2 billion (see chap. II.B below).

6. **Renewable energy, CCU/S, electrified transport, energy efficiency of buildings, and water management and supply are the most common mitigation activities listed across international, regional and national taxonomies or classifications.** An analysis of 12 classification lists or taxonomies related to climate change mitigation activities, including those of MDBs and of regional and national jurisdictions, revealed that mitigation activities that appear most commonly (in more than 75 per cent of lists) are renewable energy, electrified transport, energy efficiency of buildings, water management and supply, and abatement technologies (e.g. carbon dioxide capture and use or storage). Different eligibility criteria are in use for common activities relating to agriculture, waste, transport infrastructure and power generation (the latter including geothermal power, hydropower, bioenergy and efficiency improvements). Less common activities (in 25–75 per cent of lists) include gas-fired power generation, waste-to-energy processes, sustainable logging, and information and communication technology infrastructure. Of the uncommon activities (less than 25 per cent of lists), notable are nuclear power generation, aviation and mining. Of the 12 taxonomies of countries and institutions reviewed, 10

---

<sup>5</sup> Decision 5/CMA.3.

make use of exclusion lists across mitigation sectors. For adaptation, most taxonomies refer to process-based screening methods rather than an activity list owing to adaptation activities being specific to a given local environment or context. The evaluation baseline for adaptation screening processes is typically based on environmental and climate risk and vulnerability assessments or national, regional or global resilience and biodiversity standards and codes. In addition, 7 of the 12 analysed taxonomies apply the ‘do no significant harm’ principle (to other environmental objectives) when assessing the eligibility of activities.

7. **Climate finance providers are advancing more indicators and metrics to measure what climate finance is achieving on the ground.** Multilateral climate funds (including the operating entities of the Financial Mechanism), multilateral institutions and national development finance institutions are in the process of developing or have already developed frameworks for measuring outputs, outcomes and impacts of climate finance interventions, with the granularity of indicators and metrics increasing. Multilateral climate funds, in their results management frameworks, capture information on 141 indicators, 48 of which are core indicators, and most multilateral institutions, as well as bilateral contributors, use a similar set of mitigation and adaptation indicators. Common indicators identified for mitigation are greenhouse gas emissions reduced (in t CO<sub>2</sub> eq) and sector-specific metrics for the energy, transport and land-use sectors. For adaptation, common indicators in use are the number of beneficiaries; the hectares of land protected; and the number of policies, projects, plans, systems or assets that foster climate resilience. An ongoing challenge is defining and reporting on outcome and impact indicators that enable the long-term or indirect effects of climate finance interventions (e.g. job creation or the increased climate resilience of beneficiaries) to be captured as opposed to measuring direct project outputs (e.g. number of beneficiaries or number of early warning systems installed). Methodologies for outcome measurement are at earlier stages of development by climate finance providers than those for output measurement.

8. **Increasing efforts are being made to enhance the transparency and comparability of approaches for tracking consistency with low-emission and climate-resilient development pathways.** Methodological developments in this area, particularly from the private financial sector and supervisory authorities, are in a dynamic growth phase. The aim of these initiatives and efforts is to offer discussion of and guidance on appropriate choices of emission pathways and scenarios, emission metrics and measures, geographical and sector coverage, the role of carbon offsets, the formulation and implementation of transition plans and governance frameworks, and aggregate Paris Agreement alignment indicators. In the financial sector, a focus of current approaches on decarbonization and net zero targets, rather than on fostering climate change adaptation and resilience, continues to be observed. Since the fourth BA, initiatives that seek to increase the transparency and understanding of approaches for tracking consistency have emerged – notable among these are the United Nations High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities and the Expert Peer Review Group under the Race to Zero campaign. In addition, various private and public sector reports that assess approaches to alignment with the Paris Agreement continue to be published (see SCF documents on work under this area for further information).<sup>6</sup>

## B. Overview of climate finance flows in 2019–2020

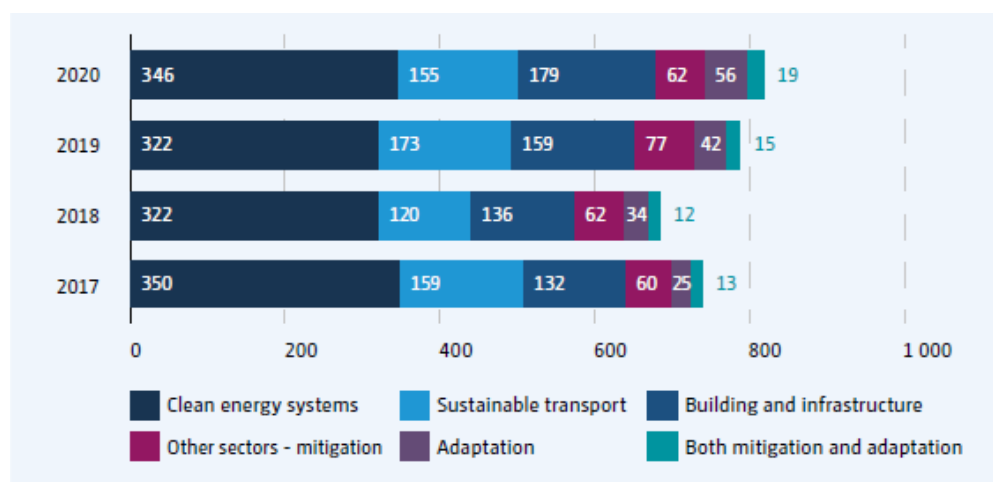
9. **Global climate finance flows were 12 per cent higher in 2019–2020 than in 2017–2018, reaching an annual average of USD 803 billion, with the trend being driven by an increasing number of mitigation actions in buildings and infrastructure and in sustainable transport, as well as by growth in adaptation**

<sup>6</sup> FCCC/CP/2022/8/Add.3–FCCC/PA/CMA/2022/7/Add.3 and FCCC/CP/2022/8/Add.4–FCCC/PA/CMA/2022/7/Add.4.

**finance.** The growth in finance flows in 2019–2020 was largely driven by increased investment in the energy efficiency of buildings (USD 34 billion increase), sustainable transport (USD 28 billion increase) and adaptation finance (USD 20 billion increase). While overall investment in clean energy systems remained stable, public energy investment increased its share of total finance flows. Adaptation finance increased by 65 per cent, from an annual average of USD 30 billion in 2017–2018 to USD 49 billion in 2019–2020, driven mainly by financing from bilateral and multilateral development finance institutions. Figure 1 provides a breakdown, by sector, of global climate finance flows in 2017–2020 and figure 2 provides an overview of global climate finance and finance flows from developed to developing countries in 2019–2020.

Figure 1  
**Global climate finance flows in 2017–2020 by sector**

(Billions of United States dollars)



10. The continued decline in renewable energy technology costs in 2019–2020 compared with those in 2017–2018 meant that renewable energy investments, despite the economic slowdown caused by the coronavirus disease 2019 pandemic, remained close to the record high in 2017. Technology cost decreases in 2019–2020 compared with 2018 for onshore wind (13 per cent), offshore wind (9 per cent) and solar photovoltaic (7 per cent) emphasized how greater impacts are now achieved for each new dollar invested. Aggregate investments in new renewable energy generation projects made up the largest segment of global climate finance. The declining costs of renewable energy alongside the maintenance of high levels of investment indicates that the overall deployment of renewable energy technologies has increased in real terms.

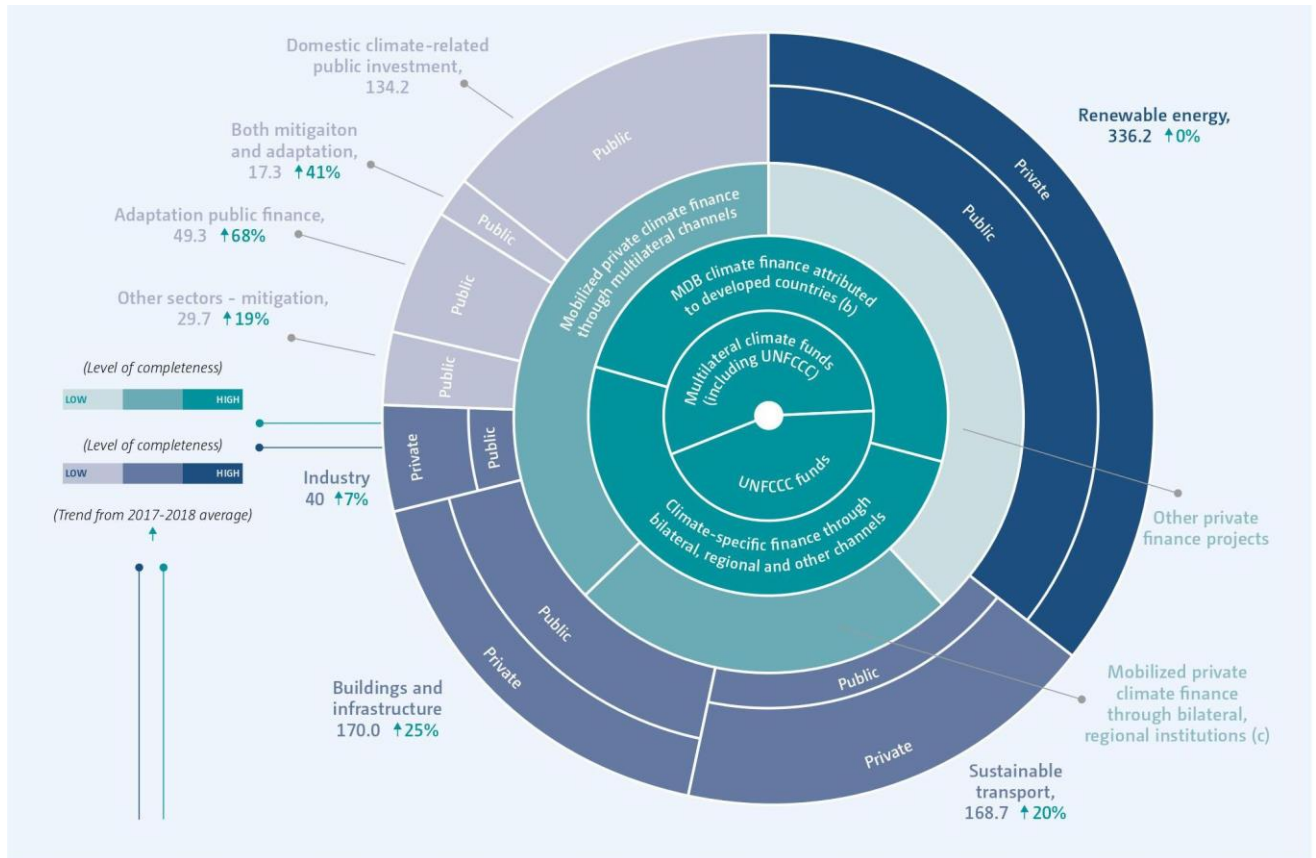
11. **Government pandemic recovery packages included up to USD 513 billion of spending allocated to green or climate-related measures (21 per cent of the total USD 2.5 trillion) up until the end of 2020.** Approximately 76 per cent (USD 392 billion) of climate-related recovery spending was announced by developed countries and the remainder by developing countries, particularly those in Asia. Data from climate budget tagging systems and other sources indicated domestic public climate finance amounted to USD 134 billion per year in 2019–2020, half of which was in 21 developing countries and the other half in 6 developed countries or jurisdictions.



Figure 2

**Climate finance flows in 2019–2020**

(Billions of United States dollars, annualized)



		2019	2020	Sources of data and relevant section	
Global total flows	Renewable energy	325.1	347.3	Section 2.2.3 CPI 2022 based on multiple sources	
	Public	108.2	115.7		
	Private	216.9	231.6		
	Sustainable transport		175.2	162.2	Section 2.2.4 IEA 2021b, CPI 2022 based on multiple sources
		Public	112.1	85.8	
		Private	63.1	76.4	
	Buildings and infrastructure		160.0	180.0	Section 2.2.5 IEA 2021b, CPI 2022 based on multiple sources
		Public	26.0	40.0	
		Private	134.0	140.0	
	Industry		45.0	35.0	Section 2.2.6 IEA 2021b, CPI 2022 based on multiple sources
		Public	9.0	4.9	
		Private	36.0	30.1	
	Other sectors - mitigation <sup>a</sup>	32.2	27.1	Section 2.2.7 and 2.2.8 CPI 2022 based on multiple sources	
Adaptation public finance	42.4	56.2	Section 2.2.9 CPI 2022 based on multiple sources		
Both mitigation and adaptation	15.3	19.3	CPI 2022, based on multiple sources		
Domestic climate-related public investment	134.2	134.2	Section 2.3 Country level reporting, BURs, CPEIRs, various government reports, CPI		
Flows to non-Annex I Parties	UNFCCC funds	2.2	2.9	Section 2.5.2 Fund financial reports, CFU	
	Multilateral climate funds (including UNFCCC)	2.9	3.5		
	Climate-specific finance through bilateral, regional and other channels	31.9	31.4	Section 2.5.1 Preliminary data from Annex II Parties, subject to change	
	MDB climate finance attributed to developed countries <sup>b</sup>	30.5	33.2	Section 2.5.2 OECD 2022a	
	Mobilized private climate finance through multilateral channels	8.6	8.0	Section 2.5.4 OECD 2022a	
	Mobilized private climate finance through bilateral, regional institutions <sup>c</sup>	5.8	5.1		
	Other private finance projects <sup>d</sup>	7.3	9.6	Section 2.5.4 CPI 2022 based on multiple sources	

Notes: (1) Figure note (a): other mitigation investments include industry, waste and wastewater, information and communications technology and other cross-sectoral investments; (2) Figure note (b): includes investments from amounts listed by sector above that are discounted when calculating the global aggregate to avoid double counting; (3) Figure note (c): flows are from developed to developing countries, see section 2.5.2 of the technical report of the fifth BA for further information; (4) Figure note (c): estimates include private finance mobilized through public interventions by developed countries; (5) Figure note (d): this includes private finance in addition to finance mobilized through bilateral and multilateral channels and institutions.

**12. Public climate finance flows from developed to developing countries increased by between 6 and 17 per cent, depending on the source, in 2019–2020 compared with 2017–2018.** Preliminary data from Annex II Parties on climate-



specific finance provided for 2019–2020 showed that it increased by 6 per cent from 2017–2018 to USD 40.1 billion per year on average. Most of the climate-specific finance (79 per cent) was channelled through bilateral, regional and other channels, with the remainder consisting of contributions or inflows to multilateral climate funds and multilateral financial institutions.

13. Mitigation finance constituted the largest share of climate-specific financial support through bilateral, regional and other channels, at 57 per cent (USD 17.9 billion). However, the share of adaptation finance continued to increase – from 20 per cent (USD 6.4 billion) in 2017–2018 to 28 per cent (USD 8.9 billion) in 2019–2020 – as it grew at a higher rate than mitigation finance. In 2019–2020, adaptation finance through bilateral, regional and other channels grew 40 per cent while mitigation finance decreased by 13 per cent. The share of cross-cutting finance, which serves both mitigation and adaptation purposes, stagnated at 14–15 per cent (USD 4.4 billion and USD 4.7 billion) in 2017–2018 and 2019–2020, respectively.

14. UNFCCC funds and multilateral climate funds approved a combined USD 2.9 billion and USD 3.5 billion for climate change projects in 2019 and 2020 respectively. The annual average for 2019–2020 (USD 3.2 billion) represents an increase of 21 per cent compared with the annual average for 2017–2018, attributable primarily to increases in project approvals by the GEF Council, the GCF Board and the Clean Technology Fund. In terms of inflows, the GEF raised USD 5.3 billion from 29 contributors under the GEF-8 replenishment in 2022 for the programming period 2022–2026, an increase of more than 30 per cent compared with the amount raised under GEF-7. Under GEF-8, USD 852 million was allocated to the climate change focal area for mitigation, an increase of 6 per cent compared with the amount allocated under GEF-7. The Adaptation Fund registered USD 356 million in new pledges from 16 donors at COP 26, which is more than triple the amount it raised in 2020 (USD 116 million).

15. MDBs provided USD 46 billion and USD 45 billion in climate finance to developing and emerging economies in 2019 and 2020 respectively. The annual average of USD 45.9 billion in 2019–2020 represents a 17 per cent increase compared with the 2017–2018 amount. The attribution of these flows from developed to developing countries is calculated at USD 29.3–30.5 billion in 2019 and USD 28.2–33.2 billion in 2020.

16. Data on private climate finance flows to developing countries remain challenging to compile and assess. There is a methodological difference between measuring private finance for climate action in general and measuring climate finance mobilized through public interventions. With existing methodologies and approaches, tracking private finance mobilized by technical assistance or policy interventions is difficult. Further, data sources often do not specify whether private funds are sourced from private sector entities in developed or developing countries and whether these funds are received by public or private sector entities from developed or developing countries. OECD estimates that private climate finance mobilized by developed countries through bilateral and multilateral channels amounted to USD 14.4 billion and USD 13.1 billion in 2019 and 2020 respectively. The annual average of USD 13.8 billion represents a 6 per cent decrease compared with the annual average of USD 14.6 billion in 2017–2018.

17. The increase in submissions of BURs from non-Annex I Parties resulted in a greater amount of information on finance being available for the fifth BA than for previous BAs. However, time lags in data availability for reporting made it difficult to compile updated, complete information on finance received in 2019–2020. Of the 79 Parties that had submitted BURs as at 30 June 2022, 28 included some information on climate finance received in 2019 or 2020 in their reports. In total, USD 10.0 billion was reported as received for projects starting in 2019 and USD 1.6 billion for projects starting in 2020. Approximately 81 per cent of the 2019 amount was specified as coming from bilateral institutions in developed countries or multilateral institutions

and 15 per cent from institutions based in developing countries; the origin of the finance was unspecified for the remaining amount.

18. **Trends in South-South climate finance flows varied depending on the source of finance.** Finance commitments from International Development Finance Club members based in non-OECD countries to projects in other non-OECD countries amounted to USD 1.7 billion and USD 2.2 billion in 2019 and 2020 respectively, which represented a substantial decrease from the USD 4.1 billion committed in 2018. The Asian Infrastructure Investment Bank and the New Development Bank continued to increase finance flows, and MDB-attributed financing from non-Annex II Parties increased from around USD 9.1 billion in 2017–2018 to an annual average of USD 11.0 billion in 2019–2020. Investments in renewable energy and sustainable transport projects decreased from an annual average of USD 3.2 billion in 2017–2018 to USD 2.6 billion in 2019–2020. Overall, the availability of data on and the coverage of climate finance flows between developing countries remain limited.

### C. Assessment of climate finance flows

19. **The collective goal of jointly mobilizing USD 100 billion per year by 2020 to address the needs of developing countries in the context of meaningful mitigation action and transparency on implementation was not fully met in 2020.**<sup>7</sup>

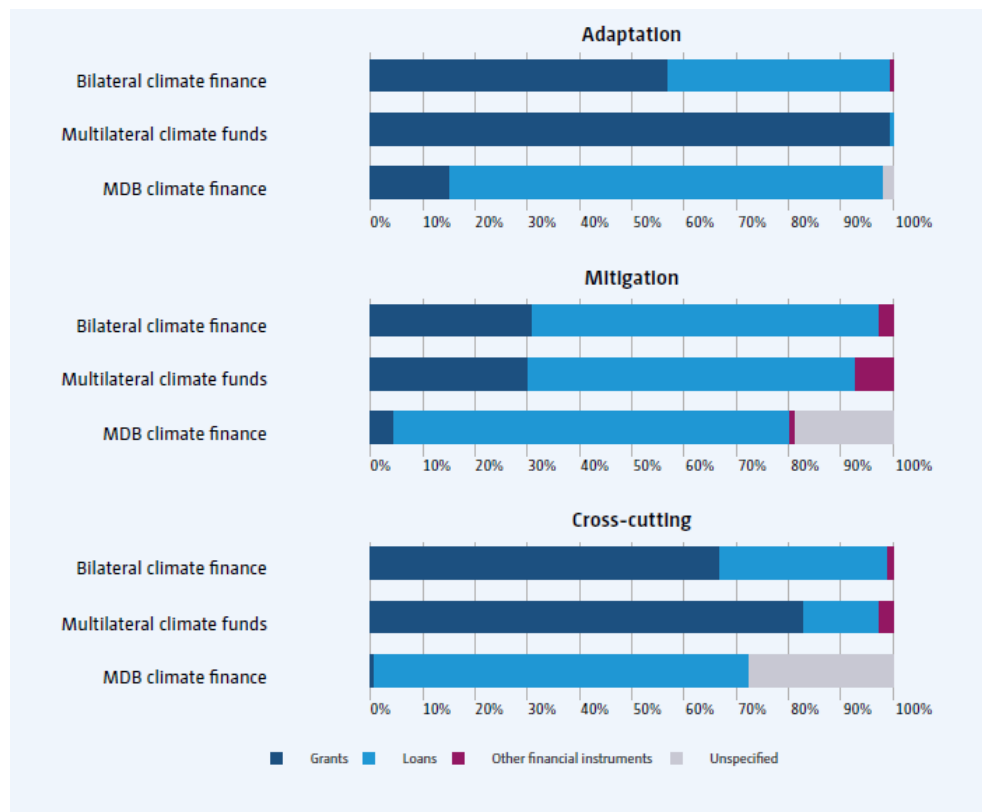
20. **More public finance flows from developed to developing countries are for mitigation than for adaptation, yet adaptation finance has grown significantly through bilateral channels and MDBs.** In 2019–2020, on average, mitigation had a 57 per cent share (USD 17.9 billion) of bilateral climate finance, a 37 per cent share (USD 1.2 billion) of multilateral climate fund climate finance and a 62 per cent share (USD 23.6 billion) of MDB climate finance, while adaptation had corresponding shares of 28, 19 and 36 per cent (USD 9.0 billion, USD 605 million and USD 13.8 billion respectively). Since 2017–2018, adaptation finance from bilateral channels has grown by 39 per cent (USD 2.5 billion) and from MDBs by 48 per cent (USD 6 billion), while adaptation finance from multilateral climate funds has remained constant. The share of public climate finance flows contributing to both adaptation and mitigation from multilateral climate funds rose to 35 per cent (USD 1.1 billion) in 2019–2020 from 27 per cent (USD 785 million) in 2017–2018. When assessing the balance of finance between mitigation and adaptation, it is worth considering different approaches to measuring climate finance flows and considering whether data are adjusted by the financial instrument providing the resources. Information on face-value financial volume can be complemented with information on grant-based equivalent financial volume (as is done by the GCF to assess its mitigation and adaptation split). The number of interventions and information on how different institutions allocate finance can also help inform discussions on balance.

21. **Public adaptation finance is predominantly delivered through grants while public mitigation finance predominantly takes the form of loans.** In 2019–2020, grants accounted for 57 and 99 per cent (USD 8.5 billion and USD 1.2 billion) of the face value of bilateral adaptation finance and of adaptation finance from multilateral climate funds respectively, compared with 64 and 95 per cent (USD 5.9 billion and USD 1.1 billion) respectively in 2017–2018. In 2019–2020, 15 per cent of adaptation finance flowing through the MDBs was grant-based (USD 2.1 billion) (see figure 3). Mitigation finance remains less grant-based in nature, with 31 per cent of bilateral flows (USD 4.6 billion), 30 per cent of multilateral climate fund approvals (USD 865 million) and less than 5 per cent of MDB investments (USD 1.1 billion) taking the form of grants.

---

<sup>7</sup> For more information see document FCCC/CP/2022/8–FCCC/PA/CMA/2022/7.

Figure 3  
**Public climate finance flows from developed to developing countries in 2019–2020, by theme, source and financial instrument**



Source: Analysis of OECD Development Assistance Committee Creditor Reporting System statistics and Climate Funds Update.

22. **Reflecting their geographical and population sizes, Asia and Africa are the regions receiving the largest total amounts of public climate finance.** Asia received the most climate finance for adaptation and mitigation projects and programmes from bilateral channels, multilateral climate funds and MDBs, with an average of 36 per cent of the total climate finance provided. Asia was followed by Africa (average of 27 per cent) and Latin America and the Caribbean (average of 16 per cent). The remainder was shared among developing countries of Eastern and Southern Europe and Oceania.<sup>8</sup> On a per capita basis, the less populous developing country regions Oceania and Eastern and Southern Europe received the largest amounts of climate finance (USD 5.1–49.5 and USD 1.0–84.2 respectively), followed by Latin America and the Caribbean (USD 0.8–10.7), Africa (USD 0.6–8.4) and Asia (USD 0.2–4.0). These data do not, however, consider differing costs for climate change solutions in different regions, adjust for purchasing power or address the relative scale of climate vulnerabilities or emission reduction potential.

23. **Support provided to the LDCs and SIDS as a proportion of overall public climate finance flows remained relatively stable compared with previous years.** In 2019–2020, funding provided to the LDCs accounted for 25 per cent of bilateral flows, 26 per cent of approvals from multilateral climate funds and 20 per cent of MDB climate finance. While bilateral channels and MDBs increased their adaptation finance commitments to the LDCs from 2017–2018 to 2019–2020, multilateral

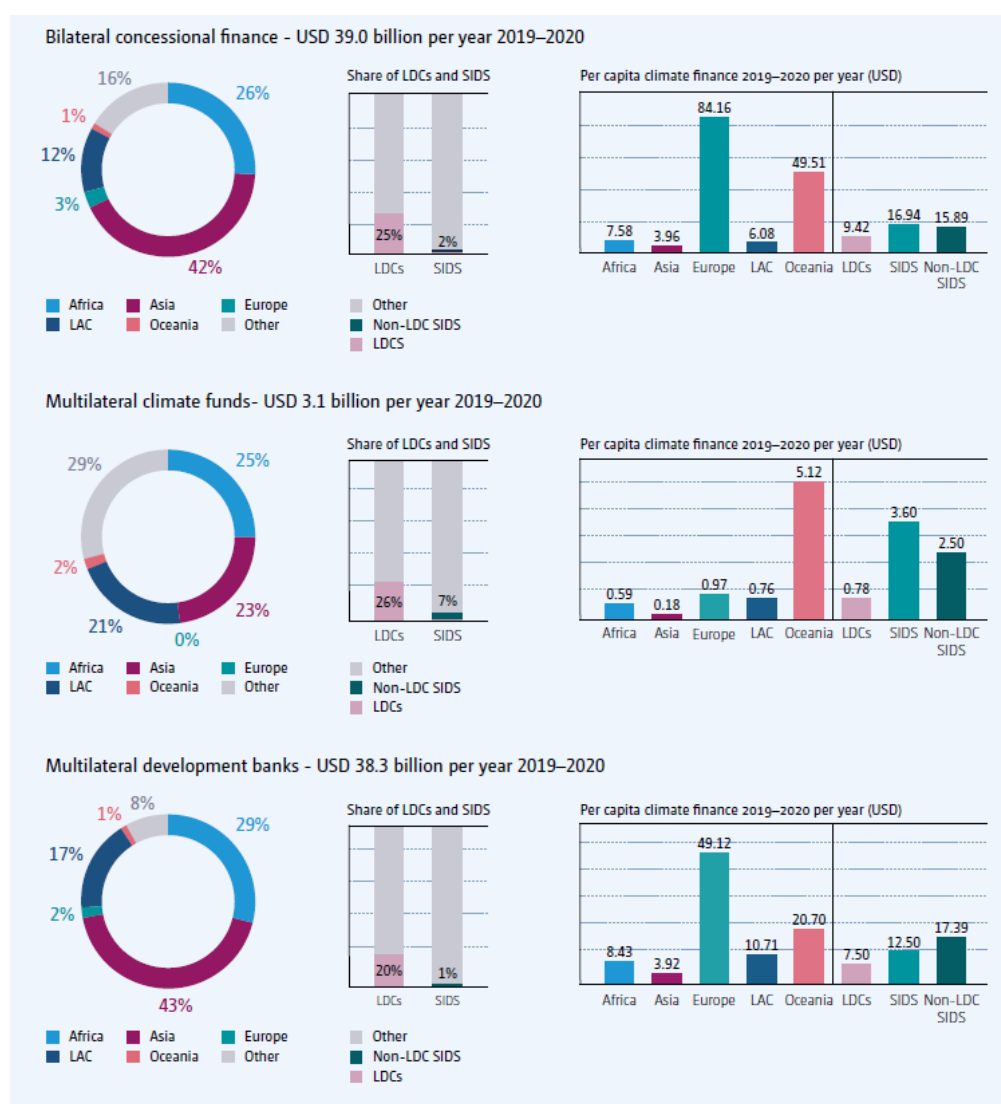
<sup>8</sup> The fifth BA, for the first time, presented a geographical breakdown of public bilateral sources, multilateral climate funds and MDBs with a unified regional classification in accordance with the standard country or area codes for statistical use (M49) of the United Nations Statistics Division. Only non-Annex I Parties were included in the country grouping analysis.

climate funds decreased their adaptation finance while doubling their mitigation finance from 2017–2018 to 2019–2020.

24. In 2019–2020, funding provided to the SIDS accounted for 3 per cent of bilateral flows, 7 per cent of approvals from multilateral climate funds and 2 per cent of MDB climate finance. International public climate finance flows to SIDS are predominantly adaptation focused. Grant finance plays a strong role in SIDS, ranging from 43 to 89 per cent across the channels analysed. The LDCs and SIDS have specific vulnerabilities and needs, which are partially reflected in the climate finance provided to them on a per capita basis. Per capita climate finance reached USD 3.6–16.9 for SIDS and USD 0.8–9.4 for the LDCs in 2019–2020 (see figure 4).

Figure 4

**Geographical distribution of climate finance by volume and on a per capita basis in 2019–2020**



25. Between 2016 and 2020, private climate finance mobilized by developed countries for developing countries through bilateral and multilateral channels totalled USD 66.8 billion. Of this amount, 86 per cent was mobilized for mitigation actions, particularly in the energy sector (53 per cent of total mobilized finance in the five-year period). Private finance mobilized for adaptation actions targeted industry, mining and construction. Private climate finance was mobilized through number of mechanisms, dominated by direct investment in companies and special purpose vehicles, which together accounted for 44 per cent of the total. MDBs mobilized 57



per cent of total estimated private climate finance, followed by bilateral providers and multilateral climate funds. SIDS and the LDCs received 1 and 8 per cent respectively of total private finance mobilized.

26. **Accreditation to multilateral climate funds increased by 36 per cent in 2019–2020, driven by a rising number of national and regional institutions being accredited; however, while national and regional accredited entities now account for more than half of all accredited entities, they accounted for only 10 per cent of financial outflows in 2019–2020.** Climate finance readiness and project preparation initiatives play a key role in facilitating access to climate finance. The number of partners through which developing countries can access multilateral climate funds continues to grow rapidly, driven by GCF accreditation. Efforts are under way to enhance access beyond national and regional entities, by supporting access at the local level.

27. **Interest in country platforms that facilitate country ownership of climate finance flows and their alignment with national priorities is emerging.** Country ownership is a fundamental factor in the delivery of effective finance but is also a broad concept encompassing active stakeholder engagement, links between climate policies and economic growth and development policies, and national spending and tracking systems for climate finance. Recent studies drawing on experience from development cooperation suggest that to be successful in stimulating climate action, country platforms need to secure and maintain political will, coordinate public finance from multiple channels and harness private investment. Also important is that country platforms are tailored to country needs and priorities.

28. **Reported expected and actual results from climate finance providers indicate an increase in portfolio-level emission reductions and number of beneficiaries reached.** Multilateral climate funds reported a combined 96.3 Mt CO<sub>2</sub> eq emission reductions achieved and 54.8 million beneficiaries reached through their interventions. Expected results from the portfolios of approved or currently implemented projects are orders of magnitude higher, for example, 1,980 Mt CO<sub>2</sub> eq emission reductions and 588 million direct and indirect beneficiaries in the GCF portfolio alone. While multilateral climate funds are increasing their transparency and reporting under their results frameworks more regularly, they face persistent challenges in impact measurement, namely, that direct project output indicators are easier to define than outcome indicators and that reporting on actual results is largely dependent on the reporting capacity of implementing entities. MDBs present mitigation and adaptation outcomes to varying degrees against their results and impact frameworks, often for their entire portfolios rather than on climate-specific support, while bilateral contributors have differing approaches to impact reporting. In general, it takes at least several years before being able to report on outcomes and impacts of approved and implemented projects supported by climate finance, and this time lag poses challenges for comprehensive portfolio impact reporting.

29. **The way in which gender issues are addressed under the governance and operational frameworks of the operating entities of the Financial Mechanism and multilateral climate funds has improved.** However, the development of systems for monitoring and reporting on gender-related outcomes at the project and portfolio level is still in progress, as is the building of capacity of the operating entities to implement gender-responsive policies. This suggests work remains to be done on strengthening gender mainstreaming efforts and the availability of gender-disaggregated and other gender-related data to evaluate outcomes.

30. **Global climate finance flows are small relative to the overall needs of developing countries.** Global climate finance in 2019–2020 was estimated to be USD 803 billion. This amount is 31–32 per cent of the annual investment needed for the global temperature rise to follow a well below 2 °C or a 1.5 °C pathway. This level of climate finance is also below what one would expect in the light of the

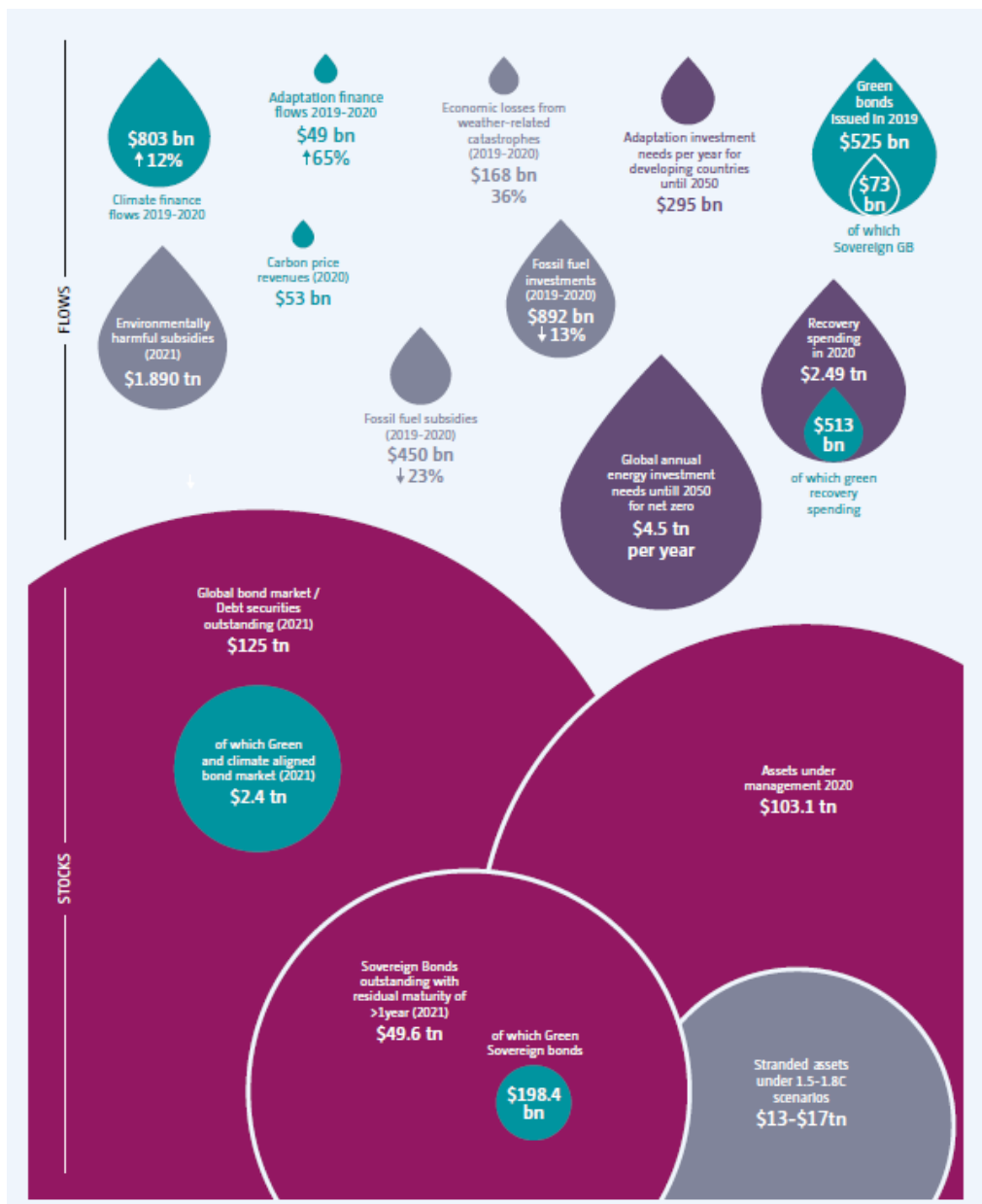
investment opportunities identified and the cost of failure to meet climate stabilization targets.

31. More can be done to ensure that finance flows are consistent with climate change objectives. Such efforts include the reform of fiscal policies, financial policies and regulations and the integration and management of climate risk for financial decision-making processes by private actors and the financial sector, with care taken in all circumstances to manage a just and equitable transition for all.

32. Given the scale and speed of effort needed to align finance flows with low-emission, climate-resilient development pathways, it is critical to consider climate finance flows within the context of broader finance flows (see figure 5). A sole focus on positive climate finance flows will be insufficient to meet the overarching purpose and goals of the Paris Agreement. This does not mean that broader finance flows must all have explicit beneficial climate outcomes, but it does mean that they must integrate climate risks into decision-making and avoid increasing the likelihood of negative climate outcomes.



Figure 5  
**Global climate finance in the context of broader finance flows, opportunities and costs**




Notes: (1) Data points are provided to place climate finance in context and do not represent an aggregate or systematic view; (2) All flows are global and annual averages for 2019–2020 unless otherwise stated; (3) The representation of stocks that overlap is not necessarily reflective of real-world overlaps. The flows are not representative of all flows contributing to the stocks; (4) Climate finance flows are those represented in section B of the summary and recommendations and chapter 2 of the fifth BA technical report; (5) For data sources, see chapter 3 of the fifth BA technical report.

33. Across the key areas of climate finance identified through the recommendations arising from previous BAs, the findings of the fifth BA reveal both progress and continuing challenges, as presented in the table below.

**Following up on recommendations from previous BAs: progress and challenges**

<i>Area of recommendation<sup>a</sup></i>	<i>Progress</i>	<i>Challenges</i>
Improve transparency of reporting of climate finance provided and received (a), (b), (c), (d)	Improved reporting tables agreed for implementation in 2024 Increasing number of developing countries reporting on climate finance received	Limited capacities and resources to track climate finance received and report on the impacts and outcomes of climate finance
Improve data coverage, granularity and tracking of flows from all sources, including developing country Parties, international financial institutions and private finance data providers (e), (f), (g), (h)	Increasing data coverage for financing of electric vehicles, climate finance mobilized and domestic climate finance reporting	Scarcity of data on energy efficiency, the AFOLU sector, buildings, industrial sectors and adaptation, in particular from the private sector, as well as on South–South cooperation
Align climate finance with national needs, plans, climate change frameworks and priorities, enhancing country ownership (j), (l), (p)	Significantly increased number of direct access entities and national implementing entities and other accredited entities of multilateral climate funds Growing number of national investment plans and strategies to target climate finance Publication of needs determination report	Finance flows channelled through regional and national entities remain low Lack of support for local-level access beyond national or regional entities Methodological, capacity and data limitations in development of project pipelines
Balance funding for mitigation and adaptation (l)	Increase in adaptation finance of 39 and 48 per cent through bilateral channels and MDBs respectively since 2017–2018 Achievement by GCF of a 50:50 balance in mitigation and adaptation on a grant-equivalent basis Most adaptation finance from bilateral channels and multilateral climate funds now in the form of grant finance	Difficulties in costing adaptation needs to inform assessments of balance Different accounting approaches applied for mitigation and adaptation finance to inform assessment of balance
Encourage the uptake of available resources to strengthen institutional capacities for programming climate action and tracking climate finance (k), (l)	21 dedicated access, readiness and project preparation support modalities offered by multilateral climate funds 48 identified national climate funds in countries that are not OECD members 48 jurisdictions with domestic climate finance tracking systems, and 35 taxonomies formulated by 30 jurisdictions and 5 international or national organizations	Different funding requirements of diverse climate finance actors Time lag in reporting from nascent domestic climate finance tracking
Improve tracking and reporting of the impacts of climate finance, including the incorporation of ‘climate proofing’ and climate resilience measures in line with new scientific information (n), (o)	Increased granularity of impact measurement frameworks (three multilateral climate funds have adopted revised frameworks since 2018) Wide availability of expected results reporting Initial development of transformational change indicators	Limited ex post results data in reporting chains Limited availability of climate finance specific portfolio-level impact reporting from MDBs and bilateral sources Trade-offs between results measurement comparability and context-specific impact measurement (including at the country, local and sectoral level)

Please recycle 

<i>Area of recommendation<sup>a</sup></i>	<i>Progress</i>	<i>Challenges</i>
		Limited approaches for measuring transformational change
Improve tracking and reporting of gender-related aspects of climate finance (m)	Gender mainstreaming in governance and operational frameworks of climate finance contributors (all multilateral climate funds with revised frameworks or policies since 2018)	Limited implementing capacities and availability of gender-disaggregated data on outcomes and impacts
Update data sets and information relevant to Article 2, paragraph 1(c), of the Paris Agreement (i), (q)	Global proliferation of private and public sector actor approaches for aligning finance flows	Lack of data on implementation of Paris alignment approaches and on common standards in approaches to prevent greenwashing – this complicates evaluation of approaches

<sup>a</sup> Letters in parentheses denote the relevant recommendation from para. 51 of the summary and recommendations of the third (2018) BA (available at <https://unfccc.int/BA-2018>). No recommendations were included in the fourth (2020) BA.

### III. Recommendations

34. The SCF invites the COP and the CMA to consider the recommendations presented in chapter III.A–C below. The three sets of recommendations relate to chapter II.A–C above.

#### B. Methodological issues related to climate finance flows

35. Recommendations on methodological issues related to climate finance flows are as follows:

(a) *Encourage* Parties to report on climate finance provided, mobilized, needed and received in the new common tabular format for their first biennial transparency report to the highest level of granularity possible, taking into account the flexibility for those countries that need it in the light of their capacities, in accordance with the modalities, procedures and guidelines of the enhanced transparency framework under the Paris Agreement, in particular to report annual activity-level data;

(b) *Encourage* Parties to adopt or follow green- and climate-budgeting approaches and improve or establish climate finance tracking systems at the domestic level to inform their implementation of nationally determined contributions and adaptation communications;

(c) *Encourage* climate finance providers and recipients to report climate finance provided, mobilized, needed and received at both the activity- and the country-level;

(d) *Encourage* climate finance and data providers to further improve the data and the methodologies necessary for tracking private finance mobilized by developed countries, and others in a position to do so, through technical assistance, policy support and other public interventions for climate action in developing countries;

(e) *Encourage* Parties and climate finance providers to enhance their methodologies for measuring and reporting on climate finance results and impacts;

(f) *Encourage* Parties and climate finance providers to enhance their reporting on the qualitative aspects of climate finance, including policies, approaches and other factors related to strong enabling environments and delivering results;

Please recycle 

(g) *Encourage* Parties, through the enhanced transparency framework and taking into account the work of the SCF on definitions of climate finance, to better track climate finance provided, mobilized, needed and received;

(h) *Encourage* climate finance providers and data aggregators, in keeping with social inclusion and the potential value of information and data from the informal private sector and from local and indigenous communities, as well as noting the usefulness of proxy data, to incorporate into their systems the tracking of climate finance flows and impacts relating to these stakeholders;

(i) *Encourage* climate finance providers to enhance their reporting on elements relevant to Article 2, paragraph 1(c), of the Paris Agreement, thus increasing the ability to advance work related to pathways for low-emission, climate-resilient development.

## C. Overview of climate finance flows

36. Recommendations on the overview of climate finance flows are as follows:

(a) *Encourage* climate finance providers, including multilateral and other financial institutions, relevant non-financial institutions and data providers, when reporting on climate finance, to enhance the availability of granular, country-level data on finance for adaptation and resilience as well as on finance for mitigation in the AFOLU and the water and sanitation sectors;

(b) *Encourage* climate finance providers and recipients to further enhance the tracking of private climate finance, in particular for adaptation activities;

(c) *Invite* private sector associations and financial institutions to build on the progress made on ways to improve data on climate finance and to engage with the SCF, including through their participation in the forums of the SCF with a view to enhancing the quality of the BA.

## D. Assessment of climate finance flows

37. Recommendations on the assessment of climate finance flows are as follows:

(a) *Encourage* climate finance providers to continue to enhance country ownership and consider policies to improve the balance between support for mitigation and adaptation at the global level, taking into account country-driven approaches and recipient country capacities and priorities;

(b) *Encourage* climate finance providers to enhance access and increase climate finance for the LDCs and SIDS;

(c) *Encourage* developed countries, other climate finance providers and recipients to continue to enhance access to climate finance, including by addressing the barriers to access arising from the complex architecture of multilateral climate funds, and to enhance country ownership through supporting modalities such as direct access entity and national implementing entity accreditation, readiness and project preparation facilities and subnational- and local-level access programmes;

(d) *Encourage* development finance institutions, in particular MDBs, to continue their essential role in helping developing countries to deliver on their nationally determined contributions by expanding climate investment through either expanding the availability of development assistance or boosting climate-related investment directly;

(e) *Encourage* developing countries to take advantage of available modalities and to advance in-country efforts to strengthen institutional capacities for climate change programming and for tracking its effectiveness and impacts;

(f) *Encourage* climate finance providers and recipients to improve the tracking and reporting of portfolio-level results in terms of the impacts and outcomes of climate finance and advance the development of indicators for measuring the outcomes of climate finance interventions;

(g) *Encourage* climate finance providers and recipients to improve the tracking, reporting and dissemination of best practices in relation to the gender-related aspects of climate finance, impacts of climate finance interventions and gender-responsive budgeting;

(h) *Request* the SCF, in preparing the sixth BA, to follow up on the recommendations made in this and previous BAs.

---

## Decision -/CP.27

### Terms of reference for the second review of the functions of the Standing Committee on Finance

*The Conference of the Parties,*

*Recalling* decisions 6/CP.20, 6/CP.21, 8/CP.22, 9/CP.22, 8/CP.23, 4/CP.24, 11/CP.25, 5/CP.26, 5/CMA.2 and 10/CMA.3,

1. *Adopts* the terms of reference for the second review of the functions<sup>1</sup> of the Standing Committee on Finance, contained in the annex;
2. *Takes note* of the 2022 report of the Standing Committee on Finance to the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,<sup>2</sup> in particular its annex II;
3. *Invites* members of the Standing Committee on Finance, Parties, UNFCCC constituted bodies and external stakeholders to submit via the submission portal,<sup>3</sup> by 30 April 2023, their views on the second review of the functions of the Standing Committee on Finance based on the terms of reference contained in the annex for consideration by the Subsidiary Body for Implementation at its fifty-eighth session (June 2023);
4. *Requests* the Subsidiary Body for Implementation, at its fifty-eighth session, to initiate the second review of the functions of the Standing Committee on Finance, in accordance with the terms of reference, taking into account the submissions referred to in paragraph 3 above;
5. *Also requests* the Subsidiary Body for Implementation to complete its work on the second review of the functions of the Standing Committee on Finance at its fifty-ninth session (November–December 2023) with a view to recommending draft decisions on the matter for consideration and adoption by the Conference of the Parties at its twenty-eighth session and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session (November–December 2023);
6. *Further requests* the secretariat to prepare a technical paper on the second review of the functions of the Standing Committee on Finance, in accordance with the terms of reference, taking into account the deliberations and conclusions of the Subsidiary Body for Implementation at its fifty-eighth session and the submissions referred to in paragraph 3 above, for consideration by the Subsidiary Body for Implementation at its fifty-ninth session;
7. *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, with respect to the review of the functions of the Standing Committee on Finance as it relates to the Paris Agreement;
8. *Takes note* of decision -/CMA.4<sup>4</sup> on the review of the functions of the Standing Committee on Finance.

Please recycle 

---

<sup>1</sup> Pursuant to decision 11/CP.25, para. 17.

<sup>2</sup> FCCC/CP/2022/8–FCCC/PA/CMA/2022/7.

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

<sup>4</sup> Draft decision entitled “Terms of reference for the second review of the functions of the Standing Committee on Finance” 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 fourth session.

## **Annex**

### **Terms of reference for the second review of the functions of the Standing Committee on Finance**

#### **I. Objective**

1. The objective of the second review is to review the functions of the Standing Committee on Finance (SCF) with a view to:
  - (a) Strengthening the work of the SCF, as appropriate;
  - (b) Identifying opportunities for increased efficiency and effectiveness;
  - (c) Informing Parties on the extent to which the existing activities and working modalities of the SCF facilitate it to fulfil its mandate to serve the Paris Agreement in line with decision 1/CP.21, paragraph 63;
  - (d) Taking into account interrelated review processes, such as the review of the Financial Mechanism.

#### **II. Scope**

2. The scope of the review will cover progress to date and lessons learned in the fulfilment of the mandate of the SCF to assist the Conference of the Parties (COP) and serve the Paris Agreement in the exercise of its functions with respect to the Financial Mechanism. In this context, the review should:
  - (a) Be based on the current mandate and functions of the SCF;
  - (b) Be informed by the work on climate finance conducted by other entities;
  - (c) Examine whether any gaps exist in the delivery of the work of the SCF and how they can be addressed, taking into consideration the capacity of the SCF to deliver its work.
3. The review should address the following elements:
  - (a) Assessment of the extent to which the SCF has effectively delivered on its four core functions and mandated activities<sup>5</sup> outlined in relevant decisions and, in this regard, take stock of past achievements of the SCF in terms of its concrete outputs and how they have been utilized;
  - (b) Identification of the potential need for reorientation or reprioritization of the existing functions of the SCF;
  - (c) Assessment of whether the working modalities of the SCF, including the participation of its members, are fit for purpose for carrying out its functions;
  - (d) Quality of outputs;
  - (e) Linkages with the constituted bodies under the Convention and the Paris Agreement;
  - (f) Relations with relevant external stakeholders.

#### **III. Sources of information**

4. The review shall draw upon, inter alia, the following sources of information:

---

<sup>5</sup> As per decision 2/CP.17.

- (a) Submissions from members of the SCF, Parties to the Convention and the Paris Agreement, and the constituted bodies under the Convention and the Paris Agreement, as well as external stakeholders involved in the activities of the SCF;
- (b) Annual reports of the SCF;
- (c) Relevant decisions of the COP and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) relating to the SCF;
- (d) Outputs delivered by the SCF;
- (e) The self-assessment report of the SCF and recommendations on improving its efficiency and effectiveness;
- (f) The technical paper to be prepared by the secretariat referred to in paragraph 6 of this decision.

#### **IV. Criteria**

5. The review shall take into account, inter alia, the following:
- (a) The effectiveness and efficiency of the SCF in the delivery of its functions;
  - (b) The transparency of its decision-making processes;
  - (c) The inclusiveness and geographical representation of the SCF;
  - (d) The level and nature of its stakeholder engagement;
  - (e) The quality and added value of the outputs of the SCF, including how they were received by the COP, the CMA and external stakeholders, and in particular how its recommendations have informed and advanced the work of the COP and the CMA;
  - (f) The timeliness of the outputs of the SCF.
-



## Decision -/CP.27

### 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-seventh session and its addendum,<sup>1</sup> including the information on actions taken by the Board of the Green Climate Fund in response to guidance received from the Conference of the Parties;
2. *Also welcomes* the ongoing efforts of the Green Climate Fund to make a significant and ambitious contribution to the global efforts towards attaining the goals set by the international community to combat climate change and adapting to its impacts and contributing to the achievement of the objective of the Convention, while taking into account the needs of developing countries;
3. *Further welcomes* the progress under the Green Climate Fund in 2022, including in relation to actions taken by the Board in response to guidance provided by the Conference of the Parties:
  - (a) The increase in the number of funding proposals approved, which brings the total amount approved by the Board to USD 11.3 billion to support implementation of 209 adaptation and mitigation projects and programmes in 128 developing countries;
  - (b) The increase in the number of entities accredited by the Board, which brings the total number of accredited entities to 114, of which 72 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 to 87;
  - (d) The update of the Simplified Approval Process, including increasing the Green Climate Fund funding amount per proposal to USD 25 million and introducing further simplification;
  - (e) The adoption of the updated accreditation framework, which includes the implementation of the project-specific assessment approach as a complementary modality to the institutional accreditation process, and the adoption of the accreditation strategy;
  - (f) The adoption by the Board of decisions concerning guidance on the Green Climate Fund vision, approach and scope for providing support to enhance climate adaptation, and on Principles for demonstrating the impact potential of mitigation and adaptation activities;
  - (g) The adoption of the Private Sector Strategy;
  - (h) The adoption of a policy for minimizing the effect of currency fluctuations;
  - (i) The operationalization of the integrated results management framework;

---

<sup>1</sup> FCCC/CP/2022/4 and Add.1.

- (j) The operationalization of the Indigenous Peoples Advisory Group;
  - (k) The continued collaboration of the Green Climate Fund with the Adaptation Committee, the Climate Technology Centre and Network, the Least Developed Countries Expert Group and the Technology Executive Committee;
4. *Requests* the Board to ensure that the conditions it applies to projects are not inconsistent with approved policies and procedures;
  5. *Welcomes* the Fund's ongoing work to develop the Strategic Plan of the Green Climate Fund for 2024–2027;
  6. *Also welcomes* the launch of the second replenishment of the Green Climate Fund for the period 1 January 2024 to 31 December 2027; and *recalls* that the Fund will receive financial inputs from developed country Parties to the Convention and may receive financial inputs from a variety of other sources, public and private, including alternative sources;<sup>2</sup>
  7. *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 to better mobilize the full range of financial and technical capacities;
  8. *Underscores* the importance of the Green Climate Fund's role in supporting the implementation of actions associated with developing countries' adaptation priorities and *urges* the Board to improve technical and capacity-building support for the development of projects and programmes based on national adaptation plans in line with the Board's approved guidance on support for adaptation;<sup>3</sup>
  9. *Requests* the Board to continue to enhance support for the formulation and implementation of national adaptation plans to enable developing countries to take effective adaptation action;
  10. *Welcomes* the continued support of the Board under the Readiness and Preparatory Support Programme for enhancing support for technology development and transfer and capacity-building and *encourages* the Board to continue to support developing countries in this regard;
  11. *Encourages* the Board to continue work on the request for proposals to establish technology incubators and accelerators in developing countries;
  12. *Requests* the Board to continue to accredit direct access entities, especially national and regional entities and institutions, in line with the updated accreditation framework and accreditation strategy, focusing on countries and regions with no or few accredited entities;
  13. *Urges* the Board to maintain the balance it has approved between finance for adaptation and that for mitigation over time and to provide ambitious levels of adaptation support, emphasizing the need for adaptation as stated in decision 7/CP.20, paragraph 12;
  14. *Requests* the Board to continue to address the needs of developing countries that are particularly vulnerable to the adverse effects of climate change;
  15. *Invites* the Board to enhance support for the least developed countries, small island developing States and other developing countries in developing project pipelines and proposals, as well as for adaptation actions associated with the priorities in their national adaptation plans;
  16. *Encourages* the Board to continue supporting results-based payments through policy approaches and incentives for enhancing the contributions of developing countries to global

---

<sup>2</sup> Governing Instrument for the Green Climate Fund, paras. 29–30.

<sup>3</sup> In accordance with decision 1/CP.21, para. 46.

mitigation efforts through the implementation of activities relating to reducing emissions from deforestation and forest degradation, conserving forest carbon stocks, sustainably managing forests and enhancing forest carbon stocks;<sup>4</sup>

17. *Invites* the Board to support the comprehensive implementation of the Fund's Private Sector Strategy and in this context support the Fund's engagement with the private sector, in particular local private sector actors and micro, small and medium-sized enterprises, to catalyse climate finance at scale, promote technical innovation and de-risk investments, including by providing early-stage and grant-based financing to the local private sector and start-ups in developing countries;

18. *Requests* the Board to consider enhancing ambition in the next version of its gender policy and *invites* the Board to take into account the implementation of the enhanced Lima work programme and its gender action plan within its existing guidance;

19. *Encourages* the Board to consider enhancing the provision of support through the Readiness and Preparatory Support Programme for the development of national and subnational gender strategies, as they relate to climate, and consider further strengthening the gender programming of Green Climate Fund activities through supporting the implementation of the policies and projects therein;

20. *Urges* the Board to continue incorporating indigenous peoples' and local communities' interests, perspectives, knowledge and climate priorities into its decision-making, including through its indigenous peoples' policy and the recommendations of the Indigenous Peoples Advisory Group as well as through continued engagement with, inter alia, the Facilitative Working Group of the Local Communities and Indigenous Peoples Platform and the International Indigenous Peoples' Forum on Climate Change;

21. *Invites* Parties to submit to the secretariat views and recommendations on elements of guidance for the Green Climate Fund via the submission portal<sup>5</sup> no later than 10 weeks prior to the twenty-eighth session of the Conference of the Parties (November–December 2023);

22. *Requests* the Standing Committee on Finance to take into consideration the submissions referred to in paragraph 21 above in preparing its draft guidance for the Green Climate Fund for consideration by the Conference of the Parties at its twenty-eighth session and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session (November–December 2023);

23. *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;

24. *Takes note* of decision -/CMA.<sup>46</sup> 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 2–10 of that decision.<sup>7</sup>

---

<sup>4</sup> As referred to in decision 1/CP.16, para. 70, and decision 1/CP.13, para. 1(b)(iii).

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

<sup>6</sup> Draft decision entitled "Matters relating to finance: guidance to the Green Climate Fund" proposed under agenda item 8(b) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session.

<sup>7</sup> In accordance with decision 1/CP.21, para. 61.

## Decision -/CP.27

### 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-seventh session and its addendum,<sup>1</sup> including the response of the Global Environment Facility to the guidance received from the Conference of the Parties;
2. *Also welcomes* the work undertaken by the Global Environment Facility during the reporting period 1 July 2021 to 30 June 2022, including:
  - (a) The approval of 86 climate change projects and programmes under the Global Environment Facility Trust Fund, the Least Developed Countries Fund and the Special Climate Change Fund;
  - (b) The continued integration of climate change priorities into its other focal areas and integrated programmes and the expected avoidance or sequestration of 76.6 million tonnes of carbon dioxide equivalent achieved through such integration;
  - (c) The continued implementation of the Long-term Vision on Complementarity, Coherence and Collaboration between the Green Climate Fund and the Global Environment Facility;<sup>2</sup>
  - (d) The creation of a competitive window in the System for Transparent Allocation of Resources amounting to 8 per cent of the System for Transparent Allocation of Resources allocation for the five top recipient countries under this system;
3. *Further welcomes* the conclusion of the eighth replenishment of the Global Environment Facility with USD 5.33 billion, while noting that overall resources available for programming for the climate change focal area in the eighth replenishment increased by 6 per cent compared with the resources available in the seventh replenishment;
4. *Welcomes* the integrated programming approach of the Global Environment Facility across all five of its focal areas,<sup>3</sup> which should help it to maximize the global environmental benefits of its support;
5. *Notes* the adoption of the private sector engagement strategy<sup>4</sup> by the Global Environment Facility Council at its 59<sup>th</sup> meeting and the renewed non-grant instrument under the eighth replenishment of the Global Environment Facility and *encourages* the Global Environment Facility to enhance its efforts to mobilize and engage with the private sector during the eighth replenishment period;
6. *Welcomes* the increased allocation of resources to small island developing States and the least developed countries in the eighth replenishment of the Global Environment Facility

---

<sup>1</sup> FCCC/CP/2022/5 and Add.1.

<sup>2</sup> Global Environment Facility Council document GEF/C.60/08.

<sup>3</sup> The five focal areas under the work programme of the Global Environment Facility Trust Fund are biodiversity, chemicals and waste, climate change, international waters and land degradation.

<sup>4</sup> Global Environment Facility Council document GEF/C.59/07/Rev.01.

under the System for Transparent Allocation of Resources, including through harmonizing the small island developing State floors with the least developed country floors and raising these floors to USD 8 million;

7. *Appreciates* the efforts of the Global Environment Facility secretariat to scale up adaptation finance for small island developing States through the designation of a dedicated window under the Special Climate Change Fund for supporting the adaptation needs of small island developing States and *encourages* continued and increased voluntary contributions of financial resources to the Least Developed Countries Fund and the Special Climate Change Fund in line with the Global Environment Facility's 2022–2026 programming strategy on adaptation to climate change for the Least Developed Countries Fund and the Special Climate Change Fund;<sup>5</sup>

8. *Also encourages* the Global Environment Facility, in administering the Least Developed Countries Fund and the Special Climate Change Fund, to support developing country Parties in implementing national adaptation plans and other national adaptation planning processes and *urges* developed country Parties to increase their voluntary contributions to the Least Developed Countries Fund and the Special Climate Change Fund;

9. *Encourages* the Global Environment Facility to work towards implementing its programming strategy on adaptation to climate change for the Least Developed Countries Fund and the Special Climate Change Fund during the eighth replenishment of the Global Environment Facility so as to effectively assist developing countries;

10. *Requests* the Global Environment Facility to continue to foster greater diversity of its implementing agencies, building on the comparative advantages of the various agencies and taking into account recipient country priorities;

11. *Calls on* the Global Environment Facility to enhance its support, within its mandate, for implementing the enhanced Lima work programme on gender and its gender action plan;<sup>6</sup>

12. *Encourages* the Global Environment Facility secretariat to recommend further streamlining measures aimed at reducing transaction costs for all implementing agencies, reducing administrative costs, and facilitating increased access by multilateral development banks;

13. *Requests* the Global Environment Facility to report on its efforts to deliver the increased per project funding ceiling under its Small Grants Programme agreed on during the eighth replenishment process;

14. *Welcomes* the Global Environment Facility's commitment to maintain an ambitious level of direct and indirect climate co-benefits in its eighth replenishment;

15. *Requests* the Global Environment Facility to further explore ways to provide support to developing country Parties for assessing their needs and priorities in a country-driven manner, including technology and capacity-building needs, and for translating climate finance needs into action;

16. *Urges* the further enhancement of the support provided by the Global Environment Facility for activities related to technology training, funding for technology development and transfer and capacity-building;

17. *Encourages* the continuing engagement of the Global Environment Facility with the Green Climate Fund, including in implementing the Long-term Vision on Complementarity,

---

<sup>5</sup> Global Environment Facility Council document GEF/LDCF.SCCF/SM.03/01.

<sup>6</sup> Decision 3/CP.25.

Coherence and Collaboration between the Green Climate Fund and the Global Environment Facility;

18. *Requests* the Global Environment Facility, as appropriate, to ensure that its policies and procedures related to the consideration and review of funding proposals are duly followed in an efficient manner;

19. *Invites* Parties to submit their views and recommendations on elements of guidance for the Global Environment Facility via the submission portal<sup>7</sup> no later than 10 weeks prior to the twenty-eighth session of the Conference of the Parties (November–December 2023);

20. *Requests* the Standing Committee on Finance to take into consideration the submissions referred to in paragraph 19 above when preparing its draft guidance for the Global Environment Facility for consideration by the Conference of the Parties at its twenty-eighth session and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session (November–December 2023);

21. *Also requests* the Global Environment Facility 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.4<sup>8</sup> 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 2–10 of that decision.<sup>9</sup>

---

<sup>7</sup> <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

<sup>8</sup> Draft decision entitled “Guidance to the Global Environment Facility” proposed under agenda item 8(c) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session.

<sup>9</sup> In accordance with decision 1/CP.21, para. 61.

## Decision -/CP.27 -/CMA.4

### **Funding arrangements for responding to loss and damage associated with the adverse effects of climate change, including a focus on addressing loss and damage<sup>1</sup>**

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

*Recalling* the Convention and the Paris Agreement,

*Noting* the increasing urgency of enhancing efforts to avert, minimize and address loss and damage associated with the adverse effects of climate change in the light of continued global warming and its significant impacts on vulnerable populations and the ecosystems on which they depend, as illustrated by the findings in relevant recent scientific reports, including the contributions of Working Groups I<sup>2</sup> and II<sup>3</sup> to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change,

*Also noting* that keeping the global average temperature rise to below 1.5 °C will be essential to limiting future loss and damage and *expressing alarm* that the contribution of Working Group II to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change, in line with other best available science, concluded that the gravity, scope and frequency of loss and damage will continue to increase with every additional fraction of a degree of temperature increase,

*Recalling* previous work under the UNFCCC as part of the consideration of the current state of finance for addressing loss and damage associated with the adverse effects of climate change,<sup>4</sup>

*Acknowledging* the many institutions and stakeholders involved in financing activities for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change, including extreme weather events and slow onset events,

*Welcoming* related initiatives announced at the twenty-seventh session of the Conference of the Parties, including, but not limited to, the Global Shield against Climate Risks and the United Nations Secretary-General's Early Warnings for All,

*Acknowledging* that existing funding arrangements fall short of responding to current and future impacts of climate change and are not sufficient to address the existing funding gaps related to providing action and support in responding to loss and damage associated with the adverse effects of climate change,

---

<sup>1</sup> This item and the outcomes thereof are without prejudice to the consideration of similar issues in the future.

<sup>2</sup> Intergovernmental Panel on Climate Change. 2021. *Climate Change 2021: The Physical Science Basis. Contribution of Working Group I to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*. V Masson-Delmotte, P Zhai, A Pirani, et al. (eds.). Cambridge: Cambridge University Press. Available at <https://www.ipcc.ch/report/ar6/wg1/>.

<sup>3</sup> Intergovernmental 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/>.

<sup>4</sup> Including but not limited to the 2016 Forum of the Standing Committee of Finance on financial instruments that address the risks of loss and damage, a technical paper on the elaboration of the sources of and modalities for accessing financial support for addressing loss and damage (FCCC/TP/2019/1), the Suva expert dialogue on loss and damage associated with climate change impacts, and the 1<sup>st</sup> Glasgow Dialogue, to discuss funding arrangements for activities to avert, minimize and address loss and damage.

*Recalling* paragraph X of the reports on these sessions of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, in relation to the adoption of agenda sub-item 8(f), “Matters relating to finance: matters relating to funding arrangements responding to loss and damage associated with the adverse effects of climate change, including a focus on addressing loss and damage”, of the Conference of the Parties at its twenty-seventh session and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session,

1. *Acknowledge* 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;
2. *Decide* to establish new funding arrangements 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 that these new arrangements complement and include sources, funds, processes and initiatives under and outside the Convention and the Paris Agreement;
3. *Also decide*, in the context of establishing the new funding arrangements referred to in paragraph 2 above, to establish a fund for responding to loss and damage whose mandate includes a focus on addressing loss and damage;
4. *Establish* a transitional committee on the operationalization of the new funding arrangements for responding to loss and damage and the fund established in paragraph 3 above (hereinafter referred to as the Transitional Committee), in accordance with the terms of reference contained in the annex, to make recommendations based on, inter alia, elements for operationalization included in paragraph 5 below, for consideration and adoption by the Conference of the Parties at its twenty-eighth session (November–December 2023) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session (November–December 2023) with a view to operationalizing the funding arrangements referred to in paragraph 2 above, including the fund referred to in paragraph 3 above;
5. *Agree* that the recommendations to operationalize the funding arrangements and the fund referred to in paragraphs 2–3 above shall consider, inter alia:
  - (a) Establishing institutional arrangements, modalities, structure, governance and terms of reference for the fund referred to in paragraph 3 above;
  - (b) Defining the elements of the new funding arrangements referred to in paragraph 2 above;
  - (c) Identifying and expanding sources of funding;
  - (d) Ensuring coordination and complementarity with existing funding arrangements;
6. *Decide* that the Transitional Committee referred to in paragraph 4 above will be informed by the following, inter alia:
  - (a) The current landscape of institutions, including global, regional and national, that are funding activities related to addressing loss and damage, and ways in which coherence, coordination and synergies among them can be enhanced;
  - (b) The gaps within that current landscape, including the types of gap, such as relating to speed, eligibility, adequacy and access to finance, noting that these may vary depending on the challenge, such as climate-related emergencies, sea level rise, displacement, relocation, migration, insufficient climate information and data, or the need for climate-resilient reconstruction and recovery;
  - (c) The priority gaps for which solutions should be explored;



(d) The most effective ways in which to address the gaps, especially for the most vulnerable populations and the ecosystems on which they depend;

(e) Potential sources of funding, recognizing the need for support from a wide variety of sources, including innovative sources;

7. *Also decide* to undertake the following activities for informing the recommendations referred to in paragraphs 4–5 above:

(a) Request the secretariat to conduct two workshops in 2023, with the participation of a diversity of institutions, relevant to addressing loss and damage associated with climate change impacts;

(b) Request the secretariat to prepare a synthesis report on existing funding arrangements and innovative sources relevant to addressing loss and damage associated with the adverse effects of climate change;

(c) Invite Parties and relevant organizations to submit via the submission portal<sup>5</sup> by 15 February 2023 views on topics for and the structure of the 2<sup>nd</sup> Glasgow Dialogue<sup>6</sup> and the workshops referred to in paragraph 7(a) above;

(d) Invite United Nations agencies, intergovernmental organizations, and bilateral, multilateral and international financial institutions to submit inputs on how they might enhance access to and/or the speed, scope and scale of availability of finance for activities relevant to addressing loss and damage, including potential limitations and barriers and options for addressing them;

8. *Further decide* that the activities and considerations referred to in this decision will be undertaken taking into account the discussions at the 2<sup>nd</sup> and 3<sup>rd</sup> Glasgow Dialogues, to take place at the fifty-eighth (June 2023) and sixtieth (June 2024) sessions of the Subsidiary Body for Implementation respectively;

9. *Decide* that the 2<sup>nd</sup> and 3<sup>rd</sup> Glasgow Dialogues will build on the 1<sup>st</sup> Glasgow Dialogue, held at the fifty-sixth session of the Subsidiary Body for Implementation, and that the 2<sup>nd</sup> Dialogue shall focus on the operationalization of the new funding arrangements established in paragraph 2 above and the fund established in paragraph 3 above as well as on maximizing support from existing funding arrangements relevant for, inter alia, responding to economic and non-economic losses, slow onset events and extreme weather events, and that they will inform the work of the Transitional Committee;

10. *Request* the Chair of the Subsidiary Body for Implementation to provide a summary report on each Glasgow Dialogue no later than four weeks thereafter;

11. *Invite* the United Nations Secretary-General to convene the principals of international financial institutions and other relevant entities with a view to identifying the most effective ways to provide funding to respond to needs related to addressing loss and damage associated with the adverse effects of climate change;

12. *Also invite* international financial institutions to consider, at the 2023 Spring Meetings of the World Bank Group and the International Monetary Fund, the potential for such institutions to contribute to funding arrangements, including new and innovative approaches, responding to loss and damage associated with the adverse effects of climate change;

13. *Reiterate* decision 1/CMA.3, paragraph 64, in which developed country Parties, the operating entities of the Financial Mechanism, United Nations entities and intergovernmental organizations and other bilateral and multilateral institutions, including non-governmental organizations and private sources, are urged to provide enhanced and additional support for activities addressing loss and damage associated with the adverse effects of climate change;

14. *Request* the President of the Conference of the Parties at its twenty-seventh session, in collaboration with the incoming President of the Conference of the Parties at its twenty-eighth session, to convene ministerial consultations prior to the twenty-eighth session of the Conference of the Parties and the fifth session of the Conference of the Parties serving as the

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

<sup>6</sup> See decision 1/CMA.3, para. 73.

meeting of the Parties to the Paris Agreement to advance consideration and understanding of a possible outcome on this matter at that session;

15. *Also request* the secretariat to prepare a synthesis report on the outcomes of the activities and deliverables referred to in paragraphs 7(b), 11, 12 and 14 above to inform the recommendations to be developed by the Transitional Committee referred to in paragraph 4 above;

16. *Decide* that the secretariat shall support and facilitate the work of the Transitional Committee;

17. *Take note of* the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 2–16 above;

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

## Annex

### **Terms of reference for the Transitional Committee on the operationalization of the new funding arrangements for responding to loss and damage and the associated fund**

#### **I. Mandate**

1. The Transitional Committee will make recommendations for consideration by the Conference of the Parties (COP) at COP 28 (November–December 2023) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) at CMA 5 (November–December 2023) in accordance with paragraphs 4–5 of this decision.
2. The Transitional Committee will serve as a coordination mechanism that guides and oversees, as appropriate, the activities referred to in paragraph 7 of this decision.
3. The work of the Transitional Committee will be concluded with the adoption no later than at COP 28 and CMA 5 of decision(s) related to the new funding arrangements responding to loss and damage associated with the adverse effects of climate change, including a focus on addressing loss and damage, and the fund established in paragraph 3 of this decision.

#### **II. Composition**

4. The Transitional Committee shall have 24 members, to be nominated no later than 15 December 2022, comprising 10 members from developed country Parties and 14 members from developing country Parties, with geographical representation as follows:
  - (a) Three members from Africa, including a representative of the President of COP 27;
  - (b) Three members from Asia and the Pacific, including a representative of the incoming President of COP 28;
  - (c) Three members from Latin America and the Caribbean;
  - (d) Two members from small island developing States;
  - (e) Two members from the least developed countries;
  - (f) One member from a developing country Party not included in the categories listed above.

#### **III. Modalities of work**

5. The Transitional Committee shall be chaired by two co-chairs, one from a developed country Party and one from a developing country Party.
  6. The Transitional Committee will hold at least three meetings per year.
  7. The UNFCCC Executive Secretary, in consultation with the President of COP 27, will convene the 1<sup>st</sup> meeting of the Transitional Committee no later than 31 March 2023.
  8. Recommendations of the Transitional Committee shall be adopted by consensus.
  9. The Transitional Committee will be guided by the best available science in conducting its work.
-

## Decision -/COP.27

### Joint annual report of the Technology Executive Committee and the Climate Technology Centre and Network

*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 and 9/CP.26,

1. *Notes* the joint annual report of the Technology Executive Committee and the Climate Technology Centre and Network for 2022<sup>1</sup> and their progress in facilitating effective implementation of the Technology Mechanism;
2. *Welcomes* the collaboration of the Technology Executive Committee and the Climate Technology Centre and Network in their joint work in 2022<sup>2</sup> and *invites* them to continue undertaking joint work and enhance their exchange of systematic feedback with a view to ensuring coherence and synergy and effective implementation of the Technology Mechanism;
3. *Welcomes with appreciation* the first joint work programme of the Technology Mechanism, for 2023–2027,<sup>3</sup> developed to strengthen the Technology Mechanism to support the transformational changes needed to achieve the goals of the Convention;
4. *Welcomes* the key joint activities and common areas of work outlined in the joint work programme: technology road maps, digitalization, national systems of innovation, water–energy–food systems, energy systems, buildings and infrastructure, business and industry, and technology needs assessment;
5. *Invites* the Technology Executive Committee and the Climate Technology Centre and Network to jointly pursue collaborative partnerships and strategic engagement with bodies, processes and initiatives under and outside the Convention, including in the private sector, with a view to facilitating the implementation of all activities under the joint work programme;
6. *Also invites* the Technology Executive Committee and the Climate Technology Centre and Network to strengthen their systematic engagement with national designated entities, including through regional forums for national designated entities, to increase the reach and impact of the work of the Technology Mechanism on policies and practices on the ground;
7. *Further invites* Parties, the Technology Executive Committee and the Climate Technology Centre and Network to explore ways to provide enhanced technical and logistical support to national designated entities, including through collaboration with the public and private sector;
8. *Commends* the continued efforts of the Technology Executive Committee and the Climate Technology Centre and Network in mainstreaming gender considerations in their work and *requests* the Technology Executive Committee and the Climate Technology Centre

---

<sup>1</sup> FCCC/SB/2022/4.

<sup>2</sup> See the table on joint activities of the Technology Executive Committee and the Climate Technology Centre and Network for 2022–2023, available at <https://unfccc.int/ttclear/tec>.

<sup>3</sup> Available at <https://unfccc.int/ttclear/tec/documents.html>.

and Network to swiftly finalize the two global rosters of female experts in the area of climate technology and of female and male experts on gender and climate change;

9. *Welcomes* the collaboration of the Technology Executive Committee and the Climate Technology Centre and Network with the operating entities of the Financial Mechanism and *strongly encourages* the two bodies to continue such collaboration 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;

10. *Acknowledges* the work on incubators and accelerators planned by the Technology Executive Committee and the Climate Technology Centre and Network under the joint work programme and *invites* the two bodies to continue to work with developing country Parties, in particular the least developed country Parties and small island developing States, to promote the use of incubators and accelerators and to support the development of funding proposals that incorporate their use for submission to the operating entities of the Financial Mechanism;

11. *Requests* the Technology Executive Committee and the Climate Technology Centre and Network to continue to enhance their efforts to monitor and evaluate the impacts of their work, including identifying new ways to invite feedback from national designated entities on the impact of the work of the Technology Mechanism such as through more practical and effective surveys;

12. *Expresses its appreciation* for the voluntary financial contributions provided by Parties for supporting the work of the Technology Executive Committee and the Climate Technology Centre and Network to date and *encourages* the provision of enhanced support for the work of the Technology Executive Committee and the Climate Technology Centre and Network through financial and other resources;

13. *Notes* that the joint annual report referred to in paragraph 1 above does not contain information on how the Technology Executive Committee and the Climate Technology Centre and Network responded to mandates of Parties in the implementation of their work and *requests* the two bodies to include such information in their joint annual reports;

14. *Encourages* the secretariats supporting the Technology Executive Committee and the Climate Technology Centre and Network to collaborate closely, including on resource mobilization, to ensure effective implementation of the joint work programme;

## **I. Activities and performance of the Technology Executive Committee in 2022**

15. *Invites* Parties and relevant stakeholders to consider the relevant key messages and the implementation of recommendations of the Technology Executive Committee for 2022 and *also invites* the Technology Executive Committee and the Climate Technology Centre and Network to consider the recommendations addressed directly to them;

16. *Encourages* the Technology Executive Committee to continue its efforts to enhance its visibility and outreach to Parties, including through their respective national designated entities, UNFCCC constituted bodies and other relevant stakeholders, and maximize the uptake of its recommendations;

17. *Notes with concern* that gender balance in the composition of the Technology Executive Committee has not yet been achieved and *encourages* Parties to nominate more female candidates for the Technology Executive Committee towards achieving gender balance in its composition;

18. *Recalls* decision 9/CP.26, paragraph 15, and *decides* that the Technology Executive Committee shall comprise, in addition to its current membership, one additional member from Parties included in Annex I to the Convention and one additional member from Parties not included in the Annex I to the Convention that are not represented by the regions referred to in paragraph 1(b) of appendix IV to decision 1/CP.16;

## II. Activities and performance of the Climate Technology Centre and Network in 2022

19. *Notes with appreciation* the actions taken in response to the second independent review of the Climate Technology Centre and Network<sup>4</sup> and *encourages* the Climate Technology Centre and Network to continue implementing the recommendations therein and report on their implementation in the next annual report;

20. *Encourages* the Climate Technology Centre and Network to continue providing support to developing countries, on request, including those that have not yet received support for technical assistance from the Climate Technology Centre and Network, including by mobilizing private sector entities and Network members, with a view to building and strengthening the capacity of developing countries to assess their technology needs, develop and implement technology action plans, scale up technical assistance and access available funding for implementation of mitigation and adaptation actions;

21. *Welcomes* the launch of the Partnership and Liaison Office in Songdo, Republic of Korea, and *requests* the Climate Technology Centre and Network to include information on its experience in and lessons learned from the operation of its Partnership and Liaison Office in Songdo, Republic of Korea, in its annual reports;

22. *Notes with concern* that securing funding for implementing the mandates of the Technology Mechanism remains an important challenge and *encourages* the provision of enhanced support to the Technology Mechanism;

23. *Appreciates* the efforts of the Climate Technology Centre and Network to mobilize a diverse range of resources, including pro bono and in-kind contributions, and *requests* the Climate Technology Centre and Network to finalize and implement a resource mobilization and partnership strategy and to include information thereon in its annual reports;

24. *Welcomes with appreciation* the reaccreditation of the United Nations Environment Programme and the upgrade to the medium-sized project budget category, by the Green Climate Fund Board, for the submission of funding proposals to the Fund;

25. *Welcomes* the ongoing work by the Climate Technology Centre and Network on the development of two medium-sized projects and *encourages* the Climate Technology Centre and Network to consider regional balance in the development of future projects and to report on the use of the Project Preparation Facility under the Green Climate Fund in its annual reports.

---

<sup>4</sup> Pursuant to decision 11/CP.26.

## Decision -/CP.27

### Annual technical progress report of the Paris Committee on Capacity-building for 2022

*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 and 12/CP.26,*

1. *Welcomes* the annual technical progress report of the Paris Committee on Capacity-building for 2022<sup>1</sup> and *takes note* of the recommendations therein;<sup>2</sup>
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 delivering on its mandate to address gaps and needs, both current and emerging, in implementing capacity-building in developing country Parties and further enhancing capacity-building efforts, including with regard to coherence and coordination of capacity-building activities under the Convention;
4. *Also acknowledges* the progress of the Paris Committee on Capacity-building in implementing its workplan for 2021–2024<sup>3</sup> on the basis of the priority areas and activities set out in the annex to decision 9/CP.25;
5. *Welcomes* the new monitoring and evaluation framework of the Paris Committee on Capacity-building, as well as the findings from the monitoring and evaluation of the outputs, outcomes, and impact and effectiveness of its workplan activities between September 2021 and July 2022;<sup>4</sup>
6. *Also welcomes* the work of the Paris Committee on Capacity-building in relation to enhancing coherence and coordination of capacity-building activities under the Convention, including its collaboration with constituted bodies and other stakeholders in this regard;
7. *Further welcomes* the continued collaboration of the Paris Committee on Capacity-building with Parties and non-Party stakeholders on capacity-building for climate action, as well as on addressing cross-cutting issues, including human rights, gender responsiveness, youth, Action for Climate Empowerment and indigenous peoples' knowledge, such as through the PCCB Network, the informal coordination group for capacity-building under the Convention and the Paris Agreement, the Durban Forum on capacity-building, the Capacity-building Hub and social media outreach;
8. *Takes note* of the 2023 focus area of the Paris Committee on Capacity-building of capacity-building support for adaptation, with a focus on addressing gaps and needs related to formulating and implementing national adaptation plans;<sup>5</sup>

---

<sup>1</sup> FCCC/SBI/2022/14.

<sup>2</sup> FCCC/SBI/2022/14, chap. III.

<sup>3</sup> FCCC/SBI/2020/13, annex I.

<sup>4</sup> FCCC/SBI/2022/14, annex I.

<sup>5</sup> See document FCCC/SBI/2022/14, para. 14.

9. *Notes* that capacity gaps and needs still exist in developing countries pertaining to the implementation of the Convention;

10. *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.

---



## Decision -CP.27 -/CMA.4

### Matters relating to the least developed countries

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

*Recalling* decisions 5/CP.7, 29/CP.7, 7/CP.9, 4/CP.10, 4/CP.11, 8/CP.13, 6/CP.16, 5/CP.17, 12/CP.18, 3/CP.20, 1/CP.21, 19/CP.21, 16/CP.24, 7/CP.25, 15/CP.26, 11/CMA.1 and 19/CMA.1,

*Having considered* the report<sup>1</sup> on the 42<sup>nd</sup> meeting of the Least Developed Countries Expert Group,

*Underscoring* the importance of continued implementation by the Green Climate Fund of the mandate given to it in decision 1/CP.21, paragraph 46,

1. *Welcome* the progress made by the Least Developed Countries Expert Group in implementing its work programme for 2022–2023,<sup>2</sup> including its provision of support to the least developed countries for developing project concepts for implementing adaptation actions associated with the priorities in their national adaptation plans;<sup>3</sup>
2. *Also welcome* the successful conduct by the Least Developed Countries Expert Group of the national adaptation plan writing workshop for Asia-Pacific least developed countries held in Siem Reap, Cambodia, from 12 to 15 July 2022 and the NAP Expo held in Gaborone, Botswana, from 22 to 26 August 2022;
3. *Express their appreciation* to the Government of Cambodia for hosting the workshop referred to in paragraph 2 above and the Government of Botswana for hosting the 42<sup>nd</sup> meeting of the Least Developed Countries Expert Group and NAP Expo 2022 and *express their gratitude* to the Government of Ireland for providing financial support for the work of the Least Developed Countries Expert Group;
4. *Express their appreciation* to the Least Developed Countries Expert Group and the secretariat for their valuable work in supporting adaptation in the least developed countries;
5. *Also express their appreciation* to the organizations that contributed to designing and conducting the workshop referred to in paragraph 2 above;
6. *Welcome* the progress of the Least Developed Countries Expert Group in developing technical guidelines for the implementation of national adaptation plans<sup>4</sup> and *note* that those guidelines may help to address gaps and needs relating to the formulation and implementation of national adaptation plans<sup>5</sup> and for informing the design and provision of support for the implementation of national adaptation plans;
7. *Note* the limited progress of the least developed countries on the process to formulate and implement national adaptation plans and the need for enhanced support of the least developed countries to advance the process to formulate and implement national adaptation plans;
8. *Also note* that, as at 14 November 2022, 17 of the 46 least developed countries had submitted a national adaptation plan since the process to formulate and implement national adaptation plans was established in 2010, and of those 17 least developed countries with a national adaptation plan, 14 had accessed funding for implementing adaptation actions associated with the priorities identified therein;

---

<sup>1</sup> FCCC/SBI/2022/18.

<sup>2</sup> FCCC/SBI/2022/6, annex III.

<sup>3</sup> FCCC/SBI/2022/18, paras. 21–23.

<sup>4</sup> FCCC/SBI/2022/18, paras. 32–35.

<sup>5</sup> See <https://unfccc.int/node/210550>.

9. *Reiterate and recall*, respectively, decision 1/CP.21, paragraph 46, and *note* decision -/CP.27<sup>6</sup> in relation to enhancing support to the least developed countries for the formulation and implementation of national adaptation plans;
10. *Underscore* the importance of developing project pipelines and proposals for implementing adaptation actions associated with the priorities in the national adaptation plans of the least developed countries and *encourage* relevant organizations, as well as operating entities of the Financial Mechanism, to enhance support to the least developed countries in this regard;
11. *Note with appreciation* the financial pledges, totalling USD 70.6 million, made by the Governments of Denmark, Finland, Germany, Ireland, Slovenia, Sweden and Switzerland and the government of the Walloon Region of Belgium to the Least Developed Countries Fund, and *urge* additional contributions to the Fund;
12. *Request* the Least Developed Countries Expert Group to enhance the support provided to the least developed countries for aligning national adaptation plans and nationally determined contributions;
13. *Also request* the Least Developed Countries Expert Group to continue to support the least developed countries in integrating gender considerations into the formulation and implementation of national adaptation plans;
14. *Welcome* the development by the Least Developed Countries Expert Group of its draft rules of procedure;
15. *Adopt* the rules of procedure of the Least Developed Countries Expert Group contained in the annex;
16. *Encourage* the Least Developed Countries Expert Group to prioritize the implementation of the elements of its mandate in accordance with the needs of the least developed countries and the availability of resources;
17. *Invite* Parties and relevant organizations to continue to provide resources to support implementation of the work programme of the Least Developed Countries Expert Group.

---

<sup>6</sup> Draft decision entitled “Report of the Green Climate Fund to the Conference of the Parties and guidance to the Green Climate Fund” proposed under agenda item 8(c) of the Conference of the Parties at its twenty-seventh session.

## Annex

[English only]\*

### **Rules of procedure of the Least Developed Countries Expert Group**

#### **I. Scope**

1. These rules of procedure shall apply to the Least Developed Countries Expert Group (LEG) in conjunction with 5/CP.7, 29/CP.7, 7/CP.9, 4/CP.10, 4/CP.11, 8/CP.13, 6/CP.16, 5/CP.17, 12/CP.18, 3/CP.20, 1/CP.21, 19/CP.21, 16/CP.24, 7/CP.25, 11/CMA.1, 19/CMA.1 and 15/CP.26, as well as any other relevant decisions of the Conference of the Parties and the Conference of the Parties serving as the meeting of Parties to the Paris Agreement.

#### **II. Definition of terms**

2. For the purpose of these rules of procedure, the following terms and definitions shall be used:

- (a) “Convention” means the United Nations Framework Convention on Climate Change;
- (b) “Chair” means the member of the LEG elected as Chair of the LEG;
- (c) “Vice-Chair” means the member of the LEG elected as Vice-Chair of the LEG;
- (d) “Rapporteur” means the member of the LEG elected as Rapporteur of the LEG;
- (e) “Secretariat” means the secretariat referred to in Article 8 of the Convention;
- (f) “Meeting” means the meeting of the LEG;
- (g) “Observer” means any entity the LEG may invite to its meetings.

#### **III. Membership, term limits, nomination and rotation of members**

3. Pursuant to decision 29/CP.7 and as amended by decision 15/CP.26, paragraph 18, taking into account the goal of gender balance pursuant to decision 23/CP.18, the LEG shall comprise 17 experts, who shall serve in their individual expert capacity and shall be nominated by regional groups and constituencies. The composition of the LEG shall be as follows:<sup>1</sup>

- (a) Five members from African States that are least developed countries (LDCs);
- (b) Two members from Asia-Pacific States that are LDCs;
- (c) Two members from small island developing States that are LDCs;

---

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

<sup>1</sup> Decision 15/CP.26, para. 18.

- (d) Four members from the LDC Parties;
- (e) Four members from developed country Parties.

4. When nominating members to the LEG, regional groups and constituencies shall take into account, *inter alia*, expertise in climate change adaptation and support; engagement of youth; experience in climate finance; expertise in project design and implementation, indigenous and traditional knowledge, and education; and gender with a view to ensuring gender balance.

5. Regional groups and constituencies represented on the LEG are encouraged to accommodate the needs of members that would need extended temporary absence from service due to sickness, parental leave, and commitments which cannot be avoided, by nominating temporary replacements to serve for a period of time of a members term of office, before the return of the member to full service.

6. The nominated temporary replacement referred to in paragraph 5 above shall serve within the bounds of the remaining term of the member for a period of no more than 12 months.

7. Members shall serve for a term of three years and shall be eligible to serve a maximum of two consecutive terms of office.

8. Members shall remain in office for the duration of their term, unless replaced by Parties in their respective groups or constituencies in accordance with paragraph 5 and 11.

9. The term of office of a member shall start on 1 January unless, in the cases where a member is replaced before the end of their term, the term shall start from the time of the replacement member's nomination by the nominating group or constituency.

10. In case of any vacancy in the LEG owing to the resignation of a member or the non-completion of a member's assigned term of office, including for the reasons indicated in paragraph 5 above, the LEG, through the secretariat, shall request the respective group or constituency to select another member from the same group or constituency for nomination.

11. If a member is unable to participate in two consecutive meetings of the LEG or is unable to undertake the functions and tasks set out by the Chair, for circumstances beyond those referred to in paragraph 5 above, and that member has not communicated a reason for their absence to the Chair or the secretariat, the Chair shall bring the matter to the attention of the LEG and shall seek clarification from the group or constituency that nominated the member on the status of his or her membership.

12. Members shall serve in their individual expert capacity and shall have no pecuniary or financial interest in the issues under consideration by the LEG.

#### **IV. Election of officers and their functions**

13. The LEG shall elect annually the following officers from among its LDC members:<sup>2</sup>
- (a) A Chair;
  - (b) A Vice-Chair;
  - (c) An anglophone Rapporteur;

---

<sup>2</sup> Officers shall be elected in accordance with the terms of reference of the Least Developed Countries Expert Group contained in the annex to decision 29/CP.7, and as per the decision of the Least Developed Countries Expert Group to also appoint a lusophone Rapporteur.

- (d) A francophone Rapporteur;
  - (e) A lusophone Rapporteur.
14. The officers shall be elected to serve for a term of two years.
15. To the extent possible, the Chair and the Vice-Chair should be from different United Nations regional groups. Gender balance should also be taken into account when nominating the Chair and the Vice-Chair.
16. The Chair and the Vice-Chair shall be elected by the majority of LDC members present and voting.
17. The Chair shall perform the following functions:
- (a) Attending meetings of and reporting to the subsidiary bodies and to the Conference of the Parties and the Conference of the Parties serving as the meeting of Parties to the Paris Agreement, as appropriate;
  - (b) Chairing and facilitating the meetings of the LEG;
  - (c) Delegating tasks to LEG members and ensuring that members fulfil their commitments within specified time frames;
  - (d) Liaising with the Chair of the LDC Group under the UNFCCC and ensuring strategic engagement with the LDCs;
  - (e) Representing the LEG when conducting various outreach activities.
18. The Vice-Chair shall represent the Chair in his or her absence and shall perform the functions listed in paragraph 17 above, as appropriate.
19. The anglophone Rapporteur shall have the following functions:
- (a) Liaising with anglophone LDC Parties;
  - (b) Keeping records of meetings of the LEG in English.
20. The francophone Rapporteur shall have the following functions:
- (a) Liaising with francophone LDC Parties;
  - (b) Keeping records of meetings of the LEG in French.
21. The lusophone Rapporteur shall have the following functions:
- (a) Liaising with lusophone LDC Parties;
  - (b) Keeping records of meetings of the LEG in Portuguese.
22. If both the Chair and the Vice-Chair are absent from a particular meeting, any other LDC member designated by the LEG members present shall temporarily serve as chair of that meeting.
23. If the Chair or the Vice-Chair is unable to complete the assigned term of office, the LEG shall elect a replacement from among the LDC members to complete that term of office.
24. The Chair or any member designated by the LEG shall represent the LEG at external meetings and shall report back to the LEG on those meetings.
25. The LEG may further define additional roles and responsibilities for the Chair, the Vice-Chair and the Rapporteurs.
26. The Chair, the Vice-Chair and the Rapporteurs, in the exercise of their functions, shall remain under the authority of the LEG.

## **V. Conflict of interest and confidentiality**

27. Members shall promptly disclose and recuse themselves from any deliberations or decision-making where their personal or financial interests may be affected, in order to avoid a conflict of interest or the appearance of one.

28. Members shall not disclose any confidential information they receive in the course of their duties, even after their term of office as a member has expired.

## **VI. Establishment and oversight of thematic working groups**

29. Pursuant to decision 15/CP.26, paragraph 9, the LEG may decide to establish subcommittees, thematic working groups or task-focused ad hoc working groups to provide expert advice to assist the LEG in implementing its work programme, as appropriate, and shall report to the LEG on work undertaken.

30. In establishing any subcommittees, thematic working groups or task-focused ad hoc working groups, the LEG shall determine an appropriate number of members and ensure that members have relevant expertise in the respective field of work.

## **VII. Frequency, modalities and location of meetings**

31. The LEG shall meet at least twice a year, while retaining flexibility to adjust the number of meetings, as appropriate.

32. The first meeting of the LEG shall be held no later than in March and the second meeting shall be held no later than in September to allow sufficient time for the meeting reports to be submitted and translated into the official languages of the United Nations in time for the relevant sessions of the Subsidiary Body for Implementation.

33. A quorum of 50 per cent plus one member of the members of the LEG shall be obtained for any decisions to be made at a meeting.

34. Virtual participation shall be made possible for LEG members who are unable to join an in-person meeting.

35. Meetings of the LEG shall take place in an LDC, unless otherwise decided by the LEG and subject to the necessary arrangements being made by the secretariat in consultation with the Chair.

36. The Chair, in consultation with the members, shall guide the secretariat on the agenda items that shall be open for participation by resource persons and observers.

37. The LEG shall decide on whether to webcast its meetings or part of them through the UNFCCC website should technical and financial resources permits.

## **VIII. Development of and reporting on the two-year rolling work programme**

38. The LEG shall develop a two-year rolling work programme at its first meeting of each year for consideration by the Subsidiary Body for Implementation at its first session of each year.

39. The LEG shall report on its work to the Subsidiary Body for Implementation at each of its sessions.

## **IX. Agenda and documents for meetings**

40. The Chair, assisted by the secretariat, shall prepare the provisional agenda for each meeting of the LEG.
41. Members may propose additions or changes to the provisional agenda in writing to the secretariat within one week of receiving the provisional agenda. Any additions or changes shall be included in a revised provisional agenda prepared by the secretariat in consultation with the Chair.
42. The secretariat shall transmit the provisional annotated agenda for each meeting to members of the LEG at least four weeks prior to that meeting.
43. The LEG shall adopt the meeting agenda at the beginning of each meeting.
44. Documents for the meeting shall be decided by the Chair and the Vice-Chair with the assistance of the secretariat.
45. The documents referred to in paragraph 44 above shall be made available to LEG members at least two weeks before the meeting.
46. The Chair, in consultation with LEG members, shall advise the secretariat on the documents that shall be made public, at least two weeks before the meeting.
47. The secretariat, in consultation with the Chair, shall prepare a draft report of the meeting, to be made available, to the extent possible, to members for comment at least three days before it is submitted for publication.
48. The decisions and outputs of the LEG shall be made available on the UNFCCC website unless decided otherwise by the LEG.

## **X. Decision-making**

49. Decisions of the LEG shall be taken by consensus.

## **XI. Participation of observers and non-members in meetings**

50. The meetings of the LEG may be open to attendance by observers.
51. The LEG may invite experts, as resource persons, to contribute to specific technical work at its meetings.
52. The LEG may invite and fund, subject to the availability of resources, LDC Party representatives to take part in LEG meetings and contribute to the discussions.
53. The LEG shall invite interested organizations and individuals to actively participate in its work, including through any subcommittees, thematic working groups or task-focused ad hoc working groups the LEG may establish or in specific activities, such as designing and organizing events and producing technical materials.

## **XII. Means of communication**

54. English shall be the working language of the LEG.
55. The LEG, in conducting its activities, shall facilitate translation into official languages of the United Nations relevant to the LDCs, to the extent possible.

56. The LEG may use electronic means of communication to facilitate its work and to take decisions in accordance with guidelines to be agreed by the LEG.

### **XIII. Collaboration with other constituted bodies and entities under the Convention and the Paris Agreement**

57. The LEG shall invite the secretariats of the Green Climate Fund, the Global Environment Facility and the Adaptation Fund to its meetings to discuss collaboration in supporting the LDCs.

58. The LEG shall collaborate with other constituted bodies and entities under the Convention and the Paris Agreement working on adaptation and means of implementation, as well as on work under the Nairobi work programme on impacts, vulnerability and adaptation to climate change, in providing support to the LDCs.

### **XIV. Engagement of other organizations and regional centres and networks**

59. The LEG may invite relevant regional centres to nominate one focal point each for the LEG with a view to enhancing collaboration with those centres.

60. The LEG may invite representatives of global programmes, projects and networks that support the process to formulate and implement national adaptation plans to its meetings, as appropriate, as a way of promoting the exchange of experience and lessons learned.

### **XV. Authority of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement**

61. In the event of any conflict between any provisions of these rules of procedure and any provisions of the Convention and the Paris Agreement, the Convention and the Paris Agreement shall prevail.

### **XVI. Amendments to the rules of procedure**

62. These rules of procedure may be amended as requested by the Conference of the Parties and Conference of the Parties serving as the meeting of the Parties to the Paris Agreement.

---



## Draft decision -/CP.27 -/CMP.17

### Report of the forum on the impact of the implementation of response measures

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

*Recalling* decisions 7/CP.24, 3/CMP.14, 7/CMA.1, 4/CP.25, 4/CMP.15, 19/CP.26 and 7/CMP.16,

1. *Welcome* the Katowice Committee on Impacts of the implementation of response measures annual reports for 2019<sup>1</sup> and 2021–2022;<sup>2</sup>
2. *Take note* of the conclusion of consideration of the Katowice Committee on Impacts annual reports for 2019 and 2021–2022 by the forum on the impacts of the implementation of response measures;
3. *Adopt* the recommendations forwarded by the forum contained in sections I–VI below, pertaining to:
  - (a) Lessons learned and best practices from analysis and assessment of positive and negative impacts of the implementation of response measures by Parties;
  - (b) Activities 2, 3, 4, 5 and 11 respectively of the workplan of the forum and its Katowice Committee on Impacts;<sup>3</sup>
4. *Invite* Parties, observer organizations and stakeholders to implement the recommendations in sections I–VI below, as applicable;
5. *Request* the forum and its Katowice Committee on Impacts and the secretariat to implement the recommendations in sections I–VI below, as applicable;
6. *Appreciate* the progress of the Katowice Committee on Impacts in supporting the work of the forum on the impact of the implementation of response measures;
7. *Welcome* the informal notes prepared by the Chairs of the Subsidiary Body for Scientific and Technological Advice and the Subsidiary Body for Implementation for the workshops held in conjunction with the fifty-sixth sessions of the subsidiary bodies on workplan activities 3, 4, 9 and 11;
8. *Appreciate* the technical session on implementing activities 5 and 11 of the workplan and *express* their gratitude to the experts contributing to the work of the forum and its Katowice Committee on Impacts;
9. *Also express* their gratitude to the Government of Antigua and Barbuda, the Government of Senegal, the International Labour Organization and the United Nations Development Programme for their in-kind, financial, administrative and substantive support that contributed to the success of the regional workshops held on 20–22 April 2022 in St. John's, Antigua and Barbuda, and on 21–23 September 2022 in Saly, Senegal, on activity 3 of the workplan;
10. *Note* that the midterm review of the workplan of the forum could not be concluded at these sessions, *take note* of the informal note on the midterm review<sup>4</sup> and *request* the forum

---

<sup>1</sup> Document KCI/2019/2/4.

<sup>2</sup> Document FCCC/SB/2022/6.

<sup>3</sup> Contained in annex II to decisions 4/CP.25, 4/CMP.15 and 4/CMA.2.

<sup>4</sup> Available at <https://unfccc.int/documents/624251>. The content of the note does not represent consensus among Parties.

to continue the midterm review at the fifty-eighth sessions of the subsidiary bodies (June 2023);

11. *Also request* the secretariat to organize a regional workshop on activity 3 of the workplan by the fifty-ninth sessions of the subsidiary bodies (November–December 2023), in collaboration with relevant organizations and stakeholders, to address regional needs and acknowledge the work that has been carried out by the Katowice Committee on Impacts and *note* that further regional workshops on activity 3 can be decided by the forum;

12. *Invite* Parties and observers to submit via the submission portal by April 2023 their views and guiding questions for the review of the functions, work programme and modalities of the forum,<sup>5</sup> and *request* the secretariat to prepare the summary of the submissions as a basis of the discussion of the review, which is to start at the fifty-eighth and conclude at the fifty-ninth sessions of the subsidiary bodies;

13. *Take note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 3, 11, 12 and 13 above;

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

## **I. Lessons learned and best practices from analysis and assessment of positive and negative impacts of the implementation of response measures by Parties**

15. *Encourage* Parties to consider:

(a) Developing methodologies and tools, including modelling tools, for the assessment and analysis of the impacts of the implementation of response measures in consultation with technical experts, practitioners and other relevant stakeholders, as appropriate;

(b) Building capacity for development and deployment of methodologies and tools, in particular of developing country Parties, to inform and support national climate change mitigation and sustainable development priorities and policies;

(c) Developing more national, regional and sector-specific case studies involving the assessment and analysis of the impacts of the implementation of response measures to enable an exchange of experience among Parties;

## **II. Activity 2<sup>6</sup> of the workplan**

16. *Encourage* Parties to invest in the early planning of just transition policies that are inclusive and based on stakeholder engagement;

17. *Also encourage* countries at very low levels of economic development to prioritize getting the fundamentals right prior to undertaking economic diversification, noting that as countries develop, multiple diversification paths become available;

18. *Request* the secretariat, while noting that national circumstances differ, to conduct peer-to-peer learning, where possible, to facilitate planning and implementation of effective policies;

---

<sup>5</sup> Activity e of the workplan as contained in annex II to decisions 4/CP.25, 4/CMP.15 and 4/CMA.2.

<sup>6</sup> Identify 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.

### III. Activity 3<sup>7</sup> of the workplan

19. *Encourage* Parties to:

(a) Consider the availability of country-level expertise, training, support and consultancy services when selecting a tool or methodology for assessing the impacts of the implementation of response measures;

(b) Invest in data collection in line with national and international standards (for example, the United Nations System of National Accounts or the System of Environmental-Economic Accounting);

(c) Establish capacity-building partnerships and networks for increasing the representation of developing countries in the use and development of impact assessment tools and methods for assessing the impacts of the implementation of response measures;

(d) Consider both qualitative and quantitative methods for assessing the impact of the implementation of response measures;

20. *Request* the forum and its Katowice Committee on Impacts to:

(a) Facilitate the enhancement of the capacity of Parties, in particular developing country Parties, to develop and use impact assessment methodologies and tools for conducting their own assessments and analyses of the impacts of response measures, including on decent work and quality jobs, and economic, social, environmental, domestic, cross-border, positive and negative impacts; this includes facilitating the development of case studies as appropriate and the organization of targeted regional hands-on training workshops;

(b) Develop and maintain a web-based user interface for selecting tools and methodologies and promote its use among Parties and stakeholders, as appropriate; a user manual for the interface could also be developed;

21. *Also request* the secretariat to 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;

### IV. Activity 4<sup>8</sup> of the workplan

22. *Encourage* Parties to:

(a) Foster international cooperation to identify and share best practices and experience of countries that have successfully diversified their economies;

(b) Identify barriers, domestic and non-domestic alike, as well as ways in which the international community could facilitate the sustainable economic development of all Parties;

23. *Request* prioritization of the developing and sharing of case studies by Parties and experts, in particular on developing country Parties, on both just transition and economic diversification and transformation in order to understand the opportunities and challenges faced in their planning and implementation;

24. *Request* facilitation of the development of robust assessment tools and methodologies that can capture a range of multidimensional impacts of the implementation of response measures;

---

<sup>7</sup> Facilitate 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.

<sup>8</sup> Enhance the capacity and understanding of Parties, through collaboration and input from stakeholders, on the assessment and analysis of the impacts of the implementation of response measures to facilitate the undertaking of economic diversification and transformation and just transition.

25. *Encourage* relevant agencies, financial institutions and UNFCCC constituted bodies to enhance support for addressing issues related to the assessment and analysis of the impacts of the implementation of mitigation actions, policies and programmes, including nationally determined contributions and long-term low-emission development strategies, with a view to addressing the adverse impacts and maximizing opportunities;

26. *Also encourage* relevant agencies to enhance and develop their existing training frameworks and modules on assessment and analysis so that they can be used for country-level training programmes and for developing impact assessment tools and methods;

## V. Activity 5<sup>9</sup> of the workplan

27. *Encourage* Parties to:

(a) Promote partnerships in research and development, including identifying risks and opportunities, and peer-to-peer learning involving relevant national and international stakeholders from public and private sectors, as well as civil society, local communities and indigenous peoples, youth, workers and research and academia in new industries and businesses;

(b) Promote inter- and intracountry exchange of experience, best practices, research outcomes and learning on new industries and businesses, including by identifying relevant skills, making best use of existing knowledge and capabilities, and developing new skills through targeted training, retooling, retraining and reskilling;

(c) Explore new technologies, carbon capture, utilization and storage, hydrogen and artificial intelligence tools to maximize the positive and minimize the negative impacts of the implementation of response measures;

(d) Develop regulatory frameworks, as appropriate, for carbon capture, transport, utilization and storage, and hydrogen production, infrastructure and transport at the national, regional or global level, to explore the possibility of standardizing the design and application, as appropriate, while ensuring high safety standards;

(e) Remove barriers and strengthen policy support for carbon capture, utilization and storage to drive innovation and deployment to the scale-up, ensuring specific policy incentives critical to expanding the market frontier worldwide;

(f) Collaborate on methodologies for calculating life cycle greenhouse gas emissions from hydrogen production, as needed, and developing comprehensive and science-based terminology and relevant standards for hydrogen deployment to promote widespread adoption of the hydrogen economy, while also removing barriers;

28. *Also encourage* Parties, observer organizations and other relevant stakeholders to engage the private sector, including small and medium-sized enterprises, to facilitate the identification and exchange of experience and best practices to promote the creation of decent work and quality jobs in new industries and businesses;

29. *Further encourage* Parties and stakeholders to foster collaboration, undertake joint pilot activities and programmes, and share knowledge, lessons learned and best practices, including from governments, business communities, research and academia, artificial intelligence experts and civil society groups;

30. *Encourage* relevant stakeholders to undertake economic and financial analyses, including assessment of the diversification of investments and business models, for investment in the hydrogen economy, and to undertake scientific assessments to understand the national resource endowment potential for sustainable hydrogen production;

---

<sup>9</sup> Build awareness and understanding of Parties and other stakeholders to assess the economic impacts of potential new industries and businesses resulting from the implementation of response measures with a view to maximizing the positive and minimizing the negative impacts of the implementation of response measures.

## VI. Activity 11<sup>10</sup> of the workplan

31. *Encourage* Parties to undertake more in-depth analysis on the impacts of response measures, quantifying the co-benefits for the response measures, categorizing where the co-benefits come from and who the beneficiaries of the co-benefits are, with a view to informing integrated climate actions;

32. *Request* the Katowice Committee on Impacts to enhance the capacity of Parties, in particular developing country Parties, to develop and use country-specific tools and methodologies for assessing the environmental, social and economic co-benefits of climate change policies and actions.

---

---

<sup>10</sup> Facilitate, exchange and share experiences 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.

## Decision -/CP.27

### Second periodic review of the long-term global goal under the Convention and of overall progress towards achieving it

*The Conference of the Parties,*

*Recalling* Articles 2–3 of the Convention,

*Also recalling* that, pursuant to decision 1/CP.16, paragraph 138, the second periodic review of the long-term global goal under the Convention and of overall progress towards achieving it should be conducted in the light of the ultimate objective of the Convention and in accordance with the relevant principles and provisions of the Convention,

*Further recalling* decisions 1/CP.16, paragraphs 138–139; 1/CP.17, paragraph 6; 2/CP.17, paragraphs 157–167; 1/CP.18, paragraphs 79–91; 10/CP.21; 18/CP.23; 5/CP.25; and 1/CP.26,

1. *Welcomes* the work under the structured expert dialogue on the second periodic review of the long-term global goal under the Convention and of overall progress towards achieving it (hereinafter referred to as the structured expert dialogue), which contributed to completing the phases of the second periodic review reflected in decision 2/CP.17, paragraph 164, and *takes note* of the synthesis report thereon,<sup>1</sup> including the 10 key messages highlighted therein, and the summary reports on the meetings of the dialogue;<sup>2</sup>
2. *Expresses its appreciation and gratitude* to those involved in the structured expert dialogue, in particular its co-facilitators;
3. *Also expresses its appreciation and gratitude* for all the inputs provided to the second periodic review, including those made to the structured expert dialogue by the Intergovernmental Panel on Climate Change, the secretariat, UNFCCC constituted bodies, and other United Nations bodies and organizations and the report of the 2020 round table on pre-2020 implementation and ambition;
4. *Notes* that work under the structured expert dialogue has been completed, as described in decision 1/CP.18, paragraphs 86–89, and that the dialogue covered the two themes of the second periodic review, as set out in decision 5/CP.25, paragraph 4(a–b);
5. *Reaffirms* the long-term global goal of holding the increase in 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 (hereinafter referred to as the long-term global goal), recognizing that this would significantly reduce the risks and impacts of climate change, as referred to in decision 10/CP.21, paragraph 4, and *notes* that it is assessed over a period of decades;
6. *Expresses alarm and utmost concern* that human activities have caused a global average temperature increase of around 1.1 °C above pre-industrial levels to date and that impacts are already being felt in every region and will escalate with every increment of global warming;

---

<sup>1</sup> FCCC/SB/2022/3.

<sup>2</sup> Available at <https://unfccc.int/topics/science/workstreams/periodic-review/SED>.

7. *Recalls* that the impacts of climate change will be much lower at the temperature increase of 1.5 °C compared with 2 °C,<sup>3</sup> and *acknowledges* that limiting the global average temperature increase to 1.5 °C above pre-industrial levels with no or limited overshoot would avoid increasingly severe climate change impacts, stressing that the severity of impacts will be reduced with every increment of global warming avoided;
8. *Reaffirms* that limiting global warming to 1.5 °C requires rapid, deep and sustained reductions in global greenhouse gas emissions, including reducing global carbon dioxide emissions by 45 per cent by 2030 relative to the 2010 level and to net zero around mid-century as well as deep reductions in other greenhouse gas emissions;<sup>4</sup>
9. *Notes* that information and knowledge have improved significantly since the first periodic review (2013–2015), while there continue to be important information and knowledge gaps in relation to the areas covered within the scope of the second periodic review set out in decision 5/CP.25, paragraph 4, and *encourages* the scientific community to address these gaps;
10. *Notes* that the Synthesis Report of the Sixth Assessment Report of the Intergovernmental Panel on Climate Change is expected to be completed by March 2023 and *invites* the Intergovernmental Panel on Climate Change to present the findings therein at the fifty-eighth session of the Subsidiary Body for Scientific and Technological Advice (June 2023);
11. *Notes* that it is still possible to achieve the long-term global goal with immediate, rapid, deep and sustained reductions in overall aggregated global greenhouse gas emissions, while recognizing that there are challenges relating to mitigation, adaptation, and means of implementation and support;
12. *Also notes* that current policies and measures are insufficient for achieving the long-term global goal and the window of opportunity for achieving the goal is closing;
13. *Further notes* that valuable information was provided during the structured expert dialogue on how Parties can effect transformational change across key systems and sectors;
14. *Underscores* the need to pursue anticipatory, incremental and transformative adaptation and address the factors underlying increasing vulnerability and risks, including lack of capacity to respond to climate change, and that most adaptation to date has been incremental, with little evidence of transformative adaptation, and tracking progress of adaptation planning remains difficult;
15. *Notes* that, despite overall progress on mitigation, adaptation and means of implementation and support, Parties are not collectively on track to achieving the long-term global goal and that the pre-2020 pledges of some Parties and their subsequent implementation have been insufficient;
16. *Also notes* that there are still significant gaps between collectively pledged emission reductions and the reductions required to achieve the long-term global goal, as well as gaps in support for adaptation and means of implementation for developing country Parties, especially those that are particularly vulnerable to the adverse effects of climate change, as provided for in the Convention;
17. *Acknowledges* that in order to shift to and remain on a pathway to achieving the long-term global goal, Parties must enhance their efforts under the Convention and the Paris Agreement to significantly reduce their aggregated emissions prior to 2030, while recognizing the financial, technological, economic, capacity-building and institutional challenges and needs

---

<sup>3</sup> Decision 1/CP.26, para. 16.

<sup>4</sup> Decision 1/CP.26, para. 17.

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;

18. *Notes* that, although some progress has already been made by the UNFCCC, its constituted bodies and other entities in scaling up financial, technological and capacity-building support, these enablers for climate action are not yet aligned with the urgency of a rapid, just and equitable low-emission and climate-resilient transition and significant gaps still exist in terms of both the scale and the speed of such progress;

19. *Recognizes* that climate finance has increased since the first periodic review but is still inadequate to address the needs and priorities, *reiterates* that developed country Parties provide enhanced support, including through financial resources, technology transfer and capacity-building, to assist developing country Parties with respect to both mitigation and adaptation, in continuation of their existing obligations under the Convention, and *encourages* other Parties to provide or continue to provide such support voluntarily;

20. *Notes* that Parties have different responsibilities, national circumstances and capabilities to contribute to achieving the long-term global goal, while the impacts and risks associated with warming are unevenly distributed, and in this regard, *also notes* the need for enhanced efforts towards achieving the long-term global goal, taking into account ambition, equity, just transition and the best available science;

21. *Further notes* that the outputs of the structured expert dialogue could serve as input to the first global stocktake, pursuant to decision 19/CMA.1, paragraph 37(c), as well as other relevant processes under the Convention and the Paris Agreement;

22. *Decides* to consider the continuation of periodic reviews at its twenty-ninth session (November 2024) pursuant to decision 5/CP.25, paragraph 8;

23. *Notes* that the second periodic review fulfilled its mandate as contained in decisions 1/CP.16, 1/CP.17, 2/CP.17, 1/CP.18 and 5/CP.25.



## Decision -/CP.27

### Intermediate review of the implementation of the gender action plan

*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 and 20/CP.26, the Paris Agreement and the Katowice climate package,

*Acknowledging* the important role of the enhanced Lima work programme on gender and its gender action plan<sup>1</sup> in advancing gender equality and the empowerment of women and girls in the UNFCCC process,

*Recognizing* 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 policymaking and action is vital to achieving long-term climate goals, while noting the importance of mainstreaming a gender perspective in respective workstreams of the UNFCCC process,

*Noting with appreciation* the contributions received in support of the work undertaken since implementation of the enhanced Lima work programme on gender and its gender action plan commenced,

1. *Notes with appreciation* the efforts of the secretariat to follow an inclusive approach to responding to the challenges arising from the coronavirus disease 2019 pandemic through frequent communication with Parties and national gender and climate change focal points and the organization of online workshops fulfilling mandated activities;
2. *Recognizes with concern* the unprecedented crisis caused by the coronavirus disease 2019 pandemic, the uneven nature of the global response to the pandemic and the pandemic's multifaceted effects on all spheres of society, including the deepening of pre-existing inequalities, including gender inequality, and resulting vulnerabilities, which negatively impacted the implementation of the gender action plan, which has negatively impacted the implementation of effective gender-responsive climate action, and *urges* Parties to accelerate their efforts to advance implementation of the enhanced Lima work programme on gender and its gender action plan;
3. *Notes* the compilation and synthesis report by the secretariat on good practices for integrating gender into the work of the UNFCCC constituted bodies<sup>2</sup> and *notes with appreciation* the work of the constituted bodies in advancing gender equality and the empowerment of women and contributing to the implementation of the gender action plan, including at the national level;
4. *Also notes* the synthesis report by the secretariat on dimensions and examples of the gender-differentiated impacts of climate change, the role of women as agents of change and opportunities for women<sup>3</sup> and *encourages* Parties and relevant organizations to strengthen the use of sex-disaggregated data and gender analysis in implementing climate policies, plans, strategies and action;

---

<sup>1</sup> Decision 3/CP.25.

<sup>2</sup> FCCC/SBI/2022/INF.5.

<sup>3</sup> FCCC/SBI/2022/7.

5. *Notes with appreciation* the informal report by the secretariat on the in-session workshop on the role of national gender and climate change focal points<sup>4</sup> and, taking into account the evolving and Party-driven nature of the work and role of such focal points, *also notes with appreciation* the identification of enablers to facilitate the national gender and climate change focal points in carrying out their role, according to national circumstances;
6. *Further notes with appreciation* the synthesis report by the secretariat on the implementation of the activities contained in the gender action plan, areas for improvement and further work to be undertaken;<sup>5</sup>
7. *Notes* the technical paper prepared by the International Labour Organization exploring linkages between gender-responsive climate action and just transition for promoting inclusive opportunities for all in a low-emission economy,<sup>6</sup> and *invites* the International Labour Organization to consider organizing a workshop or dialogue focused on the same topic;
8. *Welcomes* the contributions related to gender of Working Group II<sup>7</sup> and Working Group III<sup>8</sup> to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change;
9. *Underscores* the need to promote efforts towards gender balance and improve inclusivity in the UNFCCC process by:
  - (a) Inviting future Presidencies of the Conference of the Parties to nominate women as high-level climate champions;
  - (b) Inviting Parties to promote greater gender balance in national delegations in negotiation meetings under the UNFCCC, including in meetings on gender and climate change;
  - (c) Inviting the secretariat, relevant presiding officers and event organizers to promote gender-balanced events;
10. *Notes with appreciation* the regional focus of the activities undertaken, including workshops and other initiatives that facilitate experience-sharing and knowledge exchange, in the two years since implementation of the gender action plan began;
11. *Encourages* Parties, the secretariat and relevant organizations to continue conducting activities under the gender action plan in a regionally focused manner, as appropriate, including by holding events during regional climate weeks and engaging other relevant stakeholders;

---

<sup>4</sup> Available at <https://unfccc.int/documents/470342>.

<sup>5</sup> FCCC/SBI/2022/8.

<sup>6</sup> International Labour Organization. 2022. *Just transition: An essential pathway to achieving gender equality and social justice*. Geneva: International Labour Organization. Available at <https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202204141910---ILO%20submission%20-%20Just%20transition%20-%20An%20essential%20pathway%20to%20achieving%20gender%20equality%20and%20social%20justice.pdf>.

<sup>7</sup> Intergovernmental 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, United Kingdom: Cambridge University Press. Available at <https://www.ipcc.ch/report/ar6/wg2/>.

<sup>8</sup> Intergovernmental Panel on Climate Change. 2022. *Climate Change 2022: Mitigation of Climate Change. Contribution of Working Group III to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*. PR Shukla, J Skea, R Slade, et al. (eds.). Cambridge and New York: Cambridge University Press. Available at <https://www.ipcc.ch/report/ar6/wg3/>.

12. *Also encourages* Parties and relevant public and private entities to strengthen the gender responsiveness of climate finance, with a view to further building the capacity of women and for implementation work under the gender action plan, and in order to facilitate simplified access to climate finance for grass-roots women's organizations as well as for indigenous peoples, especially women, and local communities;
13. *Emphasizes* the urgency of scaled-up support for developing country Parties to implement the gender action plan, consistent with relevant provisions of the Convention and the Paris Agreement, including in relation to the UNFCCC gender action plan;
14. *Encourages* Parties, the secretariat and relevant organizations, in implementing the gender action plan, to fully engage men and boys as agents and beneficiaries of change and as strategic partners and allies in achieving gender equality and the empowerment of all women and girls in the context of climate change;
15. *Also encourages* Parties to integrate the work of nominated national gender and climate change focal points into relevant national policymaking and decision-making structures and to consider the suggestions in the informal report referred to in paragraph 5 above with a view to strengthening their role;
16. *Requests* the secretariat to support the attendance of national gender and climate change focal points at relevant mandated UNFCCC meetings, upon request and subject to available resources;
17. *Invites* Parties, United Nations entities, constituted bodies, implementing entities and other relevant stakeholders to enhance implementation of the gender action plan, including the amendments contained in the annex;
18. *Encourages* United Nations entities to cooperate with Parties on mainstreaming gender- and age-disaggregated data in their existing policies, enabling mechanisms and programmes, across all levels of governance, and to support Parties in directly applying the best available science in the collection and analysis of data sets, including on the impacts of extreme weather and slow onset events;
19. *Recalls* the open call for submissions under activity D.5 of the gender action plan<sup>9</sup> and *calls for* Parties and relevant organizations to continue to share experience in engaging women's groups and national women and gender institutions in the process of developing, implementing and updating climate policies, plans, strategies and action, as appropriate, at all levels of governance;
20. *Adopts* the amendments to the gender action plan contained in the annex;
21. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraph 16 above and paragraphs 1, 6 and 7 in the annex;
22. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

---

<sup>9</sup> Decision 3/CP.25, annex, table 4.

## Annex

### **Amendments to the activities under the gender action plan**

#### **A. Capacity-building, knowledge management and communication**

1. Under activity A.2 in table 1,<sup>1</sup> add “leading: the secretariat” and “contributing: United Nations Entity for Gender Equality and the Empowerment of Women, national gender and climate focal points” to the “responsibilities” column. The timeline is “prior to COP 28 (November–December 2023)”. The new deliverable/output is “dialogue with the United Nations Entity for Gender Equality and the Empowerment of Women, national gender and climate change focal points and other relevant stakeholders on how their work contributes to the achievement of the objectives of the gender action plan”. Level of implementation is “international”.

#### **B. Gender balance, participation and women’s leadership**

2. Under activity B.1 in table 2,<sup>2</sup> add “including young women, indigenous women and women from local communities” after “women delegates” in the description of the activity.

#### **C. Coherence**

3. Under activity C.1 in table 3,<sup>3</sup> include “and existing” after “new” in the “deliverables/outputs” column.

4. Add a new activity in table 3: “C.4 Encourage Parties and relevant UNFCCC constituted bodies, in line with their respective mandates, to support action and implementation of the enhanced LWPG and GAP”. Add “Parties and constituted bodies” to the “responsibilities” column. The timeline is “ongoing to COP 29 (2024)”. The deliverable/output is “inputs to the Standing Committee on Finance for preparing the draft guidance to the operating entities of the Financial Mechanism”. Level of implementation is “international”.

---

<sup>1</sup> Decision 3/CP.25, annex, table 1. The aim of activity A.2 is to discuss and clarify the role and the work of the national gender and climate change focal points, including through providing capacity-building, tools and resources, sharing experience and best practices, workshops, knowledge exchange, peer-to-peer learning, mentoring and coaching.

<sup>2</sup> Decision 3/CP.25, annex, table 2. The aim of activity B.1 is to promote initiatives for capacity-building in leadership, negotiation and facilitation of negotiation for women delegates, including through webinars and in-session training to enhance women’s participation in the UNFCCC process.

<sup>3</sup> Decision 3/CP.25, annex, table 3. The aim of activity C.1 is to ensure that new members of constituted bodies are introduced to gender-related mandates and to the relevance of gender in the context of their work in a consistent and systematic manner.

---

**D. Gender-responsive implementation and means of implementation**

5. Under activity D.1 in table 4,<sup>4</sup> change the timeline for the expert group meeting deliverable/output from 2022 to 2023 and add “to be delivered in a hybrid or virtual format, without creating any precedent” as a deliverable/output.

**E. Monitoring and reporting**

6. Add a new activity in table 5: “E.3 Support the review of the Lima work programme on gender and its gender action plan”. Add “Parties and relevant organizations” to the “responsibilities” column. Add “by 31 July 2024” as the timeline. Add “submissions to the UNFCCC on identifying progress in implementing the gender action plan, categorized by deliverable/output for each gender action plan activity, and further work to be undertaken” as a deliverable/output. The level of implementation is “national”. Also under this activity, add “secretariat” to the “responsibilities” column. Add “SBI 61 (2024)” as the timeline. Add “synthesis report on the submissions” as a deliverable/output. Level of implementation is “international”.

7. Add another a new activity in table 5: “E.4 Raise awareness of the support available to developing country Parties for reporting on the implementation of the gender action plan”. Add “leading: secretariat” and “contributing: relevant organizations” to the “responsibilities” column. Add “ongoing to COP 29 (2024)” as the timeline. Add “communication of such information on the gender web pages on the UNFCCC website” as a new deliverable/output. The level of implementation is “international”.

---

---

<sup>4</sup> Decision 3/CP.25, annex, table 4. The aim of activity D.1 is to share experience and support capacity-building on gender budgeting, including on the integration of gender-responsive budgeting into national budgets to advance gender-responsive climate policies, plans, strategies and action, as appropriate.

## Decision -/CP.27

### 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,

*Recalling* decision 21/CP.26,

#### I. 2023

(i) *Reiterates its appreciation* for the offer of the Government of the United Arab Emirates to host 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;<sup>1</sup>

(ii) *Decides* to revise the dates for the second sessional period in 2023 from Monday, 6 November, to Friday, 17 November, to the following dates: Thursday, 30 November, to Tuesday, 12 December;

(iii) *Requests* the Executive Secretary to continue consultations with the Government of the United Arab Emirates 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 fifty-eighth sessions of the subsidiary bodies (June 2023), so as to allow for its prompt implementation;

#### II. 2024

(i) *Notes* that, in keeping with the principle of rotation among the United Nations regional groups, the President of 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 (November 2024) would come from the Eastern European States;

(ii) *Invites* Parties to come forward with offers to host the sessions referred to in paragraph 4 above, which will be held from Monday, 11 November, to Friday, 22 November 2024, noting the logistical and financial risks associated with delays in selecting a host

---

<sup>1</sup> Decision 21/CP.26, para. 4.

country and the need for the secretariat to conduct fact-finding missions to the host country in a timely manner;

(iii) *Requests* the Subsidiary Body for Implementation, at its fifty-eighth session, to consider the issue of the host of the sessions referred to in paragraph 4 above and to recommend a draft decision on the matter for consideration and adoption by the Conference of the Parties at its twenty-eighth session;

### **III. 2025**

(i) *Notes* that, in keeping with the principle of rotation among the United Nations regional groups, the President of 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 (November 2025) would come from the Latin American and Caribbean States;

(ii) *Invites* Parties to come forward with offers to host the sessions referred to in paragraph 7 above, which will be held from Monday, 10 November, to Friday, 21 November 2025, 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;

(iii) *Requests* the Subsidiary Body for Implementation, at its fifty-eighth 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-eighth session;

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

(i) *Adopts* the following dates for the sessional periods in 2025:

- First sessional period: Monday, 16 June, to Thursday, 26 June;
- Second sessional period: Monday, 10 November, to Friday, 21 November.

---

## Decision -/CP.27

### Administrative, financial and institutional matters

*The Conference of the Parties,*

*Recalling* the financial procedures for the Conference of the Parties,<sup>1</sup>

*Having considered* the information contained in the documents prepared by the secretariat on administrative, financial and institutional matters,<sup>2</sup>

#### I. Budget performance for the biennium 2020–2021

1. *Takes note* of the information contained in the reports on budget performance for the biennium 2020–2021 as at 31 December 2021<sup>3</sup> and the note on the status of contributions to the trust funds administered by the secretariat as at 23 May 2022;<sup>4</sup>
2. *Expresses its appreciation* to Parties that made contributions to the core budget in a timely manner;
3. *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 cash flow and the effective implementation of activities;
4. *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;
5. *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;
6. *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 2022–2023, and to the Trust Fund for Supplementary Activities to ensure a high level of implementation of the UNFCCC work programme;
7. *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;
8. *Requests* the Executive Secretary to take further measures to reduce Parties' outstanding contributions;

#### II. Other budgetary matters

9. *Takes note* of the information contained in the document prepared by the secretariat on efforts to further improve the efficiency and transparency of the UNFCCC budget process;<sup>5</sup>

---

<sup>1</sup> Decision 15/CP.1, annex I.

<sup>2</sup> FCCC/SBI/2022/3 and Add.1, FCCC/SBI/2022/9, FCCC/SBI/2022/INF.1, FCCC/SBI/2022/INF.2, FCCC/SBI/2022/INF.3, FCCC/SBI/2022/INF.7 and FCCC/SBI/2022/INF.9.

<sup>3</sup> FCCC/SBI/2022/3 and Add.1.

<sup>4</sup> FCCC/SBI/2022/INF.9.

<sup>5</sup> FCCC/SBI/2022/INF.2.



10. *Also takes note* of the information contained in the note by the secretariat on the revised scales of indicative contributions for 2022–2023;<sup>6</sup>
11. *Adopts* the indicative scale of contributions contained in the annex;
12. *Decides* that the scale of contributions contained in the annex shall also be applicable for 2022, covering 89 per cent of the contributions specified in table 1 in decision 22/CP.26;
13. *Takes note* of the information contained in the note on the updated work programme of the secretariat for the biennium 2022–2023;<sup>7</sup>
14. *Also takes note* of the information contained in the note on possible long-term financing strategies for secretariat employee benefit liabilities;<sup>8</sup>
15. *Further takes note* of the mechanisms currently in place for funding employee benefits, as summarized in section III of the note referred to in paragraph 14 above;
16. *Requests* the secretariat to continue implementing the mechanisms referred to in paragraph 15 above;
17. *Also requests* the secretariat to inform the Subsidiary Body for Implementation of any relevant developments with regard to the funding of employee benefits, including any relevant resolutions adopted by the United Nations General Assembly;
18. *Strongly urges* the secretariat to publish documents on budgetary matters in a timely manner;

### **III. UNFCCC annual report**

19. *Takes note* of the information contained in the annual report on 2021 secretariat activities, programme delivery highlights and financial performance.<sup>9</sup>

---

<sup>6</sup> FCCC/SBI/2022/INF.1.

<sup>7</sup> FCCC/SBI/2022/INF.3.

<sup>8</sup> FCCC/SBI/2022/INF.7.

<sup>9</sup> FCCC/SBI/2022/9.

## Annex

### Indicative scale of contributions from Parties to the Convention for 2022–2023

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>UNFCCC revised indicative scale of contributions for 2022–2023 (%)</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	14.871
Colombia	0.246	0.240
Comoros	0.001	0.001
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

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>UNFCCC revised indicative scale of contributions for 2022–2023 (%)</i>
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
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
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

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>UNFCCC revised indicative scale of contributions for 2022–2023 (%)</i>
Kenya	0.030	0.029
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
Netherlands	1.377	1.342
New Zealand	0.309	0.301
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

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>UNFCCC revised indicative scale of contributions for 2022–2023 (%)</i>
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
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

<i>Party</i>	<i>United Nations scale of assessments for 2022–2024 (%)</i>	<i>UNFCCC revised indicative scale of contributions for 2022–2023 (%)</i>
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
<b>Total</b>	<b>100.000</b>	<b>100.000</b>

## Decision -/CP.27

### Administrative, financial and institutional matters

*The Conference of the Parties,*

*Recalling* the financial procedures for the Conference of the Parties,<sup>1</sup>

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

#### I. Audit report and financial statements for 2021

1. *Takes note* of the financial report and audited financial statements for 2021 and the report of the United Nations Board of Auditors, which include recommendations, and the comments of the secretariat thereon;
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 from 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 on the updated work programme of the secretariat for the biennium 2022–2023;<sup>3</sup>
7. *Also takes note* of the information contained in the note on the status of contributions to the trust funds administered by the secretariat as at 21 October 2022;<sup>4</sup>
8. *Expresses its appreciation* to Parties that made contributions to the core budget in a timely manner;
9. *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 cash flow and the effective implementation of activities;
10. *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;
11. *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;
12. *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 2022–2023, and to the Trust Fund for Supplementary Activities to ensure a high level of implementation of the UNFCCC work programme;

---

<sup>1</sup> Decision 15/CP.1, annex I.

<sup>2</sup> FCCC/SBI/2022/INF.10 and Add.1, FCCC/SBI/2022/INF.11 and FCCC/SBI/2022/INF.16.

<sup>3</sup> FCCC/SBI/2022/INF.11.

<sup>4</sup> FCCC/SBI/2022/INF.16.

13. *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;
  14. *Requests* the Executive Secretary to take further measures to reduce Parties' outstanding contributions.
-