

## Loss and damage at COP24 and beyond

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The 24<sup>th</sup> session of the Conference of Parties to the UNFCCC (COP24) in Katowice, Poland, opens an important new chapter for the topic of loss and damage.

The loss and damage agenda in Katowice will have two main elements: consideration of the report of the Executive Committee (Excom) of the Warsaw International Mechanism for Loss and Damage (WIM); and loss and damage in the Paris Agreement Work Programme (PAWP). A third element may also appear during the consideration of the report of the Excom and the COP decision that will result from those deliberations: the question of how to address the shared governance of the WIM under the COP and the Conference of Parties meeting as the Parties to the Paris Agreement (CMA).

The negotiations on each of these three matters, at COP24 and beyond, have the potential to deliver significant progress towards a more robust loss and damage mechanism.

Negotiations on loss and damage in Katowice are informed by the release of the IPCC's Special Report on 1.5°C, which has created a new sense of urgency for action and a conviction that a more robust mechanism on loss and damage is needed to address the impacts and residual risks that result from very real limits to adaptation, even at 1.5°C of warming.

### **The IPCC special report on 1.5°C: impacts, limits to adaptation, and loss and damage**

The new IPCC report on 1.5°C contains findings on impacts, limits to adaptation, and loss and damage that should be used to inform COP24 negotiations on loss and damage. Below we include brief passages on these topics, with an encouragement to the reader to explore the contents of the report more fully. Although approved, the report is still in draft form and in the final processes of editing, so the following citations should be understood as provisional.<sup>1</sup>

**Impacts and relation to adaptation.** “*Climate adaptation refers to the actions taken to manage the impacts of climate change.*” (Chapter 1)

**Limits to adaptation.** “*Adaptation helps reduce impacts and risks. However, adaptation has limits. Not all systems can adapt, and not all impacts can be reversed.*” (Chapter 4)

“*The more global temperature rises, the more frequent, severe, and erratic the impacts will be, and adaptation may not protect against all risks. Examples of where limits may be reached include substantial loss of coral reefs, massive range losses for terrestrial species, more human deaths from extreme heat, and losses of coastal-dependent livelihoods in low lying islands and coasts.*” (Chapter 4)

“*If there is no possibility for adaptive actions that can be applied to avoid an intolerable risk, these are referred to as hard adaptation limits, while soft adaptation limits are identified when there are currently no options when there are currently no options to avoid intolerable risks, but they are theoretically possible.*” (Chapter 1)

**Loss and damage.** “*At 1.5°C limits to adaptation will be reached for several key impacts in SIDS*

<sup>1</sup> We reviewed IPCC-XLVIII, document 6, “Changes to the underlying scientific-technical assessment” to ensure that none of the text quoted here was changed during the plenary approval process.

*resulting in residual impacts and loss and damage.”* (Chapter 3)

Also, for the first time in an IPCC report **loss and damage** is explicitly addressed, in a cross-chapter box on residual risks, limits to adaptation and loss and damage. (Cross-chapter Box 12)

## **I. The outcomes of Excom 7 and Excom 8 and the report of the Excom**

The COP will consider its regular agenda item, the consideration of the report of the WIM Excom, through a joint agenda item of the subsidiary bodies (SBSTA and SBI). Included in discussions on the report will be consideration of the recommendations from the Task Force on Displacement. Parties will also take some steps in preparation for the next review of the WIM, scheduled for 2019, as they consider the output of the Suva Expert Dialogue, held at the intersessional meeting in May. Included in the preparatory work for the review of the WIM is the input provided to the secretariat by the Excom for scoping and draft terms of reference for a technical paper on loss and damage finance that is to feed into the review process.

The ongoing work of the Excom is organized into five workstreams, agreed to in the 5-year rolling workplan adopted at COP23. No substantial modifications to the workplan will be considered at COP24. The ongoing workstreams are in relation to: (a) slow-onset events; (b) non-economic losses; (c) comprehensive risk management approaches; (d) human mobility, including migration, displacement, and planned relocation; and (e) action and support, including finance, technology, and capacity-building, to address loss and damage associated with the adverse effects of climate change. Each of the workstreams has associated with it a task force or technical expert group to move the work forward, except workstream (e) on action and support, which has none.

### **Task force on displacement (TFD)**

In decision 1/CP.21, the COP requested the Excom to establish a task force “*to develop recommendations for integrated approaches to avert, minimize and address displacement related to the adverse impacts of climate change.*” The task force was established, with membership including representatives from the Excom itself; other relevant constituted bodies under the Convention (Least Developed Countries Expert Group, Adaptation Committee), and operational UN and other entities involved in migration (International Federation of Red Cross and Red Crescent Societies, International Labor Organization, International Organization for Migration, Platform on Disaster Displacement, UN Development Programme, UN High Commissioner for Refugees, and the civil society Advisory Group on Climate Change and Human Mobility). The original mandate for the work of the task force, set out in a terms of reference adopted by the Excom at Excom 4, was to deliver recommendations no later than COP24. The terms of reference explicitly provide for an extension of the mandate.

All the recommendations forwarded by the task force have been included in the report of the Excom, adopted with modifications at Excom 8. Included are recommendations to the Excom itself, to bodies under the Convention and the Paris Agreement, to Parties, and for UN agencies, relevant organizations and other stakeholders.

***The Global Compact on Migration and the TFD*** - There is a single mention in the TFD recommendations to the Excom of the Global Compact for Safe, Orderly and Regular Migration (GCM), a *voluntary* agreement negotiated under the aegis of the UN General Assembly and concluded in July of this year. The GCM is to be adopted at an intergovernmental conference in Marrakech this December. The United States withdrew from the negotiations early in the process and is not expected to attend the intergovernmental conference; several other governments have recently announced their intentions to pull out of the agreement (e.g., Austria, the Czech Republic, Hungary, Italy, and Poland).

The GCM sets out 23 objectives and related commitments. Two objectives in particular contain reference to climate change impacts: objective 2, minimize the adverse drivers and structural factors that compel people to leave their country of origin; and objective 5, enhance availability

and flexibility of pathways for regular migration.<sup>2</sup> The UN Secretary General has established a new coordinating mechanism for supporting the implementation, follow-up, and review of the GCM. The United Nations Network on Migration, coordinated by the International Organization for Migration, replaces the Global Migration Group.<sup>3</sup>

The relevant TFD recommendation invites UN agencies and other stakeholders to engage with bodies under the Convention, especially the Excom, when facilitating the efforts of States to address challenges and opportunities associated with climate change related human mobility, including the GCM and the UN Migration Network, in order to avoid duplication on climate change aspects.

***Moving forward the work of the TFD-*** At Excom 8, the Executive Committee took several important decisions related to human mobility and displacement (see paragraphs 34-39 of the report of the Excom). First, it decided to extend the mandate of the task force, according to a terms of reference to be elaborated at Excom 9, to continue to contribute to the work under workstream (d). The Excom also decided to invite submissions from Parties and relevant organizations, by 15 January 2019, *“on sources of financial support they are providing for planning and implementation of integrated approaches to avert, minimize and address displacement related to the adverse impacts of climate change, with a view to informing the development”* of a technical paper on loss and damage finance (described in the following section). Finally, the Excom decided to consider at its next meeting steps to take forward the recommendations from the task force, including with respect to facilitating action and support, and, in collaboration with the Standing Committee on Finance and relevant organizations, *“mobilization of financial resources for developing country Parties to avert, minimize and address displacement related to the adverse effects of climate change.”*

### **Technical paper on loss and damage finance**

Decision 4/CP.22, on the 2016 review of the WIM, recommended the preparation of a technical paper on loss and damage finance as input to the next review. The technical paper will have two

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<sup>2</sup> Relevant text from objective 2:

- Strengthen joint analysis and sharing of information to better map, understand, predict and address migration movements, such as those that may result from sudden-onset and slow-onset natural disasters, the adverse effects of climate change, environmental degradation, as well as other precarious situations, while ensuring the effective respect, protection, and fulfilment of the human rights of all migrants
- Develop adaptation and resilience strategies to sudden-onset and slow-onset natural disasters, the adverse effects of climate change, and environmental degradation, such as desertification, land degradation, drought and sea level rise, taking into account the potential implications on migration, while recognizing that adaptation in the country of origin is a priority
- Integrate displacement considerations into disaster preparedness strategies and promote cooperation with neighbouring and other relevant countries to prepare for early warning, contingency planning, stockpiling, coordination mechanisms, evacuation planning, reception and assistance arrangements, and public information
- Harmonize and develop approaches and mechanisms at subregional and regional levels to address the vulnerabilities of persons affected by sudden-onset and slow-onset natural disasters, by ensuring they have access to humanitarian assistance that meets their essential needs with full respect for their rights wherever they are, and by promoting sustainable outcomes that increase resilience and self-reliance, taking into account the capacities of all countries involved
- Develop coherent approaches to address the challenges of migration movements in the context of sudden-onset and slow-onset natural disasters, including by taking into consideration relevant recommendations from State-led consultative processes, such as the Agenda for the Protection of Cross-Border Displaced Persons in the Context of Disasters and Climate Change, and the Platform on Disaster Displacement

Relevant text from objective 5:

- Develop or build on existing national and regional practices for admission and stay of appropriate duration based on compassionate, humanitarian or other considerations for migrants compelled to leave their countries of origin, due to sudden-onset natural disasters and other precarious situations, such as by providing humanitarian visas, private sponsorships, access to education for children, and temporary work permits, while adaptation in or return to their country of origin is not possible
- Cooperate to identify, develop and strengthen solutions for migrants compelled to leave their countries of origin due to slow-onset natural disasters, the adverse effects of climate change, and environmental degradation, such as desertification, land degradation, drought and sea level rise, including by devising planned relocation and visa options, in cases where adaptation in or return to their country of origin is not possible

<sup>3</sup> The terms of reference for the UN Network on Migration can be found here:

[http://www.un.org/en/conf/migration/assets/pdf/UN-Network-on-Migration\\_TOR.pdf](http://www.un.org/en/conf/migration/assets/pdf/UN-Network-on-Migration_TOR.pdf)

elements, outlined in paragraphs 2(f) and (g) of the decision:

*2 (f) As an input to the review in 2019, a technical paper be prepared by the secretariat elaborating the sources of financial support, as provided through the Financial Mechanism, for addressing loss and damage as described in relevant decisions, as well as modalities for accessing such support;*

*2(g) The technical paper referred to in paragraph 2(f) above include an elaboration of finance available for addressing loss and damage as described in relevant decisions, outside the Financial Mechanism, as well as the modalities for accessing it;*

The decision also recommended that Excom assist the secretariat in determining the scope of the technical paper. Excom 8 produced a terms of reference and outline for the technical paper. The paper will be finalized in advance of SB50 (June 2019) for consideration by the subsidiary bodies, which are expected to finalize the terms of reference for the review at that meeting.

### **Loss and damage finance and the 2019 review of the WIM**

Developing countries have regularly and compellingly argued for the establishment of a substructure under the Excom to carry out the work under workstream (e) on enhancing action and support, parallel to the technical expert groups and task force already established under workstreams (a)-(d). They point to the three functions of the WIM identified in decision 2/CP.19, and note that while significant work has been undertaken on the first two functions<sup>4</sup> since the establishment of the WIM, progress on fulfilling the third function (paragraph 5(c) below) has been inadequate, particularly given the significant needs for action and support to address loss and damage consistently expressed by developing countries.

*5(c) Enhancing action and support, including finance, technology and capacity-building, to address loss and damage associated with the adverse effects of climate change, so as to enable countries to undertake actions pursuant to decision 3/CP.18, paragraph 6,<sup>5</sup> including by:*

*(i) Provision of technical support and guidance on approaches to address loss and damage associated with climate change impacts, including extreme events and slow onset events;*

*(ii) Provision of information and recommendations for consideration by the Conference of the Parties when providing guidance relevant to reducing the risks of loss and damage, where necessary, addressing loss and damage, including to the operating entities of the financial mechanism of the Convention, as appropriate;*

*(iii) Facilitating the mobilization and securing of expertise, and enhancement of support, including finance, technology and capacity-building, to strengthen existing approaches and, where necessary, facilitate the development and implementation of additional approaches to address loss and damage associated with climate change impacts, including extreme weather events and slow onset events.*

Elements of the work so far under workstream (e) have included: a request to the Standing Committee on Finance to host a forum on financial instruments that address the risks of loss and damage, which was held in 2016; a side event held at COP23 on loss and damage finance for slow onset events; and a request for submissions and synthesis report on the submissions on the type and nature of actions for which finance may be required early in 2018.

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<sup>4</sup> The first two functions, from decision 2/CP.19, paragraph 5: (a) enhancing knowledge and understanding of comprehensive risk management approaches to address loss and damage associated with the adverse effects of climate change, including slow onset impacts; and (b) strengthening dialogue, coordination, coherence and synergies among relevant stakeholders.

<sup>5</sup> Decision 3/CP.18, paragraph 6 actions include, *inter alia*: (a) assessing the risk of loss and damage associated with the adverse effects of climate change, including slow onset impacts; (b) identifying options and designing and implementing country-driven risk management strategies and approaches, including risk reduction, and risk transfer and risk sharing mechanisms; (c) the systematic observation of, and data collection on, the impacts of climate change, in particular slow onset impacts, and accounting for losses, as appropriate; (d) implementing comprehensive climate risk management approaches, including scaling up and replicating good practices and pilot initiatives.

In its work on loss and damage finance, the Excom also contributed to preparations for the Suva Expert Dialogue held at SB48 in May 2018. The dialogue was mandated in decision 5/CP.23: “to explore a wide range of information, inputs and views on ways for facilitating the mobilization and securing of expertise, and enhancement of support, including finance, technology and capacity-building, for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change, including extreme weather events and slow onset events, with a view to informing the preparation of the technical paper referred to in paragraph 2(f) of decision 4/CP.22.”

As might be obvious from the list of activities, none of the three sub-functions on action and support – the provision of technical support and guidance, recommendations to the operating entities of the financial mechanism, facilitation of the mobilization of expertise and enhancement of support – have been fulfilled through this series of dialogues and reports and a new web-based clearinghouse.

The question at the forefront of the minds of many developing country representatives as they approach the review – in the context of growing climate impacts, and associated loss and damage, reinforced in the recent IPCC 1.5°C report – is how to make the WIM more robust so that it may deliver on this function and all three sub-functions: ***how might the WIM be enhanced and strengthened to effectively assist developing countries to address loss and damage from the impacts of climate change?*** The technical paper described in the previous section will serve as a key input to the review and assist in understanding the current state of financial support and the growing gaps that will need to be filled.

As another concrete step towards mobilizing and enhancing support to address loss and damage, Parties may also begin to consider, at the current session, the type and nature of recommendations on financing actions to address loss and damage that may be included in the guidance to the financial mechanism – addressing subfunction 5(c)(ii).

## **II. Governance: the WIM, the COP, and the CMA<sup>6</sup>**

It is soon time to resolve the WIM and Excom governance arrangements that were complicated by Article 8.2 of the Paris Agreement. Since the entry into force of the Paris Agreement, the Warsaw International Mechanism legally serves two parent treaties. Yet despite the coming into force of the Paris Agreement in 2016, for the past two years the COP has served as the sole governing body. Over the past two years, Parties clearly have had other things on their minds than negotiating the details of the relationship between the WIM and its parent treaties. As the APA concludes its work, there is more space to consider the more mundane task of how to share governance.

A look at decision 2/CP.19, which established the WIM, and Article 8.2 of the Paris Agreement, illuminates the questions that need resolution.

The Conference of the Parties, in decision 2/CP.19, established the WIM and its executive committee, “*which shall function under the guidance of, and be accountable to, the Conference of the Parties.*” Further, the COP in this decision “*requests the executive committee to report annually to the Conference of the Parties*” through the SBSTA and the SBI and make recommendations, as appropriate.

Article 8.2 states:

*The Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts shall be subject to the authority and guidance of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and may be enhanced and strengthened, as determined by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement.*

Decision 2/CP.19 describes the relationship between the COP and the Excom and sets out reporting

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<sup>6</sup> For a more detailed legal analysis, see Mace, M.J. and R. Verheyen. 2016. Loss, damage and responsibility after COP21: All options open for the Paris Agreement. *RECIEL* 25(2): 197-214.

relationships. Article 8.2 describes the relationship between the CMA and the WIM; there is no parallel reporting relationship outlined in Article 8.2 or the accompanying implementing decision, decision 1/CP.21.

This begs at least a few key questions of governance (and I am certain the reader can imagine additional questions that might be posed):

- Will the WIM report to the CMA through the subsidiary bodies and the Excom? Would the Excom report to both the COP and CMA, perhaps through a joint agenda item? Will both the COP and CMA need to agree on guidance, for example in adopting the rolling 5-year workplan?
- Which body will carry out the 2019 review?
- How to handle membership in the Excom for representatives from states that are party to the UNFCCC but that are not party to the Paris Agreement? Currently the Excom includes members from Russia (not a party to the Paris Agreement) and the United States (which has formally signaled its intent to withdraw from the Paris Agreement as soon as it is legally possible, in November 2020).

At the 8<sup>th</sup> meeting of the Excom, in drafting the recommendations section of the Excom report, the UNFCCC secretariat strongly pushed an interpretation that the CMA was now the sole governing body, based on their interpretation of Article 8.2 of the Paris Agreement, and that therefore the recommendations should explicitly be directed to the CMA. Members disagreed, and, as no agreement could be made between secretariat lawyers and Excom members, the current report language only mentions SBSTA and SBI and no parent guiding body, in contrast with recommendations in previous reports, which indicate the COP as the receiving body for the recommendations.

Additionally, in a draft COP24 agenda circulated with the Bureau intersessionally, the Secretariat had removed the standard agenda item for consideration of the Excom report, indicating that the CMA would instead take it up. At the insistence of several regional groups, the Secretariat reinstated the COP agenda item and COP24 will consider the Excom report as it has in the past. The agenda of CMA1 was agreed at the first meeting of CMA1 in Marrakech. Even though loss and damage is not an explicit item on the CMA1 agenda, a footnote to item 3 of the agenda – matters relating to the implementation of the Paris Agreement – includes reference to Article 8 and decision 1/CP. 21, paragraphs 47–51. The footnote allows for the possibility that the CMA would also consider issues related to loss and damage, including the report of the Excom, at CMA1-3 in Katowice.

### **How and when to resolve these questions of governance?**

The most appropriate time and place to resolve these questions of governance would seem to be in the context of the 2019 review. Certainly Parties already have a massive negotiating agenda over the next two weeks and there is no rush to resolve a question that has been open since the entry into force of the Paris Agreement in 2016.

At a minimum, here at COP24 Parties will need to decide which governing body will carry out the review. In addition, Parties could insert a paragraph in the decision on the Excom report noting the broader governance question, perhaps requesting submissions by Parties on their views on the matter, and placing the question of WIM governance firmly on the agenda for COP25 as part of an outcome of the review process.

### **III. Loss and damage in the Paris Agreement Work Programme (PAWP)**

Article 8 clearly establishes averting, minimizing, and addressing loss and damage as a core undertaking of the Paris Agreement. Loss and damage, therefore, will need to be included in the main communication, reporting, and stocktaking vehicles and mechanisms established under the agreement. Perhaps the most important of these mechanisms is the transparency framework and the input it will provide to the global stocktake. The stocktake is the central regulating mechanism for climate action, including action to address loss and damage, and whereby Parties gain an

understanding of how effective previous mitigation and adaptation actions have been to avoid impacts, including loss and damage, from climate change.

Loss and damage features to one degree or another under a number of items on the APA agenda, including in draft decision text found in the addendums to the presiding officers' joint reflections note. Here we briefly explain loss and damage in the context of relevant Paris Agreement articles and associated PAWP texts, both the tools available to parties in Bangkok and the Addendums to the presiding officers' joint reflections note.

**Article 4** does not explicitly direct Parties to include information on loss and damage in their nationally determined contributions (NDCs). However, as Parties may choose to include adaptation in their NDCs and/or use the NDC as a vehicle for their adaptation communication, they may choose to also explore the limits to adaptation they expect to face in their NDC. Parties may also choose to include a discussion of support in their NDCs, which may include the support they require to address limits to adaptation and/or costs of loss and damage.

Adaptation communications, under **Article 7**, may include Party priorities, implementation and support needs, plans and actions (Article 7.10). Proposed common elements<sup>7</sup> of adaptation communications include expected impacts, risks and vulnerability assessments, and information on limits of adaptation, providing a substantive link to loss and damage. Many Parties consider the adaptation communication to be a forward-looking communication, parallel to or as a part of their NDC, and therefore having a fundamentally different character and purpose than reporting under the transparency framework and Article 13.8.

Current text proposals under **Article 9**, allow for information on loss and damage to be included in information to be biennially communicated:

- Under Article 9.5, indicative quantitative and qualitative information on projected levels of public financial resources to be provided to developing country Parties
- Under Article 9.7, information on support for developing country Parties provided and mobilized through public interventions

The enhanced transparency framework for action and support (ETF), established in **Article 13**, is the collector of information on how things are going in the implementation of the agreement, with its explicit purpose *to inform the global stocktake*. (Article 13, paragraphs 5 and 6) The ETF collects information on impacts and adaptation, as well as on support provided and mobilized and support needed and received. To effectively inform the global stocktake with respect to implementation of the agreement, including Article 8, all three of these categories of information should include information on loss and damage. The modalities, procedures, and guidelines (MPGs) should therefore explicitly provide for Parties to report this information.

Article 13.8 creates the possibility of a specific category of biennial reporting. Article 13.8 states that *“Each Party should also provide information related to climate change impacts and adaptation under Article 7, as appropriate.”* In paragraph 90 of 1/CP.21, the COP decides that *“all Parties, except for the least developed country Parties and small island developing States, shall submit the information referred to in Article 13, paragraphs 7, 8, 9 and 10, as appropriate, no less frequently than on a biennial basis.”*

Parties are still negotiating the possible relationships between Article 13.8 and information provided in adaptation communications under Articles 7.10 and 7.11, including in the context of the global stocktake (GST). Decision 1/CP.21, paragraph 99(a)(ii) includes as input to the GST information on *“the state of adaptation efforts, support, experiences and priorities from communications referred to in Article 7, paragraphs 10 and 11, of the Agreement, and reports referred to in Article 13, paragraph 8, of the Agreement.”*

Given clear and important links between the transparency framework and the GST, the content and use of “Article 13.8 reports” are likely to be the subject of significant consideration over the

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<sup>7</sup> Included in the APA agenda item 4, revised additional tool from 8 September 2018, but eliminated in Addendum 3 of the joint reflections note.

two weeks of PAWP negotiations, as Parties consider differences between “impacts” and “adaptation under Article 7.” (see also the earlier box on the IPCC special report). An overall objective for the transparency framework, found in brackets in section A.1 in the current Addendum text, is to “*Generate clear and credible information related to loss and damage associated with climate change impacts to inform the global stocktake.*”

Under **Article 14**, the CMA “*shall periodically take stock of the implementation of this Agreement to assess the collective progress towards achieving the purpose of this Agreement and its long-term goals. It shall do so in a comprehensive and facilitative manner, considering mitigation, adaptation and the means of implementation and support, and in light of equity and the best available science.*”

The global stocktake (GST) takes information generated through the transparency framework, and other sources such as reports of the IPCC, and tells us how we are doing and where we need to improve actions across the entire Paris Agreement, including Article 8. In current decision text in Addendum 7 of the joint reflections note, the constituted bodies, which include the Excom, are among the entities listed to provide substantive guidance to the GST. Other sources of input to the GST described in the Addendum 7 text include a synthesis report on averting, minimizing and addressing loss and damage, prepared by the secretariat under the guidance of the Excom.

The outcome of the GST has two objectives: to inform Parties as they update and enhance their actions and support, and as they enhance international cooperation for climate action. (Article 14.3) Therefore a critical question for Parties to answer is: ***What types of information about loss and damage experienced is necessary to inform Parties as they update and enhance action, support, and international cooperation, including to avert, minimize, and address loss and damage under Article 8 of the Paris Agreement?*** At a minimum this should include information provided under the transparency framework and Article 13.8 reports on impacts and limits to adaptation, as well as on loss and damage-related support provided and mobilized and support needed and received.

#### **IV. Where to now for loss and damage under the Convention and the Paris Agreement?**

The next key milestone on loss and damage after the closure of the Paris Agreement Work Programme will be the **review of the WIM** at COP25 in 2019.

The IPCC 1.5°C special report has been a strong wake-up call – an urgent, clear signal on loss and damage that should serve as critical input to the review. Two more special reports that will be published later next year – on land and oceans – will also provide important input prior to the review at COP25.

What might the 2019 review deliver? At a minimum it must provide steps forward to enhance and strengthen the Warsaw International Mechanism in its ability to deliver action and support to developing countries to address loss and damage. Developing country members of the Excom have repeatedly pressed for further institutional arrangements under the WIM, such as an expert group on support, to be able to effectively fulfill the third function of the WIM, including through all three of the sub-functions:

- Provision of technical support and guidance
- Provision of information and recommendations, including recommendations that would serve as guidance to the operating entities of the financial mechanism
- Facilitating the mobilization and securing of expertise, and enhancement of support

What might such enhancing and strengthening look like, particularly with respect to the institutional arrangements on technical and financial support?

At a minimum it would include establishing permanent sub-bodies under the WIM including: a body for technical support and guidance; a body on climate migration and displacement, both internal and cross-border; and a body to enhance financial support. It would also put in place a clear process to channel information to the operating entities of the financial mechanism, likely in



coordination with the Standing Committee on Finance.

Much of the work on **Paris Agreement implementation framework** will conclude at COP24, yet its overall design will have a long-lasting impact on how loss and damage is addressed going forward. Article 8.3 of the Paris Agreement directs Parties to enhance understanding, action and support to address loss and damage. It allows for the enhancing and strengthening of the WIM. But the evolution of the WIM envisioned in Article 8.2 will be made more difficult without clear communication and reporting mechanisms for impacts, loss and damage experienced, and finance needed and received. The transparency framework and global stocktake have critical roles in informing needs over time, including towards the evolution of the WIM. For this reason loss and damage information – on impacts, finance needed and received, and finance provided – is essential to include in information gathered for and assessed through each of these mechanisms.

Assessing progress on loss and damage is foundational to the regular taking stock of progress under the Paris Agreement. The real measures of success in implementing the agreement – alongside achievement of its long-term goals – will be whether mitigation and adaptation actions are sufficient to avert and minimize loss and damage, whether the finance provided is sufficient to address loss and damage, and whether the mechanisms of the Convention and the Paris Agreement adequately protect the poorest and most vulnerable from the adverse impacts of climate change.