



**Twentieth meeting of the Executive Committee of the Warsaw International Mechanism for Loss and Damage
associated with Climate Change Impacts, Bonn, Germany**

12–15 March 2024

Background document by the Co-chairs

About this document

This document provides information on guidance from Parties to ExCom from CMA 5 /COP 28 and offers possible approaches to respond to them. ExCom will be invited to consider the possible approaches and agree on any action as needed.

1. As part of the outcomes of the Dubai Climate Change Conference (November–December 2023), the Parties, through decision 7/CMA.5¹ on the Report of the Executive Committee of the Warsaw International Mechanism for Loss and Damage (ExCom), provided guidance on a range of ExCom’s activities. Further, decision 1/CMA.5, the first global stocktake includes a new request for action by ExCom.
2. Table 1 below provides relevant excerpts from decisions 7/CMA.5, 1/CMA.5, 1/CP.28 and 5/CMA.5 that are directed at ExCom, and suggestions for possible approaches for each provision.
3. Table 2 below provides relevant excerpts from COP 28/CMA 5 decisions that are generic to constituted bodies, and suggestions for possible approaches for each provision.

¹Endorsed by decision 3/CP.28.

Table 1: Relevant provisions from COP 28/CMA 5 outcomes that contain direct guidance to ExCom

Mandate	Possible approach
Decision 7/CMA.5 endorsed by decision 3/CP.28: Report of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts	
Para 6 <i>Also encourages</i> the Executive Committee to continue to strengthen dialogue, coordination, coherence and synergies with relevant bodies and organizations under and outside the Convention and the Paris Agreement.	Linkages with Activities #6, #7, #8, #11, #12, #21, #26, #32, #33, #34, #36. ExCom may wish to take note of the guidance as it undertakes future work under these activities.
Para 7 <i>Requests</i> the Executive Committee, in implementing its functions, to:	
7(a) Consider ways to collaborate with the entities that form part of the funding arrangements, including a fund, established in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4, and to report on the outcomes of that consideration in its annual reports. ^a	Linkages with workstream (e), Activity #19 ExCom 20 may wish to consider approach on this mandate.
7(b) Engage actively in the work under the Santiago network and collaborate with the Advisory Board of the Santiago network through the representation of the Executive Committee on the Board as provided for in decision 12/CMA.4 and endorsed in decision 11/CP.27.	Linkage with ExCom 20 provisional agenda item 6. Take into account the guidance under item 6.
7(c) Promote the use of the technical guides and knowledge products developed by the Executive Committee and its thematic expert groups, at the regional and national level, including for undertaking activities under the Santiago network and during dedicated virtual meetings, as appropriate.	Linkages with Activities #3, #14, #15, #22, #27, #29, #36. ExCom may wish to take note of the guidance in undertaking these activities.
7(d) Consider translating, as appropriate, relevant outputs of the work of the Executive Committee and its expert groups into all official United Nations languages so as to maximize their added value and promote their dissemination.	Linkages with Activities #2, #14, #15, #22, #29, #31. ExCom may wish to take note of the guidance in undertaking these activities.
7(e) Continue to develop, as appropriate and in collaboration with its thematic expert groups, technical guides on relevant topics under all the strategic workstreams of its five-year rolling workplan.	Linkages with Activities #4, #13, #16, #17, #24, #30. Currently, six technical guides are in development. ExCom may wish to advise its thematic expert groups to consider additional topics once those in the pipeline are finalized
Decision 1/CMA.5: Outcome of the first global stocktake	
Para 133 <i>Requests</i> the Executive Committee of the Warsaw International Mechanism to prepare, building on the work of its expert groups, technical expert group and task force, voluntary guidelines for enhancing the collection and management of data and information to inform the preparation of biennial transparency reports.	Possible linkages with Activities #10, #11, #16, #27, and the placeholder for follow-up activities in response to guidance by the COP/CMA ExCom 20 may wish to consider approach on this mandate.

<i>Mandate</i>	<i>Possible approach</i>
Para 134 Also requests the secretariat to prepare on a regular basis a synthesis report, for consideration by the Executive Committee of the Warsaw International Mechanism, on information on loss and damage provided by Parties in their biennial transparency reports and, as appropriate, in other national reports under the Paris Agreement, with a view to enhancing the availability of information on loss and damage, including for the purpose of monitoring progress in responding thereto at the national level	Take note of the provision; consider it at future meetings held immediately after the issuance of each synthesis report
Decisions 1/CP.28 and 5/CMA.5: Operationalization of the new funding arrangements, including a fund, for responding to loss and damage referred to in paragraphs 2–3 of decisions 2/CP.27 and 2/CMA.4	
Annex II Para 6 The funding arrangements are to work in a manner coherent with and complementary to the fund established by paragraph 3 of decisions 2/CP.27 and 2/CMA.4 (hereinafter referred to as the Fund), which will be made possible through the best use of existing mechanisms, such as the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts (WIM) and the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.	ExCom may wish to consider a possible approach to this provision
Annex II Para 14 (g) [The dialogue will consist of no more than 30 high-level representatives of entities engaged in responding to loss and damage that form part of the new funding arrangements, invited by the co-conveners of the dialogue, including representatives of, inter alia:] (g) The WIM Executive Committee and the Santiago network;	ExCom may wish to consider a possible approach to this provision

^a Related provision contained in para 10 and 14(g) of Annex II, Decisions 5/CMA.5 and 1/CP.28

Table 2: Relevant general guidance for constituted bodies

<i>Mandate</i>	<i>Possible approach</i>
Decision 1/CMA.5: Outcome of the first global stocktake	
Para 186 <i>Invites</i> the relevant work programmes and constituted bodies under or serving the Paris Agreement to integrate relevant outcomes of the first global stocktake in planning their future work, in line with their mandates.	ExCom may wish to identify elements, if any, from the outcomes of the 1 st GST that are relevant to the work of ExCom, in addition to the specific request to ExCom indicated in Table 1 above.
Para 188 <i>Encourages</i> the relevant operating entities of the Financial Mechanism and the constituted bodies under or serving the Paris Agreement to continue to provide, within their mandates, capacity-building support for the preparation and communication of the next nationally determined contributions.	ExCom may wish to consider it as general approach in undertaking its future work
Decision 3/CMA.5: UAE Just Transition work programme	
Para 12 <i>Encourages</i> consideration of the relevant outcomes of the work programme by UNFCCC constituted bodies and under relevant work programmes.	ExCom 20 may invite members to propose specific aspect(s), if any, for discussion. If none, ExCom may revisit it at future meetings, as necessary
Decision 8/CMA.5: New collective quantified goal on climate finance	
Para 14 <i>Also invites</i> Parties, constituted bodies under the Convention and the Paris Agreement, the operating entities of the Financial Mechanism, climate finance institutions, observers and other stakeholders, including from the private sector, to submit views in advance of each technical expert dialogue and meeting under the ad hoc work programme via the submission portal. ²	ExCom may wish to consider whether to make a submission(s), and if so, exchange views on the scope of the input(s) and designate an intersessional group of champions to prepare ExCom's input
Decision 9/CMA.5: Matters relating to the Standing Committee on Finance	
Para 11 <i>Invites</i> Parties, constituted bodies under the Convention and the Paris Agreement, the operating entities of the Financial Mechanism, climate finance institutions, observers and observer organizations, and other stakeholders, particularly from the private sector, to submit via the submission portal by 31 March 2024 their views on the issues to be addressed during the workshops ³ .	Linkage with Activity #34. ExCom may wish to consider whether to make a submission, and if so, exchange views on scope of the input, and schedule a parallel

² Paragraph 9 referred to is as follows:

- 9. Decides, with respect to the technical expert dialogues referred to in paragraph 5 of decision 9/CMA.3, to conduct at least three technical expert dialogues in 2024 to allow for in-depth technical discussions on the elements of the new collective quantified goal on climate finance with a view to informing the meetings under the ad hoc work programme referred to in paragraph 10 below, with one dialogue to take place in advance of the 60th sessions of the subsidiary bodies (June 2024), one in conjunction with those sessions and one well before the 6th session of the CMA, and two of the dialogues to be organized in separate regions with a view to facilitating inclusive and balanced geographical participation;

³ Paragraphs 8 and 10 referred to are as follows:

Mandate	Possible approach
Decisions 11/CP.28 & decision 15/CMA.5: Annual technical progress report of the Paris Committee on Capacity-building for 2023	breakout session to draft the submission for endorsement by ExCom before the closing of ExCom 20 (given the deadline for submission)
Para 2/2 <i>Invites</i> Parties, as appropriate, the operating entities of the Financial Mechanism, the constituted bodies under the Convention/the Paris Agreement, United Nations organizations, observers and other stakeholders to consider the recommendations referred to in paragraph 1 above ⁴ and to take any necessary action, as appropriate and in accordance with their mandates.	Linkages with Activities #36, #15 ExCom 20 may invite members to propose any specific provision(s), if any, in the PCCB report for discussion. Otherwise, ExCom may wish to take note of the guidance in undertaking its future work
Decisions 16/CP.28 and decision 21/CMA.5: Presidency youth climate champion	
Para 11/11 <i>Encourage</i> the Chairs of the subsidiary bodies and the Chairs of the UNFCCC constituted bodies to invite the Presidency youth climate champion, whose role is to facilitate the meaningful engagement of children and youth in climate action, including within the UNFCCC process, to attend the sessions and meetings of those bodies, as appropriate.	Linkages with Activity #11. UNFCCC Youth and children NGO (YOUNGO) constituency group is invited to all regular meetings of ExCom as observers. YOUNGO has membership seat in the NELs expert group and the Task Force on Displacement. In addition to continuing the above approaches, ExCom may wish to consider inviting the Presidency youth climate champion to future meetings
Decision 15/CP.28: Gender and climate change	
Para 2 <i>Invites</i> Parties, United Nations entities, the UNFCCC constituted bodies and relevant organizations, in accordance with their respective mandates and priorities, to submit via the submission portal by 31 March 2024 their inputs on progress, challenges, gaps and priorities in implementing the gender action plan, categorized by deliverable or output for each activity under the gender action plan, and on future work to be undertaken on gender and climate change, with a view to the submissions informing the review referred to in paragraph 1 above. ⁵	ExCom may wish to consider whether to make a submission and if so, exchange views on scope of the input, and schedule a parallel breakout session to draft the submission for endorsement by ExCom before the closing of ExCom 20 (given the deadline for submission)

- 8. Decides to continue and strengthen the Sharm el-Sheikh dialogue between Parties, relevant organizations and stakeholders to exchange views on and enhance understanding of the scope of Article 2, paragraph 1(c), of the Paris Agreement and its complementarity with Article 9 of the Paris Agreement referred to in decision 1/CMA.4, paragraph 68, including with regard to the operationalization and implementation of Article 2, paragraph 1(c), in 2024 and 2025, recognizing the significant scale of investment needed to keep the global average temperature rise to well below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5 °C above pre-industrial levels, and to adapt to the adverse impacts of climate change and foster climate-resilient and low greenhouse gas emission development, including in the context of sustainable development and efforts to eradicate poverty;
- 10. Requests the secretariat, under the guidance of the co-chairs of the dialogue, to organize at least two workshops per year with a view to engaging a broad range of relevant stakeholders and to prepare a report on each workshop;

⁴ Paragraph 1 referred to is as follows:

- 1. Welcomes the annual technical progress report of the Paris Committee on Capacity building for 2023 and takes note of the recommendations therein; For the 2023 PCCB report, see [sbi2023_14E.pdf \(unfccc.int\)](#)

⁵ Paragraph 1 referred to is as follows:

- 1. Requests the Subsidiary Body for Implementation to initiate the final review of the implementation of the enhanced Lima work programme on gender and its gender action plan at its sixtieth session (June 2024), identifying progress, challenges, gaps and priorities, with a view to concluding the review at its sixty-first session (November 2024);