

Twenty-fourth meeting of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts

28 April–1 May 2026

Background paper on the expert group on action and support in the context of item 11

About this document

This document provides information on the progress of intersessional work undertaken by the Executive Committee members who facilitate the work of the expert group on action and support (ASEG champion members) to update the terms of reference (ToR) of the expert group on action and support (ASEG) and to advance work towards the development of the second plan of action (PoA), pursuant to decision [22/CMA.7](#) and as endorsed by decision [11/CP.30](#).

It also outlines elements of the draft ToR requiring further consideration by the Executive Committee (see section II.1) and proposed goals for ExCom 24 under this item (see section III). The current draft ToR is contained in the annex.

I. Background

1. COP 20 decided that the Executive Committee may establish expert groups, subcommittees, panels, thematic advisory groups or task-focused ad hoc working groups to help execute its work in guiding implementation of the WIM, as appropriate, in an advisory role, which report to the Executive Committee.¹
2. Following the first review of the WIM (2016), COP 22 recommended that the Executive Committee may consider establishing, as appropriate, additional expert groups, subcommittees, panels, thematic advisory groups or focused working groups to assist it in conducting its work and supporting its efforts to enhance action and support in relation to loss and damage as provided for in decision [2/CP.19](#), paragraph 5(c).²
3. Following the second review of the WIM (2019), and as mandated by CMA 2³ and noted by COP 25,⁴ the Executive Committee developed the terms of reference of the action and support expert group (ASEG)⁵ to assist in enhancing cooperation and facilitation in relation to action and support, including finance, technology and capacity-building, to address loss and damage associated with the adverse effects of climate change.
4. In 2021, the ASEG convened its first meeting, developed its first PoA, and began implementation of its mandated activities.⁶
5. ExCom 20 (March 2024) decided to initiate the development of a second PoA of the ASEG and to review the group's membership, taking into consideration the outcomes of the upcoming third review of the WIM in developing the second PoA.
6. Following the third review of the WIM (2025), the CMA in its decision [22/CMA.7](#), endorsed by decision [11/CP.30](#), requested the Executive Committee to:

¹ Decision [2/CP.20](#), para. 8.

² Decision [4/CP.22](#), para. 4(b).

³ As footnote 5 above.

⁴ Decision [2/CP.25](#).

⁵ [FCCC/SB/2020/3](#).

⁶ The first plan of action is available at https://unfccc.int/sites/default/files/resource/POA_ASEG.pdf

(a) Update, by its 25th meeting, the ToR of the ASEG, including with regard to membership, and the PoA of the ASEG in the light of the evolving loss and damage landscape, noting the cross-cutting nature of action and support;⁷

(b) Include activities in the future PoA of the ASEG that inform the Executive Committee's work in assisting developing countries that are particularly vulnerable to the adverse effects of climate change in accessing technical assistance and finance for responding to loss and damage associated with the adverse effects of climate change.⁸

II. Progress to date by the ASEG champion members

7. Following COP 30, the ASEG champion members, with support from the secretariat, held three meetings to update the ASEG ToR. The following sections of the draft ToR were developed by the ASEG champion members:

- (a) Background;
- (b) Mandate;
- (c) Scope of work;
- (d) Reporting; and
- (e) Confidentiality and conflict of interest.

8. Provisions regarding the sections Membership and Mode of work and outputs require further consideration at ExCom 24.

1. Draft updated terms of reference

9. The ASEG champion members circulated the work-in-progress draft ToR to Executive Committee members on 22 March 2026⁹ to inform finalization of the ToR and requested views and inputs on the following points by 27 March 2026, to support deliberations at ExCom 24:

(a) Optimal number of Executive Committee members to facilitate the work of the new ASEG, including considerations of the total number of champions, regional balance, existing approaches taken by other expert groups, and other aspects pertaining to the Committee's representation;

(b) How best to engage the Santiago network and the Advisory Board of the Santiago network, as well as the Fund for responding to Loss and Damage (FRLD) and the FRLD Board in the work and/or membership of the new ASEG;

(c) Approaches to facilitating meaningful contributions and participation from experts and organizations from the Global South, acknowledging that limited resources may constrain their ability to collaborate with the Executive Committee.

10. ExCom 24 provides an opportunity for Executive Committee members to exchange views and finalize the outstanding elements of the ToR for adoption, to pave the way for engaging new expert members to prepare a draft PoA intersessionally with a view to endorsing it at ExCom 25 in line with the mandated timeline.

2. Potential technical expert members

11. Furthermore, on 22 March 2026, Executive Committee members were also invited to suggest, via a template, by 27 March 2026, potential experts or organizations that the Executive Committee may wish to consider inviting as technical expert members of the ASEG.

⁷ Decision [22/CMA.7](#), endorsed by decision [11/CP.30](#).

⁸ As footnote 9 above.

⁹ The ASEG draft ToR circulated to Executive Committee members is contained in the annex to this document.

12. As of 11 April 2026, one member of the Executive Committee provided suggestions on potential experts or organizations.

13. ExCom 24 gives an opportunity to Executive Committee members for further consideration of potential experts or organizations that could contribute as technical expert members of the ASEG.

3. Development of the second plan of action

14. In parallel with work on updating the ToR, the ASEG champion members discussed the approaches for development of the second PoA. They noted the critical importance of co-developing activities together with expert members to elicit buy-ins for the timely delivery of outputs under the new PoA, while desired impacts for the potential deliverables under the PoA should be guided by the Executive Committee.

15. The ASEG champion members requested the secretariat to prepare a template for a new PoA where they could start providing inputs on the desired impacts. Accordingly, a template was prepared and shared with the champion members on 12 March 2026.

16. ExCom 24 provides an opportunity for Executive Committee members to exchange views on the approach for the development of the second PoA and to guide next steps toward its development, with a view to its adoption by ExCom 25.

4. Timeline

17. To keep progress aligned with the mandated timeline set out in decision [22/CMA.7](#), as endorsed by decision [11/CP.30](#), the Committee's Co-Chairs provided the ASEG champion members the initial timeline, as illustrated in the figure below.

Initial timeline envisioned

	Pre-ExCom 24	ExCom 24	Pre-ExCom 25	ExCom 25
ToR				
ASEG champions: Prepare a draft ToR				
Circulate a draft ToR for feedback from the full ExCom members				
ASEG champions: Revise and finalize				
ExCom: Adoption				
Membership				
ASEG champions: Prepare an indicative list of experts/organization				
ExCom: consider and make further suggestions, if needed				
Co-chairs/Secretariat: engage experts			Immediately following ExCom 24	
PoA				
ASEG champions: Convene meeting(s) of the new ASEG to draft PoA			Multiple meetings, as needed	
Circulate a final draft PoA to the full ExCom				
ExCom: Finalization/ endorsement				

III. Next steps

18. Under agenda item 11, the Executive Committee is invited to:

(a) Consider the draft ToR and finalize its outstanding elements with a view to adopting it at ExCom 24;

(b) Propose relevant organizations, bodies and entities as well as individual experts, if applicable, to engage as members of the ASEG, with a view to finalizing the full list of new membership for engagement immediately after ExCom 24;

(c) Exchange views on possible deliverables under the second PoA;

(d) Provide further guidance to the ASEG champion members, as necessary.

Annex

Draft terms of reference of the Expert group on action and support of the Executive Committee of the Warsaw International Mechanism*

I. Background

1. The WIM was established at COP 19 to address loss and damage associated with the impacts of climate change, including extreme events and slow onset events, in developing countries that are particularly vulnerable to the adverse effects of climate change; and its Executive Committee was also established to guide implementation of the functions of the WIM.¹
2. COP 20 decided that the Executive Committee may establish expert groups, subcommittees, panels, thematic advisory groups or task-focused ad hoc working groups to help execute its work in guiding implementation of the WIM, as appropriate, in an advisory role, which report to the Executive Committee.²
3. COP 21 adopted the Paris Agreement, and its Article 8 recognizes the importance of averting, minimizing and addressing loss and damage associated with the adverse effects of climate change, and states that Parties should enhance understanding, action and support, including through the Warsaw International Mechanism (WIM), as appropriate, on a cooperative and facilitative basis with respect to loss and damage associated with the adverse effects of climate change.
4. Following the first review of the WIM, COP 22 recommended that the Executive Committee may consider establishing, as appropriate, additional expert groups, subcommittees, panels, thematic advisory groups or focused working groups to assist it in conducting its work and supporting its efforts to enhance action and support in relation to loss and damage as provided for in decision 2/CP.19, paragraph 5(c).³
5. Following the second review of the WIM, CMA 2, noted by COP 25, requested the Executive Committee to establish, by the end of 2020, in accordance with its procedures and mandate, an expert group,⁴ drawing on the work of and involving, as appropriate, existing bodies, organizations, networks and experts under and outside the Convention and the Paris Agreement, ensuring a fair, equitable and balanced representation within the group.
6. Accordingly, the Executive Committee established an Expert Group on Action and Support and convened the first meeting in 2021 to develop a draft Plan of Action, which the Committee endorsed subsequently, and started the implementation of the activities in the same year.⁵
7. CMA 2, noted by COP 25, also established the Santiago network, as part of the WIM.⁶ COP 27/CMA 4 established and COP 28/CMA 5 operationalized a Fund for responding to Loss and Damage.
8. The Executive Committee, at its 20th meeting (March 2024) decided to initiate the development of a second Plan of Action of the Expert Group on Action and Support

* Unedited.

¹ Decision 2/CP.19, paras. 1–2.

² Decision 2/CP.20, para. 8.

³ Decision 4/CP.22, para. 4(b).

⁴ Pursuant to decision 2/CP.19, para. 5(c).

⁵ The link to the first Plan of Action:

https://unfccc.int/sites/default/files/resource/POA_ASEG.pdf.

⁶ Decision 2/CMA.2, para 43, noted by decision 2/CP.25.

and review the membership of the group, and further decided to take into consideration the outcomes of the 3rd review of the WIM in developing the second Plan of Action.

9. COP 29/CMA 6 began undertaking the 3rd review of the WIM, which was completed at COP 30/CMA 7.

II. Mandate

10. CMA 7, endorsed by COP30, requested the Executive Committee to update the terms of reference, including with regard to membership and the Plan of Action of the Expert Group on Action and Support in the light of the evolving loss and damage landscape, noting the cross-cutting nature of action and support, and ensure that action and support are systematically considered in the work of its other expert groups, technical expert group and task force in order to promote synergy and consistency in their work.⁷

III. Scope of work

11. The expert group on action and support will assist the Executive Committee in implementing COP and CMA decisions and its five-year rolling workplan as it relates to action and support, including finance, technology and capacity-building, guided by workstream (e) of the workplan, as well as in addressing new mandates related to action and support arising from guidance provided by Parties to the Executive Committee.

12. CMA 7 requested the Executive Committee to include activities in the future Plan of Action of its Expert Group on Action and Support that inform the Executive Committee's work in assisting developing countries that are particularly vulnerable to the adverse effects of climate change in accessing technical assistance and finance for responding to loss and damage associated with the adverse effects of climate change.⁸

13. Recognising the need for urgent and enhanced action and support and in light of the evolving loss and damage landscape, the expert group shall develop a focused plan of action, considering the following:

(a) Maintaining the flexibility to address new mandates related to action and support arising from guidance provided by Parties to the Executive Committee.

(b) Collaboration with the other expert groups, technical expert group and task force, considering the cross-cutting nature of action and support and the need to ensure that action and support are systematically considered under the Warsaw International Mechanism, and in order to promote synergy and consistency in the work;

(c) Collaboration with relevant organizations, bodies, networks and experts under and outside the Convention and the Paris Agreement, including members of the Santiago Network;

(d) Supporting the Executive Committee, as appropriate, in its collaboration with the Advisory Board of the Santiago Network and the Board of the Fund for Responding to Loss and Damage.

IV. Membership

14. The expert group on action and support should consist of:

(a) Placeholder for capturing ExCom member representation; *key open elements to be further considered - total and A1/NA1 number of ExCom members, and regionally balanced representation*

⁷ Decision 22/CMA.7, para 17(b), endorsed by decision 11/CP.30.

⁸ Decision 22/CMA.7, para 17(a), endorsed by decision 11/CP.30.

- (b) Placeholder for capturing SNAB and FRLD representation;
- (c) Technical experts;
- (d) Representatives of relevant constituted bodies and operating entities of the Financial Mechanism under the Convention and/or the Paris Agreement.

15. The total number of members referred to in paragraph 14(a) above shall not exceed four at any time. The total number of members referred to in paragraph 14(b–d) above will range between 10 and 18. These numbers may be reviewed and revised by the Executive Committee, as appropriate. *Text will be adjusted based on the final para 14.*

16. The Executive Committee members referred to in paragraph 14(a) above will identify the technical experts referred to in paragraph 14(d) above from, inter alia, the WIM roster of experts, and propose the list of potential members of the expert group, including the representatives of relevant constituted bodies referred to in paragraph 14(d) above, as appropriate, for endorsement by the Executive Committee, following which the Executive Committee Co-Chairs will liaise with the technical experts and constituted body(ies).

17. The selection of the technical experts referred to in paragraph 14(c) above will take into account the needs for expertise from developed and developing countries across regions for regional balance, and will be based on the following requirements:

- (a) Demonstrable and internationally or regionally recognized expertise, taking into consideration, as appropriate, the need for transdisciplinary expertise;

- (b) Practical international, regional or national experience in addressing issues related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change corresponding to the expert group’s mandate, including in priority thematic areas of work, as determined by the Executive Committee.

18. On the recommendation of the expert group, the Executive Committee can invite additional technical experts, including those listed on the WIM roster of experts and those from relevant organizations, to contribute to specific activities of the expert group, on an ad hoc basis, as needed:

- (a) Ad hoc members with the requisite expertise may be invited to contribute to specific activities in keeping with the plan of action of the expert group;

- (b) Placeholder for capturing text that pursues regional balance among technical experts and equitable and inclusive participation of experts from the global South. - *Key open elements to be further considered include how to facilitate meaningful contributions by experts/organizations with limited financial resources in a way that is appropriate vis-à-vis other expert groups of ExCom.*

19. Technical experts in the expert group will serve for two years and their terms can be renewed or the experts replaced, as needed, in accordance with the prioritized topics under strategic workstream (e) of the five-year rolling workplan of the Executive Committee. For members representing constituted bodies, their term in the expert group will not exceed their term in the body they represent.

V. Mode of work and outputs

**Text in this section will be adjusted as needed to align with the final agreed membership and/or provisions concerning engagement of the Santiago Network and FRLD.*

20. The modalities of work of the expert group on action and support will comprise:

- (a) Electronic means, for example email, videoconferencing and teleconferencing;

(b) In-person meetings, as necessary, held back-to-back or in parallel with meetings of the Executive Committee, sessions of the subsidiary bodies or relevant external events, as far as possible, with a view to maximizing overall efficiency and effectiveness;⁹

(c) Engagement with organizations, bodies, experts and networks, including the Santiago network,¹⁰ and the Fund for Responding to Loss and Damage,¹¹ engaged in providing technical advice, guidance, support and assistance to developing countries, through, inter alia, electronic means; workshops, including at the national and regional level; and outreach through other organizations, as appropriate.

21. The expert group will be co-facilitated by Executive Committee members.

22. The expert group will develop a rolling plan of action at its 1st meeting¹² in line with the mandate and scope of work defined in chapters II–III of these terms of reference and taking into account the respective strategic workstream of the five-year rolling workplan of the Executive Committee. The plan of action should include specific activities with associated deliverables, indicative time frames and the names of leads and co-leads, and will be subject to endorsement by the Executive Committee before implementation.

23. The plan of action may be updated, as appropriate, on the basis of advice from the Executive Committee, guided by priorities identified in its five-year rolling workplan and, if applicable, by further guidance from the Executive Committee on the thematic areas of work.

24. In developing or updating its plan of action, the expert group will take into account information from the Santiago network and the Fund for Responding to Loss and Damage, as appropriate, and the plans of action of the other expert groups of the Executive Committee to enhance coherence, collaboration and synergies, where relevant.

25. The outputs of the expert group will be presented for consideration by the Executive Committee.

26. Members of the expert group, including ad hoc members, who are not Executive Committee members may not act as representatives of the Executive Committee.

27. Keeping within the mandate and scope of work defined in chapters II–III of these terms of reference, the expert group may prepare knowledge products, outputs and other deliverables. The appropriate branding and disclaimers must be applied, as appropriate, on the basis of guidance from the Executive Committee and within the broader guidelines of the UNFCCC process.

VI. Reporting

28. The expert group will report to the Executive Committee on a regular basis, at the meetings of the Executive Committee and via written reports, which include, to the extent possible, detailed information on progress in implementing the plan of action of the group.

⁹ Support for the participation of eligible Executive Committee members applies only to in-person meetings that the Committee has approved in advance.

¹⁰ The Santiago network was established by decision 2/CMA.2, para. 43, 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.

¹¹ A fund for responding to loss and damage whose mandate includes a focus on addressing loss and damage, was established by decisions 2/CP.27 and 2/CMA, para 3, in the context of establishing the new funding arrangement, and operationalized by decisions 1/CP.28 and 5/CMA.5.

¹² The standard time frame for the rolling plans of action of the Executive Committee's expert groups is two years.

29. The Executive Committee will determine the contribution of the expert group's reports to relevant synthesis reports for the technical assessment component of the global stocktake.¹³

30. The progress of work of the expert group will be captured in the annual reports of the Executive Committee.

VII. Confidentiality and conflict of interest

31. The conflict of interest and confidentiality guidelines of the Executive Committee will apply mutatis mutandis to all members of the expert group.

¹³ Per decision 19/CMA.1, para. 36(e).