



# Loss and Damage Is Operational Accountability Is Not

Opinion Paper  
by Lamis Elkhatieb,  
LDYC Research Coordinator

## “Loss and Damage is not humanitarian Aid and Our Stories are Enough Evidence”

I didn't learn about climate “loss and damage” through a flood or a cyclone. I knew it and felt it in Cairo, slowly. The trees and green spaces in my neighbourhood didn't disappear over time. They were cut and removed, right in front of our eyes. According to the Central Agency for Public Mobilisation and Statistics, Egypt needs almost 58 million square meters of green areas to keep its air clean; however, with only 5.4 million square meters available, Egypt lost between 2010 to 2023 alone 75% of its tree cover. There was no emergency, nor consultations, just a quiet decision that reshaped how the neighbourhood feels and functions. Nothing about this looked like a disaster. But something was being lost; comfort, health, dignity and the sense that the city was designed with people in mind. This is what loss and damage looks like when it doesn't arrive with sirens. This wasn't climate change acting alone; it was climate stress combined with deliberate policy choices and fueled by human activities. Climate change did not cut the trees, but it made their removal increase the vulnerability to climate risk and with the maladaptation, this led to tangible loss and damage, economic and non-economic.



Tree cutting in Cairo, Credit: MOHAMED EL-SHAHED/AFP via Getty Images

Humanitarian aid responds after harm becomes unavoidable and they provide the basic needs for what the community has lost. However, they don't respond to the economic losses of the impacts. Loss and damage exists because, in many cases, the harm was avoidable through a sustainable climate adaptation plan, but wasn't avoided due to the challenges of developing countries' access to adaptation support. The loss didn't happen because there were no options; it happened because the easiest option was chosen. Because for many of us, the crisis didn't arrive overnight. It arrived through decisions made in planning offices, not emergency rooms, and we're still living with the consequences.

Treating loss and damage, both its associated economic and non-economic impacts, as humanitarian aid takes out the meaning of it, and ignores the needed global political reality of the latter. The named approach frames responsibility as generosity from the global north and forces the global south to count this support as charity. It turns structural and institutional harms into unfortunate accidents, shifting obligations and often blame onto affected communities. In doing so, those most affected are reduced from rights-holders to being treated as passive recipients. Loss and damage shouldn't be about sympathy; it should be about rooted responsibility.

## "COP30 Exposed the Shift and the Gap, So Please Mind the Gap!"

COP30 showed a clear shift that the Loss and Damage is no longer just a demand raised, it is operational. Frontline communities, as well as developing countries, have a voice within the implementation of action to address loss and damage. The Board of the Fund for Responding to Loss and Damage (FRLD) is in place, institutional arrangements exist, the first call for proposals under the Barbados Implementation Modalities (BIM) has been launched, with an initial set of interventions totalling USD 250 million (at FRLD 6th board meeting, the interim trustee reported, as of 27 June 2025, the total amount of pledges stood at USD 788.8 million, with only USD 361 million received in the fund) and the WIM Review text has been adopted, institutionalising a "State of Loss and Damage Report" or "Gap Report", updating the WIM's Expert Architecture through strengthening the Action and Support Expert Group (ASEG) mandate to engage with the Santiago Network (SN) and the FRLD; creating a clearer articulation of coordination and complementarity language between the UNFCCC L&D bodies (WIM, WIM Excom, SN, and the FRLD).

On paper, this is progress.

When loss and damage becomes operational, it stops being a demand and starts becoming a system; and systems always reflect power. In youth spaces and roundtables, optimism and hope are always key, a sense that years of pushing and insisting had finally moved the system forward. However, on the other hand, inside negotiation rooms, a different reality is visible that cannot be hidden; a question like is it possible to address loss and damage? Or who will define the action to address it? Or who is responsible for providing financial support? Or who determines eligibility for action and support on loss and damage? These are some of the questions that showcase the dynamic of power between developed and developing countries. These country dynamics speak loudly and as always developing countries are called to compromise within the system.

## "Paragraph 13 and the Politics of Avoidance"

COP 30 agenda item 8e, CMA 7 agenda item 10d, Report of the Fund for responding to Loss and Damage and guidance to the Fund for responding to Loss and Damage, Version 13/11/2025, 19:30; Paragraph 13 "Invites Parties to submit views and recommendations on elements of guidance for the Fund". This paragraph was met with a lot of tension around its relation to paragraph 16 of the New Collective Quantifies Goal (NCQG), which mentions:

"also decides to pursue efforts to at least triple annual outflows from those Funds from 2022 levels by 2030 at the latest with a view to significantly scaling up the share of finance delivered through them in delivering on the goal contained in paragraph 8 above" page 2, UNFCCC Draft Text on COP30 agenda item 8e, CMA 7 agenda item 10d"

that connects to Article 9 of the Paris Agreement, talking about developed countries' financial commitments. The pushback against explicitly navigating loss and damage finance in predictable and responsible funding streams happened on purpose and it was framed as technical caution, as flexibility, as realism and "noting that it should respect the decision made on the NCQG". This, in practice, kept loss and damage finance discretionary and discretion is political. This approach sits between an existing normative and legal connection within the climate regime. Article 9.1 of the Paris Agreement affirms that climate finance should be predictable and adequate, aligning with the requirements of the loss and damage inclusion and that it cannot rely on ad hoc voluntary contributions alone. Again, the International Court of Justice Advisory Opinion (ICJ AO) reaffirmed the obligation of States "to cooperate and provide support to address climate-related harms, including loss and damage". Yet the COP30 text has no mention of these foundations, choosing to keep "guidance on finance" confined to institutional coherence.

When loss and damage is excluded from binding financial commitments, it remains optional, which means that countries remain unaccountable and developing countries are already paying through losing their GDP to debts. Unaccountability means that it can be delayed and redirected. This is not a flexibility or wording issue; it is a power issue.

## "The Equation No One Wants to Say Out Loud"

The equation is simple, even if the negotiations broke everyone down:

$$\text{NCQG} = \text{PREDICTABILITY} + \text{RESPONSIBILITY} + \text{ACCESSIBILITY}$$

Remove Loss & Damage and what you can find is discretion.

Hence,



Therefore,



Discretion allows responsibility to be masked as goodwill rather than obligation. It allows harm to be acknowledged and an apology to be extended without truly addressing what communities will never get back and the loop of proofs and justifications keeps going on and on again. The disappointment that comes after a long wait is far more devastating than knowing the truth and understanding the underlying denial of accountability from the beginning.

## "Predictability is not a Favour - It is a Justifiable Demand"

Predictable climate finance is not a technical preference; it is the foundation of climate justice rooted in the legal instrument of the UNFCCC. Unpredictability for developing countries, communities and young people is not neutral and it affects their/our recovery and adaptation efforts while planning our futures in a manner that not only addresses the already occurring loss and damage, but also minimises the future loss and damage. Yet, we are constantly told that evidence is needed, we need to justify our suffering over and over, we need to shift our homegrown system over and over. In this generation, we have enough books of evidence that can fill the biggest library in the world, frontline communities have been documenting and documenting loss and damage for years in more languages than the official UN languages. So, it is not the data that is missing; it is the political will!

We won't ask to be heard again; it is time for systems to respond.

## **"Accountability Does Not Stop at Borders, and Knowledge Exchange Has to Be Institutional"**

Holding developed countries accountable is non-negotiable, as historical responsibility and financial obligations are clear. However, accountability cannot stop there. National and sub-national governments in developing countries contribute to shaping how loss and damage is occurring and what are the plans to address it. In Cairo, the loss and damage wasn't only due to an international funding gap. Climate change amplified the harm with the heat island effect, but governance choices enabled it.

Therefore, to recognise the climate justice requirements on all levels where power is exercised; local domestic accountability has to exist side by side with international funding either for developing countries' governments or for local stakeholders (CSO, Youth groups, etc). In order for this to happen, institutional knowledge exchange is essential and an integral part of addressing the gaps in the system, where localisation is critical within the local, national and domestic process. Knowledge exchange shouldn't be reduced to toolkits, training or workshops (they can be useful, but they rarely address the underlying issues). Communities do not just need better data or governments just need the metrics; institutions need to understand the systems that can make or break progress. True knowledge exchange between developed and developing countries means governments learning from other governments, not just replicating. Acknowledging domestic accountability does not dilute the responsibility of developed countries. It clarifies it.

### **"Conclusion"**

"Loss and damage action and support" is finally operational, but accountability still isn't. Not all stories are about climate loss and damage alone; sometimes they involve a mix of climate impacts and institutional failures. Until predictability and accessibility replace discretion, and responsibility replace generosity, loss and damage will remain a system that manages harm rather than addressing it. Until then, our stories will continue to expose the gap between what the system promises and what it falls short of delivering. Not because stories are all we have; we have lived experience that shows us what should be done. But they are already more than enough to show policymakers what they need to do.