

# LOSS AND DAMAGE YOUTH COALITION

## LOSS AND DAMAGE

## FRAMEWORK MODEL





# DECISIONS REVIEW

This report is part of a series of four reports developed by the Loss and Damage Youth Coalition (LDYC) to provide a comprehensive understanding of loss and damage within the UNFCCC framework. The four reports complement each other, offering a structured approach to understanding and engaging with loss and damage discussions.

A. Loss & Damage Background

**B. DECISIONS REVIEW: WIM, SNLD, AND FRLD**

C. Review and Analysis of Frontline Stories

D. COP30 Analysis and Recommendations

This document provides a detailed background about the formative decisions that led to the establishment and full operationalisation of the loss and damage mechanism under the UNFCCC. The “UNFCCC Loss and Damage Mechanism Decision Review” document informs and contributes to the loss and damage framework. This paper dives into the decision processes, meetings and conferences that led to the establishment of the Loss and Damage (L&D), including the Warsaw International Mechanism (WIM) for responding to L&D, the Santiago Network on Loss and Damage (SNLD) and the Fund For Responding to Loss and Damage (FRLD). It also accounts for decisions taken since the inception of the L&D mechanism up to COP30, like the WIM reviews, Conference of Parties (CP), and Conference of the Parties to the UNFCCC. The positionality of this document is dependent on the perspective and text of the authors.

This document is one of the sub-components of the LDYC’s Loss and Damage Framework. The authors reflect the collaborative and inclusive knowledge-sharing process involved in developing the document. While developed by young people from diverse backgrounds and levels of expertise across different countries, the content is designed to be accessible yet educational in advancing the knowledge and policy process of UNFCCC while providing a clear context into the UNFCCC L&D decision process. The paper begins with a direct justification for the establishment of a mechanism for responding to climate change-induced loss and damage and then connects the dots to the establishment of the UNFCCC L&D mechanisms. This document encourages independence of thought and deeper engagement with discussions on loss and damage.



## DISCLAIMER

The views presented in this report are based on existing secondary sources, including publications, research, news, and reports from the reviewed literature. While this document can serve as a useful resource for negotiators and may support negotiation efforts, its impact ultimately depends on the reader’s position and their interpretation.

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# INTRODUCTION

As outlined in various IPCC reports, the existing emissions trajectory indicates that, globally, we are on the road to a 4°C-5°C world by 2100<sup>1</sup>. With such warming levels, the Global South is projected to experience a very high level of extreme climate change impacts, including numerous slow-onset events, extreme weather conditions, food crises, migration, hotter temperatures, and severe storms, in addition to a number of other economic and non-economic losses and damages. The IPCC's Sixth Assessment Report (AR6) shows that current vulnerability to climate extremes is human-induced, meaning that it is the result of anthropogenic activities on the environment, and is highly heterogeneous, as those who have least contributed to climate change to date are the most vulnerable to its impacts<sup>2</sup>. Furthermore, climate change has exacerbated substantial losses and damages, while increasingly irreversible losses affect terrestrial, freshwater, cryospheric, coastal, and open ocean ecosystems. The current measure and range of climate change impacts are larger than estimated in previous assessments. For the first time, AR6 included a working group on justice, equity, and fairness, underlining the importance of building resilience, strengthening adaptation measures, and increasing climate finance by supporting vulnerable communities in addressing loss and damage associated with climate change impacts.

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<sup>1</sup> Working Group I - The Physical Science Basis, 2023. Compared to AR5, and when taking into account emissions since AR5, estimates in AR6 are about 300-350 GtCO<sub>2</sub> larger for the remaining carbon budget consistent with limiting warming to 1.5°C. (2023). IPCC SIXTH ASSESSMENT REPORT.

<sup>2</sup> The three Working Group contributions to AR6 are: *Climate Change 2021: The Physical Science Basis*; *Climate Change 2022: Impacts, Adaptation and Vulnerability*; and *Climate Change 2022: Mitigation of Climate Change*, respectively. Their assessments cover scientific literature accepted for publication respectively by 31. (2021).

# WARSAW INTERNATIONAL MECHANISM ON L&D

In 2013, under the Cancun Adaptation framework, the Warsaw International Mechanism on Loss and Damage was established to address loss and damage associated with climate change impacts, including slow-onset events and extreme weather events in particularly vulnerable countries. It also established the executive committee (ExCom) of the WIM, which operates under the guidance of and is accountable to the Conference of the Parties to guide the implementation of the WIM's function<sup>3</sup>. The ExCom is to report annually to the Conference of Parties through the Subsidiary Bodies (SBs) for its implementation and make recommendations as appropriate.

The functions of the WIM per decision 2/CP.19 are:

- 1) enhance knowledge and understanding of comprehensive risk management approaches to address loss and damage associated with the adverse effects of climate change,
- 2) strengthen dialogue, coordination, coherence, and synergies among relevant stakeholders,
- 3) enhance action and support, including finance, technology, and capacity-building, to address loss and damage associated with the adverse effects of climate change.

In exercising its functions, the WIM also facilitates support for action to address loss and damage, improve coordination of the relevant work of existing bodies, convene meetings with relevant experts and stakeholders, promote the development of knowledge products, provide technical guidance and support, and make recommendations as appropriate on how to enhance engagement, action, and coherence under and outside the United Nations Framework Convention on Climate Change (UNFCCC). Action and support" was formally integrated into the third pillar of the UNFCCC structure (alongside Mitigation and Adaptation), mandated to "Enhancing action and support, including finance, technology, and capacity-building"<sup>4</sup>. Due to a lack of provisional financial support, the WIM took a redirected focus on non-financial support to members,

<sup>3</sup> UNFCCC 'Report of the Conference of the Parties on its nineteenth session, Held in Warsaw from 11 to 23 November 2013' (31 January 2014) UN Doc FCCC/CP/2013/10/Add.1.

<sup>4</sup> United Nations Framework Convention on Climate Change (UNFCCC). (2013). Decision 2/CP.19: Warsaw international mechanism for loss and damage associated with climate change impacts, Paragraph 5(c) (FCCC/CP/2013/10/Add.1). UNFCCC. Retrieved from <https://unfccc.int/resource/docs/2013/cop19/eng/10a01.pdf>

leading to a critical deficiency in tangible financial mechanisms of addressing loss and damage. Actions during this time included the development of the Fiji Clearing House for Risk Transfer (launched at COP23 in 2017 to serve as a repository for insurance information) and the Nairobi Work Programme (focused on knowledge). While these initiatives enhanced the technical understanding and risk management components of L&D, they were critically deemed by vulnerable developing countries as insufficient in scope<sup>5</sup>. As the argument persists on what form of support would be best for the Global South in addressing loss and damage, the focus remained on insurance and technical assistance rather than addressing the full spectrum of financial support required for comprehensive recovery from both economic losses (e.g., destroyed infrastructure) and intangible non-economic damages (e.g., loss of culture, displacement)<sup>6</sup>

The work of the WIM is guided by a five-year rolling workplan, subject to a periodic review by parties to the UNFCCC to guarantee the plan remains fit-for-purpose and relevant to address loss and damage in the face of a rapidly changing climate. A critical part of the WIM's operational framework is the ability to collaborate with international and regional bodies, actively inviting them to synchronize their own efforts and to reflect some of their activities in the rolling workplan. The first rolling plan was from 2013-2015<sup>7</sup>, the second is from 2016-2021<sup>8</sup>, and the third is from 2023-2027<sup>9</sup>.

# STRUCTURE OF THE WIM

## WIM ExCom

The WIM ExCom is made up of 20 members, mandated to guide the implementation of the functions of the WIM<sup>10</sup>. Members are nominated by their respective UNFCCC constituencies. They meet twice a year to report on progress and to send the annual report to the parties during the Subsidiary Bodies and the COPs. The WIM ExCom is also supported by five expert groups: 1) the task force on

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<sup>5</sup> United Nations Framework Convention on Climate Change (UNFCCC). (2017). Fiji Clearing House for Risk Transfer. Retrieved from <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/executive-committee-of-the-warsaw-international-mechanism-for-loss-and-damage-wim-excom/fiji-clearing-house-for-risk-transfer>

<sup>6</sup> United Nations Framework Convention on Climate Change (UNFCCC). (2019). Technical paper on the sources of and modalities for accessing financial support for addressing loss and damage (FCCC/TP/2019/1). UNFCCC. Retrieved from <https://unfccc.int/documents/200780>

<sup>7</sup> <https://unfccc.int/sites/default/files/resource/docs/2014/sb/eng/04.pdf#page=7>

<sup>8</sup> [https://unfccc.int/sites/default/files/resource/5yr\\_rolling\\_workplan.pdf](https://unfccc.int/sites/default/files/resource/5yr_rolling_workplan.pdf)

<sup>9</sup> [https://unfccc.int/sites/default/files/resource/Second\\_five-year%20rolling%20workplan\\_ExCom.pdf](https://unfccc.int/sites/default/files/resource/Second_five-year%20rolling%20workplan_ExCom.pdf)

<sup>10</sup> UNFCCC Online Guide for Loss and Damage, March 2 024

[https://unfccc.int/sites/default/files/resource/loss\\_and\\_damage\\_online\\_guide.pdf](https://unfccc.int/sites/default/files/resource/loss_and_damage_online_guide.pdf)

displacement, 2) the technical expert group on comprehensive risk management, 3) the expert group on slow onset events, 4) the expert group on non-economic losses, and 5) the expert group on action and support. These groups support the implementation of the 5-year work plan of WIM collaboratively, and each task force has its own action plan based on the active rolling work plan of the WIM.

**The task force on displacement**<sup>11</sup> helps the execution of the WIM by supporting the integration of human mobility and climate change within the relevant planning processes. This includes raising awareness on human mobility and producing knowledge resources for the workstream. The task force is made up of 14 members.

**The technical expert group on comprehensive risk management (CRM)**<sup>12</sup> aims to enhance the cooperation and facilitation of CRM approaches, including the assessment, reduction, transfer, and retention of risk to address and build the long-term resilience of countries, vulnerable populations, and communities to loss and damage. The current membership of the group is made up of 23 members.

**The expert group on slow-onset events**<sup>13</sup> is tasked to enhance collaboration and facilitate support in addressing slow-onset events. Sea level rise, desertification, glacial retreat, and other effects of slow climate events are directly addressed by the expert group through knowledge sharing and stakeholder coordination. The Group is made up of expert members who were carefully chosen to ensure that there is a balance in representation and expert knowledge about the thematic areas.

**The expert group on non-economic loss and damage**<sup>14</sup> focuses on enhancing the cooperation and facilitation of the NELs. Non-economic losses refer to a broader range of losses that aren't easily quantifiable in financial terms or the common trading markets; they have three categories: individual, society, and environment.

**The expert group on action and support**<sup>15</sup> serves to enhance cooperation and facilitation around finance, technology, and capacity building to address loss and damage. To advance the work activities of WIM in facilitating capacity building and support, the expert group established a working partnership with the Paris Committee on capacity-building, the Technology Executive Committee, and the Standing Finance Committee.

Table 1.2. Showing the description of the WIM structure

<sup>11</sup> <https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/TFD>

<sup>12</sup> [https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/TEG-CRM#tab\\_home](https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/TEG-CRM#tab_home)

<sup>13</sup> <https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/SOEs>

<sup>14</sup> [https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/NELs#tab\\_home](https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/NELs#tab_home)

<sup>15</sup> <https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/Action-Support>

## OVERVIEW OF THE WIM REVIEW FROM 2016 TO 2024

**The first mandated review was held in 2016.** It delivered recommendations on a number of issues, such as periodic reviews of the WIM to take place no more than five years apart, the second review to be in 2019, the review of the WIM to consider the inter alia progress on the implementation of the work plan of the ExCom as well as the long-term vision to guide ways of which the WIM can be enhanced and strengthened, the subsidiary bodies to finalise the terms of reference of each review at least six months prior the review, the subsidiary bodies to take into consideration inputs and submission from parties and relevant organisation, a technical paper to be prepared by the secretariat elaborating the source of financial support through the financial modalities for addressing loss and damage as well as how to access them, lastly the secretariat alongside the ExCom to decide on the scope of the paper on finance for loss and damage. And for the ExCom it was recommended to enhance collaboration, cooperation and partnerships within and outside the convention, the establishment of additional expert groups, sub-committee, panel as appropriate to enhance the work of enhancing action and support for loss and damage, improve access and interaction with the scientific and technical bodies, and invite parties to establish a loss and damage contact points within their respective UNFCCC national focal points.

**The second review of the WIM was held in 2019.** The review acknowledges the efforts in spearheading the promotion of knowledge base awareness and clarity about climate change-induced losses and damages (L&D). The review also identified weaknesses in the WIM's current governance architecture and called for a more transparent institutional governance mechanism subject to the scrutiny and approval of the Conference of the Parties (COP) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA). It welcomed the adoption of the task force on displacement action plan on the need for a comprehensive risk management approach. The review encouraged the parties to promote coherence in their approach to avert, minimise, and address loss and damage while formulating and implementing relevant policies. Parties agreed on the need for further guidance to improve the effectiveness and efficiency of the WIM, where the IPCC should inform relevant approaches to be taken. The ExCom was invited to consider the SDGs and transformative changes in the context of the work of each expert group while updating their five-year rolling plan. The ExCom was also requested to launch the expert group on slow-onset events and on

non-economic losses, considering the broad range of issues covered in relevant workstreams. In this review, the Santiago Network for averting, minimising, and addressing loss and damage was established to catalyse the technical assistance of relevant organisations, bodies, networks, and experts for the implementation of appropriate approaches at the local, national, and regional levels, in developing countries that are particularly vulnerable to the adverse effects of climate change.

**The third review of the WIM was held in 2024 and 2025.** The review was finalized at COP30. It examined the work of WIM in the loss and damage landscape from the broader context of averting, minimizing, and addressing loss and damage within and outside the Convention and the Paris Agreement. The focus was to examine the performance of WIM and its functions, including its structure, the relevance of its products, and the level of collaboration and coordination with other bodies. It also examined progress in implementing the rolling workplan and the response of the WIM under the relevant decision and the Paris Agreement in supporting communities in addressing loss and damage. The review is set to resume in 2025, following disagreement at COP29 in Baku, particularly around proposals to strengthen the WIM's functions. The COP30 decision FCCC/CP/2025/L.14 established the outcomes of the third WIM review, including new measures to strengthen coordination between the WIM, the Santiago Network, and the FRLD. The review outcomes include:

- 1) the establishment of an annual state of loss and damage report, which seeks to provide an overview of the loss and damage events experienced by vulnerable communities to inform policy;
- 2) enhancing collaboration and workflow between the WIM ExCom, SNLD, and the FRLD, ensuring that the technical mechanism of loss and damage supports the access to finance through the FRLD;
- 3) Strengthening the provision of technical assistance through the SNLD by prioritizing demand-driven requests, enabling developing countries to request and access technical assistance based on their specific needs.

## SANTIAGO NETWORK ON LOSS AND DAMAGE (SNLD)

The Santiago Network on Loss and Damage was established in 2019<sup>16</sup> per decision 2/CMA.2 endorsed by 2/CP.25 as part of the WIM. It is mandated to catalyse the technical assistance of relevant organisations, bodies, networks, and experts for the implementation of relevant approaches to avert, minimise, and address loss and damage associated with the negative impacts of climate change.

At COP 26<sup>17</sup>, the Santiago Network was assigned six functions, per decision 19/CMA.3 endorsed by 17/CP.26 para 9. Decision 1/CMA.3 para 67 decided that the Santiago Network will be provided with Funds to support its activities in support of functions set out in decision 19/CMA.3.

At COP 27<sup>18</sup>, decision 12/CMA.4, endorsed by 11/CP.27, established the institutional arrangement for the SNLD to enable its full operationalization. This arrangement includes an independent, hosted Secretariat, an Advisory Board (AB), and a membership composed of organisations, bodies, networks, and experts (OBNEs). The Secretariat is accountable to and operates under the guidance of the governing body through the AB. The AB was requested to draft its rules of procedure for consideration and adoption at SB61 in November 2024. The AB further ordered that once operational, the Secretariat would develop guidelines for the designation of OBNEs, as well as establish guidelines and procedures to respond to technical assistance requests, including those that require an urgent response. It also requested the development of guidelines for technical assistance Funding, which includes Funding for communities. The AB also decided to launch the host selection process for the Secretariat at COP27, for selection and finalisation by the following year, in 2023.

### **SNLD Establishment Mandate**

**Santiago Network Advisory Board (SNAB):** With a membership of two members from the UN region, one member from Least Developed Countries (LDCs), one member from Small Island Developing States (SIDS), two members from ExCom, one member from the Women and Gender Constituency, one member from Indigenous Peoples, and one from the Youth and Children Constituency (YOUNGO), the SNAB is responsible for decision-making guidance, policy, monitoring, evaluation, and providing support to the SNLD secretariat (UNFCCC, Decision -/CP.27, Annex I, section V).

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<sup>16</sup> UNFCCC, Report of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement on its second session, 2019, <https://unfccc.int/documents/210477>

<sup>17</sup> Santiago Network for Loss and Damage, 202203151750---UNDRR Submission - Santiago Network.pdf  
[unfccc.int](https://unfccc.int)

<sup>18</sup> United Nations Framework Convention on Climate Change (UNFCCC). (2022). Arrangements for the operationalization of the Santiago Network for Loss and Damage (Decision 12/CMA.4)  
[https://unfccc.int/sites/default/files/resource/cp2022\\_10a01\\_adv.pdf#page=37](https://unfccc.int/sites/default/files/resource/cp2022_10a01_adv.pdf#page=37)

**Hosted secretariat:** will be accountable to the advisory Board 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 infrastructure support for its effective functioning (Decision -/CP.27, para. 16).

The Secretariat of the SNLD is mandated to:

- I. Process the requests for technical assistance from countries for further consideration by the Technical Review Committee;
- II. Ensure reporting and knowledge management functions, in addition to providing the matchmaking services between requests and implementing parties; and
- III. Catalyse capacity support to developing countries, including through workshops and training opportunities, to develop and enhance or fine-tune proposals, and strengthen awareness and skills on relevant topics;
- IV. Develop an annual report on the functioning of the Network for inclusion in the annual report of the ExCom of the Warsaw International Mechanism.

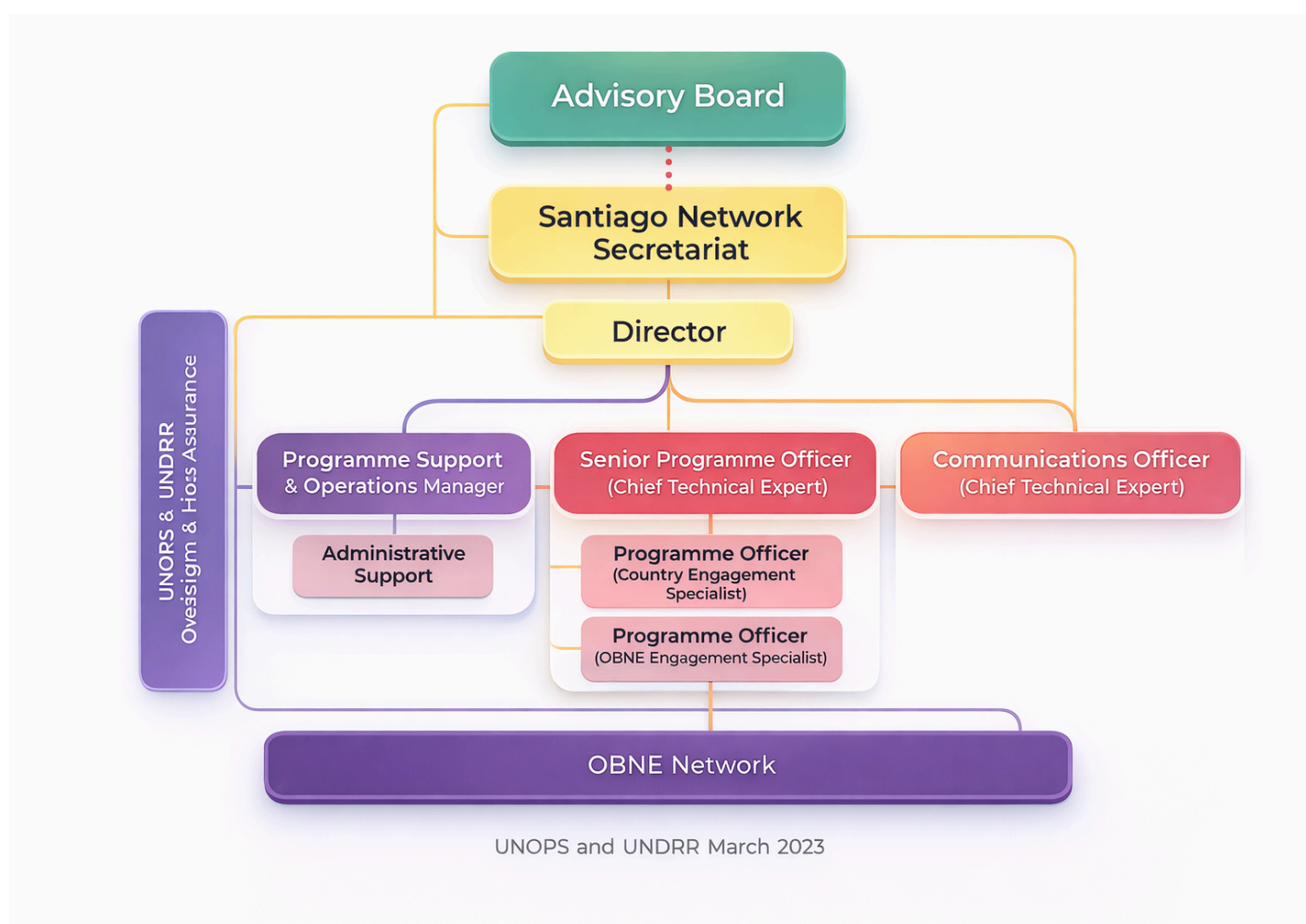


Figure 1.0. Showing the structure and workflow of the SNLD

### Designation of OBNES as members of SN:

This guideline introduces key terminology related to organizations that provide technical assistance: Organizations, Bodies, Networks, and Experts. The defining characteristic for each term relates to its legal structure, scope, and the nature of the entity or individual.

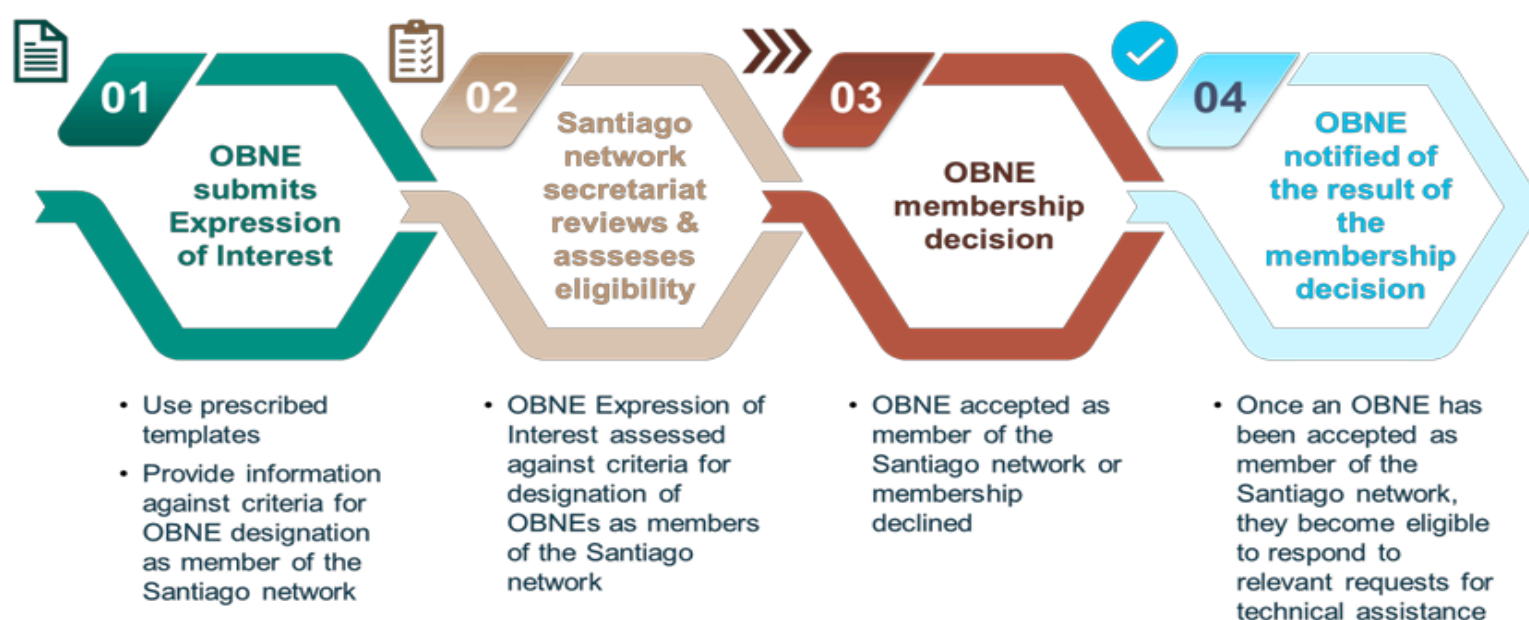


Figure 1.2. Showing the stages involved for OBNEs to be approved as members of the SN<sup>19</sup>

| Term         | Characteristics  | Legal status and relationship  |
|--------------|--|--|
| Organization | Independent legal entities.  | Must be an independent legal entity.   |
| Body         | A broader term that refers to groups   | Not necessarily an independent legal entity.                                 |
| Network      | Interconnected groups of organizations or individuals that collaborate, share resources, or coordinate activities. | Do not necessarily have legally established arrangements (like consortiums). |
| Experts      | Individuals who are recognized specialists in a specific field.  | Refers to an individual, not a group or entity.                              |

Table 1.3. Decoding the meaning and role of the OBNES

<sup>19</sup> United Nations Framework Convention on Climate Change (UNFCCC), Guidelines for the Designation of Organizations, Bodies, Networks and Experts as Members of the Santiago Network, SNAB/2024/2/06/Rev.2 (Bonn: UNFCCC, 2024)

At COP 28<sup>20</sup>, decision 6/CMA.5, endorsed by decision 2/CP28 par 11, selected a consortium made up of the United Nations Office for Disaster Risk Reduction (UNDRR) and the United Nations Office for Project Services (UNOPS) to host the SNLD's Secretariat for an initial term of five years, with five-year renewal periods. It also authorized the UNFCCC Secretariat to sign a memorandum of understanding on behalf of the governing bodies with the consortium to undertake a cost-effectiveness assessment of global options for the location of the Network's head office. The results were presented to the AB for consideration and adoption at the first meeting of the Board in 2024.

The Memorandum of Understanding (MoU) shows the governance, operational, and financial arrangements of the Santiago Network. It specifies the role of the Santiago Network Advisory Board (SNAB), whose elected members provide strategic guidance and oversight for the effective implementation of the Network's mandate. It also outlines the responsibilities of UNDRR and UNOPS to jointly host the Secretariat, ensure a cost-effective structure, utilize UNDRR regional and subregional offices as designated units, and appoint a Director endorsed by the SNAB, with UNDRR providing technical backstopping and expertise on averting, minimizing, and addressing loss and damage (AMALD). The MoU further defines the Secretariat's functions, including day-to-day operations; implementation of the work programme approved by the SNAB and aligned with the five-year ExCom rolling workplan; management and disbursement of Funds; coordination with UNFCCC constituted bodies; use of regional and subregional offices; and preparation of annual reports. It also sets out the role of the Director, the Secretariat's financial arrangements, and modalities for MoU implementation (Decision 6/CMA.5, endorsed by Decision 2/CP.28). In line with this mandate, the Santiago Network Secretariat is required to prepare an annual report for review and approval by the Advisory Board, covering requests received and responded to, ongoing activities and lessons learned, regional support delivered, Funds disbursed and administrative costs, new Network members, support provided to developing countries for technical assistance, outreach to communities, and gender considerations.

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<sup>20</sup> UNFCCC. Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) <https://unfccc.int/documents/637074>

At COP 29<sup>21</sup>, the report of the SNAB was shared and contained information on the advisory Board's three meetings, all held in a hybrid format, allowing inclusive participation. The Advisory Board's first meeting, Geneva, was selected as the location of the Santiago Network secretariat's head office. The terms of reference for the director have been approved, and Mrs Carolina Fuentes Castellanos<sup>22</sup> has been selected and started her engagement in November 2024. The third meeting approved the network's revised annual budget for 2024, and the interim secretariat presented two scenarios for the yearly budget of 2025 (9,229,244 USD and 4,966,867 USD). The Advisory Board also approved the guidelines for the designation of OBENS<sup>23</sup>, the Guidelines procedures for responding to requests for technical assistance<sup>24</sup>, the Guidelines for managing Funding<sup>25</sup>, and the Guidelines for preventing potential and addressing actual and perceived conflicts of interest<sup>26</sup>. All information on the network is disseminated via a [website](#) that contains all relevant documents, reports, and decisions.

At COP30<sup>27</sup> decision -/CP.30, endorsed by FCCC/CP/2025/L.18, strengthened the SNLD's technical assistance delivery model by prioritizing demand-driven requests to streamline technical assistance access for developing countries. It also welcomed the progress made by the SNLD since its full operationalization and appreciated the joint 2025 WIM-SNLD annual report, with governance considerations to continue at COP31. Parties to the UNFCCC officially took note of and welcomed progress on the operationalization of the Santiago Network for averting, minimizing and addressing loss and damage, specifically welcoming the advances by the Secretariat and Advisory Board in making the Network functional, expressing appreciation for contributions to its workplan implementation, and noting the joint annual report of the Warsaw International Mechanism for Loss and Damage and the Santiago Network for 2025 as part of decision FCCC/CP/2025/L.18; the decision also acknowledges ongoing governance discussions for the broader mechanism to continue into future sessions, reflecting a formal endorsement of the Network's progress and its role in catalyzing technical assistance for vulnerable developing countries.

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<sup>21</sup>Decision 16/CMA.6. <https://unfccc.int/documents/644409>

<sup>22</sup> <https://santiago-network.org/director-of-the-santiago-network-secretariat-selected>

<sup>23</sup> [SNAB/2024/2/06.Rev.2.](#)

<sup>24</sup> [SNAB/2024/3/06.Rev.2.](#)

<sup>25</sup> [SNAB/2024/3/08.Rev.3.](#)

<sup>26</sup> [SNAB/2024/3/04.Rev.1.](#)

<sup>27</sup> UNFCCC. (2025). Arrangements between the Conference of the Parties, the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, and the Fund for Responding to Loss and Damage Board (Draft decision FCCC/CP/2025/L.18). Retrieved from [https://unfccc.int/sites/default/files/resource/cp2025\\_L18\\_adv.pdf](https://unfccc.int/sites/default/files/resource/cp2025_L18_adv.pdf)

# FUND FOR RESPONDING TO LOSS AND DAMAGE (FRLD)

Article 4(f) of the FRLD elaborates on the need to integrate climate change considerations into relevant national development planning processes, including social, economic, and environmental policies wherever feasible. The intent of this was clear, as it was aimed at proactively safeguarding economies, public health, and ecosystems from the severe impacts of climate change.

At COP13<sup>28</sup> In 2007, parties agreed that adaptation alone was not sufficient in addressing climate change-induced disasters. Some of the damage, such as island nations being swamped by rising sea levels, was already happening and couldn't be reversed<sup>29</sup>. The concept was a major turning point because it acknowledged the irreversible impacts of climate change-induced disasters, particularly on vulnerable developing countries. The decision contributed to the advancement of innovative sources of finance, using both existing and new sources, to support developing nations in financing losses and damages, as well as build better defense and resilience mechanisms against future disasters.

In 2019, under the efforts of the developing countries group of negotiators (G77) demanded the establishment of “loss and damage finance” as a new and separate finance mechanism different from adaptation<sup>30</sup>. The lack of a dedicated Fund for loss and damage partially resulted in countries in the Global South being unable to cope, driving maladaptation and unjustly perpetuating the climate burden on the most vulnerable developing countries<sup>31</sup>.

The finance gap persists despite loss and damage being recognized as a distinct area of climate action under Article 8 of the Paris Agreement (2015)<sup>32</sup>. Even though the accompanying Decision 1/CP.21 (Paragraph 51) explicitly states that Article 8 does not "involve or provide a basis for any liability or compensation", with the recognition thereof, developed countries are mandated to finance the FRLD<sup>33</sup>.

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<sup>28</sup> United Nations Framework Convention on Climate Change (UNFCCC). (2013). Decision 2/CP.19: Warsaw international mechanism for loss and damage associated with climate change impacts (FCCC/CP/2013/10/Add.1). UNFCCC. Retrieved from [https://unfccc.int/resource/docs/2013/cop19/eng/10a0\\_The1.pdf](https://unfccc.int/resource/docs/2013/cop19/eng/10a0_The1.pdf)

<sup>29</sup> United Nations Framework Convention on Climate Change (UNFCCC). (2007). Decision 1/CP.13: Bali Action Plan (FCCC/CP/2007/6/Add.1). UNFCCC. Retrieved from <https://unfccc.int/resource/docs/2007/cop13/eng/06a01.pdf>

<sup>30</sup> United Nations Framework Convention on Climate Change (UNFCCC). (2019). Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts and its 2019 review (Decision 2/CMA.2). UNFCCC. Retrieved from [https://unfccc.int/sites/default/files/resource/cma2\\_auv\\_6\\_WIM.pdf](https://unfccc.int/sites/default/files/resource/cma2_auv_6_WIM.pdf)

<sup>31</sup> United Nations Framework Convention on Climate Change (UNFCCC). (2015). Adoption of the Paris Agreement (Decision 1/CP.21). Retrieved from [https://unfccc.int/sites/default/files/english\\_paris\\_agreement.pdf](https://unfccc.int/sites/default/files/english_paris_agreement.pdf)

<sup>32</sup> United Nations Framework Convention on Climate Change (UNFCCC). (2015). Paris Agreement, Article 8. Retrieved from [https://unfccc.int/sites/default/files/english\\_paris\\_agreement.pdf](https://unfccc.int/sites/default/files/english_paris_agreement.pdf)

<sup>33</sup> Warner, K., Zissener, M., & Thiemann, C. (2021). Loss and damage finance: The urgency of scaling up efforts. Climate Policy World Resources Institute (WRI). (n.d.). What to know about "Loss and Damage" from climate change. Retrieved from <https://www.wri.org/insights/loss-damage-climate-change>

This specific carve-out, demanded by developed nations, effectively ring-fenced them from legal or financial recourse, thereby impeding the creation of reliable Funding streams.

In response to this institutional blockade, developing countries and advocates for climate justice have consistently and forcefully re-articulated L&D finance not as an act of charity, but as a moral and historical responsibility of high-emitting developed nations<sup>34</sup>. Global South leaders emphasize that the provision of grant-based finance is necessary to address the pervasive injustice, particularly because they are already "paying the cost" through reductions in national GDP, the destruction of critical infrastructure, and the erosion of livelihoods.

In 2021, the Glasgow Dialogue on Loss and Damage was established as a series of dialogues to be held until 2024 during the subsidiary bodies, to discuss the arrangements for the Funding activities to avert, minimize, and address loss and damage associated with the adverse effects of climate change. The dialogue was between parties, relevant organizations, and stakeholders. In the same year, the Scottish government became the first developed country to pledge to loss and damage finance, where it committed £1 million to support vulnerable communities to prepare for and address climate change through tackling the structural inequality and recovering from climate-induced loss and damage<sup>35</sup>

2022 became the year of "loss and damage" when world leaders decided 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, focusing on addressing loss and damage. In this context, it also established both the FRLD with a mandate to focus on addressing loss and damage and a transition committee to make recommendations for the operationalization of the Fund and its Funding arrangement to be adopted at COP 28 in 2023.

The Transitional Committee (TC) comprised 24 members nominated from developed and developing parties who met throughout the year to give recommendations on the institutional arrangement, elements of the new Funding arrangements, identification and expansion of the source of Funding, and ensuring coordination and complementarity with existing Funding arrangements. The existing landscape informed the work of the transition committee of institutions, gaps, priority gaps, effective ways to address the gaps, and potential sources of Funding.

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<sup>34</sup> Office of the UN High Commissioner for Human Rights. (2019). The responsibility of developed countries to address loss and damage under international human rights law. Retrieved from <https://www.ohchr.org/>

<sup>35</sup> <https://www.gov.scot/publications/scottish-government-cop26-achieved/pages/15/>

At COP 28 in Dubai, the governing instrument of the Fund was adopted. It contained elements such as<sup>36</sup>:

- **Objective and Purpose of the Fund** which is to assist developing countries in responding to the economic and non-economic loss and damage, with the Fund being a new channel for multilateral finance to assist developing countries by also supporting the mobilisation of the external finance (in coherence and complementarity) to the convention so to strengthen the efforts of responding to loss and damage in achieving both the international goals on sustainable development and eradicating poverty. The Fund aims to pursue a country ownership approach to programmes, projects and seeks to promote and strengthen national response for action to respond to loss and damage.
- **The scope of the Fund** is to provide finance for addressing a variety of challenges, such as climate-related emergencies, sea level rise, displacement, relocation, migration, insufficient information data, climate resilience reconstruction, and recovery to support the response for both the economic and non-economic adverse impacts of climate change.
- **The Governance and institutional arrangement** of the Fund includes
  - ◆ **Legal Status**, according to which the Fund has an international legal framework;
  - ◆ **Relationship with the COP and CMA**, where the Fund is entrusted to be a financial mechanism under the COP and the CMA, accountable to and functioning under the guidance of the two governing bodies. The Board of the Fund receives guidance from both bodies on its policies, programme priorities, and eligibility, and takes appropriate action to respond to the guidance from the two bodies. Lastly, it should submit its annual report to the two bodies for their consideration.
  - ◆ **The Board** governs and supervises the Fund, serving as its decision-making body. It is also responsible for the strategic direction of the Fund, governance, operational modalities, policies, framework, and work programme. It is made by 26 members who have the right to vote, although the decisions of the Board are taken by consensus. Unless all measures to have a consensus have been exhausted,

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<sup>36</sup> This is a short summarised points of the governing Instrument (GI), the full GI is included in the COP 28 decision

decisions will be taken by a four-fifths majority of the members (per decision FRLD/B.4/7)<sup>37</sup>

The Board has 20 roles and functions, which include the development of operational modalities, approval of Funding in line with the set criteria, develop and approve the results measurement framework of the Fund, develop the system for Fund allocation, development of relevant indicators and triggers, and prepare the long term Fundraising and resource mobilisation strategy of the Fund, to name a few.

◆ **The Secretariat**, which is established as a new, dedicated, and independent secretariat of the Fund accountable to the Board, with day-to-day operations managed by its Executive Director. The secretariat will have regional desks in all relevant UN geographical regions to facilitate regionally informed decision-making, assessments, and planning as the secretariat carries out its functions. The secretariat has 16 functions, which include the preparation of performance reports, the development of work programmes and administrative budgets, establishing modalities to allow recipients to use implementing entities, coordinating with the SNLD to support countries in accessing Funds through technical assistance under the SNLD, and assisting countries in engaging with the Fund, as well as working with the trustee, to name a few.

◆ **The Trustee** who holds the assets of the Fund separate and apart from the assets of the trustee who might commingle them for administrative and investment purposes, and is accountable to the Board. The trustee has a role to receive contributions (from a wider variety of sources, including new innovative sources, philanthropic foundations, non-public, etc), implement the terms of contribution arrangements, hold and invest the Funds, transfer the Funds to implementing entities or other relevant recipients, accounting, reporting, and financial fiduciary management.

→ **Operational modalities** where the Fund will avoid disproportionate bureaucratic obstacles to access the Funds, while also having a streamlined and rapid approval process with simplified criteria and procedures.

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<sup>37</sup> Fund for Responding to Loss and Damage (FRLD). (2025). Additional Rules of Procedure of the Board (FRLD/B.4/7). United Nations Framework Convention on Climate Change. Retrieved from [https://unfccc.int/sites/default/files/resource/B.4-7\\_Additional\\_Rules\\_of\\_Procedure\\_of\\_the\\_Board.pdf](https://unfccc.int/sites/default/files/resource/B.4-7_Additional_Rules_of_Procedure_of_the_Board.pdf)

→ **Eligibility, country ownership, and access** to the Fund are designed for developing countries and communities, especially those that are particularly vulnerable to the adverse effects of climate change;

◆ **The Fund** seeks to promote and strengthen national responses for addressing loss and damage by pursuing a country-led approach to respond to the country's priorities and circumstances. Developing countries may designate national authorities to be responsible for the overall management and implementation of activities and programmes supported by the Fund. The Board is to develop the modalities of access for direct access of developing countries via direct budget support through national governments, direct access via subnational, national, and regional entities, access to small grants for community support, and rapid disbursement modalities.

→ **Complementarity and coherence** of the Fund will be central in ensuring a coherent global response for responding to loss and damage between itself and the Funding arrangement. The Fund will develop methods to enhance complementarities between its activities and other bilateral, regional, and global Funding mechanisms.

→ **The Financial inputs** of the Fund will be open to a wide variety of sources, including grants, concessional loans from public, private, and innovative sources. The Fund will be replenished every four years and maintain flexibility to receive contributions on an ongoing basis.

→ **The financial instruments** of the Fund may deploy a range of additional financial instruments that take into consideration debt sustainability to augment and complement national resources for addressing loss and damage.

→ **The allocation of Funding of the resources** will be developed taking into accounts aspects such as the priorities and the needs of developing countries, the consideration of the scale of impacts of particular climate events relatively to the national circumstance, the safeguarding to avoid the overconcentration of the support, the best available data and information on exposure and the sensitivity of countries, and regions, the estimated recovery and reconstruction costs, and the minimum percentage allocation for the LDCs and SIDs.

In 2024, the World Bank formally agreed to serve as the Financial Intermediary (Trustee) for the Fund for responding to Loss and Damage. This agreement followed the signing of the Hosting Agreement, confirming the World Bank's ability to abide by the eleven specific conditions set out in the COP 28 decision (Decision 1/CMA.5).

These crucial conditions ensure the Fund's independence and accessibility. Requirements set by the FRLD Board for the World Bank include:

- Ensuring consistency with the Fund's Governing Instrument, which supersedes World Bank policies where appropriate.
- Granting full autonomy to the Fund's Board to select its Executive Director (ED).
- Allowing the Fund to apply its own distinct eligibility criteria.
- Ensuring direct access to resources for developing country entities (sub-national, national, and regional), as well as through small grants for communities.
- Guaranteeing access for all developing countries, including those that are not members of the World Bank Group.

The Board of the FRLD was established in 2024 through decision FCCC/CP/2024/9–FCCC/PA/CMA/2024/13). The decision included the nomination and approval of all members and alternate members before its operationalization at COP29 (FRLD/B.4/3). The FRLD Board has two co-chairs selected to serve for a tenure of one year, but can be extended to two if they are reelected, while members can serve for a tenure of 3 years and are eligible to serve for a second term if reappointed by their region or party. The Philippines was selected as the host country of the Fund. As of March 2025, the Fund has a total of 765.59 million pledged, with Italy being the biggest pledger, followed by France and the United Arab Emirates.

At COP29, the arrangement between the CMA and COP with the Board of the FRLD was adopted. The Board approved the arrangement as transmitted by the Standing Committee of Finance, and the parties approved those arrangements. The Board will report progress on the implementation of these arrangements at COP30 in Belem, Brazil. The arrangements contain elements such as

- The Board receives guidance from the COP and CMA on its policies, program priorities, and eligibility criteria while also submitting the annual reports to the governing bodies and periodically reviewing the guidance received. The COP and CMA adopt decisions to provide guidance to the Board at each session, and provide guidance based on inter alia, and the consideration of information in the annual report of the Board.

- The responsibility of the Board in setting the strategic direction of the Fund, the Fund's governance and operational modalities, the policy frameworks, and the work program was reaffirmed. COP and CMA might provide additional guidance for clarification, as they affect the Funding decision.
- The Board will include elements of the Fund's long-term fundraising and resource mobilization strategy within the annual report.

Although progress is made, there is still a long journey to reach the point where the Fund can disburse direct finance to support action to respond to loss and damage to developing countries that are particularly vulnerable to climate change impacts, as well as frontline communities in a grant-based manner. By 2027, the work plan of the secretariat<sup>38</sup> will have elements such as:

- Proposal for a start-up phase, such as the Barbados Implementation Modalities (BIM) (FRLD Board, 2025), that includes elements of the first set of interventions to support a bottom-up, country-owned approach, simplified procedures and criteria for fast track, allocation system of resources, and an initial result management framework;
- The preparation of the long-term resource mobilisation strategy and plan for the Fund to mobilise financial resources.

At COP30<sup>39</sup>, decision -/CP.30, as reflected in the 2025 Report of the FRLD, established the institutional arrangements that support the full operationalization of the FRLD. Parties formally adopted the decision on the "Report of the Fund for Responding to Loss and Damage (FRLD) and guidance to the Fund" under agenda item 8e (Decision -/CP.30), in which the COP took note of the FRLD Board's 2025 annual report, welcomed the rapid progress in operationalizing the Fund, especially through the establishment of the BIM, providing an initial USD 250 million in grants for 2025–2026 to support country-led approaches to loss and damage, including decisions on funding criteria and direct access modalities, and expressed support for further operationalization and implementation of the Fund's work as part of scaling up finance to vulnerable developing countries.

<sup>38</sup> Annex 3 of the FRLD Board meeting 4

<sup>39</sup> UNFCCC. (2025). Report of the Fund for Responding to Loss and Damage Board to the Conference of the Parties at its thirtieth session (Document FCCC/CP/2025/8/Add.1). Retrieved from [https://unfccc.int/sites/default/files/resource/cop30\\_8e\\_FRLD\\_auv.pdf](https://unfccc.int/sites/default/files/resource/cop30_8e_FRLD_auv.pdf)

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# APPENDIX

## UNFCCC Decision Codes

Table 1.0. Showing the meaning of decision codes.

| Code | Meaning  | Description   | Example  |
|------|--|---|--|
| FCCC | Refers to the United Nations Framework Convention on Climate Change itself             | Signals that a document or decision is issued under the Convention framework  | FCCC/CP/2013/10/Add.1 → An official UNFCCC Convention document adopted by the COP  |
| CP   | Conference of the Parties to the UNFCCC  | The highest decision-making body of the Convention, where all UNFCCC Parties meet and agree on climate rules and institutions | Decision 2/CP.19 → The second decision taken at COP19 (Warsaw, 2013), which created the Warsaw International Mechanism (WIM) |
| CMA  | Conference of the Parties serving as the meeting of the Parties to the Paris Agreement | Governs how the Paris Agreement is implemented, including loss and damage under Article 8                                     | Decision 12/CMA.4 → A Paris Agreement decision adopted at COP27 that made the Santiago Network operational                   |

Table 1.4. Interpretation of UNFCCC and Paris Agreement Decision Codes

| Part of the Code | What It Tells You                                       |
|------------------|---|
| 1                | The first decision adopted                              |
| 2                | This was the second decision adopted at that meeting    |
| CP               | The decision was taken by the Conference of the Parties |
| CMA              | Taken under the Paris Agreement                         |
| 19               | It was adopted at the 19th COP (Warsaw, 2013)           |
| 5                | Adopted at the 5th CMA (COP28, Dubai)                   |

For instance: Decision 1/CP.21 - This is the first decision adopted by the Conference of the Parties at its twenty-first session (COP21, Paris 2015)

Table 1.5. Loss and Damage Decision timeline under the UNFCCC: WIM, SNLD, and FRLD

| Decision                            | Description  | Loss and Damage Mechanism |
|-------------------------------------|--|---------------------------|
| Decision 2/CP.19 (2013)             | This decision formally acknowledged that some climate impacts cannot be adapted to and created the Warsaw International Mechanism (WIM) so countries could start addressing unavoidable losses—such as destroyed homes, livelihoods, culture, and ecosystems—through knowledge, coordination, and support. | WIM                       |
| Decision 2/CMA.2 (2019)             | Parties reviewed how well the WIM was working and concluded that technical help was not reaching countries on the ground. As a result, they created the Santiago Network to connect vulnerable countries directly with experts and institutions that can help them respond to loss and damage.             | WIM → Santiago Network    |
| Decision 2/CP.25 (2019)             | This decision confirmed and politically endorsed the Santiago Network, ensuring it became an official part of the UNFCCC loss and damage system rather than an informal initiative.  | Santiago Network          |
| Decision 19/CMA.3 & 17/CP.26 (2021) | Parties clearly defined what the Santiago Network is supposed to do—including matching countries with technical experts, supporting country-driven solutions, and sharing knowledge on how to address loss and damage in practice.   | Santiago Network          |
| Decision 12/CMA.4 & 11/CP.27 (2022) | This decision turned the Santiago Network from an idea into a functioning institution, creating its Secretariat, Advisory Board, and membership system so it could actually respond to requests from countries.  | Santiago Network          |
| Decision 6/CMA.5 & 2/CP.28 (2023)   | Parties selected UNDRR and UNOPS to host the Santiago Network Secretariat, giving it staff, systems, and administrative capacity to operate globally.  | Santiago Network          |
| Decision 2/CP.27 & 2/CMA.4 (2022)   | This decision marked a historic breakthrough by agreeing that loss and damage needs its own Funding arrangements, paving the way for a dedicated global Fund.  | FRLD                      |

|                                   |  |                            |
|-----------------------------------|--|----------------------------|
| Decision 1/CP.28 & 5/CMA.5 (2023) | Parties adopted the Governing Instrument of the Fund for Responding to Loss and Damage, defining who can access the Fund, what it can finance, and how it will be governed—moving loss and damage finance from promise to structure. | FRLD                       |
| Decision 16/CMA.6 (2024)          | This decision approved practical rules and guidelines so the Santiago Network could work effectively—covering how experts join, how assistance is requested, how Funding is managed, and how conflicts of interest are handled.      | Santiago Network           |
| FCCC/CP/2025/L.14 (COP30)         | Parties concluded the latest review of the WIM and emphasized that the WIM, Santiago Network, and Loss & Damage Fund must work together, shifting the system from coordination to real delivery for vulnerable communities.          | WIM, SN, FRLD (Integrated) |
| Decision -/CP.30 (2025)           | COP30 welcomed progress in making the Loss & Damage Fund operational, including early grant-based support through the Barbados Implementation Modalities, signaling that finance for loss and damage is finally beginning to flow.   | FRLD                       |



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