



CLIMATE ACTION NETWORK

# ANNUAL POLICY DOCUMENT

## COP28: TOWARDS SYSTEMS TRANSFORMATION FOR A JUST AND EQUITABLE FUTURE



**GLOBAL  
FIGHT  
TO END  
FOSSIL  
FUELS**

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**FAST FAIR  
FOREVER**

# **Annual Policy Document**

## ***“COP28: Toward Systems Transformation for a Just and Equitable Future”***

**November 2023**



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## GLOSSARY

**AIM:** Arrangement of Intergovernmental Meeting

**AEF:** agreed electronic format

**BECCS:** Bioenergy with carbon capture and storage

**CAN:** Climate Action Network

**CARP:** Centralised accounting and reporting platform

**CBD:** Convention on Biological Diversity

**CBDR-RC:** Common but Differentiated Responsibilities and Respective Capabilities

**CCS:** Carbon Capture and storage

**CFS:** Committee on World Food Security

**CMA:** Conference of the Parties serving as the meeting of the Parties to the Paris Agreement

**COP:** Conference of the Parties to the UNFCCC

**DACCS:** Direct Air and Carbon Capture and Sequestration

**ExCom:** Executive Committee

**GCF: Green Climate Fund**

**GCP:** Global Carbon Project

**GGA:** Global Goal on Adaptation

**GHG:** GreenHouse Gases

**GlaSS:** Glasgow-Sharm el-Sheikh work programme

**GNI:** Gross national income

**GST:** Global Stocktake

**HCA:** Host Country Agreements

**HiAP:** Health in All Policies

**IEA:** International Energy Agency

**IPCC:** Intergovernmental Panel on Climate Change

**ITMOs:** Internationally Transferred Mitigation Outcomes

**IPLCs:** Indigenous Peoples and local communities

**JTWP:** Work Programme on Just Transition Pathways

**KJWA:** Koronivia Joint Work on Agriculture

**KMGBF:** Kunming-Montreal Global Biodiversity Framework

**LDF: Loss and Damage Fund**

**LT-LEDS:** long-term low greenhouse gas emission development strategies

**MWP:** Mitigation work programme

**MoU:** memoranda of understanding

**MRV:** monitoring, reporting and verification

**NAPs:** National Adaptation Plans

**NBSAPs:** National Biodiversity Strategies and Action Plans

**NCQG:** New Collective Quantified Goal

**NDCs:** Nationally Determined Contributions

**ODA:** Official development assistance

**OECD:** Organisation for Economic Co-operation and Development

**SB:** Subsidiary Bodies

**SCF:** Standing Committee on Finance

**SNLD:** Santiago Network on Loss & Damage

**SOEs:** State-owned enterprises

**SRM:** Solar radiation management

**TC:** Transitional Committee on Loss and Damage

**TED:** Technical Expert Dialogue

**UNFCCC:** United Nations Framework Convention on Climate Change

**UNOPS:** UN Office for Project Services

**UNDRR:** UN Office for Disaster Risk Reduction

**UNDRIP:** United Nations Declaration on the Rights of Indigenous Peoples

**WIM:** Warsaw International Mechanism for Loss & Damage

## EXECUTIVE SUMMARY

The world reached 1.43°C of warming this November compared to pre-industrial temperatures over the average of the last ten months since January 2023. This year will “certainly” be the warmest on record, since probably 125,000 years<sup>1</sup>. It has been recently suggested that the remaining carbon budget, the allowable global carbon dioxide (CO<sub>2</sub>) and greenhouse gas (GHG) emissions to stay on a 1.5°C pathway, could be exhausted in five or six years at the current rate of emissions. This is earlier than anticipated by the Intergovernmental Panel on Climate Change (IPCC) <sup>2</sup>.

The recent UN Production Gap Report shows that governments’ production plans and projections would lead to 460% more coal 29% more oil 82% more gas in 2030 than would be consistent with limiting global warming to 1.5°C.

To limit global warming to 1.5°C, global emissions must immediately reach their peak and then be cut in half at least by 2030 for a 1.5°C trajectory to remain in reach<sup>3</sup>. This must be achieved via equitable, justice, and rights-based systems; sector-wide transformation to sustainable futures; and the restoration and protection of ecosystems, which must be supported by a significant scale up of finance. Many climate solutions bear the potential of massive sustainable development benefits if designed, implemented, and funded well.

Meanwhile, climate impacts are exacerbating vulnerabilities, inequities and robbing people of a life with dignity and devastating ecosystems.

Communities in the Global South who have done little to cause the problem of climate change are on the frontlines with the least resources to cope, because of insufficient action by rich historical polluters for several decades now. We need a course correction. COP28 presents an opportunity for this course correction through the Global Stocktake (GST).

We know that the world is falling far short of what is required to close the gaps needed in emissions reduction, adapting to climate change, and addressing loss and damage. Between 1990 and 2015, the richest 1% of the world's population between 1990 and 2015 (representing about 60 million people), were responsible for more than twice as much carbon pollution as the poorest half of humanity (3.1 billion people) during the same period<sup>4</sup>. Developed countries must pay their fair share of climate finance and lead on phasing out fossil fuels based on the principles of Common but Differentiated Responsibility (CBDR). These principles of equity are cornerstones of the UN Climate Convention and Paris Agreement, and must be at the core of all outcomes and implementation.

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<sup>1</sup>EU Copernicus Research, 2023 [Copernicus: October 2023 - Exceptional temperature anomalies: 2023 virtually certain to be warmest year on record | Copernicus](#)

<sup>2</sup>Lamboll, R. et al. Assessing the size and uncertainty of remaining carbon budgets, 2023 [Assessing the size and uncertainty of remaining carbon budgets | Nature Climate Change](#)

<sup>3</sup>IPCC Summary For Policymakers, 2023, Table SPM 1, page 21 - [IPCC AR6 SYR SPM.pdf](#) Note that necessary emissions reductions for GHG and CO<sub>2</sub> of 43% and 48%, respectively, for a 1.5 trajectory have a 2019 baseline. Emissions have grown since.

<sup>4</sup> Confronting carbon inequality, Oxfam, 2020 [Carbon emissions of richest 1 percent more than double the emissions of the poorest half of humanity | Oxfam International](#)

There is still dire poverty and development needs in many developing countries and differentiated responsibilities indicate that everyone must undertake climate change action, but that the ambition of the climate action individual countries choose depends on a number of different factors such as their circumstances, capacities and support received for climate action.

Furthermore, today's global financial system is failing the people and the planet: Under the status quo, there is no realistic expectation that climate finance will be delivered at the scale or at the urgency required by climate systems or communities on the frontline of this crisis. We cannot continue the business-as-usual approach in global finance and expect to get different results, be it on mitigation, adaptation, loss and damage, nor other social injustices and sustainable development goals. In a context of failed finance commitments and an unjust economic system, calls have been made in recent years to transform the financial system. However, we must urge caution against accepting 'quick wins' and 'half measures'; these are false solutions in that they are unequal to the rapid wholesale transformations required for people, nature, and climate, in addition to being counter to longer-term equity.

At the same time, it is important to point out that the world's militaries contribute at least 5.5% of global emissions and reporting is voluntary and mostly lacking. We ask leaders to reduce and re-allocate military spending to reduce emissions and to provide adequate, scaled-up finance as this is a critical enabler of ambitious climate action

Protecting human rights is at the heart of our fight for climate justice. The growing disregard for human rights and civil liberties amidst the rise of authoritarianism across the world is deeply concerning. Upholding the freedom to non-violent protest, to assembly and to dissent are fundamental to the democratic rights of citizens to hold their leaders accountable on climate change and on social justice.

At COP28 we expect Parties to deliver substantial progress - on a plan for a just and equitable phase out of fossil forms, scaling up sustainable renewables, delivering finance for a Just Transition and for adaptation and to address Loss and Damage.

There must be decisions on: the equitable phase out of all fossil fuels; a transition that is just and human rights-based; an ambitious framework that enables and measures progress on Global Goal on Adaptation (GGA) objectives as agreed in the Paris Agreement; an effective and human rights-based operationalization of the Loss and Damage Fund with substantial pledges of new and additional finance from developed countries to ensure it is resourced at scale; substantial progress on new, additional and predictable climate finance, including the delivery of \$100 billion per year by 2020 commitment of developed countries and both substantive and procedural progress on the New Collective Quantified Goal on climate finance (NCQG); and a Global Stocktake (GST) that delivers an outcome that is balanced, based on equity and best available science, and ensures the world is on course to limit global temperature rise to 1.5°C.

We demand real solutions and reject false solutions. Outcomes that consider fossil gas as a transitional fuel are dangerous and delay a transition. Mitigation efforts cannot rely on carbon capture and storage; nuclear power and geoengineering; and resources from offsets considered climate finance. These dangerous distractions will only delay efforts to limit global temperature

rise below 1.5°C.

In this context, presented below are our set of demands on the various issues under negotiation.

## **CAN Demands for COP28**

### **Just Transition**

- COP28 must take firm steps to implement a Just Transition based on rights, inclusion and international cooperation
- COP28 must clarify the scope and objectives of the Work Programme on Just Transition Pathways agreed at COP27, including:
  - A scope that covers social and economic aspects of delivering the Paris Agreement based on social dialogue (as per COP27 decision)
  - Objectives
    - Coherence (i.e. create convergence on safeguards, guidelines)
    - Identify areas where international cooperation (financial, technical/technological, capacity) would accelerate Just Transition
    - Recommend decisions (on a regular basis) to constituted bodies (on recommended processes, criteria, policy package)
    - Serve as a space for accountability and peer-to-peer evaluation of just transition initiatives (i.e. JETPs).
  - Inclusion: Modalities that recognise observer constituencies' role (i.e. Membership in an Expert Body)

### **Transforming Energy Systems**

- COP28 must deliver a **comprehensive** energy package to deliver:  
A fair, fast, full, and funded phase out of all fossil fuels, starting with an immediate end to fossil fuel expansion
- A move to 100% clean, sustainable renewable energy worldwide by 2050 at the latest, while richer countries have to achieve that goal earlier; but poorer countries willing to achieve that much earlier should be supported in doing so in light of their capacities and needs.
- A significant increase in all forms of public funding by developed countries to poorer developing countries annually for the cluster of renewables, energy efficiency, grids, power storage, skilling labour, capacity building and a Just Transition in the range of several hundred billions to trillions of dollars
- A scale up clean, nature-positive, community focused renewable energy and energy efficiency in line with the 1.5°C limit and a global growth of annually 1.5 Terawatt (1500 GW) new clean renewable energy capacity in line with a more than tripling of global renewable energy power capacity by 2030 with a 2022 base year and beyond.
- Countries committing to enhance their NDCs and their financing plans to a national, equitable, participatory process for their own fair shares to these global goals, with the aim of achieving the objective of limiting warming to 1.5°C target.

## **Mitigation Work Programme (MWP)**

- All countries to step up ambition through enhanced NDCs before 2025 with stronger 2030 and 2035 targets. The MWP should have a key role in operationalizing the recommendations from the GST.
- Developed countries must step up support for developing countries. Ambition in mitigation for developing countries is linked to ambition in support by developed countries.
- The decision must reflect equitable phase out of all fossil fuels
- No to dangerous distractions such as gas as a transition fuel, fossil fuel or nuclear hydrogen; technological carbon removal like bioenergy with carbon capture and storage (BECCS), Direct Air and Carbon Capture and Sequestration (DACCS) or marine geoengineering and solar radiation management (SRM). MWP must focus on real solutions such as ambitious emissions reduction.
- The MWP decision must build on the GST decision.

## **Climate Finance and Finance System Transformation**

- Developed countries must commit to exceeding at least the USD 100 billion annual goal commitment in 2024 and 2025, completely compensating for the delays and shortfalls in prior years since 2020, after providing evidence it will be met in 2023.
- Developed countries must present a clear roadmap to exceed the doubling goal of adaptation finance by 2025 from 2019 level, with an emphasis on new and additional, grant-based public finance with easy and direct access. This doubling of adaptation finance is a floor and not a ceiling for adaptation finance needs of developing countries.
- On the New Collective Quantified Goal on climate finance (NCQG), Parties must deliver a strong procedural outcome, and also harvest convergence from 2023 on various substantive elements:
  - Provision of grant-equivalent public finance at the core of a layered approach;
  - Addressing mitigation, adaptation and loss and damage via dedicated subgoals whose sum will constitute the NCQG;
  - The procedural outcome must ensure the remaining TED process in 2024 offers adequate preparation of quantitative options at different layers each for mitigation, adaptation and loss and damage, in addition to qualitative elements for a well-structured needs-based, cyclical goal.
- Making finance flows consistent (Article 2.1c) — in scale, quality, direction— is a key goal of the Paris Agreement with trillions of dollars still working against climate action, hence more comprehensive work under the UNFCCC should aim to help achieve this goal. It must be done in a just and equitable manner, in line with CBDR-RC, based on science, in a gender-responsive approach, with respect for human rights. Although various developed countries have stated that focused work on Article 2.1c is not about diverting from their climate finance obligations under Article 9.1 and away from the responsibilities of developed countries to provide new grant-equivalent public finance, this remains a matter of concern for CAN and developing countries. .



- End public and private investments in all fossil fuels and promote a just and equitable phaseout of subsidies for all fossil fuels and other harmful activities.
- Accelerate comprehensive and equitable finance system transformation — including a new global UN tax regime addressing tax dodging and promoting progressive and equitable taxes on the fossil fuel industry and other big polluters, debt restructuring and cancellation and democratizing economic decision-making to increase Southern participation.

### **Adaptation**

- At least **50% of climate finance must be directed towards adaptation**, which remains woefully underfunded globally. Adaptation finance must be in the form of public grant finance, that can be accessed simply and directly by countries and communities on the frontline of climate change.
- A decision on a robust, comprehensive framework that guides the achievement of the Global Goal on Adaptation objectives as outlined in Article 7.1 of the Paris Agreement. The comprehensive GGA framework shall include means of implementation support for developing countries, clear global targets and indicators and other elements as outlined in decision 3/CMA.4.
- A permanent agenda item on GGA under the CMA and subsidiary bodies (SBs) that streamlines the existing adaptation agenda items.
- A clear roadmap for at least doubling of adaptation finance by 2025 over 2019 levels by developed countries as a minimum floor of adaptation finance and accelerated support for developing countries to prepare and implement National Adaptation Plans (NAPs).

### **Loss and Damage**

- Operationalise the Loss and Damage Fund (LDF) at COP28 to meet the needs and priorities of those on the frontline of the climate crisis. The Fund must be under the financial mechanism of the Convention and be under the authority and guidance of the COP and CMA.
- Fill the fund with new, additional, predictable and adequate resources in the range of hundreds of billions of dollars on an annual basis to address both economic and non-economic loss and damage, and from slow onset and extreme weather events.
- Ensure that finance through the Loss and Damage Fund and funding arrangements exclusively consist of grant and non-debt creating finance.
- Make direct access for marginalized communities and developing countries that are particularly vulnerable to the adverse impacts of climate change a priority for the Loss and Damage Fund.
- Explicitly confirm that the Loss and Damage Fund will respect, protect and promote human rights, and be gender-transformative, and provide guidance for the Board to make sure it does.
- Decide on a host for Santiago Network and provide necessary support for its operationalization.

## Health

- Health in All Policies (HiAP) approach to climate action
- A just transition from all fossil fuels to renewable energy without reliance on dangerous distractions which undermine health
- Adaptation planning and monitoring must center on health and wellbeing outcomes
- A fit-for-purpose Loss and Damage Fund and technical assistance by the Santiago Network to better quantify health losses and damages
- A GST decision that protects and promotes health and wellbeing
- Rapidly scaled climate finance, which is strategically allocated for health outcomes.
- Progress towards food and agriculture systems which promote nutrition security, including sustainable healthy diets
- Strengthened UNFCCC Conflict of Interest Policy, reflecting on lessons learned from regulation of other unhealthy commodity industries.

## Agriculture

- Decision on a three-year roadmap, themes for workshops, and a governance structure for the Sharm El Sheikh joint work on implementation of action on Agriculture and Food Security.
- Agroecology; fisheries; and cooperation, synergies and communication should be among the themes of the workshops.
- Governance of the Sharm El Sheikh joint work must be inclusive and transparent. Observer organisations must be able to access and participate in the deliberations

## Ecosystems

1. Enhance ambition across tracks and in national plans and policies to integrate climate and biodiversity actions in alignment with the Kunming-Montreal Global Biodiversity Framework.
2. Launch a new SBSTA work programme to expand the operationalization of Article 5 of the Paris Agreement
3. Adopt a Glasgow Declaration Accountability Framework for accountability on deforestation and land-use degradation.
4. Update current accounting guidelines for blue carbon and the land sector to address weaknesses and gaps.

## Global Stocktake

- Reflect GST outcomes in a **CMA decision**
- GST must lead to enhanced and ambitious targets and significantly strengthened NDCs (for 2030 and 2035) by COP30
- The GST must unlock finance and other international support so developing countries can deliver the most ambitious action possible.
- GST must include backward-looking and forward-looking elements to ensure delivery of finance, technology transfer and capacity building support for developing countries to undertake their most ambitious action possible.

- The GST must result in a strengthening of the integration of both human rights and biodiversity in climate action.
- GST is not over at COP28. The gaps identified in mitigation, adaptation, loss and damage and means of implementation support to developing countries must have clear follow-up measures that integrate GST outcomes into action.

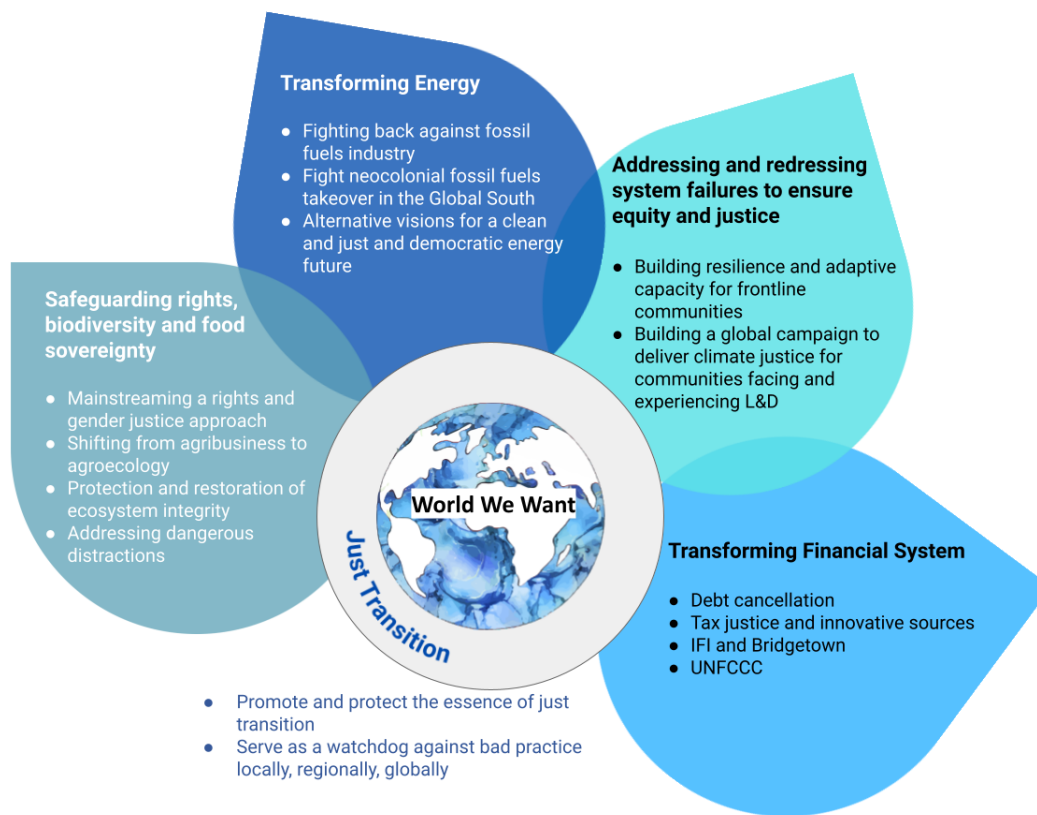
### **Article 6**

- Carbon Credits do **not** represent climate finance
- Operationalisation of Article 6 must deliver the highest standards for upholding human rights and the rights of Indigenous Peoples, designing safeguards, securing environmental integrity, and fully guaranteeing transparency. We are deeply concerned about the recent proliferation of memoranda of understanding (MoUs) for potentially significant issuance of Internationally Transferred Mitigation Outcomes (ITMOs) from vast areas of land in the Global South with seemingly unclear evidence of past or planned consultations with local communities.
- For 6.2:
  - Full disclosure of information to allow assessment of whether ITMOs are truly real, additional, and verified
  - Cooperative Approaches must be reviewed before internationally ITMOs are permitted to be transferred
  - Impose meaningful consequences on Parties that are either non-responsive to the review team's recommendations or inconsistent in their reporting (inconsistencies should also be made public on the CARP)
  - NO double counting (due to revocations/revisions to authorisation)
  - Establish independent grievance mechanism by CMA 6
- For 6.4:
  - a) Emissions avoidance activities must not be allowed for crediting
  - b) Rules for methodological requirements must be ambitious, including the application of downward adjustments to baselines and strict additionality tests. Rules for removal activities must take into account the many associated risks. If ongoing negotiations in SB009 lead to poor outcomes for these recommendations, the CMA should reject them and mandate the Supervisory Body to re-attempt for COP29.
- For 6.8:
  - a) Identify focus areas to develop non-market approaches

### **A safe civic space, and upholding and promoting the right to participate**

- COP Presidencies (Egypt and UAE) must demonstrate commitment to human rights
- The COP28 should create a Safe environment for all observers
- The COP28 should Promote public participation and civic space
- Publish host country agreements

## INTRODUCTION



The climate crisis worsens each year — records of every subsequent year being the hottest ever on record appear to have become the norm. Emissions continue to rise; impacts are being felt to an extent where limits to adaptation are being reached and these impacts are faced, disproportionately by the poor in developing countries. Countries are being ravaged by losses and damages, and in developing countries these losses and damages are offsetting the benefits of development and plunging, especially the poor, further into poverty subjecting them to a life without dignity.

Steps to address climate change fall woefully short of what needs to be done. But the challenge is not insurmountable and the solutions to the climate crisis are within reach. For the emissions piece, the solution is to reduce emissions urgently by phasing out fossil fuels equitably and transitioning to renewable energy systems in a just and fair manner. For the impacts piece, developing countries that are particularly vulnerable to the adverse impacts of climate change must be “meaningfully” funded by developed countries to help the former cope with the impacts, adapt and grow resilient, and address the losses and damages that they face. These solutions are not new.

When Parties signed on to the UN Framework Convention in 1992, they agreed that the developed countries who had contributed the most to climate change due to their historical emissions would take the lead in reducing emissions and help developing countries with finance, technology and capacity building support so that the developing countries do not follow

the same model of (fossil fuel intensive) development that the developed countries had used to grow rich. The Convention also recognised that developing countries need support because their overriding priorities lay in sustainable development and poverty eradication. These solutions were premised on the principles of equity and common but differentiated responsibilities and respective capabilities (CBDR-RC).

However, in the past three decades, the implementation of developed countries' commitments under the Convention have fallen far short of what is needed and following decades of insufficient action are increasing the burden on developing countries. Furthermore, several developed countries have tried their best to erode the principles of equity and CBDR RC. The lack of meaningful leadership, engagement and action has made progress on climate action merely incremental. We have landed in a situation where there appears to be little interest in real emissions reduction and much emphasis on solutions we term "dangerous distractions". We are losing out on critical time to course correct, which we cannot allow any longer.

The first ever Global Stocktake, scheduled to take place at COP28, presents an opportunity to course correct. We demand that governments fill the gap in accordance with equity and CBDR-RC and best available science. Through and in parallel to the Global Stocktake, Parties must progress across issues and close the gaps in different issues such as on mitigation, adaptation, loss and damage, just transition and means of implementation support for developing countries. We also demand for the solutions to be real. We will reject outcomes that consider fossil gas as a transitional fuel; mitigation efforts that rely on carbon capture and storage; nuclear power and geoengineering; and resources from offsets considered climate finance. These are not solutions, these are dangerous distractions and will only push efforts to keep global temperature rise to below 1.5°C out of reach.

Lastly, solutions must be gender-responsive and respect, protect and promote human rights. **This is non-negotiable for us.**

It is in this context that CAN presents demands on the issues under negotiations at COP28. We call on ALL Parties to deliver to protect the planet and its peoples.

# CHAPTER 1: TRANSFORMING SYSTEMS

## Chapter 1.1 Just Transition

### CAN Demands for COP28

- Justice at the core of implementation of the Work Programme on Just Transition Pathways
- We want COP28 to take firm steps to implement a Just Transition based on rights, inclusion and international cooperation

At COP27, Parties agreed to establish a work programme on just transition for discussion of pathways to achieve the goals of the Paris Agreement<sup>5</sup>. In this context, while the transition to 1.5°C is being discussed in multiple work programmes (mitigation, adaptation, finance, etc), the Work Programme on Just Transition Pathways (JTWP) is ideally placed to discuss the *justice* dimension of the transition that is already underway, and COP28 can be the first step to do so.

**At COP28 therefore we expect Parties to agree on the scope and objectives of the Work Programme on Just Transition Pathways**, including<sup>6</sup>:

- **A scope that covers** social and economic aspects of delivering the Paris Agreement (as per the COP27 decision)
- **Objectives that allow the operationalizing of just transition by:**
  - Bringing **Coherence** (i.e. creating convergence on safeguards, and guidelines)
  - Identifying areas where **international cooperation** (financial, technical/technological, capacity) would accelerate just transition
  - **Recommending decisions** (on a regular basis) to constituted bodies (on recommended processes, criteria, policy package)
  - Serving as a **space for accountability** and peer-to-peer evaluation of just transition initiatives (ie JETPs).
- **Enhancing inclusion** by establishing modalities that recognise observer constituencies' role (ie Membership in an Expert Body), bringing workers, communities and other key stakeholders to the table where just transition is being discussed.

Current efforts on just transition are greatly dispersed<sup>7</sup>, both within and outside the UNFCCC. This is contributing to the dilution and loss of key principles underpinning the concept (such as the focus on workers' rights and decent work, social justice or the need for strong participation and consultation of communities in the design of Just Transition policies) and therefore to the loss of the fundamental justice elements which must be at the heart of just transition<sup>8</sup>.

<sup>5</sup> [COP27 Outcomes - Decision 1/CMA.4](#)

<sup>6</sup> For more details on CAN's demands on the JTWP see the [CAN Submission: Views on the different elements of the work programme on just transition pathways referred to in paragraph 52 of decision 1/CMA.4](#) : <https://climatenetwork.org/wp-content/uploads/2023/09/CAN-JTWP-Submission.pdf>

<sup>7</sup> Just transition is being discussed in several bodies/work programmes within the UNFCCC, mainly the Katowice Committee of Experts (KCI) on the Impacts of Response Measures, the Global Stocktake, the Mitigation Work Programme, the Standing Committee on Finance, the Gender Action Plan, and Green Climate Fund. There are also international/multilateral developments outside the UNFCCC on Just Transition, e.g. Just Energy Transition Partnerships (JETPs).

<sup>8</sup> Key principles underpinning a just transition: distributional justice, procedural justice, restorative justice, intergenerational justice and their associated rights, and the transformative intent of the transition (that promotes alternative pathways that allows the emergence of practices of equality for all and local control, as well as a more robust democracy). For more - read CAN guidance on Just Transition

Just transition will ultimately happen on the ground, and our expectation is for every country to have **inclusive and rights-based** just transition strategies to achieve the Paris goals. Such strategies must involve inclusion for workers, their unions and communities at all levels of decision-making; anticipation of social, economic and environmental impacts, including historical and present injustices; respecting, protecting and promoting human rights, including the rights of Indigenous Peoples and labour rights, and advancing gender equality; planning and creation of decent work alternatives, social protection, ecosystem restoration, economic diversification, institutional frameworks and regional local components.

In addition, recognising the inequality crisis (both within and between countries) and the fact that no individual nor country can undertake the transition on its own, support mechanisms are needed for: workers and communities to exit polluting sectors, which is not restricted to just the energy sector. Developing countries, especially those with limited capacity to diversify from polluting sectors, need support for their workers, communities, and Indigenous Peoples. This support should align with equity principles and common but differentiated responsibilities, ensuring it does not exacerbate their debt burden.

Addressing the root causes of the climate crisis requires embedding climate action in justice and fulfilling people's social and well-being expectations, truly shifting the balance of power. At a time where we need to equitably phase out all fossil fuels, it is fundamental to win new rights and well-being for millions of people and be true to our commitment to social justice and equity in the transition. We see just transition and therefore the JTWP as a critical component for achieving those goals and for doing so in a way that is in line with climate justice.

## **Chapter 1.2 Transforming Energy System**

### **CAN Demands for COP28**

- COP28 must deliver a COMPREHENSIVE energy package calling for
  - A fair, fast, full, and funded phase out of all fossil fuels, starting with an immediate end of fossil fuel expansion
- A move to 100 % clean, sustainable renewable energy worldwide by 2050 at the latest, while richer countries have to achieve that goal earlier; but countries willing to achieve that much earlier should be supported in doing so in light of their capacities and needs.
- Significantly upscaling all forms of public funding by the rich developed countries to developing countries annually for the cluster of renewables, energy efficiency, grids, power storage, skilling labour, capacity building and a Just Transition in the range of several hundred billions to trillions of dollars
- Scaling up clean, nature-positive, community focused renewable energy and energy efficiency in line with the 1.5°C limit and a global growth of annually 1.5 Terawatt (1500 GW) new clean renewable energy capacity in line with a more than tripling of global renewable energy power capacity by 2030 with a 2022 base year and beyond.
- Countries committing to enhance their NDC's and their financing plans to a national,

equitable, participatory process for their own fair shares to these global goals, with the aim of achieving the objective of limiting warming to 1.5°C target.

The world has gone past the point where continued expansion of fossil fuel production and use is acceptable, especially by the rich developed economies. There is no room for any new fossil fuel expansion anywhere if we are to limit warming to 1.5°C or even 2°C. Developed countries must phase out fossil fuel production and use. Developing countries also need to urgently phase out fossil fuels and transition to renewable sources, with **large-scale support** from the developed countries. COP28 must therefore call for a **fair, fast, full, and funded phase-out of ALL fossil fuel production and use**, in the cover decision.

We have gone past the point of phasing out one fossil fuel at a time or phasing out fossil fuels from only the power sector. To protect the critical 1.5°C ambition of the Paris Agreement, countries must first end all oil, gas, and coal expansion immediately and commit to phasing out all fossil fuels in a way that is:

- *Fair* – with the wealthiest nations with the greatest historical responsibility and capacity acting the fastest
- *Fast* – in line with the best available precautionary scenarios for 1.5°C, not those that delay action and gamble on dangerous distractions and false solutions
- *Full* – addressing all fossil fuels, and all sectors, and **leaving no loopholes like ‘unabated’** that could open the door to dangerous distractions like carbon capture and storage (CCS) that are the fossil fuel industry's favourite tool to distract from the need to phase out
- *Funded* – the transition to renewable energy must be enabled by significant climate finance and support, including hundreds of billions in grant-equivalent finance from developed to developing countries

CAN **opposes** any effort to promote negative emissions projects as an alternative to stringent emission reductions and fossil fuel phase out. CAN also opposes fossil fuel offsets principally.

Countries must also agree on a global target to triple fair, safe and clean renewable energy capacity to over 11.000 gigawatts by 2030, resulting in yearly deployment of 1.5 Terawatts of renewable energy from 2030 onwards, focusing primarily on wind, solar and geothermal energy. Countries must also set a target to double annual energy efficiency gains by 2030.

The transition to renewable energy must ensure full energy access for all and be accompanied by tackling energy overconsumption by the rich, with the aim of reducing total final energy demand by at least a quarter by 2050 compared to today. This must be done in a way that benefits and not harms people, communities, and ecosystems and does not further replicate racial and colonial injustices, and on the basis of equity and common but differentiated responsibilities and respective capabilities.

To make this possible, developed countries will need to commit to delivering massively scaled-up and truly additional funding on fair terms for a just energy transition. This can be done



by redirecting trillions from fossil fuels, unfair sovereign debts, and the super-rich, as well as by working towards a democratic transformation of global financial rules.

Finally, CAN calls for the COP process to Kick Big Polluters Out and denounces the conflict of interest at the heart of COP28 and calls for the UNFCCC to adopt policies to protect global climate negotiations from the influence of Big Polluters.

### **Chapter 1.3 Mitigation Work Programme**

#### **CAN Demands for COP28**

- All countries to step-up ambition through enhanced NDCs before 2025 with stronger 2030 and 2035 targets. The MWP should have a key role in operationalizing the recommendations from the GST.
- Developed countries must step up support for developing countries. Ambition in mitigation for developing countries is linked to ambition in support by developed countries.
- Decision must reflect equitable phase out of fossil fuels
- No to dangerous distractions such as gas as a transition fuel, fossil fuel or nuclear hydrogen; technological carbon removal like bioenergy with carbon capture and storage (BECCS), Direct Air and Carbon Capture and Sequestration (DACCS) or marine geoengineering and solar radiation management (SRM). MWP must focus on real solutions such as ambitious emissions reduction.
- MWP decision must build on the GST decision

Ambition is not only about targets, it also includes implementation. The GST Technical Dialogue Synthesis Report mentions that implementation gaps refer to how far currently enacted policies and actions fall short of reaching stated targets. The report also states that action is needed to increase both the mitigation ambition of NDCs and the implementation of measures to achieve their targets. Supporting developing countries will be crucial to unlock such action. Ambition also implies no backsliding on commitments.

Real ambition requires real targets. Pledges are a good political signal but even better are real commitments with funding, targets and timetables so that they can be measured, reported and verified.

The MWP and other tracks should make the GST recommendations actionable. We see the role of the MWP to discuss and foster international cooperation on solutions and best practices to close the implementation gap.

Further, the MWP should have a key role in the energy transition package. It should continue focusing and delivering on the just energy transition before moving the discussions to other sectors.

The MWP should focus on avoiding dangerous distractions such as carbon capture and storage, geoengineering, and coal co-firing with ammonia that, even if feasible and effective at

scale, would not offer the same health co-benefits of improving air pollution, nor would they prevent impacts on local communities of fossil fuel extraction.

It should continue the discussion on solutions on renewables, energy efficiency; investments in grids and the right storage; reducing cost of capital; and defining milestones for replacing fossil fuels in the energy mix.

## **Chapter 1.4 Climate Finance and Finance System Transformation**

### **CAN Demands for COP28**

- Developed countries must commit to exceeding the USD 100 billion annual goal commitment in 2024 and 2025, completely compensating for their delays and shortfalls in prior years, after providing evidence they are meeting it in 2023.
- Developed countries must present a clear roadmap to exceed the doubling goal of adaptation finance by 2025 from 2019 level, with an emphasis on new and additional, grant-based public finance with easy and direct access. This doubling of adaptation finance is a floor and not a ceiling for adaptation finance needs of developing countries.
- On the New Collective Quantified Goal on climate finance (NCQG), Parties must deliver a strong procedural outcome, and also harvest convergence from 2023 on various substantive elements of the NCQG:
  - Provision of grant-equivalent public finance at the core of a layered approach;
  - Addressing mitigation, adaptation and loss and damage via dedicated subgoals whose sum will constitute the NCQG;
  - The procedural outcome must ensure the remaining TED process in 2024 offers adequate preparation of quantitative options at different layers each for mitigation, adaptation and loss and damage, in addition to qualitative elements for a well-structured needs-based, cyclically adjusted goal.
- Making finance flows consistent (2.1c) — in scale, quality, direction— is a key goal of the Paris Agreement with trillions of dollars still working against climate action, hence more comprehensive work under the UNFCCC should aim to help achieve this goal. It must be done in a just and equitable manner, in line with CBDR-RC, based on science, in a gender-responsive approach, with respect for human rights. Although various developed countries have stated that focused work on Article 2.1c is not about diverting from their climate finance obligations under Article 9.1 and from attention away from the responsibilities of developed countries to provide new grant-equivalent public finance, this remains a matter of concern for CAN and developing countries.
- We need to put an end to public and private investments in fossil fuels and a just and equitable phaseout of subsidies for fossils and other harmful activities.
- We need a comprehensive and equitable finance system transformation — including a new global UN tax regime addressing tax dodging and promoting progressive and equitable taxes on the fossil fuel industry and other big polluters, debt restructuring and cancellation, and democratising economic decision-making to increase Southern participation.

Climate finance is critical to the different pieces of climate action — mitigation, adaptation and loss and damage — but today's global financial system is failing the people and the planet. Governments, financial institutions, intergovernmental organisations and systems, including the state of climate finance under the UNFCCC, continue to accelerate the climate and biodiversity crises, exacerbate poverty, inequalities and injustices and are unfit to fund the transformations urgently needed. There is an urgent need to transform the finance system. In this context, CAN demands financial system transformation, based on the following principles:

### **Principles for Transforming the Finance System**

1. A fairer financial system, reversing the flow of wealth out of developing countries into higher-income countries.
2. Urgently increase truly additional grant-equivalent money for developing countries to address the climate crisis alongside other linked crises.
3. Urgently and equitably phase out fossil fuel finance which harms people, the climate and biodiversity, and deliver meaningful finance instead that works for people, nature and climate.
4. Dismantling colonial structures of international financial institutions and creating rights-based, people-centered, democratic and transparent institutions
5. Debt justice and debt cancellation
6. Tax justice and new finance on the basis of polluter pays principle
7. Ensure climate finance reaches climate-vulnerable countries and communities

### **Delivering the finance committed: the 100 billion goal and doubling adaptation finance**

Despite developed countries' promise in 2009, the \$100 billion goal has still, in 2023, not been attained, even by the disputed OECD methodology – numbers which CAN joins many developing countries in characterizing as inflated. The commitment to double adaptation finance, a pillar of the Glasgow outcome, is far from being on track<sup>9</sup>, even as the forthcoming Loss and Damage Fund awaits pledges (staring into the possibility of being an empty shell), and even existing just transition financing pledges are not fully funded. Such failures of the developed countries, starting with the USA, are a key factor in undermining trust and jeopardizing the UNFCCC process.

Developed countries claim that they will reach the \$100 billion a year in climate finance in 2023 but have failed to provide evidence supporting this claim. At the same time, 2023 marks the middle point between 2021-2025, during which the developed countries have committed to double adaptation finance compared to 2019 levels, but the delivery appears uncertain and the commitment has been played down by some developed countries. In this context, CAN demands the following:

- **Reaching \$100 billion a year and compensating for shortfalls:** Developed countries must commit to compensate for shortfalls in previous years post-2020, through higher levels in subsequent years, to reach \$100 billion a year *on average* over 2020-2025. They must use COP28 to apologise for their delays and provide better evidence that

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<sup>9</sup>[https://careclimatechange.org/wp-content/uploads/2023/06/Hollow-Commitments-2023\\_13.6.2023.pdf](https://careclimatechange.org/wp-content/uploads/2023/06/Hollow-Commitments-2023_13.6.2023.pdf)

they are indeed reaching the \$100 billion level this year along with evidence of the quality of this finance, e.g. how much of it is structured as grants.

- **Doubling adaptation finance:** At COP28, developed countries must clarify how they plan to meet, at the very least, the goal of doubling adaptation finance by 2025 compared to 2019 levels. This should include a significant increase in grant finance for adaptation from now until 2025.

### **NCQG: Guaranteeing new climate finance as a means of support for developing countries**

COP28 is the penultimate COP before the NCQG is decided at COP29. It presents a limited window to converge on various NCQG elements, and crucially in procedural terms to ensure the technical expert dialogue (TED) process in 2024 offers adequate preparation of options of elements for a well-structured needs-based and cyclical goal. In this context, CAN demands the following with respect to the NCQG:

- **Grant-equivalent core goal with potential for outer layers.** It is time to capture the convergence at TEDs in 2023 toward establishing a core goal on the provision of public finance from developed to developing countries, measured in grant equivalent terms, with the possibility of “outer layer” goals for wider finance flows. (inter alia, reflecting new sources able to generate public finance at significant scale for international climate action, including progressive taxes and levies on high-emitting sectors). This must learn lessons of the \$100bn goal and avoid opacity by building robust methodologies for transparency and accountability.
- **Needs-based quantum combining three component subgoals.** The TEDs in 2024 must receive a COP28 mandate to develop options for the quantum of the aforementioned core goal, on the basis of grant-equivalent quantifications of needs which must be established across mitigation, adaptation, and loss and damage – the three subgoals, combined, can constitute the core of the NCQG.
- **Regular GST review and ratchet.** Parties must agree on a mechanism for periodic review and upward adjustment of the NCQG, taking into account the evolving needs of developing countries, as part of the ratcheting up of ambition under the Paris Agreement. Starting with the 2023 iteration, the Global Stocktake (GST) is the logical place for generating input for revising and adjusting the NCQG and quantifications of needs to be reviewed and updated, since the GST seeks to review all areas of implementation. Aligning with the GST cycle would mean that the NCQG must be reviewed every five years.

### **Article 2.1c and “making finance flows consistent” in an equitable and comprehensive way**

Making finance flows consistent means consistency in scale and quality of provision as well as direction, and should be approached in a just and equitable manner, in line with CBDR-RC, based on science, in a gender-responsive approach, and with respect for human rights. A just and equitable approach must include reorienting finance away from harmful activities, while asserting a wide and ambitious agenda of scaling public climate finance from developed countries and of transforming the wider global financial system to make it more just and equitable for developing countries. In this context, CAN demands the following:

- Provision of public finance
  - New, additional, grants-based public finance is essential. Developed countries tend to promote private finance approaches, yet private finance can only play a limited role in mitigation, often adding to the debt burden in developing countries. Further, developed countries tend to systemically neglect many adaptation efforts as well as the loss and damage impacts faced by developing countries. Developing countries' public finances cannot afford increases to debt servicing costs via more private finance involvement and indebtedness – 2.1c cannot be a Trojan Horse for this.
  - Making finance flows consistent does not replace or override the obligation of developed countries to provide financial support under Article 9.1<sup>10</sup>. Article 2.1c must not be used to divert attention away from the crucial responsibilities of developed countries to provide new public finance, in particular grant-based finance, which should be additional to the 0.7% of GNI spending target for ODA.
- International economic and financial system transformation is required to make climate action more available and affordable for developing countries to finance, including:
  - Debt: This entails debt restructuring and cancellation, replacing inadequate mechanisms for this, as well as addressing the root causes of debt distress, including the unjustly high costs of borrowing for lower-income countries, and the lack of grant-based assistance. Low income countries spend on average 57.5 % of their budget servicing debt. Debt swaps are also a false finance solution for the debt and climate crisis.
  - Tax: Progressive and equitable taxes on the fossil fuel industry and other big polluters as well as the super-rich must support international climate action, with rich countries taking the lead in using revenues from existing taxes to contribute to international climate finance and in their introduction at a national level and through multilateral co-operation. In addition, a range of measures via a UN Tax Convention could prevent tax avoidance, tax evasion and illicit financial flows which limit developing countries' revenue and the consistency of finance flows. Governments are expected to lose \$4.8 trillion to tax havens globally over the next decade if a UN tax convention is not adopted.
  - Technology transfer: unfair trade systems and inequitable access to technologies are a barrier to consistency of finance flows, requiring new approaches to intellectual property rights, while ensuring fair salaries, human-rights and sustainability in production.
- Just an equitable phaseout of finance for fossils and other activities damaging to the climate, based on reorientation of finance to sustainable development areas.<sup>11</sup>
  - Subsidies: Despite prior commitments to end inefficient fossil fuel subsidies, International Monetary Fund (IMF) estimates show global fossil subsidies of about USD 7 trillion annually , the equivalent of more than 7% global GDP<sup>12</sup>. The G20, here, must lead.

<sup>10</sup> To “provide financial resources to assist developing country Parties with respect to both mitigation and adaptation in continuation of their existing obligations under the Convention.”

<sup>11</sup> See more from OCI: [https://unfccc.int/sites/default/files/resource/OCI\\_and\\_IISD\\_Submission\\_SCF\\_Climate\\_Finance\\_Definitions.pdf](https://unfccc.int/sites/default/files/resource/OCI_and_IISD_Submission_SCF_Climate_Finance_Definitions.pdf)

<sup>12</sup> Simon, B., Fossil Fuel subsidies update, 2023; [IMF Fossil Fuel Subsidies Data: 2023 Update](#)

- International Public Finance: At COP26, many countries and institutions committed to end direct international public finance for unabated fossil fuels; these actors should adopt measures to implement this commitment, and others should follow suit.
- State-owned enterprises (SOEs): We need an equitable end to fossil finance from SOEs; fossil fuel SOEs (state coal, oil and gas producers, and suppliers of fossil-generated electricity) invested USD 322 billion in 2022, an increase over averages in recent years.
- Regulation of private finance: Since 2015, the world's 60 largest private banks financed fossil fuels with USD 5.5 trillion; while many finance firms have committed to net-zero, this is far from evident, and governments need to step in and regulate.

## CHAPTER 2: SAFEGUARDING PEOPLE AND ADDRESSING and REDRESSING SYSTEMS FAILURES

### Chapter 2.1 Adaptation

#### **CAN Demands for COP28**

- At least 50% of climate finance must be directed towards adaptation, which remains woefully underfunded globally. Adaptation finance must be in the form of public grant finance, that can be accessed simply and directly by countries and communities on the frontline of climate change.
- A decision on a robust, comprehensive framework that guides the achievement of the Global Goal on Adaptation (GGA) objectives as outlined in Article 7.1 of the Paris Agreement. The comprehensive GGA framework shall include means of implementation support for developing countries, clear global targets and indicators and other elements as outlined in decision 3/CMA.4.
- A permanent agenda item on GGA under the CMA and subsidiary bodies (SBs) that helps streamline the existing adaptation agenda items.
- A clear roadmap to exceed the doubling goal of adaptation finance by 2025 from 2019 levels by developed countries as a minimum floor of adaptation finance and accelerated support for developing countries to prepare and implement National Adaptation Plans (NAPs).

Safeguarding people and their rights and addressing systemic failures through adaptation is not only essential but also an opportunity to create a more equitable and climate-resilient world for people and nature. The decisions made at this critical juncture will shape the path forward in the response to climate breakdown. In this context, COP28 decisions on adaptation must resonate with the urgency of the climate crisis and its far-reaching consequences. Our demands are as follows:

**At least 50% of public climate finance must be dedicated for climate adaptation:** Vulnerable developing countries and people are facing the brunt of climate impacts which in the first place they haven't created. These climate impacts are happening across the globe resulting in vulnerable people and ecosystems finding it extremely difficult to adapt with increasing climate risks. It's the developed countries responsibility according to the Convention to support developing countries that are particularly vulnerable to the adverse impacts of climate change to build their climate resilience and provide the adequate support needed for it. However, according to the latest OECD report, adaptation finance fell by 14% (\$4 bn) in 2021<sup>13</sup>, putting into question the promise developed countries made at COP26 to double adaptation finance by 2025 (compared to 2019 levels). Adaptation finance should be in the form of grants, with easy and direct access by developing countries. Developed countries should allocate at least 50% of their public climate finance for climate adaptation for developing countries.

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<sup>13</sup> OECD (2023, "climate Finance Provided and Mobilised by Developed Countries in 2013-2021"  
<https://www.oecd.org/climate-change/finance-usd-100-billion-goal/>

**Adopting a comprehensive framework that helps to achieve the Global Goal on Adaptation (GGA) objectives as outlined in the Paris Agreement:** We demand the immediate operationalisation of the GGA at COP28. To this end, the following must be secured in the decision:

- a. Clarity on a comprehensive GGA framework and structure: Adopting a GGA framework that is comprehensive and which guides countries in meeting the GGA objectives of the Paris Agreement of (i) enhancing adaptive capacity (ii) strengthening resilience, and (iii) reducing vulnerability to climate change, including its short-, medium- and long-term global targets and its associated indicators, key dimensions, principles (such as: climate, social and environmental justice, locally-led adaptation, do no harm to people and nature, intergenerational justice etc), themes (freshwater, food system, forest, biodiversity, local communities and livelihoods, ocean and coastal systems, infrastructure, health, poverty etc), cross-cutting considerations (Ecosystem-based adaptation, nature based solution, disaster risk reduction, vulnerable populations, indigenous and local knowledge, climate and social justice etc), Means of Implementation (i.e finance, capacity building and technology transfer) and clear follow-up work and processes.
- b. Assessment of collective progress on adaptation that informs the global goal on adaptation should feed into the GST process and report on the gaps to further enhance and ratchet-up adaptation support and action for the next GST cycle at a global level.
- c. Clarity on support for developing countries: The GGA framework must ensure new, additional, adequate, predictable and grants-based financial support from developed countries to developing countries to implement their adaptation actions outlined in the NAPs and NDCs so as to fulfill the objective of the GGA.
- d. Tracking and Assessing Finance Commitments: The decision must include a process to track the provision/fulfillment of adaptation finance commitments by developed countries as well as assess aspects such as accessibility, adequacy and effectiveness, and for this assessment to be presented at COP29.
- e. Synthesis Report on Adaptation Progress: COP28 must decide on the production of a synthesis report reflecting progress of adaptation actions in National Adaptation Plans (NAPs), Nationally Determined Contributions (NDCs), and Adaptation Communications, to be presented to Parties for further consideration at COP29.

**Establishing a Permanent Agenda Item on GGA:** At COP28, we propose the establishment of a permanent agenda item on the GGA under the agendas of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) and the Subsidiary Bodies (SB). This will enhance coherence and continuity, ensuring equal importance for adaptation alongside mitigation, fostering coordination among adaptation mandates, and promoting ambitious actions. There is also the need to consolidate other adaptation relevant agenda items such as Nairobi Work Programme (NWP), NAPs etc., which are all ways towards achieving elements of the GGA, and must be considered as sub agenda items under GGA.

**Roadmap to exceed the doubling goal of adaptation finance by 2025 from 2019 levels and support for NAPs:** At COP28, developed countries must present a clear roadmap on how they fulfil their commitments to at least double adaptation finance over 2019 levels by 2025 and



provide accelerated support for developing countries to prepare and implementation of National Adaptation Plans (NAPs). UNEP (2023) had clearly outlined that doubling of adaptation finance by 2025 will only fulfil a fraction of adaptation finance gaps that are needed by developing countries. It is therefore vital that the doubling effort should be a minimum floor and developed countries should strive towards scaling up and providing public finance for adaptation in the range that meets the needs of developing countries.

**Delivering on Need-Based, Locally-Led Adaptation for Climate Resilience:** Our vision for transformative adaptation is centred on building climate resilience from the local level to regional and national levels. We advocate for practices that are people-centred and grounded in local, traditional, Indigenous knowledge while integrating available science (both local and latest projections), and supported by scaled, accessible, additional, and needs-based financial mechanisms providing grants-based and non-debt-creating support. This approach ensures that adaptation actions are planned, managed, and assessed at the most local level possible, facilitating the most effective, equitable, and sustainable outcomes.. In this context, the following must happen:

- a. Leverage local knowledge and leadership for effective adaptation planning and implementation: Recognising that adaptation strategies informed and led by local communities incorporating latest science and projections, enhance their effectiveness and resilience in the face of climate change risks and impacts.
- b. The role of non-government stakeholders: Acknowledging the indispensable role played by non-government stakeholders, including Indigenous peoples, local communities, civil society, children, youth, women, people with disabilities, elderly, faith groups, and more, in driving climate action.
- c. Transparency and Inclusivity: Emphasising the importance of participatory and transparent approaches that prioritise vulnerable groups and communities while aligning with human rights obligations.

## **Chapter 2.2 Loss and Damage**

### **CAN Demands for COP28**

- Operationalise the Loss and Damage Fund (LDF) in such a way that it meets the needs and priorities of those on the frontlines of the climate crisis at COP28. The Fund shall be under the financial mechanism of the Convention and be under the authority and guidance of the COP and CMA.
- Fill the fund with new, additional, predictable and adequate resources in the range of hundreds of billions of dollars on an annual basis to address both economic and non-economic loss and damage, and from slow onset and extreme weather events.
- Ensure that finance provisions through the Loss and Damage Fund and funding arrangements exclusively consist of grant and non-debt creating finance instruments.
- Make direct access for marginalized communities and developing countries that are particularly vulnerable to the adverse impacts of climate change a priority for the Loss and Damage Fund.

- Explicitly confirm that the Loss and Damage Fund will respect, protect and promote human rights, and be gender-transformative, and provide guidance for the Board to make sure it does.
- Decide on a Host for Santiago Network and provide necessary support for its operationalisation.

The Loss and Damage Fund is for those at the frontline of the climate crisis who await assurance that they will receive support in addressing loss and damage. Communities bearing the consequences of decades of climate inaction are entitled to remedy for their harms. The Transitional Committee on Loss and Damage (TC) concluded with a hard fought, but hugely inadequate set of mandated recommendations. If the package as recommended by the Transitional Committee is adopted by the COP, significant improvements have to be agreed for as part of the initial operationalization of the Fund under its interim hosting arrangements with the World Bank to be approved by the COP/CMA. Significant improvements have to be agreed to as part of the initial operationalization of the Fund under its interim hosting arrangements with the World Bank to be approved by the COP/CMA. We expect the LDF Board to redress important shortcomings through operational policies and procedures focused on supporting the most vulnerable people and communities in addressing loss and damage. In this context, at COP 28, we demand the following:

**Operationalise Loss and Damage Fund (LDF) at COP28:** The LDF must be operationalised at COP28 as an institution with its **own legal personality; an operating entity of the Financial Mechanism of UNFCCC; and reports to COP and CMA**. It is unacceptable that CBDR-RC is not explicitly referenced in the fund’s governing instrument. The Fund — as the centerpiece of the financial architecture on L&D — must be guided by operational policies and procedures to be developed by the new LDF Board that upholds the principles of the UNFCCC and the Paris Agreement and human rights obligations, and has the legal personality through a host country to act in its own name and take its own decisions. According to the World Bank’s current FIF framework, the Bank is not fit-for-purpose as host for the LDF. This is why all the conditions laid out by the TC must be met in full. If the World Bank fails to accept the conditions set fully, the standalone option must be pursued without delay.

**Capitalize the Fund:** The lack of mention of scale in the LDF governing instrument is a huge failure by the TC. A fully operationalized but empty fund will not bring justice to communities. We demand the LDF to be immediately capitalized, starting at COP28. Although CBDR-RC is not explicitly referenced in the text proposal, the fund has been established by the COP and CMA and is to be an operating entity of the UNFCCC, CBDR-RC as core principle applies and we call on countries to respect it. Based on the principle of CBDR-RC, developed countries must take the lead in capitalizing the fund with new and additional finance, with voluntary contributions from other countries and innovative public finance sources. Countries must prepare their pledges now and mobilize needs-based resources in the range of hundreds of billions of dollars and deliver them in a timely manner. Funding needs to be new, additional, predictable and adequate, in the range of hundreds of billions of dollars.

**Quality of finance provided:** L&D finance provided for the LDF and the funding arrangements should be public and grant-based, rather than provided as loans or in the form of other financial instruments (such as equities or guarantees) and not add to the debt burden of developing countries. Loss and damage finance is not a favour to developing countries but rather restitution for developed countries' historical emissions. For developing countries to regain their lost development, grant-based finance ensures alignment with climate justice.

**Direct access for communities and countries:** While the Governing Instrument acknowledges support for communities, we demand that the finance provision must be as direct as possible. We need to see a small grants community-access window opened under the fund, and the Board should ensure affected communities have meaningful ways to feed into the planning, monitoring and workings of the programmes in their localities.

**Human rights and gender:** The Governing Instrument is silent on how the LDF will operate in a human rights-compliant manner. We need decisions to confirm that it will. The LDF's policies and procedures including for local community access must promote and respect human rights and be gender transformative. We also call for a dedicated and human rights-consistent set of social and environmental safeguards— independent of the safeguards of the World Bank; an independent grievance redress mechanism that reports to the LDF Board; strong modalities for participation of affected groups and civil society organizations at all levels of the LDF—going well beyond the Active Observer model of the Green Climate Fund.

**Host for Santiago Network:** The two potential hosts under consideration are: the UN Office for Project Services (UNOPS) / UN Office for Disaster Risk Reduction (UNDRR) and the Caribbean Development Bank. At COP28, Parties should decide on a host for Santiago Network and provide necessary support for its operationalisation. The institution entrusted with hosting the Santiago Network for Loss and Damage must ensure inclusivity and accessibility for all developing countries. It is vital that this institution provides needs-based technical support, assisting these countries in assessing and addressing loss and damage in both current and future scenarios. Furthermore, it is essential that the institution is adequately resourced to support developing countries at the necessary scale and speed.

## **Chapter 2.3 Health**

### **CAN Demands for COP28**

- Health in All Policies (HiAP) approach to climate action
- A just transition from fossil fuels to renewable energy without reliance on dangerous distractions which undermine health
- Adaptation planning and monitoring must center on health and wellbeing outcomes
- A fit-for-purpose Loss and Damage Fund and technical assistance by the Santiago Network to better quantify health losses and damages
- A GST decision that protects and promotes health and wellbeing
- Rapidly scaled climate finance, strategically allocated for health outcomes.
- Progress towards food and agriculture systems which promote nutrition security, including sustainable healthy diets

- Strengthened UNFCCC Conflict of Interest Policy, reflecting on lessons learned from regulation of other unhealthy commodity industries.

Climate impacts have profound direct and indirect impacts on health and wellbeing. Meanwhile, good health supports overall climate resilience. To protect and promote health and to avoid further and costly health losses and damages, actions across adaptation, mitigation and means of implementation support for developing countries are imperative. The protection of human health requires ambitious progress across all dimensions of UNFCCC policymaking. In this context, CAN demands the following to be taken on board at COP28.

**Health in All Policies (HiAP) approach:** This approach acknowledges that good physical and mental health serves as both a core objective of climate action. By seamlessly integrating health and climate priorities through collaboration across sectors, we can cultivate a comprehensive strategy that enhances the wellbeing of individuals, communities, and the planet.

**A just transition from fossil fuels to renewable energy without reliance on dangerous distractions which undermine health:** Reliance on dangerous distractions such as carbon capture and storage, geoengineering, or coal co-firing with ammonia, even if demonstrated to work at scale, will not deliver the same health gains as a just transition to renewable energy in terms of reduced health harms of air pollution from fossil fuel extraction and combustion, nor of health harms on local communities from fossil fuel extraction and processing. Gas, biomass and nuclear energy all present health risks and cannot be considered as alternatives to renewable energy. The injustices of fossil fuel extraction on the health of local communities must not be repeated when extracting critical minerals to support renewable energy infrastructure.

**Adaptation planning and monitoring must center on health and wellbeing outcomes:** Good health requires adaptation across the healthcare sector and health-determining sectors such as water and sanitation, agriculture, and housing, to be addressed in National Adaptation Plans or dedicated Health National Adaptation Plans. In particular, health targets and metrics should be included in the framework of the Global Goal on Adaptation.

**A fit-for-purpose Loss and Damage Fund and technical assistance by the Santiago Network to better quantify health losses and damages:** Operationalisation of the Loss and Damage Fund and agreement on a host for the Santiago Network are essential to protect health and wellbeing and to respond to the needs of communities. Loss and damage funding must be rapidly accessible, flexible and respond to the health and wider needs of affected communities,<sup>14</sup>. Insurance and loans are not sufficient for addressing the health and wider needs of populations. Quantifying current and future health related losses and damage is necessary to understand the full extent of health related losses and damages, including non-economic losses and slow-onset losses and damages, and how to improve the necessary response. However, optimised data must not be considered a prerequisite for action.

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<sup>14</sup> Climate finance has historically not been accessible to developing countries. While regional and local approaches to insurance can work in some cases, and should not be dismissed, it is key that any forms of insurance do not serve to further exacerbate existing cycles of debt, poverty and ill-health

**GST decision which promotes health and wellbeing:** The GST decision should reflect the grave shortfall in progress on delivering the Paris Agreement, and the implications for human health and wellbeing. It should consider health outcomes of climate action across sectors, including for mitigation and adaptation. Guidance should be provided to countries on how to more deeply integrate physical and mental health considerations into nationally determined contributions (NDCs) and long-term low greenhouse gas emission development strategies (LT-LEDS), including developing national plans for sustainable, low-carbon, resilient health systems and action across health-determining sectors.

**Rapidly scaled up climate finance, strategically allocated for health outcomes:** Healthy climate action is impossible without new and additional and adequate finance. Developed countries must fulfill their climate finance commitments and climate finance should be optimised for health, with strategic allocation of finance to projects which offer high returns on investment due to improved physical and mental health outcomes and associated economic savings. Reciprocally, health finance must also be maximised for climate action, and new and additional finance is also needed.

**Food and agriculture systems which promote nutrition security, including sustainable healthy diets:** Food and agriculture systems should promote agroecology and Indigenous foodways, and transition away from industrial livestock farming, while protecting smallholder farmers. Policies should be implemented to reduce emissions including promoting consumption of sustainable healthy diets, and reducing food loss and waste, as identified by the IPCC. This would have substantial co-benefits for physical and mental health.

**A strengthened UNFCCC Conflict of Interest Policy which further reduces the opportunity for influence by unhealthy commodity industries on COP outcomes, and ending corporate sponsorships of COPs and UNFCCC processes by big polluters and unhealthy products,** comparable to the exclusion of the tobacco industry from policymaking under the World Health Organization Framework Convention on Tobacco Control.

**And finally, climate action must be aimed to protect most affected and vulnerable communities, guided by meaningful engagement with Indigenous peoples, women and youth, older people, and people with physical and mental disabilities, with the aim of closing existing health inequities**

## CHAPTER 3: SAFEGUARDING RIGHTS, BIODIVERSITY and FOOD SOVEREIGNTY

### Chapter 3.1 Agriculture

#### CAN Demands for COP28

- Decision on a three-year roadmap, themes for workshops, and a governance structure for the Sharm El Sheikh joint work on implementation of action on Agriculture and Food Security.
- Agroecology; fisheries; and cooperation, synergies and communication should be among the themes of the workshops.
- Governance of the Sharm El Sheikh joint work must be inclusive and transparent. Observer organisations must be able to access and participate in the deliberations

Food systems remain responsible for one-third of global greenhouse gas emissions and appear high on the COP28 Presidency agenda. In this context CAN demands the following:

**Decision on the roadmap:** At COP28, Parties need to decide on a three-year-roadmap, including themes for workshops, and a governance structure for the Sharm El Sheikh joint work on implementation of climate action on Agriculture and Food Security.

**Workshop themes:** We call for the inclusion of **agroecology in workshops**, as an approach that addresses adaptation, mitigation, biodiversity and human rights, given that integrated and holistic approaches for sustainable agriculture are already recognised in the final decision of the Koronivia Joint Work on Agriculture (KJWA). Any other approaches—“Climate-Smart Agriculture”; “Sustainable Intensification”; “Biotechnology”; “Precision Agriculture” must be rejected. These are promoted by agribusiness corporations for greenwashing and continuing in a business-as-usual mode.

We favour a workshop on **fisheries** focused on the role of small-scale and artisanal fisheries, communities and livelihoods.

Proposals for workshop on **Cooperation, synergies and communication**, should include: capacity building, technical support, finance, funding, synergies between mitigation, adaptation and biodiversity and human rights, including equitable consumption based-measures; Food systems in NDCs and NAPs; safeguards criteria, all of which are crucial for implementation of climate action.

We are of the view that a workshop focused on MRV (monitoring, reporting and verification), data and digitalisation would lead to dangerous distractions and a bias in support for large industrialised and digitalised farms, and must therefore be avoided.

**Governance arrangements:** Any proposed governance structure for the joint work needs to have a clear mandate, showing how it can add real value to deliverables, including delivering real implementation on the ground. We demand that the governance of the joint work is made **transparent and inclusive**. Access and participation by observer organisations are particularly

critical, given that they work directly with Indigenous Peoples, farming communities, fishers, rural women, and other small-scale food producers. Solutions don't necessarily lie among corporate executives from the industrial food system that has fueled the climate and environment emergency in the first place. This must be corrected. The governance must provide opportunities to build linkages with sister conventions (**CBD & UNCCD**) and with other fora specialised on agriculture and food security, in particular the **Committee on World Food Security (CFS)**<sup>15</sup>.

## **Chapter 3.2 Ecosystems**

### **CAN Demands for COP28**

- Enhance ambition across tracks and in national plans and policies to integrate climate and biodiversity actions in alignment with the Kunming-Montreal Global Biodiversity Framework.
- Launch a new SBSTA work programme to expand the operationalization of Article 5 of the Paris Agreement
- Adopt a Glasgow Declaration Accountability Framework for accountability on deforestation and land-use degradation.
- Update current accounting guidelines for blue carbon and the land sector to address weaknesses and gaps.

In order to avoid overshoot of 1.5°C, protecting and restoring ecosystems must be done **alongside, not instead of**, urgent and equitable fossil fuel phase out. At COP28, Parties and non-state actors must ensure that the focus on nature is not co-opted or used to compensate for and perpetuate business-as-usual emissions and delay the urgently-needed phase-out of all fossil fuels in a just and equitable way.

In this context, CAN has a **set of demands for the GST decision as well as a COP decision**. In the context of the **GST decision**, CAN demands that the decision:

- **Emphasises the need to enhance ambition in integrating climate and biodiversity actions**, including forests and oceans, in the next round of national climate commitments, in alignment with the KMGBF and the National Biodiversity Strategies and Action Plans (NBSAP) process.
- **Emphasises the need to address current weaknesses and gaps in carbon accounting and definitions in the land sector.**
- **Establishes common guidelines** that provide incentives to **protect and restore carbon and biodiversity-rich, high-integrity ecosystems through a rights-based approach.**
- **Enshrines the rights of Indigenous Peoples** as outlined in United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) and ensures that Parties' actions, including updates to NDCs, reflect the perspectives and needs of Indigenous Peoples,

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<sup>15</sup> The CFS is the foremost inclusive intergovernmental forum dedicated to food security issues, counting on participation by the Rome Based Agencies, other UN agencies, financial institutions, research institutes, private sector and civil society and Indigenous Peoples, with priority voice for most affected constituencies, who are also on the frontlines of the climate crisis.

local communities, and marginalised groups who may be disproportionately affected by mitigation and adaptation actions related to nature.

- **Recognizes the importance of increasing and expanding the implementation of Article 5** of the Paris Agreement to retain and recover carbon reservoirs in the biosphere.

CAN also demands a **COP28 decision that:**

- Initiates discussions to launch a **new work programme under the SBSTA to expand the operationalization of Article 5** of the Paris Agreement and fully deliver on its critical objectives.
- Adopts a **Glasgow Declaration Accountability Framework**: The framework must promote transparency and strong implementation of the Glasgow Leaders' Declaration commitments on deforestation and land use degradation through annual reporting, monitoring, policy pledges, and alignment around common standards.
- Recognises that **current accounting guidelines for blue carbon have gaps and those for the land sector are flawed**, including those related to estimating emissions from internationally traded biomass and from forests more broadly. These are outdated and lend themselves to obscuring and aggravating the impacts of human activities on stable, high-integrity carbon stocks. Parties must call upon the IPCC to modernise this guidance in order to avoid perverse outcomes<sup>16</sup>, such as by treating biomass fuels like other fuels and accounting for emissions in the country where energy generation occurs. Parties should accept the IPCC Wetlands Supplement in their national GHG inventories, but call IPCC to extend the Supplement to cover the lack of methodological guidance on carbon accounting for other blue carbon ecosystems not included yet.
- Welcomes **the key outcomes and messages from the Ocean and Climate Change Dialogue** in 2023 as well as urges Parties to take more action in integrating ocean-based initiatives into their national climate goals, including via international agreements like Kunming-Montreal Global Biodiversity Framework (KMGBF) and the High Seas Treaty. Additionally, Parties should address ocean acidification and emerging issues in ocean-climate action, including carbon dioxide removal (CDR), that could harm ocean biodiversity and its functions, calling for their resolution in future Ocean and Climate Change dialogue sessions.

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<sup>16</sup>Tinus Pulles, Michael Gillenwater & Klaus Radunsky (2022) CO2 emissions from biomass combustion Accounting of CO2 emissions from biomass under the UNFCCC, Carbon Management, 13:1, 181-189, DOI: 10.1080/17583004.2022.2067456; Brack, Duncan (2017). [Woody Biomass for Power and Heat: Impacts on the Global Climate](#). Environment, Energy and Resources Department, Chatham House; Bastable, Sophie (2022). [How UNFCCC carbon accounting has created a biomass delusion and is contributing to climate change and global inequity](#). Environmental Paper Network.



## CHAPTER 4: ACCOUNTABILITY OF CLIMATE ACTION

### Chapter 4.1 Global Stocktake

#### **CAN Demands for COP28**

- Reflect GST outcomes in a CMA decision
- GST must lead to enhanced and ambitious targets in the form of significantly strengthened NDCs (for 2030 and 2035) by COP30
- The GST must unlock finance and other international support so developing countries can deliver their most ambitious action possible.
- GST must include backward-looking and forward-looking elements to ensure delivery of finance, technology transfer and capacity building support for developing countries to undertake their most ambitious action possible.
- The GST must result in a strengthening of the integration of both human rights and biodiversity in climate action.
- GST is not over at COP28. The gaps identified in mitigation, adaptation, loss and damage and means of implementation support to developing countries must have clear follow-up measures that integrate GST outcomes into action.

The Global Stocktake represents an opportunity to undertake the course correction on climate action necessary, in order to ensure a liveable planet for generations to come. The outcome must reflect the cross-cutting nature of climate action: respect and protect biodiversity, ecosystem integrity, human rights and strengthen social, and gender justice, intergenerational justice, and just transition. Equity must be reflected strongly in the outcome as it goes hand in hand with ambitious action.

CAN demands that these key priorities are addressed in the **CMA decision. We outline our asks below:**

#### **Cross-cutting**

The GST has shown that *“the unprecedented scale and pace inherent to the global transition to a low GHG emissions and climate-resilient future urgently require the consideration of integrated and holistic solutions”*. The GST outcome at COP28 must:

- **Commit to implementing a human rights-based and intersectional approach** in the planning, design, implementation, and monitoring and evaluation of NDCs: ensuring participatory planning and implementation; aligning ambition and substance with human rights obligations, including the right to a clean, healthy and sustainable environment; mainstreaming age, gender, and disability considerations; respecting Indigenous Peoples' rights; building on traditional knowledge; ensuring transparency and access to information about climate action; strengthening tenure and access rights to land, territories, and natural resources; recognizing the role of environmental defenders and the need for their protection; and aligning with a just transition.
- **Commit to protect and restore biodiversity and ecosystem integrity** to safeguard nature's capacity to recover and retain carbon and align with the Kunming-Montreal Global Biodiversity Framework".

## Sectoral responses

The GST has shown that *“achieving net zero CO<sub>2</sub> and GHG emissions requires systems transformations across all sectors and contexts, including scaling up renewable energy while phasing out all unabated fossil fuels”*. This must be reflected at COP28 by:

- **Deciding to immediately cease all new oil, gas, and coal exploration and development**, with wealthy industrialized countries moving first and fastest, and justly and equitably phase out all fossil fuel production well before 2050 for developing and before 2040 for developed countries, with significant reductions to be achieved in line with the need to reduce global GHG emissions at least 43 % by 2030 and 60 % by 2035 compared to 2019 to reach the 1.5°C limit as suggested by the IPCC<sup>17</sup>.
- **Deciding to collectively reach yearly deployment of 1.5 Terawatts on average of renewable electricity globally by 2030**, particularly wind and solar energy, in ways that avoid negative impacts on communities or ecosystems, and pursue efforts to implement and reach this target on the national level with secured support; while also promoting equity, social justice, and climate justice through decentralized RE ownership that prioritize addressing energy poverty centering gender and human rights.

## Finance and Means of Implementation

The GST has shown that *“scaled-up mobilization of support for climate action in developing countries entails strategically deploying international public finance, which remains a prime enabler for action”*. To respond, the GST must:

- Request developed countries to **make up the shortfall since 2020 on the promised US\$100 billion** per year for adaptation and mitigation in developing countries
- Commits Parties to achieve convergence on questions around **design and quantum on the New Collective Quantified Goal (NCQG)**, with a view to deliver an ambitious outcome that is needs- and science-based and in compliance with equity and CBDR, confirming the centrality of public finance, its accounting in grant-equivalent terms, and its comprehensive thematic approach including through respective quantified sub-goals with floors for the provision of public finance for mitigation, adaptation, and for addressing loss and damage, as well as 5-year ratchet-up cycles to progressively increase quantity and quality of the NCQG with the overall ambition of climate actions.

## Adaptation and Loss and Damage

The GST has shown that *“increased adaptation action as well as enhanced efforts to avert, minimize and address loss and damage are urgently needed to reduce and respond to increasing impacts”*. According the GST should:

- Establish a **permanent CMA/SB agenda item** on the Global Goal on Adaptation
- Leveraging **Local Knowledge for Effective Adaptation**: Recognizing that adaptation strategies informed and led by local communities enhance their effectiveness and resilience in the face of climate change.

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<sup>17</sup> IPCC Synthesis Report, Summary For Policymakers, para B.6.1 table SPM 1, 2023  
[IPCC\\_AR6\\_SYR\\_SPM.pdf](#)

- Set up a technically robust, credible, and transparent **roadmap for full delivery of at least doubling adaptation finance** by 2025.
- Call for action to **bring remedy to loss and damage affected communities**, particularly marginalized groups and Indigenous Peoples; be subject to the UNFCCC and Paris Agreement and their principles of equity, CBDR-RC and polluter pays; reflect the highest level of accountability and compliance with these core principles; ensure meaningful and effective participation of affected communities and civil society; implement inclusive and needs-based activities; reach those in the most vulnerable situations; and not contribute to debt.
- Make the **Loss and Damage Fund the principal multilateral structure** to catalyze and channel funds to address loss and damage. And agree on a process to accurately determine the scale of finance required to fully meet the needs of developing countries in addressing loss and damage. Integrating this process with the assessment of gaps in mitigation and adaptation efforts is essential. Such a comprehensive approach will ensure a more effective allocation of resources and provision of support for those most affected by climate change
- **Protect 30%-50% of land, oceans and freshwater** to help retain their adaptive capacity

### Guidance and Way Forward

The GST has shown that *“creativity and innovation in policymaking and international cooperation is essential”*. This should include:

- Encouraging Parties to learn from and strengthen collaboration with existing **initiatives**.
- Driving better **alignment and cooperation with other multilateral frameworks** including recognising targets from the Global Biodiversity Framework and spurring action on debt, tax, and trade so as to serve the goals of the Paris Agreement
- Making explicit which and **how UNFCCC processes take forward GST outcomes** including the work programmes on mitigation and just transition.
- Mandating the Secretariat to conduct **a review of lessons learned from GST1** to inform GST2 including workshops and submissions from Parties and non-Parties.
- Calling on Parties in advance of COP30 to **submit enhanced NDCs** with 1.5°C aligned economy-wide 2030/2035 targets **specifying how the GST informed it**:
  - covering all greenhouse gases and sectors to reduce emissions 60% by 2035 from 2019; and stronger elements on adaptation, loss and damage, and finance.
  - Safeguarding and enhancing 30-50% of land, ocean and freshwater sinks.
- Setting up regional and national **workshops to translate GST outcomes locally**.
- Mandating **participation in the NDC development for civil society**.
- Mandating **workshops in 2024 to help countries develop 1.5°C-aligned NDCs**.
- Issuing clear guidance on centering **human rights and gender obligations** in NDCs.
- Recommending Parties to **implement with the highest ambition the UNFCCC Recognition and Accountability Framework for non-party stakeholder climate action** (considering and integrating the HLEG recommendations)

## **Chapter 4.2 Article 6**

### **CAN Demands for COP28**

- Carbon Credits do NOT represent climate finance
- Operationalisation of Article 6 must deliver the highest standards for upholding human rights and the rights of Indigenous Peoples, designing safeguards, securing environmental integrity, and fully guaranteeing transparency. We are deeply concerned about the recent proliferation of memoranda of understanding (MoUs) for potentially significant issuance of Internationally Transferred Mitigation Outcomes (ITMOs) from vast areas of land in the Global South with seemingly unclear evidence of past or planned consultations with local communities.
- For 6.2:
  - Full disclosure of information to allow assessment of whether ITMOs are truly real, additional, and verified
  - Cooperative Approaches must be reviewed BEFORE internationally ITMOs are permitted to be transferred
  - Impose meaningful consequences on Parties that are either non-responsive to the review team's recommendations or inconsistent in their reporting (inconsistencies should also be made public on the CARP)
  - NO double counting (due to revocations/revisions to authorisation)
  - Establish independent grievance mechanism by CMA 6
- For 6.4:
  - Emissions avoidance activities must not be allowed for crediting
  - Rules for methodological requirements must be ambitious, including the application of downward adjustments to baselines and strict additionality tests. Rules for removal activities must take into account the many associated risks. If ongoing negotiations in SB009 lead to poor outcomes for these recommendations, the CMA should reject them and mandate the Supervisory Body to re-attempt for COP 29.
- For 6.8:
  - Identify focus areas to develop non-market approaches

CAN strongly advocates for financing climate action, including for the protection and restoration of carbon-rich and biodiverse ecosystems but we reject the practice of offsetting to tackle the climate crisis.<sup>18</sup> We also reject public, governmental and corporate offsetting, whether in the context of Article 6 or the voluntary carbon market and stress that carbon credits authorised under Article 6.2 and Article 6.4 do not represent climate finance, must not be claimed as such, and in no way replace the climate finance obligations of developed countries. We underscore that further operationalisation of Article 6 must deliver the highest standards for upholding human rights and the rights of Indigenous Peoples, designing safeguards, securing environmental integrity, and fully guaranteeing transparency. We are also deeply concerned about the recent proliferation of memoranda of understanding (MoUs) for potentially significant

<sup>18</sup> CAN (2022), CAN Position on Carbon Offsetting, [https://climatenetwork.org/wp-content/uploads/2022/11/CAN-Positon\\_Carbon-offsetting\\_Nov-2022.pdf](https://climatenetwork.org/wp-content/uploads/2022/11/CAN-Positon_Carbon-offsetting_Nov-2022.pdf)

issuance of ITMOs from vast areas of land in the Global South with seemingly unclear evidence of past or planned consultations with local communities

In this context, our demands in relation to Articles 6.2, 6.4 and 6.8 are presented below.

For Article 6.2, Parties should:

- Require full disclosure of information in the initial report and agreed electronic format (AEF) to ensure transparency for the Article 6.2 technical expert review team and on the centralised accounting and reporting platform (CARP) to allow the Review Programme to adequately assess consistency with the Guidance, particularly that ITMOs to be issued are real, additional, and verified;
- Deliver proper sequencing so that Cooperative Approaches are reviewed before internationally transferred mitigation outcomes (ITMOs) are permitted to be transferred. In our view, correct sequencing implies a halt on the transfer of ITMOs until the review is complete, and not just a halt on the information reported about the transfer of ITMOs (as some Parties have suggested);
- Ensure inconsistencies in reporting are made public on the CARP, and agree to clear and meaningful measures in case Parties are non-responsive to the technical expert review team's recommendations or in case Parties repeatedly fail to address inconsistencies in their reporting (i.e. if the same inconsistency or type of inconsistency occurs two times or more). These measures may include freezing the Party's existing ITMOs (no further transfers/retirements) or halting any future issuance of ITMOs to the Party (including from other cooperative approaches, depending on the severity of the inconsistency or non-responsiveness), or cancelling and replacing ITMOs (e.g. in case of over-issuance or violation of human rights of an activity); these three measures should be required, at the minimum, in the event a Party's reporting on human rights related aspects contains repeated inconsistencies (e.g. Decision 2/CMA.3, Annex, paragraphs: 18.i.i, 18.i.ii, 22.f, 22.g);
- Ensure that the flexibility for the different definitions of "first transfer" and for the timing of "authorisation" for ITMOs and Article 6.4 credits does not lead to double counting or obstruct overall consistency in reporting. In particular, any potential revisions/revocations of a Party's authorisation must not occur to any ITMOs that have already been transferred or used;
- Ensure that all ITMOs, including any that may potentially emanate from the Warsaw Framework for REDD+ (even though this is *not* a market mechanism and should not generate ITMOs in the first place), are fully reviewed in accordance with the Guidance adopted by the CMA;
- Mandate SBSTA to provide recommendations, by CMA 6, regarding the establishment of an independent grievance mechanism under Article 6.2 to ensure that local communities and Indigenous Peoples as well as other stakeholders that might be impacted by activities under cooperative approaches have a right to redress. More clarity is also needed on how the review team shall assess how each cooperative approach upholds human rights (e.g. Decision 2/CMA.3, Annex, paragraphs: 18.i.i, 18.i.ii, 22.f, 22.g) and what measures must be taken in case of inconsistencies in such reporting (see 3 paras above).

When it comes to Article 6.4, Parties should:

- Exclude emission avoidance activities from being eligible for crediting. This should be decided at CMA5 rather than being postponed again to a future session.
- Carefully review the draft recommendations prepared by the Article 6.4 Supervisory Body for CMA approval at COP28, regarding methodological requirements and removal activities. The rules for methodological requirements must be ambitious and go beyond "business as usual" (including by having baselines that reach zero by 2050 or earlier) and ensure inclusive consultation, grievance and appeal processes. Particular care is needed regarding the rules for removal activities, which must take into account the many associated risks raised by numerous observers. If the Supervisory Body's draft recommendations on methodological requirements and on removals are inadequate (negotiations ongoing at time of publication), then the CMA should reject them and mandate the Supervisory Body to re-attempt for COP29.

When it comes to 6.8, the work programme on non-market approaches should identify focus areas that are likely to lead to Party-driven facilitation and matching of support to develop non-market approaches.

### **Chapter 4.3: A safe civic space, and upholding and promoting the right to participate**

#### **CAN demands for COP28**

- COP Presidencies (Egypt and UAE) must demonstrate commitment to human rights
- Safe environment for all observers
- Promote public participation and civic space
- Publish host country agreements

The meaningful and inclusive participation of a broad range of civil society actors and Indigenous Peoples at UN climate conferences and the exercise of their rights to freedom of expression, association and peaceful assembly are crucial to ensure scrutiny of governmental action, to provide diverse inputs that can shape states' decisions, and to assist knowledge sharing between global policy making processes and the public.

Freedom of expression includes the right to access information and the right to privacy. Free exercise of these rights is essential to foster global efforts to address the climate crisis.<sup>19</sup>

However, civic space around the world is shrinking and the right to peaceful protest – including by climate activists – is being eroded in many countries by both states and corporations, including fossil fuel companies.

The UNFCCC has a responsibility to ensure that UNFCCC meetings are open, safe and inclusive spaces. At SB58 in June 2023, specific concerns were raised about the security and

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<sup>19</sup> The UN Special Rapporteur on Freedom of Peaceful Assembly and of Association has made useful recommendations on [civil society participation in multilateral institutions](#) and on the essential nature of these freedoms to [advancing climate justice](#).

safety of delegates and observers, and conclusions on the Arrangement of Intergovernmental Meetings (AIM) reiterated the importance of the protection of human rights.

In this context, the UNFCCC Secretariat and the UAE should ensure a safe environment for all observers, ensuring all persons can freely express themselves and peacefully demonstrate ahead of, during, and after COP28 inside and outside the COP28 venue, and facilitate meaningful observer participation, including by providing clear and timely information about meetings and opportunities for observer participation, supporting observers from developing countries to ensure balanced participation, ensuring adequate space in meeting rooms and putting in place full, effective, and meaningful remote participation modalities.

The UNFCCC Secretariat and all Parties should also affirm publicly ahead of COP28 that public participation and civic space would be fully protected without discrimination from interference at COP28, and publicly denounce all cases of reprisals and acts of intimidation against participants in UNFCCC meetings, and the UNFCCC Secretariat should identify and publicize a focal point for reprisals, with a mandate to collect information, to share it with the UN Assistant Secretary-General for Human Rights, and facilitate redress.

The Arrangement of Intergovernmental Meetings (AIM) conclusions also specifically recommended that Host Country Agreements (HCAs) should be made public consistently with the UN Charter. The HCA with the UAE has not been made public, despite these conclusions endorsed by all Parties and requests by some observers during organizational meetings for information on the status of the HCA. In this context, the UNFCCC Secretariat should publish the host country agreement with the UAE and all future host country agreements.

COP27 in Egypt, a country with an extremely poor human rights record and a very restricted civic space, was marred by access issues and reports of harassment, exclusion and surveillance of some civil society participants, and a surge in arbitrary detention and interrogation of Egyptians in the run up to COP27, leading to a climate of fear for participants attending. These challenges also severely hindered civil society's core contribution to COP27 - providing substantial inputs to the negotiations. There are fears that participants could face similar – or even more severe - restrictions on their rights at COP28, which will take place in the extremely repressive atmosphere of the United Arab Emirates, a state with restrictive laws on freedom of expression, association and peaceful assembly, which has not ratified core human rights treaties and where there is effectively no civic space for Emiratis to hold their government accountable. Scores of individuals remain arbitrarily detained for peacefully expressing their views, or for reasons of discrimination and the UAE has ignored calls for their immediate and unconditional release.

In this context, the UAE, as incoming President of COP28, must demonstrate its commitment to human rights by releasing all those arbitrarily detained solely for the peaceful exercise of their human rights or for reasons of discrimination and amend or repeal unduly restrictive laws, and all Parties to the UNFCCC should insist on meaningful improvements in the human rights situation in the UAE ahead of COP28, particularly the release of prisoners of conscience and the repeal of repressive laws limiting freedom of expression, association and of peaceful assembly, and those discriminating against women and girls and LGBTQI+ individuals.

Egypt, as outgoing President of COP27, should demonstrate its commitment to human rights by immediately and unconditionally releasing all those arbitrarily detained solely for the peaceful exercise of their human rights, ending reprisals against human rights defenders and civil society workers, and amending repressive laws and practices that unduly restrict the rights to freedom of expression, association and peaceful assembly. All Parties to the UNFCCC should urge Egypt to do so.



## ANNEXURE

### **CAN Regional and National Nodes**

The CAN-International Secretariat works closely with our regional/national nodes. For specific information on regional activities and projects, please contact the appropriate coordinator directly. Contact details for the node coordinators can be found on CAN's website

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