

8 April 2026

**Eighth meeting of the Board**

22–24 April 2026

Livingstone, Zambia

Provisional agenda item 12

**Guidance from the thirtieth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change and the seventh session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement**

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**Summary**

This document is to inform the Board of the guidance and decisions relating to or referring to the FRLD, adopted by the Conference of the Parties to the United Nations Framework Convention on Climate Change at its thirtieth session and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session (Belém, Brazil, 10–22 November 2025).

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## I. Background

1. In accordance with the Governing Instrument and the arrangements between the Conference of the Parties (COP) to the United Nations Framework Convention on Climate Change, the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) and the Board, the Board receives guidance from the COP and the CMA on its policies, programme priorities and eligibility criteria; takes appropriate action in response to the guidance received from the COP and the CMA; and submits annual reports to the COP and the CMA for their consideration.

2. This document provides information on the guidance received from the thirtieth session of the COP (COP 30) and seventh session of the CMA (CMA 7), as well as other decisions adopted by the COP and the CMA at these sessions that contain elements that may require action by or warrant attention from the Board. It contains proposals on actions that may be undertaken by the Board and the Secretariat in response to these outcomes.

## II. Outcomes of COP 30 and CMA 7 relating to the FRLD

3. Annex II to this document presents the guidance, recommendations and mandates received during COP 30 and CMA 7, including the COP decision titled “Report of the Fund for responding to Loss and Damage and guidance to the Fund for responding to Loss and Damage” and the CMA decision bearing the same title.<sup>1</sup> Where appropriate, actions are proposed for consideration by the Board.

4. The above-mentioned decisions include welcoming paragraphs with respect to, among other things, the rapid progress of the Board in operationalizing the Fund, the launch of the call for funding requests under the Barbados Implementation Modalities, the adoption by the Board of its workplan for 2026, and the decision by the Board that the first replenishment of the Fund will start in 2027.

5. Further, in addition to the COP 30 and CMA 7 decisions containing guidance to the FRLD, other decisions from COP 30 and CMA 7 that address and refer to the FRLD specifically, or the operating entities of the Financial Mechanism generally, may require consideration by the Board.

6. On the basis of the background information and recommendations provided in this document, the Board may wish to adopt the draft decision as set out in annex I to this document.

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<sup>1</sup> Decisions 4/CP.30 and 8/CMA.7.

## Annex I

### **DRAFT DECISION B.8/DD.x on guidance from the thirtieth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change and the seventh session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement**

The Board, having considered document FRLD/B.8/17 titled “Guidance from the thirtieth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change and the seventh session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement”:

(a) *Takes note* of the document, including the actions to be undertaken by the Board and the Secretariat in 2026 in response to guidance and mandates received from the Conference of the Parties to the United Nations Framework Convention on Climate Change at its thirtieth session and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session, as contained in annex II to document FRLD/B.8/17;

(b) *Requests* the Co-Chairs, with the support of the Secretariat, to include an overview of progress in response to the guidance referred to in paragraph (a) above in the report of the Board to the Conference of the Parties to the United Nations Framework Convention on Climate Change at its thirty-first session and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its eighth session.

## Annex II

### Summary of the guidance received from the Conference of the Parties to the United Nations Framework Convention on Climate Change at its thirtieth session and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session and proposed actions by the Board and the Secretariat

| <i>Guidance and other relevant decision text</i>  | <i>Action by the Board/Secretariat</i>   |
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| <b>Decision 4/CP.30 Report of the Fund for responding to Loss and Damage and guidance to the Fund for responding to Loss and Damage</b>   |  |
| 1. <i>Takes note</i> of the annual report of the Board of the Fund for responding to Loss and Damage for 2025, and the information therein; <sup>a</sup>  | No action needed.  |
| 2. <i>Welcomes</i> the rapid progress of the Board in operationalizing the Fund, in particular the establishment of the Barbados Implementation Modalities, consisting of a first set of interventions in grants for the calendar years 2025 and 2026 supporting bottom-up, country-led and country-owned approaches to supporting and strengthening national responses to loss and damage, including decisions taken with respect to funding criteria and direct access modalities under the Barbados Implementation Modalities, and expresses support for the further operationalization of the Fund; | No action needed. BIM-related work is in progress, and updates on their status will be provided to COP and CMA via the Board's report to COP 31 and CMA 8. |
| 3. <i>Welcomes</i> the launch of the call for funding requests for the Barbados Implementation Modalities;  | No action needed.  |
| 4. <i>Expresses appreciation</i> to the secretariat of the Fund for responding to Loss and Damage for supporting the operationalization of the Fund, as well as to the secretariats of the UNFCCC and the Green Climate Fund and the United Nations Development Programme for jointly forming the interim secretariat for the Fund and providing support to the Board during the transition period until the establishment of the independent secretariat, which was completed at the seventh meeting of the Board;   | No action needed.  |
| 5. <i>Also expresses appreciation</i> to the Government of Barbados for hosting the fifth meeting of the Board, and to the Government of the Philippines for hosting the sixth and seventh meetings thereof in its capacity as host country of the Board;   | No action needed.  |
| 6. <i>Welcomes</i> the financial pledges made to the Fund by the Governments of Iceland, Japan, Latvia, Luxembourg, Spain, and the government of the Walloon Region of Belgium, which, together with the other pledges mentioned in table 1 of annex II in the annex to document FCCC/CP/2025/10/Add.1–FCCC/PA/CMA/2025/14/Add.1, amount to the equivalent of USD 817.01 million;   | No action needed.  |
| 7. <i>Also welcomes</i> the adoption by the Board of its workplan for 2026 <sup>b</sup> and looks forward to the outcomes of the activities under the workplan, including:<br><br>(a) Delivering the Barbados Implementation Modalities, including through the development of a risk management framework;  | No action needed. The activities are under progress, and their outcome will be reported to COP and CMA through the Board's report to COP 31 and CMA 8.     |

| <i>Guidance and other relevant decision text</i>  | <i>Action by the Board/Secretariat</i>   |
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| <p>(b) Developing the long-term operating model of the Fund, including consideration of rapid disbursement modalities and a small grants policy, and work on access modalities, to be informed by the Barbados Implementation Modalities;</p> <p>(c) Developing a long-term resource mobilization strategy and plan;<sup>c</sup></p> <p>(d) Continuing efforts to strengthen coherence and complementarity with existing arrangements for responding to loss and damage, including through close collaboration with the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change;</p> <p>(e) Considering the draft policy on the participation of active observers in Board meetings and related proceedings and the proposal for guidelines on consultative forums for engaging and communicating with stakeholders, including consideration of women, youth and Indigenous peoples in line with the Governing Instrument of the Fund;<sup>d</sup></p> <p>(f) All other activities included in the workplan;</p> |  |
| <p>8. <i>Welcomes</i> the various access modalities established under the Barbados Implementation Modalities and <i>notes with appreciation</i> the Board's reiteration that national Governments of all developing countries may submit funding requests using the modality of direct access via direct budget support through national Governments under the Barbados Implementation Modalities, subject to processes and modalities to be decided by the Board;</p>  | <p>No action needed. The relevant work is under progress, and updates on the status will be reported to COP and CMA through the Board's report to COP 31 and CMA 8.</p>  |
| <p>9. <i>Notes with concern</i> the delay in the adoption of the long-term fundraising and resource mobilization strategy and plan and <i>requests</i> the Board to expedite its consideration of the strategy and plan in line with paragraph 16 of decisions 5/CP.29 and 11/CMA.6;</p>  | <p>Ongoing work: in accordance with decision B.7/D.7, the Co-Chairs, with the support of the Secretariat and in consultation with the Board and observers, will prepare a draft resource mobilization strategy for consideration by the Board at B.9.</p>  |
| <p>10. <i>Appreciates</i> the confirmation by the Board of the importance of multilingualism and its request to the secretariat of the Fund to translate the final version of the funding request template, subject to budget availability;<sup>e</sup></p>   | <p>Ongoing work: the funding request templates have been made available in English, French and Spanish on the FRLD web page. The Secretariat has delivered information sessions on the BIM, providing interpretation in multiple languages including the official languages of the United Nations.</p> |
| <p>11. <i>Looks forward to</i> the Board including, in its subsequent workplan, work on outstanding matters under the Governing Instrument of the Fund, including any outstanding policies;</p>   | <p>Ongoing work.</p>   |
| <p>12. <i>Welcomes</i> the decision by the Board<sup>f</sup> that the first replenishment process of the Fund will start in 2027 and <i>looks forward to</i> a successful first replenishment;</p>  | <p>Ongoing work: the Co-Chairs, with the support of the Secretariat, and in consultation with the Board, will prepare a decision for consideration by the Board at B.9, to formally launch the first replenishment process.</p>  |

| <i>Guidance and other relevant decision text</i>  | <i>Action by the Board/Secretariat</i>  |
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| 13. <i>Reiterates</i> paragraph 10 of decisions 5/CP.29 and 11/CMA.6, noting its importance for further allocation of resources for future work, including the Barbados Implementation Modalities;  | Ongoing work.   |
| 14. <i>Urges</i> the Board to ensure that the modalities and processes under the Barbados Implementation Modalities and the long-term operating model of the Fund will avoid disproportionate bureaucratic obstacles to the access of resources;  | Ongoing work.   |
| 15. <i>Also urges</i> the Board to maintain high fiduciary standards, environmental and social safeguards, financial transparency standards and accountability mechanisms while implementing the Barbados Implementation Modalities and the long-term operating model;  | Ongoing work: the Board established an ad hoc risk committee, and it will guide the Secretariat as it develops a proposal on the modalities and risk management framework for operationalizing direct access via direct budget support through national governments, to be submitted to the Board for its consideration at B.8. The Secretariat is also developing a policy on oversight fees, a results measurement framework for the Barbados Implementation Modalities and other measures for transparency and accountability. |
| 16. <i>Invites</i> Parties to submit views and recommendations on elements of guidance for the Fund via the submission portal no later than 12 weeks prior to the thirty-first session of the Conference of the Parties (November 2026);  | No action needed.   |
| 17. <i>Requests</i> the Standing Committee on Finance to take into consideration the submissions referred to in paragraph 16 above when preparing its draft guidance for the Fund for consideration by the Conference of the Parties at its thirty-first session;   | No action needed.   |
| 18. <i>Also requests</i> the Board to include in its annual report to the Conference of the Parties information on the steps it has taken to implement the guidance provided in this decision.  | The Board, with the support of the Secretariat, will include relevant information in the report of the Board to COP 31 and CMA 8.   |
| <b>Decision 8/CMA.7 Report of the Fund for responding to Loss and Damage and guidance to the Fund for responding to Loss and Damage (contains only operational paragraphs, not mentioned in the COP guidance above)</b>   |   |
| 16. <i>Recalls</i> decision 1/CMA.6 and <i>requests</i> the Board to take into account, as appropriate, relevant paragraphs therein in its upcoming and future related work;  | The Board will take into account relevant paragraphs of decision 1/CMA.6, as appropriate, to implement upcoming and future activities.  |
| <b>Decision 1/CMA.7. Global Mutirão: Uniting humanity in a global mobilization against climate change</b>   |   |
| 26. <i>Welcomes</i> the decision of the Board of the Fund for responding to Loss and Damage to establish a replenishment cycle for the resource mobilization of the Fund and <i>looks forward</i> to successful replenishments of the Fund for responding to Loss and Damage, the Global Environment Facility and the Green Climate Fund; | No action needed.   |

| <i>Guidance and other relevant decision text</i>  | <i>Action by the Board/Secretariat</i>  |
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| <b>Decisions 11/CP.30 and 22/CMA.7: Review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts</b>   |   |
| <p>21. <i>Decides</i> that the regular report with a multi-year frequency to be decided at the sessions of the CMA should be informed by, inter alia:</p> <p>...</p> <p>(i) Annual reports of the Fund for responding to Loss and Damage;</p>   | <p>No action needed.</p>  |
| <p>24. <i>Recognizes</i> the importance of enhancing complementarity and coordination across the work of the Executive Committee of the Warsaw International Mechanism, the Advisory Board of the Santiago Network and the Board of the Fund for responding to Loss and Damage;</p>   | <p>No action needed. The secretariats of the WIM Executive Committee, the Santiago Network and the FRLD have been organizing regular meetings between the co-chairs of the bodies; while the Secretariat, under the guidance of the Board, has been collaborating to enhance coordination and capture opportunities for synergies between three bodies.</p> |
| <p>25. <i>Encourages</i> the Executive Committee and the Santiago Network, in collaboration with the Fund for responding to Loss and Damage, to enhance the coherence and complementarity of their work, including by:</p> <p>(a) Holding regular meetings between the Co-Chairs of the bodies; (b) Enhancing collaboration between the secretariat and the secretariats of the Santiago Network and the Fund for responding to Loss and Damage, including through regular meetings; (c) Considering holding back-to-back meetings of the bodies, particularly for meetings of the Executive Committee and the Advisory Board, taking into consideration the value this would add and the budgetary implications thereof; (d) Considering identifying ways to enhance coordination and promote best practices among national contact points, liaisons and national focal points and/or authorities;</p> | <p>No action needed.</p>  |
| <p>34. <i>Requests</i> the Executive Committee and the Advisory Board of the Santiago Network to:</p> <p>...</p> <p>(c) Undertake joint outreach to UNFCCC national focal points, loss and damage contact points, national liaisons to the Santiago Network, and national authority or national focal points for the Fund for responding to Loss and Damage to promote synergies in their work;</p> <p>(d) Work together with the Board of the Fund for responding to Loss and Damage to ensure its uptake of knowledge products, including technical guides, available under the Warsaw International Mechanism.</p>   | <p>No action needed.</p>  |

*Abbreviations:* CMA = Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, COP = Conference of the Parties to the United Nations Framework Convention on Climate Change, WIM = Warsaw International Mechanism.

<sup>a</sup> FCCC/CP/2025/10–FCCC/PA/CMA/2025/14 and Add.1.

<sup>b</sup> Board decision B.7/D.2. The workplan is contained in annex I to Board document FRLD/B.7/11.

<sup>c</sup> In accordance with Board decision B.7/D.7, paragraph (b).

<sup>d</sup> Annex I to decisions 1/CP.28 and 5/CMA.5.

<sup>e</sup> Board decision B.7/D.4, paragraph (h).

<sup>f</sup> Board decision B.7/D.7, paragraph (e).