

**REVIEW OF ACTIVITIES AND RESOURCES DEVOTED TO
ADDRESS CLIMATE CHANGE IN THE UNITED NATIONS
SYSTEM ORGANIZATIONS**

Prepared by

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Joint Inspection Unit

Geneva 2015



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Executive Summary

Review of activities and resources devoted to address climate change in the United Nations system organizations JIU/REP/2015/5

Objective and scope

The objective of the present review is to provide an overview of existing resources and activities devoted to addressing climate change across the organizations of the United Nations system, considering also the role of the environmental conventions, in particular the United Nations Framework Convention on Climate Change (UNFCCC). The analysis of the compilation of system-wide information has resulted in findings as well as recommendations, two of them addressed to legislative bodies, that are expected to contribute to enhanced coordination and increased effectiveness of the work of the organizations regarding climate change.

In the preparation of the present system-wide report, the Inspectors met with officials of the United Nations system organizations, environmental conventions secretariats and non-governmental organizations. The review provides a synthesis of data collected through a system-wide survey addressed to 28 Joint Inspection Unit participating organizations and 20 secretariats of environmental conventions, covering issues of resource allocation and use, types of activities, namely, adaptation, mitigation, scientific and policy assessment, outreach, norm-setting, capacity-building, technology transfer and coordination. The consolidation of the information provides a picture of the status of ongoing initiatives across the system in addressing climate change. Building upon the findings, the review is aimed at helping the governing bodies and the organizations of the United Nations system to create the instruments necessary for future improvement in monitoring and reporting, hence in accountability, of the use of resources and implementation of activities to respond to the system-wide mandate on sustainable development.

Taking into account the ongoing process within the climate change community involved in the preparation of the twenty-first session of the Conference of the Parties to the United Nations Framework Convention on Climate Change (COP21) to be held in Paris in December 2015, the findings of the review are presented without prescriptions about the way forward. However, the system organizations have a key role to play in turning into action policy commitments emanating from the ongoing negotiations. In the report, trends from the past and progress made across the United Nations system are highlighted, while possible measures to strengthen the system's impact are indicated, through increased cooperation, synergies and the monitoring of activities and the use of resources allocated to them.

Structure of the report

Chapter I sets the background and positions climate change within the broader system-wide agenda on sustainable development and the outcome document of the United Nations Conference on Sustainable Development (Rio+20 Conference), entitled "The future we want" (General Assembly resolution 66/288, annex). The report can be used in developing a system-wide strategy for sustainable development, as called for in paragraphs 85 (g) and 88 (c) of the outcome document. Mapping of the existing governance arrangements, identification of resources and activities, assessment of measurement tools and climate finance terminology are the different dimensions introduced and further developed through the following chapters.

Chapter II on governance addresses the institutional relationship between UNFCCC and the organizations of the United Nations system. The data reveal that organizations contribute actively, within the realm of their respective mandates, to different dimensions of climate change, either as a direct or indirect objective, such as sustainable development and poverty reduction (United Nations Development Programme), climate change as a key environmental driver (United Nations Environment Programme), the policy-assessment dimension (United Nations Secretariat and climate change team), education for sensitization on climate change (United Nations Educational, Scientific and Cultural Organization), scientific and technical assessment (World Meteorological Organization, Economic Commission for Europe), climate change and labour (International Labour Organization), children/youth and vulnerability assessment (United Nations Children's Fund), disaster risk reduction (United Nations Office for Disaster Risk Reduction), the gender dimension (United Nations Entity for Gender Equality and the Empowerment of Women), the urban dimension (United Nations Human Settlements Programme), trade and development (United Nations Conference on Trade and Development), training and capacity-building (United Nations Institute for Training and Research), linkages between health and climate change (World Health Organization), and population (United Nations Population Fund), among others. Examples of good practices in linking the UNFCCC framework with the work of some organizations of the United Nations system are given, referring to the interfaces established between the Convention and the International Civil Aviation Organization and International Maritime Organization by article 2 (2) of the Kyoto Protocol with respect to the emission control of greenhouse gases from aviation and marine bunker fuels. The inter-agency work undertaken under the umbrella of the Working Group on Climate Change at the United Nations System Chief Executives Board for Coordination (CEB), a forum for exchanging experiences and knowledge, could also facilitate better coordination with the Convention and the sharing of common methodologies to measure progress in moving forward the climate change regime.

In the process of searching for a consistent methodology to report on activities and resources across the system, the lack of agreement on what is considered under the appellation of climate finance has been a constraint; the Standing Committee on Finance, a UNFCCC body, is working towards an agreed definition. The markers methodology of the Development Assistance Committee of the Organization for Economic Cooperation and Development is one of the tools being used by the international community; however, its primary purpose is to track official development assistance, rather than climate change activities.

In **chapter III**, on the management of resources and activities, the results of the data collected across the United Nations system are presented. The financial figures should be considered as a conservative estimate, since the results reflect consolidated responses received from more than 15 organizations and environmental convention secretariats, not representing the entire system. The analysis indicates that expenditures allocated to mitigation, adaptation, and cross-cutting activities have evolved from approximately \$783.7 million in 2008-2009 to \$1.4 billion for the biennium 2012-2013. This is in line with the qualitative analysis, which reveals a proliferation of activities across the system. A common measurement framework and a system-wide inventory, as recommended in the report, are requirements critical to fostering coherent delivery and ensuring the optimal use of resources to tackle climate change. These tools should be conceived taking into account the enlarged international community of stakeholders and financial actors involved in combating climate change, including Bretton Woods institutions and environmental convention secretariats, with a critical role for the Convention.

Findings and recommendations

The report resulted in six recommendations, two of them addressed to legislative bodies, aimed at ensuring system-wide coordination, accountability, improved information-sharing, support for technology transfer and adequate consideration of climate change issues at country level, in particular through the inclusion of such issues in the United Nations Development Assistance Frameworks.

The United Nations system is a cornerstone in the international governance architecture of the climate change regime. Member States have the responsibility to confirm their support to the organizations of the system and to provide them with the resources necessary to consolidate an effective and efficient system-wide strategy on climate change, responsive to the process under way within UNFCCC, and consistent with the outcomes of past and future sessions of the Conference of the Parties.

These responsibilities are addressed in the **first two recommendations, in which the executive heads (recommendation 1) and the governing bodies (recommendation 2) of the organizations whose activities can be related to climate change are requested to prepare, support and endorse a system-wide strategy on climate change.**

The lack of a common methodology is an obstacle to establishing a clear accountability framework for the design, implementation and monitoring of and reporting on the development of climate-change activities, and related use of resources, by the United Nations system organizations. **Recommendations 3 and 4, addressed to all executive heads of the organizations, are aimed at promoting the development of common methodologies in order to share information, to agree on measurement and monitoring tools across the system and to track progress made on adaptation and mitigation in a manner consistent with progress made under the Convention framework.**

Technology transfer is a dimension critical to enabling transition towards less carbon-intensive economic scenarios, promoting cleaner consumption and production patterns, in particular in developing and vulnerable countries. **Recommendation 5 recalls existing resolutions on this matter, and the legislative body of the United Nations Environment Programme, the United Nations Environment Assembly, is invited to formulate a coherent framework for the system to mobilize its capacities to promote technology transfer.**

The ultimate goal in addressing climate change is to reduce its current and future impact in all countries and, in particular, to help those that are most vulnerable, such as developing countries, small island developing States, landlocked and least developed countries, and countries in transition. **Recommendation 6 is aimed at ensuring the use of United Nations Development Group guidelines on mainstreaming climate change in United Nations Development Assistance Frameworks, so that the climate change dimension is integrated explicitly and effectively into the common country assessments and development plans at the country and regional levels.**

Recommendation for consideration by the Governing Bodies

Recommendation 2

The governing bodies of the United Nations system organizations should support and endorse the participation of their respective organizations involved in cross-cutting areas directly or indirectly related to climate change in a system-wide United Nations strategy to combat climate change, in a manner consistent with the outcome of the twenty-first session of the Conference of the Parties to UNFCCC (COP21).

Recommendation for consideration by the United Nations Environment Assembly of the United Nations Environment Programme

Recommendation 5

In the implementation of the outcome of the United Nations Conference on Sustainable Development (Rio+20), and subsequent General Assembly resolutions 67/213 and 68/210, the United Nations Environment Assembly should formulate a coherent collaborative framework for technology transfer to mobilize the capacities and expert knowledge available in the United Nations system organizations to support and participate in the technical assistance activities at the country and regional levels, including in collaboration with the Climate Technology Centre and Network, when relevant.

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Abbreviations

CCA	Common country assessment
CEB	United Nations System Chief Executives Board for Coordination
CFC	Chlorofluorocarbon
ECE	Economic Commission for Europe
CTCN	Climate Technology Centre and Network
FAO	Food and Agriculture Organization of the United Nations
HCFC	Hydrochlorofluorocarbon
HFC	Hydrofluorocarbon
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ILO	International Labour Organization
IMO	International Maritime Organization
ITC	International Trade Centre
JIU	Joint Inspection Unit
MEA	Multilateral environmental agreement
OECD	Organization for Economic Cooperation and Development
REDD-plus	Reducing emissions from deforestation and forest degradation plus
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCT	United Nations country team
UNCTAD	United Nations Conference on Trade and Development
UNDAF	United Nations Development Assistance Framework
UNDG	United Nations Development Group
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNFCCC	United Nations Framework Convention on Climate Change
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNISDR	United Nations Office for Disaster Risk Reduction
UNOPS	United Nations Office for Project Services

UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNWTO	World Tourism Organization
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

I. Introduction

1. During the consultative process to determine its programme of work for 2014, the Joint Inspection Unit (JIU) received a suggestion from the United Nations Environment Programme (UNEP) secretariat to undertake a “comprehensive system-wide analysis of activities and resources dedicated to the environment, including climate change”. This suggestion was supported by many JIU participating organizations and oversight bodies. The United Nations Board of Auditors reiterated the urgent need to sort out the coordination of climate change activities.

2. Given the complexity of the subject, the Unit included this topic in its programme of work with a reduced scope, noting that a follow-up review could evaluate further system-wide progress in the area of climate change. In the present review, activities and resources allocated to climate change in the United Nations system organizations are identified, and their collaboration with the United Nations Framework Convention on Climate Change (UNFCCC) is highlighted.

A. Background

3. Over the past decade, JIU has developed expertise on critical environmental issues, such as the evolution and role of international environmental governance,¹ and management assessment reviews of environmental conventions, such as the United Nations Convention to Combat Desertification and its Global Mechanism (A/64/379), as well as a review of the environment profile of the organizations of the United Nations system (A/65/346). The information, findings and observations compiled by JIU denote a far-reaching relevance of climate change issues not only to the governance and management of environment-related activities, but also to the functioning of the institutional framework for sustainable development.

4. The Copenhagen Accord of 18 December 2009 (FCCC/CP/2009/11/Add.1),² which the Conference of the Parties to the United Nations Framework Convention on Climate Change took note of in its decision 2/CP.15, indicates in paragraph 8:

“The collective commitment by developed countries is to provide new and additional resources, including forestry and investments through international institutions, approaching USD 30 billion for the period 2010-2012 with balanced allocation between adaptation and mitigation. Funding for adaptation will be prioritized for the most vulnerable developing countries, such as the least developed countries, small island developing States and Africa. In the context of meaningful mitigation actions and transparency on implementation, developed countries commit to a goal of mobilizing jointly USD 100 billion dollars a year by 2020 to address the needs of developing countries.”

¹ JIU/REP/2008/3 “Management review of environmental governance within the United Nations system (A/64/83-E/2009/83), and JIU/REP/2014/4 “Post-Rio+20 review of environmental governance within the United Nations system (A/69/763).

² <http://unfccc.int/resource/docs/2009/cop15/eng/11a01.pdf>.

5. According to data from the Organization for Economic Cooperation and Development (OECD), the bilateral climate change-related commitments through official development assistance from the member countries of the OECD Development Assistance Committee steadily increased from \$4.4 billion in 2003 to reach \$21.9 billion in 2013, representing 17 per cent of total bilateral official development assistance³ (see para. 88 below).

6. The variety of funds available to bilateral and multilateral channels could lead to overlaps and weak coordination in allocating funds to activities.⁴ The United Nations system is expected to assume an important role in driving and leveraging private and public financing for climate change mitigation and adaptation, particularly in the area of norm-setting, enabling assistance and governance for synergy among the financial mechanisms in developing countries.

7. In the light of General Assembly resolution 62/8, the United Nations System Chief Executives Board for Coordination (CEB) initiated a process of aligning the strength of the United Nations system to achieve a coordinated action-oriented approach to the global challenge of climate change. In this context, the Board developed a framework to promote greater coherence and coordination within the system, as contained in the publication *Acting on Climate Change: The UN System Delivering as One*.⁵ As a result, the organizations have further strengthened their engagement in addressing climate change within the One United Nations climate change action framework, including through joint engagement in sessions of the Conference of the Parties. For example, at the twentieth session of the Conference of the Parties, held in Lima, a number of side events were held to reach out to member States and other stakeholders, providing information about the contributions of the organizations of the system towards addressing climate change.⁶ Additionally, the Working Group on Climate Change under CEB is currently reviewing the framework with a view to proposing the preparation of a system-wide strategy on climate change in response to the outcomes of the twenty-first session of the Conference of the Parties (COP21) to be held in Paris in December 2015 and pending a decision by CEB on the way forward.

8. At the United Nations Conference on Sustainable Development (Rio+20 Conference) it was emphasized that the institutional framework for sustainable development should integrate the three dimensions — economic growth, social equity and environmental protection — in a balanced manner to enhance its implementation, inter alia, by “strengthening coherence and coordination, avoiding duplication of efforts and reviewing progress in implementing sustainable development”⁷ It also called for an enhanced recognition of the role of multilateral environmental agreements as follows: “We encourage parties to multilateral environmental agreements to consider further measures, in these and other clusters, as appropriate, to promote policy coherence at all relevant levels, improve efficiency, reduce unnecessary overlap and duplication and enhance coordination and cooperation among

³ See OECD, “Climate-related development finance in 2013: improving the statistical picture” (2013), p. 3. Available at www.oecd.org/dac/environment-development/Climate-related%20development%20finance%20FINAL.pdf.

⁴ See the view of the Standing Committee on Finance (FCCC/CP/2014/5, annex III, para. 89) and Conference of the Parties decision 7/CP.20, in which the parties call upon the Green Climate Fund to enhance its collaboration with existing funds under the Convention and other climate relevant funds.

⁵ See also A/62/644. The framework is commonly referred to as the CEB climate change action framework.

⁶ See CEB, “How the United Nations system supports ambitious action on climate change: the United Nations system delivering as one on climate change and sustainable development” (2014), and http://unfccc.int/meetings/lima_dec_2014/meeting/8141/php/view/seors.php.

⁷ “The future we want”, para. 75.

the multilateral environmental agreements, including the three Rio conventions, as well as with the United Nations system in the field.⁸ (emphasis by the Inspectors).

9. The Conference of the Parties has examined a broad range of climate finance issues, such as those related to:

- The two operating entities of the financial mechanism — the Global Environment Facility and the Green Climate Fund — under the framework of the Convention, with initial pledges amounting to \$10.2 billion⁹
- The establishment of special funds: the Special Climate Change Fund, the Least Developed Countries Fund, both managed by the Global Environment Facility, and the Adaptation Fund under the Kyoto Protocol to the United Nations Framework Convention on Climate Change
- Long-term financing, and assessments of financing needs required to assist developing countries in undertaking mitigation and adaptation activities
- Investment and financial flows relevant to the development of an effective and appropriate international response to climate change

10. The Standing Committee on Finance under UNFCCC is currently developing an overview and assessment of climate finance flows to identify funding with a view to consolidating the reporting and information on climate finance.¹⁰ Its first biennial assessment and overview of climate finance flows relevant to the functions of the Conference of the Parties with respect to the financial mechanism of the Convention emphasized the need for relevant data producers, collectors, aggregators and experts to cooperate on the enhancement of measuring and reporting climate finance through formal data assessment processes and the use of common definitions and methodologies for the provision of disaggregated data to improve its comparability. The Committee has invited multilateral climate funds, bilateral agencies, financial institutions and relevant international organizations, such as OECD and the United Nations system organizations, to continue to work to advance common approaches to estimating, collecting, tracking and reporting data on public and private climate finance.¹¹

B. Objective and scope

Objective

11. The review contains evidence-based findings and recommendations that may be instrumental for United Nations system organizations efforts to develop a system-wide framework to ensure the efficient allocation of resources and monitor their use and to track the effective implementation of the organizations' own climate change activities, avoiding duplication and fostering synergies. The report constitutes a timely informative input, providing an overview of activities and resources used within the United Nations system based on responses received from the JIU participating organizations and multilateral environmental agreement (MEAs) secretariats.

⁸ Ibid., para. 89.

⁹ As at December 2014 (see Conference of the Parties decision 7/CP.20, para. 3).

¹⁰ See the report of the ninth meeting of the Standing Committee on Finance, held in Bonn on 10 and 11 March 2015.

¹¹ Ibid.

Scope

12. Activities and resources devoted to mitigation, adaptation and science and outreach in relation to climate change¹² and their related financial mechanisms in the United Nations system organizations are identified in the review. The analysis is aimed at facilitating the emergence of coordinating mechanisms to achieve effective and efficient system-wide coherence in resource management.

13. The review covers the following areas:

- Mapping existing governance and inter-agency institutional arrangements relevant to climate change financing, including follow-up to the CEB framework for action on climate change
- Identification of the resources available by type of activity, funding source and end use
- Review of the financial performance of regular budget and extrabudgetary contributions devoted to climate change activities (see annex II)
- Assessment of common tools and methodologies available for monitoring and evaluating system-wide performance in the use of resources dedicated to climate change

C. Methodology

14. In accordance with JIU norms and standards, the methodology followed in preparing the present report included the preparation of terms of reference and an inception paper based on desk reviews; in-depth analysis of major issues based on responses to targeted questionnaires disseminated to 28 JIU participating organizations and 20 multilateral environmental agreement secretariats; and interviews with officials of the various organizations. The Inspectors visited organizations of the United Nations system, secretariats of environmental conventions and non-governmental organizations in Bonn, Copenhagen, Geneva, Montreal, Nairobi, New York and Paris, among others. The team also attended the Climate Summit¹³ and the OECD Climate Change Expert Group global forum,¹⁴ both held in September 2014.

15. Comments on the draft report were sought from JIU participating organizations and secretariats of environmental conventions and were taken into account in finalizing the report.

16. In accordance with article 11, paragraph 2, of the JIU statute, the present report was finalized after consultation among the Inspectors so as to test its conclusions and recommendations against the collective wisdom of the Unit.

17. To facilitate the handling of the report and the implementation of its recommendations and the monitoring thereof, annex V contains a table indicating whether the report is submitted to the organizations concerned for action or for information. The table identifies those recommendations relevant for each organization, specifying whether they require a decision by the legislative or governing body of the organization or can be acted upon by its executive head.

18. The Inspectors wish to express their appreciation to all who assisted in the preparation of the report, particularly to those who participated in the interviews and so willingly shared their knowledge and expertise.

¹² As per the proposed typology in annex I.

¹³ See www.un.org/climatechange/summit/.

¹⁴ See www.oecd.org/environment/cc/ccxg-globalforum-sept-2014.htm.

II. Governance: cooperation between the United Nations Framework Convention on Climate Change and the organizations of the United Nations system

A. Towards a system-wide meaningful and universal 2015 agreement

19. Article 2 of the Convention states:

The ultimate objective of this Convention and any related legal instruments that the Conference of the Parties may adopt is to achieve, in accordance with the relevant provisions of the Convention, stabilization of greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system. Such a level should be achieved within a time frame sufficient to allow ecosystems to adapt naturally to climate change, to ensure that food production is not threatened and to enable economic development to proceed in a sustainable manner.

20. The Conference of the Parties at its sixteenth session, held in Cancun in 2010, recognized that, according to science, deep cuts in global greenhouse gas emissions were required, as documented in the Fourth Assessment Report of the Intergovernmental Panel on Climate Change and reconfirmed in the fifth assessment report, and agreed to work towards identifying a global goal for substantially reducing global emissions by 2050. They also agreed to hold the increase in global average temperature to below 2°C above preindustrial levels and recognized the need to consider strengthening the long-term global goal on the basis of the best available scientific knowledge, including in relation to a global average temperature rise of 1.5°C.¹⁵

21. To achieve these goals, the Conference of the Parties, in its decision 1/CP.16 (para. 1), affirmed that all parties shared a vision for long-term cooperative action in order to achieve the objective of the Convention on the basis of equity and in accordance with common but differentiated responsibilities and respective capabilities, a vision that, among other things, addressed mitigation, adaptation, finance, technology development and transfer, science and capacity-building in a balanced, integrated and comprehensive manner to enhance and achieve the full, effective and sustained implementation of the Convention. In order to further advance the vision, the Conference, in its decision 1/CP.17, paragraphs 2 and 4 (reiterated in decision 1/CP.19, para. 2), decided to launch a process to develop a protocol, another legal instrument or an agreed outcome with legal force under the Convention applicable to all parties, to be adopted at the twenty-first session of the Conference of the Parties and to come into effect and be implemented from 2020.

22. The implementation of the ultimate objective of the Convention requires a cross-cutting approach permeating a variety of economic and social sectors, involving diverse substantive expertise and policy resources and public and private stakeholders, including the United Nations system organizations. Parties to the Convention are currently negotiating the elements of a new climate change agreement. The Secretary-General, in concluding the Climate Summit, noted that one purpose of the Summit was to galvanize transformative action in all countries to reduce emissions and build resilience to the adverse impacts of climate change, and reported that leaders had

¹⁵ Current debate indicates that the 2°C range was put forward as part of policy negotiations. Current science indicates that even the 2-degree scenario, requiring 40 to 70 per cent reductions by 2050, might not be enough to prevent irreversible damage. However, the achievement of a 1.5-degrees scenario requires much more drastic reductions within the same period.

committed to finalize a meaningful, universal new agreement, and had concurred that the new agreement should be effective, durable and comprehensive.¹⁶

B. Inter-agency coordination and interface

23. The articles of the Convention and its Kyoto Protocol regarding linkages and division of labour with outside entities do not provide a clear road map for potential cooperation to generate synergies in addressing climate change, although they refer to some entities based on their different mandates and specialized competencies. References include, inter alia, the following:

- The Montreal Protocol on Substances that Deplete the Ozone Layer, in the context of defining the greenhouse gases under the climate change Convention as those “not controlled by the Montreal Protocol”.
- The Intergovernmental Panel on Climate Change, in the context of the methodologies to be used under the Convention and its Protocol to estimate anthropogenic emissions of greenhouse gases and the global warming potentials used to calculate the carbon dioxide equivalence of anthropogenic emissions by sources and removals by sinks of greenhouse gases;¹⁷ (article 5 (2) (3) of the Kyoto Protocol).
- The World Meteorological Organization (WMO), the United Nations Environment Programme UNEP and other organs, organizations and bodies of the United Nations system, in the preamble of the Convention, to express appreciation for their valuable analytical work and contributions to the exchange of results of scientific research and the coordination of research.¹⁸
- Financial mechanisms, such as the Global Environment Facility and the Green Climate Fund.¹⁹
- The United Nations, its specialized agencies and the International Atomic Energy Agency (IAEA), which may be represented at sessions of the Conference of the Parties as observers.
- Article 7 (2) (l) of the Convention provides that the Conference of the Parties should seek and utilize, where appropriate, the services and cooperation of, and information provided by, competent international organizations and intergovernmental and non-governmental bodies.
- Article 2 (2) of the Kyoto Protocol stipulates that the parties included in annex I to the Protocol should pursue limitation or reduction of emissions of greenhouse gases not controlled by the Montreal Protocol from aviation and marine bunker fuels, working through the International Civil Aviation Organization (ICAO) and the International Maritime Organization (IMO), respectively; States were requested to work on those issues through IMO and ICAO in view of the mandates and specialized competences of those agencies.

24. The provision of article 2 (2) of the Kyoto Protocol on the work of ICAO and IMO is one of the few arrangements that established formal linkages and a division of

¹⁶ 2014 Climate Change summary: Chair’s summary. Available at www.un.org/climatechange/summit/2014/09/2014-climate-change-summary-chairs-summary/.

¹⁷ In line with article 5 (2) (3) of the Kyoto Protocol.

¹⁸ WMO and UNEP set up the Intergovernmental Panel on Climate Change in 1988 following General Assembly resolution 42/184; this action was endorsed by the Assembly in its resolution 43/53.

¹⁹ The Global Environment Facility operates through 14 implementing agencies, with the World Bank as the trustee.

labour with relevant bodies outside the Convention framework to assign them specific tasks that were defined taking into account the specialized competences of the bodies.

C. United Nations system initiatives and activities to address climate change

Working Group on Climate Change of the Chief Executive Board

25. At the thirteenth session of the Conference of the Parties, held in Bali in 2007, the Secretary-General presented the climate change action framework as an inter-agency coordination tool, as mentioned in para. 7, to enhance synergies among the organizations of the United Nations system and the UNFCCC, eliminate duplication and overlap and optimize the impact of the collective efforts of the United Nations system to support Member State endeavours to address climate change.

26. The CEB framework for action on climate change consists of the system's commitment to strengthening and coordinating its work in the four main areas under intergovernmental discussion, namely, adaptation, mitigation, technology and financing, in support of the efforts of Member States to implement existing agreements. A series of coordinated support measures carried out by the United Nations system organizations covered key sectors, such as energy, agriculture and fisheries, water, oceans, forestry, health, transport, disaster risk reduction, population and human settlements, education and public awareness-raising. The framework also promotes full compliance by 2020 with the United Nations climate neutrality strategy; efforts to achieve the aim of the strategy — making the United Nations system organizations climate-neutral — are supported by the work of the Issue Management Group on Environmental Sustainability Management.²⁰

27. The Working Group on Climate Change was established by the High-level Committee on Programmes of the CEB in 2007 to enhance the coordination and coherence of United Nations system action related to climate change. It includes up to 44 members and has developed thorough work and coordination since its creation. At its twenty-seventh session, held in March 2014, the High-level Committee extended the mandate of the Working Group for two years and endorsed its work programme for 2014-2015.

28. The Working Group facilitates a coherent approach and joint climate action, coordinates United Nations system-wide participation in UNFCCC conferences, promotes inter-agency programmatic coherence through information and knowledge-sharing, and supports the implementation of the climate change agenda by facilitating synergies and joint efforts. The Working Group organized the first streamlined system-wide presence of organizations of the United Nations at a major climate change conference, through the One United Nations exhibit area at the twentieth session of the Conference of the Parties.²¹ Publications and joint events facilitated outreach to the international community on the collective achievements and expertise available in the system.²² **The impact of the work of the Working Group could probably be strengthened by enhancing linkages with another pillar of the CEB, the United Nations Development Group (UNDG), to**

²⁰ See <http://www.unemg.org/issue-management-groups/environmental-management>.

²¹ Recent engagement by the United Nations Development Programme in the Working Group on Climate Change has included leading a joint United Nations exhibit on national policies on climate change and participation in One United Nations side events on climate change at the twentieth session of the Conference of the Parties and the tenth session of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol.

²² See CEB/2015/HLCP29/INF.1 and the jointly published brochure "How the United Nations supports ambitious action on climate change".

disseminate at the regional and country levels the cumulative inter-agency knowledge and experience gained over the years.

29. At the sector or thematic level, the United Nations system coordination is set up around established inter-agency mechanisms, such as UN-Energy, UN-Water and UN-Oceans. **The magnitude of the challenge of climate change requires enhanced collaboration within and among sectors as well as an effectively coordinated structure to guide action. An enhanced visibility of the activities of the Working Group on Climate Change would contribute to mainstreaming climate action within the system, resulting in higher impact for more effective programme delivery and support to Member States. The Working Group is contemplating formulating a post-2015 United Nations system climate change strategy.**²³

30. The CEB member organizations have achieved some tangible results, including a common greenhouse gas inventory²⁴ for the United Nations system and issuance of publications on system-wide support to action on climate change.²⁵ The Inspectors were informed that, as part of the United Nations climate neutrality strategy launched by the Secretary-General in 2007, the CEB took in 2013 specific measures to “achieve measurable reductions in environmental footprint” for facilities and operations via the gradual implementation of environmental management systems.²⁶ This exercise has involved a total of 64 entities called on to report on their greenhouse gas emissions and greening measures on a yearly basis. Since 2007, 10 organizations have achieved climate neutrality. According to the Sustainable United Nations (SUN) team, a full guide on purchasing carbon offsets for the United Nations system organizations is under development and will be released in summer 2015. A network of focal points on climate change throughout the organizations is facilitating system-wide progress. Efforts to expand the use of environmental good practices have increased, and the use of environmental management systems has been expanded, inspired by the international standard for environmental management systems (ISO 14001:2004).

Climate Summit

31. The Climate Summit convened by the Secretary-General in September 2014 benefited from the accumulated experience of the United Nations system organizations, covering major sectoral and thematic issues and increasing political momentum for reaching a meaningful universal climate agreement in 2015 at the twenty-first session of the Conference of the Parties. It covered nine action areas and sectors, namely, forests, agriculture, transport, energy efficiency, renewable energy, short-lived climate pollutants, resilience, carbon pricing and climate finance, and specialized themes, such as climate, health and jobs, an economic case for action, climate science and voices from the climate front lines. The participation of an unprecedented number of world leaders, including more than 100 Heads of State and

²³ See “The future we want”, para. 88 (c), the Working Group on Climate Change work programme for the biennium 2014-2015 (CEB2014/4, annex IV, section IV.E) and CEB/2015/HLCP29/INF.1.

²⁴ The Issue Management Group of the Environment Management Group on Environmental Sustainability Management helped to develop methodologies to calculate carbon emissions, using the ICAO Carbon Emissions Calculator to estimate the air-travel part of United Nations emission inventories.

²⁵ The sixth common greenhouse gas inventory for the United Nations system, “Moving towards a climate neutral UN — the UN system’s footprint and efforts to reduce it”, was published in 2015 (available at www.greeningtheblue.org/resources/climate-neutrality). See also the progress report from the Environment Management Group’s twentieth Senior Officials Meeting, para. 5.1. Publications on system-wide support include “How the United Nations system supports ambitious action on climate change: the United Nations system delivering as one on climate change and sustainable development”.

²⁶ Following emission reduction efforts in 2013, the footprint of the United Nations system continues to be about 1.7 million tons of carbon dioxide equivalent (CO₂ eq) and 8 tons CO₂ eq per capita.

Government and more than 550 leaders from the business, finance and civil society sectors, enabled the Summit to address and present a variety of emerging issues and innovative ongoing commitments to address climate change.

32. The Climate Change Support Team under the Executive Office of the Secretary-General informed the Inspectors that the preparation of the Climate Summit in 2014 involved the engagement of the United Nations climate principals, consisting of executive heads of the United Nations system organizations and the World Bank Group, as well as the UNFCCC secretariat. The principals provided the Secretary-General with regular political and strategic advice. The climate principals and key staff of their organizations collaborated with the Executive Office to shepherd or lead an area identified as critical to the summit, for example, the World Bank for economic drivers, the United Nations Office for Disaster Risk Reduction (UNISDR) on resilience and disaster risk reduction and the United Nations Human Settlements Programme (UN-Habitat) for cities.

33. Two key aspects of climate finance were addressed at the Climate Summit: carbon pricing and leveraging private investors and insurance companies to promote climate friendly investment. Several United Nations system organizations, including UNEP and its Finance Initiative,²⁷ mandated by the Rio Declaration on Environment and Development, as well as the United Nations Conference on Trade and Development (UNCTAD),²⁸ the United Nations Development Programme (UNDP) and the Global Compact Initiative, have made progress in promoting linkages between private sector investment and financing for addressing climate change impact.

Linking the United Nations system contribution to the United Nations Framework Convention on Climate Change process

34. The Conference of the Parties, in its decision 1/CP.20, affirmed its determination to adopt at its twenty-first session a protocol, another legal instrument or an agreed outcome with legal force under the Convention, applicable to all parties.

35. The UNFCCC process benefits from the work undertaken by the United Nations system organizations, the results of which are considered at the Subsidiary Body for Scientific and Technological Advice and Subsidiary Body for Implementation meetings under the agenda item on cooperation with international organizations. This work covers all relevant areas, for example, mitigation, adaptation, capacity-building, technology transfer and climate finance, from the perspective of the different organizations' mandates,²⁹ feeding into the sound scientific knowledge that underlies the progress towards an ambitious 2015 agreement at COP21. Organizations of the United Nations system are implementing activities funded by financial mechanisms and funds established to support the implementation of the Convention. For example, through the UNDP-UNEP global support programme, countries are supported in developing national adaptation plans to facilitate their participation in climate change negotiations.³⁰ A considerable amount of work carried out by UNDP in supporting the implementation of the mechanisms under the Convention has already led to established linkages with the Convention process as well as feedback loops. The

²⁷ See www.unepfi.org. See also the UNEP Finance Initiative report *REDDy Set Grow Part 2: Private Sector Suggestions for International Climate Change Negotiators* (2011).

²⁸ See <http://unctad-worldinvestmentforum.org/programme/sessions/investing-in-sustainable-development/>.

²⁹ See FCCC/SB/2015/INF.1.

³⁰ See UNDP, "Mainstreaming climate change into planning", available at http://unfccc.int/files/adaptation/groups_committees/ldc_expert_group/application/pdf/mainstreaming_climate_change_into_planning.pdf, and www.undp-alm.org/projects/naps-ldcs.

UNDP experience in implementing these mechanisms informs discussions on technical issues in the context of the Convention negotiations.

36. The Inspectors note that the Conference of the Parties, in its decision 1/CP.20, decided to continue the technical examination of opportunities with high mitigation potential, including those with adaptation, health and sustainable development co-benefits, in the period 2015-2020, and requested the secretariat of the Convention to involve relevant stakeholders, such as experts from parties to the Convention, international organizations, civil society, indigenous peoples, women, youth and academic institutions, in accordance with nationally defined development priorities. In paragraph 15 of the decision, it also reiterated its call to developed country parties, the operating entities of the Financial Mechanism and any other organizations in a position to do so,³¹ to provide support for the preparation and communication of the intended nationally determined contributions of parties that may need such support. Other support to developing countries could be provided through capacity-building in areas such as the development of renewable energy, energy efficiency, land-use change and forestry (including reducing emissions from deforestation and forest degradation under the REDD-plus initiative), urban environments and carbon dioxide capture, use and storage.

37. In their responses to the JIU questionnaire, participating organizations reported on their increased efforts to incorporate climate change action into the normative and operational activities of the system. Some organizations have dedicated goals in their strategic plans, and have been developing databases to monitor and report on activities in this area, contributing to enhanced and coordinated system-wide planning. UNEP, UNDP, the United Nations Population Fund (UNFPA) and the Economic Commission for Europe (ECE), among others, could disseminate their knowledge and expertise across the system to identify activities relevant to climate change as a basis for proactively planning future activities with a view to enhancing cooperation and avoiding duplication among organizations of United Nations system.

38. The Sendai Framework for Disaster Risk Reduction 2015-2030 adopted in Japan in March 2015 clearly positions climate change as one of the factors of disaster risk. This is coherent with UNFCCC-related decisions in which disaster risk reduction is identified as a fundamental component of any efforts to adapt to climate change, such as the decision of the Conference of the Parties, outlined in the Bali Action Plan, to address adaptation efforts through, among other initiatives, risk management and risk reduction strategies, including risk-sharing and transfer mechanisms such as insurance. The predecessor of the Sendai Framework, the Hyogo Framework for Action 2005-2015: Building the Resilience of Nations and Communities to Disasters, was acknowledged in the Cancun Adaptation Framework, in which the Conference of the Parties invited all Parties to enhance action on adaptation by, inter alia, enhancing climate change-related disaster risk reduction strategies, taking into consideration the Hyogo Framework for Action, early warning systems, risk assessment and management, and sharing/transfer mechanisms at the local, national, subregional and regional levels, as appropriate.³² The UNISDR strategic framework through 2025 includes two significant climate change-related objectives: to improve the coherence of disaster risk reduction with climate change adaptation and to disseminate evidence to strengthen decision-making at the local, national and regional levels in support of disaster risk reduction and climate change adaptation.

39. Given the strong linkages between population trends and climate change, work under the Integrated Spatial Data for Climate Adaptation Planning initiative has been

³¹ Various United Nations system organizations acting as implementing agencies engaged in climate change related development assistance.

³² Conference of the Parties decision 1/CP.16, para. 14 (e).

spearheaded by 10 multilateral organizations working in cooperation, led by UNFPA.³³ Together with other United Nations system organizations, UNFPA has been promoting advocacy and policy dialogue on sustainability, and addressing the linkages between demography and climate change.³⁴ Other areas of inter-agency cooperation, which also involves UN-Habitat, IMO, the United Nations Educational, Scientific and Cultural Organization (UNESCO) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), include addressing uncontrolled and sprawling urbanization, the nexus between the climate change and migration and the role of women in the economy and environmental protection.

40. The International Labour Organization (ILO) reported that its governing body had discussed the green initiative suggested in a report of the Director-General of ILO, which provides orientations for further engagement of ILO on climate change, and had provided guidance to the Director-General thereon.³⁵ Furthermore, the Director-General and the Executive Secretary of UNFCCC issued a joint statement to increase collaboration on climate change.³⁶

41. The scientific work developed by the Intergovernmental Panel on Climate Change continues to be key to producing sound scientific information for policymakers, providing them with evidence on not only the potential, but also the actual impact, of climate change. The Panel is not a prescriptive organization; however it provides policymakers with scenarios based on different possible targets to be negotiated by parties. The fifth assessment, issued in fall 2014, provides a factual map to guide decision-makers in selecting the scenarios for the future; they must identify different policy instruments, such as regulations, norm-setting and market mechanisms, to achieve those scenarios. The assessment includes aspects of climate financing and the existing gaps in achieving adaptation and mitigation.³⁷

42. The work undertaken by UNEP in responding to its strengthened universal mandate emanating from the Rio+20 outcome,³⁸ combined with the work of the CEB on climate change and the contributions from all United Nations system organizations, is an essential element of the global climate change regime and supports the implementation of a climate agreement.

43. The Inspectors consider that, as part of the preparations for a system-wide strategy on climate change, the executive heads of the United Nations system organizations having expertise and relevant competences for climate change activities should spell out the respective mandates for such activities and share them among their organizations, to establish clear mutual interfaces. The way such interfaces are established between UNFCCC and ICAO and IMO by article 2 (2) of the Kyoto Protocol with respect to the emission control of greenhouse

³³ Side event on Integrated Spatial Data for Climate Adaptation Planning, held at the eighteenth session of the Conference of the Parties on 29 November 2012.

³⁴ *Population Dynamics and Climate Change* (United Nations publication, Sales No. E.09.III.H4).

³⁵ Decision of the International Labour Organization Governing Body taken at its 322nd session (ILO document GB.322/INS/13/2).

³⁶ Available at www2.ilo.org/global/topics/green-jobs/news/WCMS_302556/lang--en/index.htm.

³⁷ Intergovernmental Panel on Climate Change, *Climate Change 2014: Synthesis Report – Contribution of Working Groups I, II and III to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change*, core writing team, R.K. Pachauri and L.A. Meyer, eds. (Geneva, 2014). The glossary of this publication is particularly useful for climate-change related terminology.

³⁸ See UNEP, “The coming financial climate: the Inquiry’s 4th progress report” (2015), in which the Inquiry into the Design of a Sustainable Financial System addresses financing for sustainable development, identifying key elements for transitioning towards green economy. Across the Inquiry’s work at both the country and international levels, harnessing the financial system to deliver climate security has emerged as a key cross-cutting issue.

gases from aviation and marine bunker fuels would be a modality of inter-agency interface to be followed.

D. Other climate-related issues not covered directly by the Convention being addressed by different United Nations system entities

44. The Inspectors identified some climate-related issues addressed by United Nations system organizations and not covered by the early provisions of the Convention that could be addressed through collaboration with the secretariat of the Convention.³⁹ These include:

- Black carbon and other short-lived climate pollutants (an issue originally raised by UNEP and tackled by ECE through protocols to its Convention on Long-range Transboundary Air Pollution).⁴⁰ Significant progress is being made within the framework of the Climate and Clean Air Coalition to Reduce Short-lived Climate Pollutants,⁴¹ launched in 2012 by six Governments and UNEP.⁴² At its sixty-eighth session, the Marine Environment Protection Committee of IMO approved a definition of black carbon.⁴³
- Climate impacts of waste management, including prevention, minimization, recycling and resource recovery (reported by the secretariat of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal).
- Impact of climate change on mercury releases (reported by the secretariat of the Minamata Convention on Mercury).⁴⁴
- Linkages between persistent organic pollutants and climate change (addressed in the Stockholm Convention on Persistent Organic Pollutants).⁴⁵
- Protection of world heritage from climate change (World Heritage Convention, UNESCO).⁴⁶
- Linkages among sustainable development and climate change (UNDP),⁴⁷ including trade (UNCTAD).⁴⁸

³⁹ See the summary of cooperative activities with United Nations entities and intergovernmental organizations that contribute to the work under the Convention (FCCC/SBSTA/2015/INF.3 and Corr.1).

⁴⁰ Short-lived climate pollutants, as long as they are not ozone-depleting substances, are covered by the Convention; the inventories of greenhouse gases by parties to the Kyoto Protocol include many short-lived climate pollutants.

⁴¹ See www.unep.org/ccac/Media/PartnersInFocus/NewMethodologytoQuantifyandMonitorBC/tabid/1060041/Default.aspx

⁴² The Coalition now includes 46 countries, including the six founders: Bangladesh, Canada, Ghana, Mexico, Sweden and the United States of America. See www.unep.org/ccac/Partners/CountryPartners/tabid/130289/Default.aspx.

⁴³ Report of the Marine Environment Protection Committee on its sixty-eighth session.

⁴⁴ See also Arctic Monitoring and Assessment Programme (AMAP) and UNEP, *Technical Background Report for the Global Mercury Assessment 2013* (AMAP, Oslo/UNEP Chemicals Branch, Geneva, 2013) and UNEP and AMAP, "Climate change and POPs: predicting the impacts — report of the UNEP/AMAP Expert Group".

⁴⁵ See UNEP/POPS/POPRC.9/INF/15 and decision POPRC-9/8 of the Persistent Organic Pollutants Review Committee.

⁴⁶ See work by the World Heritage Convention on climate change at <http://whc.unesco.org/en/climatechange/>, and World Heritage Report No. 22 and World Heritage Paper No. 37, available at <http://whc.unesco.org/en/series>.

⁴⁷ See www.undp.org/content/undp/en/home/ourwork/environmentandenergy/focus_areas/.

⁴⁸ See <http://unctad.org/en/pages/MeetingDetails.aspx?meetingid=734> and TD/500/Add.1.

- Displacement provoked by climate change (UNESCO) and planned relocation to safer locations for the population (supported by the Office of the United Nations High Commissioner for Refugees (UNHCR)).
- Climate change, oceans, ocean acidification and impact on species (relevant to UN-Oceans, the Division for Ocean Affairs and the Law of the Sea, the Food and Agriculture Organization of the United Nations (FAO) and UNESCO).
- Carbon capture, use and storage, including carbon capture storage for enhanced recovery of hydrocarbons, to contribute to net climate change mitigation outcomes; ECE adopted in November 2014 recommendations as an input for the twenty-first session of the Conference of the Parties.⁴⁹
- Carbon pricing and redirecting investment (addressed by the Global Compact Initiative,⁵⁰ UNEP Finance Initiative⁵¹ and UNDP).⁵²
- Disaster risk reduction financing aligned to nationally and internationally agreed priorities.
- Comprehensive risk management and transformational approaches, including a climate risk insurance facility to build the long-term resilience of countries and vulnerable populations.⁵³
- Urbanization, demographic change and emission reduction,⁵⁴ addressed by UNFPA and through the Compact of Mayors,⁵⁵ promoted by UN-Habitat and by UNDP in connection with energy-efficient buildings.⁵⁶
- Climate change, decent work and “just transition” (addressed by ILO).⁵⁷

45. The Conference of the Parties and its bodies have embarked on an incipient process to better grasp these issues and to develop methodologies to explore solutions to them in seminal work plans such as the two-year work plan of the Executive Committee of the Warsaw international mechanism for loss and damage associated with climate change impacts.⁵⁸ Attention should be paid to avoiding duplication with relevant activities carried out by other United Nations system organizations to which the Conference of Parties has repeatedly issued a general statement of invitation to collaborate with the plans.

46. The Conference of the Parties has addressed the issues of climate change impacts and related adaptation measures. It recognized the relevance of the Hyogo Framework of Action for disaster reduction and has been seeking comprehensive risk management approaches, including a climate risk insurance facility and transformational approaches to building the long-term resilience of countries and vulnerable

⁴⁹ ECE/ENERGY/2014/5/Rev.1.

⁵⁰ The Caring for Climate initiative, launched by the Secretary-General in 2007.

⁵¹ See the final report of the Energy Efficiency Financial Institutions Group covering buildings, industry and small and medium-sized enterprises, available at www.unepfi.org/fileadmin/documents/EnergyEfficiency-Buildings_Industry_SMEs.pdf, and UNEP, “Demystifying private climate finance, December 2014: executive summary” (2014), available at www.unepfi.org/fileadmin/documents/DemystifyingPrivateClimateFinance_summary.pdf.

⁵² See also ECE/ENERGY/2014/5/Rev.1.

⁵³ On loss and damage issues, see FCCC/SB/2014/4.

⁵⁴ UNFPA, International Institute for Environment and Development and El Colegio de México, *The Demography of Adaptation to Climate Change* (United Nations publication, Sales No. E.13.III.H.2).

⁵⁵ The carbonn Cities Climate Registry is the central platform for the Compact of Mayors launched in September 2014 at the Climate Summit. It provides local and subnational climate action data to the UNFCCC Non-State Actor Zone for Climate Action (NAZCA) portal.

⁵⁶ http://www.iea.org/publications/freepublications/publication/PP7_Building_Codes_2013_WEB.pdf.

⁵⁷ *Climate change and labour: The need for a ‘just transition’*, *International Journal of Labour Research*, vol. 2, No. 2 (2010).

⁵⁸ See FCCC/SB/2014/4.

populations. However, outside the framework of the Convention, there is a variety of funding and technical assistance schemes for promoting comprehensive risk management approaches (assessment, reduction, transfer, retention), including a climate risk insurance facility and transformational approaches in building the long-term resilience of vulnerable populations. Various United Nations funds and programmes, under the aegis of the International Strategy for Disaster Reduction and, through its Climate Investment Funds, the World Bank, provide funding not only for disaster relief and disaster risk reduction, prevention and reconstruction, but also for the development of disaster and crop insurance schemes in the disaster-prone countries. The Conference of the Parties has requested the Green Climate Fund to fund national adaptation plans, identify vulnerabilities and better prevent disasters. Issues are also discussed within the Standing Committee on Finance forums.⁵⁹

47. With respect to disaster insurance, in its resolution 68/20, the General Assembly endorsed the conclusions and recommendations of the Committee for Programme and Coordination,⁶⁰ which recommended that the General Assembly endorse the recommendations contained in the JIU report on financing for humanitarian operations in the United Nations system (A/67/867).⁶¹ Recommendation 6 of that report called for the adoption of a capacity-building policy to assist disaster-affected countries in developing national disaster insurance schemes taking into account pioneering work initiated by the Inter-American Development Bank, the International Fund for Agricultural Development, the Pan American Health Organization, UNDP, the World Food Programme (WFP) and the World Health Organization (WHO). **The Warsaw international mechanism for loss and damage associated with climate change impacts could draw upon the established framework in the United Nations system to avoid duplication.**

48. **To build upon the momentum leading towards the UNFCCC COP21 in Paris in December 2015, the United Nations system should be equipped with the means and resources to respond to the world's expectations as regards addressing effectively the challenges of climate change. The support of governing bodies is instrumental to enable the United Nations system organizations to face the challenges and act effectively and resourcefully.**

49. The following recommendations, if implemented, would enhance the effectiveness of the work of the United Nations system organizations in the area of climate change:

Recommendation 1

The executive heads of United Nations system organizations should present to the governing bodies of their organizations a long-term United Nations system-wide climate change strategy responsive to the outcome of the twenty-first session of the Conference of the Parties to the United Nations Framework Convention on Climate Change, and request its endorsement and the support necessary for its effective implementation, in order to achieve measurable interim results by 2020.

⁵⁹ See http://unfccc.int/cooperation_and_support/financial_mechanism/standing_committee/items/8138.php.

⁶⁰ See *Official Records of the General Assembly, Sixty-eighth Session, Supplement No. 16* (A/68/16), para. 296.

⁶¹ JIU/REP/2012/11 (A/67/867) available at https://www.unjiu.org/en/reports-notes/JIU%20Products/JIU_REP_2012_11_English.pdf.

Recommendation 2

The governing bodies of the United Nations system organizations should support and endorse the participation of their respective organizations involved in cross-cutting areas directly or indirectly related to climate change in a system-wide United Nations strategy to combat climate change, in a manner consistent with the outcome of the twenty-first session of the Conference of the Parties to the United Nations Framework Convention on Climate Change (COP21).

E. Climate change finance

50. The preamble of Agenda 21: Programme of Action for Sustainable Development, resulting from the United Nations Conference on Environment and Development held in Rio de Janeiro, Brazil, in 1992, included a reference to incremental costs:⁶² “The developmental and environmental objectives of Agenda 21 will require a substantial flow of new and additional financial resources to developing countries, in order to cover the incremental costs for the actions they have to undertake to deal with global environmental problems and to accelerate sustainable development.”

51. The 2008 JIU management review of environmental governance within the United Nations system (A/64/83-E/2009/83)⁶³ revealed inadequate application of the agreed incremental cost funding principle based on additionality to observe “common but differentiated responsibilities” except for the functioning of the Montreal Protocol and its financial mechanism, the Multilateral Fund, which carefully applied this criteria in developing their work, successfully achieving the results pursued by the Vienna Convention for the Protection of the Ozone Layer.

52. In its resolution 47/191 (paras. 3 (e) and 15), the General Assembly established an arrangement under which the Commission on Sustainable Development⁶⁴ would review the adequacy of funding and mechanisms for environmental protection and sustainable development agreed under Agenda 21.⁶⁵ Also envisaged as part of the arrangement was a review of the adequacy of providing additional financial resources to developing countries, including the agreed incremental costs to implement environmental conventions, on the basis of the periodic report of the Secretary-General.

53. Pursuant to articles 4 (3) and 12 (4) of the Convention, developed countries shall provide new and additional financial resources to meet the agreed full costs incurred by developing country parties in complying with their commitments to climate change mitigation and adaptation agreed under the Convention, including through its international financial mechanisms (for example, the Global Environment Facility and the Green Climate Fund).

⁶² The change in total cost arising from the implementation of an additional measure of environmental protection.

⁶³ JIU/REP/2008/3.

⁶⁴ The Commission for Sustainable Development has been replaced by the High-level Political Forum on Sustainable Development.

⁶⁵ See also Agenda 21, para. 1.4, and the Plan of Implementation of the World Summit on Sustainable Development (A/CONF.199/20 and Corr.1), para. 152.

Best practice in incremental cost funding

54. The concept of incremental costs has evolved since the financial mechanism for the implementation of the Montreal Protocol was established in 1991.⁶⁶ The Protocol provides for the phasing out of the production and consumption of 96 ozone-depleting substances listed in its annexes A, B, C and E. All controlled ozone-depleting substances are identified based on the scientific assessments of independent technical panels. All parties to the Protocol accepted to be bound by emission-reduction obligations, shared but differentiated. The Protocol has a financial mechanism, which includes the Multilateral Fund, that covers the incremental costs incurred by developing countries⁶⁷ in complying with the control measures for the phase-out of ozone-depleting substances.

55. Under the Montreal Protocol, the concept of incremental cost funding has been cost-effective in mobilizing funds to phase out the production and consumption of ozone-depleting substances according to agreed time-bound quantitative reduction targets. The Executive Committee of the Multilateral Fund developed and defined detailed guidelines for the financing of projects based on incremental costs, applying the basic funding principle contained in the indicative list of categories of incremental costs (Meeting of the Parties to the Montreal Protocol decisions II/8 and IV/18). It outlines criteria to determine incremental costs incurred in implementing the control measures by activity, such as research, development and transfer of technology. The incremental costs incurred by eligible developing countries are funded through grants from the Multilateral Fund. Since its inception in 1991, the Fund has approved activities, including industrial conversion, technical assistance, training and capacity-building, worth over \$3.0 billion.⁶⁸ The Montreal Protocol has succeeded in phasing out the production and consumption of ozone-depleting substances by about 98 per cent globally⁶⁹ in a manner timely enough to avoid further depletion of the ozone layer and significant harmful consequences on human health.

56. In addition to its core objective, the implementation of the Montreal Protocol contributes directly to the mitigation of climate change, because the majority of ozone-depleting substances (such as chlorofluorocarbons (CFCs), halons and hydrochlorofluorocarbons (HCFCs)) are potent greenhouse gases. The global warming potential values of ozone-depleting substances range widely.⁷⁰ The reductions made by the parties to the protocol continue to deliver substantial climate benefits (see box 1). Specifically, the avoidance of annual emissions under the Protocol is estimated to be about 10 gigatonnes of carbon dioxide-equivalent per year by 2010,⁷¹ which is about five times more than the emissions reduction target for the first commitment period (2008-2012) of the Kyoto Protocol.⁷² However, human-made chemicals are easier to

⁶⁶ See the policies, procedures, guidelines and criteria of the Multilateral Fund for the Implementation of the Montreal Protocol, chap. 1. Available at www.multilateralfund.org/Our%20Work/policy/default.aspx.

⁶⁷ See the List of Parties categorized as operating under Article 5 paragraph 1 of the Montreal Protocol (considered as developing countries). Available at http://ozone.unep.org/new_site/en/parties_under_article5_para1.php.

⁶⁸ See www.multilateralfund.org/default.aspx.

⁶⁹ UNEP, "Achievements in stratospheric ozone protection: progress report 1987-2012", p. 12. Available at http://ozone.unep.org/new_site/en/Information/Information_Kit/UNEP-MP_Achievements_in_Stratospheric_Oz.pdf.

⁷⁰ From 5 (for methyl bromide) to over 14,000 (for CFC-13 and HFC-23 (a by-product of the production of HCFC-22 which is not controlled by the Protocol)).

⁷¹ http://ozone.unep.org/Assessment_Panels/SAP/Scientific_Assessment_2010/00-SAP-2010-Assement-report.pdf.

⁷² "Scientific assessment of ozone depletion: 2010", Global Ozone Research and Monitoring Project Report No. UNEP, "Montreal Protocol on Substances that Deplete the Ozone Layer – 2012: a success in the making", p. 10. Available from http://ozone.unep.org/new_site/en/Information/Information_Kit/

control than emissions generated by natural processes. The significant removal of CFCs and HCFCs has induced an increase in the use of hydrofluorocarbons (HFCs) instead, which are far more potent greenhouse gases. Current alternatives for HFCs are still expensive and not suitable for some environments. The interlinkages of the impacts of different substances covered under different environmental conventions are a clear signal of a need for enhanced coordination of environmental governance, in order that parties to different conventions do take into account mutual impact among the policies being adopted under the different environmental regimes.⁷³

Box 1: Mitigating climate change through the Montreal Protocol on Substances that Deplete the Ozone Layer

The Montreal Protocol, through the Multilateral Fund, provides eligible countries with funds for the phase-out of ozone-depleting substances controlled by the protocol. All those substances are also greenhouse gases with global warming potential values ranging from 5, for methyl bromide, to over 14,000, for CFC-13 and for HFC-23, a by-product of the production of HCFC-22, as shown below. Therefore, the phase-out of ozone-depleting substances will reduce the impact on the climate, as the substances being phased in usually have much lower global warming potential values.

<i>Substance controlled by the Montreal Protocol</i>	<i>Global warming potential value</i>
CFC-11	4 750
CFC-12	10 900
CFC-13	14 400
CFC-113	6 130
CFC-114	10 000
CFC-115	7 370
Halon-1301	7 140
Halon-1211	1 890
Halon-2402	1 640
Carbon tetrachloride	1 400
Methyl bromide	5
Methylchloroform	146
HCFC-21	151
HCFC-22	1 810
HCFC-123	77
HCFC-124	609
HCFC-141b	725
HCFC-142b	2 310
HCFC-225ca	122
HCFC-225cb	595
By-product of HCFC-22 production	
HFC-23*	14 800

(*)Not controlled by the Montreal Protocol.

Actions under the Montreal Protocol have had the positive side effect of substantially reducing a main source of global warming. Indeed, the phasing out of ozone-depleting substances led to a drop between 1988 and 2010 of about 8.0 gigatons of carbon dioxide equivalent per year. The avoided emissions, about 10 gigatons of carbon dioxide equivalent in 2010 alone, is about five times greater than the annual emissions reduction target for the first commitment period (2008-2012) of the Kyoto Protocol; it is one of the largest reductions to date in global greenhouse gas emissions.

Source: UNEP, HFCs: A Critical Link in Protecting Climate and the Ozone Layer — A UNEP Synthesis Report (2011). Available at www.unep.org/dewa/Portals/67/pdf/HFC_report.pdf.

Success_in_the_making_2012.pdf.

⁷³ See more in David P. Stone, *The Changing Arctic Environment: The Arctic Messenger* (New York, Cambridge University Press, 2015).

57. The functioning of the Global Environment Facility as a financial mechanism of UNFCCC and of other conventions was also based on the concept of incremental costs. Article 4 (3) of the Convention refers to this concept. While it was an essential element to apply to funding through the Facility, no guidance was provided to the secretariats of multilateral environmental agreements or other interested stakeholders on how it should be applied in concrete terms. According to the secretariat of the Facility, the concept has now evolved to one of “incremental cost reasoning”,⁷⁴ applied in the design and definition of project objectives. Modalities relevant to the functioning of the Green Climate Fund are still to be elaborated.⁷⁵

Quest for climate change incremental funding

58. With respect to the \$100 billion commitment to climate change finance emanating from the Copenhagen Accord, the largest part was expected to be provided by the private sector. In addition, while developed countries consider the \$100 billion as part of the finance leveraged within the UNFCCC funding framework, developing countries consider it as additional funding vis-à-vis the existing financing mechanisms of the Convention. Still, it is not clear on what baseline that target should be quantified and extrapolated and whether it is part of the official development assistance target representing 0.7 per cent of the gross domestic product of developed donor countries.

59. Applied to climate change, the incremental cost reasoning could address the financing of mitigation and adaptation costs incurred by developing countries vulnerable to climate change. At the twentieth session of the Conference of the Parties, the parties agreed on a work plan to finalize an ambitious climate agreement that could envisage a significant package of commitments related to capacity-building, financial assistance and investment and technology transfer, including the use of Green Climate Fund. No agreement has been reached on how the adaptation costs could be identified. The calculation of incremental costs for adaptation is much more complex than that for mitigation to reduce the quantified emissions of CO₂ and other greenhouse gases, owing to the difficulty in clearly quantifying causal links between climate change and the occurrence of natural disasters.

60. In the Inspectors' view, WMO experts have rightly stated that it is necessary to distinguish climate change from climate variability in order to relate disasters to the significant atmospheric change observed against an extended baseline period of 30 years. Not all costs for disaster reduction would be eligible for climate adaptation funding. In some cases, it might be difficult to distinguish between development aid and climate adaptation finance, owing to the vulnerability dimension, which is a key factor in adaptation that can also be addressed through development policies. UNDP, in its work on derisking renewable energy investment in support of developing

⁷⁴ The Global Environment Facility Council in June 2007 approved the operational guidelines for the application of the incremental cost principle (GEF/C.31/12) as a basis for a simplified demonstration of the “business-as-usual” scenario, incremental reasoning, fit with the focal area strategies and co-funding.

⁷⁵ In the governing instrument for the Green Climate Fund, adopted by the Conference of the Parties in its decision 3/CP.17, the eligibility for the Fund is defined as follows: “All developing country Parties to the Convention are eligible to receive resources from the Fund. The Fund will finance agreed full and agreed incremental costs for activities to enable and support enhanced action on adaptation, mitigation (including REDD-plus), technology development and transfer (including carbon capture and storage), capacity-building and the preparation of national reports by developing countries.”

countries, uses an incremental cost approach to address climate change mitigation projects.⁷⁶

61. The success of the incremental cost reasoning as developed for the Vienna Convention for the Protection of the Ozone Layer relies on, among other things, the specific measurable parameters of baselines and instruments to achieve results. Policies and measures to tackle climate change through the many cross-cutting areas related to it are not necessarily suited to the application of the incremental cost approach to measure additionality. It is therefore necessary to ensure that adequate methods are developed and that they are applied across the board in the United Nations system, so as to ensure the effective and efficient tracking of resources used and the related impact, and to avoid double counting. This should be done in close interaction with the work undertaken in the context of the Standing Committee on Finance so as to ensure coherence and consistency. **As reiterated in the 2014 JIU review of international environmental governance in the United Nations system, the Secretary-General should review the adequacy of providing additional financial resources to developing countries, including the agreed incremental costs related to the implementation and compliance of environmental conventions, taking into account the experience under the Montreal Protocol.**

62. The implementation of the following recommendation would enhance the accountability of the organizations and entities within the United Nations system for their international funding of climate change activities:

Recommendation 3

The executive heads of the United Nations system organizations involved in areas with clear cross-linkages with climate change should elaborate and agree upon a common methodology to establish criteria to ensure the traceability of specific funding for climate change adaptation and mitigation, seeking consistency and coherence in the context of the climate change regime methodologies.

III. Strategic management of climate change activities and resources within the United Nations system

A. Mapping climate change activities and resources

Diversity of climate change activities

63. Most United Nations system organizations have been addressing climate change issues over a variety of sectors, such as energy, agriculture, forestry and other land-use sectors, fisheries, oceans, trade, tourism and sustainable development. A proliferation of activities, programmes, policies, technical assistance and financial mechanisms to address climate change mitigation and adaptation is being used as part of the system-wide efforts. The governing bodies of various financial mechanisms and funding facilities identify and approve programmes and projects in accordance with their own classification schemes of activities.

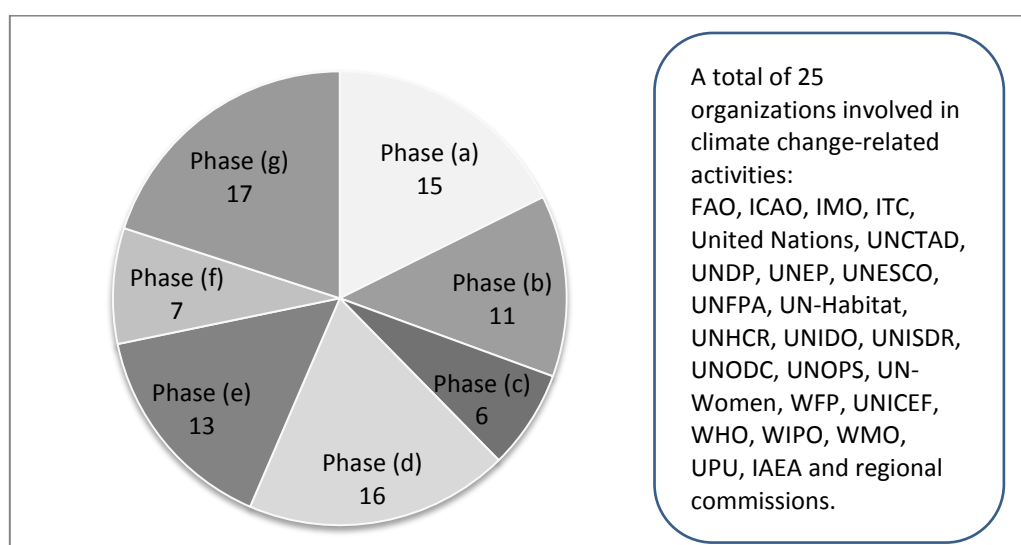
⁷⁶ UNDP, “Derisking renewable energy investment” (New York, 2013). Available at www.undp.org/content/dam/undp/library/Environment%20and%20Energy/Climate%20Strategies/Derisking%20Renewable%20Energy%20Investment%20-%20Full%20Report%2028May%202013%29%20ENGLISH.pdf.

64. The 2014 JIU report on environmental governance within the United Nations system revealed fragmented and dispersed features of environmental assessment, policymaking and rule-making, its operationalization and enforcement as well as resources allocation from diverse sources coupled with blurred responsibilities and accountability within the international community.

65. Figure I, which reflects the responses by the JIU participating organizations to the survey conducted for the 2014 JIU report on environmental governance, displays the distribution of activities undertaken by organizations of the system throughout the phases of the value chain, from assessment to achievement of sustainable development.

Figure I

Contribution of the Joint Inspection Unit participating organizations to value chain phases addressing climate change



Source: JIU survey (2014) based on the value chain classification of seven phases in addressing environment towards achieving sustainable development, as follows: (a) assessment of environmental status; (b) international environmental policy development; (c) formulation of multilateral environmental agreements; (d) policy implementation; (e) policy assessment; (f) enforcement; and (g) achievement of sustainable development.

66. The United Nations system organizations have increased their efforts in addressing climate change in the various phases, including through assessment and studies, policymaking advice, capacity development and investment initiatives. Efforts have been made to reduce the risk of overlap, including the establishment of donor coordination groups to, inter alia, review existing activities at the country, regional and global levels, to ensure that there is no double-funding for similar activities. Duplication is also avoided since the different United Nations system organizations develop their activities within their own scope and mandate and establish partnerships under joint programmes to enhance synergies among themselves.

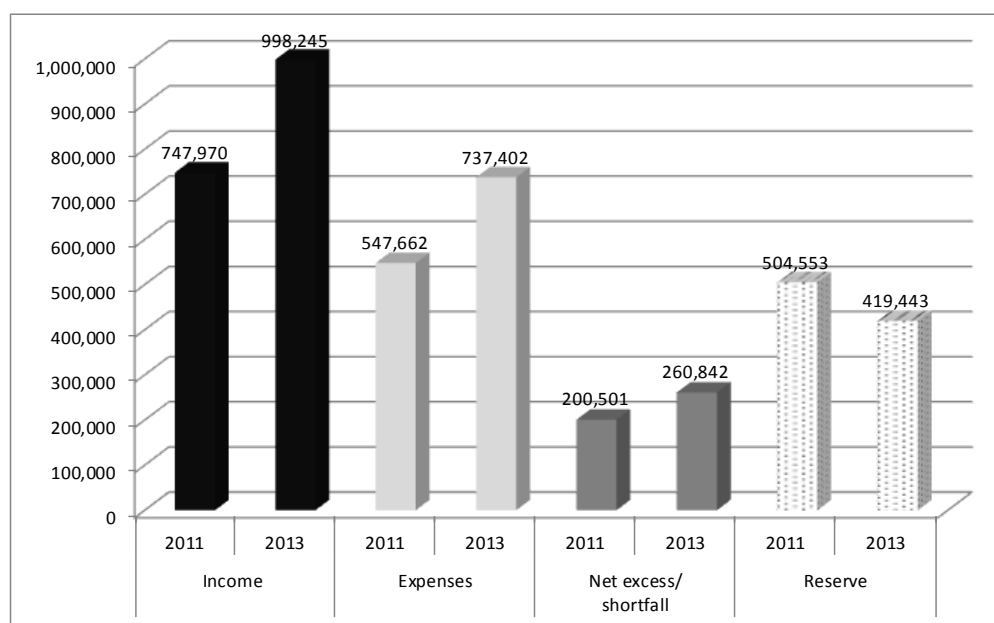
Resources available for addressing climate change

67. The organizations have been implementing activities on climate change with a significant level of resources, which is increasing at a phenomenal pace. Through the analysis of questionnaire responses, JIU analysed the mapping of and the resources to fund climate change activities undertaken by the system organizations. On the basis of the consolidated responses, it is estimated that the total resources made available to

the organizations amounted to \$748 million in 2011 and \$998 million in 2013. This represents the resources for all activities to address climate change issues, including normative and operational activities and related support activities. The total income and expenditures are summarized in figure II. Their breakdown by fund and account within those of the MEAs including UNFCCC trust funds, UNREDD Multi-Partner Trust Funds and the United Nations system organizations (except for the Global Environment Facility and climate funds established in the Bretton Woods institutions) could be found in annex II.

Figure II

Financial situation of climate change related funds in 2011 and 2013
(in thousands of United States dollars)



Source: JIU compilation based on figures provided in annex II-A.

68. The Inspectors compiled data on expenditures made over three bienniums, from 2008-2009 to 2012-2013, by the United Nations system organizations and under the multilateral environmental agreements and the allocation devoted to climate change mitigation and adaptation (see figure III below). The total expenditures increased from \$612.3 million in the 2008-2009 biennium to \$1,196.7 million in the 2012-2013 biennium. The total expenditure on mitigation grew from \$321.5 million to \$603.9 million. The total expenditure on adaptation increased from \$290.8 million to \$592.8 million, almost doubling during the period.

Figure III
Allocation of expenditures between mitigation and adaptation by the participating organizations and under the multilateral environmental agreements from 2008-2009 to 2012-2013 (in thousands of United States dollars)

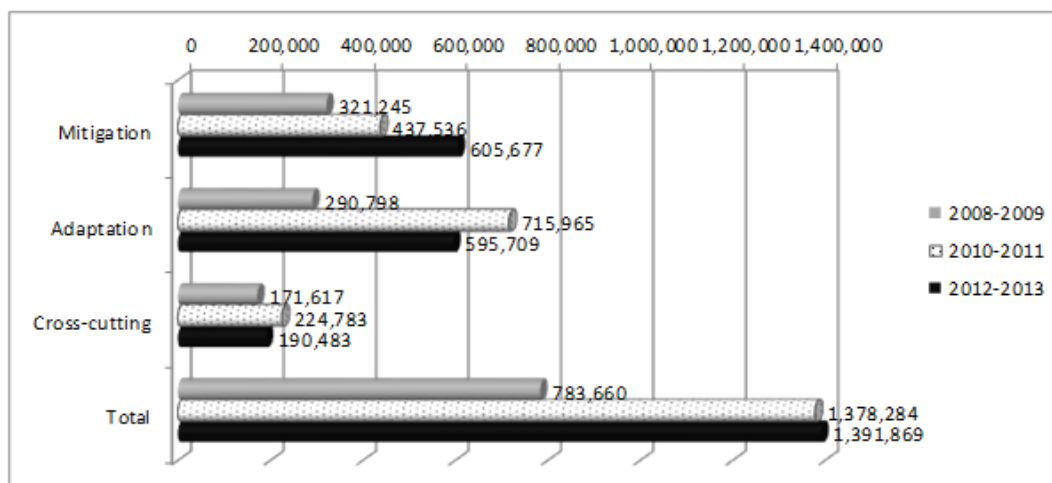
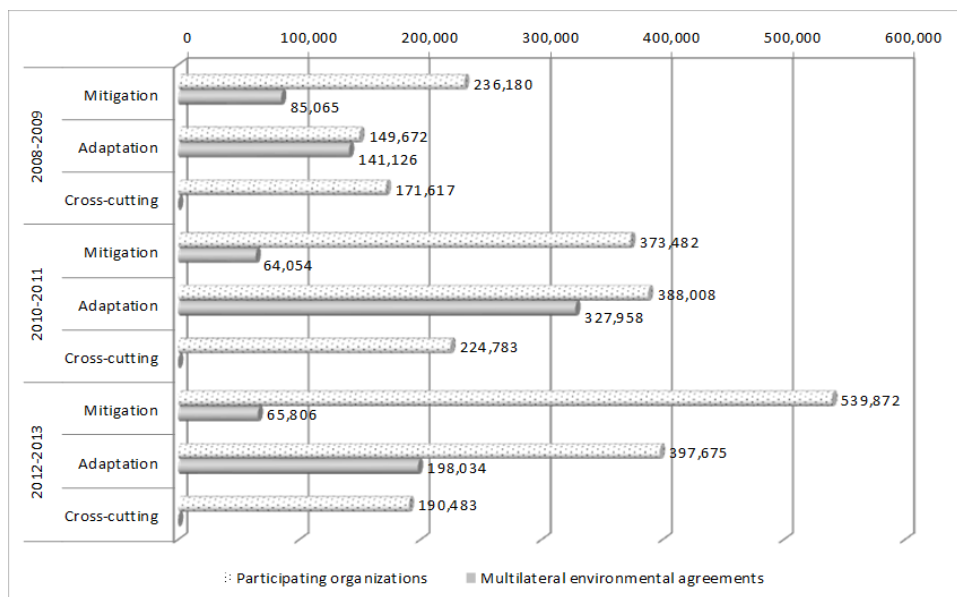


Figure IV
Total expenditures by the participating organizations and under the multilateral environmental agreements on activities devoted to climate mitigation and adaptation in the bienniums from 2008-2009 to 2012-2013 (in thousands of United States dollars)



Source: JIU elaboration based on responses to questionnaires; see detailed figures in annex III.

69. Figure IV shows the expenditures on mitigation and adaptation by the participating organizations and under the multilateral environmental agreements from 2008 to 2013. The aggregated total expenditure on mitigation grew from \$321 million to \$606 million. The aggregated total expenditure on adaptation increased from \$290.8 million to \$596 million, almost doubling during the period. The participating

organizations rapidly increased their expenditures on mitigation from \$236 million to \$538 million and those on adaptation from \$150 million to \$398 million, almost tripling during the period. The participating organizations spent some \$200 million per biennium in cross-cutting activities dealing with science and outreach, mainly attributable to the significant role played by UNESCO and WMO in this area. Annex III contains aggregate totals of resources devoted to addressing climate change, as well as a breakdown of those totals by organization and by sector, including the end-use sector of adaptation finance.

70. Participating organizations were requested to indicate whether their climate change-related activities were reported as a principal or a significant objective, along with the OECD climate change markers (see para. 89 below). On the basis of the replies and related information obtained from 15 participating organizations and four MEAs (for UNFCCC, the Convention on Biological Diversity and the Convention on the Protection and Use of Transboundary Watercourses and International Lakes (Water Convention), and the Multilateral Fund for the Implementation of the Montreal Protocol), the Inspectors' compiled the information on the expenditures related to activities targeting climate change as "principal objectives" or "significant objectives" of the respondent organizations.⁷⁷

71. The total reported expenditures on climate change-related activities by the United Nations system organizations and MEAs amounted to \$1,882 million in the 2012-2013 biennium and were projected to amount to \$2,027 million in the 2014-2015 biennium.⁷⁸ Of these totals, the proportion of activities targeting climate change as a principal objective increased slightly, from 62 per cent to 64 per cent, during the respective periods. The proportion of the activities targeting climate change as a significant objective declined slightly, from 38 per cent to 36 per cent (see table 2).

72. The bulk of the expenditures on activities that target climate change as a principal objective consists of expenditures by the UNFCCC secretariat and the related bodies within the framework of the Convention, namely, UNFCCC secretariat, FCCC trust funds, CDM, GEF, GCF, CTCN, as well as most of expenditures of WMO and under the UNEP climate change sub-programme. Other programme activities and activities categorized as a significant objective that were reported by the respondents as addressing explicitly climate change issues were compiled by JIU (see annex III). The summary of the compilation is found in tables 1 and 2 below:

⁷⁷ Responses from ESCAP, ECLAC, UNCTAD, ITC, UNDP, UNHCR, UNESCO, UNICEF, UNIDO, UNISDR, WFP, UNOPS, IMO, WHO, ICAO and IAEA.

⁷⁸ This is a low estimate, since not all organizations and multilateral environmental agreement secretariats were represented in the respondents.

Table 1
Compilation of financial contributions to climate change (in United States dollars)

	<i>Principal objective</i>		<i>Significant objective</i>	
	<i>2012-2013 expenditures</i>	<i>2014-2015 projected resources</i>	<i>2012-2013 expenditures</i>	<i>2014-2015 projected resources</i>
United Nations Secretariat	707 781	7 004 300		
ESCAP			2 070 498	2 841 057
ECLAC	154 251		893 295	307 837
UNISDR				7 975 000
ITC	186 000	1 400 000		
UNCTAD			2 555 063	4 619 082
UNDP	549 328 606	660 008 872	115 676 680	118 029 183
UNHCR	1 194 907	2 152 935	42 430 360	177 509 018
UNESCO	2 000 000	2 000 000	10 000 000	10 000 000
UNICEF		4 500 000	600 000	2 700 000
UNIDO	49 358 186		185 785 723	
WFP	21 484 980	89 538 667	74 748 000	78 895 505
UNOPS	110 530	85 398	58 800	762 160
IMO	1 362 653	1 550 442		
WHO	3 191 262	4 274 000		
WMO	214 330 500	214 330 500		
ICAO	2 075 000	1 659 219		
IAEA			6 279 309	14 290 576
UNEP	94 000 000	122 200 000		
Multilateral environmental agreements				
Convention on Biological Diversity	1 189 300	3 208 600		
Convention on the Protection and Use of Transboundary Watercourses and International Lakes (Water Convention)	951 916	1 000 000		
Multilateral Fund for the Implementation of the Montreal Protocol			274 158 323	302 379 770
United Nations Framework Convention on Climate Change	225 400 000	191 821 390		
Total	1 167 025 872	1 310 052 762	715 256 052	720 309 188

Table 2
Compilation of financial contributions to climate change — synthesis

	2012-2013 expenditures	Percentage	2014-2015 projected resources	Percentage
Principal objective	1 167 025 872	62	1 306 734 323	64
Significant objective	715 256 052	38	720 309 188	36
Total	1 882 281 923	100	2 027 043 511	100

Source: JIU elaboration based on responses to questionnaires.

Financial performance of resources devoted to climate change activities

73. The analysis revealed unspent balances and reserves against income in most of the climate change funds, including those operated by the UNFCCC secretariat, those established under the Convention, trust funds for climate change activities and programmes under UNEP, and those operated under other United Nations funds and programmes. According to the financial data from the selected climate change funds compiled by JIU, the aggregated total, for the year 2013, of the net excess of income over expenditure (unspent balance) amounted to 26 per cent of the income and the total reserves amounted to 42 per cent of the income. The levels of the unspent balances and reserves are quite high compared to those of United Nations system organizations' regular budgets and extrabudgetary accounts for other programmes (see annex II).

74. This reflects not only the recent creation of additional funding mechanisms and facilities related to climate change, but also more fundamentally the multiplicity of funding sources and related procedures for project approval. Lack of information-sharing based on agreed terminologies of types and end-use of the funds delayed ex ante coordination and formulation of specific projects. The United Nations system entities do not share the same taxonomy for activities and financial databases with respect to type of intervention, funding, geographical distribution and final end-use of resources.

75. The assessment of the replies to the JIU questionnaire revealed the following: **while most of the organizations consider that they are contributing to the mitigation of or adaptation to climate change as side products of their core goals, only a few (see annex III) are in a position to report accurately, using a systematic methodology covering types of activities and funding.** An exception and example of good practice is the methodology adopted by UNDP, which provided a detailed breakdown of its climate portfolio, outlining contributions and project by area — adaptation and mitigation — together with sectoral breakdown for each area. However, the United Nations system as a whole lacks an established common methodology to facilitate the identification of the work according to sector and impact to address climate change. Such a methodology would be instrumental to enhancing coordination and fostering synergies for the United Nations system to deliver as one in preventing and combating the adverse effects of climate change.

B. Identifying a common measurement framework to define activities and resources dedicated to addressing climate change

Need for an across-the-board coherent database and system-wide information

76. In the light of the Copenhagen Accord, by which industrialized countries committed to mobilize \$100 billion per year by 2020, funds available to bilateral and multilateral channels are expected to grow accordingly. These funds, which would include public and private flows from the industrialized countries to developing countries, would cover a fraction of the costs for mitigation and adaptation to be borne through development assistance and investment mobilized in developing countries. Most of the funds would probably be mobilized through government-induced private investment in green growth, and the development of new and renewable sources of energy to achieve the stabilization of greenhouse gas concentrations in the atmosphere at the agreed level.

77. On the basis of biennial reports from developed countries that are parties to UNFCCC, in its biennial assessment and overview of current climate finance flows in 2010-2012 the Standing Committee on Finance estimates that global total climate finance in all countries ranges from \$340 billion to \$650 billion per year, and that flows from developed to developing countries range from \$40 billion to \$175 billion per year.⁷⁹ This includes annual flows of \$35 billion to \$50 billion through public institutions and \$5 billion to \$125 billion in private finance.⁸⁰ The multilateral flows are channelled through the multilateral climate funds and multilateral development bank finance and the UNFCCC funds.⁸¹

78. In the biennial assessment, several sources of climate finance are not fully captured,⁸² so the total may be higher. Some of the sources included report the full investment total rather than the climate component. If estimates were limited to incremental costs, the totals might be lower. It also remains unclear how the public funds leverage the private investment flows and to what extent grant and concessional resources are made available, owing to the difficulty of defining climate-related activities and assessing the exact financial flows related to them. In order to remedy such lacunae, the Conference of the Parties to the United Nations Framework Convention on Climate Change decided to improve the methodologies of measurement, reporting and verification of support, drawing upon the views of the parties and observer organizations (decision 11/CP.20), with a view to engaging different data producers and aggregators, even outside of the Convention framework. Efforts aimed at improving the quality of data for the 2016 biennial assessment are under way under the guidance of the Standing Committee on Finance.

79. The lack of an across-the-board coherent database, system-wide sharing of information on climate change activities and initiatives and a framework for

⁷⁹ See FCCC/CP/2014/5, annex II, paras. 7-9.

⁸⁰ Public institutions that help to channel climate finance from developed to developing countries include developed-country governments, bilateral finance institutions, multilateral development banks and multilateral climate funds.

⁸¹ See also the recent UNEP review on green finances, including climate finance, in "The coming financial climate".

⁸² Some organizations did not provide financial information; therefore, the consolidated estimates are most likely lower than the total amount actually devoted to climate change within the United Nations system and under environmental conventions. In particular, data from the UNFCCC secretariat were not provided to the extent expected. The data include financial information provided by ECE, the Economic and Social Commission for Asia and the Pacific, the Economic Commission for Latin America and the Caribbean, UNDP, UNEP, UNFPA, UN-Habitat, the United Nations Office on Drugs and Crime, WFP, ICAO, IMO, UNESCO, the United Nations Industrial Development Organization, the World Tourism Organization, WHO, the secretariat for the Water Convention, and the Multilateral Fund for the Implementation of the Montreal Protocol.

measuring the resources devoted to those activities represents a serious constraint on strategic planning, cooperation and coordination within the United Nations system.

80. The Inspectors are of the view that executive heads of the organizations should take into account the outcome of the United Nations summit to adopt the post-2015 development agenda, to be held in September 2015, as well as the outcome of the twenty-first session of the Conference of the Parties, and contribute to the implementation of the following recommendation to enhance coordination and accountability as regards the monitoring of and reporting on activities related to climate change and associated resources:

Recommendation 4

Executive heads of the member organizations of the CEB, under the leadership of the Secretary-General in his capacity as Chair of the CEB, should promote the development of a common information-sharing system for the measurement and monitoring of the United Nations system activities and resources aimed at addressing climate change, by sector and type of funding, so as to ensure the most cost-efficient and effective delivery of activities to tackle climate change.

UNFCCC reporting framework to the Parties

81. In accordance with articles 4 (4) and 12 of the Convention, all parties are obliged to communicate to the Conference of the Parties information relevant to the implementation of the Convention, including in relation to emissions and removals. The Convention also provides for the obligation of industrialized countries to provide to the Conference of the Parties, through the secretariat, information on measures to assist developing countries in the implementation of the Convention (see art. 12 (3)). The arrangements for national reporting have evolved throughout the history of the Convention and its Kyoto Protocol into a more comprehensive measurement, reporting and verification framework. That framework now covers not only “measurable, reportable and verifiable”⁸³ greenhouse gas mitigation actions and commitments and support for greenhouse gas mitigation actions in developing countries, but also support for adaption to the adverse effects of climate change and any economic and social consequences of response measures and for capacity-building and technology transfer in the areas of mitigation and adaptation.⁸⁴

82. In 2011, the Conference of the Parties adopted biennial reporting guidelines for developed country parties and biennial update reporting guidelines for parties not included in annex I to the Convention (developing countries).⁸⁵ Both guidelines provide that the respective groups of the parties shall report to the Conference of the Parties on the provision of financial, technological and capacity-building support to developing country parties. In the same decision (2/CP.17), the Conference of the Parties decided to invite developed country parties,⁸⁶ the entity or entities entrusted with the operation of the financial mechanism, including the Global Environment Facility and the Green Climate Fund, multilateral, bilateral and other public donors, and private and nongovernmental organizations that are in position to do so, to submit to the secretariat, as appropriate, the following information on financial, technology

⁸³ The language first used in the Bali Action Plan.

⁸⁴ See Conference of the Parties decision 2/CP.17, annex I, para. 17.

⁸⁵ Ibid., annexes I and III.

⁸⁶ See the compilation and synthesis of the biennial submissions from developed country parties 2014-2020, FCCC/CP/2015/INF.1.

and capacity-building support available and/or provided for the preparation and/or implementation of nationally appropriate mitigation actions:

(a) Whether the support available is for the preparation and/or implementation of nationally appropriate mitigation actions;

(b) The source of the support, including, where applicable, the name of the developed country parties in question and the executing entity channelling the support, including contact information;

(c) The amount and type of support available, and whether it is financial (e.g. grant or facilitated loan), technology and/or capacity-building support;

(d) The status of delivery;

(e) The types of action that may be supported and the process for the provision of support.

83. It was also decided that the registry of the secretariat would facilitate the matching of actions seeking international support with support available by providing and directing information to parties that had submitted information on nationally appropriate mitigation actions seeking support, and parties and entities that had submitted information on the support available.

84. Moreover, decision 2/CP.17 requires that in the field of finance, the developed countries should include in their submission information on financial contributions and allocation channels, including, as appropriate:

(a) The Global Environment Facility, the Least Developed Countries Fund, the Special Climate Change Fund, the Adaptation Fund, the Green Climate Fund and the Trust Fund for Supplementary Activities;

(b) Other multilateral climate change funds;

(c) Multilateral financial institutions, including regional development banks;

(d) Specialized United Nations bodies;

(e) Contributions through bilateral, regional and other channels.

85. They should also provide summary information on:

(a) The amount of financial resources (including the amount in original currency and its equivalent in United States dollars/international currency);

(b) The type of support (for mitigation and adaptation activities);

(c) The source of funding;

(d) The financial instrument;

(e) The sector;

(f) What new and additional financial resources they have provided pursuant to article 4 (3) of the Convention; parties are to clarify how they have determined that such resources are new and additional;

(g) Types of assistance, such as grants and concessional loans.

86. Recognizing that the goal of mobilizing jointly \$100 billion per year by 2020 to address the needs of developing countries includes private financial sources, developed countries should also report, to the extent possible, on private financial flows leveraged by bilateral climate finance towards mitigation and adaptation activities in developing countries, as well as on policies and measures that promote the

scaling up of private investment in mitigation and adaptation activities in developing countries.⁸⁷

Defining climate change finance

87. According to the Standing Committee on Finance, a review of definitions adopted by data collectors and aggregators points towards a convergence in defining climate finance as follows: “Climate finance aims at reducing emissions, and enhancing sinks of greenhouse gases and aims at reducing vulnerability of, and maintaining and increasing the resilience of, human and ecological systems to negative climate change impacts.”⁸⁸

88. According to OECD sources, “climate finance (sometimes referred to as ‘climate-specific finance’) refers to capital flows that target low-carbon or climate resilient development”.⁸⁹ The OECD Development Assistance Committee codes climate change-related aid according to whether the activities have adaptation/mitigation as a principal objective or as a significant objective, or are not targeted to environmental objectives.⁹⁰ Total bilateral climate change-related aid flows of OECD Development Assistance Committee members to developing countries have quadrupled since 2004-2006, reaching \$21.9 billion per year in 2013. Of this aid, 57 per cent (\$12.4 billion) targeted climate mitigation or adaptation as the principal objective, and 43 per cent (\$9.5 billion) targeted it as a significant objective. About 51 per cent of the total bilateral climate change-related aid addresses mitigation concerns only; 30 per cent, adaptation concerns only, and the remainder covers activities designated to address both.⁹¹

89. The OECD Development Assistance Committee offers one of the operational definitions of climate finance.⁹² The development and application of climate change markers for mitigation and adaptation is a meaningful and credible way to ensure transparency of the new and additional commitment and disbursement of official transfers of resources to facilitate climate change efforts in developing countries. It helps in analysing the climate change-related aid as compared to other types of aid flows for development.

90. The secretariat of the Convention observed that the OECD definition of climate finance and related markers methodology, while useful, is not necessarily adapted to the needs of the Convention.⁹³ It noted that the biennial assessment and overview of

⁸⁷ See the biennial reporting guidelines for developed country parties, para. 19.

⁸⁸ Standing Committee on Finance, “2014 biennial assessment and overview of climate finance flows report” (Bonn, Germany, 2014), p. 5.

⁸⁹ Barbara Buchner, Jessica Brown and Jan Corfee-Morlot, “Monitoring and tracking long-term finance to support climate action” (OECD, International Energy Agency, 2011). According to the authors, “climate-relevant finance refers to a much broader set of capital flows (public or private) from developed to developing countries that will influence emissions and/or vulnerability to climate change in developing countries”.

⁹⁰ The OECD Rio Markers include climate change markers. For an activity to be classified as having adaptation/mitigation as a principal objective, it must be established that it “would not have been funded but for that [adaptation/mitigation] objective”. This is in contrast to activities categorized as having adaptation/mitigation as a significant objective, which have “other prime objectives, but have been formulated or adjusted to help meet climate concerns”. See www.oecd.org/dac/stats/rioconventions.htm.

⁹¹ See OECD, “Climate-related development finance in 2013: improving the statistical picture”, p. 3. Available at www.oecd.org/dac/environment-development/Climate-related%20development%20finance%20FINAL.pdf.

⁹² Ibid.

⁹³ The constraints of the Rio markers include coding errors, an inability to capture delivered support and problems with defining adaptation (see the Standing Committee on Finance, “2014 biennial assessment and overview of climate finance flows report” (2014), p. 82).

finance climate flows provides comprehensive information on climate finance flows, with data submitted by key providers and aggregators. The Conference of the Parties has added an item to the Subsidiary Body for Scientific and Technological Advice agenda to focus on the work on the measurement, reporting and verification of finance in conjunction with the work of the Standing Committee on Finance on this subject.

Role of the United Nations system

91. The Inspectors consider that better monitoring and tracking tools would increase accountability and transparency as well as performance and effectiveness in the use of the funds received. It is essential to improve measurement, reporting and accountability frameworks to report on the use of funds. Identifying the sources, periods, specific activities and impact of the activities would enable better performance measurement so as to guide the system-wide strategy for enhanced coordination and effectiveness. A system-wide framework would help to avoid the risk of redundant funding.

92. While the OECD countries have developed climate change markers, a lack of a precise agreed definition on what is to be considered as climate change activities persists. However, the Inspectors noted with interest that a comprehensive set of statistical definitions of climate change activities is being adopted by the Conference of European Statisticians.⁹⁴ It should be an effective basis for finalizing the measurement, reporting and verification methodology under the UNFCCC reporting procedure and for better identifying a system-wide classification of climate change programme activities that are undertaken by the United Nations system entities. The Conference of European Statisticians also decided to explore the use of the System of Environmental-Economic Accounting Central Framework for climate change-related statistics.

93. A need for the United Nations system to assume a norm-setting role in driving and leveraging financing for climate change mitigation and adaptation has been recognized; for that role to be fulfilled, a common universal measurement framework for climate change activities and related resources must be defined. The framework should be constructed on the basis of a thorough review of the tools and methodologies for monitoring and evaluating system-wide performance in the use of resources, such as information sharing and dissemination of good practices, in combating climate change.

94. Following an exchange of views with officials of the organizations and taking into account the results of the survey, the Inspectors found that several sophisticated information systems based on enterprise resource planning were employed to plan, formulate and identify resources for environmental research and projects in the organizations.⁹⁵ The Inspectors consider those systems to be examples of good practices that enable member States, multilateral agencies and civil society stakeholders to better share information; they include the following:

(a) The Global Mechanism of the Convention to Combat Desertification has an online directory — the Finance Info Kit — that outlines financial sources,

⁹⁴ See ECE/CES/87, para. 51 and ECE/CES/2014/5, Add.1. The Task Force on climate change-related statistics of the Conference of European Statisticians defined climate change related statistics as: “Environmental, social and economic data that measure the human causes of climate change, the impacts of climate change on human and natural systems, the efforts of humans to avoid the consequences as well as their efforts to adapt to these consequences.” (See ECA, “Conference of European Statisticians recommendations on climate change-related statistics” (2014), p. iii).

⁹⁵ For example, the UNIDO enterprise resource planning system and the IAEA Agency-wide Information System for Programme Support (Oracle) and Hyperion for the financial tracking and budgeting of resources, including those related to climate change activities.

mechanisms and funds relevant for sustainable land management. It is intended as an information kit for State parties, civil society and other partners engaged in fighting land degradation and promoting sustainable land use practices and who may need direction towards funding opportunities. It includes: sources of funding, such as development partners, special funds and aid instruments relevant for sustainable land management; financial mechanisms that can be used to channel funds for sustainable land management and to provide the necessary incentives for public and private investment in sustainable land management practices; and tools for making the case for more and better investment in sustainable land management.⁹⁶

(b) The Regional Coordination Mechanism for Europe and Central Asia established the Working Group on Climate Change Adaptation and Mitigation in October 2009. At the same time, the mechanism endorsed the creation by ECE of a compendium of capabilities and activities of all the United Nations entities active in the region in these fields. The compendium was intended to become the basis for selecting a number of priority issues to be addressed in view of their relevance for inter-agency cooperation and their strategic importance in addressing the climate change challenge in the region. The template clustered activities around three main groups: mitigation/transition to a low-carbon economy, support to adaptation strategies and cross-sectoral issues. It also provided for indication of the level at which the intervention took place (regional, national or local). However, the compendium did not include information on resources or provide a specific section in which cross-references to the strategic programmes of participating agencies could be noted.

(c) UNDP has established a methodology to systematically track resources and activities related to climate change. The UNDP Strategic Plan Integrated Results and Resources Framework translates the Strategic Plan 2014-2017 into results that allow UNDP and stakeholders to monitor achievements, learn lessons, and hold the organization accountable for the funds entrusted to it. Multiple outcomes and indicators in the framework are used to measure and track resources and activities related to climate change.⁹⁷

(d) UNEP created the Programme Information Management System to support the functional needs of the entire UNEP programme of work cycle. The system provides systematized reporting on project approvals and implementation of the UNEP programme of work. It tracks aspects of how the different parts of the programme of work are being implemented, namely, under which projects, by whom and where, by, for example, output, expected accomplishment, sub-programme, country and region, lead division, among others. It forms the basis for project monitoring by divisions and is a tool for independent project reviews, measurement of implementation progress and project quality supervision (by quality assurance services and divisions). In particular, the system produces data for the UNEP Programme Progress Report and provides utilities to improve project management. Project managers, focal points for expected accomplishments and programme of work outputs, and sub-programme coordinators use the system to provide updates on progress every six months.

(e) A group of multilateral development banks⁹⁸ has been publishing an annual joint report based on a joint methodology for tracking climate change mitigation and adaptation finance; reports for 2011, 2012 and 2013 have been issued.⁹⁹ To agree on

⁹⁶ See <http://global-mechanism.org/our-services/finance-info-kit>.

⁹⁷ See the framework document, pp. 6-15. Available from <http://bit.ly/1nufqFZ>.

⁹⁸ Comprising the African Development Bank, the Asian Development Bank, the European Bank for Reconstruction and Development, the European Investment Bank, the Inter-American Development Bank, the International Finance Corporation and the World Bank.

⁹⁹ See, for example, "Joint report on MDB climate finance 2013" (2014), available at

key reporting principles, eligibility for aggregation and transparency, a joint working group on climate finance tracking was established, with the Inter-American Development Bank leading efforts on mitigation and the African Development Bank leading efforts on adaptation.¹⁰⁰ The group agreed to collect data on the resources devoted to climate change in accordance with the OECD marker approach, distinguishing among principal and significant objectives and categorizing the adaptation sectors as follows: water and wastewater systems; agricultural and ecological resources; industry, extractive industries, manufacturing and trade; coastal and riverine infrastructure (including built flood protection infrastructure); energy, transport and other built environment and infrastructure; institutional capacity; and cross-sector activities and others. It also adopted an elaborate taxonomy of mitigation sectors, including energy efficiency; renewable energy; transport; agriculture, forestry and land use; waste and waste water; cross-sector activities and others; and energy efficiency and renewable energy financing through financial intermediaries.¹⁰¹

Developing a system-wide inventory of climate change activities

95. Some progress has been made within the CEB framework for action on climate change in developing common terminologies for climate change activities, with respect to types of intervention, objectives, sectors of mitigation and adaptation and sources of funds by which the organizations could track resources and activities devoted to climate change.

96. In this regard, and without prejudice to any future agreement emerging from inter-agency discussion within the United Nations system, the Inspectors produced a draft format for a system-wide inventory of climate change-related activities that may serve as a basis for measuring resources devoted to the relevant activities (see annex I). The Inspectors requested the JIU participating organizations and multilateral environmental agreement secretariats to use the format to report the data and information on their activities and resources allocated to climate change activities, classified by:

- Type of intervention¹⁰²
- Type and objective of activities¹⁰³
- Type of funding and geographical distribution
- Final end-use of resources¹⁰⁴

97. The JIU participating organizations and multilateral environmental agreement secretariats did their best to comply with such formats for the classification of climate change activities and resources. A number of those entities with missions on cross-cutting issues, such as gender, trade and development, might have faced challenges in complying with the format, but could reflect their interdisciplinary perspectives across the full spectrum of climate change activities by using the normative and operational

www.eib.org/projects/documents/joint-report-on-mdb-climate-finance-2013.htm.

¹⁰⁰ African Development Bank, "Methodology for tracking climate adaptation and mitigation finance", available at www.afdb.org/en/topics-and-sectors/sectors/climate-change/climate-finance-tracking-at-afdb/.

¹⁰¹ See "Joint report on MDB climate finance 2013", pp. 25 ff.

¹⁰² Normative, operational and support activities.

¹⁰³ See the CEB Administrative Committee on Coordination classification of environmental activities (E/1991/42/Add.1, E/1993/84, E/1995/64), which comprises policies, planning and legislation; assessment and monitoring; management and rehabilitation; and awareness and education. As regards objectives of activities, distinction is to be made between those targeting climate change as a principal objective and those targeting climate change as a significant objective.

¹⁰⁴ Mitigation and adaptation measures; see annex I.

end-user sectors identified therein. The results of the survey are summarized above (see paras. 68-75). **In view of the encouraging replies given by a few organizations and the progress made in developing common terminologies and an agreed taxonomy of climate change activities within the United Nations system, as reported in para. 955 above, the legislative organs of the United Nations system organizations should be able to establish an effective system-wide framework for tracking the allocation and use of resources to assist developing countries in tackling climate change mitigation and adaptation, drawing on the expertise available in the secretariats of the organizations. Such a framework would constitute an effective basis for sharing information for the evaluation of the system-wide use of resources and the dissemination of good practices.**

98. The Inspectors consider that the implementation of recommendations 2, 3 and 4 of the present report would facilitate enhanced support by the United Nations system entities for the implementation of the climate change global regime, in a manner consistent with what the parties to UNFCCC would have agreed within the Convention process.

99. Initiatives such as the Global Framework for Climate Services, a United Nations system flagship initiative on climate change and major platform with intergovernmental status, are to be encouraged and supported to strengthen the collaborative approach bringing together the competences of the United Nations system in delivering jointly through a coordinated approach. This initiative, spearheaded by WMO and resulting from the World Climate Conference 3, held in Geneva in 2009, is aimed at guiding the development and application of science-based climate information and services in support of decision-making in climate sensitive sectors. Thirteen Heads of State or Government, 81 ministers and 2,500 scientists unanimously agreed to develop the Global Framework. In 2012 an extraordinary session of the World Meteorological Congress was called to establish the implementation plan and governance of the Global Framework; at that session, the Intergovernmental Board on Climate Services was created. The vision of the Global Framework is to enable better management of the risks of climate variability and change and adaptation to climate change, through the development of science-based climate information and prediction and their incorporation into planning, policy and practice on the global, regional and national scale.

100. Furthermore, the work of inter-agency entities or forums, such as the Working Group on Climate Change of the CEB High-level Committee on Programmes and the Environment Management Group chaired by UNEP, could bring instrumental substantive support in strengthening the interface between the United Nations system and the climate change regime.

C. Framework for technology transfer

101. At its sixteenth session, the Conference of the Parties agreed to establish the Green Climate Fund as an additional financial mechanism apart from pre-existing trust funds and the Global Environment Facility. Moreover, to enhance the capacities of the Convention with respect to technology transfer regarding climate change, the parties agreed to establish a technology transfer mechanism to be implemented by the Technology Executive Committee and CTCN (operational since the end of 2013, see box 2). The Committee, together with CTCN, is mandated to facilitate the effective implementation of the climate technology mechanism under the guidance of the Conference of the Parties. The Committee and CTCN are interacting increasingly with the Standing Committee on Finance and the Adaptation Committee of UNFCCC. Research and development activities for climate change are to be strengthened. CTCN

is liaising actively with global and regional development banks, the Adaptation Fund and the Green Climate Fund to create modalities for the timely provision of CTCN technical assistance so as to enable large-scale climate financing.¹⁰⁵

102. In the outcome document of the Rio+20 Conference (para. 88), Heads of State and Government and others called for the strengthening and upgrading of the United Nations Environment Programme,¹⁰⁶ through a series of measures, including those that would:

- Promote a strong science-policy interface, building on existing international instruments, assessments, panels and information networks, including the Global Environment Outlook, as one of the processes aimed at bringing together information and assessment to support informed decision-making (para. 88 (d))
- Disseminate and share evidence-based environmental information, and raise public awareness on critical as well as emerging environmental issues (para. 88 (e))
- Provide capacity-building to countries as well as support and facilitate access to technology (para. 88 (f))

103. CTCN is the operational arm of the UNFCCC technology mechanism.¹⁰⁷ Located in Copenhagen, it is hosted and managed by UNEP in collaboration with the United Nations Industrial Development Organization and with the support of 11 centres of excellence located in developing and developed countries.¹⁰⁸ It draws particularly on the UNEP-Denmark Technical University Partnership (see box 2).

Box 2: Climate Technology Centre and Network and the United Nations Environment Programme-Technical University of Denmark Partnership

- Copenhagen is an important hub for dealing with environmental issues and, more specifically, climate-related scientific assessment and research activities. The United Nations Environment Programme-Technical University of Denmark Partnership (UNEP-DTU Partnership) and the Climate Technology Centre and Network provide significant support to UNFCCC and UNEP in implementing activities emanating from the UNEP subprogramme “Environment under review”.
- The establishment of the UNEP Risoe Centre on Energy, Climate and Sustainable Development (now the UNEP-DTU Partnership) preceded the United Nations Conference on Environment and Development held in 1992. In 1990, UNEP, the Ministry of Foreign Affairs of Denmark and DTU signed a tripartite agreement. The Centre was originally set up to deal with scientific research on energy and environment, and has evolved towards addressing climate change as well.

¹⁰⁵ See FCCC/SB/2014/3, para. 70 and www.nab.vu/climate-technology-centre-and-network-ctcn.

¹⁰⁶ The upgrading of UNEP and the basis for the United Nations Environment Assembly with universal membership were enshrined in General Assembly resolution 67/213, in which the Assembly decided that the upgrading should be undertaken in the manner set out in subparagraphs (a) to (h) of paragraph 88 of “The future we want”.

¹⁰⁷ See www.unep.org/climatechange/ctcn-new/AboutUs/tabid/155769/language/en-US/Default.aspx.

¹⁰⁸ See Conference of the Parties decision 25/CP.19. The centres are in the following countries: Argentina, Costa Rica, Denmark, Germany, India, Kenya, Senegal, South Africa, Thailand, the Netherlands and the United States of America. See https://unfccc.int/files/documentation/submissions_from_parties/adp/application/pdf/climate_technology_centre_and_network_introducing_the_ctcn_submitted_by_the_u.s.pdf.

- The Partnership comprises some 60 staff members; activities are organized among programmes in four areas: sustainable development (part of Sustainable Energy for All forums), energy, climate change and carbon issues.
- The Partnership is a UNEP collaborating centre and has the status of an administratively independent unit, governed by a management and policy committee constituted by UNEP, the Ministry of Foreign Affairs of Denmark and DTU.
- At the country level, the Partnership develops technology needs assessments for projects funded by the Global Environment Facility in some 36 countries. Such assessment is aimed at identifying and determining the mitigation and adaptation technology priorities of countries, focusing not only on technology but on capacity development in general. About 25 more countries are targeted to be covered. The Partnership coordinates technology needs assessments with the Climate Technology Centre and Network. It also extends to capacity-building in the formulation of eligible carbon reduction projects for the clean development mechanism in more than 60 developing countries.

104. As part of the follow-up to the Rio+20 outcome, the Inspectors find that the integration of the CTCN secretariat into the Division of Technology, Industry and Economics of UNEP is a promising precedent in institutional arrangements between UNEP and secretariats of multilateral environmental agreements. Synergy would be ensured if the UNFCCC and the Green Climate Fund could liaise effectively with and tap into the existing proven operational capacities within the United Nations system entities, in place of the creation of new machinery of international assistance. Indeed, other system-wide mandates for the United Nations system also call for enhanced transfer of technology, for example, the Sendai Framework for Disaster Risk Reduction 2015-2030, which contains a call for the promotion of global technology pools and global systems to share know-how, innovation and research, and further states that these measures need to be incorporated with efforts to, inter alia, adapt to climate change, thus providing further opportunities for cooperation.

105. The work of CTCN is demand-driven, responding to specific requests from developing countries for assistance. The Five-Year Plan of the Centre envisages a total of \$100 million target for the Centre's technical facilitation activities to identify and advise on questions and proposals on development and transfer of climate technologies in developing countries.¹⁰⁹ CTCN intends to promote the acceleration of both mitigation and adaptation technologies for energy-efficient, low-carbon and climate-resilient development.

106. In the follow-up to the Rio+20 Conference, and in response to General Assembly resolution 68/210, a series of structured dialogues on technology facilitation was launched to identify modalities for transfer mechanisms for sustainable development.¹¹⁰ The outcomes of the structured dialogues are feeding into the Convention process aimed at achieving a meaningful agreement at the twenty-first session of the Conference of the Parties.

107. The following recommendation, if implemented, would enhance system-wide coordination and cooperation:

¹⁰⁹ See the CTCN draft programme of work, appendix I. Available at <http://ctc-n.org/sites/default/files/f2137b4434244bdeafe3a24bad2c5273.pdf>.

¹¹⁰ See <http://sd.iisd.org/news/unga-concludes-structured-dialogues-on-technology-facilitation>.

Recommendation 5

In the implementation of the outcome of the United Nations Conference on Sustainable Development (Rio+20) and the subsequent General Assembly resolutions 67/213 and 68/210, the United Nations Environment Assembly should formulate a coherent collaborative framework for technology transfer to mobilize the capacities and expert knowledge available in the United Nations system organizations to support and participate in the technical assistance activities at the country and regional levels, including in collaboration with the Climate Technology Centre and Network, when relevant.

D. Capacity-building**UNFCCC arrangements for national capacity-building programmes**

108. The UNFCCC developed a series of national policy and planning arrangements for climate change, such as national adaptation plans, nationally appropriate mitigation actions and national adaptation programmes of action. Intended nationally determined contributions are under discussion as part of the preparation for the twenty-first session of the Conference of the Parties. Apart from assisting developing countries in measurement, reporting and verification processes, there is a need for better integrating national actions into the common country assessment (CCA)/United Nations Development Assistance Framework (UNDAF) processes. The Inspectors were informed that the CCA draws upon the mechanisms of the Convention, particularly national communications and greenhouse gas inventories. UNDG issued guidance on integrating climate change considerations in UNDAFs,¹¹¹ which recommended that the status of implementation of the mechanisms of the Convention should be a core component of the CCA.

109. Many experts participate, on behalf of the implementing agencies or the executing agencies of financial mechanisms and trust funds, such as the Global Environment Facility, in the formulation and execution of projects at the country level. As stated above, UNDG encourages these experts to participate in the CCA/UNDAF processes in accordance with its guidance. The United Nations country team (UNCT) ensures the full participation of United Nations system entities accredited to and active in a given country in the decision-making process concerning strategic and programmatic issues. UNDP and other agencies are in regular communication with the national focal point experts working for the national implementation of UNFCCC, ensuring that their guidance and expertise can feed into national level decision-making and discussions through the UNCT. Thus, the outcomes and processes associated with the Convention are integrated into the CCA/UNDAF processes through the national focal points.

110. Currently, there is no direct representation of the Convention secretariat in UNCTs, with limited operational presence in the field. The poor representation of the secretariats of the multilateral environmental agreements in UNCTs undermines the capacity to foster national compliance with those agreements.

111. The parties to the Convention have been reluctant to establish a country presence of the secretariat due to the possible significant financial implications. A field presence has been established in the specific case of regional collaboration centres on the clean development mechanism, through which partnerships with relevant actors in the regions are established.¹¹² At the country level, it seems more cost-effective to

¹¹¹ Available at <https://undg.org/home/guidance-policies/climate-change/>.

¹¹² See <https://cdm.unfccc.int/stakeholder/rcc/index.html>.

foster cooperation with the national focal points for the Convention within the Governments of the parties and with other United Nations resident entities rather than create a separate entity in the field. In that regard, the institutional strengthening assistance programme implemented in the context of the Montreal Protocol to fund the national officers of the national ozone units would be an example to follow in order to strengthen the national focal point function and adequate liaison with UNCTs. Cooperation could also be built through the existing networks of national platforms for disaster risk reduction (UNISDR)¹¹³ and for biodiversity (national focal points of the Convention on Biodiversity).¹¹⁴

112. As reported in the JIU report on environmental governance (A/69/763), most of the organizations of the system having environment-related activities, including climate change mitigation and adaptation, are involved, in different ways and through different channels and cooperation set-ups, at the country level. Participating through CCA/UNDAF processes or ad hoc inter-agency arrangements, many with UNDP, the following organizations reported field activities at the country level to a greater or lesser extent: United Nations, UNEP, UNCTAD, UNDP, the United Nations Children's Fund, UNFPA, UN-Women, WFP, FAO, UNESCO, United Nations Industrial Development Organization, United Nations Office on Drugs and Crime, ICAO, ILO, IMO, International Trade Centre, Universal Postal Union and WHO. The secretariats of the following conventions have also informed JIU that they undertake work to mainstream the implementation of their conventions in the context of sustainable development through capacity-building: UNFCCC, the Convention to Combat Desertification, the Convention on Biological Diversity, the Convention concerning the Protection of the World Cultural and Natural Heritage, the Convention on Long-range Transboundary Air Pollution, the Water Convention, the Convention on Access to Information, Public Participation in Decision-Making and Access to Justice in Environmental Matters (Aarhus Convention), the Convention on Environmental Impact Assessment in a Transboundary Context, the Convention on the Conservation of Migratory Species of Wild Animals, the Vienna Convention for the Protection of the Ozone Layer, the United Nations Convention on the Law of the Sea and the Convention on Wetlands of International Importance especially as Waterfowl Habitat (Ramsar Convention). Activities under the Aarhus Convention include advisory support and capacity-building to pursue inclusive and effective public participation in climate change-related decision-making.

113. Environmental sustainability has been mainstreamed in UNDAFs; however, only a minority of them refers to the implementation of environmental conventions. According to a sample review of UNDAFs prepared by UNDP, some environmental issues were included in the priorities and outcomes of CCAs/UNDAFs, in particular those on climate change, disaster reduction and energy, in the context of environmental sustainability. Moreover, UNDP integrated disaster risk reduction assistance and support programmes into UNDAFs (19 in 2012 and 16 in 2013) in developing countries and countries in transition.¹¹⁵ Owing to increased training activities related to new UNDG guidelines at the country level, UNDP has observed an improvement in the mainstreaming of climate change, disaster risk reduction and environmental sustainability in CCAs and UNDAFs at the country level.

114. The Inspectors were informed by UNDP that over the course of 2014, UNDP and the UNFCCC secretariat partnered on several occasions to ensure better linkages between the secretariat and the UNCT-level activities. This included, for example,

¹¹³ See www.preventionweb.net/english/hyogo/national.

¹¹⁴ See <https://www.cbd.int/information/nfp.shtml>.

¹¹⁵ See annex XV of the paper supplementary to JIU/REP/2014/4, available at <https://www.unjiu.org/en/reports-notes/Pages/reports.aspx>.

guidance for all resident coordinators on the acceptance of the second commitment period of the Kyoto Protocol. As part of the work undertaken at the national level to implement the mechanisms of the Convention, UNDP and other agencies are in regular communication with UNFCCC technical experts, ensuring that their guidance and expertise can feed into national-level decision-making and discussions through the UNCT. Moreover, in undertaking national climate change activities, UNDP and other United Nations agencies at the country level are in regular discussion and cooperation with the national focal points for the mechanisms of the Convention. This could include a feedback loop into the UNCT, enabling the Convention secretariat to engage in the UNCT, with a facilitating role for UNDP.

115. The Inspectors appreciate the progress made in the context of UNDAFs and CCAs in strengthening coordination and fostering synergies, as reported by several funds and programmes, such as UNFPA, UNICEF and UNDP, and recommend that this line of action be strengthened and systematized, through the implementation of the following recommendation, to ensure full consideration of climate change issues at the country level by the United Nations system organizations.

116. The following recommendation, if implemented, would enhance dissemination of good practices:

Recommendation 6

The executive heads of the United Nations system organizations involved in country activities in the UNDAF, should ensure that their organizations follow the undg guidance on integrating climate change in the UNDAF and build on existing good practices of engagement with the relevant UNFCCC bodies, for climate change assistance at the country and regional level, in close cooperation with the resident coordinators, to enhance and strengthen capacity-building assistance to developing countries through CCAs/UNDAs.

Annex I

Climate change activities and finance: breakdown into final uses

I. Mitigation

1. Mitigation by sector
 - 1.1 Energy supply^a and energy efficiency:
 - (a) Electricity and heat production
 - (b) Other energy sources
 - 1.2 Transport
 - 1.3 Buildings
 - 1.4 Industry
 - 1.5 Human settlements
 - 1.6 Agriculture, forestry and other land use
 - 1.7 Waste and waste water management
2. Cross-sectoral mitigation
 - 2.1 Normative activities:
 - (a) Policies, planning and legislation
 - (b) Assessment and monitoring
 - (c) Elaboration and management of enabling and capacity-building activities
 - 2.2 Other mitigation measures

II. Adaptation

1. Water supply and management
2. Agriculture, livestock and fishing, forestry, land use management, natural resource management
3. Infrastructure and coastal protection
4. Disaster risk management
5. Capacity-building
6. Other adaptation measures

III. Cross-cutting activities

1. Reducing emissions from deforestation and forest degradation (REDD)
2. Science and outreach

^a Including efforts to use alternative sources of energy: solar, wind, biomass and waste, biofuels, small hydro and other technologies/unclassified.

IV. Total climate finance (I + II + III)

Note: Horizontal issues such as gender and human rights could also be reported as subheadings of the main categories as part of the system-wide effort to mainstream those cross-cutting dimensions into all activities and related monitoring and reporting activities.

**Annex II-A: United Nations climate change-related funds
(in thousands of United States dollars)**

	2011				2013			
I. Climate change funds	Income	Expenses	Net excess/ shortfall	Reserve	Income	Expenses	Net excess/ shortfall	Reserve
United Nations Framework Convention on Climate Change trust funds								
Trust Fund for the Core Budget	28 075.0	31 367.0	-3 292.0	12 036.0	30 662.0	34 275.0	-3 613.0	10 950.0
Trust Fund for Participation in the UNFCCC Process	6 867.0	6 727.0	140.0	5 121.0	4 930.0	4 508.0	422.0	4 827.0
Trust Fund for Supplementary Activities	24 945.0	24 659.0	286.0	26 535.0	21 405.0	18 150.0	3 255.0	42 104.0
Trust Fund for the Clean Development Mechanism	70 723.0	35 136.0	35 587.0	119 203.0	33 944.0	31 871.0	2 073.0	193 941.0
Trust Fund for the International Transaction Log	4 091.0	3 111.0	980.0	5 023.0	3 729.0	2 562.0	1 167.0	7 365.0
Trust Fund for the Special Annual Contribution from the Government of Germany	2 468.0	2 399.0	69.0	276.0	2 435.0	2 366.0	69.0	328.0
Subtotal United Nations Framework Convention on Climate Change	137 169.0	103 399.0	33 770.0	168 194.0	97 105.0	93 732.0	3 373.0	259 515.0
Adaptation Fund (World Bank)	273 130.0	30 170.0	242960	242 960.0	398 090.0	224 190.0	173 900.0	
Green Climate Fund					7 631.0	4 771.4	2 859.6	
Subtotal non-United Nations Framework Convention on Climate Change	273 130.0	30 170.0	242 960.0	242 960.0	405 721.0	228 961.4	176 759.6	0.0

	2011				2013			
I. Climate change funds	Income	Expenses	Net excess/ shortfall	Reserve	Income	Expenses	Net excess/ shortfall	Reserve
UNREDD Multi-Partner Trust Fund	120 173.7	92 080.6	28 093.1		217 678.6	157 064.4	60 614.3	
United Nations individual trust funds								
Trust Fund for Environmental Performance Reviews and “Environment for Europe”	24.9	24.7	0.3	26.5	21.4	18.2	3.3	42.1
Trust Fund to Support the United Nations Response to Climate Change	70.7	35.1	35.6	119.2	33.9	31.9	2.1	193.9
Trust Fund for Climate Change Support	4.1	3.1	1.0	5.0	3.7	2.6	1.2	7.4
Trust Fund for the United Nations Forum on Forests	2.5	2.4	0.1	0.3	2.4	2.4	0.1	0.3
Trust Fund in Support of Activities Undertaken by the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States	273.1	30.2	243.0	243.0	405.7	229.0	176.8	0.0
Trust Fund for the International Strategy for Disaster Reduction	55 573.3	53 475.2	2 098.1	13 465.2	65 218.4	65 432.4	-214.0	16 871.9
Subtotal United Nations individual trust funds	55 948.7	53 570.7	2 378.0	13 859.2	65 685.6	65 716.3	-30.7	17 115.6
Convention on the Protection and Use of Transboundary Watercourses and International Lakes (Water Convention)	615.8	282.5	333.3		349.0	502.9	-153.9	
United Nations specialized agencies, funds and programmes:								
ICAO Voluntary Environment Fund	25.2	121.7	96.5	157.6	206.5	67.8	138.6	243.4
IMO Trust Fund					300.0	326.5	-26.5	100.7
II. Climate change-related funds								

	2011				2013			
I. Climate change funds	Income	Expenses	Net excess/ shortfall	Reserve	Income	Expenses	Net excess/ shortfall	Reserve
United Nations Environment Programme								
Environmental Fund (climate change-related activities under the Fund)	14 383.5	13 713.0	670.5		15 394.0	12 651.5	2 742.5	29 124.0
Trust Fund to Support the Activities of the Climate and Clean Air Coalition to Reduce Short-Lived Climate Pollutants					29 640.0	4 428.0	25 212.0	25 212.0
Trust Fund to Support the Activities of the Climate Technology Centre and Network					8 631.0	23.0	8 608.0	8 608.0
Technical Cooperation Trust Fund for the UNEP Climate Neutral Fund	496.0	216.0	280.0	832.0	558.0	470.0	88.0	921.0
Technical Cooperation Trust Fund for the Management of the UNEP/Global Environment Facility Special Climate Change Fund Programme	1 057.0	2 039.0	-982.0	995.0	4 201.0	4 697.0	-496.0	355.0
Subtotal UNEP	15 936.5	15 968.0	-31.5	1 827.0	58 424.0	22 269.5	36 154.5	64 220.0
United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa								
General Trust Fund for the Core Budget	10 857.8	11 826.9	-969.1	-979.3	11 188.7	11 314.9	-126.2	1 257.0
Trust Fund for Participation of Representatives of Eligible Parties in the Sessions of the UNCCD Conference	1 296.2	1 856.4	-560.2	-429.4	709.6	1 609.8	-900.2	-705.4
Trust funds for the voluntary financing of activities under the Convention	2 978.4	3 438.2	-459.8	-407.1	3 075.8	3 312.8	-237.0	985.5
Trust Fund for Convention Events Organized by the UNCCD Secretariat	716.5	837.7	-121.2	-121.2	692.7	859.6	-166.9	-166.9

	2011				2013			
I. Climate change funds	Income	Expenses	Net excess/ shortfall	Reserve	Income	Expenses	Net excess/ shortfall	Reserve
Trust Fund for Voluntary Financing of the UNCCD Global Mechanism					6 862.4	1 078.6	5 783.8	5 783.8
Subtotal Convention to Combat Desertification	15 848.9	17 959.2	-2 110.3	-1 937.0	22 529.2	18 175.7	4 353.5	7 154.0
Convention on Biological Diversity*								
General Trust Fund for the Convention on Biological Diversity					254.3	254.3		
General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity					933.0	933.0		
Subtotal Convention on Biological Diversity					1 187.3	1 187.3		
Vienna Convention for the Protection of the Ozone Layer and Multilateral Fund for the Implementation of the Montreal Protocol	129 122.4	234 110.6	-104 988.2	79 492.2	129 058.5	149 398.5	-20 340.0	71 094.4
GRAND TOTAL	747 970.1	547 662.3	200 500.9	504 553.0	998 244.8	737 402.2	260 842.5	419 443.1

Sources: Information provided in response to the JIU questionnaire on climate change, and from the following sources:

United Nations Framework Convention on Climate Change: FCCC/SBI/2012/24/Add.2, FCCC/SBI/2014/16, FCCC/SBI/2013/INF.4, FCCC/SBI/2011/INF.3, administrative budget of the Green Climate Fund for 2015, financial reports on the Adaptation Fund prepared by the trustee (Adaptation Fund document symbols AFB/EFC.14/7, AFB/EFC.11/4 and AFB/EFC.8/7).

UN-REDD: <http://mptf.undp.org/factsheet/fund/CCF00>.

United Nations individual trust funds: financial statements for the biennium 2012-2013 ended 31 December 2013, Schedule of Individual Trust Funds.

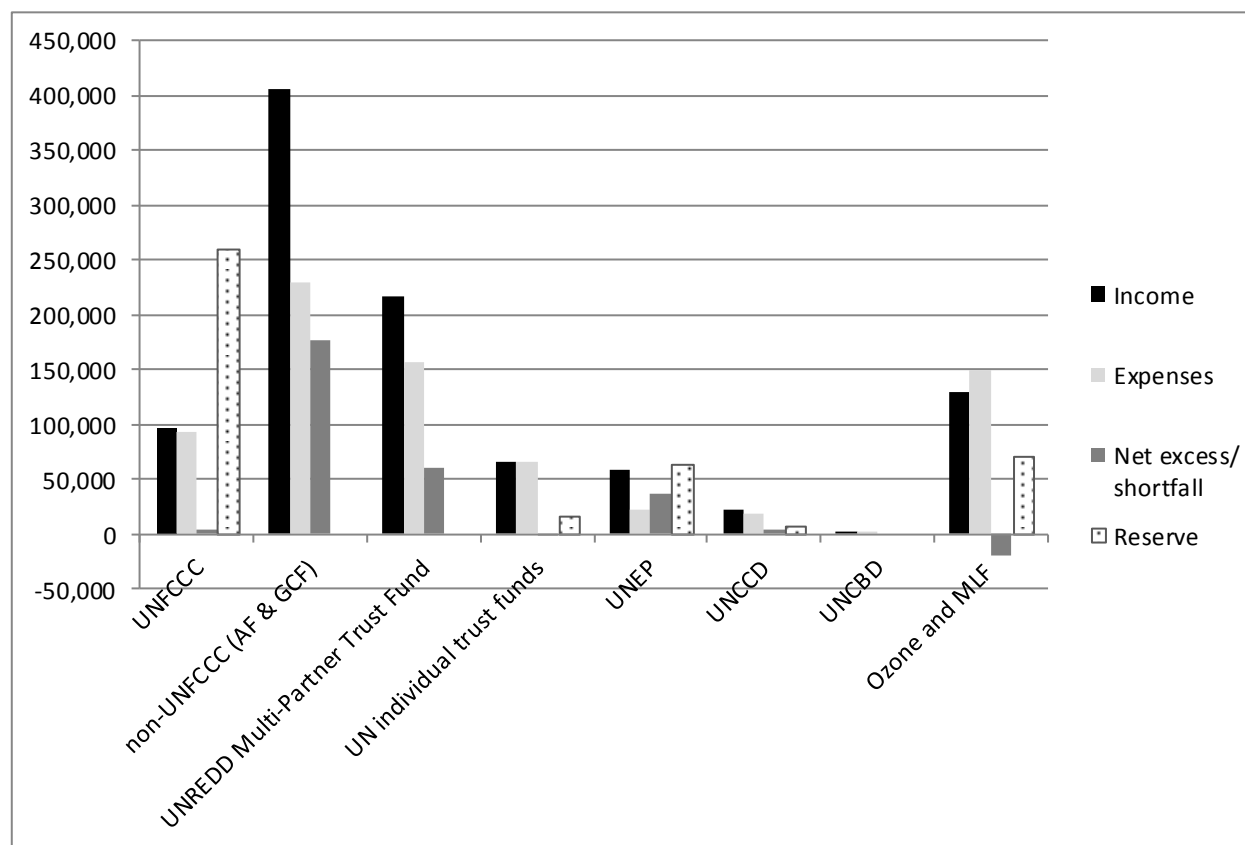
United Nations Environment Programme: A/69/5/Add.7, table IV.2, A/67/5/Add.6 and Corr.1, UNEP/EA.1/INF/5 and UNEP/GC.27/INF/6.

Convention to Combat Desertification: ICCD/COP(11)/10 and ICCD/COP(11)/9.

Convention on Biological Diversity: A/69/5/Add.7 and A/67/5/Add.6 and Corr.1.

* Figures cover the period 2012-2013.

Annex II-B: Climate change-related funds: breakdown by entity for 2013 (in thousands of United States dollars)



Source: Figures for 2011 are provided in annex II-A above.

Note: Only amounts above \$550,000 have been consolidated in the present graphic. Detailed figures, including smaller amounts, are included in annex II-A.

Annex III-A: Activities and resources devoted to address climate change by type of end-use sector for the period 2008-2009 (in thousands of United States dollars)

	United Nations and its funds and programmes									Specialized agencies and IAEA						MEAs	
	UNECE	ESCAP	ECLAC	UNDP	UNEP	UNFPA	UN-Habitat	UNODC	WFP	ICAO	IMO	UNIDO	UNWTO	WHO	WMO	ECE Water	Multilateral Fund
I. MITIGATION																	
1. Mitigation by sector																	
1.1 Energy supply and energy efficiency	1,120.0			10,391.8								15,373.0					
1.2 Electricity and heat production				4,618.6													
1.3 Other energy sources [1]		74.0		32,330.1								10,435.1					
2. Transport				11,546.5						1,127	334.9						
3. Buildings				12,701.1													
4. Industry				1,732.0								68,496.9					
5. Human settlements																	
6. Agriculture, forestry and other land use																	16,836.0
7. Waste and waste water management												25,143.8					450.0
8. Other (specify): bricks, lighting, hydropower, methane				16,165.1										250.0			
2. Cross-sectoral mitigation																	
2.1. Normative activities									74.0				330.0				
(a) Policies, planning and legislation		631.0															18,427.0
(b) Assessment and monitoring																	25,456.0
(c) Elaboration and management of enabling and capacity building activities		383.0															23,896.0
2.2. Other activities				20,206.3									2.0				
3. Other mitigation, if any																	
SUBTOTAL	1,120.0	1,088.0		109,691.5	2,714.2				74.0	1,127.0	334.9	119,448.8	332.0	250.0			85,065.0
II. ADAPTATION																	
1. Water supply and management				27,002.1													214.0
2. Agriculture, livestock and fishing, forestry, land use management, natural resource management				18,329.0				2,141.0									
3. Infrastructure and coastal protection				38,736.4													
4. Disaster risk management		293.0		8,597.6													
5. Capacity-building						250.0											
6. Other adaptation measures (please specify): health, tourism				47,806.4										3,078.5			141,126.0
SUBTOTAL		293.0		140,471.6	1,037.5	250.0	2,400.0	2,141.0						3,078.5		85,279.0	141,126.0
III. OTHER CROSS-CUTTING ACTIVITIES (including REDD activities)																	
1. REDD																	
2. Science and outreach															171,617.5		
SUBTOTAL															171,617.5		
GRAND TOTAL	1,120.0	1,381.0	446.5	250,163.1	3,751.7	250.0	2,400.0	2,141.0	74.0	1,127.0	334.9	119,448.8	332.0	3,328.5	171,617.5	85,279.0	226,191.0

Annex III-B: Activities and resources devoted to address climate change by type of end-use sector for the period 2010-2011 (in thousands of United States dollars)

	United Nations and its funds and programmes										Specialized agencies and IAEA						MEAs	
	UNECE	ESCAP	ECLAC	UNDP	UNEP	UNFPA	UN-Habitat	UNODC	WFP	ITC	ICAO	IMO	UNIDO	UNWTO	WHO	WMO	ECE Water	Multilateral Fund
I. MITIGATION																		
I. Mitigation by sector																		
1.1 Energy supply and energy efficiency	643.8			11,546.5									24,046.9					
1.2 Electricity and heat production				3,463.9														
1.3 Other energy sources [1]		627.0		33,484.8									20,796.5					
2. Transport	106.5			10,391.8							1,804.0	423.4						
3. Buildings				23,670.3						80.0								
4. Industry				1,154.6									74,082.4					
5. Human settlements																		
6. Agriculture, forestry and other land use				1,154.6					217.0									7,820.0
7. Waste and waste water management													47,604.8					2,343.0
8. Other (specify): bricks, lighting, hydropower, methane				15,010.4											325.0			
2. Cross-sectoral mitigation																		
2.1. Normative activities									495.0					447.0				
(a) Policies, planning and legislation		1,687.0																27,030.0
(b) Assessment and monitoring																		3,907.0
(c) Elaboration and management of enabling and capacity building activities		369.0																22,954.0
2.2. Other activities				16,742.4										236.0				
3. Other mitigation, if any																		
SUBTOTAL	750.3	2,683.0		116,619.4	82,871.5				712.0	80.0	1,804.0	423.4	166,530.6	683.0	325.0			64,054.0
II. ADAPTATION																		
1. Water supply and management				60,466.7													505.0	
2. Agriculture, livestock and fishing, forestry, land use management, natural resource				28,910.6				4,816.0	77,000.0									
3. Infrastructure and coastal protection				30,044.4														
4. Disaster risk management		256.0		21,484.6					77,034.0									
5. Capacity-building						210.0			1,055.0									
6. Other adaptation measures (please specify): health, tourism				31,499.3										71.0	2,837.4			263,398.6
SUBTOTAL	0.0	256.0		172,405.5	49,922.8	210.0	2,400.0	4,816.0	155,089.0					71.0	2,837.4		64,559.0	263,398.6
III. OTHER CROSS-CUTTING ACTIVITIES																		
1. REDD					19,947.8													
2. Science and outreach					12,538.5											192,296.3		
SUBTOTAL					32,486.3											192,296.3		
TOTAL	750.3	2,939.0	918.4	289,024.9	165,280.6	210.0	2,400.0	4,816.0	155,801.0	80.0	1,804.0	423.4	166,530.6	754.0	3,162.4	192,296.3	64,559.0	327,452.6

Annex III-C: Activities and resources devoted to address climate change by type of end-use sector for the period 2012-2013 (in thousands of United States dollars)

	United Nations and its funds and programmes										Specialized agencies and International Atomic Energy Agency								Multilateral environmental agreement		
	UNECE	ESCAP	ECLAC	UNDP	UNEP	UNFPA	UN-Habitat	UNODC	WFP	ITC	ICAO	IMO	UNIDO	UNESCO	UNWTO	WHO	IAEA	WMO	ECE Water	BRS Conv.	Multilateral Fund
I. MITIGATION																					
1. Mitigation by sector																					
1.1 Energy supply and energy efficiency	899.3			15,105.8					940.0	76.0			24,815.3								
1.2 Electricity and heat production				4,316.0																	
1.3 Other energy sources [1]		1,235.0		71,213.2									24,542.9								
2. Transport	586.4			22,658.7							2,075.0	1,359.6								3.5	
3. Buildings		50.0		42,080.5																	
4. Industry				2,158.0									140,618.6								
5. Human settlements																					
6. Agriculture, forestry and other land use	12.0			3,237.0					196.0												5,614.0
7. Waste and waste water management		150.0											45,167.2								6,269.0
8. Other (specify): bricks, lighting, hydropower, methane				26,974.7												425.0					
2. Cross-sectoral mitigation																					
2.1. Normative activities									571.0						811.0						
(a) Policies, planning and legislation		469.0																			27,265.0
(b) Assessment and monitoring;																					382.0
(c) Elaboration and management of enabling and capacity building activities;																					26,272.0
2.2. Other activities				28,053.7											280.0						
3. Other mitigation, if any																					
SUBTOTAL	1,497.7	1,904.0		215,797.6	72,874.8		4,000.0		1,707.0	76.0	2,075.0	1,359.6	235,143.9	1,920.0	1,091.0	425.0				3.5	65,802.0
II. ADAPTATION																					
1. Water supply and management		8.0		27,760.2													2,051.0		952.0		
2. Agriculture, livestock and fishing, forestry, land use management, natural resource management				64,739.3				15,941.0	52,693.0	20.0							3,042.6				
3. Infrastructure and coastal protection				35,321.8													203.3				
4. Disaster risk management				94,182.7					38,880.0												
5. Capacity-building	659.5	120.0				490.0			1,751.0												
6. Other adaptation measures (please specify): health, tourism		30.0		43,168.2					700.0							3,583.2					197,082.0
SUBTOTAL	659.5	158.0		265,172.1	7,050.5	490.0	2,400.0	15,941.0	94,024.0	20.0				2,880.0		3,583.2	5,296.9		952.0	0.0	197,082.0
III. OTHER CROSS-CUTTING ACTIVITIES																					
1. REDD																					
2. Science and outreach					2,050.4													181,232.2			
SUBTOTAL					2,050.4									7,200.0				181,232.2			
TOTAL	2,157.2	2,062.0	246.8	480,969.7	81,975.6	490.0	6,400.0	15,941.0	95,731.0	96.0	2,075.0	1,359.6	235,143.9	12,000.0	1,091.0	4,008.2	5,296.9	181,232.2	952.0	3.5	262,884.0

Annex IV - A: Climate change activities in the United Nations and its funds and programmes

United Nations Environment Programme

- Capacity-building on adaptation and mitigation
- Awareness-raising on short lived climate pollutants (Climate and Clean Air Coalition to Reduce Short-lived Climate Pollutants)
- Support for countries in accessing adaptation finance
- Clean technology assessments
- Support for nationally appropriate mitigation action
- REDD+ reducing emissions from deforestation
- Early warning and assessment for scientific climate related assessments
- Technology assessment on climate related issues
- Green Climate Fund readiness programme (with UNDP)
- Ecosystem-based adaptation programme (for example in Nepal, Peru and Uganda)
- Host of a number of multilateral environmental agreements
- Promotion of partnerships within and outside of the United Nations system to achieve sustainable development
- All thematic areas of Rio+20

Regional commissions

- Water and climate change transboundary cooperation in climate change adaptation Water and Climate (ECE)
- Transboundary cooperation in climate change (ECE)
- Advisory support and capacity building under the Aarhus Convention to pursue inclusive and effective public participation in climate change-related decision-making (ECE)
- Sustainable energy: Sustainable Energy for All/ UN-Energy (ECE)
- Clean development mechanism and other innovative approaches to mitigation financing (ECE)
- Transport and climate change (ECE)
- Publications on regional impacts of climate change (ECLAC)
- Database on disasters, risk reduction and adaptation and emissions relating to climate change in Latin America and the Caribbean (ECLAC)
- Tools for urban climate resilience (ESCAP)
- Low carbon green growth (ESCAP)
- Partnership with African Climate Policy Centre (ACPC-ECA)
- Gender and climate change (ECA)
- Water and climate change (ECA)
- Implementation of the Arab Framework Action Plan on Climate Change (ESCWA)

United Nations Development Programme

- Climate finance readiness programmes, including for the Green Climate Fund
- Implementing agency for vertical climate funds, including the Special Climate Change Fund and the Least Developed Countries Fund
- Multilateral implementing entity for the Adaption Fund
- Partnership with the United Nations Framework Convention on Climate Change secretariat to implement the Convention at the national level
- Capacity-building to prepare national action plans, nationally appropriate mitigation action, national adaptation programmes of action, low-emission development strategies and intended nationally determined contributions
- Low-emission and climate resilient development
- Adaptation, disaster risk reduction and climate risk management that is gender responsive
- Policy frameworks to enhance disaster and climate risk management
- REDD (with FAO and UNEP)
- Ecosystem based adaptation
- Mitigation and renewable energy
- Biodiversity and ecosystems
- Disaster risk reduction and climate change

United Nations Human Settlements Programme

- Cities and climate change initiative
- Partner to the Global Initiative for Resource Efficient Cities
- Policy guidance and capacity-building on cities and climate change
- Urban low emissions development project
- Task team on urban risk management and climate smart cities
- Carbon: Climate Registry and Compact of Mayors

United Nations Population Fund

- Manual and web platform on census analysis for climate and environment
- Guidance notes on population dynamics and adaptation to climate change
- Linking population dynamics, environmental sustainability and sustainable development
- Population vulnerability assessments
- Development of indicators for population and climate change

United Nations Entity for Gender Equality and the Empowerment of Women

- Gender equality and climate change
- Strengthening gender equality perspectives in the global normative framework on climate change
- Advancing women's leadership and participation in climate action at all levels
- Enhancing partnerships and collaboration on gender equality and climate action
- Building the knowledge base on gender equality and climate action, including through the Knowledge Gateway for Women's Economic Empowerment

United Nations Children's Fund

- Climate-resilient and sustainable energy options in Water, Sanitation and Hygiene for All
- Innovative sustainable energy solutions for children
- Climate-risk and vulnerability assessments for children and communities
- National policy work on climate change and children
- Youth engagement and empowerment on climate change
- Education, awareness-raising and training for children on climate change

Annex IV - A: Climate change activities in the United Nations and its funds and programmes (continued)

United Nations Conference on Trade and Development

- Transport and climate change
- Adaptive capacity of small island developing States and climate change
- Maritime transport and climate change
- Ports and climate change
- Sustainable investment (investment frameworks and climate change)
- Agriculture and climate change
- Biofuels initiative as part of the Nairobi Framework to improve participation in the clean development mechanism and low-carbon practices in Africa
- Environmental goods, more specifically, goods used in conjunction with renewable energy, Bi-trade and REDD plus linkages

International Trade Centre

- Capacity-building for exporters and farmers on product carbon footprinting standards
- Energy audits for the agri-food sector
- Training of trainers on climate-smart agriculture in export crops
- Survey of agri-food exporters in developing countries on adaptation strategies

United Nations Office on Drugs and Crime

- Support for sustainable rural development
- Activities in Peru for crop management related to REDD, REDD+ and the clean development mechanism
- Sustainable cultivation practices in Myanmar
- Sustainable forest management (Plurinational State of Bolivia)

Office of the United Nations High Commissioner for Refugees

- Reducing the carbon footprint of refugee camps
- Greening domestic energy use in the camps
- Climate change and human mobility
- Partnership to address climate-related displacement

World Food Programme

- Support for countries in building their resilience to hunger, food insecurity and disaster risks caused by climate change
- Reinforcement of community-centred action for climate resilience and food security through innovative finance mechanisms, including the R4 Rural Resilience Initiative and the Food Security Climate Resilience Facility
- Multilateral implementation of the Adaptation Fund (Ecuador, Egypt, Mauritania; funds pending for Nepal and Indonesia)
- Development of normative guidance and models of climate change adaptation and risk management through the Climate Adaptation Management and Innovation Initiative

United Nations Office for Project Services

- Joint multi-agency certified emissions reduction (CER) procurement process
- Clean development mechanism projects
- Carbon-neutrality of its operations

United Nations Office for Disaster Risk Reduction

- Global Education and Training Institute at Incheon develops capacity-building on climate change and disaster risk reduction
- Making Cities Resilient campaign action plans on climate change and disaster risk reduction
- Climate-related analyses in the biennial Global Assessment Report on Disaster Risk Reduction
- Capacity-building in countries for adaptation to climate change
- Development of the United Nations Plan of Action on Disaster Risk Reduction for Resilience (lead organization)

United Nations/Office of Legal Affairs-Division of Ocean Affairs and the Law of the Sea

- Monitoring, reviewing, analysis and reporting on current developments relevant to oceans, such as:
 - Climate change and marine biodiversity
 - Climate change and vulnerable marine ecosystems, for example coral reefs
 - Climate change and sea level rise, including early warning and mitigation systems
 - Climate change and the scientific understanding of the oceans-atmosphere interface;
 - Climate change and ocean acidification
- Provision of information, advice and assistance aimed at raising awareness of the adverse impacts of climate change on oceans and of ocean acidification and addressing those impacts
- Capacity-building

Annex IV – B: Climate change activities in the specialized agencies and other entities

United Nations Educational, Scientific and Cultural Organization

- Contributions to adaptation and mitigation in all education and science-related areas for sustainable development
- UNESCO Strategy for Action on Climate Change
- Promotion of sound and unbiased generation and use of data, information and research concerning climate change assessment, monitoring and early warning of relevance to climate change adaptation and mitigation
- With WMO, lead agencies in the work of the CEB High-level Committee on Programmes working group dealing with sectoral adaptation strategies in the field of education
- Contributions to the areas of culture, energy, disaster risk reduction, health, population and human settlements, oceans and water, in the context of climate change and sustainable development
- Protection and mitigation of world heritage properties from climate change

United Nations Industrial Development Organization

- Climate change mitigation and adaptation (transfer of low-carbon technologies)
- Clean production centres
- Support for the implementation of the Montreal Protocol
- Ozone-depleting substance-free and climate-resilient patterns of production and growth
- Public private partnerships to support industry in mitigating negative industrial externalities and adapting to climate change
- Support for developing countries in accessing modern energy services, reducing energy intensity and reducing industrial carbon emissions
- Climate Technology Centre and Network
- Partnership for Action on Green Economy

International Atomic Energy Agency

- Impact of climate change on water resources
- Enhancing food crop production using induced mutation, improved soil and water management and climate change adaptation
- Quantification of the contribution of agriculture in greenhouse gas production
- Integrated approach to developing sustainable agriculture in a context of degrading soil fertility, climate change and crop diversification
- Supporting climate-proofing rice production systems based on nuclear applications
- Managing the Ocean Acidification International Cooperation Centre

Food and Agriculture Organization of the United Nations

- Framework Programme on Climate Change Adaptation
- Climate smart agriculture projects in developing countries
- Provision of climate and remote sensing information for early warning systems
- Climate sensitive development of land management
- REDD
- Forest resources assessment
- Food security and climate change
- Genetic resources for food and agriculture and climate change
- Global inventory of greenhouse gas emissions from agriculture (FAOSTAT)

International Maritime Organization

- London Protocol (1996) on carbon capture and sequestration in sub-sea geological formations
- International Convention for the Prevention of Pollution from Ships (MARPOL Convention) (1973)
- IMO policies and practices related to the reduction of greenhouse gas emissions from ships
- Guidelines for greenhouse gas emission indexing schemes
- Development of technical operational and market-based solutions to reduce greenhouse gas emissions from ships

International Civil Aviation Organization

- Limiting or reducing the impact of aviation greenhouse gas emissions on the global climate
- Development of policies (Assembly resolution A38-18 in 2013), standards (Convention on International Civil Aviation, annex 16) and guidance material, as well as robust modelling capacity to assess present and future aviation climate impacts
- Goals to improve fuel efficiency by 2 per cent per year, and achieve carbon neutrality of the international aviation sector as of 2020
- Comprehensive mitigation approach, covering aircraft technologies, operational improvements, sustainable alternative fuels and market-based measures
- Capacity-building and assistance for the development and implementation of member States' national action plans to reduce aviation greenhouse gas emissions

Annex IV – B: Climate change activities in the specialized agencies and other entities (Continued)

International Labour Organization

- Global and country-level assessments of the labour market impacts of climate change and intended nationally determined contributions
- Green Jobs Programme
- Skills for green jobs to enhance human capacity for mitigation and adaptation actions
- Emergency employment programmes in climate affected areas
- Public employment programmes and green works for adaptation to climate change
- Labour migration in relation to climate change
- Social protection, micro-insurance and innovative financial programmes for farmers
- One United Nations programme on green building in the construction sector
- Partnership for Action on Green Economy

World Meteorological Organization

- World Climate Programme
- Global Watch Atmosphere programme
- WMO Quality Management Framework
- World Weather Watch Programme
- Global Framework for Climate services
- Hosts the IPCC (with UNEP)

Universal Postal Union

- Sustainable development fund for the reduction of the world-wide carbon footprint of postal activities
- Inventory of greenhouse gas emissions resulting from postal activities

United Nations Institute for Training and Research

- CC-Learn platform: free learning on climate change in three languages
- Climate change capacity development (C3D+) projects strengthening the capacities of non-annex I countries through nationally appropriate measures and planning strategies
- Training on climate change diplomacy
- Climate Change Programme to develop institutional and individual capacities in developing countries

World Health Organization

- Awareness-raising and training to protect health in a context of climate change
- System-wide partnerships to ensure that health is embedded in adaptation and mitigation policies
- Impact assessment of climate change on health and diseases
- Development of indicators to monitor climate change-related health outcomes within surveillance systems
- Early warning systems related to health consequences of climate change and climate variability

World Intellectual Property Organization

- WIPO GREEN promotion of diffusion of green technologies
- Member of Climate Technology Centre and Network
- Partnership with United Nations Environment Programme, United Nations Industrial Development Organization, United Nations Office for South-South Cooperation and the Global Compact Initiative on climate change-related issues
- Identification of the relevant technologies essential for effective technology transfer. WIPO offers tools and services to enhance access to the relevant technologies through its patent information resources, such as its PatentScope® portal, which provides up-to-date information on technological developments in fields relevant to the challenges of global climate change


World Tourism Organization

- Reduction of the carbon footprint of tourism
- Including tourism in the green economy and sustainable development
- Publications on adaptation and mitigation, tools and policies for the tourism sector (with UNEP) at the country level
- With IMO, ICAO and ESCAP, linkages between green economy measures, trade and climate change
- With the World Economic Forum, UNEP, WMO and Switzerland, international conferences on climate change and tourism

Annex V: Overview of actions to be taken by participating organizations on the recommendations of the Joint Inspection Unit

		Intended impact	United Nations, its funds and programmes															Specialized agencies and IAEA												
			CEB	United Nations*	UNAIDS	UNCTAD	ITC	UNDP	UNEP	UNFPA	UN-Habitat	UNHCR	UNICEF	UNODC	UNOPS	UNRWA	UN-Women	WFP	FAO	IAEA	ICAO	ILO	IMO	ITU	UNESCO	UNIDO	UNWTO	UPU	WHO	WIPO
Report	For action		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	For information		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Recommendation 1		f		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 2		f		L	L	L		L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L
Recommendation 3		a		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E		E
Recommendation 4		c		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 5		c							L																					
Recommendation 6		b		E	E	E	E	E	E	E		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E			E

Legend: **L:** Recommendation for decision by legislative organ **E:** Recommendation for action by executive head; if recommendations are addressed to the Secretary-General as Chair of the CEB because they involve more than two organizations, the executive heads of the organizations concerned should provide their collective/coordinated or individual comments so that the Secretary-General presents such comments on behalf of its member organizations (see art. 4 of the JIU statute).

 : Recommendation does not require action by this organization.

Intended impact: **a:** enhanced transparency and accountability **b:** dissemination of good/best practices **c:** enhanced coordination and cooperation **d:** strengthened coherence and harmonization **e:** enhanced control and compliance **f:** enhanced effectiveness **g:** significant financial savings **h:** enhanced efficiency **i:** other.

* Covers all entities listed in ST/SGB/2002/11 other than UNCTAD, UNODC, UNEP, UN-Habitat, UNHCR and UNRWA.