

Mainstreaming Loss and Damage in Climate Negotiations

Policy Recommendations to Nudge Climate Action

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Image: CEEW/Milan Jacob

Executive summary

With the world being marred by the increasing frequency and intensity of extreme weather events, the focus should be on addressing the consequent climate-related impacts that are commonly referred to as “loss and damage”¹. According to the World Meteorological Organisation (WMO), the world, on average, has experienced a weather- or climate-related disaster every day over the past 50 years, leading to daily losses amounting to over USD 202

million (WMO 2021). Loss and Damage (L&D) describes the manifestation of adverse climate change impacts that cannot be avoided either through adaptation or mitigation efforts (UNEP 2014). However, **in the absence of mutually agreed-upon definitions and methodologies to assess L&D, what ensues is a lack of clarity, consistency, and coordination on targeted climate action.**

In 2013, the United Nations Framework Convention on Climate Change (UNFCCC) set in motion the Warsaw International Mechanism (WIM) to address loss and damage associated with climate change impacts (Rai and Acharya 2020). In 2015, the Paris Agreement provided further recognition of the issue in Article 8², alongside mitigation and adaptation, giving it the place it deserved. However, currently, much of the discussion still focuses on adapting to the increasing effects of climate change even as irreparable disruptions to ecosystems and communities continue to occur.

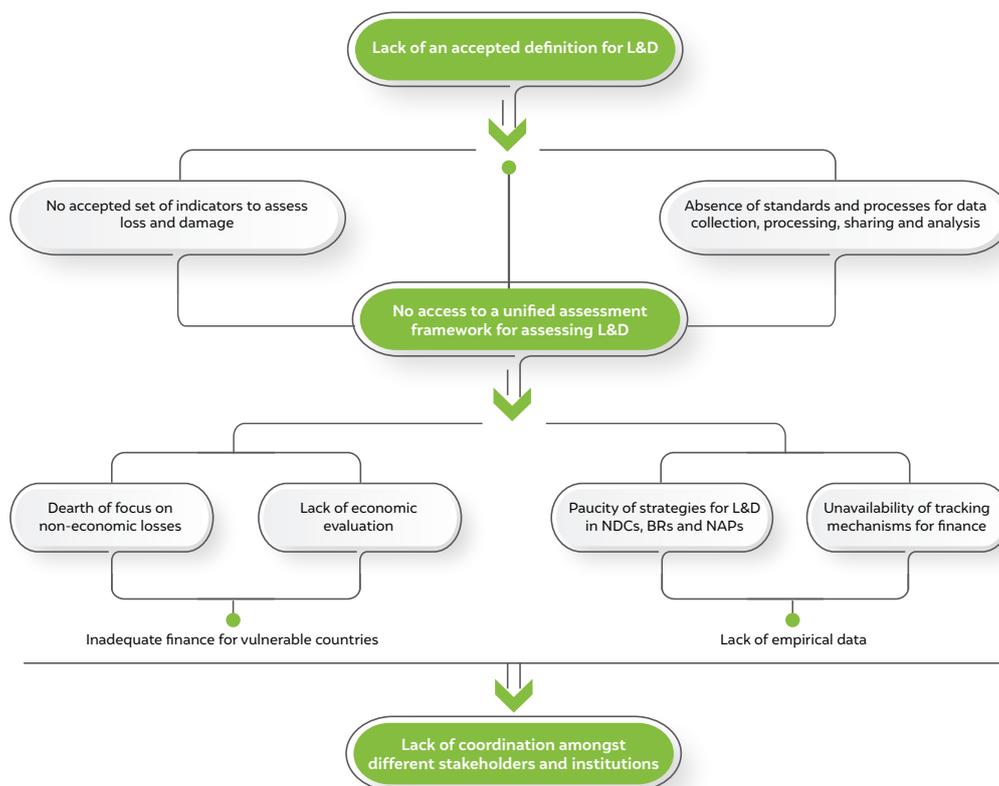
In light of such climate reality, the inclusion of L&D in the Nationally Determined Contributions (NDCs)³ can help ensure that the issue receives necessary attention while building the case for stronger climate action. With this in mind, we conduct an in-depth literature review where we map all the latest NDCs submitted by countries for mentions of 'loss and damage' and highlight issues, gaps, and challenges with recommended actions for policymakers to address loss and damage globally.

Figure ES1 uncovers insights on major gaps and challenges in the L&D debate.

Our analysis reveals several fundamental gaps and challenges leading to slow progress in international negotiations on L&D. We highlight the key gaps:

- Data and information gap
 - » Lack of a common and standard definition
 - » Limited focus on non-economic loss and damage
 - » Poor technical expertise to measure and quantify L&D
 - » Lack of empirical data
- Lack of integrated approaches and coherence in the current L&D institutional ecosystem
- Poor mobilisation of L&D finance
- Absence of a unified framework to address loss and damage

Figure ES1 Overview of existing gaps and challenges



Source: Authors' analysis

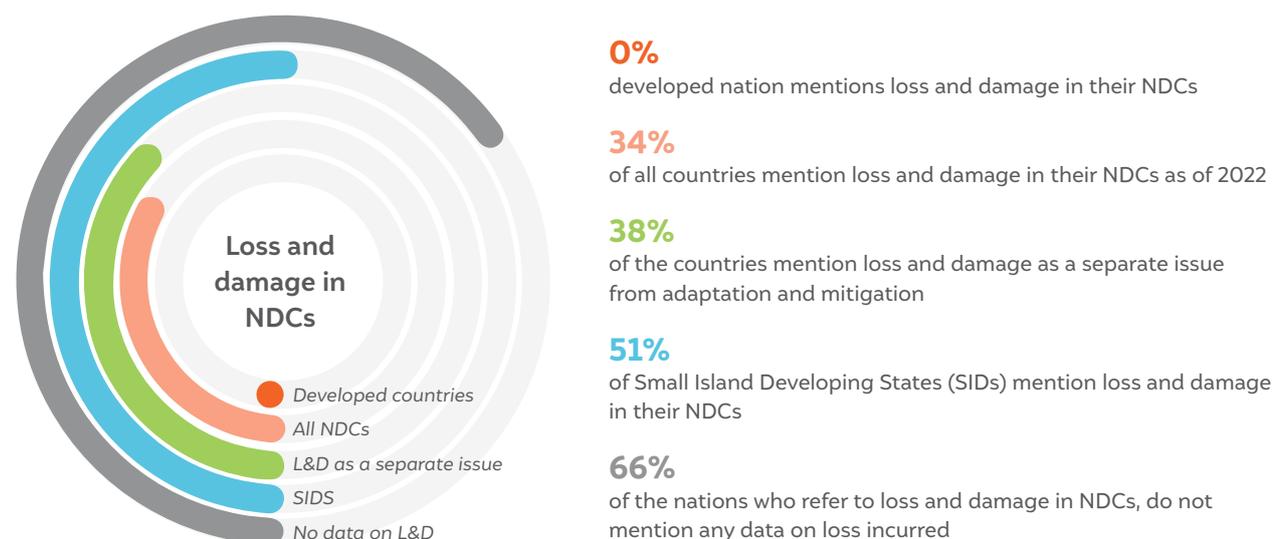
1. In the document, we use the term 'loss and damage' in lowercase case letters to refer to the harm from (observed) impacts and (projected) risks, and the term 'Loss and Damage' (L&D) to refer to the political debate as acknowledged by the IPCC.
2. The Article 8 of the Paris Agreement focuses on L&D. Under this article, the agreement recognizes the importance of addressing the issue through enhancing understanding on the subject and strengthening the Warsaw International Mechanism.
3. NDCs or Nationally Determined Contributions are a requirement of the Paris Agreement under Article 4, Paragraph 2, wherein each party to the agreement is expected to prepare, communicate, and maintain the successive commitments that it intends to achieve.

As we move ahead, actions to address these gaps must be implemented urgently and at scale, alongside adaptation efforts. Further, nations must include targets and measures relevant to L&D in formal communications. Since the Paris Agreement recognises L&D as a separate issue from mitigation and adaptation, Annex-I (developed countries) and Non-Annex-I (developing nations) countries can and must include information on the same.⁴ This can also serve as an input to the Global Stocktake (GST) process.⁵ It is important to note that loss and damage reporting under the new Enhanced Transparency framework is encouraged; however, deliberation of loss and damage in the GST is mandatory. Hence, providing this information in the GST can improve and accelerate the process as well as strengthen the demand for corrective measures. Thus, the discourse around L&D must not be restricted to siloes but should be in symphony with the larger debate on action against climate change.

A. Key findings

- **Only 34 per cent of all NDCs mention loss and damage (as of 26 August 2022).** Out of the 66 countries that mention loss and damage, **93 per cent belong to the ‘Global South’ (developing nations)**, with the highest representation from Latin American countries.
- On the contrary, **no country belonging to the Global North (developed nations) has mentioned loss and damage in their NDC.** This indicates the contrasting views of developing and developed countries on loss and damage and its urgency, which partially explains the limited progress made on the issue so far.
- **51 per cent** of small island developing states’ (SIDS) NDCs mention loss and damage, highlighting the impact of extreme climate events on these nations, and **38 per cent of all countries who mention the term have listed it as a separate issue, different from adaptation.** This highlights the need for policymakers to mainstream loss and damage as a distinct pillar from adaptation and mitigation in the NDCs.
- However, **66 per cent of the nations** that refer to loss and damage in their NDCs have not mentioned any data on loss incurred, associated impacts, and/or non-economic losses.
- Lastly, **34 per cent of the countries** that state loss and damage in their NDCs have called for **international support and/or aid to address loss and damage**, highlighting the urgent need for financial support.

Figure ES2 Loss and damage is mentioned by 34% of countries in their NDCs as of 2022



Source: Authors' analysis

4. Reporting on loss and damage is not mandatory under the Paris Agreement.

5. Article 14 of the Paris Agreement mentions the global stocktake process. This is a process that acts as a monitoring tool by assessing the collective progress of all parties towards achieving the various objectives mentioned in the agreement. Decision 19/CMA.1 describes the process of conducting the global stocktake, including the modalities and sources of input.

B. Recommendations and way forward

To drive an informed and action-oriented approach towards mainstreaming L&D in the global climate regime, we outline the following call-to-actions:

- **Define L&D and impacts based on robust data and forecasting**

To address ambiguity in the L&D discourse, the need of the hour is to mutually agree on a formal definition. Additionally, we need to establish partnerships between actors to share data, best practices, and country-specific analysis of losses incurred using robust data and forecasting.

- **Include loss and damage in NDCs according to the national context**

As loss and damage impacts differ across nations, it is essential to include loss and damage as a core element of national plans (Rai and Acharya 2020). Countries should evaluate and address their region-specific concerns and identify socio-economic variances to respond to loss and damage effectively.

- **Improve coordination and action through institutional coherence**

It is crucial to strengthen interactions between the scientific community and policymakers to ensure the development of empirical evidence-based strategies, decision-making processes, policies, plans, and actions, all to further develop the capacity to address these important issues in a timely and transparent manner.

- **Increase the availability and accessibility of financial support to address loss and damage**

L&D finance is essential for nations to adapt to and avert climate-related risks and impacts. Further, along with developed nations, the private sector has a significant role to play as a key enabler in mobilising funds, bringing more transparency and accountability to the flow of finances.

COP27 presents the opportunity to strengthen collaboration, coherence, and cooperation amongst stakeholders to address L&D.

1. Introduction

L&D is already a harsh reality for countless people and countries, and has become a critical issue in climate policy over the last few decades. From record-high temperatures in Europe (Fowle 2022) to China grappling with the worst heatwave in over 60 years (Yu 2022) and Pakistan dealing with heavy rains and floods (Baloch 2022), it is clear that climate change and its impacts are wide-ranging. The projected economic cost of loss and damage due to climate impacts in developing nations alone is estimated to be between USD 290 billion and USD 580 billion by 2030 (Mechler, et al. 2019). Despite the scale of this impending climate crisis, leading to unavoidable, and in some cases, *irreversible outcomes*⁶, limited action is being taken across different parts of the world.

Current global geopolitics and inequalities have decelerated progress on L&D. Due to the lack of an agreed-upon operational definition of L&D, the term remains unclear to nations, with some tying the concept to adaptation while others insist on addressing it separately.⁷ Further, developing nations argue for allocating dedicated funding for L&D, but developed nations support the use of existing financial mechanisms to address the issue (Liselotte 2022).

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Loss and damage is here to stay. This is a timely and important assessment of the big picture and what needs to be done at COP27. However, all efforts will remain ineffective unless there is political will and leadership, particularly of developed countries, to deliver concrete actions and results. The developed world should ensure adequate finance and technology transfer to deal with the issue in a fair and just manner.”

Dr Saleemul Huq
Director, ICCCAD

6. These include impacts such as melting of glaciers, massive forest loss, permanent change in ocean currents, large scale desertification, among others.

7. Adaptation and L&D are considered as two different subjects according to the Paris Agreement, which clearly separates the two in terms of scope and action in Article 7 and Article 8, respectively (UNFCCC 2015).

While developed nations are concerned about the uncertainty, cost, and compensation associated with loss and damage, developing countries are focused on reducing their vulnerabilities (Wenger 2022). With such differentiated perspectives, non-alignment of priorities, and varying sense of urgency, progress has been limited so far.

However, the severity of the issue makes it important to expedite discussions to understand and further address loss and damage challenges. This issue brief unpacks the L&D debate and examines the latest Nationally Determined Contributions (NDCs)⁸ to trace how nations have mentioned the term L&D in these documents. NDCs are ‘technical submissions’ that play a critical role in highlighting issues that are pertinent to a country (Vener, et al. 2019) and serve as a source for data on countries’ climate change targets and policies. Hence, analysing NDCs can offer insights into how nations frame the issue of L&D and what their priorities are.

2. Methodology

This study uses grounded theory to generate key insights from the existing literature on L&D. Our analysis draws on negotiation documents, NDCs, academic literature, and civil society reports. We further undertake a mapping exercise to understand how the term features in 194 NDCs recorded in the NDC registry as of 26 August 2022. We explored the term ‘loss and damage’ and its equivalents in Spanish, Russian, Arabic, and French in all the NDCs. If a document mentions the term, we further identify if and to what extent the country referred to it as a component of adaptation or as separate from it.

Our study focuses only on NDCs in terms of formal documents and submissions under the UNFCCC. Due to the lack of official guidelines and mandates for reporting loss and damage, we did not analyse other submissions such as the Biennial Reports (BRs)⁹ and Biennial Updated Reports (BURs).¹⁰ Since NDCs form the core of the Paris Agreement, we argue that these submissions represent efforts made by countries to reduce national emissions and adapt to climate change and its impacts. Hence, it is helpful to analyse the NDCs, including gaps

and challenges from available literature to provide context for future discussions and negotiations on L&D within the UNFCCC.

3. The extent and impact of L&D

Recognised as the ‘third pillar’ of climate action after mitigation and adaptation, L&D plays an integral role in climate negotiations. (Verheyen 2012; Broberg 2020). Thus, understanding the scale and impact of loss and damage and deciding the course of action is critical for relevant stakeholders and policymakers. The Intergovernmental Panel on Climate Change (IPCC)’s forecasts and other scientific evidence, though disconcerting, should surprise no one (Sinha 2022). The impacts are a direct result of the inadequate global political action and support that has so far characterised the international climate regime.

According to one study, climate change–induced loss and damage in South Asia is projected to cost USD 518 billion by 2050 and approximately USD 997 billion by 2070 (Mechler et al. 2019). Further, developing nations are becoming more vulnerable to the impacts of climate change. For example, India is facing large-scale disasters with up to 80 per cent of its population residing in districts that are highly vulnerable to extreme hydro-met disasters (Mohanty and Wadhawan 2021). Since 1990, India has suffered losses worth USD 79.5 billion (INR 5.61 lakh crore) (Ghosh and Raha 2020). Similarly, Bangladesh has incurred economic losses worth USD 3.72 billion as a result of 185 climate-related disasters in 2000–2019 (Raulerson 2022). Vanuatu’s NDC mentions “*it suffers irrecoverable loss and damage from climate events. For example, over USD 600 million (more than 60 per cent of GDP) as a result of one storm, Cyclone Harold in 2020*” (Government of Vanuatu 2022) (emphasis added). While the numbers and impacts are startling for developing nations, the story is no different

Countries should incorporate loss and damage in their NDCs to push for urgent and effective climate action.

8. As explained in footnote 1.

9. Annex-I countries are expected to submit these reports every two years to present their progress towards achieving the objectives highlighted in the convention.

10. Non-Annex-I countries are expected to submit these reports highlighting their current progress towards achieving their defined objectives. These documents also contain information on mitigation actions and details on the kind of support that is required from Annex-I countries.

for developed countries. A total of 32 EEA member countries¹¹ suffered huge climate-induced economic losses amounting to USD 430–500 billion from 1980 to 2020 (EEA 2022). The USA has incurred damages worth USD 315.2 billion and witnessed 1,030 deaths due to 56 unique climate disasters/events since 2019 (NCEI 2022).

As L&D takes centre stage, the escalating frequency (WMO 2021) and intensity of climate events warrants immediate, concrete action. Those facing the maximum impacts are oftentimes the least able to counter such damages. As loss and damage is expected to **aggravate economic inequalities and hinder poverty reduction** (Bharadwaj, et al. 2022), it is imperative to probe deeper into the issue to avoid disastrous consequences and prepare for the same.

4. The different narratives on L&D

Currently, some literature refers to loss and damage as the adverse impacts resulting from **slow onset events** such as land degradation, sea-level rise, biodiversity loss, and desertification, and **extreme events** such as floods, cyclones, droughts, and storm surges (UNFCCC 2018). Some also refer to non-economic losses, such as loss of life and social heritage, and tie the concept to liability and compensation. However, so far, no formal definition of L&D is provided by the Paris Agreement or the UN climate change treaty regime.

Due to the lack of conceptual clarity, multiple schools of thought have emerged in the academic literature on L&D. Such different framings might hinder progress and complicate negotiations and policymaking (Liselotte 2022). A few perspectives on L&D are highlighted here:

- The **development perspective** emphasises on the socio-political, ethical, and cultural aspects of the L&D issue (Broberg and Romera 2020) to ensure long-term climate-resilient development against poor economic growth.
- The **impact-focused approach** describes permanent loss or damage due to climate variability and changes that go beyond what people can adapt to (Warner, et al. 2012).

India has suffered losses worth USD 79.5 billion due to extreme climate events since 1990.

- The **human-rights approach** acknowledges threats to the rights of the population impacted, such as the right to health, food, education, work, an adequate standard of living, and life (Toussaint and Blanco 2020), emphasising existing inequalities for current and future generations.
- The **financial approach** focuses on the harm incurred in terms of and beyond monetary compensation and the poor ability to deal with the same (Chhetri, Schäfer, and Watson 2022).
- The **science-based approach** focuses on the extent to which extreme weather events can be attributed to human-induced global warming. Attribution science is being used widely to develop causal links.
- The **behavioural approach** refers to the actions of not only individuals but also of members of communities and organisations, where individuals tend to act in self-interest rather than the collective good (Andre and Velasquez 1992).

Our extensive and rigorous review establishes varying perspectives on L&D. The perspectives are noteworthy, as some of them are relatively recent and can play a key role in the process of formulating a common definition. Further, to develop a holistic definition, varying elements must be considered to address the wide-ranging consequences of L&D and find solutions that fit regionally, nationally, and internationally.

5. The evolution of L&D in climate negotiations

Since the early days of negotiations, discussions on L&D have continued to be key in the international climate domain. The Alliance of Small Island States (AOSIS) was the first negotiating bloc to call attention to the need to avert, minimise, and address loss and damage in vulnerable nations and proposed the establishment of a global international insurance pool to compensate climate victims (Government of Vanuatu 1991). However, progress was limited and it took more than a decade

11. The European Economic Area refers to the internal market between the EU nations and three additional countries, namely Iceland, Liechtenstein, and Norway.

for L&D to be formally included in the negotiated text. ‘Loss and Damage’ was first officially mentioned during COP 13 in the Bali Action Plan (UNFCCC 2007) to enhance action on mitigation and adaptation as well as L&D. Building on this, countries agreed on a two-year work programme in 2010 (Cancun) to address loss and damage in developing nations (UNFCCC 2010) and finally agreed to a formal mechanism at Doha in 2012 for governing loss and damage (UNFCCC 2012).

While the establishment of a dedicated L&D mechanism for most vulnerable countries was agreed upon by all parties, a discussion ensued on the positioning of the mechanism within the UNFCCC’s current organisational structure. While SIDS and Least Developing Countries (LDCs) have repeatedly echoed the need to address L&D separately from mitigation and adaptation, many developed countries have recommended addressing it within the adaptation framework in the context of the UNFCCC. The negotiations reached a deadlock and the countries failed to reach a consensus on the same.

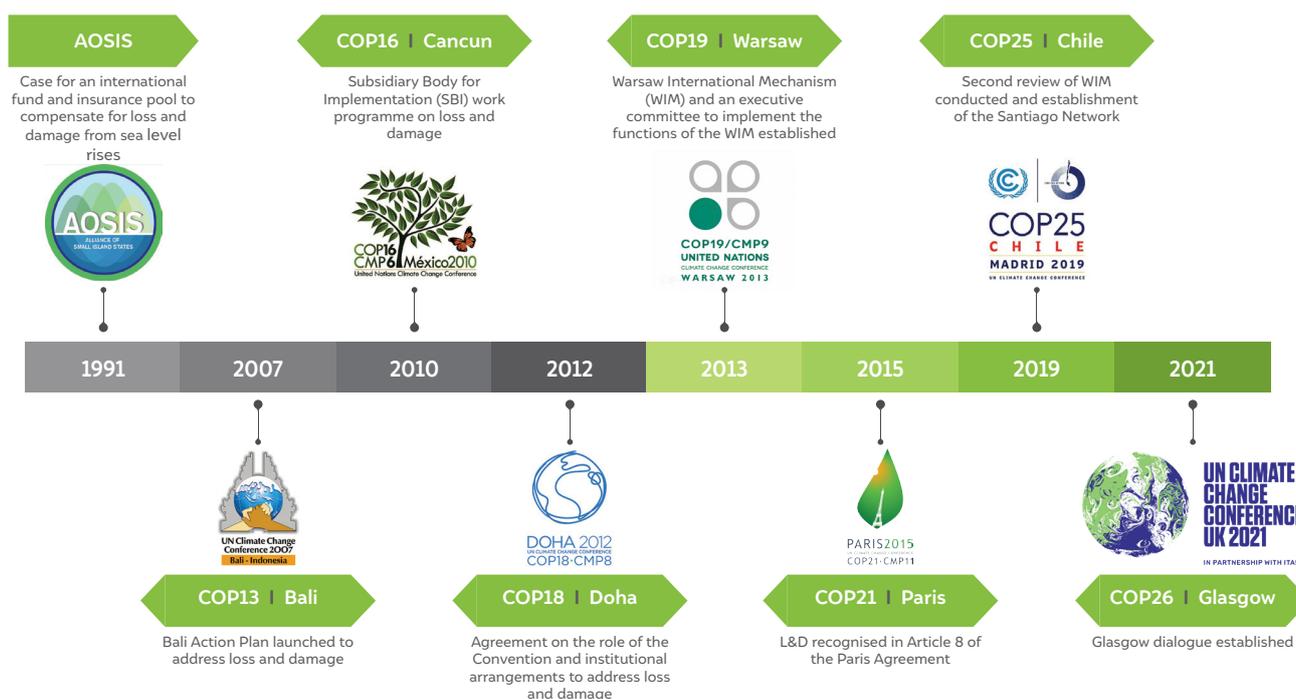
Figure 1 presents an overview of the evolution of L&D with a brief history of key milestones.

Mapping the history of L&D negotiations further, the tool most relevant to it under the ambit of UNFCCC is the Warsaw International Mechanism (WIM). It was established in 2013 “to enhance knowledge and

understanding of comprehensive risk management approaches, strengthen dialogue, coordination, coherence, and synergies among relevant stakeholders, and enhance action and support, including finance, technology, and capacity-building” (UNFCCC 2022) (emphasis added). It does not, however, include the idea of compensation or any other ideas that have moral or legal ramifications. The Parties created a two-year work plan for the WIM in 2014, and the Executive Committee of the WIM met for the first time in September 2015. Further, the Santiago Network was created by the Parties at COP25 to spur technical support for the adoption of pertinent implementation strategies and approaches (UNFCCC 2021a).

After years of slow progress, the crucial COP26 was expected to deliver a positive outcome for operationalising the Santiago network and establishing a dedicated L&D financing facility. However, COP26 only acknowledged the importance of the issue and set up the Glasgow Dialogue to open a space for discussion on L&D financing. As the negotiations proceeded, the only L&D financial demand that made it into the final text was for wealthier nations to support the Santiago network (UNFCCC 2021b). Additionally, the Bonn meetings in June 2022 saw calls by developing nations to establish a L&D fund and raise the topic as a formal agenda for negotiations at COP27.

Figure 1 The history of L&D



Source: Author’s compilation based on decision texts

However, no consensus was reached as the European Union (EU)¹² and other developed countries preferred to address the issue by strengthening existing arrangements and institutions, highlighting a lack of serious commitment and tangible action.

6. Gaps and challenges

There are key operational and implementation challenges that emerge from the poor understanding as well as the slow progress witnessed in international negotiations. Refer to Figure ES1 for an overview of the key gaps and challenges in the L&D debate.

6.1 Data and information gap

The lack of standards and processes for loss and damage data collection, processing, sharing, and analysis presents a key challenge to enabling standardisation and global comparisons. Our analysis reveals several fundamental challenges and weaknesses:

- **Lack of a common and standard definition** to define loss and damage (Wenger 2022).
- **Limited focus on non-economic losses and damages.**¹³ The dialogue around L&D only seems to focus on quantifiable economic parameters, turning a blind eye to non-quantifiable and non-economic parameters contributing to loss and damage (Bhuiyan et al. 2016). For example, the Philippines has witnessed more than 5 million people being displaced internally due to climate-related factors, but the country is yet to consider indicators to assess impacts on traditions, loss of society, emotional distress, etc. (IDMC 2022).
- **Poor technical expertise to measure and quantify loss and damage** since the assessment ranges from evaluating physical damage to infrastructure in a flood to loss of life due to extreme heat (UNFCCC 2013). This further widens the disconnect gap between economic and non-economic parameters, making the discourse one-sided.
- **Lack of empirical data.** A systematic process for collecting, storing, and reporting data on loss and damage and associated financial requirements by countries remains absent (Byrnes and Surminski

2019). There is a need to establish standard processes for data collection and collaboration across different regions and organisations to provide a clear and compelling overview for effective and informed decision-making.

6.2 Lack of institutional coherence

Another major gap is the **lack of integrated approaches and coherence in the current L&D institutional ecosystem**. Many institutions have been created both within (Adaptation Committee, Least Developed Countries Expert Group (LEG)) and outside (Sendai Framework) of the UNFCCC to work on L&D. The potential for synergies and collaborations between such organisations have been identified in the past but have never been implemented. This implementation gap limits inter-body sharing of data, best practices, and country-specific analyses that can be useful to prepare well-defined frameworks for assessing loss and damage. A study by the World Bank (Rogers and Tsirkunov 2010) suggests early warning systems and forecast improvements can reduce damage by as much as 35 per cent. Such studies reflect the importance of data sharing, support, and collaboration, which are currently lacking within the L&D discourse.

In addition, **institutions within WIM have had minimal success in supporting nations in need**, such as the Fiji Clearing House for Risk Transfer. The institution was created to aid as a repository for evidence on insurance and risk transfer but has so far failed to produce any notable achievements (Byrnes and Surminski 2019). Even though WIM has recognised the collaboration between relevant stakeholders in its five-year working plan to address loss and damage, the implementation strategies fail to mention specific stakeholders at an international level and the relevant mechanisms to achieve set goals.

Lastly, **the governance challenges in the Santiago Network for Loss and Damage (SNLD) need to be addressed**. When SNLD was established, the decision

The dialogue around L&D focuses on economic parameters, turning a blind eye to non-quantifiable but crucial non-economic variables.

12. European Union: EU represents the unique group of 27 democratic sovereign member states that have a common system of social market economy.

13. Non-economic losses and damages represent the impacts which cannot be measured in the standard format of monetary value. Such impacts have a complex socio-economic relationship with both humans and nature which needs to be understood in a region-specific context (Boyd et al. 2021).

(UNFCCC 2020) did not offer adequate policy guidance on the functional and institutional structure. While COP26 agreed on the six key functions of the SNLD as a technical arm of WIM ExCom¹⁴, the decisions on building effective institutional arrangements, operational modalities, and financial arrangements to deliver its functions efficiently need to be finalised for its operationalisation to meet the needs of vulnerable communities.

6.3 Lack of L&D finance

Most importantly, the biggest challenge that needs to be addressed remains **inadequate climate finance for addressing loss and damage**. The UNFCCC states that *“there is a lack of funding to address loss and damage, and, moreover, a lack of direct access to these funds for those populations and communities who are most climate-vulnerable”* (UNFCCC Secretariat 2019) (emphasis added). The Paris Agreement also explicitly mentions that Article 8 of the agreement, which concerns L&D does not include or offer a basis for any liability or compensation. The people most affected are least responsible for the climate crisis and often have the lowest capacity to bear the costs of past, present, and foreseeable losses. For instance, rural families in Bangladesh spend much of their income protecting themselves from climate impacts like flooding and storms. Further, the progress on operationalising a dedicated loss and damage financing facility has been limited so far. To further add to the woes, women-headed households use up to 30 per cent of their total spending on mitigating climate impacts (Mechler, et al. 2019).

Thus, the biggest question centres on the ability to mobilise finance. The broken promise of a USD 100 billion commitment by developed nations raises serious issues. In a 2020 report, Oxfam estimated public climate financing to be *“only USD 19 billion–USD 22.5 billion in 2017–18, around one-third of the OECD’s estimate of USD 80 billion in 2019”* (Carty, Kowalzig, and Zagma 2020) (emphasis in original). This indicates a substantial gap between the original ambition for support and what is happening in practice. In addition, there are some other finance-related challenges that need to be addressed:

- While most developing countries, LDCs, and SIDs face the brunt of loss and damage impacts, it is **unclear which nations have the maximum need for L&D finance** (Schäfer and Künzel 2019).
- The existing climate finance structure in the international forum is **devoid of a framework and lacks the expertise to assess loss and damage finance and evaluate financial needs**.
- There is **no clarity on the role of different multilateral organisations and sources** in providing L&D finance.
- It is difficult to **distinguish between development and humanitarian finance**,¹⁵ which does not allow **immediate mobilisation of finance**.
- **A proper channel for funds to flow** and an **insurance pool**¹⁶ for nations that have suffered due to climate change-related impacts are lacking.
- **A dedicated L&D financing funding facility** with guiding principles for its operationalisation and functioning is absent.
- There is **no method to accurately track financial commitments** linked with L&D – collectively or individually, either in developed or developing countries (Chhetri, Schäfer, and Watson 2022).

7. How do NDCs highlight the urgency of L&D?

Addressing L&D must not be done in isolation from larger climate action. NDCs offer the ambition to drive and deliver policies at a national level and further implement strategies to achieve the Paris Agreement. They present long-term goals and targets that countries aim to achieve in the coming years. With the L&D debate gaining prominence in the last few years,

The limited progress on L&D is compounded with lack of data, poor governance, and inadequate finance.

14. The executive committee of the Warsaw International Mechanism guides the implementation of the functions of the mechanism. It contains five thematic expert groups and comprises 20 members from Parties to the Convention.

15. The former is focused on responding to ongoing structural issues whereas the latter focuses on alleviating suffering during and in the aftermath of disasters.

16. However, the limitation insurance pools face is the risk of being exposed to high insolvency risks in the absence of strong regulatory frameworks in low-income countries.

incorporating loss and damage in NDCs can deliver the required attention to the issue while building a case for stronger climate action. Existing research shows that NDCs exhibit a similar perspective to those that inform countries' negotiating positions on the global stage (Leinaweaver and Thomson 2020). Although the Paris Agreement does not mandate that nations include L&D in their NDCs, **we aim to reveal how nations are using NDCs to highlight the urgency of the issue to send a strong signal to address loss and damage for people, communities, infrastructures, ecosystems, and economies at risk.** Refer to figure ES2 that highlights some of our key findings and establishes the disparity observed amongst the least developed, developing, and developed countries on the issue.

7.1 The disparity in including L&D in the NDCs

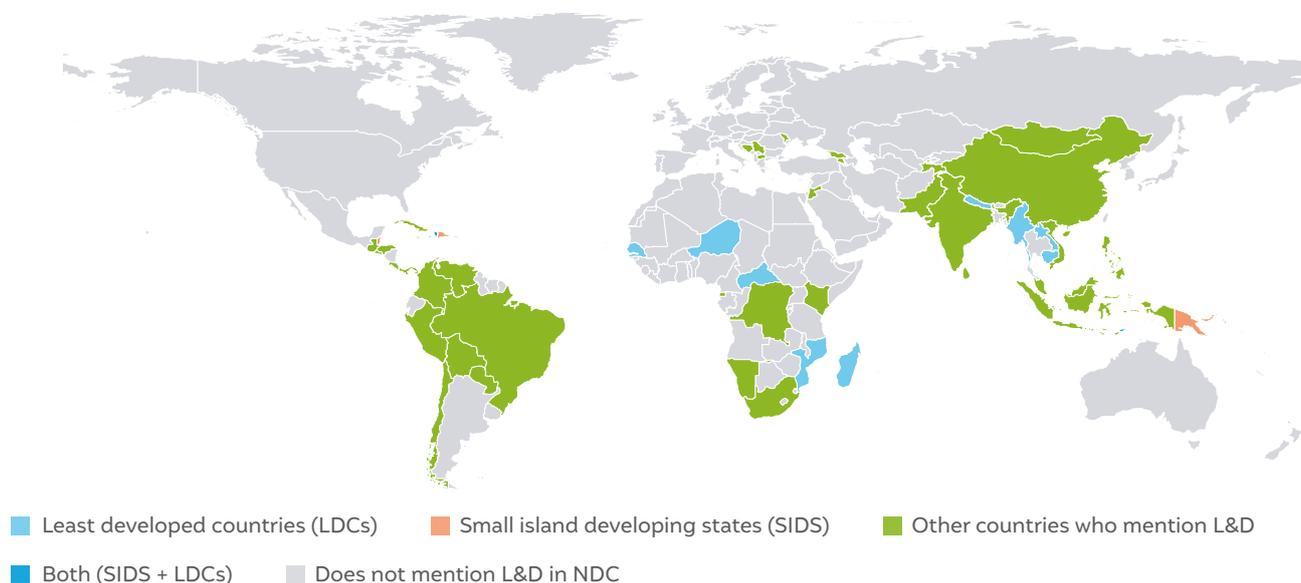
Building on the work by Ryder and Calliari (CCLAD 2021) that found 32 per cent¹⁷ of the countries analysed mention loss and damage in their NDCs, our analysis¹⁸ shows that **34 per cent of all NDCs mention loss and damage in 2022.** This highlights how more nations have included the term in their NDCs in just a few months,

emphasising the urgency of the issue and making L&D a pressing priority globally.

Further, out of the countries analysed, a whopping **93 per cent** of the countries that mention the phrase **belong to the 'Global South'**,¹⁹ with the highest representation from Latin American countries. Conversely, **no developed nation mentioned loss and damage in their NDCs.**²⁰ This exhibits the differing views of developing and developed countries on loss and damage as well as the urgency of the issue, which could partly explain the limited progress made on it.

Figure 2 represents the geographical imbalance, highlighting that the countries most affected are leading the discourse on L&D. It is worth noting that **the Latin American region** (Antigua and Barbuda, Barbados, Belize, Dominican Republic, Haiti, Saint Lucia, etc.), Pacific Islands (Marshall Islands, Nauru, Papua New Guinea, Vanuatu, etc.), and the **South-East Asian region** (Cambodia, Indonesia, Laos, Philippines, Timor-Leste, etc.) have frequently mentioned loss and damage (Lao People's Democratic Republic 2021). This shows that these regions are highly vulnerable and at risk and should be considered priority areas for protection.

Figure 2 Countries most affected are leading the discourse on L&D



Source: Authors' analysis

17. The report *How Does Loss and Damage Feature in Nationally Determined Contributions?* considers only 164 NDCs, which is 30 countries less than what our study has considered.

18. We analyse the latest NDCs (194) by each country.

19. 'Global South' is a subjective term that has been used to traditionally represent economically poor and socially backward countries that are located to the south of the equator. This study considers countries that have been termed 'Global South' by the World Bank based on their income-per-capita index (Haug 2021).

20. Germany, New Zealand, and the United Kingdom of Great Britain and Northern Ireland briefly mention loss and damage in their Biennial Reports (BRs) (check footnote 7).

Our analysis indicates that the group of countries that initiated the dialogue on L&D represents the largest group of countries that mention it in their NDCs.

Almost **51 per cent** of SIDS mention the term in their NDCs and demand concrete action and response from Annex-I countries. Given rising climate change events and existing development challenges, island states are expected to face far worse economic (external debt and solvency issues) crises than other nations (United Nations 2021). This calls for urgent collective action in the international community to advance finances and other instruments to support L&D occurring in these nations.

7.2 L&D as a separate issue

Our analysis further shows that **38 per cent of the countries²¹ that mention the term have listed it as a separate issue, different from adaptation.**²² This adds to the growing body of evidence that shows that loss and damage impacts cannot be avoided through mitigation and adaptation efforts. Hence, with more than one-third of nations mentioning loss and damage separately, policymakers must mainstream it in NDCs and integrate appropriate measures in national climate policies and action plans.

7.3 Fragmented data and information

A whopping **66 per cent of the nations** who refer to loss and damage in their NDCs do not mention any data on the loss incurred, associated impacts, and/or non-economic losses. Conversely, the nations that mention data focus on information related to loss of life, impact on GDP post disasters, and/or estimates of the finance required. This statistic sheds light on the lack of capacity in nations to evaluate loss and damage and estimate the financial flows needed to address it. It unravels the limited availability of complete and robust data on the impacts of loss and damage in nations, hindering the ability of developing countries to assess the course of action and funding available vs required for their needs and priorities.

7.4 Financial support for L&D

Lastly, **34 per cent of countries that mention L&D in their NDCs have called for international support and/or aid to address loss and damage.**²³ The LDC and SIDS have highlighted the need for WIM to establish the necessary financial instruments. The data highlights a clear lack of systematic and adequate flow of L&D finance to developing countries to address their challenges. The Vulnerable Twenty Group (V20) provides an example of a facility to address this issue by creating a first-of-its-kind entity solely to address L&D within their multi-donor trust fund. However, if the developed world does not impart the necessary will and support, vulnerable nations are very likely to continue facing constant and rising economic losses. So far, Denmark (USD 13 mn) (Baruah 2022), Wallonia (USD 1 mn) (The Brussels Times 2021), and Scotland (USD 2 mn) (Government of Scotland 2022) have earmarked funds, but past experiences of inadequate financing, vagueness on sources and modalities for accessing financial support (UNFCCC Secretariat 2019), and slow political progress in negotiations does not suggest a promising path. Hence, it becomes important to acknowledge that bridging this finance gap cannot come from inside the UNFCCC alone; the efforts must also be external, by developing innovative financial instruments for risk transfer and partnerships for enhanced cooperation between state and non-state actors.

Conclusively, our NDC analysis highlights the increasing sense of concern to address L&D along with mitigation and adaptation across the globe. With COP27 just around the corner, there is an urgent need to capitalise on the opportunity that this year presents to strengthen L&D action and enhance support from the developed world.

The statistic sheds light on the lack of capacity in nations to evaluate loss and damage and estimate the financial flows needed to address it.

21. 24 out of the 66 countries.

22. Niue is one such country and highlights the urgent need to address L&D and provide support for the same in the context of developing countries (Government of Niue 2016).

23. The country of Cabo Verde has clearly calculated the amount required to address different impacts due to climate change and further mentions that such requirements go beyond the capacity of their national budget (Government of Cabo Verde 2021).

8. Way forward

Avoiding loss and damage requires action on several fronts including comprehensive risk management, mitigation, and adaptation. While COP27 is still famously touted to be a ‘Resilience COP’ and the spotlight will be on mainstreaming the adaptation agenda, discussions on a stronger call to action on loss and damage are expected. To drive an informed and action-oriented approach towards mainstreaming L&D, we outline the following calls to action:

8.1 Define L&D risks based on robust data and forecasting

One of the key steps in addressing the ambiguity in the L&D discourse is identifying a mutually agreeable definition and using robust data and forecasting to make informed decisions. This can be achieved by establishing local and international partnerships of public and private actors to share data, best practices, and country-specific analyses for assessing loss and damage as well as non-economic losses. It can provide the technical knowledge and expertise to understand, identify, and avoid loss and damage caused by disasters across geographies, sectors, and assets and quantify risks through annual loss estimates making it easier to demand financial aid.

8.2 Include loss and damage in NDCs according to the national context

As loss and damage impacts differ across nations, it is essential to highlight the gaps, challenges, and initiatives in the NDCs of each country to address both economic (tangible) and non-economic (intangible) losses. Rising loss and damage is a clear indication of climate action failure, symbolising the impacts that occur despite mitigation and adaptation activities and are going to grow further due to reasons beyond the control of low-emitting countries. It is time to ensure that L&D is included in national plans, encapsulating concerns related to non-economic losses such as loss of life and human health. It is crucial to include loss and damage in NDCs to mobilise adequate financial, technical, and technological support to minimise and redress L&D. Nations that are due to revise their NDCs must do so before COP27 as highlighted by IIED (Bharadwaj, Addison, Chakravarti, and Karthikeyan 2022) and mention loss and damage to highlight the issue as we stand at the cusp of an impending climate crisis.

8.3 Increase availability and accessibility of financial support

Since L&D finance is essential to adapt, avert, and address climate risks and impacts, nations should focus on carrying out sector-specific financial needs assessments by formalising the role of non-party stakeholders to bridge gaps in domestic capacity and demand the rightful finance. In this regard, Belize sets an example by developing sectoral-level targets *“presented as conditional based on support for technical assistance to develop a ‘loss and damage’ data hub”* (Government of Belize 2021) (emphasis added). We must also look at the role of the private sector as a key enabler in mobilising funds and increasing transparency and accountability in the flow of finances. This year’s COP presents an opportunity to establish a dedicated L&D fund, advocate for finance in the form of grants and not loans, and strengthen partnerships between nations, communities, civil society, multilateral organisations, and technical agencies to address L&D.

8.4 Improve coordination and action through institutional coherence

To address the lack of combined action across institutions under the Paris Agreement, Parties need not veer from focusing on other issues but explore channels of enhanced cooperation between the UNFCCC and other L&D relevant institutions. Domestically, countries need to review existing arrangements and enhance their adaptive capacity to better prepare, strategise, and respond to extreme events and natural disasters. It is crucial to strengthen interactions between the scientific community and policymakers to ensure the development of empirical evidence-based adaptation strategies, decision-making processes, policies, plans, and actions. Internationally, there is an urgent need to deliver a strong and robust Santiago Network that can provide support to vulnerable countries and fill existing gaps in the current L&D institutional ecosystem. Lastly, it is important to note that knowledge related to non-economic losses is scarce (Serdeczny, Waters, and Chan 2016) and a concerted capacity-building effort must be undertaken to mitigate this gap and contribute to integrated national actions.

38% of the countries mentioning loss and damage have listed it as a separate issue, different from adaptation and mitigation.

8.5 Establish a common assessment framework to evaluate economic and non-economic losses

To understand the severity of economic and non-economic losses, it is essential to develop a detailed and comprehensive assessment and evaluation framework to shed light on the losses incurred. There is a need for the use of consistent measures in national and global databases to understand the progress made and enable global comparison to identify the most vulnerable nations. A common measurement will help us not only quantify progress but also monitor the larger environmental changes that govern the capacities of nations to reduce risk.

COP27 should also focus on finding solutions for governance and structural issues to ensure the smooth operationalisation of existing arrangements. The developed world should be offering more than lip service and ensure actual financial and technology transfer to the countries in need. This is a serious responsibility and we must act with the urgency it demands.

Actions to address L&D must be implemented urgently and at scale, alongside adaptation efforts.

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