



**Twenty-third meeting of the Executive Committee of the Warsaw International Mechanism for
Loss and Damage associated with Climate Change Impacts, Bonn, Germany
30 September – 2 October 2025**

Note by the BTR Champions group for item 4

I. Context

1. As part of the outcome of the first global stocktake, the CMA requested ExCom to prepare, building on the work of its expert groups, technical expert group and task force, voluntary guidelines for enhancing the collection and management of data and information to inform the preparation of biennial transparency reports (hereafter referred to as "Voluntary Guidelines").¹
2. ExCom 21 (September 2024) agreed on an outline for the Voluntary Guidelines.

II. Next steps

3. ExCom 23 will be invited to agree on the annotated outline of the Voluntary Guidelines

¹ Decision 1/CMA 5, para. 133.

Annex

UNFCCC WIM ExCom: Voluntary guidelines for enhancing collection and management of data and information relevant to loss and damage to inform the preparation of BTRs

Annotated outline (version 1 Oct, 14:00 CEST)

Glossary (Lead: secretariat)

I. Introduction (Lead: secretariat; contributor: Linda) The content of Part I provides contextual background information introducing the voluntary guidelines. It serves as a cover note to the voluntary guideline.

Length of the introduction chapter: max. 800 words without figures/tables. Approx. two pages including boxes and / or other graphics

1.1 Background information (~3 paras with supporting graphics/boxed text)

This section will provide a description of the enhanced transparency framework (ETF) and the modalities, procedures and guidelines (MPGs) for biennial transparency reports (BTRs), based on relevant decisions. It will also describe relevant mandates (e.g. BTR-, ExCom- related) on which these guidelines are based. It will also show the links to other national communications and how the BTR complements them.

More specifically, the content is expected to cover the following:

- *Article 13 of the Paris Agreement that established the ETF for action and support, with built-in flexibility which takes into account Parties' different capacities and builds upon collective experience.*
- *Decision 18/CMA.1 that sets out the MPGs for the ETF.²*
- *Provisions for reporting information on loss and damage as part of the information related to climate change impacts and adaptation under Article 7 of the Paris Agreement.³*
- *General context for timeframe for the submission of the first and subsequent BTRs*

A description of the mandate to the ExCom to prepare the voluntary guidelines as per decision 1/CMA.5.⁴

1.2 Scope of the voluntary guidelines

This section will acknowledge the variety of ways in which loss and damage, as well as actions to respond to them, can be understood based on regional, national or local contexts.

In addition, this section will also describe the target audience for these guidelines (i.e. government actors producing / providing this data/data on which transparency practitioners would draw and relevant supporting organizations) of the guidelines.

In so doing, it will reaffirm the aim of the guidelines (i.e. to guide Parties wishing to report on loss and damage in their BTRs, including by providing practical resource information that Parties could use to

² *Decision 18/CMA.1, Annex, Chapter IV, Section G, para 115.*

³ *Refer to MPGs provisions in decision 18/CMA.1, para 115*

⁴ *Decision 1/CMA.5, para 133.*

collect and compile data and information) and stress the non-prescriptive nature of the guidelines, by presenting a 'menu of approaches'.

1.3 Process for developing the voluntary guidelines

This section will describe the process used to develop the guidelines, which was led by the following five' guiding principles' agreed at ExCom 21:

- *Build on existing information and processes, including lessons from the first BTRs*
- *Practical recommendations on sources of data and information*
- *Examples of different possible ways through which countries can report on loss and damage*
- *Include cross-referencing to useful guides*
- *Case studies and examples*

In doing so, the section will describe how the ExCom engaged stakeholders in the process, covering the following:

- *Creation of a core drafting team composed of WIM ExCom members, experts from the thematic expert groups, and the Secretariat team, with specific leads and contributors for each section*
- *Stakeholder consultation(s)*
- *A possible test phase with envisioned users*
- *Drafting and review process, including interaction with the CGE on what they have done or plan to do*

1.4 Structure of the voluntary guidelines (~1 para)

This section will provide a short description of the content of the different sections of the guidelines (to be adjusted):

- *I. Introduction*
- *II. Reporting on observed and potential climate change impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science*
- *III. Reporting on activities related to averting, minimizing, and addressing loss and damage*
- *IV. Reporting on institutional arrangements to facilitate the implementation of activities*
- *V. Good practices for collecting and managing data*
- *VI. Processes and support for preparing BTRs*
- *Annex(es), glossary of terms, list of acronyms*

II. Reporting on observed and potential climate change impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science

(Technical lead: Animesh/UNDRR; contributors: Lorenzo/PDD on deep-dive on displacement; Kristie on deep-dive on health in the context of NELs)

Length of Chapter 2: max. 1200 words without figures/tables. Approx. Three pages, including boxes and/or other graphics

This Chapter will focus on assisting countries in gathering data on observed and potential impacts that resulted or may result in losses . The guidelines in this Chapter should help countries with what information needs to be collected/assembled by countries to align their reporting on L&D per the MPGs IV-G para 115 (a)-(c). In the Chapter intro, points will also be made regarding interconnections across

different hazards and how one event may lead to or amplify the impact of another, including helping to make the information to be reported under MPGs IV-G para 115(a) aligned with the information that countries report on 'Impacts, risks, and vulnerabilities' under the Adaptation section (MPG IV-B para 107).

This Chapter will provide examples of specific climatic hazards and their impacts across countries, including those related to slow onset events and extreme weather events. It will delve into diverse data sources that can be used in reporting, including gathering data and information from stakeholders/actors operating at the local to global levels. In addition to the coverage of economic losses, guidance on reporting impacts that fall in the 'non-economic losses' domain will also be featured, noting relevant emerging areas of progress as well as remaining gaps and challenges in terms of capturing to report on. It will highlight, with specific examples, selected thematic areas for which impacts result in losses. The overall aim of the Chapter is to describe a menu of approaches for countries to report qualitative and quantitative data in the loss and damage context.

The Chapter will be divided into two sub-sections. For each of the sub-sections, sources of data with web links will be catalogued. Where feasible, country-specific data will be highlighted and presented in a user-friendly format.

2.1 Observed impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science

The guideline will provide information and sources of information, including national loss and damage/disaster databases, linking with hazardous events catalogues as maintained by National Hydrometeorological Services and National Disaster Management Offices. This will help provide an overview of economic and non-economic loss and damage, which can be quantified where feasible or can be analyzed in qualitative terms. It will also include a menu of approaches for reporting qualitative and anecdotal information, as well as for using those types of information where quantitative data is lacking or sparse.

Complex, compound and cascading risks: The section will also highlight the interconnections across different hazards and how one event may lead to or amplify the impact of another. Such analyses are helpful in understanding the full spectrum of impact and risk of loss and damage and also highlight intersectoral approaches needed to address them. Countries will be encouraged to apply such analysis while providing information on the above sections, e.g. interlinkages among extreme events and between extreme events and slow-onset events.

2.2 Potential climate change impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science

This section will provide information on available risk profiles and climate change projections developed by different organizations at national and global levels which provide insights into future risk scenarios. The BTRs can use this information to highlight the potential loss and damage that could occur [if mitigation and adaptation actions are not scaled up].

Text box: displacement (further consideration needed on structural aspects – i.e. use of text box)

Displacement and other forms of human mobility, including available data for assessing displacement occurrence and its impacts, as well as the potential for population displacement in the context of the adverse effects of climate change. Includes linking with other deep dives listed above (NELs linked with displacement, displacement in the context of SOE, and related cascading risks).

III. Reporting on activities related to averting, minimizing and addressing loss and damage *(Technical lead: Rita/UNDP; contributors: Animesh/UNDRR, David, Lorenzo/PDD)*

Length of Chapter 3: Max 2000 words without figures/tables. Approx. Five pages, including boxes and/or other graphics

This Chapter will provide a menu of approaches which countries can use for reporting on activities undertaken from across areas of practice (adaptation, mitigation, and addressing residual risks) under loss and damage.

The Chapter starts by introducing different approaches to organize the information that can be reported as actions related to averting, minimizing, and addressing loss and damage. The intro will also note that reporting can also include information from ex-ante and ex-post perspectives and relevant information on support (institutions, policy, finance, technology, implementation and capacity-building).

The Intro to the chapter can include an Overview of Programmes and activities to avert, minimize and address Loss and Damage

The Chapter will include an overview of approaches to be presented in the guideline in a simple table format without being prescriptive (example shown below), followed by distinct subsections per approach.

Approach	Description	Strengths/advantages of applying this approach	Limitations/challenges/potential pitfalls of applying this approach
Compendium 2.0 CRM framing	<i>Clustering Info by:</i> - Preemptive action, including anticipatory action, risk assessment, risk reduction, and build back better - Contingency arrangements, including anticipatory action, risk transfer, contingency finance, preparedness action - Managing impacts, including response, rehabilitation, reconstruction and recovery, anticipatory action, and preparedness action		
Article 8.4 of the Paris Agreement	<i>Clustering Info by activities regarding:</i> - Early warning systems; - Emergency preparedness; - Slow onset events; - Events that may involve irreversible and permanent loss and damage; - Comprehensive risk assessment and management; - Risk insurance facilities, climate risk pooling and other insurance solutions; - Non-economic losses; and - Resilience of communities, livelihoods and ecosystems.		

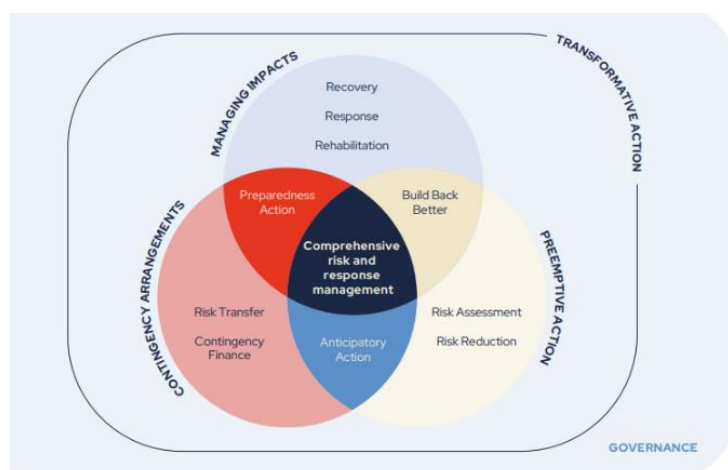
Risk-based approach	Clustering Info by: - Emergency response - Risk governance - Climate Resilience Building - Risk info and monitoring - Community resilience - Capacity-building and institutional strengthening		
A.M.A framing	Clustering Info by activities to: - Avert loss and damage - Minimize loss and damage - Address loss and damage		

**** Text boxes** featuring good practices and lessons learned in a.m.a L&D, barriers and challenges faced by countries, **could be included across subsections 3.1-3.4**. Case studies to be highlighted should be non-overlapping and complementary to each other (e.g. activity undertaken/reported on Risk info and monitoring to be inserted in the Risk-based approach section; some activity connected to Events that may involve irreversible and permanent L&D to be inserted in the PA 8.4 section, etc.) These text boxes can also be used to provide examples of monitoring and reporting systems.

Information on action and support, including financial support, technology development and transfer, and capacity-building support needed and received for L&D, in accordance with decision 18/CMA.1 and its Annex, decision 1.CP28, 5/CMA.5 and annexes on the operationalization of the FRLD and the funding arrangements, and decision 12/CMA.4 on the operationalization of the Santiago network, as appropriate.

3.1 Approach using the comprehensive risk and response management framing from the Compendium Vol.2

This section will provide practical examples of how countries can report on measures undertaken in the context of loss and damage, using the comprehensive risk and response management framing (displayed in the figure below) to cluster information on the full spectrum of measures undertaken in the context of loss and damage.



3.2 Approach using the averting, minimizing, and addressing framing

This section will contain practical examples of activities in a table format that clusters information using the averting, minimizing, and addressing loss and damage framing categorized from the per ex-ante/ex-post perspective. It can be followed with the following sections

- *Lessons, Challenges and best practices in Averting, Minimizing and Address Loss and Damage*
- *Measuring the impact of activities & investment in AMA*

	<i>Ex-Ante activities (ahead of event impact)</i>	<i>Ex-Post activities (during/following event))</i>
<i>Averting loss and damage</i> ----- <i>--</i> <i>Minimizing loss and damage</i> ----- <i>--</i> <i>Addressing loss and damage</i> ----- <i>--</i> <i>*Countries can place activities, if so they wish, along the “Avert-minimize-address” continuum of action on loss and damage</i>	<i>Examples to be completed</i> • <i>Recovery preparedness plans and strategies as part of the Disaster Risk Reduction Plan</i> • <i>Recovery governance and policy, including standards and guidance on how to build resilient infrastructure for key sectors and community resilience</i> • <i>Guidance addressing Non-Economic Loss and Economic Loss</i> • <i>Guidance /Approach to addressing Slow Onset events</i> • <i>Capacity-building activities such as trainings on Disaster needs assessment, disaster and climate resilient infrastructure</i> • <i>Partnerships and collaboration established to support A.M.A loss and damage</i> • <i>[Financing mechanisms, including prior budgetary allocations for recovery, rehabilitation and reconstruction, insurance and other risk transfer mechanisms] (further consideration needed)</i>	<i>Examples to be completed</i> • <i>Report on number of Extreme Weather events and Slow Onset Events in the period of reporting</i> • <i>Assessment of Loss and Damage including estimates of Recovery needs from the events</i> • <i>[Finances mobilized, source and] (further consideration needed)</i> • <i>Post Disaster Needs Assessments</i> • <i>Recovery frameworks</i> • <i>Sector recovery and reconstruction plans</i> • <i>Activities to support vulnerable communities recover from economic and non-economic loss</i> • <i>Resettlement of displaced communities</i> • <i>Reconstruction of schools and hospitals, transport, energy and other public infrastructure</i> • <i>Increased social protection schemes and top up cash transfers</i> • <i>Policies updated to facilitate post event recovery and reconstruction</i> • <i>Local level and Community participation in recovery and reconstruction.</i> •

3.3 Approach using the Paris Agreement Article 8, para.4 clustering

This section will deep dive into information on a range of activities that can be reported using Article 8.4 of the Paris Agreement as a clustering method. Where relevant/overlaps, it will refer to information already explained in previous subsections to avoid duplicative information.

3.4 Approach using risk-based approach (a.k.a. David's framing)

This section will deep-dive into information on a range of activities that can be reported using a risk-based approach as a clustering method. Where relevant/overlaps, it will refer to information already explained in previous subsections to avoid duplicative information.

IV. Reporting on institutional arrangements to facilitate the implementation of activities

(Technical lead: vacant; contributors: Animesh/UNDRR, Linda)

Length of Chapter 4: Max 1200 words without figures/tables. Approx. 3 pages, including boxes and/or other graphics

This Chapter will provide information on the types of institutional arrangements that facilitate the implementation of relevant activities, such as relevant national and regional arrangements, including

those related to disaster risk management, climate change, environment, water and emergency management.

Information on the types of institutional arrangements that facilitate the implementation of relevant activities will also be looked at from the support perspective (finance, technology and capacity-building), e.g.

- ~~[Financial support and funding mechanisms to avert, minimize and address Loss and Damage [including new allocations (govt and other funds), resources mobilized and complementary financing] from ongoing programmes on adaptation and other vertical funds, emergency response and disaster risk reduction funds. Proposals and processes for accessing technical assistance from the Santiago network, funding from the FRLD, other funding arrangements for responding to loss and damage (we could add footnote here to the decision 5/CMA.5, 2/CP.28), and other funds at the national level;] (further consideration needed, suggested wording “Funding for responses to loss and damage”)~~
- ~~Capacity building, research, case studies, and related activities for averting, minimizing and addressing Loss and Damage undertaken by government, research & academic institutions;~~
- ~~Collaboration, partnerships, and engagement for AMAL&D.~~

~~The Chapter will also underline the importance of linking the information with the reported activities on loss and damage and note the linkages to preexisting institutional arrangements for disaster risk reduction and environmental processes, as well as the complementarity of information to the section on National circumstances, institutional arrangements, and legal frameworks of the Adaptation section of the BTRs:~~

Information on action and support, including financial support, technology development and transfer, and capacity-building support needed and received for L&D, in accordance with decision 18/CMA.1 and its Annex, decision 1.CP28, 5/CMA.5 and annexes on the operationalization of the FRLD and the funding arrangements, and decision 12/CMA.4 on the operationalization of the Santiago network, as appropriate.

The preparation of this Chapter will also be informed by reviewing the types of arrangements reported in the first BTRs.

V. Good practices for collecting and managing data *(Technical lead vacant; contributors: Animesh/UNDRR on collection of data;)*

Length of Chapter 5: max 800 words without figures/tables. Approx. 2 pages, including boxes and/or other graphics

This Chapter will showcase illustrative country examples of collecting and managing data that inform the preparation of the BTRs. It will showcase good practices for distinct processes in collecting qualitative and quantitative data/information, as well as in managing data. This will help countries to include such relevant information in BTRs without increasing the reporting burden. The section will also highlight good practices in the collection of data disaggregated by gender, age, disability and, income, and other vulnerability indicators.

The Chapter will also provide good practices in collaboration across different data providers for a more comprehensive approach and in engaging stakeholders in the collection of data to inform the

BTRs, such as stakeholder consultations, etc. The Chapter will be structured around three sub-sections.

5.1 Good practices in collecting quantitative and qualitative data

The section will provide examples of quantitative data collection at national and sub-national levels. This will cover impact data disaggregated by hazard types, including extreme events and slow-onset events, with examples of different levels of impact assessment.

This section will dive deep with examples of collecting qualitative data/information, including informed by engagement and consultations with Indigenous Peoples and local and vulnerable communities. This will also cover impact data disaggregated by hazard types, including extreme events and slow onset events, and highlight good practices in collecting information on non-economic losses related to human, environmental, and societal systems.

5.2 Good practices in managing data

This section will showcase examples of data management and, among others, lessons learned in the use of data sources from national monitoring and reporting systems (e.g. on adaptation) and national institutional arrangements and other global or regional multilateral frameworks and processes that are of relevance to loss and damage.

VI. Processes and support for preparing BTRs *(technical lead: vacant; Contributors: Rita/UNDP, Animesh/UNDRR on sources of support for the collection of data) (further consideration needed on placement: either leave this chapter here or put in an annex)*

Length of Chapter 6: (1 page, max 400 words without figures/tables), including boxes and/or other graphics

6.1 Existing sources of support for preparing BTRs

This section will include information on the processes for L&D reporting in the BTRs and on the support available to build the required capacity.

It will present existing sources of support for preparing BTRs, such as (to be completed):

- *Multilaterally mandated initiatives:*
 - *Global Environment Facility (GEF) – Provides funding for transparency-related activities for the elaboration of the BTRs per se and through the Capacity-building Initiative for Transparency (CBIT).*
 - *Partnership on Transparency in the Paris Agreement (PATPA) – Facilitates peer learning, workshops, and knowledge-sharing among countries.*
- *Other types of support:*
 - *Initiative for Climate Action Transparency (ICAT) – Delivers technical support and methodologies to improve transparency and reporting framework.*
- *...*

6.2 Review of BTRs

This section will include information on the processes for the voluntary review process of the information reported in the BTRs per 18/CMA.1, and information on the provision/support for reviewers (training for experts).

ANNEX 1: Non-exhaustive list of potential data sources to be included in the Guidelines

Sources for reporting on observed and potential climate impacts

- *National*
 - *National Adaptation Plans*
 - *NDCs*
 - *DRRM Plans*
 - *national statistics departments*
 - *Hydrological or meteorological offices*
 - *Climate and weather services*
 - *sectoral ministries (eg. health, agriculture, infrastructure, etc.)*
 - *World Bank Country Profiles*
 - *National Loss and Damage Tracking systems*
 - *Post Disaster Needs assessments and recovery plans*
- *Regional*
 - *Regional organizations/joint efforts (e.g: CDEMA, CEPREDENAC/CCAD)*
 - *Etc.*
- *International data sources, including reporting frameworks:*
 - *Reporting under the UNFCCC;*
 - *WMO Reports*
 - *The Sendai Framework for Disaster Risk Reduction which reports on seven targets and 38 indicators;*
 - *Global Biodiversity Framework;*
 - *UN Convention to Combat Desertification (UNCCD);*
 - *The Sustainable Development Goals (SDGs), and in particular reporting on SDG 13;*
 - *UNESCO Thematic Indicators for Culture in the 2030 Agenda;*
 - *UNICEF Children's Climate Risk Index*
 - *Copernicus Climate Change Data*
 - *REDD National strategies and Forest reference levels*
 - *EM-DAT*
 - *etc.*

Sources for reporting on activities related to AMALD

- *NDCs*
- *GGA targets and indicators*
- *National monitoring mechanisms for NAPs, DRR and/or other plans/frameworks*
- *Adaptation Communications*
- *National Recovery plans and post disaster needs assessments*