



## **ABU Views on topics for and the structure of the 2nd Glasgow Dialogue and the workshops referred to in paragraph 7(a) of the Sharm el-Sheikh Decision on Funding arrangements for responding to loss and damage associated with the adverse effects of climate change, including a focus on addressing loss and damage**

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Argentina, Brazil and Uruguay (ABU) are of the view that the Glasgow Dialogue on Loss and Damage and the workshops mandated as per paragraph 7 (a) of COP 27 Decision “Funding arrangements for responding to loss and damage associated with the adverse effects of climate change, including a focus on addressing loss and damage” should serve as a source of input and supporting activities to the Transitional Committee (TC) for the establishment of a fund for responding to loss and damage. Moreover, all the discussions in the Glasgow Dialogue and the above-mentioned workshops should be consistent with the provisions of the UNFCCC and its Paris Agreement and must be based and aligned with their principles, especially CBDR-RC.

The 2<sup>nd</sup> Glasgow Dialogue (GD) should be structured in a manner conducive to full participation and interaction of Parties and other stakeholders, mindful of the time constraints. The time allocated for the GD should not overlap with the formal agenda on adaptation, loss and damage, and finance during the June sessions of the Subsidiary Bodies. Considering the limited amount of time available, the discussions of the Dialogue should be outcome-oriented and objective. As a possible topic, it could cover innovative sources and approaches of finance for loss and damage and related gaps in climate financing for addressing loss and damage. This would provide inputs to the recommendations that the TC should consider, by addressing items (c) and (d) of paragraph 5 of COP 27 Decision; and feed the synthesis report to be prepared by the secretariat, according paragraph 7 (b).

In its turn, ABU favors having the two workshops referred to in paragraph 7 (a) of COP 27 Decision as activities to be undertaken in the intersessional period between the meetings of the Transitional Committee. In that sense, the first workshop might be scheduled to the period



between the first and second meeting of the Transitional Committee, while the second workshop might be scheduled to the period between the second and third meeting of the Transitional Committee. The workshops should be held in-person with appropriate funding for participants from developing countries. As for the topics the workshop could cover, we understand that the TC could, in the first and second sessions, indicate themes that could be further discussed in the intersessional period, such as possibilities for access modalities in the Fund, relationship between institutional arrangements of the Fund and other bodies established under the Convention, as well as national entities.