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To:	Delegations

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Subject:	European Court of Auditors' Special Report No 04/2023 on the Global Climate Change Alliance (+) - Council conclusions (7 May 2024)
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Delegations will find in the annex the Council conclusions on European Court of Auditors' Special Report No 04/2023 on the Global Climate Change Alliance (+), as approved by the Council at its 4021st meeting held on 7 May 2024.

European Court of Auditors' Special Report No 04/2023 on the Global Climate Change**Alliance (+)****Council conclusions**

1. The Council welcomes European Court of Auditors' Special Report No 04/2023 on the Global Climate Change Alliance (Plus).
2. The Council reiterates the EU's commitment to support all persons in vulnerable situations, leaving no-one behind, and to reinforce the existing assistance to developing countries in preparing for and responding to climate impacts, notably through resilience and capacity building, as well as adaptation measures. In this context, the Council acknowledges that Least Developed Countries and Small Island Developing States contribute the least to greenhouse gas emissions yet are among the most affected by the impacts of climate change.
3. The Council reiterates the EU's commitment to take determined and decisive action to reduce net greenhouse gas emissions and recalls the commitment made by the EU and its Member States to continue to deliver on the collective USD 100 billion per year climate finance mobilisation goal as soon as possible, through to 2025, and from a wide variety of sources, and expects the goal to be met in 2023. The Council reiterates its commitment to respond to the Glasgow Climate Pact's call to developed country Parties to at least double, by 2025, their collective provision of climate finance for adaptation to developing countries, compared to 2019.
4. The Council also recalls that the EU, its Member States and the European Investment Bank are jointly the largest contributor of public climate finance worldwide, with EUR 23.04 billion in 2021, and stresses that more than 50 percent of the contribution was allocated to climate adaptation or to cross-cutting actions.

5. In this context, the Council stresses that the EU provided EUR 729 million between 2007 and 2020 through the Global Climate Change Alliance (Plus) initiative as part of its efforts to scale up climate finance levels, with particular regard to adaptation.
6. The Council stresses the EU's strong support to the Paris Agreement, the United Nations 2030 Agenda and its Sustainable Development Goal no 13 which sets out 'to take urgent action to combat climate change and its impacts', and acknowledges the Global Climate Change Alliance (Plus) as one of the instruments through which such a goal has been pursued in the past. The Council also reiterates its call for the effective implementation of the Kunming-Montreal Global Biodiversity Framework and its support for the implementation of the Sendai Framework for Disaster Risk Reduction.
7. The Council recognises certain limitations of global initiatives such as the Global Climate Change Alliance (Plus), as flagged by the European Court of Auditors. At the same time, it highlights that the lessons learned from the implementation of such initiatives have been instrumental in devising the new approach to climate action established in the NDICI-Global Europe instrument, with an ambitious spending target of 30 percent for climate objectives, and the push to drive meaningful resources to climate-related initiatives through geographical programmes that support the external dimension of the European Green Deal and the Global Gateway.
8. The Council welcomes the Court's findings, especially those relating to the need to increase the efficiency of climate actions in the field by striking a careful balance between delivery of outputs and their budgeted costs, as well as the findings which address the shortcomings in the process of scaling up adaptation actions from the pilot and capacity building stage. In this respect, the Council acknowledges in particular the Court's recommendation to improve, in the case of successive actions, the balance between capacity building and other activities, with a view to scaling up concrete adaptation actions which reach more people directly affected by the impacts of climate change. In this regard the Council also stresses that adaptation actions should focus on building community and institutional capacity grounded in local and indigenous knowledge and science.

9. The Council takes particular note of the Court's finding that the Global Climate Change Alliance (Plus) did not sufficiently focus on the needs of those most affected by climate impacts, notably the poorest households and women. In this respect, the Council underlines the importance of continuously measuring the impact and results of EU-funded climate actions in partner countries through a robust monitoring and evaluation system and calls on the Commission to select appropriate indicators and define baselines and targets to measure the outcomes of activities, including by making full use of the Global Europe Monitoring Performance System to that effect.
10. The Council acknowledges the importance of attracting additional funding from Member States, the private sector and other donors, including through non-traditional sources and innovative financing mechanisms, in order to deploy transformational climate actions in the field. At the same time, the Council stresses that Climate and Energy Diplomacy is a core component of EU foreign policy, and that the EU is determined to engage and work with partners worldwide to support the most vulnerable, in particular in the Least Developed Countries and Small Island Developing States, in adapting to climate change effects. The Council emphasises the Team Europe approach to external action, which provides a solid framework for creating meaningful and equal partnerships, and further stresses the need to collectively communicate and raise awareness of the Team Europe approach.
11. The Council also highlights the need for climate actions to address gender equality and the rights and needs of women and girls in a more systematic way, as they are disproportionately affected by the impacts of climate change, while also being primary users and managers of natural resources. In this regard, the Council takes note of the ambitious targets on gender equality in NDICI-Global Europe stating that at least 85 percent of new actions implemented should have gender equality as a principal or significant objective, as well as the Commission's intention to implement the relevant recommendations of the Court. In this context, the Council also takes note of the institutional and strategic targets set out in the EU Gender Action Plan (GAP) III 'An Ambitious Agenda for Gender Equality and Women's Empowerment in EU External Action', which was welcomed through Presidency Conclusions. The Council recalls its commitment to support the full, equal, effective and meaningful participation of women and youth, in all their diversity, including in all spheres of public and political life, as per the EU Action Plan on Human Rights and Democracy 2020-2024.

12. The Council supports the call to focus on the poorest households in the implementation of global initiatives and welcomes the Commission's intention to act accordingly in the framework of the activities it has planned to address structural fragilities and inequalities. When funding climate change actions in developing countries, the Council calls on the Commission services and the EEAS to set and report on ambitious targets at action level for the proportion of women and girls directly benefiting from such actions and to increase the focus on the poorest households, taking into account the context in each country.
13. The Council notes in particular the recommendations of the Court to incorporate the lessons learned from the Global Climate Change Alliance (Plus) experience in future global initiatives, including the implementation of the NDICI-Global Europe climate target. In this respect, the Council calls on the Commission services and the EEAS to:
- review the objectives regularly and revise them when it is apparent during implementation that sufficient funding is not available;
 - allocate funding strategically by applying objective criteria that also take account of financial support for the same sector received by partner countries from other sources;
 - systematically analyse and document the budgeted costs of actions to ensure that they are reasonable and in order to avoid duplication of support facilities and funding streams;
 - promote general awareness of such initiatives through communication activities, including joint missions, targeting beneficiary countries and potential donors, in a Team Europe approach.
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