This note is a summary of a full briefing, which contains further details on potential components of this work programme, a timeline for its negotiation, and how it can interact with other governance structures and processes within the UNFCCC.

**Context**

The COP26 *Glasgow Climate Pact* acknowledges that limiting warming to 1.5°C requires a 45% reduction in global CO2 emissions by 2030 relative to 2010 levels.

Accordingly, the Pact agreed to establish a “*work programme to urgently scale up mitigation ambition and implementation in this critical decade*”. A decision on this will be adopted at COP27. This will be a crucial piece of the global governance structures for closing the emissions gap for 1.5°C this decade.

The role for the work programme needs to be defined. Of particular importance will be its relationship to the Global Stocktake (GST). The GST is not itself sufficient for addressing the ambition gap this decade as it primarily influences target-setting for 2035 NDCs. In contrast, the WP will be crucial for the 1.5°C emissions gap as it can influence policy-decisions in the 2020s, as a complementary process aimed at informing the GST.

This note summarises potential components for the work programme to be reflected in the COP27 decision.
Potential components of a work programme decision at COP27

CMA.4 Decision: ‘Sharm el-Sheikh Work Programme on Pre-2030 Mitigation Ambition & Implementation’

**Set overall scope & framing**
- Re-emphasise need for > 45% emission cuts by 2030 for 1.5°C
- Set scope to include 2030 NDCs, sectoral commitments and implementation of policies
- Include sub-national, national, regional and global level actors, state and non-state alike

**Specify purpose of annual high-level ministerial roundtable on pre-2030 ambition**
- Set as accountability checkpoint
- Parties expected to report enhanced 2030 NDCs, sectoral commitments and progress on implementation

**Adopt a sectoral approach**
- Establish dialogues with Parties and non-state actors
- Aims to develop sectoral pathways and enhance their role in raising 2030 ambition
- Enhance and integrate sectoral action into NDCs, to improve accountability and monitoring

**Incorporate non-state actors**
- Build out clearer assessments of contribution of non-state action to Parties’ action to capture ‘ambition loop’ synergies
- Design non-state actor involvement to maintain high integrity and root out greenwash

**Enable ramp-up in finance for ambition and implementation**
- Establish processes to support Parties to build NDC investment plans to make them ‘investable’
- Set up processes for Parties to review and address gaps in the provision of resources to finance investment plans

**Support the design of better NDCs**
- Establish process & dialogues to assess and recommend improvements to support structures that help countries review NDCs (e.g. NDC Partnership, UNDP Climate Promise)
Additional ambition and implementation opportunities arising from COP26

The design of the work programme should also take into consideration existing elements of the UNFCCC architecture driving ambition and implementation set up at COP26. Potential opportunities they present are summarised below:

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<th>Process</th>
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| **COP27: annual high-level ministerial roundtable on pre-2030 ambition** | • Host pre-roundtables exploring progress achieved against Glasgow Climate Pact sectoral commitments (including coal, fossil fuel subsidies, clean power generation, energy efficiency, restoring ecosystems and methane)  
  • Frame ministerial as landing point for Parties to deliver a) revisited and strengthened 2030 NDCs (as urged by the end of 2022 under the Glasgow Climate Pact), b) sectoral commitments and c) demonstrable implementation of policies – all of which are required to close the 1.5°C emissions gap this decade  
  • Set expectation that countries bring demonstration of progress on ratcheting up targets and implementation each year. |
| **COP27: LTS synthesis report**                                         | • Assess extent to which short-term ambition (2030 NDCs, sectoral commitments, and implementation plans and policies) are aligned with long-term strategies (LTS)  
  • Mandate the UNFCCC Secretariat to prepare annual LTS synthesis reports incorporating these elements, to be made available at COP28 and subsequent COPs |
| **Annual NDC synthesis reports**                                       | • Before COP27, shape 2022 NDC synthesis report (and/or other reports e.g., Breakthrough Agenda State of Transitions Report, UNEP Emissions Gap Report) to track sectoral commitments, implementation and their relationship to 2030 NDCs  
  • Decision at COP27 mandating the UNFCCC Secretariat to include analysis in its annual NDC synthesis reports on (i) the contribution of sectoral commitments to reducing 2030 emissions; and (ii) whether sectoral commitments have been fully and appropriately reflected in Parties’ NDCs |
| **UNSG summit on ambition to 2030 in 2023**                           | • Decision at COP27 providing more detail on the focus, inputs to and outcomes from this summit |
About E3G

E3G is an independent European climate change think tank with a global outlook. We work on the frontier of the climate landscape, tackling the barriers and advancing the solutions to a safe climate. Our goal is to translate climate politics, economics and policies into action.

E3G builds broad-based coalitions to deliver a safe climate, working closely with like-minded partners in government, politics, civil society, science, the media, public interest foundations and elsewhere to leverage change.

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