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ACRONYMS

ACTED	Agency for Technical Cooperation and Development
ALIMA	Alliance for International Medical Action
BEFEN	Bien-être de L'Enfant et de la Femme au Niger
CBPF	Country-based Pool Funds
CCES	Centralised Clean Energy Service
СЕВ	Chief Executives Board for Coordination
CERF	Central Emergency Response Fund
СНЅ	Core Humanitarian Standards
СОР	Conference of the Parties
CVA	Cash and Voucher Assistance
DG ECHO	Directorate-General for European Civil Protection and Civil Aid Operations
DHE MPTF	The Decarbonising Humanitarian Energy Multi Partner Trust Fund
FAO	Food and Agriculture Organization of the United Nations
GB	Greening the blue
GCF	Green Climate Fund
GFF	The Green Financing Facility
GFFO	German Federal Foreign Office
GHD	The Good Humanitarian Donorship
GHG	Greenhouse Gas
GPA	Global Platform of Action
нсс	Humanitarian Carbon Calculator
HLEG	High-Level Expert Group
HRPs	Humanitarian Response Plans
IASC	Interagency Standing Committee
ICRC	International Committee of the Red Cross
INGOs	International Non-Governmental Organisations
IPCC	Intergovernmental Panel on Climate Change

TOWARDS HALVING EMISSIONS IN THE HUMANITARIAN SECTO

ISO	International Organization for Standardization
JEU	Joint Environnent Unit
JI	Joint Initiative for sustainable humanitarian assistance packaging waste management
LCA	life cycle analysis
LNA	local and national actors
MPTF	multi-partner trust fund
MSF	Médecins Sans Frontières
NGOs	Non-Governmental Organizations
NH	New Humanitarian
NORCAP	Norwegian capacity to international operations
NRC	Norwegian Refugee Council
ОСНА	Office for the Coordination of Humanitarian Affairs
OECD	Organization for Economic Cooperation and Development
PPP	Pilot Programmatic Partnership (DG ECHO)
SG	Secretary General
SUN	Sustainable United Nations
UN	United Nations
UNICEF	United Nations Children's Fund
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNFCCC	UN Framework Convention on Climate Change
UNHCR	United Nations High Commissioner for Refugees
UNITAR	United Nations Institute for Training and Research
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency
WFP	World Food Programme
WHO	World Health Organization

INTRODUCTION

In recent years, humanitarian organisations have increasingly committed to reducing their climate and environmental impact: more than 400 of them have already signed the Climate and Environment Charter for Humanitarian Organisations.⁵ A growing number of organisations have been very proactive in identifying climate strategies and securing funding for their deployment, sometimes by mobilising their own internal resources.

However, as is the case for every sector, the humanitarian sector needs to dramatically accelerate the implementation of greenhouse gas (GHG) emissions reduction measures to help keep global warming well below 2°C and limit its devastating consequences for the world's most vulnerable communities. To that end, organisations need to be properly equipped and funded so that their efforts are not slowed down but rather supported and scaled-up to the necessary level. As such, systemic actors, i.e. those who have the capacity to influence the humanitarian sector, such as donors, United Nations entities, and large humanitarian organisations, play a crucial role in allowing the sector to transform at the necessary pace and scale to address climate challenges.

These actors have the capacity to 'lead the way' by taking measures to reduce emissions in their own operations and for the programs they fund (programmatic portfolios), and by helping to shape ambitious policy, coordination, and funding frameworks.

First and foremost, humanitarian donors have a central role to play in encouraging and enabling their implementing partners to transform their approach to climate and the environment.

The donor community has shown how important it considers climate change to be through the commitments it has made in the Humanitarian Aid Donors' Declaration on Climate and Environment (2022). This declaration paved the way for greater integration of climate and environment in donors' partnerships frameworks. Two years later, the momentum is still growing, and several funding agencies have reported significant progress.⁶ For instance, in 2023, DG ECHO released their Minimum Environmental Requirements and Recommendations for EU-Funded Humanitarian Aid Operations (MERR).7 Humanitarian donors have also strived to integrate climate- and environmentrelated costs into current funding frameworks. They are supporting important individual and collective initiatives and have increased their collaboration with the aim of harmonising their climate and environment requirements. However, this is only the beginning of the journey.

As the next few years will be crucial to achieving the 2030 carbon reduction goal, humanitarian organisations urgently need more capacity to fund their climate strategies, especially upfront investments, running costs and staff costs associated with priority decarbonisation levers in energy and premises, travel, procurement and freight. Donors therefore need to develop their capacity to financially and technically support and guide their partners through an appropriate mix of requirements/incentives, financial support, and capacity building. By setting upfront requirements on climate and environment impact reduction, by and allowing for a fair, progressive transition phase before requirements are fully applied, they incentivise organisations to increase their climate and environmental efforts.

Given that over 50% of international humanitarian assistance is consistently channelled through UN humanitarian agencies,8 it is clear that a radical transformation will not be possible unless UN humanitarian agencies and funding mechanisms substantially elevate their objectives and improve their approaches to reducing emissions.

Various UN agencies are exploring avenues for effective emissions reduction; they should be commended for their efforts. However, overall UN frameworks, such as the 'UN 2007 Boundaries', need to be urgently revisited so that they integrate recommendations from the GHG protocol[ii], and the latest report of the Intergovernmental Panel on Climate Change (IPCC),[iii] in line with the Paris Agreement. In particular, emissions from procurement need to be integrated into UN-wide GHG reporting (cf. Greening the Blue[iv]), and practices need to be clarified with regard to the use of offsetting (i.e. the purchase of carbon credits) in claims to 'carbon neutrality'.

From a programmatic perspective, UN humanitarian agencies also have unique potential to drive technical-operational innovation in crucial areas for emissions reduction, including cash- and voucher assistance (CVA), food assistance and other activities in which they deliver or channel a very significant proportion of the total assistance.

Finally, both the UN and donors are in a position to have a major influence on policy, coordination, and funding mechanisms by making sector-wide policy guidance and frameworks much more ambitious, and inserting higher ambitions on emissions reduction in UN-coordinated funding mechanisms (e.g. Central Emergency Response Fund (CERF), Country-Based Pool Funds (CBPF), etc.), as in larger funding frameworks (e.g. Grand Bargain, Good Humanitarian Donorship, etc.).



Despite encouraging progress, humanitarian actors and donors still report delays and challenges in operationalising climate and environmental commitments. Humanitarian organisations have already been introducing climate and environmental measures, but could be even more proactive in trying to find appropriate ways to unblock funding. Donors, for their part, have a key role to play in leading, supporting and funding humanitarian organisations in their climate and environmental transformation. Support is still fragmented today, and many priority climate solutions fall through the cracks of available and accessible funding frameworks.

The following section is informed by a dialogue that was facilitated by Climate Action Accelerator between July 2023 and January 2024 between the humanitarian donor community and humanitarian organisations, including UN agencies, Red Cross and Red Crescent organisations, and INGOs¹² (hereafter referred to as the 'multi-stakeholder dialogue') to collectively identify ways to increase funding and support for emissions reduction efforts across the sector.

The analysis provided in this document also uses evidence from:



A donor mapping and analysis¹³ carried out by Climate Action Accelerator and the Joint Initiative of Sustainable Humanitarian Assistance Packaging Waste Management¹⁴ (JI) in February 2024. This document analyses humanitarian donors' policies and ambitions with regard to climate and environmental issues, and how these are reflected in their funding of humanitarian organisations and in their own operations.



Climate Action Accelerator's internal data from its experience working with humanitarian partner organisations since 2020 to develop and implement climate and environmental roadmaps and implementation plans.¹⁵

ANALYSIS OF THE FINANCIAL BLOCKAGES HAMPERING FOOTPRINT REDUCTION EFFORTS

While efforts to reduce the climate and environmental footprint of humanitarian programmes and organisations have been growing over the past few years, the ability of the sector to scale up their climate action is being delayed due both to: insufficient access to adequate funding and support from donors; and a relative lack of prioritisation and proactivity on the part of some implementing organisations.

CURRENT HUMANITARIAN FUNDING FRAMEWORKS ARE NOT ADAPTED TO SUPPORTING CLIMATE AND ENVIRONMENTAL IMPACT REDUCTION PLANS

As humanitarian needs are growing and the gap between these and the resources available is increasing, 16 humanitarian organisations are faced with an apparent dilemma about resource allocation and grant negotiations: how can they make multi-year investments in impact reduction, while, at the same time, ensuring that today's vital humanitarian needs are met?

It is still relatively rare for humanitarian donors to provide partners with specific (additional) funding to support their environmental and climate impact reduction efforts¹⁷ beyond ad hoc project grants. This means that organisations need to top-up donor money, when they can, with their own core funds to cover costs related to their emissions reduction activities.

In addition, current types of funding and funding frameworks sometimes limit organisations' efforts to reduce their emissions:

- The perceived difficulty of anticipating donor behaviour and guidelines regarding the eligibility of certain costs linked to emissions reduction, creates uncertainty for budget planning and design. In other words, there is not yet any common understanding among donor agencies and their partners as to what costs linked to emissions reductions can be covered within humanitarian budgets (for instance, the additional cost linked to purchasing low-carbon items).
- The lack of flexibility in cost allocation between budget lines can sometimes hamper the funding of low-carbon procurement options. Flexibility would help to encourage the use of alternative, low-carbon, sustainable solutions and allow organisations to include a larger proportion of essential structural costs supporting decarbonisation efforts in direct project costs. Some organisations pointed out that they were unable to allocate costs related to low-carbon activities to a project (although cheaper) as this did not fit in with the rules of a specific budget allocation (e.g. not being able to charge the cost of an electric vehicle to a car rental budget line).
- : It is difficult for organisations to fund certain climate and environmental-related costs (eligibility), particularly those related to staff (e.g. environmental advisors/focal points, green logistics officers, etc.) or other organisational costs (e.g. thermal renovation of field offices, warehouses, and headquarters), as opposed to direct project costs or infrastructure.
- : Insufficient data available on the cost of implementing emissions reduction measures, 18 making it difficult for organisations to include these costs in budgets and project proposals and engage in strategic dialogue with donors.

- Despite recent efforts to increase contract length, the relatively short duration of humanitarian projects and grants (e.g. 6 months-1 year) can limit organisations' ability to invest in low-carbon technologies.
- Donor procurement guidelines and selection criteria are focused on cost effectiveness and reducing costs (i.e. dollar amount), thus discouraging the procurement of environmentally sustainable / lowcarbon items which are potentially more expensive.
- Difficulty to calculate and therefore use made by organisations thanks to climate solutions (cheaper energy, etc.).
- There is still insufficient harmonisation of expectations and requirements between projectbased grants to individual humanitarian organisations and unearmarked funding to UN agencies and other large international organisations.¹⁹
- Donor expectations tend not to be consistently and systematically applied in different contexts and regions.²⁰ This makes it difficult for humanitarian organisations to develop proposals and creates a lack of predictability in donor decision-making.

Humanitarian organisations are affected differently by these challenges, depending on their size, mandate, activities and economic model. Organisations that have limited own/core funds (including organisations that are highly dependent on project grant funding as well as national and local organisations) are disproportionately affected by financial challenges. In the absence of dedicated funds to support impact reduction measures, they are required to tap into their (already limited) core funds to support personnel or infrastructural costs related to greening²¹ or they have to delay/reduce their climate ambitions.



KEY TRANSFORMATION NEEDS ARE INSUFFICIENTLY SUPPORTED BY TRADITIONAL FUNDING OPTIONS

More support is needed to build climate and environment technical-operational expertise

Participants in the multi-stakeholder dialogue emphasised internal challenges, including in some cases a lack of leadership, resulting in insufficient internal resources being dedicated to the climate and environmental transformation of their organisations. They also mentioned external challenges such as the difficulty of accessing relevant external support specifically tailored for humanitarian actors.

In some cases, these limitations mean that there is a lack of awareness and capacity at different levels within organisations, including in key units, such as programme teams, logistics and supply staff, fleet management, etc. Expertise in carbon accounting, defining impact reduction roadmaps and implementing impact reduction strategies in fleet management and supply chains, etc. needs to be developed within organisations not only through staff training but also through the recruitment of dedicated focal points for a specific duration of time. This is particularly important at the beginning of an organisation's emissions reduction journey.

In addition, humanitarian organisations reported that they look to their donors for advice, inspiration and good practices. But donors themselves struggle to some extent with stretched resources and are still in the process of developing internal expertise on climate and environmental issues. Both donors and humanitarian organisations expressed the need to think collectively, promote information and knowledge sharing, and facilitate open access to key materials and resources.

Although expertise and knowledge on climate and environmental solutions for the humanitarian sector are growing, some technical alternatives relevant to humanitarian actors may not be available yet or may be insufficiently developed. Such is the case for environmentally sustainable construction materials and sustainably produced nonfood and medical items. In some instances, organisations simply do not have access to the sustainable alternatives they are looking for, due to a lack of options on local or regional markets. Pursuing impactful reduction efforts means investing in innovative pilot projects to fill some of the above-mentioned knowledge gaps.

MORE MEANS SHOULD BE ALLOCATED TO MANAGE CHANGE

Implementing ambitious climate and environmental footprint reduction strategies requires significant internal changes. Changing individual and collective behaviours, as well as organisational practices (for example, through change management strategies) is key to accelerate the transformation within organisations and avoid the risk

of business as usual. Dialogue participants and Climate Action Accelerator's partners have repeatedly highlighted the need for change management and capacity building to support the development, adoption, implementation and monitoring of impactful reduction plans.

IN SOME INSTANCES, INSUFFICIENT LEADERSHIP WITHIN HUMANITARIAN ORGANISATIONS HAMPERS THE CAPACITY TO PRIORITISE IMPACT REDUCTION, AND STRATEGICALLY ENGAGE DONORS

A few dialogue participants also noted that, in some instances, the senior management of humanitarian organisations needed to increase their strategic engagement with donors on the issue of climate and environmental transformation to unlock potential funding opportunities. In some cases, insufficient management buy-in compromised an organisation's ability to mobilise funds and sustain impact reduction efforts. Conversely, strong engagement from management can help to guide financial and strategic decision-making. It was also pointed out that some organisations are struggling to incite behaviour change internally, adapt their ways of working in the face of emerging environmental requirements and

ensure that best practice is applied in all locations and departments.

Leaders of humanitarian organisations are also faced with competing humanitarian priorities²², such as economic efficiency, localisation, the 'nexus',²³ and climate adaptation. This makes it difficult to prioritise climate and environmental issues and to develop strategies accordingly. In the absence of strong leadership and understanding of the climate crisis, these different priorities can be perceived to be competing for resources, rather than being seen as complementary (e.g. localisation and greening), or as two sides of the same coin (e.g. adaptation and mitigation).

INSPIRING PRACTICES THAT CAN UNLOCK ACCESS TO ADEQUATE FUNDING

This section introduces pioneering practices which, if used as inspiration by others in the sector, have the potential to significantly unlock access to adequate funding to support their climate transformation.

BUILDING EVIDENCE IN FAVOUR OF FUNDING BY GENERATING FINANCIAL IMPACT ASSESSMENTS DATA

Both donors and organisations across the sector emphasise the need to produce more data to better assess the cost of implementing climate strategies, and support decision-making and resource mobilisation.

Climate strategies need to be translated into financial data, identifying not only costs – investments, running costs and human resources, but also savings over a given time. While, at first sight, financial impact assessments are relatively complex, due to data uncertainty and data gaps, pioneering initiatives have emerged across the sector. This is particularly the case for organisations who have adopted a quantitative approach to impact reduction.



Over the past three years, Climate Action Accelerator has been working with humanitarian organisations such as the International Committee of the Red Cross (ICRC), Médecins Sans Frontières (MSF), ALIMA, Terre des Hommes and many others, to co-create climate and environmental roadmaps and support their implementation. These roadmaps include the identification of key solutions and actions for emissions reduction, and the formulation of quantitative targets to halve GHG emissions by 2030.

To support decision–making, Climate Action Accelerator systematically suggests that partners should carry out financial impact assessments during the implement of their roadmap (e.g. over a 7-year period, from 2024 to 2030). Initial findings using consolidated data from Climate Action Accelerator's partners suggest that for climate roadmaps (i.e. excluding environmental solutions with no impact on GHGs),²⁴ the financial impact is as follows:

- : Net financial impact of implementing a climate roadmap: 0.09%
- : Running costs: 1.02%, mainly driven by the greener purchasing solutions (freight, general purchases).
- : Investments: 0.58%, mainly driven by energy saving measures, solar energy and environmental solutions)
- : Savings: 1.52%, mainly coming from transport solutions (plane travel and freight), and energy solutions.

ADJUSTING HUMANITARIAN FUNDING FRAMEWORKS IN ORDER TO MAINSTREAM CLIMATE AND ENVIRONMENTAL COSTS INTO PROJECT GRANTS

Many organisations express the need for donors to extend the financial flexibility rules that apply to project-based grants and other grants in order to provide more scope for including climate and environmental measures. Indeed, the ability to mainstream climate and environment activities into direct project costs is essential as operational methods are expected to evolve significantly in the coming years.

Donor agencies involved in the dialogue encouraged humanitarian organisations to proactively address them on their climate and environmental related needs, so that a dialogue can be initiated to try and find options within current funding frameworks (e.g. existing rules and the way they are implemented).

Some inspiring examples were shared that explore ways to increase flexibility and extend project and funding duration.

French Crisis and Support Centre: a flexible cost budget line

In addition to the indirect costs budget line, the humanitarian branch of the French Crisis and Support Centre allocates a 10% 'flexible' budget line to partners. This budget line can be used by partners as they see fit without having to obtain specific approval, and is seen by the agency as an opportunity for organisations to finance environmentally smart and low-carbon activities (e.g. environmental expertise, GHG assessment, purchasing of low-carbon sustainable items) in line with the objectives set in the French government's recently published humanitarian strategy.²⁵

DG ECHO's Pilot Programmatic Partnership (PPP)²⁶

The Pilot Programmatic Partnership (PPP) is an instrument used by DG ECHO to fund some of its implementing partners (UN, IFRC/ICRC, INGOs) over multiple years (from 24 months to a maximum of 48 months) thereby allowing them to take a longer-term strategic approach to humanitarian response – beyond a short-term project-based vision. Providing partners with longer-term and therefore more stable funding, was highlighted by some dialogue participants as a way to support low carbon investments and strategic change within humanitarian organisations. Partners involved in PPPs are strongly encouraged by DG ECHO to transfer this funding predictability to their local counterparts.

ACCESSING ALTERNATIVE FUNDING STREAMS AS A WAY TO COMPLEMENT INSTITUTIONAL FUNDING

In the context of increased pressure on humanitarian budgets, increasing access to alternative funding streams is essential. Alternative funding streams include private sector investment (such as impact investment and private bank loans), as well as development and climate funding (development banks, development funding agencies or the Green Climate Fund (GCF)). Other innovative funding initiatives include resorting to alternative mechanisms such as individual or multi-partner funds, an internal carbon tax or, more recently, the use of carbon credits.²⁷

To date, innovative financing has been mainly used to mobilise funds for energy-related investments by private investors (e.g. solarisation, sustainable fleets). However, operations of this kind are complex as private investors need security and stability as well as some kind of pay-off to make investments economically viable.

In this context, the role of public institutional donors is often essential in supporting de-risking options, providing guarantees for investments and offering longer-term perspectives through long-term funding. They may also consider covering interest charges and bank loan repayments. Different fundraising strategies will need to be adopted and tailored to different types of funding and organisations- keeping in mind that these funding sources often overlap and can only be used as a complement to regular humanitarian funding.

It is also worth noting that innovative blended finance approaches usually require some level of technical expertise that organisations may have to develop internally. Most of the initiatives that have been piloted so far could not have happened without an injection of core funding from the organisations that initiated them, which makes them unlikely options for organisations with very limited core funding and/or for local organisations.

The Decarbonizing Humanitarian Energy Multi-Partner Trust Fund (DHE MPTF)²⁸

Aimed at supporting the decarbonisation of humanitarian infrastructure, this multi-year fund supports the creation of a Centralised Clean Energy Service (CCES) delivered by the Global Platform for Action (GPA) at UNITAR, UNDP and NORCAP. It was set up in January 2023 with seed funding received from GFFO (\$22 million) to facilitate sustainable, cost-effective clean energy transitions in humanitarian settings at scale by addressing structural constraints (such as grant-based procurement models, early termination clauses, and limited in-house technical capacity). The structural support facilities focus on developing coordinated entry

points for the private sector to support third-party delivery models by bundling projects, de-risking long-term contracts, and applying innovative finance mechanisms to unlock additional revenue streams. The Fund provides technical support for energy audits, business case developments, and implementing energy efficiency measures to decrease energy consumption. It further supports the development of energy access projects anchored to CCES-supported solar projects. The benefits of the Fund include the fact that it is multi-year (therefore it is not limited to short-term funding cycles and it allows longer-term planning), the fact that there are several partners (e.g. knowledge and capacity are centralised, multi-organisational coordination is more efficient and funds are allocated rapidly) and the fact that it is multi-donor.



NRC's Capital Fund

This recently established fund (November 2023) is designed to support NRC's transition to greener and lower carbon operations and premises. NRC has injected its own core funding as a seed investment into this Capital Fund.²⁹ It is a blended finance mechanism and aims to manage and pool resources from different public and private sources (through loans and grants) in order to replace diesel generators in NRC's field offices and – in the future – replace the existing fleet with electric and hybrid vehicles. The fund is at the pilot stage and is currently only funded by NRC's own funds.

UNHCR's Green Financing Facility³⁰

The Green Financing Facility (GFF) was launched in 2019 with the aim of attracting and de-risking private investment in the solar transition of UNHCR's premises. Over a period of 10 years, the GFF will support the conversion to solar energy of the organisations' 20 most emitting offices which currently either rely on diesel generators for their energy supply or are in countries operating heavily on fossil fuel energy grids.

The GFF helps secure long-term private investments by serving as a guarantee mechanism, for instance in the event of the termination of a contract due to the instability of a context. It is also used as a revolving fund which helps re-invest savings made from the solar transition into UNHCR's programmes. The GFF is funded by the IKEA Foundation, the Swedish International Development Agency and the German Cooperation and Development Agency. The initial setting up of the GFF was also supported by the Government of Japan.

ENABLING EMISSIONS REDUCTION FROM HUMANITARIAN SUPPLY CHAINS AS A KEY PRIORITY

Given the significant proportion of humanitarian organisations' GHG footprint that comes from supply chains – typically between 40 and 60% of total emissions, it is essential to promote sustainable goods and services both at the global and the regional/local levels in order to accelerate effective emissions reduction.

To reduce the climate and environment impact of humanitarian supply chains, it is necessary to:

- boost supply chain teams, at least temporarily, both at headquarters and in the field, to ensure procurement policies and criteria are updated, and processes are streamlined (including in demand planning, stock management and forecasting, organisational set-up, etc.)
- provide financial support: enabling potentially higher costs, as low carbon and environmentally smart alternative items tend to still be slightly more costly than regular items
- enable technical-operational innovation, as alternative options that meet humanitarian expectations and constraints may not yet be available and need to be developed through innovative research/innovation projects.

Many humanitarian organisations have taken initiatives to prioritise the transformation of their supply chain and, in some cases, have allocated core funding to it. However, this transformation requires more financial support, especially from institutional donors as it is a key lever to enable impact reduction for the whole sector.

ALIMA's ambitions to halve its supply chain emissions by 2030

Dakar-based international INGO ALIMA has been committed to reducing its climate and environmental footprint for a number of years now. It was one of the first INGOs to develop and implement a climate and environmental roadmap with technical support from Climate Action Accelerator.³² In 2022, the organisation received funding from DG ECHO to further scale up its ambitions, with a specific focus on reducing emissions linked to their supply chain (which constitutes 53% of their 2019 carbon footprint).33 In order to achieve this goal, ALIMA closely monitors its supply chain emissions, thus allowing it to focus its efforts on emissions reduction activities with the greatest impact. The organisation is piloting a tool to help it plan its orders on an annual basis. The aim is to allow teams from the different departments to pool their orders, therefore limiting unnecessary consumption, and significantly reducing air freight in favour of sea freight. The organisation emphasises that training logistics staff at headquarters and in the field is key to the success of their emissions reduction strategy.

ENCOURAGING COLLECTIVE AND INDIVIDUAL BEHAVIOUR CHANGE

Organisations' climate transformation will only be effective if individuals, organisations and donors are willing to change the way that they do business. Reducing energy consumption, flying less and better, optimising fleet and freight management, and so on, requires a shift in the current ways of working at all levels of an organisation, across departments and country offices. This can be particularly challenging for larger organisations to achieve across the board. For this to happen, a strong impetus from organisations' leaders and from donors is needed.

ACTED's experience in promoting behaviour change

ACTED has been committed to reducing its environmental and carbon footprint for some years. In line with the organisation's 3 Zero World vision³⁴ (Zero Exclusion, Zero Carbon, Zero Poverty), in 2017 it carried out an organisation-wide carbon accounting exercise (scope 1, 2 and 3) which resulted in the development of country specific emissions reduction action plans. As a result, each field country office has set up a monthly reporting system and is encouraged to establish inter-disciplinary working groups (logistics, administrative and programmes) called 'green squads' to design and monitor actions.

ACTED's climate transformation has been strongly led and promoted by senior management, in line with the 3 Zero World Vision. Environmental stewardship is embedded in all directors' and managers' scope of work (both at field and HQ levels) as well as in each country's strategies and plans. The organisation is primarily financed through institutional funds and the transition has been made possible thanks to the proactiveness of country teams who systematically integrate climate and environmental issues into their project proposals due to continuous dialogue with the donors. The organisation aims to set high standards and has simultaneously worked on greening projects and offices as well as building staff expertise internally.

BUILDING ON LOCAL AND NATIONAL ACTORS' EXPERTISE AND ROLE

In line with the sector's localisation commitments,³⁵ the role of local responders will continue to grow. As their participation in the humanitarian response increases, given that they are only responsible for an extremely minor proportion of the humanitarian sector's carbon footprint, it is not a priority for them to reduce their GHG emissions. Rather, they should grow and develop their activities using resilient, low-carbon and sustainable operational methods. To achieve this, local and national actors (LNAs) will need to be supported to better access adequate humanitarian funding and meet donor requirements. Ultimately, the sector's 'greening agenda' calls for an acceleration of the ambitions that were already identified long ago in the 'localisation agenda', but whose operationalisation is still too slow.³⁶

LNAs should be seen as accelerators of the transformation. They can help their international partners to transform their operating models, based on their experience of working on environmental and climate issues, as well as share their knowledge of local environmental regulations.

Finally, establishing links between policies and resources related to localisation, and those related to greening, could help the sector to meet its commitments by providing additional arguments for increasing the proportion of funding going to LNAs.³⁷ This is particularly important as the sector is currently falling short of its target of providing at least 25% of humanitarian funding to local and national responders.³⁸

Accelerating resilient climate action with local and national partners in the Sahel- Climate Action Accelerator's experience

Since 2023, Climate Action Accelerator has collaborated with 5 local and national NGOs in the Sahel,³⁹ piloting partnerships based on adapted, resilient and low-carbon development models.

These NGOs, having witnessed firsthand the dire consequences of the climate crisis on health, security, and development, have been actively engaged in climate-resilient practices for some time, ranging from running agroecology projects to solarising their project facilities. For instance, the Nigerian NGO BEFEN⁴⁰ in Niger has launched tree-planting campaigns around its medical centres to provide shade for both staff and patients amid rising temperatures. Meanwhile, the organisation KEOOGO,⁴¹ based in Burkina Faso, operates a welcome centre for at-risk women and girls, featuring a medical facility and entirely powered by solar energy. Their rationale for a renewable energy source was both environmentally sound and financially advantageous.

Recognising the pressing need to enhance support for their communities and to amplify the impact of their actions, they express the need for improved access to funding and training. Through 2023 and 2024, Climate Action Accelerator has secured financial support for these NGOs, enabling them to implement climate-smart and resilient solutions and invest in human resources and capacity building. To bridge the gap between institutional donors and local actors, a workshop was organised to provide a platform to share their respective priorities and projects, and foster potential financial partnerships.



UN entities and other multilateral organisations consistently receive over 50% of international humanitarian assistance funds. Taken together, the UN, the Red Cross and Red Crescent Red Crescent Movement, and other multilateral organisations, were the recipient of 75% of these funds in 2022.⁴² This level of concentration is both a challenge and an opportunity in relation to accelerating the climate transformation of the humanitarian sector.

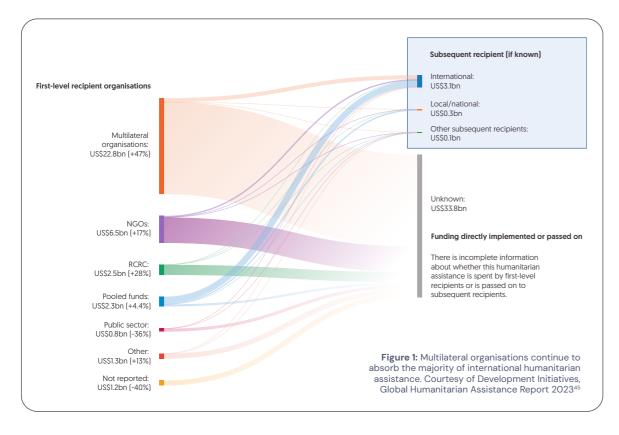
It means that there will be no profound, radical change without the UN and other large organisations on board and leading the way.

The present section focuses specifically on humanitarian agencies within the UN system, and acknowledges that the analysis is quite different for other large international organisations, including the Red Cross Red Crescent movement, but these are not covered within the scope of this work.

UN entities have a significant impact on the humanitarian sector's emissions, for a number of reasons:

- The size of their programmes and the volume of assistance they deliver, means that there is enormous potential for emissions reduction UN agencies delivered two-thirds of humanitarian CVA in 2022 (especially UNICEF, UNHCR and WFP),⁴³ and were the main operators in food aid, food insecurity and malnutrition (through UNICEF, WFP, and FAO). WFP is the largest humanitarian organisation deploying field operations globally.
- The fact that they operate both directly and through implementing partners, playing the role of grant-making and contracting agencies, with the ability to influence their portfolios. Although the exact volume and proportion of funds that pass from first recipients to subsequent implementing partners is unknown, the increase in indirect funding flows suggests that a growing proportion of funds received by large international organisations is channelled to their international and local partners.⁴⁴
- The importance of UN-coordinated funding frameworks (CERF, CBPF, etc.) in the overall humanitarian funding landscape, with opportunities to clarify expectations and requirements towards recipients.
- Their role in policymaking and coordination, which can further influence the policies and practices of a variety of actors across the sector.
- Finally, their political and strategic leadership, which can trigger mimetic behaviour and bring others on board.





THE UN PARADOX

THE UN PIONEERED CLIMATE ACTION IN THE HUMANITARIAN SECTOR

Exploring UN frameworks, approaches and practices in emissions reduction ultimately reveals a paradox: although the UN system was among the first to adopt a climate neutral strategy in 2007, defining a UN 'common boundary'⁴⁶ framework for GHG measurement and reporting, its current approach to carbon footprint measurement, reporting, and reduction is lagging far behind best practices. It does not fully align with recommendations from the GHG Protocol⁴⁷, or from the latest IPCC report⁴⁸ leading to effective emissions reduction.

The two main pressure points are:

- Currently, UN entities only report on scope 1 and 2 emissions, ⁴⁹ e.g. direct emissions, plus travel, but still do not take into account a large portion of scope 3 emissions (procurement of goods and services), ⁵⁰ which represent 74% of the humanitarian sector's emissions, as per the initial analysis carried out by Climate Action Accelerator (see Part I of the present Roadmap, 'Sectoral Analysis').
- UN entities, including humanitarian agencies, heavily rely on carbon offsetting to improve their performance towards net zero and claim to 'carbon neutrality', against recommended best practices related to carbon accounting.^{51,52}

In 2007, UN entities were amongst the first 'humanitarian' actors to voice their ambition to be more environmentally sustainable. By comparison, the ICRC's first sustainable development report dates from 2012,⁵³ and MSF endorsed its environmental pact⁵⁴ in 2020. In June 2007, UN Secretary General, Ban Ki-moon, called on all UN agencies, funds and programmes to 'go green' and become climate neutral.⁵⁵ A

UN Climate Neutral Strategy⁵⁶ was then developed outlining the main objectives and principles of a UN climate neutral approach, including a commitment to calculate emissions according to the GHG Protocol, to reduce emissions and to offset remaining emissions through a 'reasoned choice of offsets that satisfy a list of agreed criteria, ensuring their high quality'. The UN leadership decided on 'Boundaries' to be used for GHG information.⁵⁷ The UN system was therefore a pioneer in climate action in the humanitarian sector.

In 2015, the UN reaffirmed its commitment to become carbon neutral by adopting a system-wide roadmap for climate neutrality, aiming to achieve this by 2020 through a combination of emissions reduction activities and offsetting 100% of 'unavoidable' emissions.⁵⁸ In article 51 of the Conclusions of the High-level Committee on Management of the United Nations System Chief Executives Board for Coordination, carbon offsets are mentioned as one of the tools that can be used to attain the goal of climate neutrality. However, the Committee recognised 'that the current low carbon-offset prices represented an "easy way" to reach climate neutrality; instead, organizations would need to focus on reducing their actual footprint in order to attain the goal', clearly calling for integrity in carbon accounting and monitoring.

More recently, under the leadership of Secretary General Antonio Guterres, the Executive Heads endorsed the first Strategy for Sustainability Management in the United Nations System 2020 – 2030⁵⁹ which demands that the UN 'walks the talk' on sustainability across all its activities and operations.

THE UN TOP LEADERSHIP STEERS THE WAY

Under the leadership of Antonio Guterres, important initiatives have been taken to advance climate action throughout the UN system and beyond. In March 2022, Mr. Guterres established a High-Level Expert Group (HLEG)60 on the Net-Zero Emissions Commitments of Non-State Entities to 'develop stronger and clearer standards for net-zero emissions pledges. This expert group published a report called Integrity Matters⁶¹ at COP 27, which looks at the causes and risks around greenwashing, and lays out 10 recommendations for what a good net zero looks like. These recommendations include elements on carbon accounting (e.g. the need for targets aligned with the Paris Agreement and carbon footprint calculation including all 3 scopes) and offsets. The HLEG was supported by a small technical secretariat housed in the Climate Action Team and was in charge of the implementation of recommendations.62

In 2019, the Secretariat then issued a Climate Action Plan 2020–2030,⁶³ which recognised the role of the Secretariat itself in reducing its own emissions. It included eight commitments including one on carbon emissions (reducing the Secretariat's total emissions by 45% by 2030 – baseline 2019):

As the largest entity within the UN system, representing approximately 60% of the total reported greenhouse gas (GHG) emissions, the Secretariat has a critical contribution to make to the UN's internal action and impact on climate change. An ambitious UN Secretariat Climate Action Plan aims to rise to this challenge.

BUT KEY PRACTICES ACROSS THE UN SYSTEM ARE QUESTIONABLE

Emissions measurement and reporting

According to the 2023 Greening the Blue (GB) Report, 64 the UN system (54 entities) emits 1.4 million tCO2eq. Overall, 47% of the footprint is from facilities, 38% from air travel (tickets purchased by UN agencies) and 15% from other travel. It therefore does not include scope 3 emissions, which are likely to represent the majority of emissions. This makes the UN's assessment of its own carbon footprint problematic as it seriously underestimates the emissions of the entire sector.

 $The \, UN\, Strategy for\, Sustainability\, Management\, in\, the\, United$ Nations System 2020 - 2030 encourages UN agencies to comply with the Paris Agreement commitments, but does not give a clear indication of quantified carbon reduction targets and timelines or the scopes to be covered in the calculation, and does not give any baselines. As such, there does not seem to be a harmonised approach to calculating and monitoring emissions reduction within the UN system. This makes comparison between the environmental performance of UN agencies difficult.

2022 UN System Data¹

TOTAL EMISSIONS 2022

1.4 million tonnes CO2eq **PER CAPITA EMISSIONS**

4.6 tonnes CO₂eq

308,000 personne in **54** UN entities are included in this system-wide data

Figure 2: **UN system** 2022 data, Greenhouse gas (GHG) the 'Greening the Blue 2023 Report'

Approach to carbon offsetting

As described above, the first ambitions to reach climate neutrality in the UN system came as early as 200765 and this was further reinforced in 2015, and then with the publication of the Strategy for Sustainability Management in the United Nations System 2020 - 2030.66 These frameworks paved the way for carbon offsets being purchased to reach a net zero target.

Offsetting emissions from the voluntary market is a common practice in the UN system and according to the 2023 Greening the Blue Report, 92% of 'unavoidable' emissions were offset in 2022⁶⁷. A recent investigation published by the New Humanitarian (NH) showed that between 2012 and 2022, 33 UN entities purchased approximately \$ 8.5 millions of carbon credits.68

Each agency decides how to offset their 'unavoidable' emissions. Practically, most UN entities rely on the UN Framework Convention on Climate Change (UNFCCC) to procure offset credits on their behalf (with the exception of UNHCR and UNOPS who purchase their own carbon credits):

...a reliance that raises questions about what responsibility, if any, UN entities have in conducting their own due diligence when vetting and buying carbon credits.69

This poses a series of problems.

First, it is unclear whether emissions reduction activities are being implemented as a priority and carbon offsetting is used only as a last resort to complement internal reduction strategies, or the other way around. In the absence of publicly available decarbonisation roadmaps the impact of emissions reduction strategies is difficult to assess.

Then, the extremely low carbon prices that UN agencies pay for their offsetting, along with the quality of the carbon credits purchased, raise several important questions. According to the New Humanitarian, more than half of the UN's carbon credits come from high-risk projects (environmental, social or health risks). This is partly linked to the low price per ton of CO2 considered:

The UN spent an average of about \$1.30 on each of the credits. WFP bought more than half its credits -500,000 - for just EUR 12 cents each, while UNFCCC bought nearly 60,000 for 12 US dollar cents each.⁷⁰

For reference, in 2023, the average price of carbon on the European market was 2023 EUR 60-70 tCo271, and the price recommended by the OECD is \$100-200tC02.72

There seems to be little awareness within the UN's senior management of the risks associated with such carbon offsetting practices.



In a background note titled "The Illusion of Carbon Offsets in Achieving our Goals"73, Climate Action Accelerator strongly recommended excluding carbon credits from carbon accounting and monitoring and emissions reduction trajectory. If offsetting is chosen, the Accelerator recommends organisations to compensate only residual emissions aside of carbon accounting, ensure project integrity by prioritizing projects with high quality standards and maximize impact by adhering to robust climate methodologies.

ENCOURAGING SIGNALS

In the absence of UN-wide progress on the abovementioned challenges, various agencies have decided to do their part by exploring more ambitious approaches to emissions measurement and reduction:

- : WFP has developed a Supply Chain Sustainability Unit to explore more effective ways to measure⁷⁴ and reduce emissions from procurement, as well as ways to make the whole supply chain more sustainable, by addressing both international procurement and local markets. This is a remarkable and crucial endeavour as WFP works with 26,000 vendors globally, and needs to continually reinforce its capacity to meet populations' needs amid a staggering food insecurity crisis.
- : UNHCR has developed a vision for 'a green UNHCR within 10 years',75 and has created an innovative funding mechanism, the Green Finance Facility (GFF), to support its implementation. UNHCR has set a target to reduce emissions by 45%⁷⁶ by 2030 (baseline 2018) - although it is not clear whether this commitment includes all scopes and excludes offsetting. In a recently published report, UNHCR explained its approach to calculating GHG emissions from scope 3 emissions⁷⁷ in an attempt to develop a holistic approach and recognising that most of their carbon footprint is linked to the supply chain: 'UNHCR's holistic approach to enhancing the sustainability of its supply chain will play a pivotal role in mitigating adverse environmental effects associated with humanitarian assistance'.
- : UNICEF, UNOPS, and others are also working on calculating their scope 3 emissions and decarbonisation levers for freight and procurement, although no data has been published yet.

More recently, Greening the Blue published guidance for scope 3 emissions reporting⁷⁸ for UN agencies. A Scope 3 Advisory Group has also been created under the Sustainable United Nations (SUN) facility, hosted by the United Nations Environment Programme (UNEP), to help map current practices and develop a common approach to scope 3 emissions within the UN system.

Finally, in March 2024, the SUN facility organised a webinar⁷⁹ for Greening the Blue focal points on the ISO zero net guidelines80 'aiming to discuss the importance and implications of these guidelines in the pursuit of sustainability within the Greening the Blue initiative'. This might bring some indication of change in the way Greening the Blue and UN agencies are looking at carbon offsetting.

THE UN SYSTEM: A DRIVING FORCE TO IMPROVE THE INTEGRATION OF CLIMATE AND ENVIRONMENT INTO POLICY, COORDINATION, AND FUNDING MECHANISMS

Policy and Coordination

Through guidance documents and frameworks developed by the Interagency Standing Committee (IASC), the UN has the capacity to shape the policies and practices adopted by humanitarian actors.

The climate and environment crisis has been identified by the IASC as one of their emerging priorities. The recent IASC Guidance on Environmental Responsibility in Humanitarian Operations (2023)81 advises humanitarian organisations on how to reduce the environmental and climate footprint of their operations. A Climate Change Sub-Working Group, which addresses both adaptation and mitigation, has been set up with the International Federation of the Red Cross (IFRC) and FAO. The UNEP/OCHA Joint Environment Unit (JEU) also plays a critical role in bringing the humanitarian community together and integrating climate and environment into all aspects of the humanitarian response.82 The IASC is currently working on a Climate Roadmap which includes six priorities for partnerships. This is a sign that it wants to orient organisations towards concrete operationalisation measures.

Despite these encouraging signals, policy frameworks developed by the IASC still remain overly broad on emissions reduction and tend to lack ambition. It is strongly recommended that the upcoming IASC Climate Roadmap (expected June 2024) should clearly articulate the need for all humanitarian actors to adopt quantitative emissions reduction targets in line with GHG Protocol and IPCC recommendations (-50% by 2030). The documents should clearly set out what is expected in terms of GHG measurement (in particular, the need to include emissions from procurement) and should align with science-based recommended practices by discouraging organisations from including carbon offsets in their carbon accounting or claim to 'carbon neutrality'.

In the face of the climate emergency, the IASC leadership should ensure that documents framing the behaviour and approaches of actors across the sector promote a principles-based approach to emissions reduction, in line with Climate Action Accelerator's Guiding Principles for Effective Emissions Reduction.⁸³ In order to give a strong signal to the humanitarian sector, the IASC is encouraged to align itself with the Climate and Environment Charter for

Humanitarian Organizations, especially Commitment 2 on sustainability and emissions reduction, and Commitment 5 on collaboration.⁸⁴

Finally, the IASC should also develop a narrative that clearly links emissions reduction efforts to increased operational resilience and an enhanced capacity to deliver. This avoids portraying climate action and humanitarian assistance as competing priorities.

Funding

The UN facilitates or manages various funding mechanisms that contribute to international humanitarian assistance funding. One of these is the United Nations CERF. Established by the UN General Assembly in 2005, it is managed by the Emergency Relief Coordinator, the head of UN OCHA, and supported by the CERF Secretariat (operated by OCHA). This pooled fund could include more environmental and climate safeguards, while allowing organisations to cover relevant, priority decarbonisation costs.

Most recently, the creation of the OCHA-facilitated CERF Climate Action Account, 85 launched at COP28 in Dubai in December 2023, signalled the UN's intention to provide humanitarian actors with increased access to flexible funding for anticipatory and early action, an initiative that should certainly be applauded. As this new mechanism is only just being put in place, it remains to be seen whether it will allow a holistic, comprehensive response to climate emergencies that includes mitigation, adaptation and resilience as part of the same effort.

Other OCHA-managed funds, such as Country-based Pooled Funds (CBPF), could also be more explicit about what they expect from implementing organisations with regard to the climate and the environment, while keeping in mind the primacy of delivering lifesaving, emergency humanitarian assistance.



CONCLUSION

Systemic actors, i.e. actors with reach and influence over the whole humanitarian sector, have a crucial role to play to enable change and help accelerate the transformation of the sector into a 'low carbon industry'.

There is a lot that humanitarian organisations can do by themselves to identify and implement climate strategies, and mobilise the resources required (funding and staff). However, important climate-related investments and costs (in relation to procurement and change management, for instance) very often fall through the cracks of current humanitarian funding frameworks. What is more, smaller and local organisations with limited core funding tend to slow down the implementation of their impact reduction plans due to a lack of funding solutions.

The humanitarian donor community, which has been moving fast and is committed to addressing the consequences of the climate emergency, needs to further increase its efforts and lead the way. In particular, it needs to adopt a three-tiered approach combining requirements/incentives, funding, and capacity building. Donors should also create increased opportunities for partner organisations to fund climate measures through project-based funds, and support their partners' access to alternative funding streams from the private sector (private banks, social investors), development agencies or banks.

In the context of an increasing gap between resources mobilised and funding required, humanitarian funding is not sufficient. Humanitarian donors should steer the sector's efforts towards increased access to climate funding for humanitarian action (for instance from the Green Climate Fund).

UN entities (humanitarian agencies and the Secretariat), who have consistently channelled 50% of international humanitarian assistance in recent years, are amongst the largest humanitarian operators (in food aid, CVA, displacement, etc.), and play a central role in policymaking, coordination, and funding. It is therefore clear that there will be no profound, radical and steady climate transformation in the humanitarian sector without the UN being on board and steering the way.

In spite of encouraging recent efforts by a few agencies, UN-wide frameworks urgently still need to be improved in order to match emerging best practice and standards as set out in the IPCC recommendations and the GHG Protocol. Although this is gradually changing, the fact that scope 3 emissions are neither systematically accounted for nor monitored across the UN system is highly problematic. Likewise, UN practices in terms of carbon offsetting, abundantly resorting to carbon offsets to improve carbon neutrality performance, are detrimental to maximising emissions reduction and achieving a 50% reduction goal by 2030, in line with the Paris Agreement.

Ultimately, the UN and donors are in a unique position to help the sector to be 'fit for purpose', which means being able to meet the growing needs of the most vulnerable populations while adapting their structure and modus operandi to the realities of the climate emergency.



TO ALL HUMANITARIAN ACTORS

SHAPE, UTILISE AND PROMOTE A MORE STRATEGIC NARRATIVE ON CLIMATE ACTION IN THE HUMANITARIAN SECTOR,

acknowledging the extreme urgency of the climate crisis, highlighting the co-benefits of climate strategies for organisations and local communities, emphasising climate action as a programmatic priority for frontline responders and promoting integrated approaches combining mitigation, adaptation and resilience. Such a narrative should systematically be used to frame sector-wide strategic and policy frameworks, while galvanising the operationalisation of climate commitments by individual humanitarian organisations.

2. TAKE URGENT ACTION TO REDUCE GREENHOUSE GAS (GHG) EMISSIONS

from both organisations' own operations and those of implementing partners, using the Paris Agreement goal and IPCC call for action to halve emissions by 2030 as a target. To that end, all humanitarian organisations should develop carbon footprint reports, set quantitative targets and milestones for emissions reduction, define implementation plans, and monitor and report on progress.⁸⁶

3. ADOPT, IMPLEMENT AND PROMOTE A PRINCIPLES-BASED APPROACH TO EMISSIONS REDUCTION

in line with international standards from the GHG protocol,⁸⁷ recommendations from the latest IPCC report (2023)⁸⁸, as well as Climate Action Accelerator's 'Guiding principles for effective emissions reduction in the humanitarian sector'. All direct and indirect emissions from programme activities should be accounted for, and offsets should not be included in the emissions reduction calculation.

URGENTLY SCALE-UP CLIMATE SOLUTIONS, FOCUSING YOUR ACTION ON THE 'TOP 8 SOLUTIONS'

for effective emissions reduction identified by Climate Action Accelerator in the Operational Playbook for organisations.⁸⁹ Donors and grant-making organisations should adjust their financial and technical support accordingly.

- PRIORITISE DECARBONISATION LEVERS WHICH HAVE THE GREATEST CAPACITY TO HELP ACHIEVE THE -50% TARGET:
 - Deploy at pace and scale decarbonisation levers under the direct control of organisations, e.g. those related to energy, business travel, fleet, and freight.
 - Invest decisively in solutions for emissions reduction from the 'Procurement of Goods and Services', focusing on highly emissive items, including food and non-food items, and integrating environmental and climate criteria into procurement policies, making the most climate-friendly choices possible. Given that food items represent 59% of the total emissions from the procurement of goods and services, identifying less emissive food procurement options should be a top priority for organisations individually and an area of collaboration and transformation for the whole sector.
- 6 INVEST IN AREAS FOR FURTHER EXPLORATION, AND DEVELOP THE COLLABORATIVE APPROACHES NEEDED TO OVERCOME CURRENT CHALLENGES OR GAPS:
 - : Collaborate towards the creation of a 'Strategic Supply Alliance' that will help to speak with one voice to key markets and suppliers, sending consistent market signals, clarifying expectations and principles, and building a constructive engagement strategy going forward.
 - Define acceptable methodological venues for estimating emissions associated with Cash and Voucher Assistance (CVA), and identify levers for indirect emissions reduction, for instance through adjusting programme design and orienting purchases towards low-carbon, sustainable suppliers and items.
 - Foster the identification of low-carbon, sustainable, alternative options by supporting innovative, pilot and/or research projects exploring technical and programmatic alternatives relevant to the humanitarian sector (e.g. in construction, food aid, health, etc.).
 - Set up a sectoral data collection, consolidation and monitoring mechanism/framework. This could take the form of a 'data observatory' and would build on progress made through the creation and expansion of the Humanitarian Carbon Calculator (HCC). Collaboration and partnerships with relevant agencies and stakeholders (e.g. the IASC, the Climate Charter Secretariat, and OCHA) should be sought.



Leadership is critical to establishing climate and environment as a priority. At the sectoral level, a dedicated group/community of senior managers could be established to foster unity of vision and send a signal to galvanise climate action among humanitarian actors.

SPECIFIC RECOMMENDATIONS FOR DONORS

Donors have a central role to play to enable and incentivise their implementing partners' transformation. A growing number of funding agencies are (individually and collectively) moving towards clarifying their expectations in terms of climate and the environment. However, this is only the beginning of the journey, as there is more that they can do to financially and technically support and guide their partners.

Donors should:

FIRST AND FOREMOST, INVEST IN OPERATIONALISING THEIR OWN CLIMATE COMMITMENTS,

taking action towards reducing the climate and environmental impact of their operations and portfolios, while building their internal capacity in terms of climate and environmental matters. This means using international standards and emerging best practice from the GHG Protocol⁹⁰ and recommendations from the latest IPCC report⁹¹ and other sources⁹² as a reference, and restating their commitment to the Paris Agreement goal of halving GHG emissions by 2030.

2 ADOPT A PHASED, THREE-TIERED APPROACH THAT COMBINES REQUIREMENTS/INCENTIVES, FINANCIAL SUPPORT, AND CAPACITY BUILDING

for their implementing partners. Establishing upfront climate and environmental requirements while allowing a fair and gradual transition phase before they are fully applied could be used as an incentive to encourage organisations to initiate or deepen their climate and environmental efforts.

3 ADJUST CURRENT HUMANITARIAN FUNDING FRAMEWORKS

to integrate climate and environmental measures into project grants (mainstreaming), recognising that these measures ultimately contribute to developing more efficient and qualitative project execution and delivery. Key solutions for reducing emissions from the supply chain, energy and infrastructure, transport and travel should be prioritised.

CONSIDER EMISSIONS REDUCTION FROM HUMANITARIAN SUPPLY CHAINS AS A TOP PRIORITY

for financial and technical support, given the massive weight of procurement in the sector's emissions.

- Urgently adapt donor procurement technical guidelines to clarify purchasing criteria and their hierarchy for partner organisations.
- Share with partner organisations a set of key principles applied to procurement with regard to the climate and the environment. Make sure that there is a balance between traditional procurement criteria that favour the lowest bid and reduced climate and environmental impact.
- Increase support for technical and strategic collaboration initiatives among humanitarian actors on supply chain, including the development of Life Cycle Analysis (LCA) on key products, and sharing information related to assessments of suppliers.
- Support and contribute to a **Strategic Supply Alliance**, with the aim of developing supplier engagement on key items (see Roadmap for halving emissions in the humanitarian sector, part 1: Sectoral Analysis)



- ENSURE THAT UN AGENCIES ARE SUBJECT TO THE SAME EXPECTATIONS AS INTERNATIONAL NGOS, BASED ON THE SAME GUIDING PRINCIPLES.
 - Considering that **UN** agencies are both direct implementers and grant-making organisations, ensure that they apply ambitious climate and environmental impact reduction plans for themselves, while supporting, enabling, and incentivising their sub-grantees to do the same. These should be based on international standards and emerging science-based best practices (e.g. all direct and indirect emissions should be taken into consideration and offsets should be excluded from carbon accounting).
 - Systematically integrate climate and environment considerations as a core component of donors' strategic dialogue with UN agencies, combined with clear milestones and M&E frameworks. Set out explicit expectations in terms of concrete action plans and field implementation.
- 6. INCLUDE STRONGER ENVIRONMENTAL AND CLIMATE EXPECTATIONS IN UN-MANAGED POOLED FUNDS,

such as Country-based Pooled Funds (CBPF), the Central Emergency Response Fund (CERF), and Flash Appeals.

- 7. ENABLE PARTNERS' ACCESS TO ALTERNATIVE FUNDING STREAMS, INCLUDING:
 - Private banking and social investors, by allowing partner organisations to charge interest and repayments from private loans or from other funding options as recurring costs within humanitarian grants.
 - : Climate funding, including from development agencies, banks, or the Green Climate Fund (GCF), for investments in infrastructure, or for specific activities such as resilience building and prevention at community level, which also contribute to de-risking or guaranteeing investments.
- 8. EXPLORE THE POSSIBILITY OF SETTING-UP A MULTI-PARTNER TRUST FUND (MPTF)

to support a variety of NGO partners in their climate transformation efforts.

- Prioritise organisations with limited core funding for this fund, such as **INGOs and local organisations**, who have less capacity to develop access to private funding.
- : Clarify that it can only be seen as a complement to traditional project-based humanitarian funding, in which costs related to climate strategies should be mainstreamed. It should prioritise the promotion of best practices and standards, as well as support investments and larger organisational transformation costs notably for innovation and structured collaborations on supplier engagement.
- : Consider hosting such a fund using the administrative shell of **an already existing entity or fund.** As a matter of principle, its administrative set up should be both robust and accessible, and the timeframe for allocating funds should be relatively short.
- 9 ACTIVELY ADVOCATE FOR THE INTEGRATION OF A PRINCIPLED APPROACH TO IMPACT REDUCTION INTO KEY INTERNATIONAL HUMANITARIAN FRAMEWORKS GUIDING DONORS' FUNDING PRIORITIES AND GRANT-MAKING MODELS:
 - Include and/or advocate for more ambitious approaches in frameworks such as the annual Humanitarian Response Plans (HRPs), the Core Humanitarian Standard (CHS) the Sphere Standards, the Good Humanitarian Donorship (GHD) initiative, the Grand Bargain priorities, and IASC guidance on the climate and the environment in humanitarian response.



PROVIDE BETTER FINANCIAL AND TECHNICAL SUPPORT TO ALLOW LOCAL AND NATIONAL ACTORS (LNAs) TO MAKE THE TRANSITION TO MORE RESILIENT, SUSTAINABLE AND LOW-CARBON MODUS OPERANDI.

LNAs are on the frontline in terms of responding to the consequences of climate change and supporting communities, and as such have developed innovative ways to integrate climate and environment into their operations and programming in recent decades. While the emphasis of decarbonisation efforts should mainly be on international humanitarian actors (UN, INGOs, donors) who are responsible for the majority of the footprint, local actors need support to continue to operate and grow in a low-carbon, sustainable and resilient way. This is even more crucial as the role of local actors in the delivery of humanitarian assistance is due to increase in the coming years, in line with the sector's localisation commitments.⁹³

- : Increase access and availability of funding opportunities for LNAs by simplifying administrative requirements. Local NGOs should be able to mainstream climate and environmental measures into project budgets, while being exposed to simplified requirements, including in relation to climate and environment.
- When funds are channelled through international partners who are not directly involved in implementing programmes, ensure that the overhead costs are transferred to LNAs.
- : Enable the transition of LNAs towards more resilient, sustainable and low-carbon models through capacity building, technical support and adequate training (both in terms of technical-operational issues and raising awareness about climate change).
- Encourage international organisations to include more environmental stewardship in the partnerships and sub-grants that they develop with local responders, including by facilitating access to local/regional platforms that provide support and solutions, jointly exploring innovations, developing awareness-raising tools with communities, etc.
- Support initiatives to share lessons, best practice and knowledge among humanitarian organisations, including local organisations, who have been developing innovative approaches to climate and the environment for decades as a matter of immediate necessity.
- Make sure that the links between the 'greening' and 'localisation' agendas are highlighted in key strategic and decision-making platforms (e.g. Grand Bargain, IASC, etc.), along with the central role of local actors in accelerating the humanitarian sector's climate transformation.

SPECIFIC RECOMMENDATIONS FOR UN ENTITITES

Given UN entities consistently channel around 50% of international humanitarian funding, there can be no radical climate transformation of the humanitarian sector and no achievement of the 50% reduction target without UN humanitarian entities and the UN Secretariat steering the way.



ALIGN UN SYSTEM CLIMATE FRAMEWORKS WITH INTERNATIONAL STANDARDS AND PRACTICES

- Expand the scope of the 'Greening the Blue' reporting and monitoring framework so that it integrates emissions from all three scopes, e.g. direct and indirect emissions, covering the full perimeter of activities. This means concretely adding the procurement of goods and services and CVA interventions to the reporting scope. As such, the 'boundaries' established in the context of the UN's initial Climate Neutral Strategy in 2007 will need to be updated and expanded.
- : Update and clarify expectations with regard to the use of carbon offsetting. Specifically:
- Urgently establish that carbon offsetting should not be included in carbon accounting, and in claims to organisational carbon neutrality.
- Define a common quality standard for offsets as a funding stream for projects contributing to global carbon neutrality and an acceptable price for carbon offsetting.⁹⁴ Give priority to high integrity (therefore more expensive) offsets alongside ISO net zero guidelines.⁹⁵
- Encourage UN entities to take greater responsibility and be more careful when purchasing carbon credits and as way to be more accountable.



TAKE ACTION TO REDUCE GREENHOUSE GAS (GHG) EMISSIONS FROM EACH HUMANITARIAN AGENCY'S OWN OPERATIONS AND PROGRAMMATIC PORTFOLIO BY 2030

- Follow emerging best practice, including developing carbon footprint reports, setting quantitative targets for emissions reduction, developing implementation plans, and monitoring and reporting on progress.⁹⁶
- Endorse Climate Action Accelerator's Guiding Principles for Effective Emissions Reduction⁹⁷. These involve setting a -50% emissions reduction target by 2030, accounting for all direct and indirect emissions from programme activities, including emissions from procurement and cash-based activities, and excluding offsets from emissions reduction calculations.

3 EXERT LEADERSHIP AT THE SECTORAL LEVEL AND INFLUENCE PARTNERS' PROJECT DESIGN AND IMPLEMENTATION

Considering that UN agencies are both direct implementers and grant-making organisations, ensure that they apply ambitious climate and environmental impact reduction plans themselves, while supporting, enabling, and incentivising their sub-grantees to do the same. This approach should be based on international standards and emerging science-based best practices in accordance with the principled approach mentioned above.

BE LEADERS IN EMISSIONS REDUCTION FROM HUMANITARIAN PROGRAMMING

Focus on (but do not limit efforts to) food assistance and cash-based activities, as these are two types of activities that have a massive impact on the sector's emissions, and in which UN humanitarian agencies play a prominent part. This includes using a mix of research, innovation, and pilot programmes leading to the deployment at scale of emissions solutions in these two programmatic areas.

5. SYSTEMATICALLY INTEGRATE CLIMATE AND ENVIRONMENT AS A CORE COMPONENT OF UN HUMANITARIAN AGENCIES' STRATEGIC DIALOGUE WITH THEIR DONORS

Make sure to combine this with clear milestones and monitoring and evaluation (M&E) frameworks. UN agencies should communicate a concrete action plan and field implementation plans to donors.

6. INCLUDE STRONGER ENVIRONMENT AND CLIMATE-RELATED EXPECTATIONS IN UN-

Exert leadership to include stronger climate and environmental funding criteria within Country-based Pooled Funds (CBPF), the Central Emergency Response Fund (CERF), and Flash Appeals.



APPENDIX 1: MAXIMISING THE FUNDING OF CLIMATE COSTS IN TRADITIONAL HUMANITARIAN GRANTS: DETAILED RECOMMENDATIONS

As part of the multi-stakeholder dialogue convened by Climate Action Accelerator in 2023, participants have identified specific practical venues that donors should pursue to optimise opportunities for their humanitarian partners to fund their climate strategies through existing humanitarian funding. Here is a more detailed account of the propositions formulated:

- Encourage implementing partners to mainstream costs related to climate and environmental measures into regular, direct project costs, bearing in mind that these measures are not distinct from the project but translate a new way to deliver the project itself.
- → Prioritise financial support to key solutions for effective emissions reduction to maximise impact, using Climate Action Accelerator's list of "top 8 solutions" for effective emissions reduction in the humanitarian sector, and which have the highest potential to help organisations halve their emissions by 2030.98
- Bearing in mind limitations in humanitarian funding available as needs keep growing, consider investing first in solutions that will yield quicker and more significant savings, such as travel, freight and energy. Engage partners to develop financial impact assessments, evidencing savings prospects within a given project timeline, and reinjecting them into programme budgets.
- Further develop longer-term funding options (3 to 5 years) necessary to engage in multiyear climate transformation plans, in line with Grand Bargain 2.099 commitments to increase the predictability of planning and funding.
- Adjust flexibility rules so that climate and environmental measures can be better supported overall, both at project and organisational levels. Flexibility refers here to the ability for partners to allocate certain costs related to emissions reduction across different budget lines in on-going projects despite the usual budgetary rules or practices.

- Bearing in mind the context of each donor agency faced with specific political, financial and regulatory constraints, consider ways to increase the proportion of structural, transformation costs within direct project costs, such as costs related to staffing, supply chain transformation, solarisation of offices and warehouses, etc.
- In addition to increased flexibility, explore the opportunity to allocate a specific percentage of project grants to emissions reduction and organisational resilience building, 100 but only as a complement to mainstreaming climate and environmental costs into direct costs.
- ☼ Bring clear financial guidance to partners regarding which categories of costs related to emissions reduction activities and organisational resilience building can/cannot be absorbed within their humanitarian budgets, and making sure that rules and practices are applied consistently across geographies and units. Donors' auditors should take into account environmental and social considerations in addition to financial efficiency, which may have generated an increase in the cost of an action but in a justified way.

SPECIFIC RECOMMENDATIONS

When defining detailed climate and environmental requirements, donors should consider the following points:

- In addition to setting up energy efficiency measures, through explicit policy guidance (due diligence) request that partners significantly reduce the use of diesel generators, and **shift to renewables by default** while not fully making them ineligible, allowing organisations to maintain a back-up capacity for critical life-saving activities (cold chains, hospitals, etc.).
- Actively favour sustainable constructions and renovations, including in warehouses, offices, and guesthouses to reduce energy consumption arising from humanitarian activities.
- By means of explicit policy guidance (due diligence) to request that partners avoid business class travel, progressively switch to less emissive travel modalities, and significantly reduce the proportion of flights/air travel globally, especially those resulting from management activities including trainings, supervision visits, meetings and conferences, and reimburse only economy class (no business class) through the implementation of specific human resource and travel policies. Donors' guidance should allow for different options to be applied across countries and projects based on logistics, security and medical considerations.
- Enable a significant reduction in the environmental footprint of fleet through optimised fleet management. This encompasses first shifting to more environmentally friendly modes (e.g. through vehicle sharing), improving energy efficiency of transport modes (e.g. using smaller and low-emission vehicles, eco-driving etc.), and avoiding and reducing the need for motorised travel (e.g. working remotely). Consideration should also be given to quantifying the waste generated from vehicle operations and implementing strategies to reduce waste as much as possible, as well as supporting projects to recycle vehicle waste.
- Support implementing partners' initiatives towards transitioning from air freight to sea, train or road freight for goods transportation, bearing in mind the necessity of aerial operations in the first phase of acute emergencies or due to exceptional security considerations.
- **Enable emissions reduction from the supply chain** by incentivising and enabling the use of low-carbon, sustainable products, even if the price is higher, and support capacity-building, technical and operational innovation and sectoral collaboration on supplier engagement.
- Allow for depreciation costs related to climate and environmental assets (such as lighter vehicles or solar panels) to be eligible in project grants for those NGOs who apply depreciation to programme costs.

For more details about specific decarbonisation solutions, please refer to Climate Action Accelerator's "Operational Playbook" for organisations.¹⁰¹

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 - #1. Reduce energy consumption.
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 - #3. Fly less and less emissive.
 - #4. Optimise fleet management and drive less emissive
 - #5. Switch to low-carbon, sustainable alternatives products.
 - #6. Privilege low-carbon suppliers and contribute to shape markets.
 - #7. Buy only what is needed.
 - #8. Shift from air freight to maritime, road and train.

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ROADMAP FOR HALVING EMISSIONS IN THE HUMANITARIAN SECTOR BY 2030

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