

# Climate Change: State Should Further Improve Its Reporting on Financial Support to Developing Countries to Meet Future Requirements and Guidelines

Government Accountability Office



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Climate Change: State Should Further Improve Its Reporting on Financial Support to Developing Countries to Meet Future Requirements and Guidelines Government Accountability Office In 1992, the United States and most other countries negotiated the Framework Convention with the aim of stabilizing atmospheric concentrations of carbon dioxide and five other greenhouse gases. The Framework Convention includes a pledge from developed countries to assist developing countries in implementing these objectives. Efforts to address climate change under the Framework Convention generally fall into two categories-mitigation and adaptation. According to the Framework Convention, measures to mitigate climate change include efforts to limit manmade emissions of greenhouse gases and enhance greenhouse gas "sinks." The Framework Convention defines "sink" as any process, activity, or mechanism that removes a greenhouse gas, an aerosol, or a precursor of greenhouse gas from the atmosphere. For example, preserved forests, which store carbon dioxide, serve as greenhouse gas sinks. The burning of fossil fuels for energy accounts for about two-thirds of global manmade emissions. The remaining third stems from industrial and agricultural processes, land use changes such as deforestation, and waste such as methane emitted from landfills. The Framework Convention also recognizes the special situation of countries designated by the UN as least developed countries. The Conference of the Parties is the supreme decision-making body of the Framework Convention and all Parties to the Convention are represented at the Conference of the Parties. In 2001, the Conference of the Parties further noted that least developed countries have a lower capacity to cope with and adapt to the impacts of climate change, and recognized certain developing countries as particularly vulnerable to those impacts.

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