Glasgow Declaration Accountability Framework (GDAF) Briefing Note
February 2024

To promote effective, timely implementation of the Glasgow Leaders’ Declaration on Forests and Land Use (“Glasgow Declaration”), a growing body of government officials, civil society representatives, and companies are calling on global leaders to support and enable the creation of a Glasgow Declaration Accountability Framework (GDAF). This government-led framework would promote the achievement of the Glasgow Declaration through mandatory reporting and enhanced monitoring, policy pledges and financial commitments, and alignment around common standards and outcomes. This briefing note outlines the need and vision for the GDAF, as well as the opportunities it presents for advancing on broader policy and marketplace trends.

For civil society organizations: To sign onto a letter to countries urging support for the GDAF, visit here. For companies and financial institution: To sign onto a statement of support for the GDAF, visit here.

Background
In November 2021, 145 countries signed the Glasgow Declaration, committing to “halt and reverse forest loss and land degradation by 2030.” The Glasgow Declaration recognized the essential role of forest protection and restoration to both climate mitigation and adaptation and, in encompassing both deforestation and land degradation, enshrined commitments addressing forest impacts globally. The international community echoed this imperative in the First Global Stocktake, agreed at COP28, which “further emphasizes” the need for “enhanced efforts toward halting and reversing deforestation and forest degradation by 2030.”

However, there are warning signs that signatories are not pursuing the Glasgow Declaration commitments with the rigor necessary to deliver on the agreement’s promise by 2030, and that current policy mechanisms are not positioned to facilitate a successful outcome. In 2022, tropical primary forest loss increased, with record-high levels in some countries. Primary and old-growth forest loss are not comprehensively tracked in boreal and temperate regions, but rates of tree cover loss in these biomes, the majority of which has been from industrial logging, remained roughly the same.

In addition, global forest policy remains founded upon inequity between the Global North and the Global South. Although some developed countries have made progress on mobilizing resources toward addressing tropical deforestation, most of these same countries have failed to recognize and address their own domestic forest impacts. Given that industrial logging in northern forests is the single-largest driver of tree cover loss in the world, with much of this logging still occurring in primary, old-growth, and mature forests, this erasure has left a significant gap in global progress. In hindering consistent, international standard-setting and stymying marketplace transformation, this inequity has likewise stunted ambition in the tropics.

Vision for the Glasgow Declaration Accountability Framework (GDAF)
The realization of the Glasgow Declaration will depend on shared accountability that drives comprehensive, common, and equitable action to protect and restore forests globally. This accountability requires governments to adopt common standards of success; processes for tracking progress; and commitments to shared policy action to address systemic barriers to the 2030 goals.

To foster this global cooperation and promote effective, timely implementation, we are urging signatories to
support the creation of a Glasgow Declaration Accountability Framework, a government-led effort to drive strong implementation through promoting transparency, facilitating strong policy foundations and public financing, and aligning countries around common standards and metrics.

This proposed framework includes the following mechanisms:

1. **Transparency:** As with UNFCCC greenhouse gas reporting, signatories would commit to reporting annually, through the FAO and other existing platforms, on rates of deforestation, degradation, restoration, and associated metrics. A designated scientific oversight body would review reporting to ensure alignment with the best available science and to track global progress over time. In addition, developed countries would commit to monitoring investments to address global data gaps, including on rates of primary and old-growth forest loss. These should include investments both in the latest remote sensing technologies and in on-the-ground assessment, particularly from Indigenous Peoples and local communities, as well as investments in national reporting from tropical countries. These investments should apply to forests in developed as well as developing countries. Annual reporting should also include information on the delivery of public financial contributions under the Glasgow Declaration.

2. **Facilitation & Finance:** Through shared policy pledges, countries can harmonize around best practices, build global systems of progress, and develop common initiatives. Recognizing the need to scale up finance to support the commitments of the Glasgow Declaration, policies may include investments in Indigenous-led protection, improvements to forest carbon accounting practices, the elimination and redirection of harmful subsidies, and financing in the context of non-market approaches for mitigation and adaptation efforts.

3. **Alignment:** Countries would develop common standards and shared understandings around metrics, definitions, and responsibilities. These should include an affirmation that the Glasgow Declaration applies globally across all drivers of forest impacts, shared acknowledgement of the importance of forest integrity and other key attributes, and scientifically based common definitions (including “degradation”). They would also commit to jointly address the climate and biodiversity crises, and collaborate on pathways to effective, synergistic approaches.

The GDAF will rely, where possible, on existing processes and mechanisms, directing these toward supporting the implementation of the Glasgow Declaration, and creating new structures where gaps exist.

**Opportunity and Support**

In August 2023, the African Ministerial Conference of the Environment released a declaration supporting the creation of an Accountability Framework “as a means of driving global progress and promoting greater equity between forest protection standards.” At the beginning of COP28, more than 100 NGOs and coalitions from over 30 different countries sent a letter to Glasgow Declaration signatories urging them to establish the GDAF as a means of promoting “shared accountability that fosters comprehensive, common, and equitable action to protect and restore forests globally.”

The First Global Stocktake’s inclusion of language mirroring the Glasgow Declaration’s commitments, as well the Joint Statement on Climate, Nature, and People committing signatories to joint and synergistic action to address the climate and biodiversity crises only further heighten the necessity of an accountability
mechanism. The world is poised to act on deforestation and forest degradation, but, without the proper structures, expectations, and alignment of vision, the 2030 goals will remain at risk. Additionally, the GDAF aligns with recent policy developments such as the EU Deforestation Regulation, helping provide tools to both governments and companies working to meet those new standards, and with growing marketplace attention to addressing deforestation and degradation. It would also build on the initial progress from governments, including the United States and the European Union, toward monitoring and protecting their own high-integrity forests.

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