

聯合國氣候變化綱要公約在 1992 年通過，是全球因應氣候變遷的重要合作平台。綜觀國際推動溫室氣體排放減量的經驗，許多成功的行動架構皆設有財務機制，在巴黎協定正式實施的今（2020）年，第 26 屆 UNFCCC 締約方會議（COP 26）以「金融」為主題，顯見財務機制的重要性。本研究透過研析聯合國氣候變化綱要公約下氣候資金發展動態、各國公部門氣候資金運用情形（包含國家氣候基金及公部門資金）及私部門綠色企業與產業綠化發展情形，比較我國在 2016 年依據「溫室氣體減量及管理法」設立之溫室氣體管理基金的運作現況（包含收入來源、運作機制、分配原則及支出用途），研提我國氣候資金之因應做法與策略。研究結果顯示，公部門的氣候資金有限，應減少化石燃料投資、搭配其他公部門資源共同運用，並妥善引導私部門資金投入；此外，在推動低碳轉型的過程中，除專款專用外，亦應考量能力建構需求、公正轉型及弱勢保護等原則，據以規劃溫室氣體管理基金之支出用途。

United Nations Framework Convention on Climate Change, was passed in 1992, which is an important platform for global cooperation in response to climate change. Take overview of international experience in promoting greenhouse gas emission reductions, many successful action frameworks set up financial mechanisms. In the Paris Agreement is officially implemented, this year (2020), the COP26 UN climate change conference take "finance" as the main topic, which clearly shows the importance of the financial mechanisms. This research analyzes the development trends of climate funds under the United Nations Framework Convention on Climate Change, the usage of climate funds in the public sector among various countries (including national climate funds and public sector funds) and the development of private sector of Green enterprises and Green Industry. Compare the operating status of the GHG Management Fund established in 2016 in accordance with the "Greenhouse Gas Reduction and Management Act " (including sources of income, operating mechanism, distribution principles, and expenditure purposes), to review the response practices and strategies of climate fund of Taiwan. The research results show that the public sector of climate funds are insufficient, investment on fossil fuel should be reduced, utilize other public sector resources altogether, and properly guide the investment of private sector capital; In addition, in the process of promoting low-carbon transformation, not only include the earmarked funds, but also should consider the principles of capacity building needs, fair transformation, and protection of the underprivileged, to plan the usage of GHG Management Fund.