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缔约方会议

第三十届会议

2025 年 11 月 10 日至 21 日，贝伦

临时议程项目 8(b)

与资金有关的事项

与资金问题常设委员会有关的事项

作为《巴黎协定》缔约方会议的
《公约》缔约方会议

第七届会议

2025 年 11 月 10 日至 21 日，贝伦

临时议程项目 10(a)

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与资金问题常设委员会有关的事项

资金问题常设委员会的报告*

概要

本报告载有 2025 年资金问题常设委员会(资委会)工作计划实施情况有关信息。本报告附件载有第七次气候资金流动两年期评估和概览以及关于在有意义的减缓行动和实施工作透明度的背景下实现每年共同筹集 1,000 亿美元的目标以满足发展中国家需要的第三份进展报告的编写工作计划和总体大纲。报告还附有资委会截至 2025 年 9 月 22 日的委员名单和资委会 2026 年工作计划。

* 本报告逾期提交会议服务部门处理，以纳入资金问题常设委员会第 38 次会议的结果。



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简称和缩略语

AC		适应委员会
BA	两年期评估和概览	气候资金流动两年期评估和概览
BR		两年期报告
BTR		两年期透明度报告
BUR		两年期更新报告
CMA	《协定》/《公约》 缔约方会议	作为《巴黎协定》缔约方会议的《公约》缔约方会议
COP	缔约方会议	《公约》缔约方会议
FAO	粮农组织	联合国粮食及农业组织
FRLD	损失和损害基金	应对损失和损害基金
GCF		绿色气候基金
GEF		全球环境基金
KCI	卡托维兹委员会	实施应对措施的影响问题卡托维兹专家委员会
LDC		最不发达国家
LEG	专家组	最不发达国家专家组
MDB		多边开发银行
NAP		国家适应计划
NC		国家信息通报
NCQG	新集体量化目标	气候资金新集体量化目标
NDC		国家自主贡献
OECD	经合组织	经济合作与发展组织
REDD+		减少毁林所致排放量；减少森林退化所致排放量；养护森林碳储存；可持续森林管理；以及加强森林碳储存(第1/CP.16号决定，第70段)
SCF	资委会	资金问题常设委员会
SIDS		小岛屿发展中国家
TEC	技术执委会	技术执行委员会

一. 导言

A. 任务和背景

1. 资委会编写年度报告以提交缔约方会议。¹ 缔约方会议第二十一届会议决定，资委会应按照缔约方会议确定的职能和责任，为《巴黎协定》服务。²
2. 缔约方会议第二十九届会议注意到资委会 2025 年工作计划。³

B. 范围

3. 本报告介绍资委会 2025 年的工作，包括其委员和会议情况，供缔约方会议第三十届会议和《协定》/《公约》缔约方会议第七届会议审议。

C. 缔约方会议和作为《巴黎协定》缔约方会议的《公约》缔约方会议可采取的行动

4. 缔约方会议和《协定》/《公约》缔约方会议不妨审议：
 - (a) 第七次气候资金流动两年期评估和概览的编写工作计划和总体大纲(见附件一和下文第 15-19 段)；
 - (b) 关于在有意义的减缓行动和实施工作透明度的背景下实现每年共同筹集 1,000 亿美元的目标以满足发展中国家需要的第三份进展报告的编写工作计划和总体大纲(见附件二和下文第 20-23 段)；
 - (c) 关于通过为可持续粮食系统和农业提供资金加快气候行动和复原力建设的 2025 年资委会论坛的纪要报告(见下文第 29-33 段)⁴，以及本报告中所载的关于筹备 2026 年和 2027 年资委会论坛的信息(见下文第 34-36 段)；
 - (d) 资金机制经营实体指导意见草案(见下文第 37-42 段)。⁵
5. 缔约方会议和《协定》/《公约》缔约方会议还不妨注意到：
 - (a) 资委会委员名单(见附件三)；
 - (b) 资委会 2026 年工作计划(见附件四)。

¹ 根据第 2/CP.17 号决定，第 120 段。

² 第 1/CP.21 号决定，第 63 段。

³ 第 2/CP.29 号决定，第 2 段。第 8/CMA.6 号决定第 1 段确认了该决定。工作计划载于 FCCC/CP/2024/6-FCCC/PA/CMA/2024/8 号文件，附件二。

⁴ FCCC/CP/2025/9/Add.4-FCCC/PA/CMA/2025/13/Add.4.

⁵ FCCC/CP/2025/9/Add.1-FCCC/PA/CMA/2025/13/Add.1、FCCC/CP/2025/9/Add.2-FCCC/PA/CMA/2025/13/Add.2 和 FCCC/CP/2025/9/Add.3-FCCC/PA/CMA/2025/13/Add.3。

二. 资金问题常设委员会的委员和会议

A. 委员

6. 资委会再次选举 Diann Black-Layne(安提瓜和巴布达)和 Apollonia Miola(欧洲联盟)担任资委会联合主席至 2026 年第 1 次会议。
7. 关于委员变动情况, Chandni Raina(印度)接替了 Mohammed Ayoub(沙特阿拉伯), Do Ik Kim(韩国)接替了朱留才(中国), Ekaterina Vasilenko(俄罗斯联邦)接替了 Ian Naumkin(俄罗斯联邦), Oliver Gales(澳大利亚)接替了 Brittany Young(澳大利亚)。
8. 根据资委会第 17 次会议达成的协议, 即资委会委员在一个日历年度内可选择由他人代其出席一次会议, 在资委会第 36 次会议上, Eui Soon Chang(大韩民国)、Fazle Rabbi Sadeque Ahmed(孟加拉国)和 Stien Schrauwen(比利时)分别担任 Do Ik Kim、Patriciah Roy Akullo(乌干达)和 Clara Schultz(瑞典)的替补; 在资委会第 37 次会议上, Oliver Gales 担任 Brittany Young 的替补; 在资委会第 38 次会议上, Tamim Alothimin(沙特阿拉伯)担任 Ali Waqas Malik(巴基斯坦)的替补。
9. 资委会截至 2025 年 9 月 22 日的委员名单载于附件三。

B. 会议

10. 资委会 2025 年举行了三次会议: 资委会第 36 次会议, 2 月 18 日至 19 日在波恩举行; 资委会第 37 次会议, 6 月 11 日至 13 日也在波恩举行; 资委会第 38 次会议, 9 月 10 日至 11 日在罗马举行。所有会议均完全作为全体会议举行, 委员和观察员以混合形式参与。约 220 名来自缔约方、观察员组织(非政府组织、政府间组织、智库和多边开发银行)以及资金机制经营实体的代表参会, 其中有 116 人是现场参会。
11. 在秘书处的支持下, 共为这些会议编写了 38 份背景文件和报告, 并由资委会审议。资委会在每次会议上和闭会期间都让利益相关方参与编写背景文件和报告。会议期间资委会审议的所有编写中的文件, 均提供给已登记的参会者查阅。背景文件、会议议程和说明、会议成果和报告以及录音均可在资委会网页上获取。⁶
12. 除其他外, 资委会第 36 次会议:⁷
 - (a) 再次任命 Diann Black-Layne 和 Vicky Noens(比利时)为第七次气候资金流动两年期评估和概览有关工作的联合召集人, 并请她们拟订带有附加说明的两年期评估和概览大纲草案和编写两年期评估和概览的工作计划草案;
 - (b) 再次任命 Gabriela Blatter(瑞士)和 Richard Muyungi(坦桑尼亚联合共和国)为关于实现每年共同筹集 1,000 亿美元的目标的第三份进展报告有关工作的联合

⁶ <https://unfccc.int/SCF#SCF-Meetings>.

⁷ 见资委会文件 <https://unfccc.int/documents/646204>。

召集人；并请他们为该报告拟订带有附加说明的大纲草案和编写该报告的工作计划草案；

(c) 再次任命 Elena Cristina Pereira Colindres(洪都拉斯)和 Brittany Young 为 2025 年资委会论坛有关工作的联合召集人。资委会注意到各方为响应 2025 年资委会论坛相关意见征集启事提交的材料。⁸ 委员和观察员就论坛日程中可能审议的分主题和关键领域发表了意见，包括适应和减缓活动的协同效益，加强与性别响应型供资机制的联系，提高资金流动透明度，为粮食系统和粮食安全加强气候行动和复原力建设，农业技术，与渔业、畜牧业及水资源等部门的联系，以及政府、金融机构和私营部门在推进气候行动和强化资金获取方面的重要作用。资委会请联合召集人拟订论坛日程草案。粮农组织重申将在罗马总部主办该论坛，并指出秘书处将继续协调有关主办论坛的必要法律和组织安排；

(d) 任命 Ali Waqas Malik 和 Karima Oustadi(奥地利)为资金机制经营实体指导意见草案有关工作的联合召集人。⁹ 资委会讨论了 2025 年编写指导意见草案的重要性，并指出它将首次包括损失和损害基金指导意见草案。资委会商定，联合召集人将在资委会第 37 次会议前夕与缔约方就指导意见草案举行非正式磋商，以收集有关资金机制经营实体的政策、方案编制优先事项和资格标准的意见，磋商还将重点关注缔约方对指导意见草案及其格式的总体期望；

(e) 任命若干联络人代表资委会参与《气候公约》其他组成机构¹⁰ 在《气候公约》各专题领域的工作；

(f) 同意为资委会第 37 次会议组织一次技术专家会议，目的是提供机会，探讨下文第 24 段所述任务授权方面的信息和数据可得性、差距和来源、方法和重要见解。

(g) 除其他外，资委会第 37 次会议：¹¹

(h) 召开了一次技术专家会议，讨论监测气候资金新集体量化目标的可用信息、数据、来源和方法。本次会议汇集了主要的外部贡献者、数据提供者和从业人员，就评估需求、资金流、影响和透明度方面的最新数据和创新方法与资委会进行了非正式交流，并了解了这些方法的优点和局限性；¹²

(i) 同意遵循经修订的编写第七次气候资金流动两年期评估和概览的工作计划草案中所概述的方法，并同意更新后的第七次气候资金流动两年期评估和概览总体大纲；

(j) 同意遵循关于实现每年共同筹集 1,000 亿美元的目标的第三份进展报告经修订的工作计划草案中概述的方法和更新后的总体大纲；

(k) 商定了经修订的 2025 年资委会论坛临时日程；

⁸ 可查阅 <https://unfccc.int/event/2025-forum-of-the-standing-committee-on-finance>。

⁹ 根据第 2/CP.17 号决定第 121(c)段所载的任务授权进行。

¹⁰ 根据第 2/CP.17 号决定第 121(b)段所载的任务授权。详情见下文第三章 F 节。

¹¹ 见资委会文件 SCF/2025/37/9。

¹² 技术专家会议的议程可查阅：SCF/2025/37/3。

(l) 商定了 2026 年资委会论坛的主题(即“为水系统和海洋方面的气候行动提供资金”),并商定在资委会第 38 次会议上进一步研究论坛的范围。资委会还审议了 2027 年论坛的可能主题,并指出将在资委会第 38 次会议上继续审议这些主题;

(m) 同意采用包容和透明的方法来编写资金机制经营实体指导意见草案,资委会将对缔约方提交的材料进行汇编和整理,按主题归类,保持其核心信息及不同观点的完整性,同时避免过度编辑。

13. 除其他外,资委会第 38 次会议:¹³

(a) 商定闭会期间在联合召集人的指导下编写关于通过为可持续粮食系统和农业提供资金加快气候行动和复原力建设的 2025 年资委会论坛纪要报告并加以定稿,供资委会审议和通过,并将其纳入提交缔约方会议第三十届会议和《协定》/《公约》缔约方会议第七届会议的报告;

(b) 讨论了 2026 年论坛的范围和 2027 年论坛的可能主题(见下文第 34-36 段);

(c) 同意向缔约方会议第三十届会议和《协定》/《公约》缔约方会议第七届会议提交资金机制经营实体指导意见草案,以及解释性说明(见下文第 41-42 段)和经营实体提供的信息。

C. 未来会议的日期和地点

14. 资委会第 38 次会议商定了 2026 年会议的日期和地点如下:

(a) 资委会第 39 次会议:2026 年 2 月 10 日至 12 日,波恩;

(b) 资委会第 40 次会议:2026 年 6 月 19 日至 20 日,波恩,在附属机构第六十四届会议之后;

(c) 资委会第 41 次会议:2026 年 9 月 23 日至 25 日,与 2026 年资委会论坛(2026 年 9 月 21 日至 22 日,除非另有决定,否则将在波恩举行)衔接举行。

三. 资金问题常设委员会的工作

A. 为将于 2026 年交付的任务所做的准备工作

1. 第七次气候资金流动两年期评估和概览

15. 缔约方会议第二十九届会议赞赏地注意到第六次气候资金流动两年期评估和概览,¹⁴ 包括其摘要和建议。^{15 16} 它还注意到资委会在编写第六次气候资金流动

¹³ 见资委会文件 SCF/2025/38/5。

¹⁴ 资委会。2024 年。《第六次气候资金流动两年期评估和概览》。波恩:《气候公约》。可查阅 <https://unfccc.int/topics/climate-finance/resources/biennialassessment-and-overview-of-climate-finance-flows>。

¹⁵ FCCC/CP/2024/6/Add.1-FCCC/PA/CMA/2024/8/Add.1.

¹⁶ 第 2/CP.29 号决定,第 4 段。

两年期评估和概览的过程中更新了气候资金的操作性定义，并重申资委会将在未来的两年期评估和概览中继续就气候资金的操作性定义开展目前正在进行的技术工作。¹⁷

16. 《协定》/《公约》缔约方会议第六届会议注意到第六次气候资金流动两年期评估和概览中对《巴黎协定》第二条第一款第(三)项(包括其中提及第九条之处)相关现有信息的梳理。¹⁸《协定》/《公约》缔约方会议第六届会议回顾指出，此前曾经请资委会在其第六次气候资金流动两年期评估和概览中酌情纳入根据《巴黎协定》第九条第五款在两年期信息通报中报告的信息，并在执行其相关任务和工作计划时考虑第四条第五款。¹⁹

17. 资委会第 36 次会议启动了第七次气候资金流动两年期评估和概览的工作，并就更新两年期评估和概览的范围和方法(包括工作模式)进行了初步讨论。资委会同意探索如何努力推广其技术报告并加强与数据提供商和聚合商的合作，以最大限度地减少数据不一致带来的挑战和限制。资委会还考虑了将两年期评估和概览编写工作与未来获得相关数据的时间保持一致的备选办法。

18. 资委会第 37 次会议审议了联合召集人编写的第七次气候资金流动两年期评估和概览编写工作计划草案及其总体大纲。资委会讨论了呈现第七次气候资金流动两年期评估和概览技术成果的备选方案，以及第七次气候资金流动两年期评估和概览如何反映可能与编写关于实现新集体量化目标情况的第一份进展报告相关的任何信息。资委会赞同经修订的工作计划中概述的方法和更新后的第七次气候资金流动两年期评估和概览总体大纲(见附件一)。

19. 闭会期间，联合召集人将在秘书处的支持下指导技术工作和工作计划的实施，包括在 2025 年第四季度就相关信息发布证据征集启事。

2. 关于在有意义的减缓行动和实施工作透明度的背景下实现每年共同筹集 1,000 亿美元的目标以满足发展中国家需要的第三份进展报告

20. 缔约方会议第二十九届会议赞赏地注意到资委会关于实现每年共同筹集 1,000 亿美元的目标的第二份进展报告²⁰及其主要结论，以及该报告的内容提要²¹和其中所载建议。²²

21. 资委会第 36 次会议启动了关于实现每年共同筹集 1,000 亿美元的目标的第三份进展报告的有关工作，并就更新该报告的范围和方法(包括工作模式)进行了初步讨论。资委会第 36 次会议同意制定工作计划草案和大纲草案，以期提高对数

¹⁷ 第 2/CP.29 号决定，第 5 和第 13 段。

¹⁸ 第 8/CMA.6 号决定，第 2 段。

¹⁹ 第 8/CMA.6 号决定，第 4 至第 5 段。

²⁰ 资委会。2024 年。关于在有意义的减缓行动和实施工作透明度的背景下实现每年共同筹集 1,000 亿美元的目标以满足发展中国家需要的第二份进展报告。波恩：《气候公约》。可查阅 <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/standing-committee-on-finance-scf/progress-report>。

²¹ FCCC/CP/2024/6/Add.3-FCCC/PA/CMA/2024/8/Add.3.

²² 第 1/CP.29 号决定，第 3 段。

据不一致和信息来源中使用的不同核算方法的认识，并提高对经验教训和气候资金有效性的认识。

22. 资委会第 37 次会议审议了联合召集人编写的关于实现每年共同筹集 1,000 亿美元的目标的第三份进展报告工作计划草案和大纲草案。资委会第 37 次会议讨论了在厘清进展的过程中与气候资金定义相关的问题、在该报告中解释为何引用信息来源的必要性以及进一步澄清气候资金在有意义的减缓行动方面的有效性的目标。资委会还讨论了确定与经验教训相关建议的重要性。资委会第 37 次会议赞同工作计划草案中概述的方法和报告总体大纲(见附件二)。

23. 闭会期间，联合召集人将在秘书处的支持下指导技术工作和工作计划的实施，包括在 2025 年第四季度发布证据征集启事。

B. 关于监测气候资金新集体量化目标的可用信息、数据、来源和方法的技术专家会议

24. 《协定》/《公约》缔约方会议第六届会议授权资委会自 2028 年起，每两年编写一份报告，说明在实现关于新集体量化目标的第 1/CMA.6 号决定所有内容方面的集体进展情况，供《协定》/《公约》缔约方会议审议。²³

25. 资委会第 36 次会议商定，将在资委会第 37 次会议期间举行一次技术专家会议(见上文第 12(f)段)。会上，秘书处就新集体量化目标相关决定的关键定量和定性内容以及相关数据来源做了演示报告。秘书处分享了在编写与气候资金相关的元数据报告方面的经验、挑战和教训实例，强调了此类报告的演变、协作努力以及为支持资委会监测工作收集数据的复杂性。

26. 演示报告结束后进行了结构化讨论，邀请了来自不同组织的专家对秘书处的演示报告做出回应，重点衡量三个领域的进展：

(a) 资金流动情况，经合组织、联合国贸易和发展会议及欧洲投资银行的专家讨论了有关监测新集体量化目标定量内容有关进展的数据和信息需求；

(b) 强化气候资金的获取，包括有利条件和包容弱势群体，获取气候金融中心、绿色气候基金和国际能源署的专家分享了对方法学和数据跟踪的见解；

(c) 衡量气候资金流动对于满足发展中国家的需求和优先事项的影响和结果，指出地方一级的跟踪面临挑战，且需要加强问责框架，国际环境与发展学会的专家介绍他们在地方一级跟踪气候资金流动方面的工作。会议重点强调，需要改进定性影响衡量标准，包括性别和范式转变指标，并加强关键绩效指标、参与性报告和国家一级跟踪系统。

27. 资委会联合主席指出，这次会议是一次盘点和梳理活动，旨在确定可能支持执行上文第 24 段所述任务的现有数据、信息和方法，并强调这次活动不会预判资委会未来关于新集体量化目标第一份两年期报告的任何讨论或决定。联合主席认为会议具有建设性，并建议继续开展数据梳理工作，使之契合第七次气候资金流动两年期评估和概览之下正在开展的工作。

²³ 第 1/CMA.6 号决定，第 30 段。

28. 联合主席将在秘书处的支持下编写一份高级别摘要，反映技术专家会议期间的讨论和意见。日程安排和演示幻灯片可在资委会网页²⁴上查阅，资委会第 37 次会议报告²⁵总结了活动的议事情况和后续步骤。

C. 资金问题常设委员会论坛

1. 关于通过为可持续粮食系统和农业提供资金加快气候行动和复原力建设的 2025 年论坛

29. 缔约方会议授权资委会举办一个论坛，便于处理气候资金问题的机构和实体之间沟通情况和持续交流信息，以促进相互联系和连贯一致。²⁶此外，缔约方会议鼓励资委会为私营部门、金融机构和学术界参加资委会论坛提供便利，并请资委会进一步加强与利益相关方的接触。²⁷

30. 在筹备 2025 年论坛的过程中，资委会与粮农组织、意大利政府以及积极从事农业工作的国际和民间社会组织开展了合作。

31. 2025 年 9 月 8 日至 9 日，资委会在罗马举办了该论坛。250 多名与会者现场或远程参加了此次论坛。与会者代表来自资委会、国家政府(包括财政、农业和环境等各个职能部委)、联合国机构和其他国际组织、资金机制的经营实体、多边气候基金、双边机构、区域和全球农民协会、私营部门、学术界、智库以及从事性别问题的民间社会组织。论坛的日程安排和视频可在资委会网页²⁸上查阅。

32. 资委会感谢粮农组织在罗马承办论坛，并感谢意大利政府提供签证支持，这为论坛的成功做出了贡献。

33. 资委会第 38 次会议回顾了论坛的主要亮点。会后向资委会分发了纪要报告草稿，以征求书面意见。在缔约方会议第三十届会议之前的闭会期间完成了该纪要报告²⁹的定稿工作。

2. 2026 年和 2027 年论坛

34. 资委会商定了 2026 年论坛的主题，即“为水系统和海洋方面的气候行动提供资金”。

35. 资委会第 38 次会议委员讨论了 2026 年论坛的可能范围的备选方案，并商定就论坛范围发布意见征集启事，作为进一步讨论和规划的参考依据。³⁰资委会还商定在 2026 年 1 月 31 日之前发布意见征集启事，征集与下一届论坛的主题和其他分主题有关的信息和案例研究。

²⁴ <https://unfccc.int/event/thirty-seventh-standing-committee-on-finance-meeting>.

²⁵ 资委会文件 SCF/2025/37/9。

²⁶ 第 2/CP.17 号决定，第 121(a)段。

²⁷ 第 5/CP.18 号决定，第 4 段，以及第 8/CP.23 号决定，第 14 段。

²⁸ <https://unfccc.int/event/2025-forum-of-the-standing-committee-on-finance>.

²⁹ FCCC/CP/2025/9/Add.4-FCCC/PA/CMA/2025/13/Add.4.

³⁰ 见上文脚注 13。

36. 资委会同意在第 39 次会议上继续审议 2027 年论坛的主题，并请联合召集人在闭会期间就此事开展进一步工作，同时考虑到资委会第 38 次会议上讨论的有关这一事项的提案。³¹

D. 资金机制经营实体指导意见草案

37. 缔约方会议第十七届会议授权资委会向缔约方会议提供资金机制经营实体指导意见草案，以期提高此类指导意见的统一性和实用性，指导意见中应考虑到各经营实体的年度报告以及缔约方提交的意见。³² 此外，缔约方会议第二十一届会议决定，资委会应按照缔约方会议确定的职能和责任，为《巴黎协定》服务，³³ 《协定》/《公约》缔约方会议第一届会议第三期会议确认了这一点。³⁴ 此外，缔约方会议第二十八届会议和《协定》/《公约》缔约方会议第五届会议决定指定损失和损害基金为受托经营《公约》资金机制的实体，也为《巴黎协定》服务。³⁵

38. 资委会在第 36 次会议上讨论了如何加强其工作模式，以编写经营实体指导意见草案。³⁶

39. 确定的第一个需要加强的领域涉及改进指导意见草案编写过程的时机和时序。鉴于各经营实体的年度报告在 8 月中下旬公布，而资委会一年中的最后一次会议 9 月举行，因此资委会探讨了如何通过与各经营实体秘书处接触来解决时间过于仓促引起的问题，以确定更好地将其报告时间表与资委会的工作相契合的备选方案。各秘书处表示，它们将努力加快年度报告的编写工作，同时指出在获得各自董事会批准方面面临制约(例如，绿色气候基金在每年 6 月或 7 月举行的第二次董事会会议后获得批准，全球环境基金在每年 6 月举行的第一次理事会会议后获得批准)。

40. 确定的第二个需要加强的领域涉及强化指导意见草案编写进程的包容性、透明度和缔约方驱动性质。为此，资委会同意与缔约方举行非正式磋商(磋商于 2025 年初举行)，以确定对指导意见草案的宗旨和格式的期望，并征求他们对实质性问题的意见，总结如下：³⁷

(a) **总体期望：**缔约方强调，指导意见应具有战略性、高水平、可操作性和前瞻性，同时保持简洁。按照缔约方会议和《协定》/《公约》缔约方会议与各实体之间的法律安排，指导意见应针对经营实体的董事会，以避免微观管理或破坏董事会的权威。一些缔约方还强调，指导意见应满足发展中国家不断变化的需求，不得重新解释或改变现有章程中的指导意见。一些缔约方强调，在董事会

³¹ 见上文脚注 13。

³² 第 2/CP.17 号决定，第 121(c)段。

³³ 第 1/CP.21 号决定，第 63 段。

³⁴ 第 3/CMA.1 号决定，第 6 段。

³⁵ 第 1/CP.28 号和第 5/CMA.5 号决定的第 5 段。

³⁶ 根据第 2/CP.29 号决定，第 20 段。

³⁷ 更多详情见资委会文件 SCF/2025/37/6。

已经就先前的指导意见采取行动的情况下，须避免重复指导意见，而另一些缔约方则指出，如果执行不充分，可能需要重复指导意见；

(b) **资委会的作用：**缔约方呼吁资委会不要就缔约方提交的材料中表达的意见进行谈判，以保留其中的核心信息，并保持不同意见的完整性，而不过度编辑或合并其立场，以确保指导意见为缔约方会议届会的谈判提供信息而不是限制谈判；

(c) **过程和包容性：**缔约方强调，必须为编写指导意见制定一个由缔约方驱动的、包容和透明的进程，以确保精准反映各方意见，特别是在资委会没有代表的缔约方的意见。缔约方鼓励资委会在提交材料不明确或内容重叠的情况下，在尝试合并或精简意见之前，直接寻求相关缔约方的澄清；

(d) **及时性和时序：**缔约方对上文第 39 段提及的时间过于仓促问题表示关切，指出缔约方、资委会和其他组成机构只有几周的时间来分析经营实体的报告、提交意见并通过资委会联合召集人编写初步指导意见供资委会审议。它们还强调了一个反复出现的时序挑战：每年资委会的最后一次会议通常在每年经营实体董事会的最后一次会议之前举行，这意味着董事会上的重要动态无法反映在提交给缔约方会议和《协定》/《公约》缔约方会议的指导意见中；

(e) **与其他主题的谈判加以协调：**缔约方强调，资金问题谈判代表与从事适应、损失和损害、技术和透明度等相关主题领域工作的谈判代表需要更好地协调。它们指出，指导意见中的相关提案有时在没有与资金问题谈判代表充分协商的情况下得到充实细化，导致指导意见出现重复、缔约方会议和《协定》/《公约》缔约方会议与指导意见相关的决定在操作方面存在不一致以及经营实体难以落实指导意见。缔约方表示，资委会委员可以在改善此类协调方面发挥促进作用。

41. 上文第 40 段提到的非正式磋商的结果促成了资委会第 37 次会议商定采用包容和透明的方法编写指导意见草案，即资委会对提交意见进行整理，按主题对意见进行分类，同时保留其核心信息并尊重不同观点的完整性，而不是就指导意见的内容进行谈判。资委会第 37 次会议决定在指导意见草案中附上解释性说明，以说明编写过程并提供额外背景信息。该说明还将包括一份免责声明，解释因资委会会议和运营实体董事会会议之间的时序而产生的限制。

42. 资委会第 38 次会议审议了各经营实体 2025 年年度报告³⁸ 以及缔约方提交材料汇编，汇编按主题编排，以便提供可供谈判使用的结构，同时保留核心信息并反映不同观点。资委会探讨了如何进一步优化提交材料汇编，以使指导意见草案对缔约方更有帮助。³⁹ 资委会在指导意见草案中附上了一份解释性说明，澄清说某些内容并非针对经营实体董事会，而是没有删除，以免预判其意图，而且由于时

³⁸ 秘书处分别于 2025 年 8 月 25 日、8 月 6 日和 9 月 5 日收到绿色气候基金、全球环境基金及损失和损害基金的年度报告。随后，这些报告被上传至资委会网站，并分发给各缔约方集团主席和其他组成机构主席，请他们就其中的指导意见草案提交意见。

³⁹ 联合召集人提议标明哪些提交材料可能存在重复，但资委会决定不采用这种方法，表示此举可能会影响对缔约方提交材料的看法。资委会重申，如果缔约方认为适当，可以重申以往的指导意见。

序限制，该指导意见不反映经营实体董事会在资委会第 38 次会议之后、缔约方会议第三十届会议之前举行的会议的结果。

E. 性别

43. 缔约方会议第二十二届会议请所有组成机构在定期报告中提供信息，说明它们在将性别视角纳入各自进程方面取得的进展。⁴⁰ 缔约方会议第二十五届会议和第二十六届会议鼓励资委会继续加强努力，确保在执行工作计划时顾及性别平等。⁴¹ 缔约方会议第二十七届会议请缔约方在提名资委会委员时考虑性别平衡和地域代表性。⁴²

44. 2025 年，同 2024 年一样，资委会委员中女性占多数，20 名任命委员中有 12 名是女性。

45. 资委会在其技术工作中酌情纳入了性别视角。例如，第七次气候资金流动两年期评估和概览将涵盖气候资金的影响和结果方面的趋势，包括与性别和公正转型相关的协同效益方面的趋势以及将这些协同效益扩大到弱势社区和群体方面的趋势。

46. 在 2025 年资委会举办的所有活动中，都努力实现发言者的性别平衡。例如，在 2025 年资委会论坛和资委会技术专家会议上，女性发言者分别占 31% 和 50%。

F. 与附属履行机构以及《公约》和《巴黎协定》之下各组成机构之间的联系

47. 缔约方会议第二十一届会议请资委会继续加强与所有有关利益相关方和《公约》之下各组成机构的接触。⁴³ 缔约方会议第二十三届会议欢迎任命资委会联络人与其他组成机构进行联络，并请资委会在提交缔约方会议的年度报告中继续提供这方面的信息。⁴⁴

48. 资委会继续采取整体方针保持与其他组成机构和专题领域的联系，包括：

(a) 着重介绍那些特别希望与各组成机构合作的具体工作领域；

(b) 从参与其他机构工作和向这些机构提供意见的现有工作和相关成果中汲取经验；

(c) 允许资委会代表以个人专家身份(通过线上或线下方式)出席其他组成机构的会议，然后向资委会报告。

⁴⁰ 第 21/CP.22 号决定，第 14 段。

⁴¹ 第 11/CP.25 号决定，第 14 段，以及第 5/CP.26 号决定，第 26 段。

⁴² 第 14/CP.27 号决定，第 19 段。

⁴³ 第 6/CP.21 号决定，第 2 段。

⁴⁴ 第 7/CP.23 号决定，第 11 段。

49. 2025 年，资委会任命了若干联络人，代表该委员会参与各组成机构在不同专题领域的工作：

(a) Apollonia Miola 和 Chandni Raina 负责与适应有关的事宜，包括参与适应委员会、适应委员会—专家组—资委会关于审评适应和支助的充分性和有效性的方法的联合工作组以及专家组的工作；

(b) Apollonia Miola 和 Hendrikje Reich(罗马尼亚)负责与能力建设有关的事宜，包括参与巴黎能力建设委员会的工作；

(c) Diego Pary Rodríguez(多民族玻利维亚国)和 Brittany Young 负责与土著人民有关的事宜，包括参与地方社区和土著人民平台促进工作组的工作；

(d) Elena Cristina Pereira Colindres 和 Brittany Young 负责与损失和损害有关的事宜，包括参与气候变化影响相关损失和损害华沙国际机制执行委员会和避免、尽量减轻和处理气候变化不利影响相关损失和损害问题圣地亚哥网络的工作；

(e) Diann Black-Layne 和 Apollonia Miola 负责与应对措施有关的事宜，包括参与卡托维兹委员会的工作；

(f) Vicky Noens 和 Karima Oustadi 负责与透明度有关的事宜，包括参与专家咨询小组的工作；

(g) Diann Black-Layne 和 Clara Schultz 负责与技术有关的事宜，包括参与气候技术中心和网络咨询委员会以及技术执委会的工作；

(h) Diann Black-Layne 和 Gabriela Blatter 负责与减缓有关的事宜，包括参与《巴黎协定》第六条第四款所建立机制的监督机构、清洁发展机制执行理事会和联合执行监督委员会的工作；

(i) Patricia Roy Akullo、Hendrikje Reich 和 Brittany Young 负责与性别和青年有关的事宜。

50. 资委会联合主席牵头制定了战略传播计划，以提高资委会旗舰报告和论坛成果的知名度。实施这项计划需要资委会委员、联合召集人和联络人的参与，面向广泛受众，并力求将成本影响降至最低。

51. 2025 年，新上任和将离任的资委会各位联络人参加了各种会议和活动，例如：

(a) Diann Black-Layne 在线参加了 2025 年 9 月 12 日至 17 日在波恩举行的气候技术中心和网络咨询委员会第 26 次会议；

(b) 资委会首次派代表出席了 2025 年 8 月 12 日至 15 日在卢萨卡举行的国家适应计划展览，Patricia Roy Akullo 以此身份出席；

(c) Diann Black-Layne 在线参加了粮农组织 2025 年 5 月 6 日至 8 日在罗马举办的粮食和农业促进可持续转型伙伴关系会议，主题是“找到农业粮食系统转型的杠杆，加强合作改善获取气候资金的途径”；

(d) Apollonia Miola 在线参加了 2025 年 5 月 6 日至 9 日在波恩举行的适应委员会第 27 次会议；

(e) Karima Oustadi 和 Ali Waqas Malik 在线参加了 2025 年 4 月 1 日至 3 日在哥本哈根举行的技术执委会第 30 次会议以及 2025 年 5 月 13 日至 15 日在波恩举行的华沙国际机制执行委员会第 22 次会议；

(f) Diego Pary Rodríguez 在线参加了 2025 年 10 月 14 日在巴西利亚举行的第二次授权对话，讨论共同制定进一步促进地方社区参与《气候公约》进程的途径。

附件一

第七次气候资金流动两年期评估和概览的编写工作计划和总体大纲*

[仅有英文]

Delivery date: 2026

I. Mandate(s) and objectives

1. COP 17 decided that the SCF shall assist the COP in exercising its functions with respect to the Financial Mechanism of the Convention in terms of measurement, reporting and verification of support provided to developing countries, *inter alia*, through preparing BAs. The BAs are to include information on the geographical and thematic balance of flows drawing from available sources of information, including, *inter alia*, from BRs and BURs. Further guidance is contained in decisions [1/CP.18](#), paragraph 71, [5/CP.18](#), paragraph 11, [3/CP.19](#), paragraph 11, [9/CP.21](#), paragraph 13, paragraph 37(f) in the annex to decision [8/CP.22](#), and [4/CP.24](#), paragraphs 4 and 5.
2. The objectives of the workplan of the seventh BA will be to:
 - (a) Deliver the seventh BA including its technical report and summary and recommendations by the SCF ahead of COP 31; and
 - (b) Engage a broad group of stakeholders in the development of the report and in the dissemination of its key findings through outreach activities.

II. Overall approach

3. Building on the experience of the SCF in developing previous BAs, the approach will comprise of *technical work*, *committee-level work*, and *dedicated outreach activities* to engage relevant stakeholders from across the climate finance community in preparing the report as well as ensuring its key findings reach a broad audience. The technical work allows the SCF, with the support of the secretariat, to draw on meta-data to inform its work through information and data gathering undertaken with the support of consultants and information and data providers.
4. Two co-facilitators from the SCF will guide the technical work intersessionally and during SCF meetings, supported by the UNFCCC secretariat. Within the SCF, an open-ended working group could participate in the intersessional technical work to ensure timely development of the report ahead of formal SCF meetings. This may involve, *inter alia*, providing input and reviewing the drafts of the report, including through written comments and dedicated calls. The outputs (e.g. draft chapters, graphics, presentations,) will be disseminated to the SCF for consideration.
5. The *technical work* is undertaken by a technical team including expert consultants supported by the UNFCCC secretariat. The work combines literature review with technical expert sessions which can be organised in conjunction with SCF meetings, involving data providers and other contributors. This involves data and information gathering from a range of sources, both national reports to the UNFCCC and other relevant reports.
6. The *Committee-level work* involves reviewing the technical work, discussing technical issues among Committee members collaboratively in order to provide further

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guidance for the preparation of the technical report, and preparing summary of the report including any recommendations it considers necessary for consideration by the COP and CMA.

III. Expected outputs /deliverables

7. Following the practice in developing previous BAs, the key outputs will include:

- (a) An executive summary, including recommendations by the SCF to be communicated to COP and CMA as an addendum to the SCF annual report (maximum 20 pages);
- (a) A technical report of the seventh biennial assessment and overview of climate finance flows by the technical team authors to be made available on the SCF website;
- (b) Infographic on the key messages from the seventh BA;
- (c) A dedicated webpage on the SCF website including online annexes and graph data from the seventh BA;
- (d) Background papers and presentations for SCF meetings;

IV. Timeline, roles and responsibilities

8. To ensure sufficient rigor, the work will be organized in four phases as outlined below. The table below presents possible milestones and an indicative timeline for the preparation of the seventh BA.

9. Outreach, communications and engagement is an important component integrated into the timeline and activities, providing the opportunity to fill data and information gaps, as well as serve as a platform for disseminating the key products of the SCF in line with the SCF communication strategy.

10. **Phase I – Finalizing scope and approach:** This phase involves developing the scope, structure and outline of the report. The key steps include:

- (a) The general outline for the executive summary and the technical report would be finalized at SCF 38 for inclusion in the SCF annual report to COP and CMA.
- (b) In Q4 of this year, the technical team and co-facilitators will develop the methodological approach and annotated outline of the technical report which will be circulated to SCF members for written comment and feedback. The annotated outline and methodological approach will clarify the scope and boundary of the analysis to be explored in the report.

11. **Phase II – Research and outreach:** This phase involves data gathering, outreach and engagement with stakeholders to gather the latest metadata and information to respond to the research questions outlined in the methodological approach and annotated outline. The phase will continue until the development of the pre-final draft of the report as relevant information becomes available. The key steps include:

- (a) Continuous literature review and data collection by the technical team from sources of information as they become available. The team will engage with various stakeholders, including Parties, data providers, producers and aggregators to confirm interpretation and presentation of data;
- (b) In Q3, ahead of COP 30 and CMA 7, the co-facilitators would launch the call for evidence to allow for outreach and engagement on key topics, data and information gaps during COP 30 and CMA 7. Submissions received are posted on the SCF website unless requested not to do so by submitters, and submissions are listed in an annex to the technical report;
- (c) Further outreach through open technical expert sessions and stakeholder dialogues in conjunction with SCF meetings or webinars with broader stakeholder groups to

gather inputs and views will be planned by the co-facilitators as needed, with space provided for submitters to the call for evidence to present their views;

12. **Phase III – Drafting and feedback:** This phase includes the iterative drafting of the executive summary and technical report and presenting it for feedback at SCF meetings or intersessionally. The key steps include:

(a) A zero-order draft of the technical report would be prepared by the technical team and co-facilitators ahead of SCF 39 based on the outline agreed, followed by a first-order draft ahead of SCF 40 and a pre-final draft prepared ahead of SCF 41. The process for integration of guidance on feedback includes:

- (i) Feedback on the zero-order and first-order drafts would be invited during SCF 39 and SCF 40 followed by a two-week period for submitting comments in writing;
- (ii) In order to collate written comments from different SCF members without overlap and duplication, documents will be locked for editing;
- (iii) The compilation of comments on the drafts will be circulated to members;
- (iv) The technical team and co-facilitators will integrate feedback and comments in the following drafts and prepare an excel explaining how the comment was addressed or justifications for why it may not be possible to integrate;
- (v) During SCF 41, changes and feedback to the technical report are limited to addressing errors or clarifications to ensure sufficient time for finalization of the executive summary by the SCF;

(b) Based on the outline for the executive summary, the co-facilitators, with the support of the technical team, will develop a zero-order draft of the executive summary and potential recommendations, if any, including placeholders for outstanding data or information, for consideration at SCF 40. Feedback received will be integrated into a pre-final draft to be considered and finalized at SCF 41;

(c) In parallel to drafting the pre-final drafts of the executive summary and the technical report, the professional editing and graphic design will be prepared to ensure the report is ready for publication as soon as possible after SCF 41.

13. **Phase IV – Publication and dissemination:** This phase finalizes the documents for publication and the supporting materials for dissemination. The key steps include:

(a) Following finalization of the executive summary at SCF 41, the unedited, undesigned and unformatted outcome drafts will be made available on the SCF website

(b) In line with UN publication processes, the executive summary will undergo a final round of editing based on the agreed text. Following editing:

- (i) The official document template, with document number, of the executive summary with final graphics will be contained in an addendum to the SCF annual report to the COP and CMA;
- (ii) The executive summary will be professionally designed and layout for publication on the SCF website as soon as possible after the final editing process;
- (iii) The technical report will be professionally designed and layout subject to budget and timing to ensure the document is widely available ahead of COP 31 and CMA 8;

(c) In addition to the documents, an infographic of key messages will be designed and published on the SCF website following SCF 41;

(d) The dedicated webpage for the BA on the SCF website will include the documents, infographics, and additional materials such as online annexes and graph data in accessible forms to increase user-friendliness of the information in the report;

14. Following finalization of the report, the key findings will be disseminated through:

(a) Press release from the SCF and UNFCCC, including through social media channels;

(b) Events to launch the report will include a SCF side event at COP 31 and other speaking opportunities or participation in related events on climate finance that may also occur in 2027;

(c) Dissemination packs for SCF members will include a presentation slide deck on the content of the BA, talking points notes and social media quotes will be prepared for SCF members for their potential use in their capacity as members of the committee and participation in various events.

Table

Possible milestones and indicative timeline (tentative) for the Seventh Biennial Assessment and Overview of Climate Finance Flows

Activities and deliverables	2025						2026											
	Q3			Q4			Q1			Q2			Q3			Q4		
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Phase I: Finalizing scope and approach																		
General outline of ES and technical report																		
Develop methodological approach and annotated outline and invite SCF feedback																		
Phase II: Research and outreach																		
Literature review																		
Call for evidence																		
Ongoing stakeholder engagement through technical sessions and webinars as needed																		
Phase III: Drafting and feedback																		
Development of iterative drafts of the technical report									ZOD			FOD			PFD			
Working group discussions based on drafts																		
Development of iterative drafts of the executive summary																		
Professional editing and graphic design of executive summary and infographics																		
Light editing and design production of technical report																		
Phase IV – Publication and dissemination																		
Finalization of document editing, formatting and design																		
Development of web-based content																		
Communication and promotion of the report including SCF side event at COP 31																		

Activities and deliverables	2025						2026											
	Q3			Q4			Q1			Q2			Q3			Q4		
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Webinars and events continued into 2027																		->

Abbreviation: ZOD = zero-order draft, FOD = first-order draft, PFD = pre-final draft.

V. General outline of the Seventh Biennial Assessment and Overview of Climate Finance Flows

Executive Summary

- Introduction on background, context and mandate, challenges and limitations to the data presented in the seventh BA
- Key findings on trends in climate finance flows globally, from developed to developing countries, South-South cooperation and domestic climate finance flows
- Key findings on trends in data coverage, methodological updates related to transparency of climate finance
- Key findings on trends in the effectiveness of climate finance flows, geographical distribution, access, impacts and results achieved
- Recommendations by the SCF

Introduction chapter

Objective: provide the background and mandate of the seventh BA, the approach used to develop the report and an overview of the report structure.

- Background: provide context based on the decisions of the COP and CMA related to the seventh BA.
- Scope and approach used to prepare the seventh BA:
 - Explicit description of the seventh BA as a metadata analysis providing an overview of the latest publicly available data on climate finance flows, as well as identifying trends from previous years.
 - Approach used by the SCF in preparing the report including the operational definition of climate finance by the SCF, efforts to avoid double-counting, and outreach and engagement activities
 - Limitations to the data and analysis presented in the report due to drawing on a variety of data sources, timeliness of data, and data gaps
 - Overview of information in each chapter
 - *Figure* on the overview of scope and content within each chapter of the biennial assessment and overview of climate finance flows

Chapter 1: Methodological issues related to the transparency of climate finance

Objective: provide clarity on the differences in the methodologies used by different sources of climate finance data for global, international and domestic finance flows including updates on operational definitions of climate finance in use, improvements on tracking climate finance flows, and measuring impacts and outcomes.

- Introduction on data providers, aggregators and reports on climate finance
 - *Figure* on data providers, aggregators and reporters of climate finance
- Updates in methodologies to track climate finance and operational definitions of climate finance in use
 - Overview of methods and definitions used by Parties to report climate finance provided, mobilized and received in biennial transparency reports under the enhanced transparency framework of the Paris Agreement.
 - Updates on methods and definitions to track and report climate finance by other international organisations, including the OECD Development Assistance Committee, MDBs, IDFC, Multilateral Climate Funds, TOSSD, and other sources
 - Updates on methods and definitions to track climate finance at country level, including climate budget tagging and taxonomies
 - Updates on methods used to aggregate estimates of climate finance flows by various sources of information
- Updates in methodologies for measuring climate finance impact and outcomes at project, portfolio or institutional level

- Updates on methodologies that integrate climate change considerations into insurance, lending and investment decision-making processes and that include information relevant to tracking consistency with the long-term goal outlined in Article 2, paragraph 1(c), of the Paris Agreement.
- Follow up on previous recommendations from previous BAs, in relevant sections as appropriate
- Boxes and case studies as appropriate

Chapter 2: Overview of climate finance flows

Objective: provide the latest data and trends of climate finance flows, at global and country level, from developed to developing countries, South-South cooperation; with trends by theme, sector, instruments, and geographical distribution

- Introduction including updates on data availability, any methodological changes to the information presented from previous BAs, and remaining gaps by sector, geographical area, theme and financial instrument or asset class
- Global climate finance flows, both international and domestic including:
 - Updated Onion diagram *figure* on climate finance flows
 - *Figures* on breakdown of global climate finance by instrument and by geographical distribution including LDCs and SIDS
 - Trends in investment in climate action by sectors, including clean energy systems, sustainable transport, building and infrastructure, industry, sustainable agriculture, forestry and land use and other sectors
 - Trends in non-primary climate finance flows e.g. R&D, innovation, manufacturing, green bonds, refinancing
 - Trends in domestic public finance
- Climate finance flows from developed to developing countries⁴⁵, including recipient perspectives and data breakdowns by channel, theme, instrument and geographical distribution including LDCs and SIDS
 - Amounts and trends in climate-specific finance reported in biennial reports, biennial update reports, biennial transparency reports and biennial communications under Article 9.5
 - Amounts and trends in pledges, approvals, commitments and disbursements of climate finance from UNFCCC and other multilateral climate funds
 - Amounts and trends in climate finance reported by MDBs and other developing finance institutions
 - Amounts and trends in private finance mobilised through public interventions
 - Amounts and trends in other private finance flows
- South-South cooperation on climate finance including data breakdowns by channel, theme, instrument and geographical distribution including LDCs and SIDS as available
- Follow up on recommendations from previous BAs, in relevant sections as appropriate
- Reflection on possible data and information, as appropriate, that could inform the SCF for the preparation of the first report on progress towards achieving the new collective quantified goal on climate finance
- Boxes and case studies as appropriate.

Chapter 3: Assessment of climate finance flows

Objective: assess whether climate finance flows are effective in terms of achieving impacts and outcomes, aligned with the needs of developing countries including their thematic and geographical distribution, whether barriers to accessing

⁴⁵ For the purpose of the overview of climate finance in the BA, various data sources are used to illustrate flows from developed to developing countries, without prejudice to the meaning of those terms in the context of the Convention and the Paris Agreement, including but not limited to flows from Parties included in Annex I and Annex II to the Convention to Parties not included in Annex I to the Convention and multilateral development banks; flows from OECD members to non-members; flows from OECD Development Assistance Committee members to countries eligible for OECD Development Assistance Committee official development assistance; and other relevant classifications.

climate finance are being addressed, and whether climate finance flows are responding to policy and regulatory drivers and their role in the context of broader financial stocks, flows, risks and opportunities.

- Introduction on the narrative flow of the chapter presenting insights into effectiveness, through the lens of country-driven ownership, access and impact and a reflection of the overall amount of climate finance in the context of broader finance flows, needs, risks and opportunities
- Trends in country-driven ownership and alignment with needs and plans e.g. NDCs under Article 4.5 and NAPs, including balance of thematic objectives, the emerging role of country platforms
- Trends in the impacts and outcomes of climate finance: selected insights and experiences
 - Expected and actual results of multilateral climate funds, MDBs, bilateral sources by thematic area
 - Leverage and mobilization including the use of innovative instruments
 - Co-benefits including on gender and just transitions and the inclusion and extension of benefits to vulnerable communities and groups
- Trends in access to bilateral, regional and multilateral concessional climate finance for developing countries in particular LDCs and SIDS:
 - Deployment of readiness funds, project preparation funds
 - Eligibility for concessional finance
 - Timeliness of climate finance through project cycles from proposal to approval and disbursement
 - Simplification measures taken to improve cost-effectiveness and reduce transaction costs, project and programmatic approaches, reporting requirements
 - Accreditation and allocation to implementing entities, including support for locally led approaches and institutions
 - *Figures* of a time series on accredited implementing entities of multilateral climate change funds and percentage of climate finance approved by multilateral climate change funds through different accredited entities
- Climate finance in the context of broader finance stocks and flows, risks and opportunities
 - Update of figure on climate finance in context
 - Climate finance flows in the context of overall finance flows, including development finance flows
 - Consideration of the drivers and barriers for climate finance flows, such as policy and regulatory factors including multilateral architecture reform, addressing barriers to accessing capital markets, reducing high costs of capital and limited fiscal space
- Follow up on previous recommendations from previous BAs, in relevant sections as appropriate
- Reflection on possible data and information, as appropriate, that could inform the SCF for the preparation of the first report on progress towards achieving the new collective quantified goal on climate finance
- Boxes and case studies as appropriate.

Annexes

- Submissions received in response to the call for evidence
- List of online annexes
 - Country and institution groupings used in sources of data referenced in the seventh BA
 - Compilation of operational definitions of climate finance in use by Parties and various institutions
 - Data coverage of information on climate finance provide, mobilized and received in biennial transparency reports
 - Compilation of methodologies in use by various sources of information on climate finance flows
 - Overview of evaluation of quality of data on climate finance flows
 - Global climate finance estimates by sector and theme
 - Estimates of domestic climate finance by country

- Data in graphs and figures

- **References**

附件二

关于在有意义的减缓行动和实施工作透明度的背景下实现每年共同筹集 1,000 亿美元的目标以满足发展中国家需要的第三份进展报告的编写工作计划和总体大纲*

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I. Mandates(s) and objectives

1. By decision [13/CP.27](#), paragraph 15, COP 27 requested the SCF to prepare biennial reports, including a summary of key findings, on progress towards achieving the goal of mobilizing jointly USD 100 billion per year to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation, taking into account other relevant reports, for consideration by the COP 29, COP 31 and COP 33 and noted that the final report will be considered in the context of matters relating to the SCF.
2. The objectives of the work plan of the second USD 100 billion progress report will be to:
 - (a) Deliver the report including its technical report and executive summary by the SCF ahead of COP 31; and
 - (b) Engage a broad group of stakeholders in the development of the report and in the dissemination of its key findings through outreach activities.

II. Overall approach

3. Building on the experience of the SCF in developing previous USD 100 billion progress reports as well as other technical reports by SCF, the approach will comprise of *technical work, committee-level work, and dedicated outreach activities* to engage relevant stakeholders from across the climate finance community in preparing the report as well as ensuring its key findings reach a broad audience. The technical work allows the SCF, with the support of the secretariat, to draw on meta-data to inform its work through information and data gathering undertaken with the support of consultants and information and data providers.
4. Two co-facilitators from the SCF will guide the technical work intersessionally and during SCF meetings, supported by the UNFCCC secretariat. Within the SCF, an open-ended working group could participate in the intersessional technical work to ensure timely development of the report ahead of formal SCF meetings. This may involve, *inter alia*, providing input and reviewing the drafts of the report, including through written comments and dedicated calls. The outputs (e.g. draft chapters, graphics, presentations,) will be disseminated to the SCF for consideration.
5. The *technical work* is undertaken by a technical team including expert consultants supported by the UNFCCC secretariat. The work combines literature review with technical expert sessions which can be organised in conjunction with SCF meetings, involving data providers and other contributors. This involves data and information gathering from a range of sources, both national reports to the UNFCCC and other relevant reports.
6. The *Committee-level work* involves reviewing the technical work, discussing technical issues among Committee members collaboratively in order to provide further guidance for the preparation of the technical report, and preparing an executive summary of

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the report including any recommendations it considers necessary for consideration by the COP and CMA.

III. Expected outputs /deliverables

7. Following the practice in previous reports, the key outputs will include:
 - (a) An executive summary, including any potential recommendations, by the SCF to be communicated to COP and CMA as an addendum to the SCF annual report (maximum 20 pages);
 - (b) A technical report of the third USD 100 billion progress report by the technical team authors to be made available on the SCF website;
 - (c) Infographic on the key messages from the report;
 - (d) A dedicated webpage on the SCF website including online annexes and graph data from the report;
 - (e) Background papers and presentations for SCF meetings.

IV. Timeline, roles and responsibilities

8. To ensure sufficient rigor, the work will be organized in four phases as outlined below. The table below presents possible milestones and an indicative timeline for the preparation of the third USD 100 billion progress report.

9. Outreach, communications and engagement is an important component integrated into the timeline and activities, providing the opportunity to fill data and information gaps, as well as serve as a platform for disseminating previous products of the SCF in line with the SCF communication strategy.

10. **Phase I – Finalizing scope and approach:** This phase involves developing the scope, structure and outline of the report. The key steps include:

- (a) The general outline for the executive summary and the technical report would be finalized at SCF 38 for inclusion in the SCF annual report to COP and CMA;
- (b) In Q4 of this year, the technical team and co-facilitators will develop the methodological approach and annotated outline of the technical report which will be circulated to SCF members for written comment and feedback. The annotated outline and methodological approach will clarify the scope and boundary of the analysis to be explored in the report.

11. **Phase II – Research and outreach:** This phase involves data gathering, outreach and engagement with stakeholders to gather the latest metadata and information to respond to the research questions outlined in the methodological approach and annotated outline. The phase will continue until the development of the pre-final draft of the report as relevant information becomes available. The key steps include:

- (a) Continuous literature review and data collection by the technical team from sources of information as they become available. The team will engage with various stakeholders, including Parties, data providers, producers and aggregators to confirm interpretation and presentation of data;
- (b) In Q3, ahead of COP 30 and CMA 7, the co-facilitators would launch the call for evidence to allow for outreach and engagement on key topics, data and information gaps during COP 30 and CMA 7. Submissions received are posted on the SCF website unless requested not to do so by submitters, and submissions are listed in an annex to the technical report;
- (c) Further outreach through open technical expert sessions and stakeholder dialogues in conjunction with SCF meetings or webinars with broader stakeholder groups to gather inputs and views will be planned by the co-facilitators as needed, with space provided

for submitters to the call for evidence to present their views. Given both the preparation of the seventh biennial assessment and overview of climate finance flows by the SCF and the third USD 100 billion progress report include a focus on ex-post data and information on climate finance flows, it may be appropriate to consider combining outreach and stakeholder engagements, in particular technical stakeholder dialogues and webinars and informal outreach to stakeholder groups.

12. **Phase III – Drafting and feedback:** This phase includes the iterative drafting of the executive summary and technical report and presenting it for feedback at SCF meetings or intersessionally. The key steps include:

(a) A zero-order draft of the technical report would be prepared by the technical team and co-facilitators ahead of SCF 39 based on the outline agreed, followed by a first-order draft ahead of SCF 40 and a pre-final draft prepared ahead of SCF 41. The process for integration of guidance on feedback includes:

- (i) Feedback on the zero-order and first-order drafts would be invited during SCF 39 and SCF 40 followed by a two-week period for submitting comments in writing;
- (ii) In order to collate written comments from different SCF members without overlap and duplication, documents will be locked for editing;
- (iii) The compilation of comments on the drafts will be circulated to members;
- (iv) The technical team and co-facilitators will integrate feedback and comments in the following drafts and prepare an excel explaining how the comment was addressed or justifications for why it may not be possible to integrate;
- (v) During SCF 41, changes and feedback to the technical report are limited to addressing errors or clarifications to ensure sufficient time for finalization of the executive summary by the SCF;

(b) Based on the outline for the executive summary, the co-facilitators, with the support of the technical team, will develop a zero-order draft of the executive summary and potential recommendations, if any, including placeholders for outstanding data or information, for consideration at SCF 40. Feedback received will be integrated into a pre-final draft to be considered and finalized at SCF 41;

(c) In parallel to drafting the pre-final drafts of the executive summary and the technical report, the professional editing and graphic design will be prepared to ensure the report is ready for publication as soon as possible after SCF 41.

13. **Phase IV – Publication and dissemination:** This phase finalizes the documents for publication and the supporting materials for dissemination. The key steps include:

(a) Following finalization of the executive summary at SCF 41, the unedited, undesigned and unformatted outcome drafts will be made available on the SCF website;

(b) In line with UN publication processes, the executive summary will undergo a final round of editing based on the agreed text. Following editing:

- (i) The official document template, with document number, of the executive summary with final graphics will be contained in an addendum to the SCF annual report to the COP and CMA;
- (ii) The executive summary will be professionally designed and layout for publication on the SCF website as soon as possible after the final editing process;
- (iii) The technical report will be professionally designed and layout subject to budget and timing to ensure the document is widely available ahead of COP 31 and CMA 8;

(c) In addition to the documents, an infographic of key messages will be designed and published on the SCF website following SCF 41;

(d) The dedicated webpage for the report on the SCF website will include the documents, infographics, and additional materials such as online annexes and graph data in accessible forms to increase user-friendliness of the information in the report.

14. Following finalization of the report, the key findings will be disseminated through:
- (a) Press release from the SCF and UNFCCC, including through social media channels;
 - (b) Events to launch the report will include a SCF side event at COP 31 and other speaking opportunities or participation in related events on climate finance that may also occur in 2027;
 - (c) Dissemination packs for SCF members will include a presentation slide deck on the content of the third USD 100 billion progress report, talking points notes and social media quotes will be prepared for SCF members for their potential use in their capacity as members of the committee and participation in various events.

Table

Possible milestones and indicative timeline (tentative) for the third USD 100 billion progress report

Activities and deliverables	2025						2026											
	Q3			Q4			Q1			Q2			Q3			Q4		
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Phase I: Finalizing scope and approach																		
General outline of ES and technical report																		
Develop methodological approach and annotated outline and invite SCF feedback																		
Phase II: Research and outreach																		
Literature review																		
Call for evidence																		
Ongoing stakeholder engagement through technical sessions and webinars as needed																		
Phase III: Drafting and feedback																		
Development of iterative drafts of the technical report																		
Working group discussions based on drafts																		
Development of iterative drafts of the executive summary																		
Professional editing and graphic design of executive summary and infographics																		
Light editing and design production of technical report																		
Phase IV – Publication and dissemination																		
Finalization of document editing, formatting and design																		

Activities and deliverables	2025						2026											
	Q3			Q4			Q1			Q2			Q3			Q4		
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Development of web-based content																		
Communication and promotion of the report including SCF side event at COP 31																		
Webinars and events continued into 2027																		

Abbreviation: ZOD = zero-order draft, FOD = first-order draft, PFD = pre-final draft

V. General outline of the third report on progress towards achieving the goal of mobilizing jointly USD 100 billion per year to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation

Executive summary

- Introduction on the background, context and mandate, scope and approach, and the challenges and limitations to the data presented in the report;
- Key findings on mobilizing jointly USD 100 billion per year from available sources of information including by channels, thematic focus, and financial instruments;
- Key findings on whether and how finance flows may be addressing the needs of developing countries from available sources of information including by thematic focus, sectors, financial sources and instruments and geographical distribution;
- Key findings on trends in meaningful mitigation actions and transparency on implementation and whether and how finance flows are supporting such trends;
- Challenges and opportunities towards achieving the goal of mobilizing jointly USD 100 billion per year by 2020 through to 2025 to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation;
- Recommendations, if any, by the SCF.

Chapter 1: Introduction

Objective: provide the background and mandate of the report, the scope and approach used to develop the report

- Background: provide context for the report based on decisions of the COP (decision [13/CP.27](#), paragraph 15 and other relevant decisions).
- Scope and approach used to prepare the report:
 - explanation of the scope of the report, taking into account the Climate Finance Delivery Plan, other relevant reports and a focus on backward-looking data and forward-looking data up until 2025, that is, the time frame of the goal.
 - Approach used in preparing the report including key sources of information, presentation of disaggregated information on themes, sectors and geographical distribution of finance, as well as information on impacts and outcomes of climate finance, where possible, and outreach and engagement activities.
 - Limitations to the data and information presented in the report, for example those related to data availability, methodological, and definitional issues.
 - Overview of structure of the report and information in each chapter.

Chapter 2: Approaches used in sources of information

Objective: provide clarity on the differences in methodologies used by different sources of information relevant to measuring progress on the goal and the approaches used in sources of information referenced in chapter 3.

- Updates on approaches used in the sources of information on progress towards achieving the goal of mobilizing jointly USD 100 billion per year:
 - Backward-looking reports on climate finance:
 - National reports submitted as part of the UNFCCC process, for example BRs, BURs and BTRs;
 - BAs;
 - Other relevant reports, for example those from OECD, ODI, Oxfam, United Nations Environment Programme gap reports and the World Resources Institute;

- Forward-looking information on climate finance:
 - National reports submitted as part of the UNFCCC process, for example biennial communications in accordance with Article 9, paragraph 5, of the Paris Agreement;
 - Other relevant reports, for example the Climate Finance Delivery Plan.
- Description of key differences in scope and methods used across sources of information
- Updates on approaches used in the sources of information on identifying the needs of developing countries:
 - National reports submitted as part of the UNFCCC process, for example NCs, BURs, BTRs, NAPs and NDCs;
 - Report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement;
 - Other relevant reports, for example needs-based finance regional and national level climate finance access and mobilization strategies, and technical assessments.
- Updates on approaches used in the sources of information on meaningful mitigation actions and transparency on implementation:
 - National reports submitted as part of the UNFCCC process, for example BRs, BURs, BTRs, NCs, NDCs and REDD+ strategies;
 - Reports prepared by the secretariat, for example the NDC synthesis report, and compilation and synthesis reports of BRs, BURs and for BTRs;
 - Other relevant reports.

Chapter 3: Progress towards the goal of mobilizing jointly USD 100 billion per year to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation

Objective: provide the latest quantitative and qualitative data and trends of progress towards achieving the goal across its three dimensions and the interlinkages between them including the tackling of issues such as access and effectiveness,

- Trends in available quantitative and qualitative information on progress towards achieving the goal of mobilizing jointly USD 100 billion per year from:
 - Backward-looking reports on climate finance:
 - National reports submitted as part of the UNFCCC process, for example BRs, BURs and BTRs;
 - BAs;
 - Other relevant reports, for example those from OECD, ODI, Oxfam, United Nations Environment Programme gap reports and the World Resources Institute;
 - Forward-looking information on climate finance
 - National reports submitted as part of the UNFCCC process, for example biennial communications in accordance with Article 9, paragraph 5, of the Paris Agreement;
 - Other relevant reports, for example the Climate Finance Delivery Plan.
- Trends in available quantitative and qualitative information on whether and how the needs of developing countries are addressed by finance flows:
 - National reports submitted as part of the UNFCCC process, for example BURs, BTRs, NAPs, NCs and NDCs;
 - Report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement;
 - Other relevant reports, for example needs-based finance regional and national level climate finance access and mobilization strategies, and technical assessments.

- Available quantitative and qualitative information on meaningful mitigation actions and transparency on implementation, for example carbon dioxide emissions reduced or avoided in the relevant time frame, and the number of BURs and BTRs submitted during the relevant time frame:
 - National reports submitted as part of the UNFCCC process, for example BRs, BURs, BTRs, NAPs, NCs and NDCs;
 - Reports prepared by the secretariat, for example the NDC synthesis report, and compilation and synthesis reports for BRs, BURs and for BTRs;
 - Other relevant reports.

Chapter 4: Challenges and opportunities towards achieving the goal of mobilizing jointly USD 100 billion per year to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation

Objective: identify challenges towards achieving the goal, the lessons learned in the process and any potential opportunities to address them

- Follow up on previous recommendations from the second USD 100 billion progress report;
- Challenges identified towards achieving the goal of mobilizing jointly USD 100 billion per year to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation;
- Lessons learned in the process towards achieving the goal of mobilizing jointly USD 100 billion per year to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation;
- Recommendations on possible actions towards addressing the challenges in achieving the goal of mobilizing jointly USD 100 billion per year to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation.

Annexes

- Submissions received in response to the call for evidence
- List of online annexes
 - Comparison of estimates by channel and instrument per sources of information
 - Compilation of methodologies in use by various sources of information on climate finance flows
 - Data in graphs and figures

References

附件三

资金问题常设委员会截至 2025 年 9 月 22 日的委员名单

[仅有英文]

I. Parties included in Annex I to the Convention

Gabriela Blatter (Switzerland)
 Oliver Gales (Australia)
 Sho Ikeda (Japan)
 Apollonia Miola (European Union)
 Elizabeth Nichols (United States of America)
 Vicky Noens (Belgium)
 Karima Oustadi (Austria)
 Hendrikje Reich (Romania)
 Clara Schultz (Sweden)
 Ekaterina Vasilenko (Russian Federation)

II. Parties not included in Annex I to the Convention**African States**

Zaheer Fakir (South Africa)
 Petrus Muteyauli (Namibia)

Asia-Pacific States

Do Ik Kim (Republic of Korea)
 Chandni Raina (India)

Latin American and Caribbean States

Elena Cristina Pereira Colindres (Honduras)
 Diego Pary Rodríguez (Plurinational State of Bolivia)

Least developed countries

Patriciah Roy Akullo (Uganda)

Other Parties not included in Annex I to the Convention

Richard Muyungi (United Republic of Tanzania)
 Ali Waqas Malik (Pakistan)

Small island developing States

Diann Black-Layne (Antigua and Barbuda)

附件四

资金问题常设委员会 2026 年工作计划

[English only]

Activity	Outcomes/results	Time frame
1. Mandated activities of the SCF under decision 2/CP.17, paragraph 121		
(a) Organize a forum for the communication and continued exchange of information among bodies and entities dealing with climate finance in order to promote linkages and coherence	2026 SCF Forum on financing climate action in water systems and oceans	21–22 September 2026
	SCF strategic outreach plan continuously updated and implemented	Ongoing
Decision 1/CP.18 , paragraph 70: implement the work programme of the SCF, including the creation of a climate finance forum that will enable all Parties and stakeholders to, inter alia, exchange ideas on scaling up climate finance	SCF to engage a wide range of stakeholders, the operating entities of the Financial Mechanism and organizations dealing with financing for sustainable food systems and agriculture within and outside of the Convention	Ongoing
Decision 5/CP.18 , paragraph 4: facilitate the participation of the private sector, financial institutions and academia in the Forum	Stakeholders engaged via calls for inputs, webinars and outreach activities and were invited to attend the Forum	Ongoing
Decision 8/CP.23 , paragraph 12: ensure the value added of the Forum when deciding on the topic of each Forum; provide clear recommendations to the COP, as appropriate, regarding follow-up actions on the Forum; and enhance the dissemination, use and ownership of the accumulated knowledge and expertise gathered at the Forum	Co-facilitators engaged at events to provide information on the outcomes of the Forum	Ongoing
(b) Maintain linkages with the Subsidiary Body for Implementation and with other UNFCCC constituted bodies, including in relation to decision 8/CP.23, paragraph 11: further refine the approach to maintaining linkages with the subsidiary and constituted bodies according to resources available and in the context of existing working modalities	SCF focal points appointed to enhance engagement with UNFCCC constituted bodies and UNFCCC thematic areas	Ongoing
	Linkages established and regular exchange of information facilitated with constituted bodies on relevant workstreams	Ongoing
(c) Provide the COP with draft guidance for the operating entities of the Financial Mechanism with a view to improving the consistency and practicality of such guidance, taking into account the annual reports of the operating entities and relevant submissions from Parties	Draft guidance provided to the COP and the CMA	COP 31/CMA 8

Activity	Outcomes/results	Time frame
Decision 3/CMA.1 , paragraph 8: prepare draft guidance for the operating entities of the Financial Mechanism, and on the Least Developed Countries Fund and the Special Climate Change Fund, for consideration and adoption by the CMA		Ongoing
Decisions 11/CP.25 , paragraph 13, and 5/CMA.2 , paragraph 13: consider inputs that may be provided by the Executive Committee of the Warsaw International Mechanism to the work of the SCF in preparing elements of draft guidance for the operating entities		Ongoing
Decision 14/CP.27 , paragraph 13: improve working modalities for preparing the draft guidance for the operating entities of the Financial Mechanism		Ongoing
Decisions 5/CP.29 , paragraph 19, and 11/CMA.6 , paragraph 19: take into consideration submissions when preparing the draft guidance for the FRLD for consideration at COP 30 and CMA 7	SCF to consider submissions when preparing its draft guidance for the FRLD for consideration at COP 30 and CMA 7	COP 30/CMA 7
(d) Make recommendations on how to improve the coherence, effectiveness and efficiency of the operating entities of the Financial Mechanism	Recommendations provided to the COP, as appropriate	Sessions of the COP and the CMA
Functions of the SCF as per decision 1/CP.16 , paragraph 112: rationalize the Financial Mechanism, including the undertaking of analyses and information exchanges	Information exchanged through the SCF Forum, as appropriate	Ongoing
(e) Provide expert input, including through independent reviews and assessments, to the preparation and conduct of the periodic reviews of the Financial Mechanism by the COP	Expert input to the seventh review of the Financial Mechanism provided	COP 31, pending adoption of the guidelines for the seventh review at COP 30
(f) Prepare a BA, to include information on the geographical and thematic balances of climate finance flows	Seventh BA technical report prepared by a technical team and the summary and recommendations prepared by the SCF as an addendum to its annual report in 2026	COP 31/CMA 8
Decisions 3/CP.19 , paragraph 11, and 2/CP.29 , paragraph 13: in the context of the preparation of the BA, consider ongoing technical work on operational definitions of climate finance, including private finance mobilized by public interventions, to assess how adaptation and mitigation needs can most effectively be met by climate finance, and include the results in the annual report of the SCF to the COP		Ongoing
Decision 9/CP.21 , paragraph 13: take into account in the BA the enhanced information provided by Parties included in Annex II to the Convention referred to in paragraph 6 of decision 9/CP.21		Ongoing

Activity	Outcomes/results	Time frame
Decision 4/CP.24 , paragraph 5: use the established terminology in the provisions of the Convention and the Paris Agreement in relation to climate finance, where applicable		Ongoing
Decision 4/CP.24 , paragraph 10: map, every four years, as part of the BA, the available information relevant to Article 2, paragraph 1(c), of the Paris Agreement, including its reference to Article 9 thereof		Ongoing
Decision 19/CMA.1 , paragraph 24: prepare synthesis reports for the technical assessment of the global stocktake		Ongoing
Decisions 11/CP.25 , paragraph 9, and 5/CMA.2 , paragraph 9: present, to the extent possible, disaggregated information in relation to, inter alia, mapping data availability and gaps by sector, assessing climate finance flows and presenting information on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement		Ongoing
Decisions 9/CMA.5 , paragraph 3, and 8/CMA.6 , paragraph 4: include in the sixth BA information reported in biennial communications under Article 9, paragraph 5, of the Paris Agreement, as appropriate		
2. Determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement		
Decision 4/CP.24 , paragraph 13: prepare, every four years, a report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement, for consideration by the COP and the CMA, starting at COP 26 and CMA 3	Technical report prepared by a technical team and an executive summary prepared by the SCF as an addendum to its annual report in 2028	COP 33/CMA 10
Decision 4/CP.24 , paragraph 14: collaborate, as appropriate, with the operating entities of the Financial Mechanism, the subsidiary and constituted bodies, multilateral and bilateral channels, and observer organizations		Ongoing
Decisions 11/CP.25 , paragraph 9, and 5/CMA.2 , paragraph 9: present, to the extent possible, disaggregated information in relation to, inter alia, mapping data availability and gaps by sector, assessing climate finance flows and presenting information on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement		Ongoing
Decisions 11/CP.25 , paragraph 12, and 5/CMA.2 , paragraph 12: in implementing the strategic outreach plan, build on existing efforts to reach out to developing country Parties and relevant developing country stakeholders when generating data and information for the determination of		Ongoing

Activity	Outcomes/results	Time frame
the needs of developing country Parties related to implementing the Convention and the Paris Agreement		
Decision 5/CP.26 , paragraph 19: in preparing future reports on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement, continue to reach out to developing country Parties and relevant developing country stakeholders when generating data and information on needs		Ongoing
3. Progress report on the USD 100 billion per year goal		
Decision 13/CP.27 , paragraph 15: prepare biennial reports, including a summary of key findings, on progress towards achieving the goal of mobilizing jointly USD 100 billion per year to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation, taking into account other relevant reports, for consideration at COP 29, 31 and 33, with the final report to be considered in the context of matters relating to the SCF	Technical report prepared by a technical team and an executive summary prepared by the SCF as an addendum to its annual report in 2026	COP 31
4. Glasgow–Sharm el-Sheikh work programme on the global goal on adaptation referred to in decision 7/CMA.3		
Decision 2/CMA.5 , paragraph 36: in line with its mandate, take into account the United Arab Emirates Framework for Global Climate Resilience in the context of its workplan	SCF to consider the United Arab Emirates Framework for Global Climate Resilience in the context of its workplan	Ongoing
5. Article 4, paragraph 5, of the Paris Agreement		
Decision 9/CMA.5 , paragraph 18: consider Article 4, paragraph 5, of the Paris Agreement in implementing its relevant mandates and workplan	SCF to consider Article 4, paragraph 5, of the Paris Agreement in implementing its relevant mandates and workplan	Ongoing
6. NCQG		
Decision 1/CMA.6 , paragraphs 30 and 32: prepare a report biennially, commencing in 2028, on collective progress towards all elements of decision 1/CMA.6 , on the basis of all relevant and available sources of information, such as information provided in BTRs and reporting based on project-level data from, for example, MDBs, multilateral climate funds and other international financial institutions	SCF to prepare biennial reports on collective progress towards all elements of decision 1/CMA.6 , commencing in 2028	CMA 10
Decision 1/CMA.6 , paragraph 33: report on progress in enhancing access to climate finance and the impacts, results and outcomes of climate finance flows for addressing the needs and priorities of developing country Parties as part of the biennial reports on collective progress towards all elements of		

Activity	Outcomes/results	Time frame
decision 1/CMA.6 , recognizing the importance of transparency in measuring progress in these areas		
Decision 1/CMA.6 , paragraph 35: consider in the biennial report on collective progress towards all elements of decision 1/CMA.6 the regional balance in efforts to increase finance in line with paragraphs 7–8 of decision 1/CMA.6 , including therein both qualitative and quantitative considerations, and disaggregated information related to the LDCs and SIDS		
7. SCF mandates: gender		
Decision 21/CP.22 , paragraph 14: all constituted bodies to include in their regular reports information on progress towards integrating a gender perspective into their processes according to the entry points identified in the technical paper referred to in paragraph 13 of decision 21/CP.22	Reporting on gender in annual reports of the SCF to the COP and the CMA	Ongoing
Decisions 11/CP.25 , paragraph 14; 5/CP.26 , paragraph 26; and 5/CMA.2 , paragraph 14: continue to enhance efforts towards ensuring gender-responsiveness in implementing the SCF workplan	Gender considerations integrated into the work of the SCF, including the SCF Forum, the BA, the report on progress towards achieving the goal of mobilizing jointly USD 100 billion per year and any new work mandated at COP 30 and CMA 7, as appropriate	Ongoing
8. SCF mandates: general		
Decision 1/CP.21 , paragraph 63: serve the Paris Agreement in line with the functions and responsibilities of the SCF established under the COP		Ongoing
Decision 6/CP.21 , paragraph 2: continue to strengthen engagement with all relevant stakeholders and constituted bodies	Stakeholder engagement under SCF workstreams, with reference to the SCF strategic outreach plan, enhanced	Ongoing
	Linkages with the constituted bodies enhanced	Ongoing
Decision 8/CP.23 , paragraph 14: further strengthen stakeholder engagement	Stakeholder engagement enhanced	Ongoing
Decision 5/CP.28 , paragraph 14: consider the opportunities for improving its efficiency and effectiveness identified in the self-assessment report of the SCF and the technical paper by the secretariat on the second review of the functions of the SCF	SCF to consider relevant opportunities to improve efficiency and effectiveness in the context of its workstreams and available resources	Ongoing