



Standing Committee on Finance

10 June 2026

Fortieth meeting of the Standing Committee on Finance
19–20 June 2026
Bonn, Germany

Background paper on strategic planning for mandated reports of the Standing Committee on Finance in 2028

Expected actions by the Standing Committee on Finance

The Standing Committee on Finance will be invited to consider suggestions for a strategic plan for delivering the mandated technical reports in 2028.

I. Possible actions for consideration by the Standing Committee on Finance

1. The Standing Committee on Finance (SCF) may wish to consider the suggestions presented in the Annex on strategic planning and delivery of its mandated technical reports in 2028 and agree on a way forward.

II. Background

2. COP 30 noted the workplan¹ of the Committee for 2026 and CMA 7 requested the Standing Committee on Finance to prepare a report on the doubling of adaptation finance in line with paragraph 18 of decision 1/CMA.3 for consideration at CMA 10 (November 2028), taking into account information in relevant UNFCCC reports and other relevant reports by other sources, as appropriate.²

3. Additionally, the SCF is mandated to produce the following technical reports by 2028:

(a) The first biennial report on collective progress towards all elements of decision 1/CMA.6 (NCQG progress report);³

(b) The eighth biennial assessment and overview of climate finance flows (BA), including a mapping of the available information relevant to Article 2, paragraph 1(c), of the Paris Agreement, including its reference to Article 9 thereof;⁴

(c) The fourth and final 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 (USD 100 billion progress report);⁵

(d) The third report on the determination of needs of developing country Parties related to the implementation of the Convention and the Paris Agreement (NDR);⁶

¹ [Decision 1/CP.30](#), para. 2.

² [Decision 5/CMA.7](#), para. 4.

³ [Decision 1/CMA.6](#), para. 30.

⁴ [Decisions 2/CP.17](#), para. 121(f) and [4/CP.24](#), paras. 4, 5 and 10.

⁵ [Decision 13/CP.27](#), para. 15.

⁶ [Decision 4/CP.24](#), para. 13.

4. At SCF 39, the Committee agreed on the updated SCF workplan in 2026 and to continue discussions on strategic planning of its mandated reports in 2026–2028. As requested at SCF 39, the SCF Co-Chairs have prepared a note as contained in the Annex to provide suggestions on strategic planning for the delivery of technical reports mandated by 2028. The note is prepared on the basis of an in-depth review of existing practices and lessons learned, discussions during the SCF informal session prior to SCF 39, and a review by a communications expert from the Secretariat of SCF technical products to enhance the visibility and accessibility of SCF outputs and to inform the strategic planning.

Annex

Note on strategic planning for delivering mandated technical reports in 2028

I. Guiding principles

5. In line with the mandates outlined in paragraphs 2 and 3 in the background note, the SCF has been tasked with preparing five technical reports in 2028 for consideration by COP 33 and CMA 10. While the USD 100 billion progress report series is mandated to conclude in 2028, and the doubling of adaptation finance report is a one-off mandate to be delivered in 2028, subsequent cycles will continue to involve preparing multiple technical reports, with similar clustering expected in 2030 and 2032. This makes 2028 a critical precedent for how the Committee manages the simultaneous delivery of several technically complex reports.

1. In presenting suggestions, the following **guiding principles** are used as a starting point:

(a) **Ensuring quality and effectiveness of outputs:** based on previous practice in preparing SCF technical reports, the challenge experienced lies not only in the number of reports but also in the breadth and complexity of their respective scopes;

(b) **Ensuring sufficient deliberation and workload management:** existing approaches to report preparation present several risks that could affect the quality and effectiveness of the outputs. The Committee may face constraints on time for deliberating on the content of the reports and an overall sense of being overwhelmed by the volume of work;

(c) **Improving communication, dissemination and user-friendliness:** stakeholders may experience confusion due to overlap or duplication across reports, uncertainty as to which report to engage with or respond to during calls for evidence, and difficulty absorbing large volumes of material that are often finalized only a few weeks before the COP. In addition, the 2025 report of the UN Board of Auditors recommended that the secretariat enhance communication regarding the reports produced by the SCF, which may require a review of how the format and content of reports are fit-for-purpose to improve dissemination;

(d) **Meeting the expectations of target audiences and ensuring coherence across mandated reports:** proliferation of mandates may derive from a view that existing products were not sufficiently responsive to Parties' expectations. Providing clarity on scope of each mandated report and how they are interlinked, avoid duplication will be important for improving how SCF work is received by Parties and stakeholders.

2. **The objective of this note is to present suggestions for a consolidated strategic approach to planning, delivering and communicating technical reports mandated for 2028 as well as ensuring the delivery of future reports is fit-for-purpose.** Given their interlinkages in delivering useful products that achieve impact, the suggestions will cover all areas of report preparation to enable efficiencies in both production and dissemination with impact, while also helping to manage the anticipated workload of the Committee amid other mandated work.

3. **Section II unpacks four key areas for suggested improvements** based on a review of existing practices as well as a review of SCF technical products by a communications expert from the Secretariat:

(a) **Product purpose and communication:** as a starting point it is important for the Committee to discuss how the purpose and scope of the product will meet expectations of target audiences and be coherent and complementary with existing mandated products. In addition, the format of products could be presented in ways that increase user-friendliness of SCF technical work and are fit-for-purpose for Parties, policymakers and external stakeholders;

(b) **Timing of publication:** consider when products may be published to support visibility, dissemination and impact for target audience, workload management and alignment with latest relevant data and information;

(c) **Outreach and engagement:** clarify whether and how stakeholder engagement can demonstrate clear entry points, inclusivity and respond to key data and research gaps for responding to mandates.

(d) **Internal process:** identify whether efficiencies in product preparation can be made to manage Committee workload and improve quality and ownership of outputs;

6. The SCF Co-Chairs propose a potential way forward on the suggestions in this note for upcoming SCF meetings in Section III, for consideration of the Committee at SCF40.

II. Suggestions for improvement

A. Product purpose and communication: improving user-friendliness and coherence

1. Scope of reports

7. **Clarify the purpose and scope of each report at the outset and communicate the approach to Parties.** Since 2021, in addition to the BA and NDR, mandates were received for two further biennial reports and six ad hoc technical reports, with similar content already reflected in existing products.¹ In responding to new mandates, the SCF has adopted a similar approach to preparing the BA. As a result, many technical products are comprehensive yet are not user-friendly for eliciting key messages and engaging target audiences.

8. The scope of the report should be derived from the purpose of the report. Clarity of purpose and added value of each mandated report could help ensure that reports remain focused and complementary to existing mandates rather than broad overlapping scopes resulting in multiple unwieldy products.

9. The use of general outlines of reports agreed by the SCF have served a purpose in providing an indicative scope for drafting.² These outlines may have, at times, been confusing to both members and stakeholders alike in that the elements of each chapter in an outline in practice do not reflect the table of contents of a narrative report. Agreement on general outlines have also not precluded any expansion of scope during drafting. An approach centred around purpose, objectives and research questions could be considered to organise this work in the future.

10. To better clarify the scope of each product, each report could be framed around:

(a) A clearly articulated purpose taking into account existing mandates;

(b) Under the indicative chapter heading in a general outline, set key research questions that clarify the scope of analysis of that chapter and to support easier engagement by stakeholders in supporting the work of the SCF rather than a list of elements that may be too open for interpretation; and

(c) The primary audiences such as Parties, negotiators, policymakers, researchers, private sector.

¹ The USD 100 billion progress report was mandated on a biennial basis from 2022–2028, the NCQG progress report from 2028 on biennial basis and ad hoc technical reports related to definitions of climate finance (three delivered in 2022, 2023 and 2024, respectively), Article 2, paragraph 1(c), of the Paris Agreement (two delivered in 2022 and 2023) and the doubling of adaptation finance (2023).

² Note that since the first BA, drafts have not reflected each element under each chapter as a separate section, but the technical team produces sub-sections in each chapter under the guidance of co-facilitators that suits a logical narrative. This is similar to the approach used in IPCC working group report draft preparations from outlines to zero and first-order drafts.

2. Format of reports and communication products

11. **Introduce a multiple fit-for-purpose product structure (Figure 1).** The SCF's technical reports of 100–250 pages are perceived to be credible and respected sources of information within the climate finance negotiations as they serve as valuable reference documents but are rarely the primary entry point for readers beyond Parties. Policymakers responsible for implementing climate finance decisions and journalists typically rely on shorter, synthesized formats.³ When considering a mandate for technical work, the SCF could consider several different product formats that would support managing duplicative mandates and target audience expectations:

(a) **Technical report by technical authors and an executive summary by the SCF with possible recommendations:** the standard format of a broad technical report and executive summary.

(b) **Technical background papers by technical authors and a synthesis report by the SCF with possible recommendations:** Mandates that are deemed comprehensive in scope may require significant compilation of technical work across multiple areas or consider a broad range of research questions that are difficult to weave into a single narrative in one technical report. The Committee could consider using a product model that includes several technical background papers by technical authors and a synthesis report by the SCF co-facilitators and SCF;

(c) **Policy briefs:** For mandates that are deemed more targeted in nature, the Committee could consider the use of shorter policy brief formats focusing on data and key considerations and possible recommendations.

12. For any of the formats chosen, a concise two-page summary highlighting the most important insights, as well as visual materials such as infographics, charts and slide decks illustrating major trends or findings would be produced to improve dissemination across media formats.

13. **Make use of online information repositories for background, descriptive and explanatory information and data portals of the latest climate finance data to maintain the relevance of the SCF's work.** For reference knowledge and repository information unrelated to the envisaged key findings and messages of the technical work, the SCF could make use of structured compilations of information that may be stored online and updated on a regular basis as a public good, independent of the timeline of specific technical mandates. The SCF could decide to regularly update information on methodologies used by different sources of information tracking climate finance. In addition, compilations of data and information typically presented in annexes of technical reports every two years could be updated more regularly. During the informal session prior to SCF 39, some members suggested organizing the SCF website by thematic areas rather than by report title, enabling stakeholders – particularly those outside the negotiation context – to locate relevant findings more easily. This would allow mandated technical work to focus on deriving the latest key messages and findings based on the latest trends and information with due reference to the background material online where needed.

³ For example, the Report of the UN Secretary-General's High-level Panel on Digital Cooperation (The Age of Digital Interdependence, 2019) highlights how digital transformation is reshaping how people access and engage with information. The report by the Department of Global Communications: Report of the Secretary-General 2022 remarks on the value of responsiveness to audience needs and digital trends. This responsiveness has resulted in the creation of simple explainers to help audiences understand intergovernmental processes and the background to complex issues.

Figure 1
Fit-for-purpose product formats

	Standard model	Technical background papers and synthesis model	Policy brief model
SCF product to COP/CMA in response to mandate	Executive summary and recommendations (15–20pp) Authors: Technical team, co-facilitators and SCF	Synthesis report and recommendations (25–30pp) Authors: Co-facilitators and SCF	Policy brief and recommendations (25–30pp) Authors: Technical team, co-facilitators and SCF
Underlying technical work	Technical report (100–250pp) Authors: Technical team of experts under guidance of SCF Co-facilitators	Technical background papers (40–55pp each) by topic <i>e.g.</i> access, impacts, effectiveness, innovations. Authors: Technical experts under guidance of SCF co-facilitators	<i>As above.</i>
Considerations for which model to use	<ul style="list-style-type: none"> When there is a desire to provide a comprehensive source of information for an analysis in one place Technical reports ideally not more than 100pp 	<ul style="list-style-type: none"> When scope of mandate may be particularly broad, leading to difficulty in producing a single narrative drawing on a range of sources and literature Synthesis report allows SCF to take ownership of key messages to emphasise 	<ul style="list-style-type: none"> When key data sources overlap with other existing mandates Allows SCF to take greater ownership of key messages to emphasise
Communication products <i>(applicable to each model)</i>	<ul style="list-style-type: none"> Use of online platform for data, compilations of information and descriptive background on sources used in reports 1–2 page key message factsheet Infographics and slide decks 		

14. **Strengthen clarity and accessibility of executive summaries or synthesis reports by the SCF.** Executive summaries and recommendations drafted in negotiated decision language could be difficult to interpret in terms of practical implications, limiting their clarity and accessibility. As a result, key messages and important key findings may not be easily understood or communicated beyond Parties and technical audiences. To improve usability, executive summaries could aim to:

- (a) Structure the narrative around presenting clear and concise messages rather than chapters in the underlying technical report;
- (b) Emphasize key findings, trends and implications in a visual way including, where appropriate, use of visual elements such as charts and diagrams;
- (c) Write recommendations from the Committee targeted to the COP and other stakeholders in simple language that ties more directly to findings and conclusions rather than by chapter and in draft decision language. Additionally, this could allow for clearer dissemination to media and stakeholders.

3. Suggested approaches to scope and format of 2028 mandated reports

15. For the reports in 2028, it is clear the Committee needs to discuss scope of the reports, how to address overlaps in scope among them, as well as the format that could be used for each report, based on figure 1. One suggestion would be for the Committee to consider clarifying the complementary nature of the scopes and purposes of the BA, the NCQG, the USD 100 billion, and the doubling of adaptation finance progress reports given the significant amount of overlap in the sources of information and analytical scope on finance flows to developing countries (see Figure 2).

Given the comprehensive scope of the NCQG report and its continuation beyond 2028, the Committee could consider:

(a) The value that the NCQG progress report could be the primary vehicle for reporting on relevant analysis of international climate finance flows from all public and private sources for developing countries, both quantitatively and qualitatively, utilizing the standard or synthesis report models;

(b) In this scenario, it may be useful to consider how other reports should be streamlined such as the scope of the BA to focus on global finance flows and its assessment by region, sector and instrument, facilitating an earlier publication (see section B), utilising the standard report model;

(c) Given key analytical questions on quality and forward-looking challenges and opportunities, including on adaptation, would be addressed in the NCQG progress report, the SCF could consider the format for the final USD 100 billion progress report and the doubling of adaptation finance report focusing on data trends and lessons learned.

Figure 2

Simplified overview of thematic scope across the five technical reports mandated in 2028

✓ Existing coverage and overlaps in scope ✓ Potential coverage in scope for the NCQG progress report

	NDR	BA	USD 100bn report	Doubling Adaptation Finance	NCQG report*
Methods and data on global climate finance trends		✓			
Methods and data on climate finance for developing countries		✓	✓	✓	✓
Methods and data on climate finance impacts and outcomes		✓	✓	✓	✓
Methods and data on climate finance needs	✓				
Methods and data related to Art. 2.1(c)		✓			
Discussion of thematic breakdowns and balance of mitigation and adaptation		✓	✓	✓	✓
Discussion of the needs of developing countries	✓		✓		✓
Discussion of access to climate finance		✓	✓	✓	✓
Discussion of impacts and effectiveness of climate finance		✓	✓	✓	✓
Discussion of climate finance challenges, opportunities and lessons learned	✓		✓	✓	✓

Notes: * This illustration is without prejudice to the scope and outline to be developed by the SCF but covers the elements outlined in decision 1/CMA.6.

B. Timing of publication

1. General approach

16. **The Committee may decide to publish mandated reports at the end of Q2 (June) or early Q3 (July) 2028 in line with when the latest data is available** to maximise dissemination impact and relevance depending on product purpose. There are two main reasons for this:

(a) **Publications too close to COP have less dissemination impact.** Typically, when preparing technical reports, the Committee plans on finalizing the content of technical reports and

executive summaries in the last SCF meeting of the year. The finalisation time period means that publication of the fully laid out reports, graphics and summaries for dissemination occurs at most 2–3 weeks prior to COP and coincides with a multitude of other reports competing for media coverage and dissemination impact among the target audience. In 2024, four fully designed technical products comprising of 565 pages and four executive summaries comprising 57 pages were made available to Parties and stakeholders two weeks prior to COP 29. By contrast, publication windows in March–July and early September typically offer more favourable conditions for dissemination and engagement. These periods allow for more sustained stakeholder attention, stronger media uptake, and greater opportunity for findings to inform ongoing policy processes and COP-related discussions

(b) **Long time lags in underlying data on climate finance undermine the relevance of key messages.** With respect to data availability, since 2022, there has been a structural misalignment between the underlying data availability submitted to the UNFCCC, previously with the Biennial Reports, Biennial Update Reports, and subsequently with the Biennial Transparency Reports (BTRs).⁴ Time lags in reporting official climate finance provided and mobilized data are typically 3–4 years behind when the SCF technical report is being prepared and 5–6 years behind when dissemination is expected to occur after COP.⁵ Since 2022, the Committee has invited preliminary unofficial data but this approach is unsustainable as it has been limited to only data on finance provided and mobilized and has not covered needed and received data, and also does not allow granular analysis of thematic or instrument breakdowns. For data on needs, the NDR is mandated to be prepared in the period preceding the next BTR deadline, i.e. Q3 2028, Q3 2032 etc. with updated BTR information on needs available at the end of Q4 2028 and 2032 etc. This alignment means the NDR misses out on the latest relevant needs information if it is published in an even-numbered year.

17. **The SCF may decide to communicate suggestions for the review of MPGs by Parties to mitigate the time lag in official data reporting.** Consideration of suggestions to address data availability challenges should also be cognizant of the upcoming review of the modalities, procedures and guidelines of the enhanced transparency framework prior to 2028. The review may potentially reflect on the timelines used in reporting beyond 2028, to which the SCF may adjust its approach if needed at that time to ensure up-to-date, quality data that can inform the SCF.

18. The decision on the NCQG invites Parties to submit climate finance information by 30 June 2028,⁶ resulting in the latest data only being available for the Committee’s consideration at its final meeting prior to the COP, which normally takes place in September, leaving limited time for members to consider the findings. This stop-gap measure may not be a sustainable practice as it is not aligned with the overall BTR reporting deadline of 31 December 2028.

19. The SCF could communicate suggestions for the review of MPGs by Parties to mitigate the time lag in NCQG reporting, e.g. adjusting the overall reporting deadline for BTRs (e.g. bringing forward to 30 April or 30 June 2028, 2030 etc) or reverting to an end of year reporting deadline but including an extra data year as a one off (BTR3 due on 31 December 2028 includes data for 2025, 2026 and 2027, BTR4 due on 31 December 2030 includes data for 2028 and 2029).

2. Suggested approach to timing of 2028 mandated reports

20. **For the NDR**, the SCF could decide to publish the third NDR in Q2 of 2028 with a data cut-off of 31 December 2027. The SCF could then recommend to the COP and CMA to publish the fourth NDR in Q2 2031 and every four years thereafter to align with BTR cycles. In the event that

⁴ For example, official climate finance data submitted in the BTRs are due on 31 December of the reporting year (end of Q4), making it unavailable for reports to be finalized within the same year, which have to be finalized by the end of September (end of Q3) for consideration by the COP and the CMA.

⁵ The sixth BA and second USD 100 billion progress report published in October 2024 included official data from Parties for 2019 and 2020 and preliminary data only at aggregate levels for 2021 and 2022. Although other sources of information such as multilateral climate funds, MDBs and sources on global flows have more timely data lags, the approach has limited the scope of key messages to the data years in line with the longest time lagged data i.e. official UNFCCC reports.

⁶ Decision 1/CMA.6, para. 31.

the timing of BTR data changes following the review of MPGs, the SCF could revisit this recommendation.

21. **Suggestions for reports relying on data for finance flows:** the key determinant is whether the scope of the report requires official data on information on climate finance support provided and mobilized to developing countries.

(a) Given the comprehensive nature of the NCQG decision and the mandate for the NCQG progress report to reflect all elements, if the Committee decides to change the scope of the BA, the publication of the 8th BA could be brought forward to Q2 2028 with data up to 2027 as available from relevant sources.

(b) The NCQG, USD 100 billion and doubling adaptation reports would be published in late Q3 2028 to align with the data available from BTR3 on 30 June 2028 for climate finance in the years 2025 and 2026. The SCF may suggest the future timing of the NCQG report to be adjusted pending the outcome of the MPG review. (see Table 1 for a consolidated timeline across reports).

C. Outreach and engagement process: providing clear entry points and managing interest

22. According to feedback from the communications review, with several reports being produced simultaneously, stakeholder engagement processes could be better coordinated to reduce duplication and help stakeholders understand how their contributions feed into the SCF's work. A key consideration for the delivery of the 2028 technical reports is the prevailing interest in the preparation of the NCQG progress report in contrast to other reports. 227 submissions were received in the course of preparing the Baku to Belém Roadmap to 1.3T indicating the level of interest in follow up on the NCQG. In addition, it will be the first time the SCF will prepare the report while the other four reports have had previous editions prepared.

23. **Issue a joint call for evidence across the 2028 technical reports and in future cycles.** Calls for evidence typically are launched for 6–9 months with a deadline of 30 June in the publication year to allow for the technical team to integrate any relevant information in pre-final drafts. The format of calls for evidence, under the guidance of co-facilitators follow closely the general outlines of the mandated technical report agreed by the SCF. Given the broad comprehensive range of elements listed in outlines, calls for evidence are often unfocused on specific research questions.

24. In order to manage submissions across reports, a joint call for evidence aligned with key research questions and their roles in different mandated reports could be explored. This would support external stakeholder's understanding of how and which report preparation to engage with in one overview rather than in separate documents.

25. **Provide clear linkages between calls for evidence and technical expert sessions.** Aim to stagger deadlines for calls for evidence with key topics to be focused on at technical expert sessions as part of SCF meetings. This could support more steady and regular inputs provided to the call and reward early submitters of information.

26. **Improve the formats for the technical expert sessions as part of SCF meetings.** Explore ways of increasing the interaction between SCF members and technical experts. SCF co-facilitators could invite experts to engage with members in more ad-hoc style hearings to support technical discussions on topics rather than focus on delivering presentations and question and answer sessions.

27. Improve visibility for stakeholders that engage with the SCF, for example by acknowledging their contributions in the SCF technical reports rather than listing them alongside others in the annex of the technical reports.

D. Internal process: managing committee workload and product preparation

28. **Prepare one overarching workplan for all technical reports in the cycle** to allow for clarity on how to manage Committee engagement around and during the meetings, recruit adequate consultants ahead of time to enhance linkages across reports and identify areas for streamlining.
29. **Underline clear division of roles** in how technical experts draft technical reports or technical background papers under guidance of co-facilitators (in line with section A suggestions) and Committee members must agree on executive summaries and recommendations that are officially communicated to COP and CMA as addendums to the SCF annual reports.
30. **Make more productive use of SCF meetings** by sharing drafts with the SCF well ahead of SCF meetings to give the members more time to reflect on the drafts and provide written comments *prior* to the meeting. The co-facilitators could then present the views expressed in members' written comments during the meeting to elicit deliberations and guidance on key outstanding issues to progress the work.
31. With the increase in the number of mandated reports, committee time to consider drafts has decreased from approximately 6 hours per report to 1.5 hours over the course of the meeting, limiting the ability of members to understand each other's perspectives and engage in constructive discussion on solutions to issues. Given the lack of time for discussion at the Committee meetings, written comments collected after the meeting have become more prescriptive, requesting direct changes that are not visible to other members. This has led to confusion for technical team members who are unsure as to which edits or comments should be taken as Committee guidance and deliberations on agreeing issues are left to the last meeting.
32. In the previous years, the SCF has made efforts to ensure equal deliberative and engagement time across reports under preparation. However, given the interest in the NCQG progress report, the SCF should consider whether to structure more time and dedicated engagement on the preparation of the NCQG progress report in this cycle.
33. **Make greater use of informal calls among members between meetings to progress work.** Virtual technical session briefs ahead of SCF meetings could become a more frequent modality for intersessional engagement.

III. Way forward

34. Given the considerations listed above and the variety of suggestions available across the four areas that are interlinked and co-dependent on each other, the SCF Co-Chairs have identified the following list of actions that may be undertaken to strategically deliver on the mandates for 2028 and beyond during and between upcoming SCF meetings.

1. Organizing the work of the committee

35. **At SCF 40**, the SCF could agree to develop the joint work plan intersessionally taking into accounts the views expressed and written comments on this note.
36. The joint work plan would reflect the following elements to be decided by the Committee and in line with a suggested timeline provided in Table 1 below:
- (a) Whether to shift descriptive and explanatory information on methodologies and data to the SCF website that is updated on a regular basis as updates from data sources are available. This would provide a public good information repository to allow technical reports to be streamlined to focus on analytical research questions and the latest key messages with due reference to the online descriptive information;
 - (b) Whether to develop initial methodological notes on the purpose and scope for each mandated report with key analytical research questions under indicative chapter headings. This will, support ease of engagement by stakeholders in responding to calls for evidence, guide the technical

work, and identify the product format for each report from a menu of shorter targeted policy briefs to comprehensive package of background papers and synthesis reports;

(c) The potential issuance of a joint call for evidence across the 2028 technical reports and stagger deadlines with technical expert sessions on key topics as part of SCF meetings;

(d) Whether to shift narratives of executive summaries to a logical flow of key findings rather than technical report chapter structures and present recommendations in simplified non-decision language for consideration by the COP and broader stakeholders to support better communication and dissemination;

(e) Whether to shift to providing written comments on technical drafts prior to Committee meetings, to enable exchange and deliberation among members and guidance on future work at the meeting;

(f) Whether to provide for technical briefings and informal calls intersessionally among members.

37. **At SCF 41**, the SCF could consider the joint work plan and agree to:

(a) appoint four sets of co-facilitators to guide the development of the mandated reports as follows given the overlap in potential scope:

(i) for the third NDR;

(ii) the 8th BA, and;

(iii) the NCQG;

(iv) the final USD 100 billion and second doubling adaptation finance progress reports;

(b) develop the initial methodological notes referred to in para 36(b) above, under the guidance of co-facilitators, for preparation of each of the mandated reports for consideration at SCF 42.

38. **At SCF 42** in 2027, as per usual practice, the SCF would consider any guidance, if any, pertaining to the above emanating from COP 31 and/or CMA 8.

2. **Communicating recommendations for revised mandates from COP/CMA**

39. **At SCF 40**, the SCF could agree to develop intersessionally:

(a) draft recommendations to COP/CMA on if and how to address time lag challenges in data to inform the review of MPGs of the ETF and to adjust timing of mandated reports in light of a prospective outcome (e.g. adjusting the timing of mandated reports to align with official BTR data availability);

(b) recommendation to consider endorsement of the SCF joint work plan to be agreed at SCF 41 including the approaches taken to outlining the scope of each mandated report.

40. **At SCF 41**, the SCF would agree on the draft recommendations listed above to be included in the report of the SCF to the COP/CMA for consideration at its thirty-first and eighth sessions, respectively.

41. **At SCF 42**, the SCF would consider any guidance, if any, pertaining to the above emanating from the COP and/or/ CMA.

Table 1
Potential milestones and next steps

Activities and deliverables	2026		2027				2028			
	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Phase I: Identifying scope and approach										
Articulated scope, objective, research questions, format and outputs for each mandated report										
Publish work plans and approach to stakeholder engagement										
Phase II: Research and outreach										
Publish call for evidence and technical expert meetings										
Phase III: Drafting and feedback										
Development of iterative drafts of the technical reports/executive summaries										
NDR 3*					ZOD	FOD	PFD	Publish		
BA 8*					ZOD	FOD	PFD	Publish		
NCQG progress report, Doubling adaptation finance report, USD 100bn progress report							ZOD	FOD	PFD and Publish	
Phase IV – Publication and dissemination										
Finalization of document editing, formatting and design										
Preparation of communications materials, web-based content and dissemination planning – <i>one month before publication</i>										
Communication and promotion of the reports including SCF side event at SBs and COP 33 and other events, continued into 2029										

Notes: ZOD=Zero-order draft; FOD=First-order draft; PFD=Pre-final draft. *In a scenario were the Committee to agree to bring forward publication of both reports as discussed in Section B.2.