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Matters relating to finance

Compilation and synthesis of, and summary report on the in-session workshop on, biennial communications of information related to Article 9, paragraph 5, of the Paris Agreement

Third biennial in-session workshop on information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement

Summary report by the secretariat*

Summary

This report summarizes the third biennial in-session workshop on the biennial communications of information related to Article 9, paragraph 5, of the Paris Agreement, held in conjunction with the sixty-second sessions of the subsidiary bodies. Participants shared experiences and lessons learned in preparing and using information contained in the third biennial communications, as well as the compilation and synthesis report, including on how the areas for improvement have been considered in accordance with decision [13/CMA.5](#). They also discussed how biennial communications could be refined and improved, and whether updating the types of information contained in the annex to decision [12/CMA.1](#) would help. Participants further discussed lessons that can be learned from the third biennial communications so they inform and are conducive to measuring progress in the global stocktake referred to in Article 14 of the Paris Agreement, in the light of recent decisions, as well as aspects that require political guidance, including at the third biennial high-level ministerial dialogue on climate finance under the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, to be held at its seventh session.

* The present report was submitted to the conference services for processing after the deadline for technical reasons beyond the control of the submitting office.



Abbreviations and acronyms

CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
COP	Conference of the Parties
LDC	least developed country
NAP	national adaptation plan
NCQG	new collective quantified goal on climate finance
NDC	nationally determined contribution
SIDS	small island developing State(s)

I. Introduction

A. Mandate

1. CMA 1, in relation to the information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement:

(a) Recognized the importance of predictability of, and clarity of information on, financial support for the implementation of the Paris Agreement;

(b) Reiterated that developed country Parties shall submit biennial communications of information as specified in the annex to decision [12/CMA.1](#), and that other Parties providing resources are encouraged to communicate biennially such information on a voluntary basis;

(c) Requested the secretariat to prepare a compilation and synthesis of the information included in the biennial communications,¹ starting in 2021, for consideration by the CMA and the COP and to inform the global stocktake;

(d) Also requested the secretariat to organize biennial in-session workshops beginning the year after the submission of the first biennial communications, and to prepare a summary report on each workshop;

(e) Decided to convene a biennial high-level ministerial dialogue on climate finance, beginning in 2021, to be informed, inter alia, by the biennial communications and the summary reports on the biennial in-session workshops.²

2. CMA 5 welcomed the second biennial communications received and invited Parties to take into account the following areas in preparing their third biennial communications to be submitted in 2024, as applicable:

(a) Information on the status of projected levels of climate finance stated in previous biennial communications;

(b) Information on the challenges and limitations of providing ex ante information, particularly in relation to budgetary and legislative requirements for the allocation and approval of public climate finance disbursements;

(c) Information demonstrating how ex ante information responds to the implementation needs of developing country Parties, as referenced in their NDCs, adaptation communications and other national plans;

(d) Information on efforts towards achieving a balance in the provision of climate finance for mitigation and adaptation.

(e) Information demonstrating how each of their biennial communications has improved compared with the previous one, including how areas for improvement set out in relevant decisions of the COP and the CMA have been addressed;

(f) More detailed information on strategies for scaling up the provision of climate finance, including through public interventions.³

3. CMA 5 noted that the elements for discussion at the third biennial in-session workshop on biennial communications were to be based on the information in the compilation and synthesis report, prepared by the secretariat, of the biennial communications submitted in 2024 and the summary report on the second biennial in-session workshop, including information provided by Parties in accordance with Article 9, paragraph 5, of the

¹ The compilation and synthesis of the information submitted in the third biennial communications is contained in document [FCCC/CP/2025/2-FCCC/PA/CMA/2025/3](#).

² Decision [12/CMA.1](#), paras. 1, 2, 7, 8 and 10.

³ Decision [13/CMA.5](#), paras. 3 and 16.

Paris Agreement conducive to measuring progress in line with Article 9, paragraph 6,⁴ as relevant.⁵

B. Scope

4. After the introduction in chapter I, key findings from the third biennial in-session workshop on biennial communications are presented in chapter II below, followed by a summary of the workshop discussions in chapter III below, comprising insights from the third biennial communications and views on issues that require political guidance, including at the third biennial high-level ministerial dialogue on climate finance, at CMA 7.

C. Background

1. Preparatory activities

5. The secretariat invited Elena Pereira (Honduras) and Solomon Schonfield (United Kingdom of Great Britain and Northern Ireland) to co-facilitate the workshop. Under the guidance of the co-facilitators, the secretariat prepared the provisional programme ahead of the workshop.⁶

2. Objectives

6. The objectives of the workshop were to:

- (a) Enhance thoughts on opportunities, challenges, and lessons learned from the information contained in the third biennial communications;
- (b) Identify insights on the overall state of the predictability and clarity of ex ante information on financial support to developing countries for the implementation of the Paris Agreement based on the lessons learned from the third biennial communications;
- (c) Discuss how information in biennial communications can be conducive to measuring progress of efforts related to climate finance through the global stocktake.

D. Proceedings

7. The third biennial in-session workshop on biennial communications was held on 20 June 2025 during the sixty-second sessions of the subsidiary bodies. Participation in the workshop, which was also webcast live, was open to Parties and admitted observer organizations attending the sessions.

8. A representative of the secretariat, on behalf of the UNFCCC Executive Secretary, and Elmaddin Mehdiyev, representative of the COP 29 Presidency, provided opening remarks. Following a brief introduction to the workshop by the co-facilitators, the secretariat presented the key findings from the compilation and synthesis by the secretariat of the third biennial communications.

9. The first session began with an ice-breaker intervention by two Party representatives. Karima Oustadi (Italy) shared experience and lessons learned in preparing biennial communications from a developed country perspective, and Thibyan Ibrahim (Maldives) shared experience of using the information contained in biennial communications from a developing country perspective. The subsequent breakout group discussions were guided by the following questions:

⁴ Article 9, para. 6, of the Paris Agreement stipulates that the global stocktake referred to in Article 14 shall take into account relevant information provided by developed country Parties and/or Paris Agreement bodies on efforts related to climate finance.

⁵ Decision [13/CMA.5](#), para. 13.

⁶ The workshop programme, presentation slides and webcast are available at <https://unfccc.int/event/third-biennial-in-session-workshop-on-information-to-be-provided-by-parties-in-accordance-with>.

(a) What are the experiences of and lessons learned in preparing and using information contained in the third biennial communications, as well as the compilation and synthesis report, including on how the areas for improvement have been considered in accordance with decision [13/CMA.5](#)?

(b) In light of these experiences and lessons learned, how could we refine and improve biennial communications? Would updating the information contained in the annex of decision [12/CMA.1](#) help?

(c) What lessons can be learned from the third biennial communications to inform and be conducive to measuring progress in the global stocktake, and in light of recent decisions?

10. The moderators of each breakout group briefly reported on the main points that emerged from the discussions, which was followed by an open discussion among all participants.

11. During the second session, the co-facilitators invited participants to share views on issues for consideration at the third biennial high-level ministerial dialogue on climate finance, at CMA 7.

12. The workshop concluded with closing remarks by Davi de Oliveira Paiva Bonavides, a representative of the COP 30 Presidency.

II. Key findings

13. Most participants acknowledged that the third biennial communications represent an overall improvement compared with the first and second biennial communications and welcomed Parties' efforts in preparing them.

14. Some participants stated that timely and clear communication of projected levels of climate finance enables developing countries to better plan climate strategies and prioritize climate projects. The availability of more granular information on projected climate finance to be provided by thematic area, sector, source and instrument helps in building developing countries' trust and enabling them to align their NAPs and NDCs with available financial support, particularly the conditional elements of NDCs.

15. Participants from developed countries stated that many climate finance providers continue to face difficulties in projecting climate finance flows owing to structural limitations in electoral cycles, policy decision-making and resultant national budgetary processes. Annual or other short-term budgetary approval cycles prevent Parties from committing to multi-year financial pledges and providing ex ante information that is guaranteed not to change, particularly in relation to bilateral climate finance channels.

16. While acknowledging the comprehensiveness of the guidance on the type of information to be provided in biennial communications contained in the annex to decision [12/CMA.1](#), some participants proposed updating the annex. They proposed, inter alia, streamlining and removing duplication of information to enhance its readability and logical sequence as well as reflecting the quantitative and qualitative elements of the NCQG set in decision [1/CMA.6](#). Ensuring equitable access to climate finance for developing countries remains a key concern, including for the LDCs and SIDS. In this regard, participants proposed providing clearer information in subsequent biennial communications on efforts to reduce barriers to accessing climate finance through bilateral and multilateral channels, including in response to the elements of the NCQG related to access.

17. The structure and level of detail of the information provided by Parties in their biennial communications vary, making it difficult to compare the information provided across communications and cycles. In the context of updating the type of information to be provided by Parties in biennial communications contained in the annex to decision [12/CMA.1](#), some participants suggested that using tables and common templates to present information in the biennial communications, as well as introducing a common time frame for reporting climate finance projections, could enhance comparability and facilitate aggregation of information

across biennial communications, while recognizing the need to provide Parties with the flexibility to provide information as available.

18. Despite improvements to the information contained in the biennial communications over the reporting cycles, information remains limited on the shares of projected climate finance flows allocated to supporting adaptation and efforts to respond to loss and damage, as well as on efforts to achieve a balance between finance for adaptation and mitigation. Some participants suggested that future biennial communications should include more information on grant-based support for adaptation and addressing loss and damage, as well as information on the geographical coverage of financial support to be provided.

19. Biennial communications are critical inputs to multilateral processes and goals under the Paris Agreement, notably the global stocktake, the global goal on adaptation and the NCQG. Many participants emphasized that biennial communications can provide a forward-looking perspective regarding collective progress on climate finance for the second global stocktake.

III. Summary of the workshop discussions

A. Session I: Insights from the third biennial communications

1. Presentation by the secretariat on the compilation and synthesis of third biennial communications

20. As at 13 June 2025, 12 biennial communications had been submitted in the third reporting cycle, containing information from 38 Parties, including the European Commission.⁷ This represents an increase in the submission of biennial communications, with three more Parties communicating information than in the previous cycle, two of which submitted for the first time. Of the 38 Parties, 5 explicitly stated that they communicated the information on a voluntary basis.

21. The compilation and synthesis prepared by the secretariat of the third biennial communications provides an overview of the time frames for the provision of the projected financial support communicated by 27 Parties at the aggregate level. The time frames most frequently reported in the third biennial communications were 2021–2025 and 2022–2025, with less frequently mentioned time frames including 2021–2026 and 2024–2027. Among these 27 Parties, 10 reported projected levels to be achieved by a target year on an annual basis, 9 provided annual projections over a specific time period, and 8 presented a cumulative projected level over a specific time frame.

22. The compilation and synthesis presents trends in the reported projected levels of climate finance across the first, second and third biennial communications. While 4 Parties reported increases in their projected levels between both the first and second, and the second and third biennial communications, 11 Parties maintained the increases reported in their second biennial communications through to their third, and for 5 Parties there was a mixture of increases and decreases in projections across the reporting periods.

23. Of the 10 Parties that provided information on the status of their projected levels of climate finance reported in previous biennial communications, 2 achieved their projected levels in 2023 and 2024, one Party exceeded its target for 2025 in 2022 but fell below it in 2023, while another Party did not meet its 2022 target. Three Parties provided information on annual projected levels of climate finance over a multi-year time frame, with all three Parties surpassing their projected annual levels each year.

⁷ The biennial communication submitted by the European Union contains submissions from 26 member States and the European Commission. The compilation and synthesis refers to the Parties that submitted or made submissions as part of the third biennial communication as well as the European Commission.

2. Ice-breaker intervention

(a) Experience in preparing biennial communications

24. In the ice-breaker intervention, the developed country representative drew on the experience of Italy and the European Union in providing ex ante information on climate finance. The representative highlighted that preparing biennial communications requires considerable coordination across ministries and agencies, which has improved over time. The representative pointed out progress in sharing both quantitative and qualitative information but acknowledged that providing multi-year projections of climate finance remains challenging owing to the differing time frames of national budgetary approval cycles, electoral cycles and decision-making processes across countries. She highlighted Italy as an example of a country with a three-year framework of indicative budget allocations with annual approvals by parliament. She also described how in Italy climate finance is allocated according to the needs of developing countries as outlined in their national plans and policies and through dialogues with developing country partners. Nevertheless, multi-annual pledges, such as those announced through the replenishment cycles of the operating entities of the Financial Mechanism and central development cooperation budgets, continue to be relatively reliable sources of information on projected levels of climate finance.

25. The representative acknowledged that lessons learned from the first and second biennial communications informed improvements in reporting in the third round of biennial communications. The areas for improvement identified at CMA 5 were key drivers for strengthening internal coordination and extracting more detailed information from government administrations.

26. Reflecting on the annex to decision [12/CMA.1](#), the representative emphasized the comprehensiveness of the information therein, but acknowledged that reorganizing the information could enhance the readability and logical sequence of the biennial communications.

(b) Experience in using the information in biennial communications

27. The developing country representative noted that, despite some improvements in the third round of biennial communications, many challenges remain in effectively using the information contained in biennial communications to inform national planning processes. Many biennial communications contain information that is too general as well as outdated climate finance pledges, with limited ex ante climate finance information. Since this lack of clear, near-term information makes it difficult for developing countries to plan immediate climate action, the representative stressed the importance of providing climate finance information covering the near term, specifically over the next one to two years.

28. Limited information on the provision of public and grant-based finance for adaptation has been provided in biennial communications, particularly in quantitative terms, making it difficult to track, with information on finance for addressing loss and damage particularly lacking. This limits the ability of developing countries to use biennial communications to inform national and sectoral planning and action. The representative acknowledged the challenges experienced by developed country Parties in preparing biennial communications, such as those referred to in paragraph 24 above, and called for greater efforts by developed country Parties to overcome such barriers given developing countries' needs for enhanced clarity on and predictability of climate finance.

29. The representative emphasized the need for clearer and more standardized information on projected climate finance, with more disaggregated information by theme, source of funds, financial instrument and geographic coverage, and called for reporting to refrain from including outdated financial pledges. Accordingly, developed country Parties must outline in subsequent biennial communications how they will ensure a balance between finance for adaptation and mitigation, taking into account country-driven strategies and the needs and priorities of developing countries, including the LDCs and SIDS.

30. The representative called for consideration to be given to updating the annex to decision [12/CMA.1](#) at CMA 7 on the basis of experience and lessons learned from the three

rounds of biennial communications so far and taking into account the qualitative and quantitative elements of the NCQG.

3. Breakout group discussions

(a) Experience, including challenges and lessons learned, in preparing and using information contained in the third biennial communications, as well as the compilation and synthesis report

31. A major challenge expressed by participants from developed country Parties, based on their experience as climate finance providers, relates to the limited ability to provide multi-annual information on climate finance projections owing to annual budgetary cycles. Electoral cycles also pose additional challenges to providing ex ante information on climate finance owing to unforeseen circumstances or changes in Government that may necessitate budget revisions.

32. Participants discussed the need to strike a balance between climate finance providers maintaining flexibility to respond to unforeseen circumstances, such as natural disasters faced by developing countries, and providing granular and detailed information on climate finance projections for developing countries. In addition, participants noted that the time frames for project planning cycles of provider and partner countries do not always align.

33. Despite some improvements in recent years, some participants from developed country Parties highlighted that coordinating and collecting forward-looking climate finance information from various ministries and agencies remains a key challenge, making it difficult to provide a national aggregate figure for the climate finance to be provided.

34. Challenges identified on the basis of the perspectives of the users of the information in biennial communications related to mismatches between climate finance amounts reported and actual amounts disbursed.

35. Some participants highlighted challenges related to methodologies and approaches used in preparing biennial communications. According to some, the Rio marker methodology, developed by the Development Assistance Committee of the Organisation for Economic Co-operation and Development and used by most climate finance providers for their biennial communications, is considered problematic as it covers only mitigation and adaptation finance and excludes finance for responding to loss and damage. Furthermore, some noted that the lack of a common climate finance definition makes it difficult to compare climate finance information. In this context, some participants underscored the need to agree on a common definition of climate finance for comparing climate finance information, measuring progress in providing climate finance, ensuring that climate finance is “new and additional” and avoiding double counting. Recognizing the difficulty of agreeing on a common definition of climate finance, or otherwise a common understanding of what does not constitute climate finance, several participants acknowledged that this is beyond the scope of the discussion on biennial communications.

36. Some participants expressed concerns about climate finance projections being presented in different currencies and at the project level, which may not be helpful from a user perspective.

37. Concerns were also raised about the perceived lack of ambition presented in the third biennial communications, with references made to the fact that only four Parties reported an increase in their projected levels of climate finance in the periods between the first and second biennial communications and the second and third biennial communications. Some participants asserted that the third biennial communications focused too much on the mobilization of private sources of, and not enough on public and grant-based, climate finance.

38. In terms of lessons learned, many participants emphasized that clear information on projected climate finance facilitates developing countries in developing national plans and actions. Such information should specify the thematic areas and sectors that the climate finance providers will cover. Some participants proposed involving developing countries more closely in determining how financial resources should be allocated to ensure that they align with their needs and priorities.

39. While recognizing the difficulty of providing precise climate finance projections, one participant proposed that climate finance providers clearly communicating the priority sectors and thematic areas for their funds could provide further clarity to developing countries.

40. Participants reflected on barriers that limit the ability of developed country Parties to provide more forward-looking information on climate finance, including the risk of political pressure if a pledge is not met. Instead of promoting a narrative of success or failure, participants recommended that ambitious and forward-looking planning should be commended rather than discouraged.

41. Participants also reflected on the compilation and synthesis prepared by the secretariat of the third biennial communications. Some participants commented that the report could create a more synthesized view of trends in financial support reported in the biennial communications. Many recognized improvements in the third compilation and synthesis compared with the previous one, including the presentation of more granular information, and provided recommendations for further improving subsequent compilation and synthesis reports, including:

(a) Showcasing more clearly how Parties have responded to the areas for improvement identified by the COP and the CMA, which could be detailed in a dedicated section;

(b) Using graphs that are easier to read and understand to provide a visual representation of the information in the biennial communications;

(c) Aggregating the information presented in the biennial communications to the extent possible, such as by theme, sector, source of funds, financial instrument and geography, where such information is available.

(b) Refining and improving biennial communications and the types of information to be provided in biennial communications contained in the annex to decision 12/CMA.1

42. There was an understanding among participants on the need to further enhance the predictability and clarity of information on financial support for the implementation of the Paris Agreement, including by simplifying the information that guides the preparation of biennial communications as contained in the annex to decision 12/CMA.1.

43. While acknowledging the comprehensiveness of the annex, some participants proposed streamlining, clustering and removing duplication of the information to enhance the readability and logical sequence of biennial communications. Some participants also proposed revising the annex with a view to enabling greater standardization of information across biennial communications and facilitating the aggregation of reported data and information, such as by introducing the use of common templates or tables, recognizing the need to maintain flexibility for Parties to provide information as available.

44. Some participants suggested that an area that could be standardized across biennial communications is the time frame of biennial communications, with suggestions to follow a five-year time frame in line with NDCs and the global stocktake while emphasizing the importance of maintaining flexibility for Parties to align their time frames with their national budgetary and parliamentary cycles and the project planning cycles of developing countries.

45. Some participants suggested reflecting provisions from decision [1/CMA.6](#), covering both quantitative and qualitative elements of the NCQG, when updating the annex, to support tracking progress towards the NCQG, as well as other goals and targets, such as the global goal on adaptation and the doubling of adaptation finance.⁸ Given the comprehensive provisions related to access to climate finance in the NCQG decision, many participants emphasized their willingness to identify how Parties can best report ex ante information on enhancing access to climate finance.

46. Some participants discussed the importance of enhancing access to climate finance, including through bilateral and multilateral channels, noting that standardized top-down

⁸ Decision [1/CMA.3](#), para. 18.

access requirements could undermine country-led approaches, given that national circumstances and institutional arrangements can vary across developing countries. To enhance access to bilateral funding sources, one participant proposed including information on the main national departments or agencies responsible for providing bilateral support, including their contact information and their thematic priorities, sectors, funding sources and financial instruments in subsequent biennial communications.

47. Recognizing linkages between ex ante information to be reported in biennial communications and ex post information to be reported in biennial transparency reports in accordance with the modalities, procedures and guidelines for the enhanced transparency framework for action and support referred to in Article 13 of the Paris Agreement,⁹ one participant proposed reducing duplication of information across those reports.

48. Some participants also reflected on the types of information that could be included in the biennial communications:

(a) The time frame for the provision of climate finance, which can be established by providing ex ante information for the upcoming two years in the form of a more specific allocation for the next year and an indicative amount for the subsequent year;

(b) Geographical coverage of climate finance, to reduce the concerns of some participants about the perceived prioritization of some regions over others;

(c) More granular information on the instruments to be used to provide the climate finance, particularly the allocation of public and grant-based resources for adaptation and addressing loss and damage and for the LDCs and SIDS;

(d) Greater clarity on how Parties aim to ensure a balance in finance between adaptation and mitigation, taking into account the country-driven strategies and the needs and priorities of developing countries;

(e) Information on finance for responding to loss and damage, acknowledging the difficulty experienced by one Party in providing such information owing to the lack of a common definition of loss and damage finance;

(f) Qualitative information on access to climate finance and efforts to foster inclusion and extend benefits to vulnerable communities and groups in climate finance efforts.

49. Other recommendations for enhancing clarity of information on climate finance proposed by some participants include:

(a) Ensuring that biennial communications are aligned with the national plans of developing countries, particularly their NDCs and NAPs;

(b) Further enhancing coordination and collaboration between ministries and agencies in countries providing climate finance to ensure more accurate climate finance projections;

(c) Incentivizing other Parties that provide financial support to developing countries to submit biennial communications on a voluntary basis to provide a more comprehensive picture of climate finance flows.

(c) Processes under the UNFCCC that can be informed by biennial communications

50. Several Parties underscored that biennial communications should be enhanced to provide more timely and relevant information on climate finance projections that can guide the measurement of collective progress on efforts related to climate finance at the multilateral level.

51. Many participants recognized that biennial communications can play a critical role in informing other UNFCCC processes, especially the global stocktake, and goals such as the global goal on adaptation and the NCQG.

⁹ Decision [18/CMA.1](#), annex.

52. Considering the upcoming second global stocktake, some participants reflected on the role of biennial communications in measuring progress of efforts related to climate finance and emphasized the importance of building on lessons learned from the first global stocktake, including improving how information is collected and presented. In this context, some participants underlined the link between ambition and support, stating that developing countries' ambition for mitigation and adaptation action should be determined by the level of financial support to be provided. Some participants highlighted that the global stocktake could provide a platform for recognizing and fostering ambition by commending ambitious financial pledges, thereby moving away from the binary narrative of success or failure.

53. Some participants pointed out the importance of tracking trends in climate finance through both bilateral and multilateral channels, given signs of declining bilateral flows and uncertainty over future multilateral finance.

54. Some participants proposed that the second global stocktake could consider information on projected levels of climate finance at the aggregated level compared with the climate finance needs of developing countries to ensure that planning processes are realistic and aligned with climate finance to be made available. Participants acknowledged, however, that this may be difficult owing to the different levels of detail in the information provided in the biennial communications. Others highlighted that the biennial communications could present a forward-looking perspective of the overall climate finance landscape, which would complement the backward-looking information on climate finance and investment flows reported to facilitate assessing collective progress on climate finance.

B. Session II: Identifying elements for political consideration

55. Many participants emphasized that the biennial high-level ministerial dialogue on climate finance under the CMA offers an opportunity to strengthen the provision of political guidance on enhancing the transparency, predictability and effectiveness of climate finance in line with the goals of the Paris Agreement. Specifically, some participants emphasized that ministers should recognize progress in improving biennial communications since their first submission, while noting information gaps, and use the dialogue to establish a shared political understanding on actions that can be taken to further increase the predictability of climate finance by enhancing ex ante information thereon.

56. Issues identified by participants for consideration at the high-level ministerial dialogue on climate finance at CMA 7 include:

(a) Ensuring the provision of more robust climate finance projections, including indicative multi-year pledges of financial support to be provided, disaggregated by theme, sector, geographical region, channel, source and instrument;

(b) Improving the quality, granularity and usability of information in biennial communications, for example by adopting standardized formats and methodologies, and using a common time frame for financial projections and currency and definition of climate finance to enable comparability across communications and aggregation of information;

(c) Ensuring that climate finance to be provided aligns with the needs and priorities of developing countries as outlined in their NAPs and NDCs, particularly the conditional elements of NDCs and needs related to adaptation and addressing loss and damage;

(d) Promoting balance in the allocation of climate finance between mitigation and adaptation, including specific commitments to increase adaptation finance and track progress in achieving a balance between mitigation and adaptation finance;

(e) Promoting balance in the allocation of climate finance across geographical regions;

(f) Ensuring comparability and coherence between ex ante information and ex post climate finance information to improve transparency and consistency of and accountability for climate finance delivery;

- (g) Considering the introduction of a formal review or assessment process for biennial communications under the enhanced transparency framework;
 - (h) Providing more detailed information on efforts for simplifying procedures for accessing climate finance through bilateral and multilateral channels, including those outlined in decision [1/CMA.6](#), and identifying best practices for reducing barriers to access for developing countries, including the LDCs and SIDS;
 - (i) Clarifying challenges related to budgetary and legislative requirements for the allocation and approval of public climate finance disbursements, with a view to identifying possible solutions for aligning the preparation and submission of biennial communications with national budgetary cycles to improve the reliability of the projections and enhance the integration of climate finance planning with domestic fiscal processes;
 - (j) Encouraging and incentivizing developing countries that provide climate finance to voluntarily submit biennial communications in order to create a comprehensive picture of global climate finance flows and needs, including by identifying the barriers preventing Parties that provide climate finance from submitting biennial communications;
 - (k) Ensuring that climate finance reported as “new and additional” is an addition to official development assistance, and providing clarity on grant-based versus loan-based support, particularly for adaptation and addressing loss and damage;
 - (l) Supporting efforts to improve access to and mobilization of private finance, while ensuring that private finance mobilization is transparently reported, avoids excessive reliance on debt-creating instruments and aligns with the sustainable development priorities of developing countries;
 - (m) Determining fair burden-sharing arrangements among developed country Parties, particularly in the context of achieving the NCQG;
 - (n) Exploring ways to link discussions on communicating ex ante information on climate finance with discussions on making finance flows consistent with low-emission and climate-resilient development pathways.
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