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Report of the Standing Committee on Finance*

Summary

This report contains information related to the implementation of the workplan of the Standing Committee on Finance (SCF) in 2024. The annexes to the report contain a list of the members of the SCF and the workplan of the SCF for 2025.

^{*} This document was submitted to the conference services for processing after the deadline in order to enable the secretariat to include all relevant inputs.



Abbreviations and acronyms

AC	Adaptation Committee
BA	biennial assessment and overview of climate finance flows
СМА	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
COP	Conference of the Parties
KCI	Katowice Committee of Experts on the Impacts of the Implementation of Response Measures
LEG	Least Developed Countries Expert Group
SCF	Standing Committee on Finance
TEC	Technology Executive Committee
WIM	Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts

I. Introduction

A. Mandate and background

1. The SCF prepares annual reports to the COP.1 COP 21 decided that the SCF shall serve the Paris Agreement in line with its functions and responsibilities established under the COP.²

2. COP 28 and CMA 5 endorsed³ the workplan of the SCF for 2024.⁴

B. Scope

3. This report presents the work of the SCF in 2024, including information on its meetings for consideration by the COP and the CMA.

C. Possible action by the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement

4. The COP and the CMA may wish to consider:

(a) The summary and recommendations of the sixth BA (see paras. 18–24 below);⁵

(b) The executive summary of the second report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement (see paras. 25-31 below);⁶

(c) The executive summary of the second 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 (see paras. 32–38 below);⁷

(d) The executive summary of the report on common practices regarding climate finance definitions, reporting and accounting methods (see paras. 39–44 below);⁸

(e) The summary report on the 2024 SCF Forum on accelerating climate action and resilience through gender-responsive finance 9 (see paras. 45–50 below) and the preparations for the 2025 SCF Forum (see paras. 51–57 below);

(f) The draft guidance for the operating entities of the Financial Mechanism (see paras. 58-61 below);¹⁰

(g) The draft arrangements between the COP to the UNFCCC, the CMA and the Board of the Fund for responding to Loss and Damage (see paras. 62–64 below).¹¹

- 5. The COP and the CMA may also wish to take note of:
 - (a) The membership of the SCF (see annex I);
 - (b) The workplan of the SCF for 2025 (see annex II).

¹ As per decision 2/CP.17, para. 120.

² Decision <u>1/CP.21</u>, para. 63.

³ Decisions <u>5/CP.28</u>, para. 2, and <u>9/CMA.5</u>, para. 1.

⁴ <u>FCCC/CP/2023/2–FCCC/PA/CMA/2023/8</u>, annex II.

⁵ <u>FCCC/CP/2024/6/Add.1–FCCC/PA/CMA/2024/8/Add.1</u>.

⁶ <u>FCCC/CP/2024/6/Add.2–FCCC/PA/CMA/2024/8/Add.2</u>.

⁷ FCCC/CP/2024/6/Add.3–FCCC/PA/CMA/2024/8/Add.3.

⁸ <u>FCCC/CP/2024/6/Add.4–FCCC/PA/CMA/2024/8/Add.4</u>.

⁹ <u>FCCC/CP/2024/6/Add.5–FCCC/PA/CMA/2024/8/Add.5</u>.

¹⁰ <u>FCCC/CP/2024/6/Add.6–FCCC/PA/CMA/2024/8/Add.6</u> and <u>FCCC/CP/2024/6/Add.7–FCCC/PA/CMA/2024/8/Add.7</u>.

¹¹ FCCC/CP/2024/6/Add.8-FCCC/PA/CMA/2024/8/Add.8.

II. Membership and meetings of the Standing Committee on Finance

A. Membership

6. The SCF elected Apollonia Miola (European Union) and Diann Black-Layne (Antigua and Barbuda) to serve as Co-Chairs of the SCF until its first meeting in 2025.

7. Regarding changes in membership, Diego Pary Rodríguez (Plurinational State of Bolivia) replaced Ivan Zambrana Flores (Plurinational State of Bolivia), Elena Cristina Pereira Colindres (Honduras) replaced Javier Antonio Gutiérrez Ramírez (Nicaragua) and Sho Ikeda (Japan) replaced Wakana Yamada (Japan).

8. In accordance with the agreement made at SCF 17 to give SCF members the option of having a replacement attend a meeting on their behalf once during a calendar year, Mamadou Honadia (Burkina Faso) replaced Patriciah Roy Akullo (Uganda) at SCF 35.

9. A list of the members of the SCF as at 7 October 2024 is contained in annex I.

B. Meetings

10. The SCF held three meetings in 2024: SCF 33, from 19 to 20 March in Bonn, Germany; SCF 34, from 29 to 31 May also in Bonn; and SCF 35, from 4 to 6 September in Arusha, United Republic of Tanzania. All meetings were held in person, with the virtual participation of members and observers being allowed for. SCF 33 and 34 were held entirely as plenary meetings and SCF 35 was held in plenary and breakout group sessions to better accommodate the high workload of the meeting. Approximately 180 representatives of Parties, observer organizations (non-governmental organizations, intergovernmental organizations, think tanks and multilateral development banks) and the operating entities of the Financial Mechanism attended the meetings, of which 110 in person.

11. A total of 35 background papers and reports were produced for the meetings with the support of the secretariat and were considered by the SCF. The SCF engaged with stakeholders in preparing the background papers and reports during each meeting and intersessionally. All work-in-progress documents considered by the SCF during meetings in 2024 were made available to the registered meeting participants for viewing. The background papers, meeting agenda and annotations, meeting outcomes and reports, and recordings are available on SCF web pages.¹²

12. At its 33rd meeting, the SCF, inter alia:¹³

(a) Reappointed Diann Black-Layne and Vicky Noens (Belgium) as the cofacilitators of the work on the sixth BA. The SCF agreed to prepare a draft of the technical report on the sixth BA and advance work on stakeholder engagement and outreach intersessionally. It also agreed to issue a call for evidence to gather information and data for preparing the technical report;¹⁴

(b) Appointed Kevin Adams (United States of America) and Mohammad Ayoub (Saudi Arabia) as the co-facilitators of the work on the second report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement. The SCF agreed to prepare a draft of the technical report and advance work on stakeholder engagement and outreach intersessionally. It also agreed to issue a call for evidence to gather information and data for preparing the technical report;¹⁵

(c) Appointed Gabriela Blatter (Switzerland) and Richard Muyungi (United Republic of Tanzania) as the co-facilitators of the work on the second report on progress towards achieving the goal of mobilizing jointly USD 100 billion per year to address the

¹² <u>https://unfccc.int/scf/scf-meetings-and-documents</u>.

¹³ See SCF document SCF/2024/33/11.

¹⁴ <u>https://unfccc.int/sites/default/files/resource/Call_for_evidence_BA6.pdf</u>.

¹⁵ <u>https://unfccc.int/sites/default/files/resource/Call_for_evidence_2ndNDR.pdf</u>.

needs of developing countries in the context of meaningful mitigation actions and transparency on implementation. The SCF agreed to prepare a draft of the technical report and advance work on stakeholder engagement and outreach intersessionally. It also agreed to issue a call for evidence to gather information and data for preparing the technical report;¹⁶

(d) Appointed Ivan Zambrana Flores (Plurinational State of Bolivia) and Gertraud Wollansky (Austria)¹⁷ as the co-facilitators of the work on the report on common practices regarding climate finance definitions, reporting and accounting methods.¹⁸ The SCF agreed on the workplan and timeline for preparing a draft report, as well as on the stakeholder engagement and outreach plan;

(e) Appointed Patriciah Roy Akullo and Brittany Young (Australia) as the cofacilitators of the work on the 2024 SCF Forum. The SCF discussed sub-themes related to gender-responsive finance for climate action and resilience and agreed to prepare a draft programme for the Forum. It also agreed to issue a call for inputs on information, sub-themes, case studies and potential partner organizations for the Forum;¹⁹

(f) Appointed Zaheer Fakir (South Africa) and Brittany Young as the cofacilitators of the work on the draft arrangements between the COP to the UNFCCC, the CMA and the Board of the Fund for responding to Loss and Damage.²⁰ The SCF agreed on the workplan for the preparation and development of an initial draft of the arrangements. It also agreed to inform the Board of the Fund about the initiation of the work by the SCF;

(g) Appointed Ali Waqas Malik (Pakistan) and Vicky Noens as the co-facilitators of the work on the draft guidance for the operating entities of the Financial Mechanism;²¹

(h) Appointed focal points to represent the SCF in the work of other UNFCCC constituted bodies and under UNFCCC thematic areas;²²

(i) Took note of a letter from the African Group to the Presidency of COP 28 and CMA 5 regarding the seventh review of the Financial Mechanism. The SCF requested its Co-Chairs to provide relevant updates on a response to the letter from the Presidency intersessionally.

13. Prior to SCF 34 and 35, the SCF Co-Chairs, with the support of the secretariat, invited registered observers, Party representatives and UNFCCC observer constituencies to conference calls with the aim of sharing the specific objectives and plan for stakeholder engagement during the meetings. The conference calls also provided an opportunity to have exchanges with observers on the priorities under SCF workstreams and expected meeting outcomes.

14. At its 34th meeting, the SCF, inter alia:²³

(a) Held a technical expert session on 30 May 2024, which brought together key external contributors, data providers and practitioners for an informal exchange with the SCF on the latest data and innovative approaches to assessing needs, finance flows, impacts and transparency, and to understand the benefits and limitations of these approaches. The session served to inform the preparation of the technical reports of the SCF in 2024;²⁴

(b) Agreed to prepare a pre-final draft of the sixth BA and a draft summary and recommendations for consideration and finalization at SCF 35;

¹⁶ <u>https://unfccc.int/sites/default/files/resource/Call%20for%20inputs_2ndProgressReport.pdf.</u>

¹⁷ Both members were replaced by their constituencies prior to SCF 34. The SCF appointed Karima Oustadi (Austria) and Diego Pary Rodríguez as co-facilitators of this workstream to replace the two outgoing members.

¹⁸ As per decision 5/CP.28, para. 7.

¹⁹ <u>https://unfccc.int/sites/default/files/resource/Call%20for%20inputs%20on%20the%202024%20SCF%20Forum.pdf.</u>

²⁰ As per decisions <u>1/CP.28</u>, para. 7, and <u>5/CMA.5</u>, para. 7.

²¹ As per decision 2/CP.17, para. 121(c).

²² As per decision <u>2/CP.17</u>, para. 121(b). For further details, see chap. III.I of this report.

²³ See SCF document SCF/2024/34/9.

²⁴ The agenda of the technical expert session is available at <u>https://unfccc.int/sites/default/files/resource/</u> <u>SCF34_technical%20expert%20meeting_programme.pdf</u>.

(c) Agreed to prepare a pre-final draft of the second report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement and a draft executive summary for consideration and finalization at SCF 35;

(d) Agreed to prepare a pre-final draft of the second 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 and a draft executive summary for consideration and finalization at SCF 35;

(e) Appointed Karima Oustadi (Austria) and Diego Pary Rodríguez as cofacilitators of the work on the report on common practices regarding climate finance definitions, reporting and accounting methods to replace outgoing SCF members Gertraud Wollansky and Ivan Zambrano;

(f) Agreed to prepare a pre-final draft of the report on common practices regarding climate finance definitions, reporting and accounting methods and a draft executive summary for consideration and finalization at SCF 35;

(g) Agreed on the structure and the general outline of the provisional programme of the 2024 SCF Forum on accelerating climate action and resilience through gender-responsive finance. The co-facilitators, Patriciah Roy Akullo and Brittany Young, were tasked with advancing the draft provisional programme, refining the sessions, developing guiding questions and identifying case studies based on guidance received at SCF 34. The SCF agreed to hold the Forum from 2 to 3 September 2024, in conjunction with SCF 35, to be held from 4 to 6 September 2024 in Arusha, subject to availability of adequate financial contributions received as at 15 July 2024;

(h) Agreed on the initial draft of the arrangements between the COP to the UNFCCC, the CMA and the Board of the Fund for responding to Loss and Damage with a view to forwarding the draft to the Board of the Fund for its initial consideration and feedback. The SCF further agreed that the secretariat will share any feedback received from the Board of the Fund with SCF members intersessionally.

15. During the intersessional period prior to SCF 35, Elena Cristina Pereira Colindres was appointed as a co-facilitator of the work on the SCF Forum, temporarily taking over the role from Patriciah Roy Akullo.

16. At its 35th meeting, the SCF, inter alia:²⁵

(a) Finalized the report on the sixth BA and the technical report;

(b) Finalized the executive summary of the second report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement and the technical report;

(c) Finalized the executive summary of the second 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 and the technical report;

(d) Finalized the executive summary of the report on common practices regarding climate finance definitions, reporting and accounting methods and the technical report;

(e) Agreed to prepare and finalize, intersessionally, the summary report on the 2024 SCF Forum on accelerating climate action and resilience through gender-responsive finance;

(f) Discussed possible sub-themes for the 2025 Forum on accelerating climate action and resilience through financing for sustainable food systems and agriculture (see para. 42 below);

(g) Agreed to submit to COP 29 and CMA 6 a compilation of submissions on the draft guidance for the operating entities of the Financial Mechanism, together with information provided by the operating entities.

²⁵ See SCF document SCF/2024/35/10.

C. Dates and locations of future meetings

17. The SCF, at its 35th meeting, agreed on the following dates and locations for its meetings in 2025:

(a) SCF 36: 17 to 19 February 2025, Bonn;

(b) SCF 37: 11 to 13 June 2025, Bonn, in advance of the sixty-second sessions of the subsidiary bodies;

(c) SCF 38: 10 to 12 September 2025, Rome, to be held back-to-back with the 2025 SCF Forum.

III. Work of the Standing Committee on Finance

A. Sixth Biennial Assessment and Overview of Climate Finance Flows

18. COP 28 endorsed the general outline of the technical report of the sixth BA, requested the SCF to consider updating its operational definition of climate finance and noted that the sixth BA will continue consideration of the balance between mitigation and adaptation finance and public and private financial flows.²⁶ CMA 5 requested the SCF to include in the sixth BA information reported in biennial communications under Article 9, paragraph 5, of the Paris Agreement.²⁷

19. Under the guidance of the co-facilitators, a technical team consisting of external experts and secretariat staff developed the drafts of the technical report for consideration at each SCF meeting in 2024, as well as the initial draft executive summary with potential recommendations for consideration at SCF 35.

20. The SCF received six submissions from non-Party stakeholders in response to the call for evidence to gather information and data for preparing the report. A stakeholder webinar was held on 30 April 2024 with 82 participants.²⁸ Observers actively participated in the plenary and, as appropriate, breakout group discussions at SCF meetings and in the discussions related to the sixth BA at the technical expert session held on 30 May 2024.

21. SCF 33 emphasized the importance of continuing to ensure a robust technical approach to preparing the sixth BA and noted the need to include comprehensive and updated information that had become available since the fifth BA, including information related to adaptation finance, loss and damage, Article 2, paragraph 1(c), of the Paris Agreement, and gender-related or gender-disaggregated information on climate finance. Furthermore, members noted that preliminary data on climate finance from biennial transparency reports may be subject to greater uncertainties compared with preliminary data-collection exercises undertaken in the context of previous BAs owing to the transition of reporting from the common tabular formats of biennial reports and biennial update reports to the common tabular formats of biennial transparency reports.

22. SCF 34 discussed potential options for updating, in the context of the sixth BA, the operational definition of climate finance of the SCF, as appropriate, and considering relevant and updated or new sources of information across chapters of the report. Members provided guidance for elaborating specific topics and sections of the report, including facilitating access to climate finance from a variety of climate finance sources and providers, enhancing the usefulness and linkages of the BA with the SCF Forum on accelerating climate action and resilience through gender-responsive finance, and identifying opportunities for streamlining and improving coherence across report chapters, as well as including references to COP and CMA decision texts, where applicable.

²⁶ Decision <u>5/CP.28</u>, paras. 6, 8 and 9.

²⁷ Decision <u>9/CMA.5</u>, para. 3.

²⁸ See <u>https://unfccc.int/topics/climate-finance/resources/standing-committee-on-finance-scf-webinars#Three-key-technical-reports---Outreach-and-stakeholder-engagement.</u>

23. SCF 35 considered a pre-final draft of the technical report of the sixth BA, as well as the draft summary and recommendations. SCF members discussed, among other things, an update to the operational definition of climate finance of the SCF, the visual presentation of climate finance flows from developed to developing countries, relevant information and trends related to carbon pricing and insights from the mapping of information relevant to Article 2, paragraph 1(c), of the Paris Agreement, including its reference to Article 9 thereof. Further, members noted that the report is mandated for years that are out of sync with the latest available information submitted by Parties through the enhanced transparency framework of the Paris Agreement.

24. The summary and recommendations of the sixth BA, adopted at SCF 35, are contained in addendum 1 to this report.²⁹ The technical report will be made available on SCF web pages.³⁰

B. Second report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement

25. COP 28 endorsed the general outline of the technical report of the second report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement.³¹

26. Under the guidance of the co-facilitators, a technical team consisting of external experts and secretariat staff developed the drafts of the technical report for consideration at each SCF meeting in 2024, as well as the initial draft executive summary for consideration at SCF 35.

27. The SCF received 10 submissions in response to the call for evidence to gather information and data for preparing the report, 2 from Parties and 8 from non-Party stakeholders. The SCF held three informal regional webinars on 17 and 21 May 2024 to enable country representatives, practitioners and experts to share perspectives and information on regional- and country-level data availability and gaps in identifying and costing the needs of developing country Parties related to implementing the Convention and the Paris Agreement, as well as on the latest developments in methodological issues gathered from national, regional and global reports.³² Observers actively participated in the plenary and, as appropriate, breakout group discussions at SCF meetings and in the discussions related to the second report on the determination of the needs of developing country Parties at the technical expert session held on 30 May 2024.

28. SCF 33 discussed the importance of the robustness of data and diverse methodological approaches taken by countries in determining needs, while acknowledging the capacity constraints of some developing countries. Furthermore, members stressed the necessity of presenting disaggregated information, particularly for the least developed countries and small island developing States. Members discussed how the report may reflect on several emerging issues relating to just transition and to the debt burden and fiscal space, as well as how the report should present information reported on needs related to loss and damage. Some members cautioned against framing key messages regarding data gaps negatively, given that developing countries are not mandated to provide details on these issues in their national reports submitted as part of the UNFCCC process.

29. SCF 34 discussed how to provide information on actions taken to implement the recommendations from the first report on the determination of the needs of developing country Parties, consider needs related to addressing loss and damage, expand coverage of global and regional reports referenced in the report, and address concerns regarding the

²⁹ FCCC/CP/2024/6/Add.1–FCCC/PA/CMA/2024/8/Add.1.

^{30 &}lt;u>https://unfccc.int/topics/climate-finance/resources/biennial-assessment-and-overview-of-climate-finance-flows</u> and <u>https://unfccc.int/SCF</u>.

³¹ Decision <u>5/CP.28</u>, para. 8.

³² See <u>https://unfccc.int/topics/climate-finance/resources/standing-committee-on-finance-scf-webinars#Determination-of-Needs-NDR.</u>

double counting of needs. Members highlighted the importance of information on how needs have changed since the first report and the balanced representation of different geographical regions, as well as how Parties may express their needs to ensure they are captured appropriately. One member highlighted the importance of following UNFCCC norms when referring to country and geographic groups to the maximum extent possible.

30. At SCF 35, members considered a pre-final draft of the technical report and a draft executive summary. SCF members discussed the reflections of information contained in national reports on loss and damage and the presentation in the technical report of additional information contained in submissions responding to the call for evidence by the SCF. Further, members noted that the report is mandated for years that are out of sync with the latest available information submitted by Parties through the enhanced transparency framework of the Paris Agreement.

31. The executive summary of the second report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement, adopted at SCF 35, is contained in addendum 2 to this report.³³ The technical report will be made available on SCF web pages.³⁴

C. Second 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

32. COP 28 endorsed the general outline of the technical report of the second 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.³⁵

33. Under the guidance of the co-facilitators, a technical team consisting of external experts and secretariat staff developed the drafts of the technical report for consideration at each SCF meeting in 2024, as well as the initial draft executive summary for consideration at SCF 35.

34. The SCF received five submissions from non-Party stakeholders in response to the call for evidence to gather information and data for the preparation of the report. A stakeholder webinar was held on 30 April 2024 with 82 participants.³⁶ Observers actively participated in the plenary and, as appropriate, breakout group discussions at SCF meetings and in the discussions related to the second report on progress towards achieving the goal of mobilizing jointly USD 100 billion per year at the technical expert session held on 30 May 2024.

35. SCF 33 discussed the importance of outlining in the report the challenges and lessons learned in relation to the goal that build on the data and information from the various sources of information. Furthermore, members emphasized the need to refer to the latest scientific reports, in particular those by the Intergovernmental Panel on Climate Change. Members pointed out the need to clearly distinguish between data sources that align with the scope of the goal and those that do not, and called for more information on the ways in which reporting on mitigation actions is related to the climate finance provided and mobilized under the goal.

36. SCF 34 discussed methodological issues, including in relation to data sources, the use of different definitions, instruments and accounting methods, the importance of balance across the three pillars of the report focusing on finance flows, addressing the needs of developing countries, and the context of meaningful mitigation actions and transparency on implementation.

³³ FCCC/CP/2024/6/Add.2–FCCC/PA/CMA/2024/8/Add.2.

³⁴ <u>https://unfccc.int/topics/climate-finance/workstreams/needs-report and https://unfccc.int/SCF.</u>

³⁵ Decision <u>5/CP.28</u>, para. 8.

³⁶ See <u>https://unfccc.int/topics/climate-finance/resources/standing-committee-on-finance-scf-webinars#Three-key-technical-reports---Outreach-and-stakeholder-engagement.</u>

37. SCF 35 considered a pre-final draft of the technical report, as well as a draft executive summary. SCF members discussed how to reflect information related to the achievement of the USD 100 billion goal from various sources of information and exchanged views on the lessons learned from efforts to achieve the goal up until 2022. Further, members noted that the report is mandated for years that are out of sync with the latest available information submitted by Parties through the enhanced transparency framework of the Paris Agreement.

38. The executive summary of the second 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, adopted at SCF 35, is contained in addendum 3 to this report.³⁷ The technical report will be made available on SCF web pages.³⁸

D. Report on common practices regarding climate finance definitions, reporting and accounting methods

39. COP 28 mandated the SCF to prepare a report on common practices regarding climate finance definitions, reporting and accounting methods among Parties and climate finance providers, building on the information in the technical report and executive summary of the 2023 SCF report on clustering types of climate finance definitions in use, for consideration at COP 29.³⁹

40. A stakeholder webinar was held on 30 April 2024 with 82 participants. Observers actively participated in the plenary and, as appropriate, breakout group discussions at SCF meetings related to the report on common practices regarding climate finance definitions, reporting and accounting methods.

41. SCF 33 discussed the need to build on previous work, including the BAs and the report on clustering types of climate finance definitions in use, and identified the need to align work on the report with relevant sections of the sixth BA. Members discussed the need to ensure that the report focused on clarifying and synthesizing common practices regarding climate finance definitions, reporting and accounting methods. Members agreed that the work should highlight common practices in the three areas – definitions, reporting and accounting methods – and include a chapter on conclusions.

42. SCF 34 discussed the need to improve the logical and analytical value of the report, including by better outlining the process, from identifying climate finance definitions to developing accounting methods and reporting on results, and linking the different chapters together, as well as better presenting the accounting frameworks and actual practices in relation to each area of the report, based on factual information. Members underscored the value of reflecting key insights from each chapter of the report, particularly in relation to clarifying the distinction between definitional aspects and accounting methods.

43. SCF 35 considered a pre-final draft of the technical report and a draft executive summary. SCF members discussed the conclusions of the report along the three dimensions of common practices related to climate finance definitions, accounting and reporting, as well as the visual presentation of common practices in climate finance definitions in use among other providers of climate finance.

44. The executive summary of the report on common practices regarding climate finance definitions, reporting and accounting methods, adopted at SCF 35, is contained in addendum 4 to this report.⁴⁰ The technical report will be made available on SCF web pages.⁴¹

³⁷ FCCC/CP/2024/6/Add.3–FCCC/PA/CMA/2024/8/Add.3.

³⁸ <u>https://unfccc.int/process-and-meetings/bodies/constituted-bodies/standing-committee-on-finance-scf/progress-report and https://unfccc.int/SCF.</u>

³⁹ Decision <u>5/CP.28</u>, para. 7.

⁴⁰ <u>FCCC/CP/2024/6/Add.4–FCCC/PA/CMA/2024/8/Add.4</u>.

⁴¹ <u>https://unfccc.int/SCF</u>.

E. Forum of the Standing Committee on Finance

1. Forum on accelerating climate action and resilience through gender-responsive finance

45. The COP mandated the SCF to organize a forum for the communication and continued exchange of information among bodies and entities dealing with climate finance to promote linkages and coherence.⁴² Furthermore, the COP requested the SCF to facilitate the participation of the private sector, financial institutions and academia in the SCF Forum, and to further strengthen its stakeholder engagement.⁴³

46. With the topic agreed in 2023, the co-facilitators prepared the programme for the 2024 SCF Forum on accelerating climate action and resilience through gender-responsive finance prior to SCF 34, taking into account the subtopics suggested by SCF members and observers at SCF 33, which were gender-responsive finance for climate action and resilience, with a focus on developing and scaling tools, best practices and inclusive approaches that consider diverse perspectives, including those of multilateral funds, national frameworks, the private sector and local communities, while integrating the experience and knowledge of marginalized groups such as Indigenous Peoples, youth and children; challenges and opportunities in advancing gender-responsive climate finance within the context of the Sustainable Development Goals, with a focus on economic diversification and development, and financing sectoral climate actions and resilience; gender-responsive climate finance as a means to advance the social and economic empowerment of women; and investment frameworks, tools, criteria, data and reporting for gender-responsive finance for accelerating climate action and resilience.

47. In preparing for the Forum, the SCF collaborated with the Government of the United Republic of Tanzania, the United Nations Entity for Gender Equality and the Empowerment of Women, and international and civil society organizations actively working on gender.

48. The SCF held the Forum in Arusha from 2 to 3 September 2024. Over 130 participants attended the Forum in person and virtually. Participants represented the SCF, governments, United Nations agencies and other international organizations, operating entities of the Financial Mechanism, multilateral climate funds, bilateral agencies, the private sector, academia, think tanks and civil society organizations working on gender. The programme and the video recording of the Forum are available on its dedicated web page.⁴⁴

49. The SCF conveyed its gratitude to the Government of the United Republic of Tanzania for its exceptional hospitality that contributed to the success of the Forum.

50. SCF 35 reflected on the key highlights of the Forum. The draft summary report was circulated to the SCF after the meeting for written comments. The summary report was finalized intersessionally and is contained in addendum 5 to this report.⁴⁵

2. 2025 Forum

51. At SCF 33, it was suggested to initiate outreach and engagement with potential partner institutions to advance preparations for the 2025 SCF Forum on accelerating climate action and resilience through financing for sustainable food systems and agriculture.

52. During the intersessional period, the SCF received an invitation from the Food and Agriculture Organization of the United Nations to host the 2025 Forum.

53. SCF 35 discussed possible sub-themes for the 2025 Forum, which included emphasizing opportunities for financing agriculture and food systems as drivers for climate action and strengthened climate resilience; financing the policy nexus of agricultural sustainability, food systems, climate change and sustainable development; and the importance of gender-responsive financing for enhancing climate action and resilience. It

⁴² Decisions <u>2/CP.17</u>, para. 121(a), and <u>5/CP.28</u>, para. 12.

⁴³ Decisions <u>5/CP.18</u>, para. 4, and <u>8/CP.23</u>, para. 14.

⁴⁴ See <u>https://unfccc.int/2024-SCF-Forum</u>.

⁴⁵ FCCC/CP/2024/6/Add.5-FCCC/PA/CMA/2024/8/Add.5.

was suggested to focus on examples and case studies of country-driven projects tailored to country-specific needs and priorities.

54. The SCF agreed that the co-facilitators would continue to develop possible subthemes, taking into account comments received at SCF 35 and any additional written comments received from members by 29 September 2024 and intersessionally.

55. The SCF also agreed to issue a call for inputs on information and case studies related to the topic and additional sub-themes for the 2025 Forum.

56. The SCF accepted the offer of the Food and Agriculture Organization of the United Nations to host the 2025 Forum at its headquarters in Rome, from 8 to 9 September 2025, in conjunction with SCF 38, subject to availability of financial resources and confirmation of hosting arrangements.

57. Furthermore, the SCF agreed to undertake outreach activities to relevant institutions through the co-facilitators and engage in fundraising activities for the 2025 Forum.

F. Draft guidance for the operating entities of the Financial Mechanism

58. COP 17 mandated the SCF to 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 as well as submissions from Parties.⁴⁶ Furthermore, COP 21 decided that the SCF shall serve the Paris Agreement in line with its functions and responsibilities established under the COP,⁴⁷ which was confirmed at CMA 1.3.⁴⁸

59. On 30 June 2024, the SCF published on its web page a call for submissions from Parties and constituted bodies on elements of guidance for the operating entities of the Financial Mechanism, with a deadline of 15 August 2024.⁴⁹

60. As at SCF 35, the SCF had received 12 submissions on the draft guidance from Parties and other constituted bodies.⁵⁰ The co-facilitators of this area of work prepared a compilation of the submissions received for consideration, clustering the elements from all submissions into thematic areas. The co-facilitators also included in the compilation information received from the secretariats of the operating entities on some of the proposed draft guidance.

61. SCF 35 agreed to submit to COP 29 and CMA 6 a compilation of submissions on the draft guidance, together with the information provided by the operating entities. The compilation is contained in addenda 6-7 to this report.⁵¹

G. Draft arrangements between the Conference of the Parties to the UNFCCC, the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and the Board of the Fund for responding to Loss and Damage

62. COP 28 requested the SCF to develop the arrangements to be concluded between the COP, the CMA and the Board of the Fund for responding to Loss and Damage, consistent

⁴⁶ Decision <u>2/CP.17</u>, para. 121(c).

⁴⁷ Decision <u>1/CP.21</u>, para. 63.

⁴⁸ Decision <u>3/CMA.1</u>, para. 6.

⁴⁹ As per decisions <u>16/CP.27</u>, para. 21, and <u>17/CP.27</u>, para. 19.

⁵⁰ Adaptation Committee, Arab Group, Australia, Canada, Colombia, European Union, Independent Association for Latin America and the Caribbean, Least Developed Countries Group, Least Developed Countries Expert Group, Technology Executive Committee, United Kingdom of Great Britain and Northern Ireland, and United States of America.

⁵¹ <u>FCCC/CP/2024/6/Add.6-FCCC/PA/CMA/2024/8/Add.6</u> and <u>FCCC/CP/2024/6/Add.7-FCCC/PA/CMA/2024/8/Add.7</u>.

with the Governing Instrument of the Fund, for consideration and approval by the Board and subsequent consideration and approval at COP 29 and CMA 6.⁵²

63. SCF 33 discussed approaches to preparing the draft arrangements with the Fund, consistent with the Governing Instrument of the Fund, ensuring that the Fund is accountable to and functions under the guidance of the COP and the CMA. Members highlighted areas for consideration, as appropriate, to inform the development of the draft arrangements, including incorporating lessons learned from the arrangements between the COP and the Green Climate Fund, strengthening conformity with guidance from Parties, enhancing coherence between the Fund and other operating entities, and considering reporting and reviews.

64. SCF 34 considered an initial draft of the arrangements between the COP, the CMA and the Board of the Fund for responding to Loss and Damage. Members discussed approaches to updating the initial draft of the arrangements, including references to the Convention and the Paris Agreement and additional provisions and paragraphs in accordance with the Governing Instrument and funding arrangements for the Fund. The SCF agreed on the draft of the arrangements with a view to forwarding the draft to the Board of the Fund for consideration. The SCF also agreed to produce one text of the draft arrangements to be included in its annual report for consideration at COP 29 and CMA 6. The draft arrangements are contained in addendum 8 to this report.⁵³

H. Gender

65. COP 22 requested all constituted bodies to include in their regular reports information on progress towards integrating a gender perspective into their respective processes. ⁵⁴ COP 25 and 26 encouraged the SCF to continue to enhance efforts towards ensuring gender-responsiveness in implementing its workplan. ⁵⁵ COP 27 requested Parties to consider gender balance and geographical representation when nominating members to the SCF. ⁵⁶

66. In 2024 the SCF achieved majority female representation among its membership, with 11 of the 20 appointed members being women.

67. The SCF integrated a gender perspective into its technical work, where relevant. For example, the sixth BA refers to the effectiveness of adaptation finance from a gender perspective and highlights the consideration of gender as a key opportunity for improving the quality of adaptation finance, consistently with the work under the Lima work programme on gender and its gender action plan, and in accordance with Article 7, paragraph 5, of the Paris Agreement.

68. For all events held by the SCF in 2024, efforts were made to achieve gender balance among the speakers (e.g. at the 2024 SCF Forum and SCF technical expert session, 78 and 50 per cent of speakers were women respectively).

I. Linkages with the Subsidiary Body for Implementation and constituted bodies under the Convention and the Paris Agreement

69. COP 21 requested the SCF to continue to strengthen its engagement with all relevant stakeholders and constituted bodies under the Convention.⁵⁷ COP 23 welcomed the appointment of SCF focal points to liaise with other constituted bodies and requested the SCF to continue to provide information thereon in its annual reports to the COP.⁵⁸

⁵² Decision <u>1/CP.28</u>, para. 7.

⁵³ <u>FCCC/CP/2024/6/Add.8–FCCC/PA/CMA/2024/8/Add.8</u>.

⁵⁴ Decision <u>21/CP.22</u>, para. 14.

⁵⁵ Decisions <u>11/CP.25</u>, para. 14, and <u>5/CP.26</u>, para. 26.

⁵⁶ Decision <u>14/CP.27</u>, para. 19.

⁵⁷ Decision <u>6/CP.21</u>, para. 2.

⁵⁸ Decision <u>7/CP.23</u>, para. 11.

70. The SCF continued applying its overall approach to maintaining linkages with other constituted bodies and thematic areas, including by:

(a) Highlighting specific areas of its work that could be of particular interest for its cooperation with the respective constituted body;

(b) Drawing on its existing work and related outputs with regard to its representation in, and inputs provided to, other bodies;

(c) Having SCF representatives attend the meetings of other constituted bodies (either in person or virtually) in their personal expert capacity and report back to the SCF.

71. In 2024, the SCF appointed new and reconfirmed existing focal points to represent it in the work of other constituted bodies and under thematic areas, namely:

(a) Mohammad Ayoub and Apollonia Miola for adaptation-related matters, including in the work of the AC, the AC–LEG–SCF joint working group on methodologies for reviewing the adequacy and effectiveness of adaptation and support, and the LEG;

(b) Diann Black-Layne and Vicky Noens for technology-related matters, including in the work of the Advisory Board of the Climate Technology Centre and Network and the TEC;

(c) Kevin Adams, Zaheer Fakir and Ali Waqas Malik for matters related to loss and damage, including in the work of the WIM Executive Committee and the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change;

(d) Kevin Adams and Mohammad Ayoub for matters related to response measures, including in the work of the KCI;

(e) Ivan Zambrana Flores⁵⁹ and Brittany Young for matters related to Indigenous Peoples, including in the work of the Facilitative Working Group of the Local Communities and Indigenous Peoples Platform;

(f) Brittany Young and Patriciah Roy Akullo for gender-related matters;

(g) Kevin Adams for transparency-related matters, including in the work of the Consultative Group of Experts;

(h) Gabriela Blatter and Petrus Muteyauli (Namibia) for mitigation-related matters, including in the work of the Supervisory Body for the mechanism established by Article 6, paragraph 4, of the Paris Agreement, the Executive Board of the clean development mechanism and the Joint Implementation Supervisory Committee.

72. In 2024, incoming and outgoing SCF focal points participated in various meetings and events, including:

(a) The AC–LEG–SCF joint working group on methodologies for reviewing the adequacy and effectiveness of adaptation and support, where the focal point engaged with the group to discuss various strategies for enhancing the dissemination of the work accomplished by the three bodies thus far. Additionally, it emphasized the need to continue compiling existing methodologies and possible ways to foster coherence and synergies across different mandates and workstreams;

(b) The 23rd meeting of the Climate Technology Centre and Network, where the focal point presented the outcomes of SCF 33 and the recent activities of the SCF;

(c) The 28th meeting of the TEC, where the focal point provided updates on the recent activities of the SCF. The TEC requested the activity group on inputs to the SCF to prepare draft inputs to the draft guidance to the operating entities of the Financial Mechanism once the draft annual reports of the Green Climate Fund and the Global Environment Facility to the COP become available;

⁵⁹ This member was replaced prior to SCF 34. The position of focal point has not yet been filled.

(d) The KCI, at its 10th meeting, welcomed the SCF focal points, noted its appreciation for the initiative and exchange of information, and looked forward to further collaborating with SCF;

(e) The SCF Co-Chairs attended a working group call with the AC on 29 August 2024, where they shared updates on relevant workstreams and discussed opportunities for collaboration, including potential activities to include in the AC flexible workplan for 2025–2027.

73. In addition, the SCF, at the sixtieth sessions of the subsidiary bodies, engaged at the following events upon invitation:

(a) In-session workshop on linkages between the Technology Mechanism and the Financial Mechanism; 60

- (b) In-session workshop on Article 6, paragraph 8, of the Paris Agreement;⁶¹
- (c) 2024 ocean and climate change dialogue.⁶²

74. Furthermore, the SCF provided submissions in response to invitations from COP 28 and CMA 5, namely on the new collective quantified goal on climate finance,⁶³ the Sharm el-Sheikh dialogue under the scope of Article 2, paragraph 1(c), of the Paris Agreement and its complementarity with Article 9 of the Paris Agreement⁶⁴ and gender and climate change,⁶⁵ outlining an overview of the reports the SCF produced from 2020 to 2024 and highlighting relevant information therein.

⁶⁰ <u>https://unfccc.int/event/in-session-workshop-on-linkages-between-the-technology-mechanism-and-the-financial-mechanism.</u>

⁶¹ <u>https://unfccc.int/sites/default/files/resource/Concept%20note%20article%206.8%20in%20session%20workshop_final%20draft%20publication_v3.1.pdf.</u>

⁶² <u>https://unfccc.int/event/ocean-and-climate-change-dialogue-2024</u>.

⁶³ Decision <u>8/CMA.5</u>, para. 14.

⁶⁴ Decision <u>9/CMA.5</u>, para. 11.

⁶⁵ Decision <u>15/CP.28</u>, para. 2.

Annex I

Members of the Standing Committee on Finance as at 17 October 2024

[English only]

I. Parties included in Annex I to the Convention

Kevin Adams (United States of America) Gabriela Blatter (Switzerland) Sho Ikeda (Japan) Apollonia Miola (European Union) Ian Naumkin (Russian Federation) Vicky Noens (Belgium) Karima Oustadi (Austria) Hendrikje Reich (Romania) Clara Schultz (Sweden) Brittany Young (Australia)

II. Parties not included in Annex I to the Convention

African States

Zaheer Fakir (South Africa) Petrus Muteyauli (Namibia)

Asia-Pacific States

Mohammad Ayoub (Saudi Arabia) Liucai Zhu (China)

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)

Annex II

Workplan of the Standing Committee on Finance for 2025

[English only]

Activity	Outcomes/results	Time frame
1. Mandated activities of the SCF under decision <u>2/CP.17</u> , 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	2025 SCF Forum on accelerating climate action and resilience through financing for sustainable food systems and agriculture	8 to 9 September 2025, Rome
	SCF strategic outreach plan continuously updated and implemented	Ongoing
Decision <u>1/CP.18</u> , 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 <u>5/CP.18</u> , 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 invited to attend the Forum	Ongoing
Decision <u>8/CP.23</u> , 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 SCF Forum	Ongoing
(b) Maintain linkages with the Subsidiary Body for Implementation and with other UNFCCC constituted bodies, including in relation to decision	SCF focal points appointed to enhance engagement with UNFCCC constituted bodies and thematic areas	Ongoing
<u>8/CP.23</u> , 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	Linkages established and regular exchanges 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 30/CMA 7
Decision <u>3/CMA.1</u> , paragraph 8: prepare draft guidance for the operating entities of the Financial Mechanism, and on the Least Developed Countries		Ongoing

Activity	Outcomes/results	Time frame
Fund and the Special Climate Change Fund, for consideration and adoption by the CMA	Outcomessresuits	Time frame
Decisions <u>11/CP.25</u> , paragraph 13; and <u>5/CMA.2</u> , paragraph 13: consider inputs that may be provided by the WIM Executive Committee to the work of the SCF in preparing elements of draft guidance for the operating entities		Ongoing
Decision <u>14/CP.27</u> , paragraph 13: improve working modalities for preparing the draft guidance for the operating entities of the Financial Mechanism		Ongoing
(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 $\frac{1/CP.16}{P.16}$, paragraph 112: rationalize the Financial Mechanism, including the undertaking of analyses and information exchanges	Information exchanged through the SCF Forum, as appropriate	Ongoing
(e) 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
Decision <u>3/CP.19</u> , paragraph 11: 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 <u>9/CP.21</u> , 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 <u>9/CP.21</u>		Ongoing
Decision $\frac{4}{CP.24}$, 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 <u>4/CP.24</u> , 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 <u>19/CMA.1</u> , paragraph 24: prepare synthesis reports for the technical assessment of the global stocktake		Ongoing
Decisions <u>11/CP.25</u> , paragraph 9; and <u>5/CMA.2</u> , 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		Ongoing

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Activity	Outcomes/results	Time frame
country Parties related to implementing the Convention and the Paris Agreement		
f) Provide expert input, including through independent reviews and assessments, to the preparation and conduct of the periodic reviews of he Financial Mechanism by the COP	Expert input to the seventh review of the Financial Mechanism provided	COP 30, pending adoption of the guidelines for the seventh review at COP 29
2. Determination of the needs of developing country Parties related to mplementing the Convention and the Paris Agreement		
Decision <u>4/CP.24</u> , paragraph 13: prepare, every four years, a report on the letermination of the needs of developing country Parties related to mplementing the Convention and the Paris Agreement, for consideration 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 <u>4/CP.24</u> , 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 <u>11/CP.25</u> , paragraph 9; and <u>5/CMA.2</u> , paragraph 9: present, to the extent possible, disaggregated information in relation to, inter alia, mapping lata 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 <u>11/CP.25</u> , paragraph 12; and <u>5/CMA.2</u> , paragraph 12: in mplementing 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 he needs of developing country Parties related to implementing the Convention and the Paris Agreement		Ongoing
Decision <u>5/CP.26</u> , paragraph 19: in preparing future reports on the letermination of the needs of developing country Parties related to mplementing the Convention and the Paris Agreement, continue to reach out o 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 <u>13/CP.27</u> , paragraph 15: prepare biennial reports, including a summary of key findings, on progress towards achieving the goal of nobilizing jointly USD 100 billion per year to address the needs of leveloping countries in the context of meaningful mitigation actions and ransparency on implementation, taking into account other relevant reports,	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

Activity	Outcomes/results	Time frame
for consideration at COP 29, 31 and 33, with the final report to be considered in the context of matters relating to the SCF		
4. Glasgow–Sharm el-Sheikh work programme on the global goal on adaptation referred to in decision <u>7/CMA.3</u>		
Decision <u>2/CMA.5</u> , 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 <u>9/CMA.5</u> , 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 its relevant mandates and workplan	Ongoing
6. 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 $21/CP.22$	A gender perspective integrated into SCF processes according to the entry points identified in the technical paper	Ongoing
Decisions <u>11/CP.25</u> , paragraph 14; <u>5/CP.26</u> , paragraph 26; and <u>5/CMA.2</u> , paragraph 14: continue to enhance efforts towards ensuring gender-responsiveness in implementing the SCF workplan	Gender considerations integrated into the SCF Forum, the BA, the needs determination report and any new work mandated at COP 29 and CMA 6, as appropriate	Ongoing
7. SCF mandates: general		
Decision <u>1/CP.21</u> , paragraph 63: serve the Paris Agreement in line with the functions and responsibilities of the SCF established under the COP		Ongoing
Decision <u>6/CP.21</u> , 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 <u>8/CP.23</u> , paragraph 14: further strengthen stakeholder engagement	Stakeholder engagement enhanced	Ongoing
Decision <u>5/CP.28</u> , 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

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