

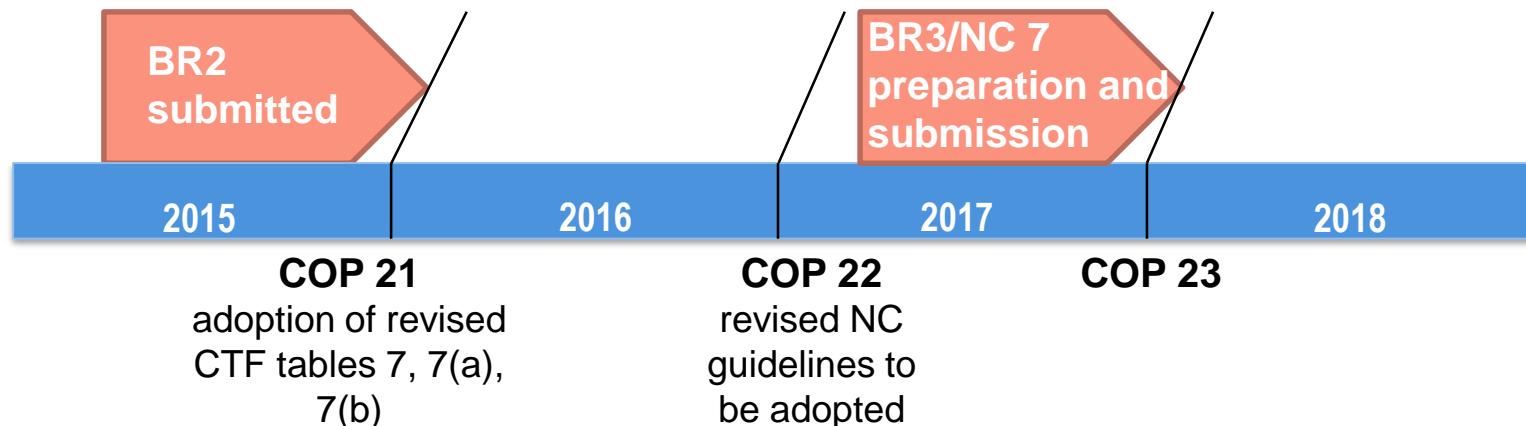
# Overview of existing arrangements under the Convention relating to the accounting and reporting of financial resources provided and mobilized through public interventions

SBSTA 45

In-session workshop on the modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement (8 November 2016)



## National communications and biennial reports



Annex II Parties provide financial information based on reporting guidelines in

- Biennial Reports (BRs) and Common Tabular Format (CTF) tables 7, 7(a), 7(b)** – decisions 2/CP.17, Annex I, 19/CP.18 and 9/CP.21
- National Communications (NCs)** – decision 4/CP.5

### *Recent developments:*

- To enhance consistency and transparency of financial information, adjustments in the reporting parameters of the CTF tables were adopted at COP 21 (9/CP.21).
- Reporting guidelines on NCs are currently undergoing revision, including harmonization with the UNFCCC reporting guidelines on BRs as well as CTF tables. Revised guidelines on NCs are to be considered and adopted at COP 22.



## UNFCCC biennial reporting guidelines for developed country Parties

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According to the UNFCCC BR guidelines, Annex II Parties:

- ✓ shall provide a description of its national approach for tracking of the provision of financial support to non-Annex I Parties, if appropriate
- ✓ shall report in a rigorous, robust and transparent manner the underlying assumptions and methodologies used to produce information on finance
- ✓ shall describe, to the extent possible, how it seeks to ensure that the resources it provides effectively address the needs of non-Annex I Parties with regard to climate change adaptation and mitigation
- ✓ shall provide an indication of what new and additional financial resources they have provided pursuant to Article 4, paragraph 3, of the Convention; Parties shall clarify how they have determined that such resources are new and additional
- ✓ should report, to the extent possible, on private financial flows leveraged by bilateral climate finance towards mitigation and adaptation activities in non-Annex I Parties



## Common tabular format tables 7, 7(a) and 7(b)

In their CTFs, Annex II Parties provide summary information on annual contributions for the previous two calendar or financial years without overlapping with the previous reporting periods

- ❖ Table 7: **total** public financial support (table 7a + 7b)
- ❖ Table 7(a): public financial support through **multilateral channels** (multilateral climate change funds, multilateral financial institutions, including regional development banks, specialized United Nations bodies)
- ❖ Table 7(b): public financial support through **bilateral, regional and other channels**

Table 7  
Provision of public financial support: summary information in 20XX-3<sup>a</sup>

Allocation channels	Domestic currency					USD <sup>b</sup>					Year
	Core/ general <sup>c, 1</sup>	Climate-specific <sup>d, 2</sup>				Core/ general <sup>c</sup>	Climate-specific <sup>d, 2</sup>				
		Mitigation	Adaptation	Cross-cutting <sup>e</sup>	Other <sup>f</sup>		Mitigation	Adaptation	Cross-cutting <sup>e</sup>	Other <sup>f</sup>	
Total contributions through multilateral channels:											
Multilateral climate change funds <sup>g</sup>											
Other multilateral climate change funds <sup>h</sup>											
Multilateral financial institutions, including regional development banks											
Specialized United Nations bodies											
Total contributions through bilateral, regional and other channels											
<b>Total</b>											



## Reporting parameters in CTF tables

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Reporting parameter	Guidance for reporting (including BR guidelines (Decision 2/CP.17) and footnotes of CTF tables)
<b>Currency (domestic currency and USD)</b>	<ul style="list-style-type: none"><li>Parties should provide an explanation on methodology used for currency exchange in the box below the CTF tables.</li></ul>
<b>Status (disbursed and committed)</b>	<ul style="list-style-type: none"><li>Parties should explain, in their biennial reports, the methodologies used to specify the funds as disbursed and committed.</li><li>From BR 3 onwards, Parties to provide information on definitions and methodologies in documentation box.</li></ul>
<b>Funding source (ODA, OOF, Other)</b>	<ul style="list-style-type: none"><li>Parties to specify 'Other'.</li><li>From BR 3 onwards, Parties to provide information on definitions and methodologies in documentation box.</li></ul>
<b>Financial instrument (Grant, Concessional loan, Non-concessional loan, Equity, Other)</b>	<ul style="list-style-type: none"><li>Parties to specify 'Other'.</li><li>From BR 3 onwards, Parties to provide information on definitions and methodologies in documentation box.</li></ul>



## Reporting parameters in CTF tables- continued

Reporting parameter	Guidance for reporting (including BR guidelines (Decision 2/CP.17) and footnotes of CTF tables)
<b>Type of support (Mitigation, Adaptation, Cross-cutting, Other)</b>	<ul style="list-style-type: none"> <li>Parties to specify 'Other'.</li> <li>From BR 3 onwards, Parties to provide information on definitions and methodologies in documentation box</li> </ul>
<b>Sector (Energy, Transport, Industry, Agriculture, Forestry, Water and sanitation, Cross-cutting, Other)</b>	<ul style="list-style-type: none"> <li>Parties to specify 'Other'. Parties may select several applicable sectors. Parties may report sectoral distribution, as applicable, under 'Other'.</li> <li>From BR 3 onwards, Parties to provide information on definitions and methodologies in documentation box</li> </ul>
<b>Core/general and climate-specific</b>	<ul style="list-style-type: none"> <li>Parties should explain in their biennial reports how they define funds as being climate-specific. Core/general refers to support to multilateral institutions that Parties cannot specify as climate-specific.</li> <li>From BR 3 onwards, Parties to provide information on definitions and methodologies in documentation box</li> </ul>
<b>Recipient country/region/project/programme/activity</b>	<ul style="list-style-type: none"> <li>Parties should report, to the extent possible, on details.</li> <li>(Additional Information) Parties should report, as appropriate, on project details and the implementing agency.</li> </ul>

