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Subsidiary Body for Scientific and Technological Advice

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Paris, 1–4 December 2015

Agenda item 10(a)

Methodological issues under the Convention

**Methodologies for the reporting of financial information by Parties
included in Annex I to the Convention**

Methodologies for the reporting of financial information by Parties included in Annex I to the Convention

Draft conclusions proposed by the Chair

Recommendation of the Subsidiary Body for Scientific and Technological Advice

The Subsidiary Body for Scientific and Technological Advice, at its forty-third session, recommended the following draft decision for consideration and adoption by the Conference of the Parties at its twenty-first session:

Draft decision -/CP.21

Methodologies for the reporting of financial information by Parties included in Annex I to the Convention

The Conference of the Parties,

Recalling Articles 4, 5, 7, 10 and 12 of the Convention,

Also recalling decisions 9/CP.2, 11/CP.4, 4/CP.5 and 1/CP.16, paragraph 40,

Further recalling decisions 2/CP.17, paragraph 19, and 11/CP.20,

1. *Recognizes* the need to enhance common understanding on key terminology for reporting financial information under the Convention to facilitate transparency and comparability of information and data on support over time and across Parties;

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2. *Welcomes* the submissions from Parties and observer organizations on methodologies for the reporting of financial information, and the technical paper¹ summarizing existing international methodologies, drawing on relevant information contained in, inter alia, submissions from Parties and observer organizations;
3. *Also welcomes* the joint in-session technical workshop on the methodologies for the reporting of financial information by Parties included in Annex I to the Convention organized under the auspices of the Subsidiary Body for Scientific and Technological Advice, the Subsidiary Body for Implementation and the Standing Committee on Finance, taking note of the summary of the workshop;
4. *Further welcomes* the update of the Standing Committee on Finance on this matter, as a part of its work on the measurement, reporting and verification of support beyond the biennial assessment and overview of climate finance flows provided during the forty-third session of the Subsidiary Body for Scientific and Technological Advice;
5. *Welcomes* the recommendations of the Standing Committee on Finance on the methodologies for the reporting of financial information, as referred to in decision 2/CP.17, paragraph 19, contained in its report to the Conference of the Parties at its twenty-first session;²
6. *Decides* to enhance consistency and transparency through adjustments in the reporting parameters in tables 7, 7(a) and 7(b) of the common tabular format by:
 - (a) Creating reporting fields for the provision of information on definitions or methodologies used for reporting information in the following reporting parameters: “climate-specific” or “core/general”, “status”, “funding source”, “activity”, “financial instrument”, “type of support” and “sector”;
 - (b) Improving the software for tables 7, 7(a) and 7(b) of the common tabular format by extending the number of input rows in the Microsoft Excel file;
 - (c) Aligning the categorization in the reporting parameter “status” of support (“pledged”, “committed” and “provided”) in tables 7, 7(a) and 7(b) of the common tabular format with the categorization used in other existing international methodologies (“committed” and “disbursed”);
7. *Requests* the secretariat to revise the electronic reporting application for a common tabular format, in accordance with the provisions contained in the annex, in time for the preparation and submission of the biennial reports of Parties due in 2018;
8. *Decides* that developed country Parties shall use the revised electronic reporting application, taking into account their national circumstances, when preparing and submitting their biennial reports in 2018 in accordance with decision 2/CP.17;
9. *Requests* Parties included in Annex II to the Convention to continue to provide information on the underlying assumptions and the methodologies used in their biennial reports;
10. *Also requests* the secretariat to improve the software of the biennial report data interface to allow for search functions on the UNFCCC website to collect information per key category in tables 7, 7(a) and 7(b) of the common tabular format (i.e. category “recipient country/region, financial instrument”);
11. *Further requests* the secretariat to explore ways of creating links to other reporting software and platforms to facilitate the importation and exportation of activity-level data

¹ FCCC/TP/2015/2.

² FCCC/CP/2015/8, annex VI.

and to inform the Standing Committee on Finance to take this into consideration in its workplan;

12. *Requests* the secretariat to update the UNFCCC national focal points when the information referred to in paragraph 6 above on climate finance directed to recipient countries as reported under the Convention is made available;

13. *Also requests* the Standing Committee on Finance to take into account the enhanced information provided by Parties included in Annex II to the Convention referred to in paragraph 6 above in its biennial assessment and overview of climate finance flows;

14. *Further requests* the Standing Committee on Finance to take into account the work on the methodologies for the reporting of financial information from Parties included in Annex I to the Convention in the context of its workplan on the measurement, reporting and verification of support;

15. *Invites* the Subsidiary Body for Implementation to take into consideration the adjustments referred to in paragraph 6 above in its revision of the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications”, to be completed at the twenty-second session of the Conference of the Parties;

16. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat pursuant to the provisions contained in paragraphs 7, 10 and 11 above;

17. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

Annex

Revised common tabular format for the “UNFCCC biennial reporting guidelines for developed country Parties”

The following tables shall replace tables 7, 7(a) and 7(b) of the common tabular format for the “UNFCCC biennial reporting guidelines for developed country Parties”.

Table 7

Provision of public financial support: summary information in 20XX-3^a

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

Note: Explanation of numerical footnotes is provided after tables 7, 7(a) and 7(b).

Abbreviation: USD = United States dollars.

^a Parties should fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

^b Parties should provide an explanation of the methodology used for currency exchange for the information provided in tables 7, 7(a) and 7(b) in the documentation box below.

^c This refers to support to multilateral institutions that Parties cannot specify as being climate-specific.

^d Parties should explain in their biennial reports how they define funds as being climate-specific.

^e This refers to funding for activities that are cross-cutting across mitigation and adaptation.

^f Please specify.

^g Multilateral climate change funds listed in paragraph 17(a) of the “UNFCCC biennial reporting guidelines for developed country Parties” in decision 2/CP.17.

^h Other multilateral climate change funds as referred to in paragraph 17(b) of the “UNFCCC biennial reporting guidelines for developed country Parties” in decision 2/CP.17.

	Total amount		Status ^{b, 3}	Funding source ⁴	Financial instrument ⁵	Type of support ⁶	Sector ^{6, 7}
	Core/general ^{d, 1}	Climate-specific ^{e, 2}					
Donor funding	Domestic	USD	Committed	ODA	Grant	Mitigation	Energy
	currency	currency		Disbursed	OOF		Concessional loan
				Other ^f	Non-concessional loan	Cross-cutting ^g	Industry
					Equity	Other ^f	Agriculture
					Other ^f		Forestry
							Water and sanitation
							Cross-cutting
							Other ^f
							Not applicable
Specialized United Nations bodies							
1. United Nations Development Programme (specific programmes)							
2. United Nations Environment Programme (specific programmes)							
3. Other							
Total							

Note: Explanation of numerical footnotes is provided after tables 7, 7(a) and 7(b).

Abbreviations: ODA = official development assistance, OOF = other official flows, USD = United States dollars.

^a Parties should fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

^b Parties should explain in their biennial reports the methodologies used to specify the funds as provided, committed and/or pledged. Parties will provide the information for as many status categories as appropriate in the following order of priority: provided, committed and pledged.

^c Parties may select several applicable sectors. Parties may report sectoral distribution, as applicable, under "Other".

^d This refers to support to multilateral institutions that Parties cannot specify as being climate-specific.

^e Parties should explain in their biennial reports how they define funds as being climate-specific.

^f Please specify.

^g This refers to funding for activities that are cross-cutting across mitigation and adaptation.

Table 7(b)

Provision of public financial support: contribution through bilateral, regional and other channels in 20XX-3^a

	Total amount		Status ^{c, 3}	Funding source ⁴	Financial instrument ⁵	Type of support ⁶	Sector ^{d, 7}	Additional Information ^e
	Climate-specific ^{f, 2}	Domestic currency	Committed	ODA OOF Other ^g	Grant Concessional loan Non-concessional loan Equity Other ^g	Mitigation Adaptation Cross-cutting ^h Other ^g	Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other ^g	
Recipient country/ region/project/programme/activity ^b		USD	Disbursed					

Note: Explanation of numerical footnotes is provided after tables 7, 7(a) and 7(b).

Abbreviations: ODA = official development assistance, OOF = other official flows, USD = United States dollars.

^a Parties should fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

^b Parties should report, to the extent possible, on details contained in this table.

^c Parties should explain, in their biennial reports, the methodologies used to specify the funds as provided, committed and/or pledged. Parties will provide the information for as many status categories as appropriate in the following order of priority: provided, committed and pledged.

^d Parties may select several applicable sectors. Parties may report sectoral distribution, as applicable, under “Other”.

^e Parties should report, as appropriate, on project details and the implementing agency.

^f Parties should explain in their biennial reports how they define funds as being climate-specific.

^g Please specify.

^h This refers to funding for activities that are cross-cutting across mitigation and adaptation.

Documentation box

1: Core/general
2: Climate-specific
3: Status
4: Funding source
5: Financial instrument
6: Type of support
7: Sector
Each Party shall provide an indication of what new and additional financial resources it has provided and clarify how it has determined that such resources are new and additional. Please provide this information in relation to tables 7(a) and (b).
