Common tabular formats for the electronic reporting of the information on financial, technology development and transfer and capacity-building support provided and mobilized, as well as support needed and received, under Articles 9–11 of the Paris Agreement

1. The annex to this document contains the first iteration of changes and updates to the examples and options for common tabular formats for the electronic reporting of the information on financial, technology development and transfer and capacity-building support provided and mobilized, as well as support needed and received, under Articles 9–11 of the Paris Agreement included in the elements of draft conclusions proposed by the Chair.\[1\]

2. The proposed changes and updates in the annex are based on the feedback and submissions received from Parties before, during and after the first informal consultation on this matter, held on 1 November 2021.

3. The information contained in the annex will be included as an annex to the draft decision on this matter that the SBSTA will forward to the CMA 3 for consideration and adoption.

\[1\] See https://unfccc.int/documents/308078
Annex to the draft
Annex to the draft CMA decision on methodological issues under the Paris Agreement

Paragraph 123 of MPGs
Information on financial support provided under Article 9 of the Paris Agreement in year 2XXX-3: Bilateral, regional and other channels

<table>
<thead>
<tr>
<th>Recipient country or region</th>
<th>Title of the project programme, activity or other</th>
<th>Options: climate-specific and grant equivalent amounts</th>
<th>Options: climate-specific and grant equivalent amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Option 1: Amount (climate-specific)</td>
<td>Option 2: Amount (climate-specific)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Amount</td>
<td>Face value</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Grant equivalent</td>
<td></td>
</tr>
<tr>
<td>Domestic currency USD</td>
<td>Domestic currency USD</td>
<td>Option 3: (Option 1 with grant equivalent amount in Additional information column)</td>
<td>Option 4: (Option 2 disaggregated by financial instrument with exchange rate value)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total value of project</td>
<td>Total amount</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Climate-specific amount face value</td>
<td>Climate specific amount grant equivalent</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Domestic and USD currency values for each sub-column</td>
<td></td>
</tr>
</tbody>
</table>

**Abbreviations:** ODA = official development assistance, OOF = other official flows; USD = United States dollars.
### Options: Type of support

<table>
<thead>
<tr>
<th>Status</th>
<th>Channel</th>
<th>Funding source</th>
<th>Financial instrument</th>
<th>Option 1: Type of support</th>
<th>Option 2: Type of support</th>
<th>Sector</th>
<th>Sub-sector</th>
<th>Contribution to capacity building objectives</th>
<th>Contribution to technology development and transfer objectives</th>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursed</td>
<td>Bilateral</td>
<td>ODA</td>
<td>Grant</td>
<td>Adaptation</td>
<td>Adaptation</td>
<td>Energy</td>
<td>(tick box)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Committed</td>
<td>Regional</td>
<td>OOF</td>
<td>Concessional loan</td>
<td>Mitigation</td>
<td>Mitigation</td>
<td>Transport</td>
<td>(tick box)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Multilateral</td>
<td>Other (specify)</td>
<td>Non-concessional loan</td>
<td>Cross-cutting</td>
<td>Cross-cutting</td>
<td>Industry</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other (specify)</td>
<td>Other (specify)</td>
<td>Equity</td>
<td>Percentage of amounts</td>
<td>Percentage of amounts</td>
<td>Agriculture</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Guarantee</td>
<td>supporting adaptation,</td>
<td>supporting adaptation,</td>
<td>Forestry</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Insurance</td>
<td>mitigation, cross-cutting</td>
<td>mitigation, cross-cutting</td>
<td>Water and sanitation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Other (specify)</td>
<td></td>
<td></td>
<td>Cross-cutting</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Footnotes

**Elements for discussion**

*Options or suggestions related to parameters from the MPGs*

- **Recipient information:**
  - Split into two parameters –Recipient region, country, global and, Title of the project, programme, activity or other or not.
- **Amount:**
  - Include field for exchange rate.
- **Status:**
  - Separate total amount rows for disbursed and committed figures.
- **Channel:**
  - Clarify what is meant by multi-bilateral option and should it be available only in bilateral or multilateral channels CTF or in both. If available in both CTF tables, double counting should be avoided.
- **Type of support**
Whether to include "other" as a category under type of support;
Whether to include loss and damage as a category under type of support across all tables or only in tables on needs.

- **Sector:**
  - Use sector classification system, with purpose codes and names, of the OECD DAC Common Reporting System.

- **Contribution to capacity building (CB) and technology development and transfer (TT) objectives:**
  - Include separate column for capacity-building support under Article 13.

**Suggestions for inserting parameters**

- Insert parameter “Use, impact and estimated results”.
- Insert parameters on “Type of public intervention used”, and “Amount mobilized”, as an alternate option to reporting information under paragraph 125 of the MPGs on amount mobilised through public interventions.
- Insert parameter “Alignment with long-term goals of the Paris Agreement”.
- Insert parameter “Extent to which financial resources are new and additional”.
- Insert parameter on ways in which support provided effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement.

**Suggestions for footnotes**

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs]
- **Year:** Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year. Where Parties report support as a fiscal year, they shall elaborate on the start and end date of the fiscal year. Parties cannot report disbursements made within a fiscal year that goes beyond the agreed reporting period scope for the biennial transparency report;
- **Recipient region or country:** Parties should report to the extent possible, on the recipient region or country. Where Parties report on the recipient as a 'region', they should endeavour to disaggregate which countries within the region are benefitting from the support or report percentage share to each country;
- **Recipient country or region:** Insert footnote clarifying that region should be reported when data at country level is not available;
- **Title of project, programme, activity or other:** Parties should report the title of the project, programme, activity or other in which financial support has been provided. Where Parties report the title of support in the form of 'other', they shall specify what 'other' is.
- **Amount:** If the support provided is made with other support providers, Parties should disaggregate its contribution to the overall support and only input the disaggregated value to avoid double counting;
- **Amount:** Parties should explain the methodology used to calculate the grant-equivalent amount of the support in the underlying, assumptions, definitions and methodologies section of their biennial transparency report, and provide a brief summary of the methodology in the documentation box below.
- **Amount:** Insert footnote clarifying that the reporting of grant equivalency is voluntary;
- **Status:** Parties should explain the methodologies used to specify the funds as disbursed and/or committed, in the underlying, assumptions, definitions and methodologies section of their biennial transparency report. Parties will provide the information for as many status categories as appropriate in the following order of priority: disbursed and committed.
- **Type of Support:** The term 'cross-cutting' refers to funding for activities that are cross-cutting across mitigation and adaptation. Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation.
- **Type of Support, Cross-cutting:** Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation;
- **Sub-sector:** Insert footnote, “as applicable”;
• **Additional information**: Parties shall report, as available, on project/programme details, implementing agency and, to the extent possible, link to relevant project/programme documentation;

• **Additional information**: Insert footnote, “as available”;

• **Contribution to capacity building and technology development and transfer objectives**: Insert footnote, “as available”.

 - - -
### Options: climate-specific and grant equivalent amounts

**Option 1:**

<table>
<thead>
<tr>
<th>Institution</th>
<th>Core/general</th>
<th>Climate-specific</th>
<th>Amount</th>
<th>Core/general amount</th>
<th>Climate-specific amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inflows</td>
<td>Outflows</td>
<td>Inflows</td>
<td>Outflows</td>
<td>Inflows</td>
<td>Outflows</td>
</tr>
<tr>
<td>Domestic</td>
<td>USD</td>
<td>Domestic currency</td>
<td>USD</td>
<td>Domestic currency</td>
<td>USD</td>
</tr>
<tr>
<td>currency</td>
<td></td>
<td>currency</td>
<td></td>
<td>currency</td>
<td></td>
</tr>
</tbody>
</table>

**Option 2:**

<table>
<thead>
<tr>
<th>Institution</th>
<th>Core/general</th>
<th>Climate-specific</th>
<th>Amount</th>
<th>Core/general amount</th>
<th>Climate-specific amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inflows</td>
<td>Outflows</td>
<td>Inflows</td>
<td>Outflows</td>
<td>Inflows</td>
<td>Outflows</td>
</tr>
<tr>
<td>Domestic</td>
<td>USD</td>
<td>Domestic currency</td>
<td>USD</td>
<td>Domestic currency</td>
<td>USD</td>
</tr>
<tr>
<td>currency</td>
<td></td>
<td>currency</td>
<td></td>
<td>currency</td>
<td></td>
</tr>
</tbody>
</table>

(As for option 2 but disaggregated by financial instrument and inflow/outflow amounts in separate column)

**Option 3:**

<table>
<thead>
<tr>
<th>Recipient</th>
<th>Title of the project, programme, activity or other</th>
</tr>
</thead>
</table>

#### Abbreviations:

ODA = official development assistance, OOF = other official flows, USD = United States dollars.
<table>
<thead>
<tr>
<th>Status</th>
<th>Channel</th>
<th>Funding source</th>
<th>Financial instrument</th>
<th>Options: Type of support</th>
<th>Option 1: Type of support</th>
<th>Option 2: Type of support</th>
<th>Sector</th>
<th>Sub-sector</th>
<th>Contribution to capacity building objectives</th>
<th>Contribution to technology development and transfer objectives</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursed</td>
<td>Multilateral</td>
<td>ODA</td>
<td>Other (specify)</td>
<td>Grant</td>
<td>Adaptation</td>
<td>Percentage of amounts supporting adaptation, mitigation, cross-cutting</td>
<td>Energy</td>
<td>(tick box)</td>
<td>(tick box)</td>
<td></td>
</tr>
<tr>
<td>Committed</td>
<td>Multi-bilateral</td>
<td>OOF</td>
<td>Other (specify)</td>
<td>Concessional loan</td>
<td>Mitigation</td>
<td></td>
<td>Transport</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Equity</td>
<td>Cross-cutting</td>
<td></td>
<td>Industry</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Guarantee</td>
<td></td>
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<td>Agriculture</td>
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<td></td>
<td>Other</td>
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<td>Water and sanitation</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td>Cross-cutting</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Other (specify)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Footnotes**

... Custom footnotes

**Elements for discussion**

**Options or suggestions related to parameters from the MPGs**

- **Institution:**
  - Option 1: Institutions should be pre-populated in the CTF under sub-headings of multilateral climate change funds, multilateral financial institutions, specialized UN bodies, as with current CTF Table 7a;
  - Option 2: Institutions should not be pre-populated in the table, but included as standardized options that Parties may select from to populate the table, along with an option to manually specify additional institutions;
  - Add Entities of the Technology Mechanism such as the Climate Technology Centre and Network and Capacity Building Initiative for Transparency under multilateral climate change funds; add Multilateral Fund for the Implementation of the Montreal Protocol and UNFCCC under Specialized United Nations bodies to either the pre-populated table under option 1 or the standardized list in option 2.

- **Amount:**
  - How to accommodate potential reporting on “core-general’’ or “climate-specific”, as applicable;
• Include field for exchange rate.

**Inflows/outflows:**
Further discussion needed on best way to reflect reporting on inflows/outflows and avoid double reporting:
- Option 1: Inflows and/or outflows to be selected within parameter in one column;
- Option 2: Inflows and/or outflows to be selected or ticked in separate columns;
- Option 3: Amount parameter should reflect inflows and outflows separately;
- Whether “both” should be listed as an option to reflect the “inflows and outflows” as per MPGs;
- Design the table in such a way that aggregation of inflows and outflows is avoided;
- Insert exchange rate sub-fields.

**Recipient:**
- Report on recipient country, region, global, and title of the project, programme, activity or other under one parameter;
- Split region, country, global and title of project, programme, activity or other.

**Channel:**
- Should multi-bilateral option be available only in bilateral or multilateral channels CTF or in both. If available in both CTFs tables, double counting should be avoided.

**Type of support**
- Whether to include “other” as a category under type of support;
- Whether to include loss and damage as a category under type of support across all tables or only in tables on needs.

**Contribution to capacity building (CB) and technology development and transfer (TT) objectives:**
- Include separate field for capacity building support under Article 13.

**Suggestions for inserting parameters**
- Insert parameter “Description of climate-specificity” and percentage share of amount.
- Insert parameter “Additional information”.
- Insert parameter “Use, impact and estimated results”.
- Insert parameter “Extent to which financial resources are new and additional”.
- Insert parameter “Progression from previous BTR” and fields for percentage and qualitative information.
- Insert parameter “Alignment with long-term goals of the Paris Agreement”.
- Insert parameter on ways in which support provided effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement.

**Suggestions for footnotes**
- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs];
• **Year:** Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year. Where Parties report support as a fiscal year, they shall elaborate on the start and end date of the fiscal year. Parties cannot report disbursements made within a fiscal year that goes beyond the agreed reporting period scope for the biennial transparency report;

  • **Amount, core general:** This refers to support to multilateral institutions that Parties cannot specify as being climate-specific;

  • **Amount, core general:** The term 'core-general' refers to support added to multilateral entities' general budgets that have not been earmarked by the support provider.

  • **Amount, climate-specific:** Parties should explain the methodology used to calculate the climate-specific amount of the support in the underlying, assumptions, definitions and mythologies section of their biennial transparency report, and provide a brief summary of the methodology in the documentation box below;

  • **Amount, climate-specific:** Insert footnote, as applicable;

  • **Amount, grant equivalency:** Parties should explain the methodology used to calculate the grant-equivalent amount of the support in the underlying, assumptions, definitions, and mythologies section of their biennial transparency report, and provide a brief summary of the methodology in the documentation box below.

  • **Inflows/Outflows:** Insert footnote, as applicable;

  • **Outflows:** Parties should explain the methodology used to calculate the outflow amount as the imputed multilateral contribution of the support in the underlying, assumptions, definitions and mythologies section of their biennial transparency report, and provide a brief summary of the methodology in the documentation box below.

  • **Recipient region or country:** insert footnote that Parties should report to the extent possible, on the recipient region or country. Where Parties report on the recipient as a 'region', they should endeavour to disaggregate which countries within the region are benefitting from the support;

  • **Recipient country or region:** insert footnote, as applicable, as available;

  • **Recipient country or region:** insert footnote explaining categories for country, region or global can be considered but that recipient countries should always be reported;

  • **Title of project, programme, activity or other:** Insert footnote that where Parties report the title of support in the form of 'other', they shall specify what 'other' is;

  • **Title of project, programme, activity or other:** insert footnote, as applicable, as available;

  • **Status:** Parties should explain the methodologies used to specify the funds as disbursed and/or committed, in the underlying, assumptions, definitions and methodologies section of their biennial transparency report. Parties will provide the information for as many status categories as appropriate in the following order of priority: disbursed, committed;

  • **Channel:** Insert footnote that Parties should explain, in their biennial transparency report, how they define multi-bilateral, and outline the process used to avoid double counting in this regard;

  • **Type of Support:** Insert footnote, as available;

  • **Type of Support, Cross-cutting:** The term 'cross-cutting' refers to funding for activities that are cross-cutting across mitigation and adaptation. Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation;

  • **Sector:** Parties may select several applicable sectors. Parties may report sectoral distribution, as applicable, under ‘’other’’;

  • **Sector:** Insert footnote, as available;

  • **Sub-sector:** Insert footnote, as available;

  • **Additional information:** Parties shall report, as available, on project/programme details, implementing agency and, to the extent possible, link to relevant project/programme documentation;

  • **Contribution to capacity building and technology development and transfer objectives:** insert footnote, as applicable, as available.

- - -
Paragraph 125 of MPGs

**Information on financial support mobilized through public interventions under Article 9 of the Paris Agreement in 2XXX-3**

| Recipient | Title of the project, programme, activity or other | Channel | Amount mobilized | Amount of resources used to mobilize the support | Amount mobilized | Amount of resources used to mobilize the support | Type of public intervention | Type of support | Sector | Sub-sector | Additional information |
|-----------|--------------------------------------------------|---------|-----------------|-----------------------------------------------|-----------------|-----------------------------------------------|-----------------------------|-----------------|-----------------------|------------------------|
| Country  | Region                                           | Global  |                 |                                               |                 |                                               |                             |                 |                       |                        |
|           | Bilateral                                        |         |                 |                                               |                 |                                               |                             |                 |                       |                        |
|           | Regional                                          |         |                 |                                               |                 |                                               |                             |                 |                       |                        |
|           | Multilateral                                     |         |                 |                                               |                 |                                               |                             |                 |                       |                        |

**Options: climate-specific and grant equivalent amounts**

**Option 1:**
- Amount mobilized: Domestic currency USD
- Amount of resources used to mobilize the support: Domestic currency USD
- Face value: USD
- Grant equivalent: USD

**Option 2:**
- Amount mobilized: Domestic currency USD
- Amount of resources used to mobilize the support: Domestic currency USD
- Face value: USD
- Grant equivalent: USD

**Options: Type of support**

**Option 1:**
- Type of support: Grant
- Concessional loan
- Non-concessional loan
- Equity
- Guarantee
- Insurance
- Policy intervention
- Capacity building
- Technology development and transfer
- Technical assistance
- Other (specify)

**Option 2:**
- Type of support: Adaptation
- Mitigation
- Cross-cutting
- Percentage of amounts supporting adaptation, mitigation, cross-cutting

**Abbreviations:** USD = United States dollars.

**Footnotes**

... Custom footnotes

**Elements for discussion**

**Options or suggestions related to parameters from the MPGs**

- **Recipient:**
  - Report on recipient region and/or country, project, programme, activity or other in one parameter or separately region, country and title of project, programme, activity or other;
  - The extraterritorial nature of developed country domestic public interventions extending to a developing country and whether private financial support mobilized should account for the domicile of the private actor.
- **Amount of support mobilized, and Amount of resources used to mobilize the support:**
  - Include field for exchange rate;
  - Remove parameter on amount of resources used to mobilize support as this is reported in other tables;
  - Use of commitment amounts and/or disbursed amounts.

- **Channel:**
  - Design implications for accommodating reporting on bilateral and multilateral mobilization by a Party.

- **Type of public intervention:**
  - Standards and verification for establishing the causal link between financial support mobilized and the public intervention. The CTF can facilitate a convergent classification e.g. direct or indirect mobilisation.

- **Type of support**
  - Whether to include “other” as a category under type of support;
  - Whether to include loss and damage as a category under type of support across all tables or only in tables on needs.

**Suggestions for inserting parameters**

- Insert parameter “Description of climate-specificity” and percentage share of amount;
- Insert parameter “Use, impact and estimated results”.
- Insert parameter “Contribution to capacity building and technology development and transfer” and include separate field “Capacity building support under Article 13”.
- Insert parameter “Extent to which financial resources are new and additional”.
- Insert parameters “Type of public intervention used”, and “Amount mobilized”, in the table on support provided through bilateral, regional and other channels as an alternate option to reporting information under paragraph 125 of the MPGs on amount mobilised through public interventions, or provide an option to integrate information on type of public intervention used and amount mobilized in the CTF on support provided through bilateral, regional and other channels.
- Insert parameter “Alignment with long-term goals of the Paris Agreement”.
- Insert parameter to cross-reference entries to support provided through bilateral, regional, or other, or multilateral channels.
- Insert parameter on ways in which support provided effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement.

**Suggestions for footnotes**

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs];
- Parties should explain the methodologies and assumptions used to 1) attribute the support mobilized through public interventions, 2) establish the clear causal link between the support mobilized and public intervention, 3) measure the point of mobilization, and 4) establish the boundaries for identifying the support mobilized, in the underlying, assumptions, definitions and mythologies section of their biennial transparency report, and provide a brief summary of the methodology in the documentation box below.
- **Year:** Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year;
- **Year:** Where Parties report support as a fiscal year, they shall elaborate on the start and end date of the fiscal year. Parties cannot report disbursements made within a fiscal year that goes beyond the agreed reporting period scope for the biennial transparency report;
Recipient region or country: Insert footnote that Parties should report to the extent possible, on the recipient region or country. Where Parties report on the recipient as a 'region', they should endeavour to disaggregate which countries within the region are benefitting from the support or report percentage share to each country;

Amount, grant equivalency: Parties should explain the methodology used to calculate the grant-equivalent amount of the support mobilized in the underlying, assumptions, definitions and mythologies section of their biennial transparency report, and provide a brief summary of the methodology in the documentation box below;

Amount of resources used to mobilize support: Insert footnote that if the resources used to mobilize support is channelled regionally or multilaterally, Parties should disaggregate its contribution to the overall resource to avoid double counting in this regard;

Type of Support, Cross-cutting: The term 'cross-cutting' refers to funding for activities that are cross-cutting across mitigation and adaptation. Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation;

Type of Support, Cross-cutting: Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation;

Additional information: Parties should provide any additional information, as available, on how private finance was assessed as mobilized through public intervention.
### Information on support for technology development and transfer provided under Article 10 of the Paris Agreement

<table>
<thead>
<tr>
<th>Title</th>
<th>Recipient Entity</th>
<th>Description and objectives</th>
<th>Type of Support</th>
<th>Sector</th>
<th>Subsector</th>
<th>Type of technology</th>
<th>Status of measures or activity</th>
<th>Activity undertaken by</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Mitigation Adaptation Cross-cutting</td>
<td>Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify)</td>
<td>Planned Ongoing Completed</td>
<td></td>
<td>Public sector Private sector Public and Private sector</td>
<td></td>
</tr>
</tbody>
</table>

### Footnotes

... 

### Custom footnotes

### Elements for discussion

**Options or suggestions related to parameters from the MPGs**

- **Type of support**
  - Whether to include “other” as a category under type of support;
  - Whether to include loss and damage as a category under type of support across all tables or only in tables on needs.

- **Type of technology:**
  - Clarify whether to have standardised list of options.

- **Status of measure or activity:**
  - Explore a standardized list for reporting on status of measure or activity such as planned, ongoing, completed or implemented, planned.

### Suggestions for inserting parameters

- Insert parameter “Use, impact and estimated results”.
- Insert parameter “Additional information”.
- Insert parameter “Description of climate-specificity of support”.
- Insert parameter “Alignment with long-term goals of the Paris Agreement”.
- Insert parameter on ways in which support provided effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement.

### Suggestions for footnotes
Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs];

Year (if added): Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year. Where Parties report support as a fiscal year, they shall elaborate on the start and end date of the fiscal year. Parties cannot report disbursements made within a fiscal year that goes beyond the agreed reporting period scope for the biennial transparency report;

Type of Support, Cross-cutting: The term 'cross-cutting' refers to funding for activities that are cross-cutting across mitigation and adaptation. Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation;

Type of technology: Insert a footnote providing examples on the type of technology which can be reported;

Status of measure or activity: Insert footnote recommending that details on the implementation progress of the measure or activity is provided.
Information on capacity-building support provided under Article 11 of the Paris Agreement

<table>
<thead>
<tr>
<th>Title</th>
<th>Recipient Entity</th>
<th>Description and objectives</th>
<th>Type of Support</th>
<th>Status of measure or activity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Adaptation</td>
<td>Planned</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Mitigation</td>
<td>Ongoing</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Cross-cutting</td>
<td>Completed</td>
</tr>
</tbody>
</table>

Footnotes

**Custom footnotes**

Elements for discussion

**Options or suggestions related to parameters from the MPGs**

- **Type of support**
  - Whether to include “other” as a category under type of support;
  - Whether to include loss and damage as a category under type of support across all tables or only in tables on needs.

- **Status of measure or activity:**
  - Explore a standardized list for reporting on status of measure or activity such as planned, ongoing, completed or implemented, planned.

**Suggestions for inserting parameters**

- Insert parameter “Use, impact and estimated results”.
- Insert parameter “Additional information”.
- Insert parameter “Description of climate-specificity of support”.
- Insert parameter “Alignment with long-term goals of the Paris Agreement”.
- Insert parameter to cross-reference entries to support provided through bilateral, regional, or other, or multilateral channels.
- Insert parameter on ways in which support provided effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement.

**Suggestions for footnotes**

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs];
- **Year (if added):** Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year. Where Parties report support as a fiscal year, they shall elaborate on the start and end date of the fiscal year. Parties cannot report disbursements made within a fiscal year that goes beyond the agreed reporting period scope for the biennial transparency report;
- **Type of Support, Cross-cutting:** The term ‘cross-cutting’ refers to funding for activities that are cross-cutting across mitigation and adaptation. Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation;
  - **Status of measure or activity:** Insert footnote recommending that details on the implementation progress of the measure or activity is provided.
### Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement

**Table continued below**

<table>
<thead>
<tr>
<th>Sector</th>
<th>Sub-sector</th>
<th>Title of activity, programme or project</th>
<th>Programme/ project description</th>
<th>Estimated amount (climate-specific)</th>
<th>Expected timeframe</th>
<th>Expected financial instrument</th>
<th>Options: Type of support</th>
<th>Expected use, impacts and results</th>
<th>Contribution to technology development and transfer objectives</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Domestic currency</td>
<td>USD</td>
<td>Grant Concessional loan</td>
<td>Option 1: Type of support</td>
<td>Option 2: Type of support</td>
<td>Adaptation Mitigation Cross-cutting</td>
</tr>
<tr>
<td>Energy</td>
<td>Transport</td>
<td>Industry</td>
<td></td>
<td></td>
<td></td>
<td>Concessional loan</td>
<td>Adaptation</td>
<td>Mitigation</td>
<td>Percentage of amounts supporting adaptation, mitigation, cross-cutting</td>
</tr>
<tr>
<td>Agriculture</td>
<td>Forestry</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Non-concessional loan</td>
<td></td>
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<td>Tick box</td>
</tr>
<tr>
<td>Water and sanitation</td>
<td>Cross-cutting</td>
<td>Other (specify)</td>
<td></td>
<td></td>
<td></td>
<td>Equity Guarantee Other (specify)</td>
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<td></td>
<td>Tick box</td>
</tr>
<tr>
<td>Cross-cutting</td>
<td>Other</td>
<td>(specify)</td>
<td></td>
<td></td>
<td></td>
<td>Other (specify)</td>
<td></td>
<td></td>
<td>Tick box</td>
</tr>
</tbody>
</table>

**Continued from above**

<table>
<thead>
<tr>
<th>Contribution to capacity building objectives</th>
<th>Whether the activity is anchored in a national strategy and/or an NDC</th>
<th>Options: use, impacts and results</th>
<th>Factors for discussion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tick box</td>
<td>Tick box</td>
<td>Expected use, impact and estimated results</td>
<td>Include information in documentation box</td>
</tr>
</tbody>
</table>

**Footnotes**

... Custom Footnotes

**Elements for discussion**

**Options or suggestions related to parameters from the MPGs**

- Title of activity, programme or project:
  - Add “or other” to parameter.

---
• **Type of support**
  - Whether to include “other” as a category under type of support;
  - Whether to include loss and damage as a category under type of support across all tables or only in tables on needs.

• **Activity anchored in the national strategy and/or NDC:**
  - Use yes/no tick box in the table;
  - Use tick box to indicate whether NDC or national strategy or both;
  - Provide open field or insert guideline to specify relationship to NDC / national planning / policy in the table.

**Suggestions for inserting parameters**
- Insert parameter “Expected provider”.
- Insert parameter “Additional information” or in documentation box.

**Suggestions for footnotes**
- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].
- **Year (if added):** Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year;
- **Type of Support, Cross-cutting:** The term 'cross-cutting' refers to funding for activities that are cross-cutting across mitigation and adaptation. Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation.

---
**Table continued below**

<table>
<thead>
<tr>
<th>Title of activity, programme or project</th>
<th>Recipient entity</th>
<th>Implementing entity</th>
<th>Amount received (climate-specific)</th>
<th>Time-frame</th>
<th>Financial instrument</th>
<th>Status</th>
<th>Options: Type of support</th>
<th>Sector</th>
<th>Sub-sector</th>
<th>Options: use, impacts and results</th>
<th>Table continued below</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic currency</td>
<td>USD</td>
<td>Grant Concession</td>
<td>Multilateral</td>
<td>Option 1: Type of support</td>
<td>Option 2: Type of support</td>
<td>Option 3:</td>
<td>Option 4:</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>USD</td>
<td>USD</td>
<td>Non-concession</td>
<td>Bilateral</td>
<td></td>
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<tr>
<td>Other (specify)</td>
<td>Other (specify)</td>
<td>Equity Guarantee</td>
<td>Regional</td>
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<tr>
<td>Other (specify)</td>
<td>Other (specify)</td>
<td>Cross-cutting</td>
<td>Other</td>
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<td>Other (specify)</td>
<td>Cross-cutting</td>
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<td>Cross-cutting</td>
<td>Other (specify)</td>
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</table>

**Continued from above**

<table>
<thead>
<tr>
<th>Contribution to capacity building objectives</th>
<th>Status of activity</th>
<th>Options: use, impacts and results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Planned</td>
<td>Planned</td>
<td>Use, impact and results</td>
</tr>
<tr>
<td>Ongoing</td>
<td>Ongoing</td>
<td>Use, impact and results</td>
</tr>
<tr>
<td>Completed</td>
<td>Completed</td>
<td>Use, impact and results</td>
</tr>
</tbody>
</table>

**Footnotes**

**Custom Footnotes**

**Elements for discussion**

*Options or suggestions related to parameters from the MPGs*

- Title of activity, programme or project:
- Add “or other” to parameter.

  - **Channel:**
    - Use the standardized list of options as in support provided and mobilized tables to ensure consistency;
    - If options are to be listed, add private and philanthropic to list of options;
    - Develop separate tables for reporting on finance received through bilateral, regional and other channels, and multilateral channels or use one table.

- **Expected financial instrument:**
  - Add insurance to list of options.

- **Type of support**
  - Whether to include “other” as a category under type of support;
  - Whether to include loss and damage as a category under type of support across all tables or only in tables on needs.

**Suggestions for inserting parameters**

- Insert parameter “Provider”.
- Insert parameter “Additional information” or in documentation box.
- Insert parameter “Whether the activity is anchored in a national strategy and/or an NDC”.

**Suggestions for footnotes**

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].
- **Year (if added):** Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year;
- **Type of Support, Cross-cutting:** The term ‘cross-cutting’ refers to funding for activities that are cross-cutting across mitigation and adaptation. Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation.
### Options or suggestions related to parameters from the MPGs

- **Title of activity, programme or project:**
  - Add “or other” to parameter.
- **Type of technology:**
  - Potentially using definitions from the TEC.
- **Type of support**
  - Whether to include “other” as a category under type of support;
  - Whether to include loss and damage as a category under type of support across all tables or only in tables on needs.

### Suggestions for inserting parameters

- Insert parameter “Sub-sector”.
- Insert parameter “Expected Provider”.

---

### Elements for discussion

#### Options or suggestions related to parameters from the MPGs

<table>
<thead>
<tr>
<th>Sector</th>
<th>Sub-sector</th>
<th>Title of activity, programme or project or other</th>
<th>Programme/ project description</th>
<th>Type of support</th>
<th>Type of technology</th>
<th>Expected timeframe</th>
<th>Expected use, impact and estimated results</th>
<th>Expected use</th>
<th>Impact</th>
<th>Estimated results</th>
<th>Include information in documentation box</th>
<th>Cross-reference to transparency of action tables</th>
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</thead>
<tbody>
<tr>
<td>Energy</td>
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<td>Forestry</td>
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<td>Cross-cutting</td>
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<td>Mitigation</td>
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</tr>
</tbody>
</table>

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#### Footnotes

...
• Insert parameter “Additional information”.

**Suggestions for footnotes**

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].
- **Year (if added):** Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year;
- **Type of Support, Cross-cutting:** The term 'cross-cutting' refers to funding for activities that are cross-cutting across mitigation and adaptation. Parties should endeavour to disaggregate the amount for cross-cutting activities into respective amounts for adaptation and mitigation;
- **Type of technology:** Parties shall use definitions provided by the TEC on types of technologies including categories of hardware and software.

...
### Elements for discussion

#### Options or suggestions related to parameters from the MPGs

- **Title of activity, programme or project:**
  - Add “or other” to parameter;
  - Integrate the standardized options “planned, ongoing or completed” into the parameter “Title of activity, programme or project” and remove parameter for status of activity.

- **Type of technology:**
  - Potentially using definitions from the TEC.

- **Type of support**
  - Whether to include “other” as a category under type of support;
  - Whether to include loss and damage as a category under type of support across all tables or only in tables on needs.

#### Suggestions for inserting parameters

- Insert parameter “Sub-sector”;
- Insert parameter “Provider”;
- Insert parameter “Additional information”.

#### Suggestions for footnotes
• Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].
• Parties should only include activities that are exclusively for technology development and transfer and are different to broader activities that have a component of technology development and transfer, in order to avoid duplication of accounting of these two types of activities. 
• Year (if added): Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year;
• Type of Support, Cross-cutting: The term 'cross-cutting' refers to funding for activities that are cross-cutting across mitigation and adaptation. Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation;
• Type of Technology: Parties shall use definitions provided by the TEC on types of technologies including categories of hardware and software.
### Elements for discussion

**Options or suggestions related to parameters from the MPGs**

- **Title of activity, programme or project:**
  - Add “or other” to parameter.
- **Type of support**
  - Whether to include “other” as a category under type of support;
  - Whether to include loss and damage as a category under type of support across all tables or only in tables on needs.

**Suggestions for inserting parameters**

- Insert parameters “Sector” and “Sub-sector”;
- Insert parameter “Expected provider”;
- Insert parameter “Additional information”;
- Insert parameter “Status” with input options “planned, ongoing, completed”;
- Insert parameter “Type of capacity-building”.

**Suggestions for footnotes**
Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].

**Year (if added):** Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

**Type of Capacity-building:** Parties shall use definitions provided by the PCCB on types of capacity building activities;

**Type of Support, Cross-cutting:** The term 'cross-cutting' refers to funding for activities that are cross-cutting across mitigation and adaptation. Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation.
### Options: use, impacts and results

<table>
<thead>
<tr>
<th>Use, impact and estimated results</th>
<th>Use</th>
<th>Impact</th>
<th>Estimated results</th>
<th>Include information in documentation box</th>
<th>Cross-reference to transparency of action tables</th>
</tr>
</thead>
<tbody>
<tr>
<td>Option 1:</td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Option 2:</td>
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<td>Option 3:</td>
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<tr>
<td>Option 4:</td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

### Elements for discussion

#### Options or suggestions related to parameters from the MPGs

- **Title of activity, programme or project:**
  - Add “or other” to parameter;
  - Integrate the standardized options “planned, ongoing or completed” into the parameter “Title of activity, programme or project” and remove parameter for status of activity.

- **Type of support**
  - Whether to include “other” as a category under type of support;
  - Whether to include loss and damage as a category under type of support across all tables or only in tables on needs.

#### Suggestions for inserting parameters

- Insert parameters “Sector” and “Sub-sector”;
- Insert parameter “Provider”;
- Insert parameter “Additional information”;
- Insert parameter “Type of capacity-building”.

### Footnotes

...
Suggestions for footnotes

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].
- Parties should only include activities that are exclusively for capacity building and are different to broader activities that have a component of capacity building, in order to avoid duplication of accounting of these two types of activities.
- **Year (if added):** Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.
- **Type of Support, Cross-cutting:** The term 'cross-cutting' refers to funding for activities that are cross-cutting across mitigation and adaptation. Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation.
Paragraph 144 of MPGs

<table>
<thead>
<tr>
<th>Title of activity, programme, project or other</th>
<th>Objectives and description</th>
<th>Expected Timeframe</th>
<th>Recipient entity</th>
<th>Channel</th>
<th>Amount</th>
<th>Status of activity</th>
<th>Expected use, impact and estimated results</th>
<th>Expected use</th>
<th>Impact</th>
<th>Estimated results</th>
<th>Include information in documentation box</th>
<th>Cross-reference to transparency of action tables</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic currency</td>
<td>USD</td>
<td>Planned</td>
<td>Ongoing</td>
<td>Completed</td>
<td></td>
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</tr>
</tbody>
</table>

Multilateral
Bilateral
Regional
Other (specify)

Footnotes

Custom Footnotes

Elements for discussion

Options or suggestions related to parameters from the MPGs

- Title of activity, programme or project:
  - Add “or other” to parameter.
- Channel:
- Use the standardized list of options as in support provided and mobilized tables to ensure consistency.

- **Accommodation of both supports needed and received in the table:**
  - 1 table, including 2 sub-headings for support needed and support received;
  - 2 tables: support needed, and support received;
  - 5 tables: support received for BTR, support needed and received for future reporting, support needed and received for reporting-related capacity-building/national reporting infrastructure development.

**Suggestions for inserting parameters**
- Insert parameter “Provider”.

**Suggestions for footnotes**
- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].
- **Year (if added):** Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.
- **Type of Support, Cross-cutting:** The term 'cross-cutting' refers to funding for activities that are cross-cutting across mitigation and adaptation. Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation.
**Cross-cutting elements**

**Climate-specificity**
- Include an instruction in the BTR outline under information on support provided should state that climate finance amounts can only be inputted into the CTFs if the specific amount in whole or part has been allocated for the purpose of responding to climate change in line with the Convention and Paris Agreement. Projects that do not calculate climate-related results or indicators should not be reported.
- In relation to climate specificity, some Parties expressed concerns regarding the lack of a clear indubitable definition of Climate Finance, and reiterated that Climate Finance has to be within the agreed definition under Article 4.3 of the UNFCCC Convention and Article 2 of the Paris Agreement in the context of enhancing the implementation of the Convention including its objective.
- Recognize the difficulties of developing country Parties in identifying “climate specific” finance support received through the multilateral channels, stemming from, among others, the lack of a common definition and accounting methodology for climate finance, which poses additional challenges to track progress on climate finance flows, and reflects the need to enhance the provision of technical and financial support for developing countries in tackling climate change.
- Recognise the need for further discussions on the placement of underlying definitions, methodologies and assumptions for climate-specificity, in line with the MPGs.

**Consistency across tables and compatibility with other systems**
- Seek consistent classifications across tables.
- Import standardized classifications for sector from other systems.
- Facilitate compatibility of information and automatic transfer from external databases.
- Design CTFs so that non-inclusion of information that is not applicable or available (where relevant) does not appear to be a deficiency in a Party’s reporting:
  - No deletion of columns or tables and use of notation keys;
  - Columns with no information, if information is not available, would not appear in the final table submitted.

**Use and purpose of footnotes**
- Use of footnotes for providing clarifying guidelines on inputs or qualifiers for CTF parameters.

**Use of documentation boxes**
- Use of documentation box for the provision of information on underlying assumptions, definitions and methodologies used for reporting information related to parameters or reflect such information in the narrative reporting of the biennial transparency report.
- Documentation boxes are not referenced in the MPGs and therefore should not be part of the CTFs.

**Cross-referencing of information across tables for technology development and transfer and capacity building (TT/CB)**
- Where information in CTFs on financial support provided, needed and received, indicated a contribution to technology development and transfer and capacity building objectives:
  - Automatic population of information from the same parameters (highlighted in color in relevant tables) in financial support tables to TT/CB CTFs, where tick-box is selected Yes, allowing the automatic transfer of information for projects considered relevant for the specific CB/TT tables by the reporting Party;
  - Include cross references in the TT/CB CTFs to the finance table(s), by:
• Insert dedicated column for cross references (entry or ID numbers);
• Cross reference through other technical solution not requiring the addition of column(s);
  o How to accommodate different approaches between FTC tables on “type of support” parameter.
  o Further, facilitation of automatic population of information from the same parameters in the CTF on financial support mobilized to TT/CB CTFs, where type of policy intervention selected includes technology development and transfer, capacity building or technical assistance.

Summary tables
• Summary tables are not referenced in the MPGs and therefore should not be part of the CTFs.
• A software interface allows custom aggregation of information contained in the tables, without need of summary table;
• Possible summary tables should add value and enhance clarity on summarized information;
• Summary tables should be automatically populated.
• Include information in summary table on financial support provided:
  o On the preceding ten years to provide transparent information on progression;
  o On auto-filled total amounts for type of support with grant equivalent and face values disaggregated by status (disbursed or committed) and financial instruments and sectors disaggregated by types of support, with additional subtotals of finance provided to SIDs and LDCs excluding and including international or regional activities, projects or programmes respectively.
• Include information in summary table on financial support needed:
  o Summary table should capture auto-filled total amounts for type of support disaggregated by financial instruments and sectors.
• Include information in summary table on financial support received:
  o Should there be a summary table for support received, it is necessary to avoid aggregating different financial instruments;
  o Summary table should capture auto-filled total amounts for type of support disaggregated by financial instruments and sectors.

Year
• Information on whether calendar/fiscal year used are to be reported in the table, the heading of the table, documentation box or BTR chapter.
• If fiscal years are used, clarify whether only amounts disbursed and committed within biennium are reported.
• Consider to:
  o Also report information in a given reporting year for finance received;
  o Also report information in a given reporting year for all tables including on technology development and transfer and capacity-building support provided, needed and received.

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