Submission by Australia, Japan, and the United States:

SBTSTA (13) Modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement.

SBSTA Conclusion

Draft conclusions proposed by the Chair:

1. The Subsidiary Body for Scientific and Technological Advice (SBSTA) concluded its work to develop modalities for the accounting of financial resources provided and mobilized through public interventions, in accordance with Article 9, paragraph 7 of the Paris Agreement and as requested in paragraph 57 of 1/CP.21.

2. The SBSTA coordinated with the Ad Hoc Working Group on the Paris Agreement (APA) to include the outcome of its work in the APA recommendations for modalities, procedures and guidelines referred to in Article 13 of the Paris Agreement, for consideration by the Conference of the Parties at its twenty-fourth session, with a view to forwarding them to the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement for consideration and adoption at its first session, in accordance with paragraph 91 of 1/CP.21.

CMA Decision

[The below annex would be adopted by the CMA in the decision adopting the transparency MPG5, and not as a standalone CMA decision. This would ensure that the guidance is coherent with the rest of the MPGs. Under the current APA5 tool, it would be included as part of Section E of the MPGs.]

Annex --

Section E. Information on financial support provided and mobilized under Article 9 of the Paris Agreement

1. Parties that provide support will provide information on financial support provided and mobilized to developing country Parties under Article 9, consistent with paragraph 9 of Article 13 and paragraph 7 of Article 9.

I. National circumstances and institutional arrangements

2. Reporting Parties should provide information on national circumstances and institutional arrangements relevant to reporting on the provision and mobilization of support, such as a
description of the systems and processes used by Parties to identify, track, and report on support provided and mobilized, including a description of the challenges and limitations.

II. Underlying assumptions, definitions, and methodologies

3. In order to enhance transparency on reporting, each reporting Party should describe its underlying assumptions, methodologies and definitions used in reporting, as applicable and available, including:
   a. The underlying assumptions, definitions and methodologies used to report in the chosen reporting year.
   b. The underlying assumptions, definitions and methodologies used to convert between domestic currency and USD.
   c. The underlying assumptions, definitions and methodologies used to identify and report status (i.e., committed, disbursed).
   d. The underlying assumptions, definitions and methodologies used to identify and report the channel (i.e., bilateral, regional, multilateral.)
   e. The underlying assumptions, definitions and methodologies used to identify and report support as being “climate-specific.”
   f. The underlying assumptions, definitions and methodologies used to identify and report support as being “adaptation,” “mitigation,” or “cross-cutting.”
   g. The underlying assumptions, definitions and methodologies used to identify and report support as being a “grant,” “concessional loan,” “non-concessional loan,” “equity,” “guarantee,” “insurance,” or “other.”
   h. The underlying assumptions, definitions and methodologies used to identify and report sectors.
   i. The underlying assumptions, definitions and methodologies used to identify and report support as going to the recipient.
   j. The underlying assumptions, definitions and methodologies used to identify and report whether it supported capacity-building and technology-transfer objectives.
   k. The underlying assumptions, definitions and methodologies used to avoid double counting among multiple Parties involved in the provision and mobilization of support.
   l. The underlying assumptions, definitions and methodologies used to identify and report finance as being mobilized (e.g., those related to causality, boundaries, time-period).

III. Information on financial support provided and mobilized under Article 9

4. Reporting Parties should include, for the previous two reporting years without overlapping with the previous reporting periods, relevant information on bilateral and regional financial support provided, specifying, as applicable and available:
   a. Year (i.e., calendar year, fiscal year)
   b. Amount (i.e., in USD and domestic currency)
   c. Status (i.e., disbursed, committed)
   d. Channel (i.e., bilateral, regional)
   e. Purpose (i.e., mitigation, adaptation, cross-cutting.)
f. Financial instrument (e.g., grant, concessional loan, non-concessional loan, equity, guarantee, insurance, other (specify).)
g. Sector (i.e., energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other (specify))
h. Recipient (e.g. country, region, global, project, programme, activity, other (specify))
i. Whether it contributes to technology development and transfer objectives (i.e., yes or no.)
j. Whether it contributes to capacity building objectives (i.e., yes or no.)
k. Additional information.

5. Reporting Parties should also include, for the previous two reporting years without overlapping with the previous reporting periods, relevant information on financial support provided through multilateral channels, including the Operating Entities of the Financial Mechanism, specifying, as applicable and to the extent possible:
   a. Year (i.e., calendar year, fiscal year)
   b. Institution
   c. Amount (i.e., in USD and domestic currency)
   d. Status (i.e., disbursed, committed)
   e. Type (i.e., core/general, climate-specific), as appropriate
   f. Purpose (i.e., mitigation, adaptation, cross-cutting.)
   g. Financial instrument (e.g., grant, concessional loan, non-concessional loan, equity, guarantee, insurance, other (specify).)
   h. Sector (i.e., energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other (specify)).

6. Recognizing the important role of support mobilized through public interventions, as referred to in Article 9, paragraph 3, Parties should report, for the previous two reporting years without overlapping with the previous reporting periods, relevant information on support mobilized through public interventions through bilateral, regional and multilateral channels, including the Operating Entities of the Financial Mechanism, specifying, as applicable and to the extent possible:
   a. Year
   b. Amount
   c. Recipient
   d. Purpose
   e. Sector

7. Recognizing the important role played by multilateral institutions in providing and mobilizing support to developing country Parties, outflows from multilateral institutions would also need to be considered.
IV. Reporting Format

8. Reporting Parties should report the information referenced in paragraphs 4 and 5 above in a common tabular format and the information referenced in paragraphs 2, 3, and 6 above in a summary narrative format.

9. Requests the Subsidiary Body for Scientific and Technological Advice to develop the common tabular format referenced in paragraph 8 above for consideration by the Conference of the Parties Serving as the Meeting of the Parties to the Paris Agreement by no later than its [X] session.