



## Transparency of Support – Development of the Common Tabular Format

### 1 Background

#### 1.1 CTF in the context of Transparency of Support

Following its adoption at the 18th Conference of the Parties (COP) to the United Nations Framework Convention on Climate Change (UNFCCC) in 2012, the so-called Common Tabular Format (CTF) has already been applied as a reporting format under the monitoring, reporting and verification (MRV) system of the Convention. The CTF, which has been developed under a working programme of the Subsidiary Body for Scientific and Technological Advice (SBSTA), was introduced to ensure transparency and comparability of reported information. The CTF is seen as complementary to other reporting formats such as National Communications (NCs) and Biennial Reports (BRs), while the presentation of relevant information in the tables is meant to be guided by clarity and simplicity.

Under the current MRV system, the CTF is only included in reporting obligations for Annex I Parties, which have been submitting CTF tables alongside their Biennial Reports since 2014. Developing country Parties partly use CTF elements in their Biennial Update Reports (BURs), but on a voluntary basis. The initial CTF includes information on the following items:

- Greenhouse gas (GHG) emission trends (Table 1);
- Description of quantified economy-wide emission reduction target (Table 2);
- Progress in achievement of this target (Table 3 and 4);
- GHG projections (Table 5 and 6);
- Provision of financial, technological and capacity building support (Table 7, 8 and 9).

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At COP21, the tables 7, 7a and 7b were adjusted based on insights gained in terms of a common understanding on key terminology for reporting financial information. From 2020 onwards, once the Paris Agreement is under implementation, a new CTF format will be finalized in accordance with new reporting provisions (see Figure 1). Based on a broader set of information to be monitored, the CTF will be submitted alongside the newly developed Biennial Transparency Reports (BTRs). As the MRV provisions for the Paris Agreement, going by the name of Enhanced Transparency Framework (ETF), will no longer strictly separate between Annex I and Non-Annex I Parties, developing countries could also use the CTF more rigorously to report information.

Continuing the commitment to this reporting format will play an important role in ensuring consistence in reporting as well as comparability. Until COP26, a draft version of the new CTF format will be developed and put forward for a decision by the Conference of the Parties to the Paris Agreement (CMA). The CTF development process is also related to further negotiation streams going on, for example on the determination of needs of developing country Parties.

This Policy Brief aims at outlining the current discussion about the review of the CTF, with a focus on financial, technological and capacity building support provided, received and needed. It will summarize existing views from UNFCCC Parties and beyond on the matter and provide recommendations for negotiators for issues under debate and negotiations until COP26.

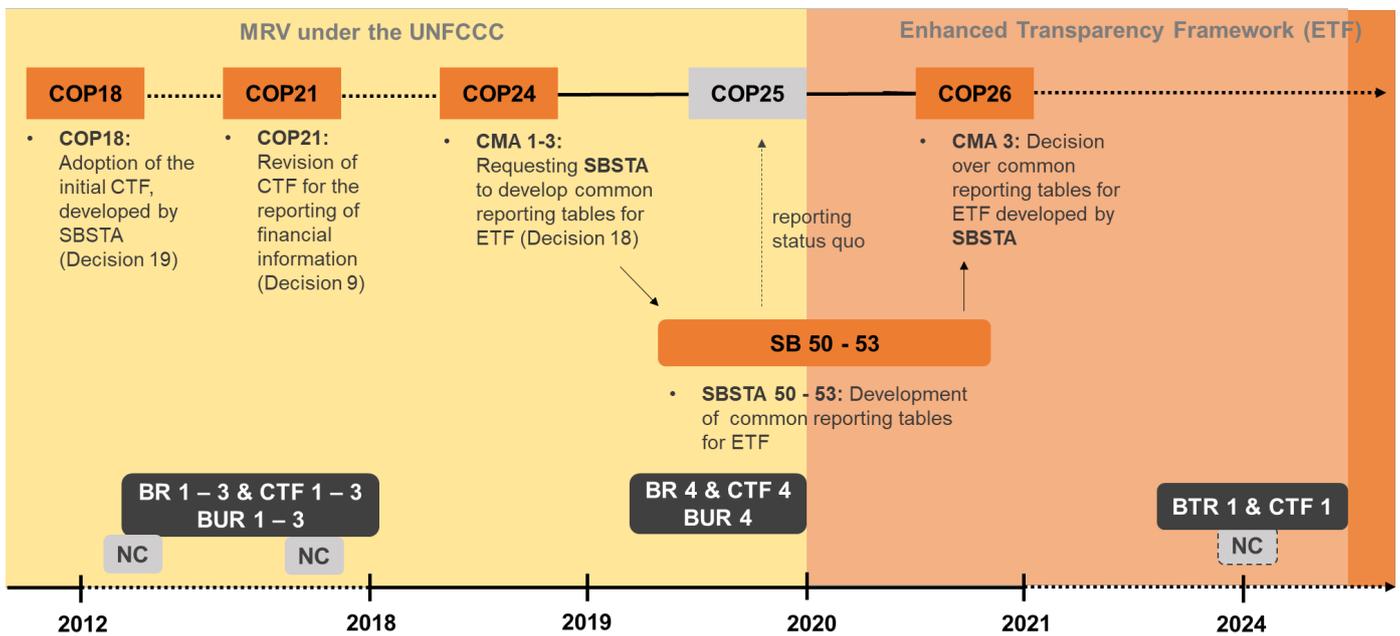


Figure 1: Evolution of the Common Tabular Format (CTF)

**Abbreviations:** MRV = Monitoring, Reporting and Verification, UNFCCC = United Nations Framework Convention on Climate Change, COP = Conference of the Parties, CMA = Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, SBSTA = Subsidiary Body for Scientific and Technological Advice, SB = Subsidiary Bodies, BR = Biennial Report, BTR = Biennial Transparency Report, NC = National Communication  
 Source: authors

## 1.2 Mandate under the Paris Agreement and status of CTF development

To track progress towards achieving the objectives of the Paris Agreement, Parties will follow the ETF established through Article 13.<sup>1</sup> The ETF will come into force in 2024, with a transition phase for its full implementation until the end of 2024.<sup>2</sup> As a basis for its implementation, Parties adopted modalities, procedures and guidelines (MPGs) at COP24 in Katowice.<sup>3</sup> The MPGs represent rules for reporting and reviewing information under the ETF and are common to all Parties. They define reporting formats to be used (e.g. Biennial Transparency Reports) as well as informational elements to be provided by Parties in a number of areas, including on financial support provided, mobilised and received. Among the formats will also be a new CTF, which

will be submitted alongside the BTRs. NCs, a reporting format under the previous MRV system, will not be replaced by the MPGs, but shall continue based on their existing rules and guidance, which may be updated at COP25. The NCs shall be submitted every four years. In case this coincides with the BTR reporting, they might be submitted together as one document. The BTR and CTF will play a role in all reporting stages below except for the Adaptation Communication, which is a separate reporting format (see Figure 2).<sup>4</sup>

<sup>1</sup> UNFCCC (2015)

<sup>2</sup> UNFCCC (2019b)

<sup>3</sup> UNFCCC (2019c): Decision 18/CMA.1; UNFCCC (2019b)

<sup>4</sup> UNFCCC (2019d)

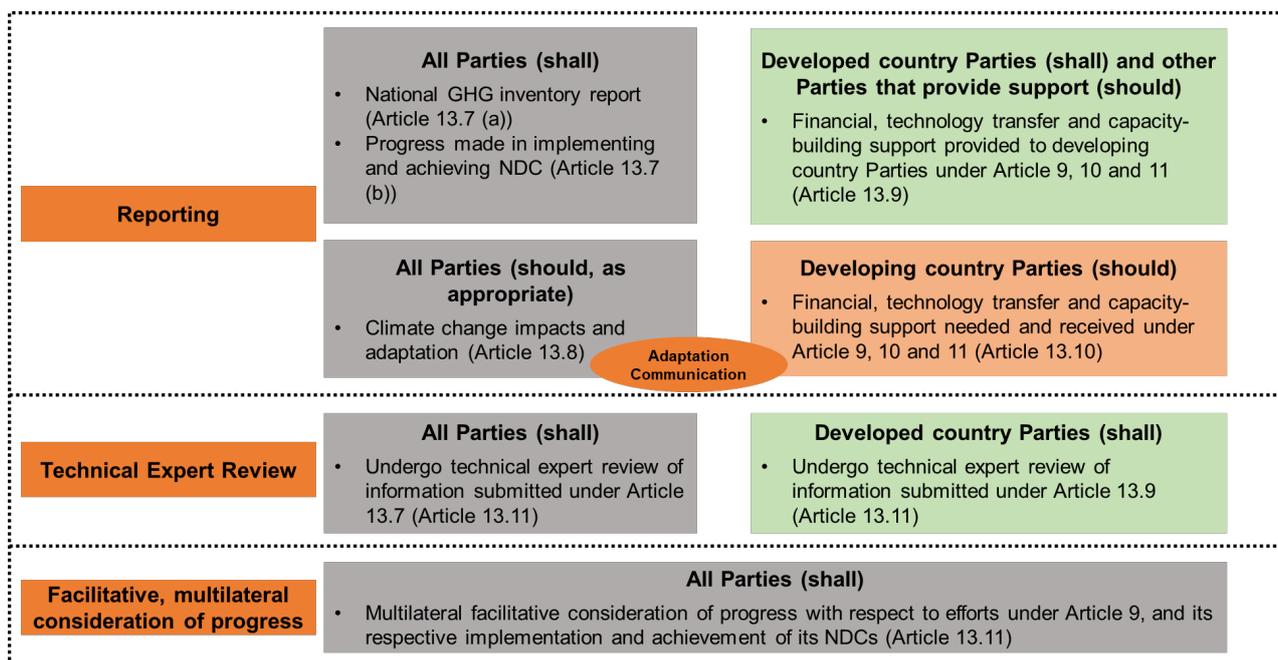


Figure 2: The Common Tabular Format (CTF) under the Enhanced Transparency Framework (ETF)

Source: UNFCCC Secretariat (2019b), adapted by authors

The ETF is not just about relabeling of MRV formats but establishes a much broader and in-depth tracking of information, as the MPGs approved at COP24 outline: First of all, the same reporting formats will be applied to both developed and developing country Parties, whereas the latter group has been granted some flexibility. Secondly, a much broader set of information shall be delivered, including both information regarding the country context as well as justifications for methodologies applied. Thirdly, the role of information on financial, technological and capacity building support has been strengthened, as developed Parties are now also asked to report on support mobilized and developing countries on support provided<sup>5</sup>, needed and received.<sup>6</sup>

To finalize all preparatory work for the ETF implementation, Parties further requested SBSTA at COP24 to develop the following:<sup>7</sup>

- Common reporting tables for the electronic reporting of the information referred to in chapter II, and common tabular formats for the electronic reporting of the information referred to in chapters III, V and VI, of the annex, taking into account the existing common tabular formats and common reporting formats;
- Outlines of the biennial transparency report, national inventory document and technical expert review report, pursuant to the modalities, procedures and guidelines contained in the annex;
- A training programme for technical experts participating in the technical expert review.

These tasks are meant to be completed by November 2020, in order to enable the CMA to adopt the respective results at COP26. The UNFCCC Secretariat will then require time to develop and test the reporting software during 2021. The development of a new CTF by SBSTA

<sup>5</sup> Note: In case of support to other developing countries, often labelled as South-South cooperation.

<sup>6</sup> UNFCCC (2019c): Decision 18/CMA.1

<sup>7</sup> Ibid.

has been launched by an informal note by the co-facilitators on this matter, which has been published in June 2019.<sup>8</sup> In addition, SBSTA already prepared draft conclusions on the matter and invited Parties to submit their views related to tables for reporting on support needed and received, and support mobilized via the submission portal by September 30<sup>th</sup> 2019.<sup>9</sup>

In support of the implementation of the ETF, Parties also decided at COP24 to extend the term of the “Consultative Group of Experts on National Communications from Parties not included in Annex I to the Convention” – now just called “Consultative Group of Experts” (CGE) – until the end of 2026. The CGE is now serving the Paris Agreement and provides technical advice as well as training for the implementation of Article 13, including the successful application of the CTF tables to be developed. To complete the adjustment of its mandate, the Subsidiary Body for Implementation (SBI) has been commissioned to review and revise the terms of reference of the Group for Parties’ consideration at COP25.<sup>10</sup>

The CGE is composed of 24 members representing different groups of states and actors (Africa, Asia and the Pacific, Latin America and the Caribbean, Annex I Parties, international organizations, non-Annex I Parties from Eastern Europe) and has held two meetings until now (February and October 2019). To support the SBI in reviewing its mandate, the CGE has evaluated its past experiences and surveyed developing countries regarding their capacity building needs for fulfilling transparency obligations under the ETF. Among the higher rated answers has been “Practical tools/guidelines (e.g. for completing common tabular format tables; rigorous methodology for collecting/processing information), which underlines that CTF tables shall receive special attention by the CGE, once a decision on their final outline has been made.”<sup>11</sup>

### 1.3 Relevant UNFCCC processes up to COP26

Apart from the mandate for SBSTA to lead the development of a CTF draft by COP26, not much has been further defined regarding the processes directly related to this matter. The work on the CTF draft will continue during SB 51 – SB 53 and might be complemented by further events as per decision of the SBSTA. For example, the initial development of the CTF tables was supported by an additional workshop.<sup>12</sup> Other processes with implications on the CTF tables, such as the mandate of the Standing Committee on Finance (SCF) to determine the needs of developing country Parties related to implementing the Convention, could be considered, for example, in informal consultations among the negotiators.

It will be important to design the new CTF tables in a way that provides flexibility, but still allows for integrity and comparability of information as required in the Paris Agreements TACCC principles<sup>13</sup>. In addition, developing countries will face the challenge to implement the reporting system for the first time and to provide information on their needs, based on methodological approaches yet to be defined.

## 2 Interpretation of the mandate and analysis of CTF options

### 2.1 Communicated views and submissions of Parties to the UNFCCC

During SBSTA50, Parties coincided that the new CTF should build on the tabular formats already in use by developed countries as part of their BRs for support provided, as well as on the information in BURs by developing countries on support needed and received so far. Furthermore, the CTFs should allow for improvements

<sup>8</sup> SBSTA (2019a). Note: Co-facilitators of this item are Ms. Delphine Eyraud (France) and Mr. Seyni Nafo (Mali).

<sup>9</sup> SBSTA (2019b)

<sup>10</sup> UNFCCC (2019f): Decision 11/CP.24

<sup>11</sup> CGE (2019)

<sup>12</sup> SBSTA (2012)

<sup>13</sup> Note: These principles refer to transparency, accuracy, completeness, comparability and consistency (TACCC)

in reporting over time and support an increase in consistency, comparability and completeness in information.

Based on the negotiations at SBSTA50, the co-facilitators elaborated an informal note, fleshing out key elements for consideration.<sup>14</sup> As to **support provided**, these elements include the level of disaggregation in information on the recipient of support provided, on the climate-specificity and on the contribution of actions to mitigation, adaptation or both (cross-cutting). Moreover, a critical element is the representation of activities that overlap in relevance on financial support provided and capacity building and/or technology transfer. On the multilateral support provided, key concerns are the representation of inflows to multilateral organizations or climate-relevant outflows from multilateral organizations and the attribution of these to developed countries, as well as the representation of multi-bilateral flows. Donors provide these flows for specific purposes to a multilateral institution. Further recurring issues on support provided are the usefulness of standardized lists to increase comparability, the information provided on methodologies and underlying assumptions. The co-facilitators similarly proposed elements for consideration on **support needed and received**. The elements in the informal note mainly allude to the same challenges as under support provided, namely the usefulness of standardized lists of options, the overlap between financial support, capacity building, and technology transfer.

After the SBSTA 50, Parties were invited to elaborate on the items of (I) support mobilized; (II) on support needed and received as part of the targeted submissions to be provided by September 30<sup>th</sup>.

Parties and negotiation groups that decided to provide a targeted submission included the Independent Alli-

ance of Latin America and the Caribbean (AILAC), European Union (EU), New Zealand, Norway, and the United States of America (USA).<sup>15</sup> AILAC is the only group that provided its views on **support provided**. It emphasizes the need for separate columns to increase clarity in the reporting; specifically for grant equivalency in addition to face value, multilateral outflows in addition to inflows, and to separate out the columns on financial support that contributed to capacity building and/or technology transfer and development. Moreover, AILAC argues for increased clarity by expanding the explanations on what support has been deemed climate-specific and by using standardized lists for sector and sub-sector.

As to **support mobilized**, the Parties' submissions overall favour the use of tabular formats. However, the USA, New Zealand and the EU refer to the COP24 decision and the possibility to report either through tabular or textual formats. AILAC and the EU recognize efforts made outside the UNFCCC to develop methodologies for reporting private climate finance mobilized and would welcome the opportunity to learn from this experience. New Zealand repeatedly emphasizes the value of providing information also in narrative format, and argues that the lack of available information shall not appear as a deficiency in reporting. The USA emphasizes the variety of existing methodologies and that any format should facilitate the usage of the Parties' desired methodology. From various submissions, it becomes apparent that the establishment of causal links, i.e. how it can be determined that the support provided effectively mobilized the private climate finance, and the avoidance of double counting if various actors are involved are key concerns.

As to **support needed and received**, all Parties recognize the novelty in reporting these elements and the required flexibility to accommodate developing countries' capacities. Norway, for example, suggests that a

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<sup>14</sup> Ibid.

<sup>15</sup> European Union (2019); Guatemala on behalf of AILAC Group (2019); New Zealand (2019); Norway (2019); United States of America on behalf of United States (2019)

notation for not available/not applicable should be available. Developed countries focus in their submissions on support received predominantly on the element of “expected use, impacts, and estimated results”. Both the EU and the USA argue to separate this element out into multiple columns. Norway suggests introducing categories of achievement as part of the “results” column, while the EU argues for the use of indicators to increase comparability. AILAC argues for separate tables on support received from bilateral and multilateral channels in order to improve comparability with the information on support provided. Based on the same argument, AILAC also suggests including separate columns for capacity building and technology transfer. New Zealand recognizes that capacity building and technology transfer are often part of other projects and, therefore, argue for cross-referencing with the table on financial support received. Reflecting past discussions on the absence of a definition of climate finance under financial support provided, New Zealand asks for developing countries to determine the methodology used to differentiate between climate elements and general development assistance. As to support needed, the EU and New Zealand suggest that the formats need to allow for the use of information from existing documents, e.g. Nationally Determined Contributions (NDCs) and National Adaptation Plans (NAPs), to reduce undue burden on developing countries. Moreover, the EU and New Zealand suggest that information on the underlying methodologies and evidence used to determine quantitative levels and details should be provided. New Zealand recognizes that support needs might not always link to specific projects or programs. In this case, New Zealand suggests that there should be an option to increase free text narrative reporting.

## 2.2 Reflection of international views and experiences beyond the UNFCCC

Besides Party submissions, technical papers interpret the MPGs and sketch CTF design options. An analysis by the Organisation for Economic Cooperation and Development (OECD)/International Energy Agency (IEA) Climate Change Expert Group<sup>16</sup> assesses contentious issues and proposes options for the development of CTFs. They discuss many of the outlined key shortcomings of the past CTF and suggest how to address those within the existing mandate and COP24 decision. For bilateral flows those are e.g. better explanations of the underlying methodologies and assumptions, a reflection of the grant equivalent, the split of cross-cutting activities, transparency about the coefficient for determining the climate-related share of “significant” contributions under the OECD Rio Markers methodology or enhanced standardization for project-level and sectoral information. The authors present potential CTF tables that incorporate the discussed elements with own columns. Some columns containing mandatory information such as provider, recipient, financial instrument or sector need to be filled. Other columns containing optional information such as grant equivalent or the coefficient of the climate relevance can be filled as applicable. The fact of having columns for all relevant information including the non-mandatory ones, is a minimum requirement also for non-governmental organisations (NGOs)<sup>17</sup>.

For multilateral contributions, the OECD paper suggests streamlining the reporting of attributional outflows from international organizations such as Multilateral Development Banks (MDBs) and include a column for such information. With regards to the complex matter of reporting “financial support mobilized”, the paper refers to the “OECD Research Collaborative on Tracking Private Climate Finance” that elaborated methodologies for estimating flows of publicly-mobilized climate

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<sup>16</sup> Falduto / Ellis (2019)

<sup>17</sup> CAN International (2019), p. 2

finance in developing countries<sup>18</sup>. The authors also discuss challenges of defining standardization of activities, causality, attribution, reporting linkages between support provided and mobilized and the avoidance of double counting. With regards to financial support received, the OECD paper suggests new elements in the CTF such as documentation boxes and standardized labels for sectors, channels, activity, climate-relevance (significant or principle) or implementing entity.

The assessment lacks to discuss what actually counts as climate finance. This represents a persistent challenge, as stakeholders have varying perceptions about climate activities, e.g. whether efficient coal power plants can be defined as climate finance<sup>19</sup>. Further, the paper misses to propose CTF options for developing country needs, capacity building activities and technology transfer. Finally, being an OECD publication, the options strongly build on OECD methodologies and approaches. In this context, the definition of rules and methodologies are coming from the OECD members, but the results are used in the context of the UNFCCC system undermining the general applicability of some of the proposed approaches.

Under the OECD's Development Assistance Committee (DAC), almost all EU Parties, Australia, Canada, Iceland, Japan, New Zealand, Switzerland and the United States of America are providing information on the climate relevance and the grant-equivalent in the case of loans. Potentially, they will also be able to track multilateral outflows based on the methodology agreed by the Technical Working Group (TWG) for tracking progress towards the \$100 billion goal<sup>20</sup>. Another reporting regulation beyond the UNFCCC has been elaborated by the EU. In its 2018 "Regulation on the Governance of the Energy Union and Climate Action", the EU stipulates re-

porting requirements on support provided to developing countries<sup>21</sup>. The defined information to be included consists of quantitative data on public and mobilized finance based on the Rio markers and other OECD tracking systems. Depending on the final decision of the related implementing act, this could include information on climate relevance and grant equivalent. Furthermore, the EU requests specific information on public-funded technology transfer and capacity-building activities, including – where possible – its amount of support. Since most developed Parties track many support elements already in detail, a transfer into the new CTF format – at least on a voluntary basis – would be possible without significant additional effort for those countries.

### 2.3 Synthesis of contentious CTF design elements

The analysis concludes that the mandate to design new CTF tables significantly expands reporting requirements thus addressing some of the past shortcomings. The Parties and technical assessments highlight the need to interpret the mandate in a flexible way while including as much optional elements into the CTF design as possible. Other elements of the mandate need further interpretation in the upcoming negotiation process. Contentious interpretations of the mandate with regards to the different categories of financial support provided and mobilized, support for capacity building and technology transfer as well as support needed and received can be expected regarding:

#### Financial Support Provided

- **Transparency on climate specific and climate related:** The MPGs require to describe whether the support is climate-specific (MPG V/B (I)). However, it is not clearly defined in the MPGs that accounting has to dif-

<sup>18</sup> Note: The most prominent application of this methodology was in: OECD/CPI (2015). Climate Finance in 2013-14 and the USD 100 billion goal.

<sup>19</sup> Note: For instance, OECD/CPI (2015) excluded coal finance reported by Parties and MDBs from the climate finance numbers accounted to the USD 100 billion goal.

<sup>20</sup> Note: In 2015 and 2018, the OECD has estimated and attributed climate finance flows from MDBs to developed and developing countries, following a methodology from the Technical Working Group (TWG) for tracking Progress Towards the \$100 billion Goal (compare OECD/CPI 2015, p.13)

<sup>21</sup> EU (2018)

ferentiate between what is core climate finance and what is related climate finance. Climate specific actions are those that were created to deal with climate change specifically and that are additional to business- as-usual activities. Climate related activities are those that have a relationship with climate change but that were not created specifically to deal with it. This concept is for instance reflected in the OECD Rio Marker tagging of principal (climate specific) and significant (climate related)<sup>22</sup>. The technical assessments by OECD and CAN International as well as some Parties demand a mandatory column or footnote in the CTF for voluntary provision of a coefficient determining the climate related share of the reported finance.

- **Face value and grant-equivalent:** In MPG V/C 1 (b) as well as MPG V/C 2 (c), it is required that Parties have to report the face value of the provided financial amount as well the grant-equivalent value on voluntary basis in the CTF. As the Parties that report under the DAC system have to report the grant-equivalent since 2019 with agreed methodologies<sup>23</sup>, the OECD and some Parties demand separate columns for both reporting elements also in the CTF format.
- **Cross-cutting activities:** As sufficient adaptation finance is crucial for many vulnerable countries such as Least Developed Countries (LDCs) and Small Island Developing States (SIDS), transparency about the adaptation share within cross-cutting labelled contributions is important for many Parties<sup>24</sup>. For cross-cutting activities targeting mitigation and adaptation, the past CTF tables have not provided a specific section to indicate the split. The informal consultation at SBSTA50 discussed whether such a row or column could be included to allow reporting Parties to report the specific share of mitigation and adaptation related finance of the total contribution.

- **Inflows- and outflows:** In MPG V/C 2 I, it is defined that Parties shall report inflows and/or outflows, as applicable. The outflow tracking relates to the concept applied e.g. for MDB provisions in the OECD/Climate Policy Initiative (CPI) report on climate finance in 2013/2014<sup>25</sup>. However, Parties remain unclear about what could be reported as inflows or outflows. Under past reporting, Parties either reported the face value of core contributions or “imputed multilateral contributions” of contributions. Up to now, such diverse Party reporting of multilateral contributions jeopardized transparency and comparability. Further, it led to double counting risks and a potential duplication of work for institutions such as the Standing Committee on Finance that try to aggregate reported results of international climate finance flows. Thus, several Parties and the OECD suggest to encourage reporting Parties to provide information about their underlying methodologies in a CTF textbox as well as having a separate column for climate-specific outflows, that can be filled voluntarily.

Support needed and received

- **(Expected) use, impact and estimated results:** The MPGs group use, impact, and estimated results as a single reporting element. By using the word “and”, the MPGs imply that the different elements should be reported.
- **Use of methodologies and evidence for support needed:** The MPGs do not require developing countries to report the methodologies or evidence used to identify the amount of support needed, except for the section on underlying assumptions, definitions, and methodologies. Thereby, any ask to provide this information per project cannot be substantiated in the MPGs.

<sup>22</sup> OECD (2017)

<sup>23</sup> Falduto / Ellis (2019), p. 20

<sup>24</sup> CFAS (2017), p. 13

<sup>25</sup> OECD/CPI (2015)

- **Increased consistency in developing country reporting:** According to an analysis by the SCF, information communicated by developing countries on support needed and received through the BUR format currently do not follow a stringent approach. For example, one can find climate finance needs clustered by economic sector or by means of use (e.g. capacity building, technology).<sup>26</sup> The new CTF tables could enhance clarity on the information requested, while maintaining some flexibility for developing countries to report accordingly.

### 3 Recommendations

#### 3.1 General recommendations regarding CTF design options for consensus

An upcoming CTF format will have to comply as much as possible with the formulated guiding principles of the underlying Paris Agreement while guaranteeing flexibility for the reporting Parties<sup>27</sup>. The Paris Agreement refers to **transparency, accuracy, completeness, comparability, consistency** (TACCC), and ensures the **avoidance of double counting** as well as the **avoidance of duplication of work** in relation to tracking progress towards their NDC accounting<sup>28</sup>. These TACCC principles have been clearly reflected by the COP24 decision as guiding principles for the MPGs (Annex I/B) and also within the SBSTA50 informal note as overarching element for the design of the CTF tables. In order to provide a solid recommendation for consensus, the design options for the CTF table that are potentially prone to contentious interpretation are therefore screened according to those TACCC principles while considering flexibility to reporting Parties.

Financial support provided

- **Recipient:** The MPGs include “information on the recipient region or country and the title of the project, program or activity”. The recipient element as presented includes two significantly different types of recipient – on the one hand, the geographical destination of the support and on the other hand, information on the project. As connected by the “and” in the MPGs, one can assume that both should be reported and due to their significantly different nature should be represented in two separate columns. As to the level of disaggregation on the recipient, it is advisable that if support is provided to multiple countries in a single project, where available, the exact countries should be mentioned, contributing to the following TACCC principles: **transparency, accuracy, completeness, comparability and consistency as well as the avoidance of double counting**. The MPGs recognize these difficulties by stating “to the extent possible”.
- **Transparency on climate specific and climate related:** A separate CTF column or footnote for voluntary provision of a coefficient or qualitative information determining the climate related share of the reported finance volume allows flexibility to Parties while increasing the following TACCC principles: **transparency, accuracy, comparability and consistency**
- **Face value and grant-equivalent:** Interpreting the MPGs narrowly, one would argue that the “and” clearly indicates that the grant-equivalent value can be reported in addition to the face value, and thereby requires a separate space. Furthermore, separate CTF columns for the mandatory face value and the grant-equivalent value on a voluntary basis allow flexibility to Parties while increasing the following TACCC principles: **transparency, accuracy, complete-**

<sup>26</sup> SCF (2019)

<sup>27</sup> Note: Flexibility to developing country Parties in the light of the respective capacity is e.g. defined in the guiding principle (d) of the MPGs.

<sup>28</sup> UNFCCC (2015): Article 4 and the reference of Article 4 in Article 13, para 6.

**ness, comparability and consistency.** Developed country Parties under the OECD already report grant-equivalency in addition to face values (financial flows).

- **Cross-cutting activities:** A row or column that allows to provide the adaptation and mitigation share of cross-cutting activities on a voluntary basis considers flexibility to Parties while increasing the following TACCC principles: **transparency, accuracy, comparability and consistency**
- **Inflows- and outflows:** Encouraging Parties to provide information about their underlying multilateral contribution methodologies in a CTF textbox as well as having a separate column for climate-specific outflows, that can be filled voluntarily, would increase the following TACCC principles: **transparency, comparability, avoiding double counting, avoiding duplication of work.** Ideally, Parties would agree on a single format, either inflows or outflows to further increase comparability and reduce double-counting risks. The text in itself poses a significant risk for double-counting as it theoretically allows for the reporting of both “inflows” and “outflows” as stipulated by the “and”.
- **Multi-Bilateral funding:** The MPGs allow for the reporting of multi-bilateral funding under either bilateral support or multilateral support. This constitutes an increased risk of double-counting and increases the reporting’s complexity unnecessarily. The OECD<sup>29</sup> states that those funds that are provided to multilateral organisations but cannot be clearly categorized as pooled, i.e. lose their identity, should be declared as multi-bilateral and reported as bilateral. Based on this definition, the category “multi-bilateral” is only necessary under bilateral reporting and could be avoided under multilateral and thereby also the element “channel”. Such definition would increase the following TACCC principles: **transparency, avoiding double counting, avoiding duplication of work.**

- **Capacity building and technology transfer linkages:** The MPGs provide to inform on whether a project contributed to capacity-building and/or technology development and transfer. Capacity building and technology transfer are very different in nature. Only with two different columns, one each for capacity building and technology transfer, it could be appropriately displayed. The “whether” in the MPGs clearly hints at a yes/no categorization as part of this element. To reduce undue burden for reporting Parties, a “yes” selection could trigger an automatic addition in the capacity building and technology transfer tables. Since these tables do not provide for any reporting of amounts, there is no risk of double counting while supporting the following TACCC principles: **accuracy, completeness and comparability.** Through its electronic reporting platform, the UNFCCC could provide for such linkages.

Financial support mobilized:

- **Standardized list for public interventions:** The MPGs provide an indicative list of public interventions that could be relevant to the reporting of finance mobilized through public interventions. They seem to differ in nature however, as some clearly categorize as financial instruments while others rather categorize as type of intervention. The Katowice decision exemplifies public interventions, as indicated by the “e.g.” and, therefore, by extension does not limit the public interventions to those listed. For the same reason, a standardized list would then constitute a limitation for the reporting Parties, unless it includes the option “other”. To increase the TACCC principles **transparency, accuracy, comparability and consistency,** Parties could however limit themselves voluntarily and define a standardized list of interventions based on those interventions for which reliable

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<sup>29</sup> OECD (2018)

and robust methodologies are already available, e.g. those that have been developed under the OECD Research Collaborative. To further increase comparability, Parties should agree on a joint set of applicable, robust methodologies. The list of methodologies could be extended in future reviews of the CTF tables, as new robust methodologies are developed.

Support provided for capacity building and technology transfer

- **Categories of status of activity and public/private:** The MPGs do not provide any clarity on the status of measure or activity. In order to increase the TACCC principles **transparency, accuracy, comparability and consistency**, it could be useful to introduce categories such as planned, most likely related to committed financing, and ongoing or completed, most likely related to disbursed finance. On the question as to whether the activity was undertaken by the private and/or public sector, the “whether” hints at a “yes/no” response. However, since the possible categories could likely be limited to “private”, “public”, “both”, the Parties could overlook the “whether” and introduce these three categories.
- **Standardized list for type of technology:** The co-facilitators’ note asks for consideration on whether a standardized list for the type of technology could be useful. While standardized lists can increase the comparability, it does not seem feasible in this case as a large array of different technologies will be transferred.

Support needed and received

- **Tables on support received:** The MPGs do not consider any separation of financial support received in accordance to the channel. Moreover, separating out financial support received into two tables, one on support received from bilateral sources and

one on multilateral sources will likely not increase the comparability with support provided. The main reason is that financial support provided includes an additional channel of multi-bilateral beyond the bilateral and multilateral channels. The MPGs however do not specify categories on “channel”. It could be helpful to specify the categories “bilateral” and “multilateral” here. To enhance the TACCC principles of **transparency, accuracy, comparability and consistency** and improve the understanding of flows, e.g. to answer which recipient countries have benefitted from regional and multi-country projects, Parties could aim at reflecting the reporting elements under support provided and those under support needed and received. Parties need to be aware however that perfect comparability between providing and recipient countries will never be achieved due to delays in reporting information on both sides, the voluntary nature of reporting of support needed and received or related transaction costs.

- **(Expected) Use, impact and estimated results:** While the reporting burden for developing countries should be kept to a feasible level, the elements of use, impact and results differ in objective and nature. Therefore, it would be advisable to include separate columns for use, impact, and results, recognizing the flexibility provisions enshrined in the enhanced transparency framework.
- **Use of methodologies and evidence for support needed:** While the MPGs do not require developing country Parties to provide project-level information, it could be of benefit to the country to display that information to increase the TACCC principles of **transparency, accuracy and consistency**, the effectiveness of financial support as well

as promote the attractiveness of the presented project or activity to donors<sup>30</sup>. Hence, it could be of added value to provide a space in the reporting table to display this information.

### 3.2 Direct implication for the negotiation process until COP26

- **Enable linkages with the negotiation process on needs determination:** The SCF is requested to prepare every four years a report the determination of needs of developing countries. While the first report, to be considered at COP26 in 2020, will not be able to build on the support needs reported by developing countries in their BTRs, subsequent reports could be informed through the information reported by developing countries.

**Additional workshop format on CTF development:** SBSTA could consider setting up an additional workshop to resolve open issues regarding the CTF development, as it has been done already within the initial CTF design process.<sup>31</sup>

- **Guidance on CTF by the Consultative Group of Experts:** The CGE deliver technical advice and training regarding the implementation of the ETF. The adjusted mandate of the CGE, which will be defined at COP25, should reflect also support in relation to the application of the newly developed CTF tables, as requested already in consultations with developing country Parties.<sup>32</sup>

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<sup>30</sup> Compare CFAS (2017), p. 9

<sup>31</sup> SBSTA (2012)

<sup>32</sup> CGE (2019)

## Abbreviations

<b>AILAC</b>	Independent Association of Latin America and the Caribbean
<b>BR</b>	Biennial Report
<b>BTR</b>	Biennial Transparency Reports
<b>BUR</b>	Biennial Update Report
<b>CGE</b>	Consultative Group of Experts
<b>CMA</b>	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
<b>COP</b>	Conference of the Parties
<b>CPI</b>	Climate Policy Initiative
<b>CTF</b>	Common Tabular Format
<b>DAC</b>	Development Assistance Committee
<b>ETF</b>	Enhanced Transparency Framework
<b>EU</b>	European Union
<b>GHG</b>	Greenhouse gas emissions
<b>IEA</b>	International Energy Agency
<b>LDCs</b>	Least developed countries
<b>MPGs</b>	Modalities, procedures and guidelines
<b>MRV</b>	Monitoring, reporting and verification
<b>NAPs</b>	National Adaptation Plans
<b>NC</b>	National Communication
<b>NDCs</b>	Nationally Determined Contributions
<b>OECD</b>	Organisation for Economic Cooperation and Development
<b>SBs</b>	Subsidiary Bodies (SBSTA and SBI)
<b>SBI</b>	Subsidiary Body of Implementation
<b>SBSTA</b>	Subsidiary Body for Scientific and Technological Advice
<b>SCF</b>	Standing Committee on Finance
<b>SIDS</b>	Small island developing states
<b>TACCC</b>	Transparency, accuracy, completeness, comparability, consistency
<b>TWG</b>	Technical Working Group
<b>UNFCCC</b>	United Nations Framework Convention on Climate Change
<b>USA</b>	United States of America

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