POLICY BRIEF

CFAS Climate Finance Advisory Service

November 2017

Transparency of Support Received

1 MRV and Transparency of Support Received under the UNFCCC

The Paris Agreement (PA) marks a turning point in terms of defining targets and corresponding measures by introducing the concept of self-defined Nationally Determined Contributions (NDCs); at the same time, it also calls for higher standards of accountability by launching the development of an enhanced transparency framework of action and support[1].

This new transparency framework shall apply to all Parties to the PA and is foreseen to complement existing arrangements of measurement, reporting and verification (MRV) under the United Nations Framework Convention on Climate Change (UNFCCC), covering climate action undertaken by all Parties and related assistance provided to and received by developing country Parties. It aims at further harmonizing procedures and standards of transparency across Parties, especially by strengthening the capacity of developing country Parties[2].

With the NDCs representing a universal system of pledges by both developed and developing country Parties, the latter being partly dependent upon international assistance, one aspect of transparency has gained significant importance: transparency of support received (TSR). According to Article 13 of the PA "clarity on support provided and received by relevant individual Parties in the context of climate change actions"[3] is required.

While so far, a strong emphasis was on transparency of support provided and mobilized, this policy brief focuses on TSR, and hereby particularly regards the aspect of climate finance[4].

The subsequent sections introduce the rationale behind TSR, discuss the evolution of the existing MRV provisions under the Convention into a comprehensive transparency framework under the Paris Agreement, and provide an outlook to the relevant transparency negotiations at the upcoming 23rd Conference of the Parties (COP23). Existing global initiatives in the context of transparency of support are also introduced. In a second part, the policy brief elaborates on approaches to TSR that can inform the climate talks; hereby, experiences and lessons learned in different countries are discussed, and advantages and challenges of TSR for developing countries are identified. The policy brief concludes with recommendations for addressing the topic of TSR in the context of the upcoming climate negotiations.

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[1] UNFCCC (2015a), Article 13
[2] UNFCCC (2017a)
[3] UNFCCC (2015a), Article 13.6
[4] CFAS (2016)

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1.1 Rationale for Transparency of Support Received

In the UNFCCC context, the term "support" refers to three aspects: (1) financial resources, (2) technology transfer and (3) capacity-building. Support in this sense is provided to Non-Annex I Parties (developing countries) by Annex II Parties[5] either bilaterally or by employing other channels such as the operating entities of the financial mechanism of the Convention (the Global Environment Facility and the Green Climate Fund) and other multilateral institutions[6].

In the past, "MRV of support"[7] has been mainly focused on support provided, reported by developed countries. However, developing countries started to engage in MRV of support received after COP17 in Durban 2011, when guidelines were adopted for the submission of Biennial Update Reports (BURs) by non-Annex I Parties. Besides containing updates of national greenhouse gas (GHG) inventories and mitigation actions, BURs should also cover information on needs and support received. The rationale behind MRV of support received is twofold: To provide an additional source of information on supported climate action in developing countries, and to allow a better channelling of necessary assistance according to the needs of non-Annex I Parties.[8]

1.2 Evolving concepts for MRV of Support Received under the Convention and the Paris Agreement

With transparency enshrined as a commitment in the UNFCCC from the very beginning[9], the actual content, form and procedures of the MRV system have been subject to continuous evolution over time.[10] While the initial focus of MRV was on the tracking of greenhouse gas (GHG) emission reductions and centred on reporting duties of Annex I Parties, the range of aspects covered by MRV broadened and the inclusion of non-Annex I Parties advanced. Today, support received is reflected in existing MRV arrangements under the Convention.

[5] Annex II lists a subset of the developed countries contained in Annex I, namely those obligated to provide support, excluding the countries with economies in transition (the EIT Parties).

[6] UNFCCC (2014), p. 39

[7] Throughout the policy brief, the term "MRV of Support" refers to existing provisions under the Convention, while "Transparency of Support" describes the new framework to be developed according to Article 13 of the Paris Agreement.

[8] UNFCCC (2014); WRI (2014)

[9] UNFCCC (1992), Article 12

[10] CFAS (2016)

The guidance on developing National Communications (NCs) specifies that developing country Parties "should also provide information on financial resources and technical support provided by themselves and by the GEF, Annex II Parties or bilateral and multilateral institutions, for activities relating to climate change"[11]. In case of the preparation of BURs, "Non-Annex I Parties should also provide updated information on financial resources, technology transfer, capacity-building and technical support received"[12]. Potential sources for support mentioned in relation to BURs include Annex II Parties, other developed countries, the Green Climate Fund and multilateral institutions.

Under the PA, the enhanced transparency framework serves the purpose of tracking progress towards Parties' NDC implementation, and to provide comprehensive information on the support to non-Annex I Parties. Both developing and developed countries will be required to report. Basic provisions of this new framework are put forward by Article 13 of the PA and are to be elaborated by COP24 in 2018. The Paris Agreement builds on previous concepts supporting greater transparency in the climate change regime. Article 13 also refers to the reporting requirements established in Article 9 of the PA, which addresses the topic of financial assistance to be provided to developing country Parties by developed country Parties. The subsequent figure illustrates the reporting arrangements under the Convention as well as under the PA. How the approaches on MRV and transparency of support under the Convention and the Paris Agreement can be aligned in the future, and how MRV/transparency of support received will be treated (under the BURs and the new transparency framework), will be subject to further discussion at the upcoming climate negotiations at COP23, and beyond[13].

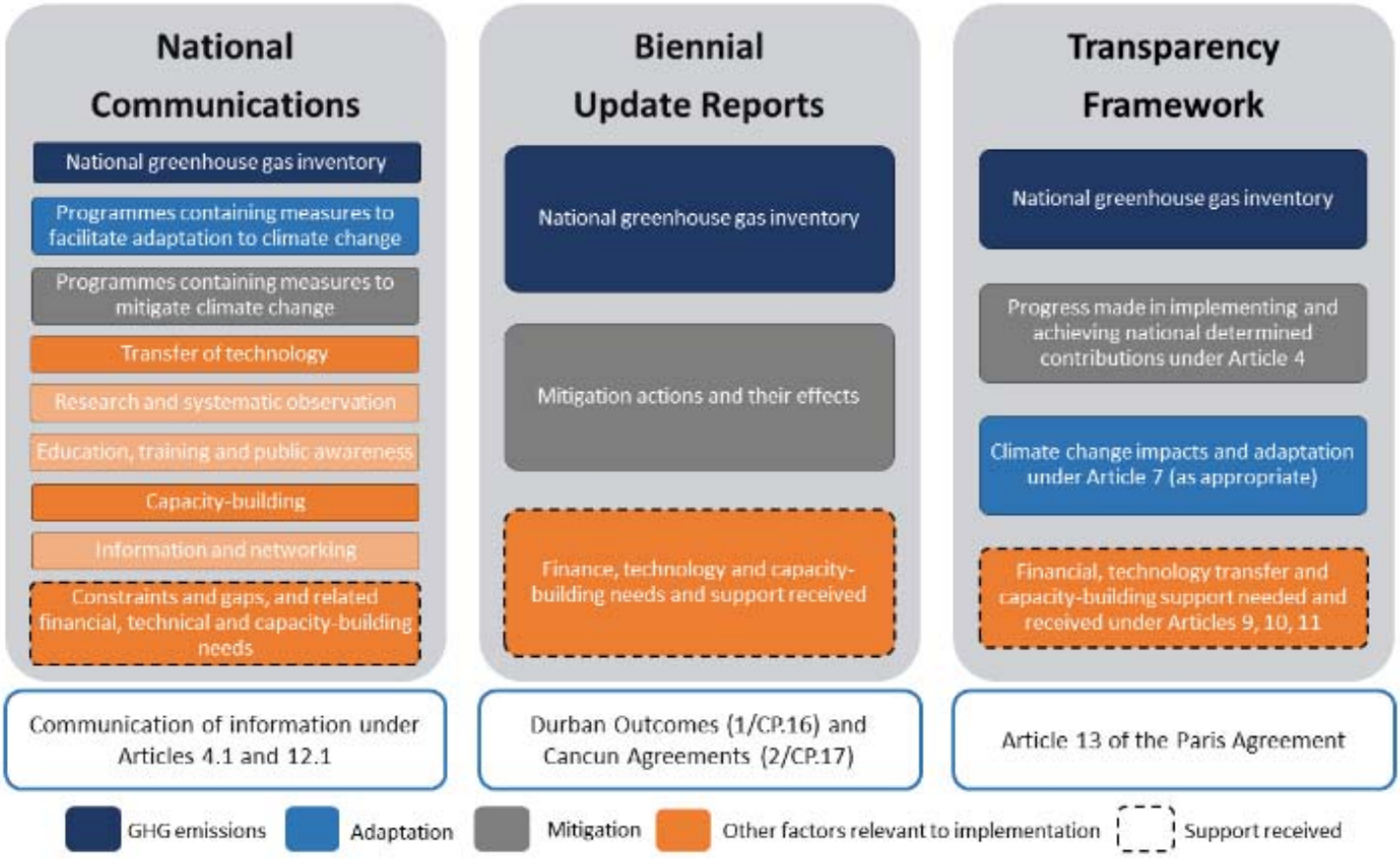

Figure 1: Reporting for Non-Annex I Parties under the Convention and the Paris Agreement
Source: adapted from UNFCCC (2017l)

[11] UNFCCC (2002), p. 10
[12] UNFCCC (2012), p. 41
[13] UNFCCC (2017a)

1.3 Relevant processes at COP23

COP23 will treat the topic of transparency of support received in different negotiation streams, with the main discussions taking place in the Ad Hoc Working Group on the Paris Agreement (APA).[14] As indicated above, building on the arrangements on transparency under the Convention, and elaborating on the provisions of Article 13 of the PA, the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA)[15] is to adopt modalities, procedures and guidelines **(MPGs)** for transparency of action and support. The COP hence requested the APA to develop recommendations for such MPGs for consideration at COP24 in late 2018 in order for the COP to forward them to the CMA. Based on the progress made at APA 1.2 during COP22 in Marrakech and APA 1.3 in May 2017 in Bonn, the **APA 1.4** at COP23 will continue discussing the development of MPGs (as agenda item 5) (see Figure 2 below).

The debate will be informed by views expressed at a round table on the subject to be held in Bonn prior to the COP, recent submissions by Parties, as well as the findings of a dedicated **workshop on MPGs** held in March 2017.[16] The workshop discussed, among other aspects, the support needed and received by developing country Parties.[17] It addressed specific questions, such as the specific components of the MPGs, how the transparency framework could build on and enhance the transparency arrangements under the Convention, and the link between the transparency MPGs and other ongoing discussions on transparency of support under the Subsidiary Body for Scientific and Technological Advice (SBSTA) and the Standing Committee on Finance (SCF). Participants inter alia underlined the usefulness of common tabular format tables for facilitating the comparison of information on support provided with information on support received. Suggested specific reporting elements comprised information on:

- underlying assumptions and methodologies,
- institutional arrangements,
- priorities and an expected time frames of support needs,
- the use, impact and estimated results of support received,
- other parameters in line with support provided (e.g. activity, amount, type of support, status of support, financial instruments, sector).

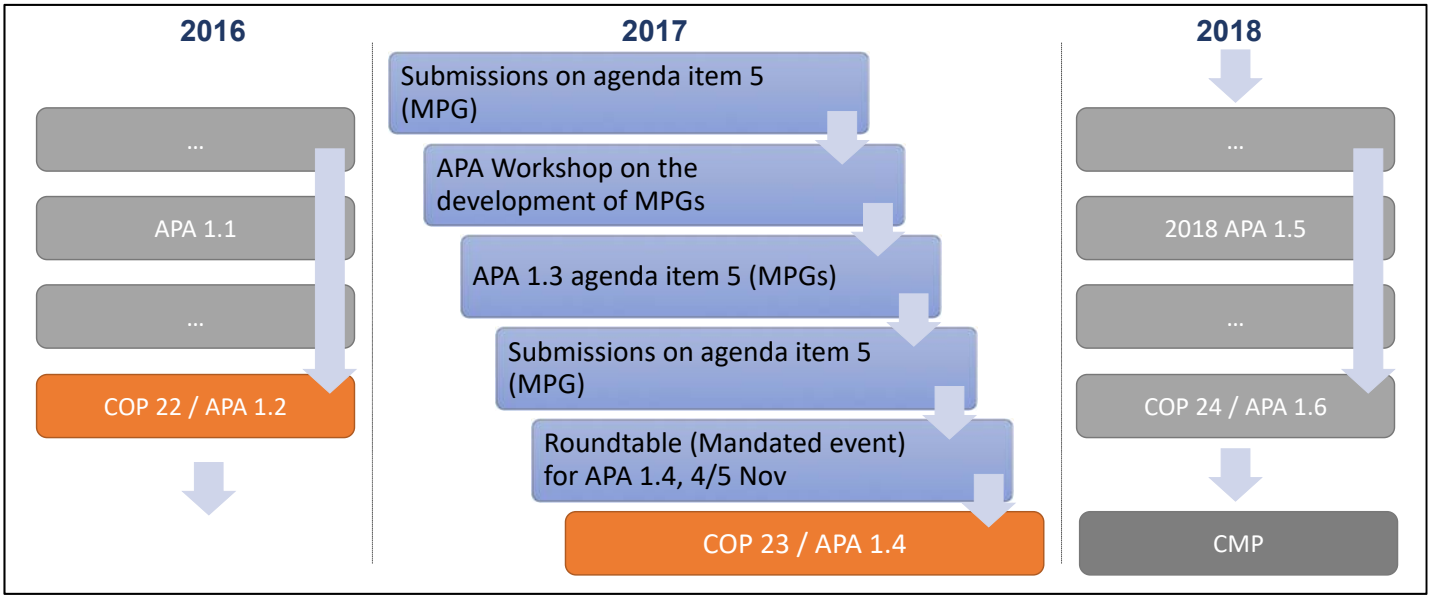

Figure 2: Negotiation process for MPGs for transparency of action and support
Source: authors

[14] UNFCCC (2017b). During COP23 in Bonn in November 2017, the APA will assemble for the fourth part of its first session (APA 1.4).
[15] The CMA will assemble for the second part of its first session (CMA 1.2)
[16] UNFCCC (2017c)
[17] UNFCCC (2017d)

The **APA 1.3** invited Parties to make focused submissions including the sharing of ideas for possible "headings and subheadings" of the MPGs (based on the draft structure provided in the annex to the informal note prepared by the co-facilitators on agenda item 5, which includes a heading on "Information on financial, technology transfer and capacity-building support needed and received under Articles 9-11 of the Paris Agreement").[18] By 24 October 10 submissions have been uploaded by Parties, of which the majority did elaborate on this heading foreseen for TSR.[19] Aspects that are mentioned comprise:

- the spectrum of information to be provided on support received, and potential gaps;
- the applicable formatting for reporting support received, also considering experiences made elsewhere (such as under the Technology Mechanism or by the Paris Committee on Capacity Building);
- aspects on capacities of tracking support (reflecting capacity building needs for tracking, and including the option to consider qualitative information in case countries lack the ability to quantitatively track support);
- encouragement of national registries in developing countries; and the
- relation of support received to the NDCs.

The **round table** that will be held in Bonn from 4-5 November 2017 shall focus on relevant aspects identified in the submissions; the issue of "transparency of support provided and received" is envisaged to be debated on Saturday, 4 November 2017. Further information on the round table will be made available on the APA 1.4 web page prior to COP23[20].

Given the ambitious timeline of about one year left for developing advanced MPGs for COP24, the recent EU submission underscored the relevance for APA 1.4 to "further advance with elaboration on the headings and subheadings of the MPGs. After COP23, the co-facilitators should assist Parties in reflecting the views expressed, through further iterations of the negotiation text during and in between the APA sessions."[21]

Apart from the APA, the topic of transparency of support is being discussed by the SBSTA and the Standing Committee on Finance. In the context of the adoption of the Paris Agreement, COP21 requested the **SBSTA** to develop modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the PA. SBSTA46 in May 2017 decided to continue consultations with the APA regarding ensuring coherence and coordination and the timely incorporation of the modalities for the accounting of financial resources provided and mobilized through public interventions developed by the SBSTA into the MPGs for Article 13 of the PA. It was agreed to advance work on MRV of support at SBSTA47, inter alia building on recommendations made by the Standing Committee on Finance in late 2016.[22]

The **Standing Committee on Finance** assists the COP in exercising its functions in relation to MRV of support. In its 2016 report to the COP, the SCF underscored that "BUR guidelines for reporting by developing countries on financial, technical and capacity-building needs and support received do not require information on the underlying assumptions, definitions and methodologies used in generating the information. Limited institutional capacity to track climate finance received, as well as the lack of data, can pose challenges in developing country reporting."[23] Also in the context of MRV of support received, the SCF recommended the COP to encourage developing countries to utilize available resources under the financial mechanism to strengthen their institutional capacity for tracking and reporting on climate finance (see also description of Capacity-building Initiative for Transparency (CBIT) in chapter 1.4 below). In September 2017, the SCF considered extending its workplan on MRV for 2018, to foster continued consultations between the SBSTA and the APA on matters relating to transparency of support. For achieving harmonized transparency of support systems both under the Convention and the PA, an enhanced consultation between SBSTA and APA is indeed imperative.[24]

[18] UNFCCC (2017e)
[19] UNFCCC (2017f)
[20] UNFCCC (2017g)
[21] European Union (2017)
[22] UNFCCC (2017h)
[23] UNFCCC (2017i)
[24] UNFCCC (2017j)

1.4 On-going global initiatives fostering Transparency of Support

Non-Annex I Parties have been able to request technical and financial support for fulfilling transparency obligations under the Convention. For instance, the Consultative Group of Experts (CGE) has been tasked to assist countries through the development of training material and workshops, while financing for the preparation of NCs and BURs is provided by the GEF[25].

In continuation of this support and to enable developing countries to meet enhanced MRV requirements under the new transparency framework, Parties to the PA mandated the GEF to establish a **Capacity-building Initiative for Transparency (CBIT)** to be equipped by voluntary contributions and during GEF replenishment cycles. With the goal of strengthening institutional and technical capacities of developing countries to meet enhanced transparency requirements defined in Article 13, including requirements on TSR, the CBIT received initial pledges of approximately USD 35 million and has approved twelve project concepts to date. Another important feature of this initiative will be the creation of a global, cross-cutting coordination platform to facilitate cooperation and exchange among national, multilateral, and bilaterally-supported capacity-building initiatives[26].

Besides the CBIT, which is under the umbrella of the UNFCCC, there are further initiatives outside of the Convention, supporting developing countries to meet existing MRV arrangement and upcoming provisions under the transparency framework, such as the Partnership on Transparency in the Paris Agreement, Initiative for Climate Action Transparency (ICAT), GIZ's Information Matters, the Climate Public Expenditures and Institutional Reviews (CPEIR) led by UNDP and other independent initiatives.

2 Strengthening Transparency of Support Received in Developing Countries

As described above, reporting of support received is encouraged, but not an obligation for Non-Annex I Parties in the context of the UNFCCC; however, there are many countries where transparency and accountability frameworks related to environmental matters are in place. Thus, the opportunity of reporting information related to climate finance under the Paris Agreement can be linked to national efforts that many countries are pursuing in the context of domestic transparency policies. Some developing countries are indeed starting to provide information about climate finance received and provided in their national reporting under the UNFCCC, such as NCs and BURs.

2.1 Lessons learned on climate finance reporting

Donors have led most of the climate finance-reporting exercises, however in recent years an increasing number of developing countries have been conducting studies to better understand the status of the support received from international sources, and furthermore, countries have been conducting studies about the allocation of financing coming from their own public budgets. These initiatives are conducted using a bottom-up approach, i.e. they are elaborated based on information collected from national institutions, with the support of local, regional and global entities.

This section discusses key lessons learned, challenges and recommendations obtained in some of these exercises, particularly from the exercises conducted by the Climate Finance Group for Latin America and the Caribbean (GFLAC) and the United Nations Development Programme (UNDP)[27].

a) Create methodologies to track climate finance: Many developing countries have entities or systems to report financial resources received from different donor institutions in the context of development cooperation, however there is no clarity about what constitutes climate relevant actions, because such support is not always labeled as climate-related. SBSTA has been

[25] UNFCCC (2017k)
[26] GEF (2017)); GEF (2016)
[27] UNDP-GFLAC, A Review of Domestic Data Sources for Climate Finance Flows in Recipient Countries, 2017

mandated to develop modalities for accounting climate finance. The outcomes of that work can also inform the action of developing countries since Articles 9 and 13 are inviting "other parties" to contribute to reporting processes, aligned with national processes. Although these modalities are focused on support provided and mobilized, there is an opportunity to also build on them to improve the reporting of support received.

The case of Colombia: In Colombia, a methodology to define what constitutes climate finance was developed through a national dialogue with key stakeholders. The methodology created combines a top-down and bottom-up approach to guide the compilation of information in a way that allows the comparability of the data. The approach refers to international methodologies such as the Rio Markers of the OECD and the joint report of the MDBs, as well as takes as a base the operational definition of climate finance used by the Standing Committee on Finance; at the same time it follows a bottom-up approach based on GFLAC's methodology to identify what is climate-change-related in public policies (DNP, 2016). This methodology is the base of the MRV system that Colombia is building to report climate finance provided and received from public, private, national and international sources.

b) Build and strengthen durable capacities within countries: There is a growing interest of international organizations in analyzing climate finance support provided and received in developing countries. However these organizations do not always engage with local stakeholders to conduct such work. Often, there is no capacity building process to provide local stakeholders with the tools to conduct this work nationally in a periodic and durable way. Initiatives such as CBIT and the Readiness Program of the Green Climate Fund could tackle this challenge through a periodic capacity building process where exchange among countries can take place. This work could be also among the potential new activities of the Standing Committee on Finance to be defined in the climate negotiations (decision 1/CP.21, paragraph 63).

The case of Kenya: Several studies about tracking climate finance received have been conducted in Kenya (IIED, 2013, Transparency International, 2014, etc.). However, there are differences in terms of the financial amounts reported by the studies conducted and a necessity to continue such work in order to improve the quality of the data. In 2016, Kenya approved a Climate Change Act that stipulates that the Act shall be applied in all sectors of the economy by the national and country governments "to mobilize and transparently manage public and other financial resources for climate change response" (The Climate Change Act, No. 11 of 2016: 3, 1, i). According to national experts, in order to comply with the law, there is a necessity of guidance and financial support to both provide information and to mobilize and manage climate finance over time (UNDP-GFLAC, 2017).

c) Increase the relationship between financial support and national needs: Support received by developing countries should respond to national priorities and necessities. The definition of what climate finance means and its allocation should be driven by national plans and strategies, in order to increase effectiveness. In this sense, it is important that at the national level, there is a plan or strategy to guide the support provided and to ensure that such support responds to the actual needs of the country.

The case of Nepal: Nepal is one of the most vulnerable countries in the world to the impacts of climate change. There is a growing interest to define what climate finance is at the national level. In 2011 the country conducted a CPEIR analysis to understand how much of their public expenditure is related to climate change. This exercise is helping to define what climate finance is and how much of it is already flowing to better guide the national and international support in order to respond to national needs (Government of Nepal et al, 2011; UNDP-GFLAC, 2017).

2.2 Advantages and challenges of MRV of support received in developing countries

The case studies undertaken by GFLAC and UNDP revealed that while developing countries do not have a mandate to report climate finance, they have overall been progressing in better identifying this information for their own interest. At the same time, it was recognized that for improving these processes, it will be necessary to strengthen capacities not only at the national level, but primarily at the subnational level where major gaps of information exist. Many countries are not only interested in reporting the support received, but are eager to show their own contributions through their public expenditures, which is why many countries have applied methodologies such as the CPEIR.

The following figures provide a non-exhaustive overview of advantages and challenges of MRV of support received in developing countries. In general, the existence of a transparency framework ***increases the chances for the effective use of the resources***, because tracking flows will provide the opportunity to follow the support until the execution phase, in order to assess the compliance with goals and the effectiveness in the use of resources, both ex ante and ex post (see Figure 3). However, the amount of time and capacity needed is high (see Figure 4). This underlines the necessity to strengthen capacities for reporting climate finance, which are also a way to strengthen the reporting processes that are mandated under the Convention such as National Communications, BURs, etc.

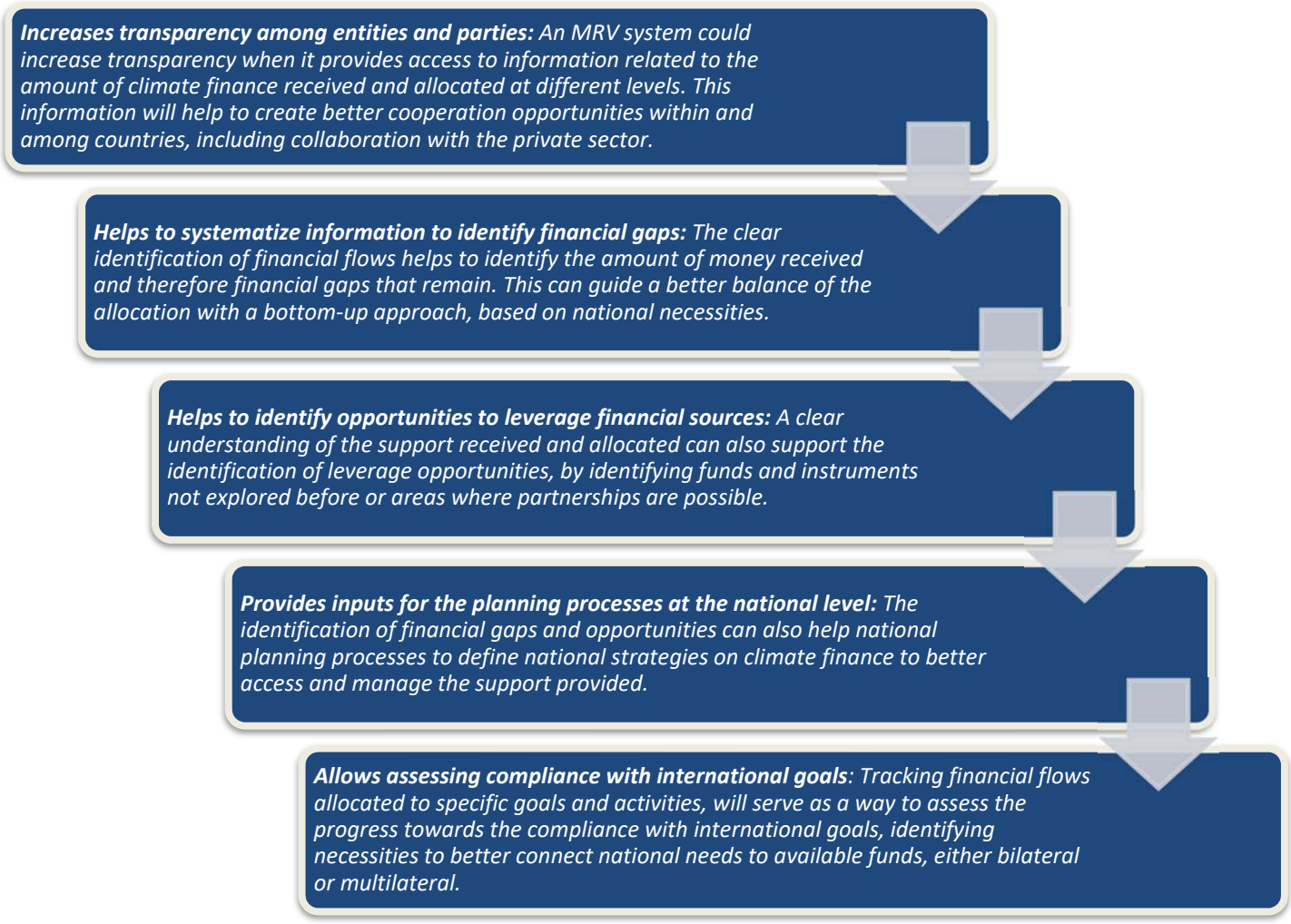

Figure 3: Key advantages of MRV of support received

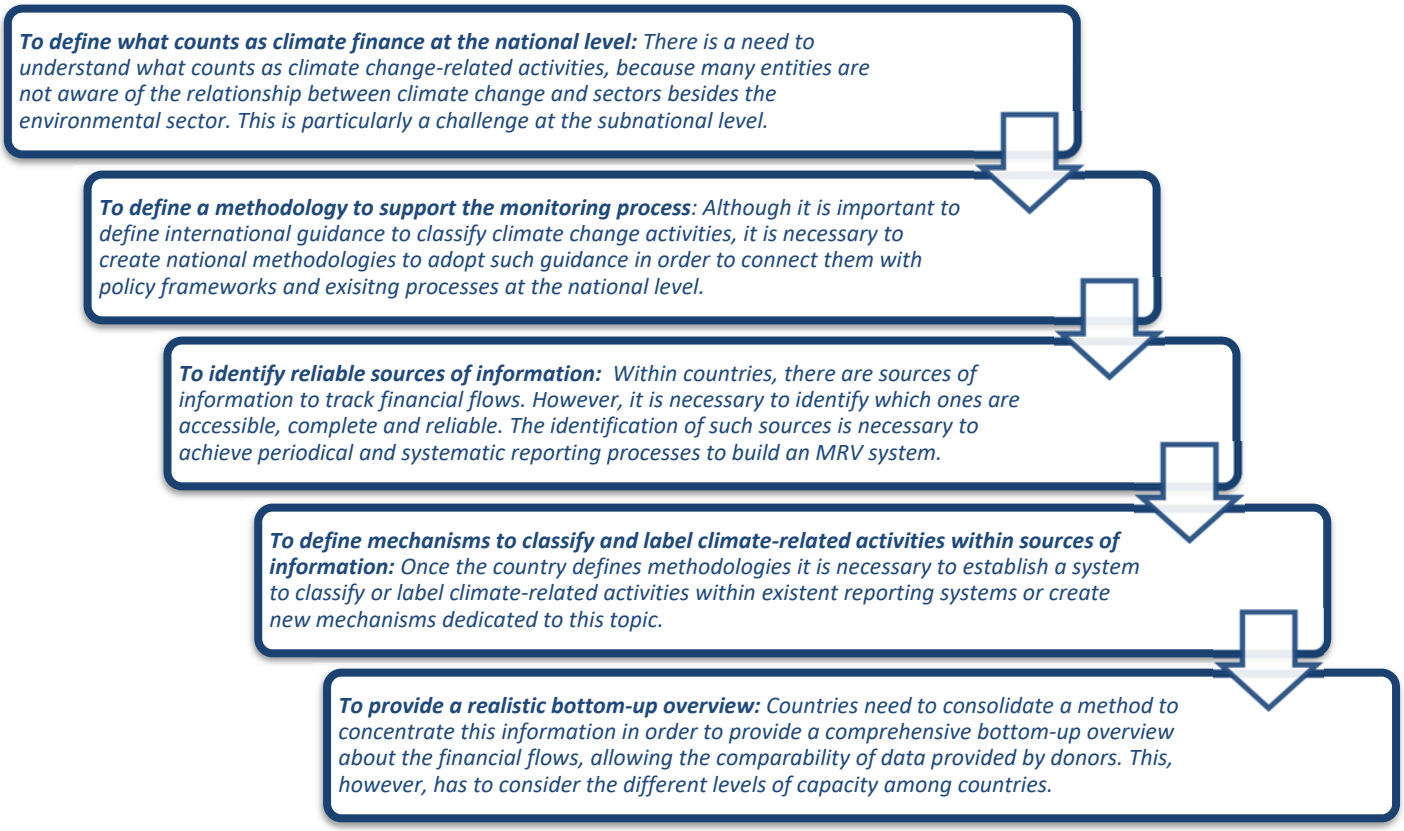

Figure 4: Key challenges of MRV of support received

3 Recommendations

Improving the reporting processes about support received should ultimately help to make financial support more effective and responsive to the needs of developing countries. Improvements are recommended both at the national as well as international level.

Recommendations for the international community:

- **Modalities for accounting climate finance:** The SBSTA debate on modalities for accounting climate finance should clearly define the term climate finance, for instance by referring to the definition of the Standing Committee on Finance, as well as elaborate on the granularity needed to get the best information possible about climate finance flows from donors (decision 1/CP.21, paragraph 57). Modalities should be harmonized across processes under the Convention and the Paris Agreement, also to ensure that Parties to the Convention who have not ratified the PA retain and strengthen the existing system. In this process, a further development of the Common Tabular Format (CTF, 9/CP.21) used by developed countries could be adopted by developing countries in order to provide information about support received in their national communications and BURs. Key information to be provided includes: Status, source, currency, financial instrument, type of support, sector and subsector, recipient (project level), intermediary, level of relationship with climate change (core or related)[28].
- **Role of the Standing Committee on Finance:** The SCF should develop further guidance to improve the participation of developing countries in the transparency framework; this could be one task that the SCF takes on in its new role of supporting the implementation of the Paris Agreement[29].

[28] UNFCCC (2016)

[29] UNFCCC (2015b)

- **MRV in the context of the transparency framework:** To arrive at a comprehensive landscape of financial flows, it is necessary to keep building a MRV system for climate finance, in coherence with the mandates of Articles 9 and 13 of the Paris Agreement. This will be successful once all UNFCCC Parties establish national MRV systems on climate finance that can provide updated information in the context of future biennial reporting. The information will improve over time and the goal should be to refine modalities until reliable, comparable and comprehensive information is in place. This should combine a top-down and bottom-up approach. It will be key to connect MRV systems on climate finance with the NDCs to ensure the effectiveness of support received and provided.
- **Systematic capacity building processes:** There are a growing number of initiatives to promote transparency regarding support received and provided, however these initiatives often have a short time vision. This means that they currently provide one-off as opposed to periodical assistance to countries. In future, regular support should be provided in order to be able to take into consideration changes over time and new needs. It is also important that all of these initiatives engage both governmental and non-governmental actors. The strengthening of processes such as the Readiness Programme of the GCF as well as the CBIT can contribute to this.

Recommendations for recipient countries:

- **National MRV systems:** For recipient countries, it is important to develop a national system to better track climate finance flows received and, if possible, financial support provided nationally through their own public expenditure.
- **National institutional arrangements:** To develop a comprehensive and effective transparency framework and MRV system on climate finance, it is necessary to have institutional arrangements to support this work, where different entities (governmental and non-governmental) can participate. The goal is to have both, recipients and providers of information on board to improve the exchange and quality of the data.
- **National strategies on climate finance:** In order to better track financial flows, it is recommended to elaborate national strategies on climate finance to identify financial needs and to identify how the support received addresses such needs.

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About

The Climate Finance Advisory Service (CFAS) offers negotiators, policy makers and advisors in the poorest and most climate vulnerable countries bespoke information and guidance to help them effectively participate in complex global climate finance negotiations.

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