Climate Change in the TOSSD statistical framework

TOSSD Task Force Issues Paper[1]

Ottawa,

For discussion under agenda item 3

I. BACKGROUND

1. Climate change is probably the most daunting global challenge that humanity has ever faced. As such, climate change is an integral part of the 2030 Agenda[2], as a stand-out goal (SDG13) and as a cross-cutting theme, deeply interlinked with many other goals. The Paris Agreement[3] also recognises the intrinsic relationship between climate change, sustainable development and the eradication of poverty, and calls for continued provision of financial resources to assist developing countries with both mitigation and adaptation, in continuation of the existing obligations under the United Nations Framework Convention on Climate Change (UNFCCC). Latest evidence in the Intergovernmental Panel on Climate Change (IPCC) report[4] underlines that a failure to meet the Paris Agreement objectives will undermine the entire 2030 Agenda as well as the numerous interlinkages between adaptation and mitigation actions and the SDGs.

2. Both the 2030 Agenda and the agreements under the UNFCCC promote active collaboration with developing countries, and stress the need to scale up financial resources, for both adaptation and mitigation measures. One of the targets under the climate change goal (target 13.a) specifically refers to the commitment undertaken by developed-country parties to the UNFCCC of jointly mobilizing USD 100 billion annually by 2020 from all sources. A related indicator (13.a.1 Mobilized amount of United States dollars per year between 2020 and 2025 accountable towards the $100 billion commitment) is included in the list of global SDG indicators (Tier III[5]). Furthermore, climate-related actions are embedded in a considerable part of ODA, as reported to the OECD, and therefore also implicitly contribute to other targets such as 17.2 on ODA.

3. Given the high importance of supporting climate actions in developing countries, several mechanisms are already in place to monitor cross-border flows in this area. These include the Biennial Reports to the UNFCCC and the detailed statistics on climate-related development finance published by the OECD (section II). Information on the extent to which south-south and triangular co-operation is addressing climate issues is partial, however. Data on climate actions at the global and regional levels are also partial, given that such support is unlikely to qualify as ODA. This note discusses how such support would be reported in TOSSD, making the link with climate-related SDG targets (section III). It then invites Task Force members to examine a proposal for the eligibility of the various types of climate-related activities in TOSSD Pillar II (section IV).

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[2] See: https://www.un.org/ga/search/view_doc.asp?symbol=A/RES/70/1&Lang=E

[3] See: https://unfccc.int/sites/default/files/english_paris_agreement.pdf

[4] See: https://www.ipcc.ch/site/assets/uploads/sites/2/2018/07/SR15_SPM_version_stand_alone_LR.pdf

[5] Tier III means that no internationally established methodology or standards are yet available for the indicator, but methodology/standards are being (or will be) developed or tested.

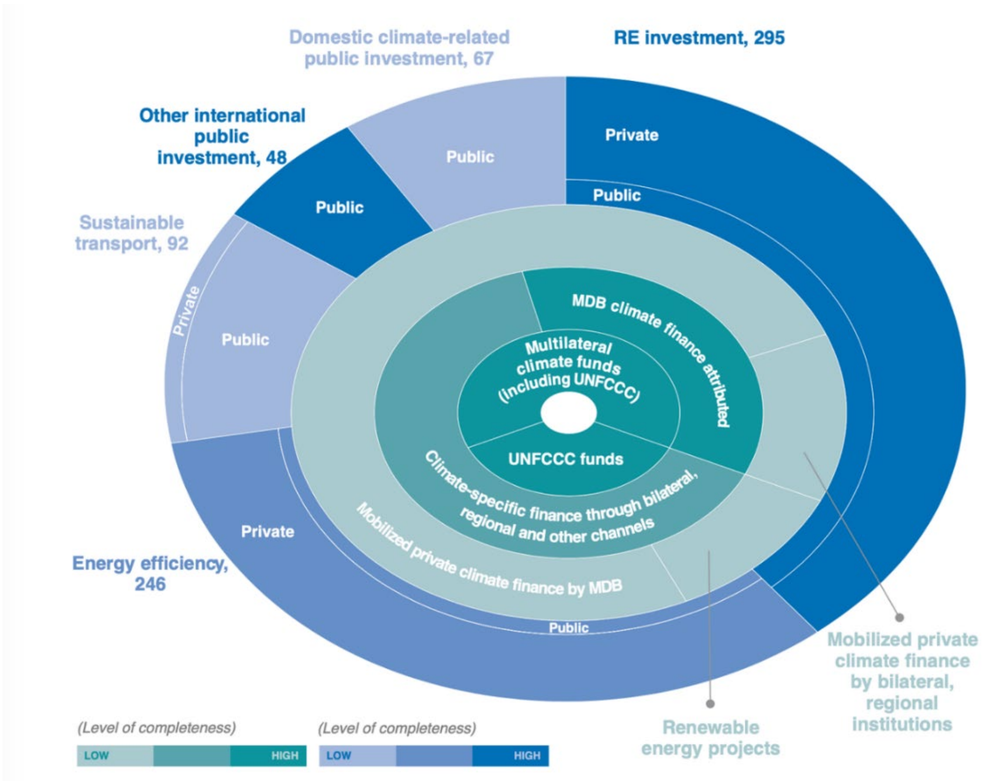
II. Existing systems for tracking climate actions

4. Climate finance statistics include data collected by various institutions, on different transactions, with various degrees of completeness and, often, with different working definitions. The main international organisations that produce information on climate finance are the UNFCCC, the OECD and the MDBs.

Data reported to the UNFCCC

5. The UNFCCC collects Biennial Reports from its member countries which, in addition to emissions measurements and domestic climate finance, include data on the provision of financial, technological and capacity building support by developed countries (Annex II countries) to developing countries (non-Annex II countries)[6]. The UNFCCC also collects information from the multilateral climate funds, including the Green Climate Fund. It publishes a Biennial Assessment (BA) of climate finance flows every two years. The BA uses both data submitted directly to the UNFCCC and data from other sources, which are of various level of completeness (see Figure 1). The most complete data relate to the cross-border climate-related flows to developing countries (green areas in the figure). As regards other climate finance (blue areas in the figure), and in particular domestic public investments, the UNFCCC recognises that comprehensive data are not readily available. The data are not collected regularly or with a consistent methodology over time within or across countries[7].

Figure 1 - Overview of climate finance flows



Note: Amounts are in billions of USD, average 2016-17.

Source: UNFCCC, 2018 BA

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[6] See: https://www4.unfccc.int/sites/br-di/Pages/Home.aspx

[7] See UNFCCC 2018 BA, paragraph 33.

6. The UNFCCC also recognises the challenges of reporting due to the lack of an internationally agreed definition of climate finance. In 2014, the UNFCCC Biennial Report adopted the following operational definition: *"Climate finance aims at reducing emissions, and enhancing sinks of GHG and aims at reducing vulnerability, and maintaining and increasing the resilience of human and ecological systems to negative climate change impacts*". This definition has so far remained valid for the reports, however UNFCCC also notes that Article 2.1(c) of the Paris Agreement refers to finance flows that are "consistent with", rather than "aimed at", a pathway towards low-GHG and climate-resilient development[8].

Data reported to the OECD

7. The OECD collects information on climate-related development finance (see definition in Annex A) provided by DAC members and a number of other bilateral, multilateral and private institutions that report voluntarily to the Creditor Reporting System (CRS). DAC members are obliged to screen and mark whether their ODA has a climate change adaptation or mitigation objective, and indicating for each activity if climate change adaptation or mitigation is the "principal objective" (score 2) or a "significant objective" of the activity (score 1). Activities that do not target climate change are assigned a score 0. DAC members, and other data providers, can also voluntarily report on Other Official Flows (OOF) applying this marker methodology. The methodology allows for an approximate quantification of development finance that targets the climate objectives[9].

8. The OECD publishes yearly activity-level data on climate-related development finance both in the CRS online database[10] and through a set of dedicated spreadsheets[11] that also include the data reported by the Multilateral Development Banks (MDBs) according to their own methodology.

Data reported by the Multilateral Development Banks

9. The MDBs have adopted a common methodology (see Annex A) to track climate finance that identifies the components of projects (in USD) directly contributing to or promoting adaptation and/or mitigation. MDBs publish an annual joint report on Multilateral Development Banks' Climate Finance12 and also transmit their data to the OECD for publication at the activity level.

III. Climate Change in the SDGs and reporting on climate support in TOSSD

Climate Change in the SDGs

10. Climate Change is an integral part of the SDG Agenda that aims to protect the planet from degradation, including through sustainable consumption and production, sustainably managing its natural resources and taking urgent action on climate change, so that it can support the needs of the

[8] See section 1.2.1 of the UNFCCC BA 2018 https://unfccc.int/sites/default/files/resource/2018%20BA%20Technical%20Report%20Final%20Feb%202019.pdf

[9] See the OECD-DAC Statistical Directives – Addendum II – for the full methodology. https://one.oecd.org/document/DCD/DAC/STAT(2018)9/ADD2/FINAL/en/pdf

[10] See https://stats.oecd.org

[11] See http://www.oecd.org/development/financing-sustainable-development/development-finance-topics/climate-change.htm

[12] See: http://dx.doi.org/10.18235/0001336

present and future generations. The SDG Agenda includes specific climate change targets and indicators, while recognising that the primary international, intergovernmental forum for negotiating the global response to climate change is the UNFCCC.

11. Table 1 lists the main SDG targets with references to climate change. As regards the SDG13 and the definitions of the underlying targets, it should be noted that adaptation is mentioned explicitly in target 13.1; a specific target for mitigation does not exist but mitigation actions could be embedded in target 13.2, which mentions generic "climate change measures". However, some straightforward mitigation-related targets exist also under other goals, in particular under the SDG7, targets 7.2 (renewable energies) and 7.3 (energy efficiency), and under target 12.c (fossil fuel subsidies). Other climate change related wording or actions can be traced under several other goals, including 1.5 (resilience), 2.4 (adaptation of food systems), 8.4 (resource efficiency), 9.4 (sustainable infrastructure and industrial processes) and 11.b (sustainable cities).

Table 1 - Main SDG targets with references to climate change

SDG	Target
13. Take urgent action to combat climate change and its impacts	**13.1** Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries
	13.2 Integrate climate change measures into national policies, strategies and planning
	13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning
	13.a Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly $100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible
	13.b Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities
Other SDGs with explicit or implicit references to climate change	
1. End poverty in all its forms everywhere	**1.5** By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters
2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture	**2.4** By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality
7. Ensure access to affordable, reliable, sustainable and modern energy for all	**7.2** By 2030, increase substantially the share of renewable energy in the global energy mix
	7.3 By 2030, double the global rate of improvement in energy efficiency
	7.a By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology
	7.b By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States and landlocked developing countries, in accordance with their respective programmes of support
8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	**8.4** Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead
9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	**9.4** By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

11. Make cities and human settlements inclusive, safe, resilient and sustainable	**11.b** By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels
12. Ensure sustainable consumption and production patterns	**12.c** Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities

Reporting on climate actions in TOSSD

12. In TOSSD, climate change actions will be identified through the SDG focus field. The resulting information has different characteristics from the statistics produced in the contexts of UNFCCC, OECD or MDBs, as described above. In particular, neither granular quantitative information, nor a clear distinction between adaptation and mitigation activities will be available in TOSSD. On the other hand, the wider coverage of TOSSD in terms of providers and frameworks of collaboration will permit the tracking of climate-related activities in areas that are currently not well-covered by UNFCCC and OECD statistics. As such, TOSSD will be able to expand the information available on climate-related official support, and improve transparency in areas not previously covered. It will not, by any means, substitute the climate-specific statistical reporting currently in operation.

Eligibility criteria for Pillar II in the field of climate change

13. The Task Force validated the first draft text for reporting instructions on Pillar II at its 7th meeting. The concrete eligibility criteria for Pillar II activities have also been discussed. The current draft, used for the TOSSD Data Survey, defines eligibility as follows:

> *As for all activities in the context of TOSSD, an activity implemented outside of the territories of TOSSD-eligible countries is deemed to support sustainable development if a direct contribution to at least one of the SDG targets can be demonstrated. In addition, the activities need to:*
>
> > *- Provide substantial benefits to TOSSD-eligible countries or their populations; <u>and/or</u>*
> >
> > *- Be implemented in direct co-operation with TOSSD-eligible countries, or private or public institutions from these countries, thereby ensuring the benefit to TOSSD-eligible countries or their populations.*

14. This section discusses the applicability of these eligibility criteria for two types of pillar II activities in support of SDG13: those carried out by multilateral institutions dedicated partially or totally to combatting climate change, and those carried out as in-country activities by TOSSD reporting countries.13

15. The particularity of climate change actions – compared to other global challenges – is that the actions to mitigate climate change must be carried out in both developed and developing countries,

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[13] As regards the cross-border climate-related activities, no specific eligibility criteria are required. All activities in TOSSD-eligible countries that can be identified to directly contribute to the climate-related SDGs can be reported in Pillar I.

and that the benefits of these actions are not immediate, but would rather take decades to materialise.

Multilateral Institutions

16. In most cases, multilateral institutions' climate-related activities comply with at least one of the above-mentioned eligibility criteria, as TOSSD-eligible countries are often members of the multilateral institutions, or receive substantial benefits from their work.

17. There are a number of multilateral organisations whose principal – if not only – objective is to support the international efforts to combat climate change. All activities carried out by institutions such as the UNFCCC, the IPCC or the Multilateral Fund for the Implementation of the Montreal Protocol are dedicated to this objective, but do not generally include large volumes of cross-border support to TOSSD-eligible countries. However, combatting climate change would not be possible without these dedicated institutions and as such they provide substantial benefit to TOSSD-eligible countries. In their case, the totality of their expenditures (minus any cross-border flows, such as technical assistance, training, etc.) can be considered for inclusion in TOSSD Pillar II as support for addressing the global challenge of climate change (SDG13).

18. There are also several international organisations that include combatting climate change as one of their objectives. For example, the UN World Meteorological Organisation (WMO) undertakes a number of activities directly linked to climate change observation and research. Some of its activities, such as meteorological services for aviation, might however not be directly linked to the 2030 Agenda. In this case, it would not be possible to include all of WMO's expenditures in TOSSD Pillar II as supporting SDG13, but only the programmes and budget lines related specifically to climate change. Another example could be the International Civil Aviation Organisation (ICAO) that, since 2004, adopted major environmental goals, including one to limit or reduce the impact of aviation greenhouse gas emissions on the global climate. ICAO has specific programmes in this area, which could be considered for inclusion in Pillar II as activities contributing to SDG13.

19. In the case of institutions with broad membership (e.g. UN entities, regional entities), the programmes can be considered as providing substantial benefits to TOSSD-eligible countries, based on the reasoning that the entire membership has access to and benefits from the work of the organisation. As regards multilateral institutions that have only a few TOSSD-eligible countries in their membership – such as the OECD – but that undertake major work in the climate field, the involvement of TOSSD-eligible countries and/or the substantial benefits to TOSSD-eligible countries should be explicitly demonstrated for the inclusion of these activities in TOSSD.

In-provider country expenses

20. Climate-related activities in provider countries may be, but as a general rule are not, carried out in collaboration with TOSSD-eligible countries. They can however substantially contribute to combatting climate change, and therefore provide substantial benefits to TOSSD-eligible countries.

21. Adaptation activities in provider countries can be either linked to the generation of knowledge, technologies, information related to adaptation, or to the utilisation of this knowledge in local investments, economic sectors, infrastructures, environment protection etc. Reporting on expenditures in knowledge creation and dissemination should follow the same principles as for in-provider country research activities, being in fact just a specific branch of it. On the other hand,

activities that intend to reduce the vulnerability of the country to climate change will not in principle be eligible, as they do not convey substantial benefits to TOSSD-eligible countries, given that adaptation is essentially a localised activity.

22. Mitigation activities can also be of two types. As above, a part of mitigation activities can be ascribed to production of knowledge, technology and information, and thus Pillar II eligibility criteria outlined above apply. For the mitigation activities that instead directly contribute to "the objective of stabilisation of GHG concentrations in the atmosphere" a further differentiation could be made:

- A set of activities will directly contribute to mitigation through "the protection and/or enhancement of GHG sinks and reservoirs"[14]. Examples include carbon capture and storage, as well as reforestation. These activities directly contribute to the removal of GHGs from the atmosphere and thus directly benefit all countries of the world, including TOSSD-eligible.

- A set of activities "limiting anthropogenic emissions of GHGs, including gases regulated by the Montreal Protocol"[15]. These activities are for investments which are compatible with low emissions pathways, for example "greenfield and brownfield renewable energy and transport model shift projects, or brownfield energy efficiency investments that foresee the replacement of old technologies well before the end of their lifetime"[16]. These investments contribute to a reduction of the GHGs while also pursuing other objectives, such as energy generation, transport or the protection of the local environment. Given that emission reductions have a global impact, these activities have the potential of conveying benefits *also* to TOSSD-eligible countries.

23. Public climate-related domestic investments, described above, are necessary to achieve SDG13. As noted by the UNFCCC in the 2018 BA, there is a considerable data paucity for these actions, and a consistent approach to data collection would greatly improve the availability of information. The TOSSD statistical framework could in principle include these investments as global and regional expenditures, in support of development enablers, International Public Goods and to address global challenges. For example, a public investment in an afforestation project could be eligible for TOSSD Pillar II, regardless of its site of implementation (unless it is funded by a cross-border flow to a TOSSD-eligible country reportable in Pillar I).

24. At the same time, some factors suggest a need to be cautious before allowing public climate-related domestic investments in TOSSD Pillar II. First, the volume of climate-related domestic investments could easily reach hundreds of billions of USD yearly (see Figure 1), fundamentally shifting the meaning of the TOSSD headline figures. Secondly, it would be necessary to clarify if all public climate-related domestic investments could be included or – for example – limit the reporting to only the activities that enhance GHGs sinks and reservoirs, or to the activities that substantially contribute to the Nationally Determined Contributions (NDCs). Finally, noting that the primary intergovernmental forum for discussing reporting on climate finance is the UNFCCC, its advice on the modalities of inclusion of climate-related domestic investments in TOSSD Pillar II should be sought.

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[14] This definition is taken from the eligibility criteria of the OECD mitigation marker. See Annex A.

[15] As note 10

[16] Taken by the mitigation eligibility criteria of the MDBs. See table 1

25. It is therefore proposed not to include climate-related domestic investments in TOSSD at this stage. The modalities of inclusion could however be formulated after consultations with main international bodies with a mandate on climate change and various TOSSD stakeholders have taken place.

IV. Conclusions

26. Both TOSSD Pillar I and Pillar II activities can contribute to combatting the global challenge of climate change. For cross-border flows, the established TOSSD Pillar I Reporting Instructions will apply. For activities that would belong to Pillar II, the table below summarises the proposed treatment of climate-related activities.

PILLAR II			
Data provider	**Type**	**Eligibility**	**Suggested SDG13 marking**
Multilateral climate-related institutions	Adaptation or mitigation	Yes by default	Yes
Other multilateral institutions that work on climate change as well as on other objectives	Adaptation or mitigation	Substantial benefits / direct co-operation, in addition to the general SDG focus. Activities not related to any SDGs should be excluded.	SDG13 marked for the climate-related activities.
Bilateral – in provider country expenses	Research / knowledge creation on adaptation or mitigation	If they convey substantial benefits to, and/or are implemented in collaboration with, TOSSD-eligible countries or their institutions. Same treatment as research.	Yes
Bilateral – in provider country expenses	Adaptation only	No by default	No
Bilateral – in provider country expenses	Mitigation (or overlap activities) through protection and/ or enhancement of GHG sinks and reservoirs	Could be eligible in principle, but the modalities of inclusion should be further discussed with stakeholders and climate bodies.	No
Bilateral – in provider country expenses	Mitigation (or overlap activities) through limiting anthropogenic emissions of GHGs (compared to a baseline)	Could be eligible in principle, but the modalities of inclusion should be further discussed with stakeholders and climate bodies.	No

Issues for discussion

I. Do the Task Force members agree that climate actions reportable in TOSSD Pillar II could **include**:

- Expenditures of climate-related multilateral institutions (with their eventual cross-border flows reported in Pillar I).
- Expenditures from climate-related budget lines of multilateral institutions that have multiple objectives.
- In-provider country investments in research/knowledge creation activities related to climate change, following the general eligibility criteria already adopted for Pillar II activities.

II. Do the Task Force members agree that the following climate actions **are in principle eligible** for TOSSD Pillar II, **but** that the modalities of their inclusion should be further discussed with stakeholders and climate bodies, and thus **for the time being they should not be reported**.

- Domestic mitigation investments in the "protection and/ or enhancement of GHG sinks and reservoirs".
- Domestic mitigation investments in "limiting anthropogenic emissions of GHGs, including gases regulated by the Montreal Protocol".

III. Do the Task Force members agree that climate actions reportable in TOSSD Pillar II would **exclude**:

- In-provider country adaptation-only investments.

IV. Would the Task Force members be able, with their existing information systems and capacity, to produce the aforementioned information on climate-related activities for reporting in TOSSD?

V. Do the Task Force members agree that the Reporting Instructions should include a clear note, similar to the one included in Agenda 2030, that recognises the UNFCCC's mandate for measuring climate finance and makes explicit that TOSSD rather aims to improve the overall transparency on some of these flows for the benefit of all.

Annex A - Climate Finance Operational Definitions.

Adapted from UNFCCC 2018 BA - Annex B

	OECD Rio markers in climate change mitigation and climate change adaptation	**Joint MDB methodology for tracking climate mitigation finance and Joint MDB methodology for tracking climate adaptation finance**
	Originally designed to track the mainstreaming of environmental considerations into development co-operation. Distinguish between activities targeting climate change mitigation and/or adaptation as either "principal" or "significant" objective.	MDB climate finance refers to financial resources (own and MDB-managed external resources) committed by MDBs to develop operations and components thereof, which deliver climate change mitigation or adaptation, including dual benefit.
Mitigation finance definition	An activity that contributes to the objective of stabilization of GHG concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system by promoting efforts to reduce or limit GHG emissions or to enhance GHG sequestration.	Drawing on the OECD-DAC definition of Rio markers, the MDBs classify an activity as related to climate change mitigation if • it promotes "efforts to reduce, or limit, or sequester GHG emissions to reduce climate change". • it is based on the MDB joint typology following the Common Principles for Climate Change Mitigation Finance Tracking jointly agreed by the MDBs and the IDFC
Mitigation Finance Eligibility	The activity contributes to (a) the mitigation of climate change by limiting anthropogenic emissions of GHGs, including gases regulated by the Montreal Protocol; or (b) the protection and/ or enhancement of GHG sinks and reservoirs; or (c) the integration of climate change concerns with the recipient countries' development objectives through institution building, capacity development, strengthening the regulatory and policy framework, or research; or (d) developing countries' efforts to meet their obligations under the Convention	Based on a positive list of activities that are compatible with low-emission pathways, and recognizes the importance of long-term structural changes such as the shift in energy production to renewable energy technologies, and the modal shift to low-carbon modes of transport. Includes greenfield and brownfield renewable energy and transport modal shift projects; brownfield energy efficiency investments that foresee the replacement of old technologies well before the end of their lifetime, with greenfield energy efficiency investments included only in cases where they prevent lock-in to high-carbon infrastructure. – Some MDBs consider additional activities not covered by the joint approach for their own reporting purposes
Adaptation Finance Definition	An activity that intends to reduce the vulnerability of human or natural systems to the current and expected impacts of climate change, including climate variability, by maintaining or increasing resilience, through increased ability to adapt to, or absorb, climate change stresses, shocks and variability and/or by helping reduce exposure to them. This encompasses a range of activities from information and knowledge generation, to capacity development, planning and the implementation of climate change adaptation actions.	– Financial resources associated with only those components or elements/proportions of projects that directly contribute to or promote adaptation, with the aim of lowering the current and expected risks or vulnerabilities posed by climate change. – Has been based on MDB joint methodology for tracking adaption finance that follows a context- and location-specific, conservative and granular approach. This approach is not intended to capture the value of the entire investment that may increase resilience as a consequence of specific activities within the project
Adaptation Finance Eligibility	(a) The climate change adaptation objective is explicitly indicated in the activity documentation; and (b) the activity contains specific measures targeting the adaptation definition. Carrying out an assessment of vulnerability to climate variability and change, either separately or as an integral part of agencies' standard procedures, facilitates this approach.[…]	Setting out the climate vulnerability context of the project Making an explicit statement of intent to address climate vulnerability as part of the project Articulating a clear and direct link between the climate vulnerability context and the specific project activities