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**OECD WORKSHOP WITH INTERNATIONAL FINANCIAL INSTITUTIONS (IFIs)
ON TRACKING CLIMATE FINANCE**

MAIN POINTS OF DISCUSSION

**15 February 2013,
OECD Conference Centre, 2 rue André Pascal, 75016 Paris**

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Paris, 15 February 2013

Main points of discussion

Session 1. Welcoming remarks and introduction

1. The workshop was co-organised by the Secretariats of the DAC Network on Environment and Development Co-operation (ENVIRONET) and the DAC Working Party on Development Finance Statistics (WP-STAT). It was chaired by **Ms Hedwig Riegler**, Chair of the WP-STAT. The objective was to share recent experience and views on methodologies for tracking external climate finance. With the Multilateral Development Banks (MDBs) having now established a joint approach for tracking mitigation and adaptation finance, the meeting would explore how compatible this approach was with the OECD/DAC Rio marker system and how MDB data could be reconciled through the DAC statistics system.

2. **Ms Jan Corfee-Morlot** (OECD), informed the meeting about the plan elaborated by the Development Co-operation Directorate to make maximum use of the Rio marker data in international tracking of climate finance under the UNFCCC. The overlap between ODA and climate finance and the issue of additionality were acknowledged as relevant questions but were not open to debate at this meeting.

Session 2. MDBs' methodology for tracking development finance with climate co-benefits

3. **Ms Duarte** (African Development Bank, AfDB) and **Mr Alatorre** (Inter-American Development Bank, IADB) presented the joint approach the MDBs had recently elaborated for tracking mitigation and adaptation finance. In particular, they highlighted the following points about their common approach:

- In 2010, the MDBs had tried to jointly report their climate finance commitments and realised that they needed a harmonised approach to do so.
- The harmonised approach developed by the MDBs responds to the particular context of the activities that they carry out in developing and emerging economies and tries to improve existing approaches by strengthening the granularity and avoiding subjectivity to the largest extent possible.
- As far as AfDB is concerned, climate finance tracking approaches are also important to support better project design, facilitate the assessment of results and mobilise resources from capital markets.
- The methodology follows an ex-ante approach i.e. classification is made prior to project implementation and does not imply evidence of the eventual delivery of climate change benefits.
- One of the main underlying principles was to avoid “green-washing”, hence an assessment at component-level and a conservative approach to defining climate finance.
- The approach for mitigation is based on a positive list of activities while the adaptation approach is based on an assessment of the purpose, context and activities and their links to climate vulnerability. There is an overlap between mitigation and adaptation data in the case of some MDBs, but the scale of this overlap has not yet been determined.
- The MDB approach is still work in progress: an external review after the first year of implementation is being conducted by AfDB; the mitigation/adaptation overlaps need to be netted out; the MDB approach, like other existing approaches, need to be improved to measure

policy-based lending contributing to mitigation/adaptation; more work is needed also in the area of climate-proofing infrastructure; more disaggregated data is expected to be made available by types of financial instrument, sector and recipient.

- MDB's have committed to publish annually their mitigation and adaptation commitments; some bilateral development banks and development finance institutions (DFIs) have indicated that they will test the MDB approach and a joint MDBs/DFIs report could be envisaged in future.

4. In answering to questions from the floor, the MDB representatives clarified the following additional points:

- The joint approach reports on financial commitments (not on results or impacts); it measures direct financing only (not leveraged amounts).
- For climate-proofing infrastructure, only incremental costs were accounted for where feasible.
- On energy efficiency, the MDBs did not necessarily share a common view: for brownfield projects to qualify as providing mitigation co-benefits, the joint approach did not specify minimum levels of emission reduction while the EIB required a minimum of 20% emission reduction.
- It had not been possible to define an exhaustive list of adaptation activities as the subject was too context-specific i.e. the same activity could qualify in one context but not in another.

Session 3. Reporting on co-benefits and the Rio marker system:

3a) *Compatibility of the two methods (OECD and MDB joint approach)*

5. In her presentation, **Ms Gaveau** (OECD) highlighted that there were more similarities than differences between the Rio marker system and that of the MDBs. Same basic principles applied, and the two main differences between the two systems related to i) granularity: MDBs' screening operated at the level of project components while Rio markers were applied at the project level; ii) objectivity: MDBs' methodology was more objective than Rio markers as it was based on a "positive" list of activities for mitigation, and on more restrictive criteria for adaptation.

6. In both systems there was an overlap between adaptation and mitigation. While from a methodological standpoint there was no risk of double counting as long as the overlap was clearly identified, participants noted that it was not easy to communicate about this overlap with non-specialists or politicians; it was suggested to publish the overlap as a separate figure to lift any ambiguities. Another commonality between the two systems was the binary nature of the assessment: the classification of a project (Rio markers) or project component or sub-component (MDBs) as mitigation, adaptation, or both, was binary (either 100% qualifies, or 0%). In the case of the MDBs, it was made clear that the method did not consist in calculating the share of project costs providing climate co-benefits or applying percentages to specific sectors or activities; it was the assessment of the climate co-benefits at the component level and the aggregation of these components which resulted in a share of project's cost qualifying as climate-change-related. The MDBs warned against mapping Rio marker scores "principal" and "significant" to percentages, as this would be artificial.

7. See Annex 1 for a more complete description of similarities and differences prepared by the OECD and taking into account discussions during the meeting.

8. **Ms Breisinger** (German Development Bank, KfW) informed the participants of the difficulties experienced by KfW in applying the Rio markers consistently and pointed out three main bottlenecks: assignment of score "principal" versus "significant"; unclear terms which fostered interpretation; and lack of knowledge on climate change by operational staff. She suggested that Rio markers could be improved

on the basis of the MDBs' method through e.g. a reference to the positive list of mitigation activities. She supported the idea of harmonisation between the two approaches.

9. Participants noted that Rio markers were not originally designed to track financial commitments but donors' policy objectives which explained the current degree of subjectivity. The meeting concluded on a potential for converging both methods, and for building on the MDB approach to refine Rio markers and make the marker data more quantitative. However, it was underlined that the different contexts in which bilateral donors and MDBs operated should be taken into account. Bilateral aid agencies often dealt with a large number of small activities and it would not necessarily be cost-effective to apply a restrictive approach to all; they had access to clear documentation for project-type interventions but it would be difficult to identify climate components within programme-type activities at the point of making funding commitments. Obtaining detailed reporting from sector ministries and local governments could be a further challenge. Bilateral development banks and DFIs (e.g. AFD, KfW, JICA), however, could more easily adopt the approach developed by MDBs. The MDB approach (positive list) could also be more suitable for tracking climate-related non-ODA flows, such as export credits.

3b) *Reconciliation of MDB data through the DAC statistics system*

10. **Ms Benn** (OECD) described the DAC statistical collection as responding to two main data needs: i) measuring donors' efforts, including their contributions to multilateral organisations; ii) presenting recipients' resource receipts from both bilateral and multilateral sources. Regarding climate change finance, she explained that the OECD/DAC was requested to produce data on bilateral donors' efforts including through the multilateral channel (as funds used by MDBs through their soft windows in large part originated from the donors). Producing these statistics required obtaining information from the MDBs on their climate change financing.

11. **Mr Ambrosi** (World Bank) explained that the World Bank planned to transmit to the DAC data on IDA and IBRD lending with mitigation and adaptation co-benefits as from 2013 reporting on 2012 flows. They would not report on the Rio markers (principal/significant), but on climate co-benefits (the standard reporting format used until now would be adjusted to identify climate components within projects). This way, the DAC would collect the actual official figures on World Bank climate finance. AfDB and IADB were in the process of adjusting their internal systems and would work with the DAC to study possibilities for reporting in the coming months.

Session 4. Reporting on contributions to and expenditures from climate investment funds (CIFs) and climate-related GEF financing:

12. **Ms Benn** (OECD) described the complexities in the statistical recording of flows to and through financial intermediary funds (FIFs) using the example of the Global Environment Facility (GEF). In the DAC statistical system, the reporting of outflows from the GEF was particular in the sense that commitment data were collected from the GEF Secretariat while disbursement data could only be obtained from GEF implementing agencies (i.e. MDBs and a number of UN agencies). This was because once the GEF board had approved the projects, it allocated the funds to the GEF implementing agencies. The DAC statistical system had the tools to deal with the complexity of the data collection process for GEF outflows, but the question was raised on how the data should be presented in standard statistical publications, e.g. the Development Co-operation Report: i) under the implementing agencies i.e. MDBs' outflows (together with other Trust Funds), or ii) under the GEF as a separate entity (summing up the disbursements as reported by the different MDBs for the GEF).

13. MDBs advised that they classified their operations in relation to the FIFs as "external resources"; for them reporting on FIFs was not complex, as both commitments and disbursements were recorded in their regular financial systems and could be separately identified using specific agency codes.

14. In relation to the CIFs, it was explained to the meeting that these funds (Strategic Climate Funds and Clean Technology Funds) were currently not classified as multilateral trust funds in the DAC statistical

system. As a consequence, it was not possible to register outflow data from the CIFs, as it would create double counting with bilateral donors' reporting on their contributions to the CIFs. Because of this, detailed information on sectors or climate markers, or indeed projects financed from the CIFs, was lost.

15. MDBs were asked to comment on the fact that in DAC statistics the GEF was treated as a multilateral fund while the CIFs were not. They indicated that the CIFs and the GEF had similar governance structures, boards, decision-making procedures, implementing agencies etc. and should in their view not be treated differently. They considered the GEF and CIFs as clearly multilateral in character and underlined that collecting outflows from the CIFs would bring more detailed information than what could be obtained from bilaterals (further away from implementation).

16. In concluding this session, the Chair noted that many trust funds had until now been classified bilateral in DAC statistics as bilateral donors wished to avoid losing visibility on the sector and geographical destination of their contributions. However it was now important to make the treatment of FIFs consistent. She asked the Secretariat to undertake further research on the governance structure of these funds with the trustee and present an updated document for discussion by the WP-STAT in June 2013.

Session 5. Tracking new and innovative financing mechanisms: non-concessional development finance

17. **Ms Sangaré** (OECD) presented an overview of OECD work on non-ODA flows highlighting efforts to improve statistics on export credits and Foreign Direct Investment (FDI) and exploratory work on the extent to which public interventions mobilised private finance in developing countries. Findings in this area of work would benefit tracking of climate finance and would directly contribute to the *Research Collaborative on Tracking Climate Private Finance*.

18. **Mr Mamhikoff** (Canadian International Development Agency, CIDA) and **Mr Isaev** (International Financial Corporation, IFC) described the functioning of the Financial Mechanisms for Climate Change Facility. Canada's contribution to this mechanism was in form of a "reimbursable grant", which was used to leverage private sector funds by de-risking investment; the mechanism itself offered minimum concessionality in order to avoid market distortions. Guidance was needed as to whether the instrument could be considered ODA-eligible. The OECD clarified that the assessment of the ODA eligibility would need to be carried out on Canada's contribution to the IFC and not on the subsequent outflows from IFC to recipient countries. The EBRD, EIB, the Netherlands and the United Kingdom noted that they had used similar instruments.

19. **Ms Mirabile** (OECD) presented the recently launched special survey on guarantees for development. Its objective was to estimate the amount of private finance mobilised by guarantees for development and test the feasibility of collecting such data at the international level. In the survey, the amount mobilised was defined as the face value of the instrument guaranteed and was not trying to capture possible additional amounts invested into the project by others. This was to avoid double-counting. IADB mentioned that cross-referencing mobilised funds would be too complex, and that the analysis on leveraging should preferably be conducted at project level (bottom-up approach). Regarding possible confidentiality issues in responding to the survey, the OECD urged participants to contact Ms Mirabile to get clarity on information actually requested. It was also noted that the survey was part of the exploratory work on measurement and monitoring of external development finance post 2015 the DAC was undertaking with a mandate from the December 2012 high-level meeting, and that its results would feed into discussions on a new measure of total official support for development.

ANNEX 1. COMPARISON OF THE NEW JOINT APPROACH BY MULTILATERAL DEVELOPMENT BANKS (MDBS) ON CLIMATE FINANCE TRACKING AND THE OECD/DAC RIO MARKER SYSTEM

MDBs	OECD/DAC Rio Markers (CRS-based reporting)	Notes on Harmonisation
<p>PURPOSE OF THE APPROACH</p> <ul style="list-style-type: none"> The MDBs' approach aspires to track funding for climate change and thus clearly aims at being a quantitative measure. 	<ul style="list-style-type: none"> There is no claim for Rio Markers to provide accurate funding information, since they were conceived and established as a means to monitor progress in implementing internationally agreed policy priorities. Thus they are more qualitative in nature, although they do give a <u>broad quantitative indication</u> of funding involved. 	<p>There is an on-going discussion whether Rio markers can/should be modified to give a better quantitative indication.</p>
<p>PORTFOLIO COMPOSITION/CONTEXT OF DATA COLLECTION</p> <ul style="list-style-type: none"> Large-volume operations. Direct availability of primary project documents in most cases (project approval directly by banks) although not for policy-based lending. Reduced chain of intermediaries 	<ul style="list-style-type: none"> High share of small-volume operations. For an increasing share of programmatic types of aid (budget support, pooled types of funding etc.) no direct availability of primary project documents (decision on use by partner governments or intermediaries, e.g. trust funds or programme managers). Bilateral donors in many cases are at least one intermediary further away from decision on end use of funds. 	<p>The context of data collection is different with bilateral aid agencies generally dealing with an extremely large number of ODA activities. However, this is not true for DFIs which work in a similar manner as MDBs.</p>
<p>DEFINITIONS</p> <p>Detailed eligibility criteria have been defined separately for adaptation and mitigation.</p> <p>For adaptation eligibility criteria are based on:</p> <ul style="list-style-type: none"> Purpose (must incl. statement of purpose/intent to improve climate resilience); Context of climate vulnerability (climate data, exposure and sensitivity); and Activity linkage to climate vulnerability (project activities must be linked to socio-economic or geographical location vulnerability context, reflecting only direct contributions to resilience). 	<p>Detailed eligibility criteria have been defined separately for adaptation and mitigation also in the Rio Marker system.</p> <p>Both markers are purpose-based. The documents defining eligibility criteria also give typical examples, however lack a positive list of activities for mitigation as has been developed by MDBs.</p>	<p>The MDB approach is less subjective than the Rio markers as MDBs use an exhaustive list of qualifying activities for mitigation, and a more conservative approach for adaptation as well.</p>

<p>For mitigation eligibility criteria are based on:</p> <ul style="list-style-type: none"> • Type of activity (NOT on its purpose, origin of funds or actual results): use of a “positive” list of activities that qualify for mitigation; and • Expected result of emission reduction (based on past experience or technical analysis). 		<p>=> Adoption of the MDB’s positive list of activities that qualify for mitigation by the DAC Rio Marker system should be considered, taking into account the different contexts in which bilaterals and MDBs operate.</p>
<p>DEALING WITH OVERLAPS</p> <p>Some projects/activities provide both adaptation and mitigation (A/M) co-benefits, precise attribution of funds to each category being unrealistic.</p> <ul style="list-style-type: none"> • Currently MDBs present A/M data in both categories and warn not to add them up. • Scale of overlap is not specified in MDBs’ reports. • Consideration of future improved presentation (the meeting on 15 Feb suggested introduction of a separate third category for the blend of A/M). 	<p>The Rio Marker system also recognises an overlap of adaptation and mitigation (A/M) co-benefits and therefore allows for both the adaptation and the mitigation marker to be applied to the same activity.</p> <ul style="list-style-type: none"> • The OECD/DAC also presents A/M data in both categories but publications clearly identify the overlap, and a total for “climate-change-related” is calculated, netting out the overlap. • In the on-line database on Rio markers, a warning alerts users about the risk of double-counting and explains how to add up related financial volumes with caution; filtering in the downloadable CRS database allows for the disaggregation of activities according to mitigation only, adaptation only, and with mitigation and adaptation co-benefits. 	<p>Both systems recognise an overlap and there is general agreement that it is useful to have a way to report separately on activities that have both mitigation and adaptation co-benefits.</p>
<p>BASIS OF MEASUREMENT</p> <p>Commitments i.e. financial obligation of an approved project</p> <ul style="list-style-type: none"> • <u>NOT delivery of funds</u> (disbursements) • <u>NOT results/benefit</u> (looked at through evaluation) 	<p>Commitments i.e. contractual funding obligation (NOT just a pledge)</p> <ul style="list-style-type: none"> • Same principle, but the CRS captures disbursements also (separately) • Same principle 	<p>Same basis of measurement.</p>
<p>REPORTING PERIOD</p> <ul style="list-style-type: none"> • Reporting is based on fiscal years. Although fiscal years correspond to different periods in each MDB, following the same reporting cycle of twelve months allows for data comparability. 	<p>DAC statistics are collected based on calendar years for all donors.</p>	
<p>CLASSIFICATION OF ORIGIN OF FUNDS</p> <ul style="list-style-type: none"> • Avoidance of double-counting: thus strict separation of external resources (e.g. climate investment funds, other trust funds) from own resources (e.g. capital replenishments). 	<ul style="list-style-type: none"> • Same principle: avoid double-counting by strictly separating donors’ bilateral funding and their multilateral contributions. Bilateral outflows from countries and multilateral outflows from multilateral institutions are also strictly separated. 	<p>Same principles in slightly different contexts, no harmonisation required.</p>

<p>GRANULARITY</p> <ul style="list-style-type: none"> Disaggregation by project component, sub-component: undertaking the screening at the level of components results in a more precise quantification than Rio markers. The classification of a project component or sub-component as mitigation, adaptation, or both, is binary (100% qualifies, or 0%). In the case of MDBs, it is the aggregation of components that results in a share of project's cost qualifying as climate-change-related (the share is not an estimation). 	<ul style="list-style-type: none"> No disaggregation by component of funding contracts (only in exceptional cases): Rio markers are assigned at project level. Same binary assessment principle: the classification of a project as mitigation, adaptation, or both, is binary (100% qualifies, or 0%). 	<p>The MDB approach provides more quantitative accuracy; Rio markers represent proxies.</p> <p>=> Splitting projects into components could be considered for Rio markers as well, but for large projects only. Since units of aid are usually much smaller in CRS further dissection/splitting into components is deemed inefficient and unrealistic for a majority of projects (unavailability of detailed data at point of funding decision).</p>
<p>FURTHER DISAGGREGATION OF DATA PUBLISHED</p> <ul style="list-style-type: none"> Disaggregation by broad sectors. No disaggregation of types of finance/instruments at present (loans, grants, equity all in one). Disaggregation is planned. No disaggregation by source of funding or main flow category (private/public; concessional/non concessional). 	<ul style="list-style-type: none"> Data are collected and published at project (activity) level and can be aggregated by type of finance: grants, loans, etc. (need to adjust type of finance classification to capture new instruments); recipient; sector; etc. 	
<p>PLANNED IMPROVEMENTS IN THE APPROACH</p> <ul style="list-style-type: none"> Approach to costing climate proofing/resilience of infrastructure (analytical work commissioned) Contribution of policy-based lending Adaptive management measures in commercially-oriented investments 	<ul style="list-style-type: none"> Ongoing discussions on whether markers could and should be modified to provide a better quantitative approximation. Review of adaptation data (after two years of application of the adaptation marker), and possible refinements on that basis. 	
<p>IMPACT OF MAKING EFFORTS TO MEASURE</p> <p>MDBs, in 15 Feb meeting, reported that developing a tracking system had a positive impact on</p> <ol style="list-style-type: none"> Clarification of concepts and Design of operations 	<p>Same experience had been reported by WP-STAT delegates about implementation of the CRS policy objective markers (despite their qualitative rather than quantitative focus).</p>	

ANNEX 2.

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