



## **New and additional climate finance contributed in 2018**

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# SUMMARY

In 2009 rich countries committed to support climate change adaptation and mitigation activities in developing countries. It was agreed that they would provide “scaled-up, new and additional” finance, reaching \$100bn a year in 2020. Rich countries have recently acknowledged that this target has not been met. What is also important is that a lot of the funds reported as climate finance cannot be considered as “new and additional” to support for development.

Using two definitions of additionality presented by the UNFCCC Biennial Assessments, CARE finds that a large share of funding from rich countries is simply Official Development Assistance (ODA) being rebadged as climate finance. This finance does not represent increased effort on the part of rich countries to pay for the costs of climate change.

In 2018 the OECD reported that rich countries had provided and mobilised a total of \$78.9 billion of climate finance, well short of the \$100 billion pledged in 2009. Of this total, over \$60 billion is “public climate finance”, or finance which is directly attributable to public budgets in the global North. This briefing paper assesses the \$30 billion of that public climate finance, which is also classified as ODA, to determine how much can be considered new and additional.

We find that only 6% of climate finance can be considered as additional to the pledge made by developed countries to provide 0.7% of their Gross National Income (GNI) as ODA annually. And only 46% of the climate finance contributed in 2018 is found to be additional to the amount of ODA disbursed by rich countries in 2009 (when the \$100 billion target was agreed).

Development and climate activities require substantially increased funding. Climate change adds additional costs to development agendas in the global South, the financial contributions of rich countries towards climate change must be additional to their support for development. Failure to provide new and additional climate finance directly threatens the amount and efficacy of finance to be spent on poverty reduction, education, health, and women’s rights.

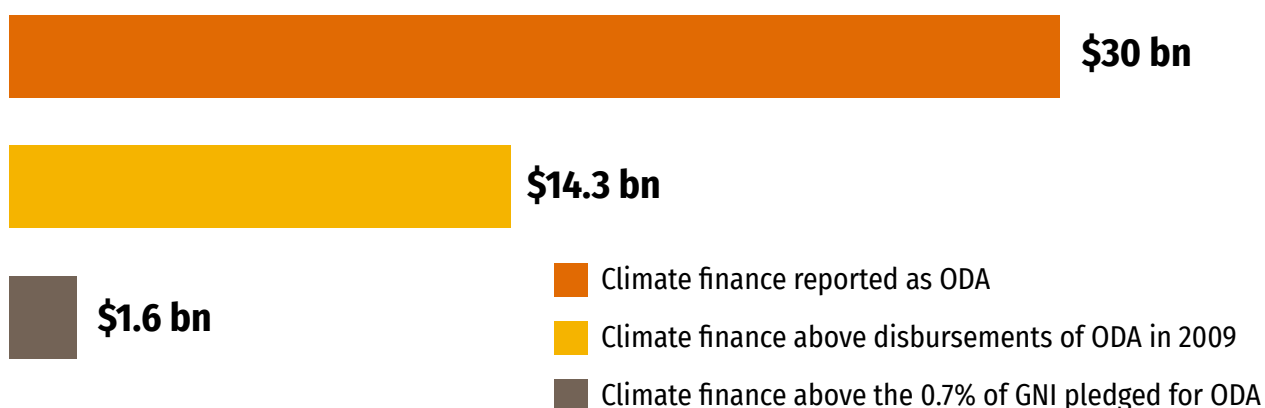


Figure 1: Climate finance reported by Annex II Parties to the UNFCCC as Official Development Assistance in 2018 and its additionality (USD billions).

# DATA AND METHODOLOGY

This briefing paper recognises the obligation of the global North to contribute grant-based and concessional finance and looks closely at the climate finance officially reported to the UNFCCC by each Annex II Party. By analysing the project-level reporting found in Fourth Biennial Reports (BR4s), we focus on only the finance provided with conditions suitable enough for the recipient to be classified as ODA.

Two definitions of additionality commonly cited in qualitative literature form the basis of the analysis (UNFCCC, 2015):

1. Finance above the 0.7% of GNI pledged for ODA
2. Finance above disbursements of ODA in 2009

## New and additional funds in excess of 0.7% of GNI

In 1970, developed countries committed to providing 0.7% of their GNI as ODA annually. The pledge has been repeatedly re-endorsed at the highest level at international development conferences. All OECD Development Assistance Committee (DAC) members accept the target, apart from Switzerland and the US (OECD, n.d).

The 2009 commitment to provide \$100 billion in climate finance was therefore made long after the 0.7% pledge. And while not all climate finance is reported as ODA, a large portion of it is. It is therefore important to know if the climate finance reported as ODA is additional to the 0.7% GNI/ODA target, or whether climate finance is seen to simply displacing ODA. CARE collected the OECD's GNI data for each country for the year 2018 which allowed the 0.7% baseline to be calculated, above which climate finance can be considered as new and additional.

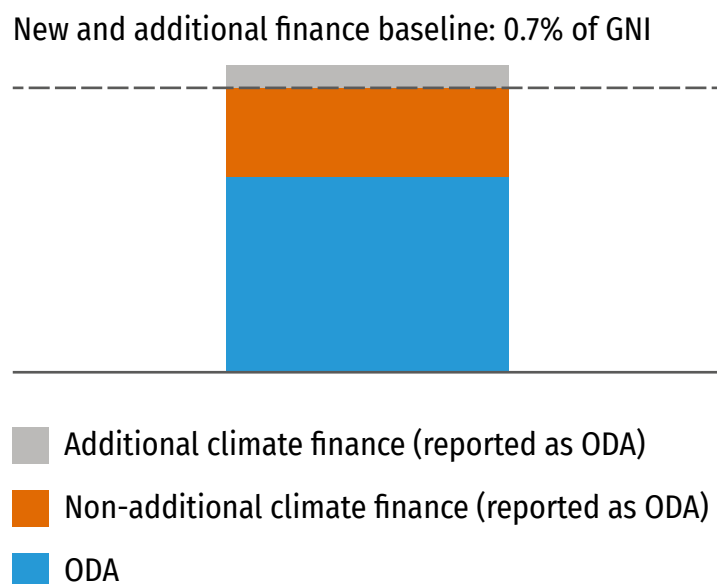


Figure 2: Schematic outlining the climate finance qualifying as new and additional under definition (c).

## New and additional finance in excess of a baseline of ODA in 2009

Through this definition, any increase in climate finance above the level of ODA disbursed in 2009 can be considered as new and additional. As the Copenhagen Accord was agreed at the end of 2009, development finance disbursed in that year forms a logical baseline for the analysis of definition (e), as per Mitchell, Ritchie and Tahmasebi (2021). In effect, the year 2009 marks ODA spending before any consideration of the \$100 billion commitment.

The climate finance reported as ODA by Annex II Parties to the UNFCCC in 2018 is placed within the context of the change in total ODA between the two years 2009 and 2018, as reported by the OECD (OECD, n.d). The change in total ODA sets an upper bound for the climate finance reported as ODA which can be considered as new and additional, as indicated in Figure 2, below.

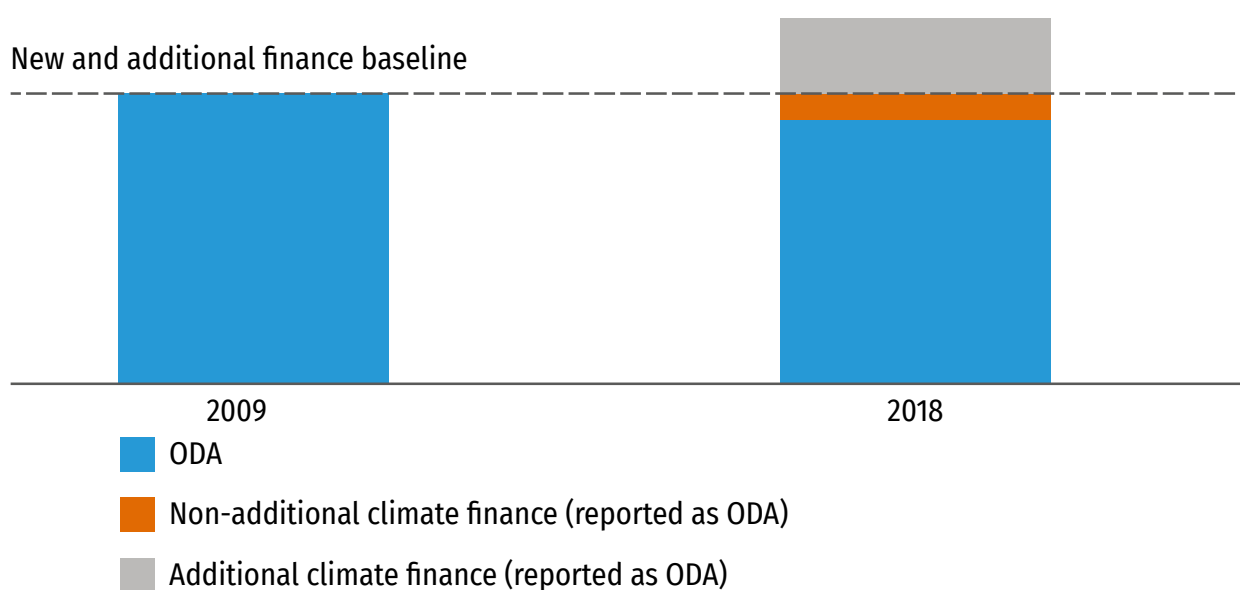


Figure 3: Schematic outlining the climate finance qualifying as new and additional under definition (e).

CARE has compiled rich countries' Fourth Biennial Reports (BR4s) to the UNFCCC using the Biennial Reports Data Interface (BR-DI) (UNFCCC, n.d). These reports, covering the years 2017 and 2018, are the most recent sources of project-level data concerning climate finance reported to the UN. For each Annex II Party, reporting has been standardised to ensure the consistent use of exchange rates and financial units. These figures were then filtered to include only the climate finance reported with a funding source of ODA, to capture the most equitable and concessional channels of finance.

The funds provided by the European Union through the European Development Fund and European Commission were distributed between the then 28 Member States based on their respective contributions to the EU budget (European Commission, n.d). The resulting dataset was quality assured against the totals published by the UNFCCC Standing Committee on Finance's Biennial Assessment (UNFCCC, 2021).

It must be noted that here we use the contributor countries' self-reported climate finance figures, but their validity is contested. Despite rich countries having reported their finances for over a decade, there are no internationally agreed accounting rules (Roberts & Weikmans, 2017). Several studies have documented that rich countries exaggerate the amount of climate finance that they provide (Weikmans & Roberts, 2019; Carty, Kowalzig & Zagema, 2020; Hattle, 2021).

# FINDINGS

Of the \$30 billion of concessional, public climate finance reported by rich countries to the UNFCCC in 2018, only \$1.6 billion can be considered as additional to each developed country's pledge to provide 0.7% of their GNI as ODA annually, or just 6%. Moreover, only \$14.3 billion, or 46%, was in excess of the amount of ODA disbursed in 2009.

Ranking	Annex II Party	Climate finance reported as ODA	Finance above the 0.7% of GNI pledged for ODA	Finance above disbursements of ODA in 2009
1	Sweden	768	768	768
2	Norway	490	490	222
3	United Kingdom	1,919	132	1,919
4	Denmark	297	110	0
5	Germany	6,428	65	6,428
6	Luxembourg	41	41	41
7	France	5,324	0	1,269
8	Italy	891	0	891
9	United States	816	0	816
10	Japan	9,662	0	799
11	Canada	415	0	415
12	Switzerland	338	0	338
13	Australia	261	0	261
14	New Zealand	44	0	44
15	Austria	193	0	22
16	Iceland	20	0	20
17	Greece	41	0	0
18	Portugal	43	0	0
19	Finland	102	0	0
20	Ireland	141	0	0
21	Belgium	224	0	0
22	Spain	549	0	0
23	Netherlands	816	0	0
	<b>Annex 2</b>	<b>29,824</b>	<b>1,605</b>	<b>14,254</b>
	<b>EU 28</b>	<b>18,154</b>	<b>1,115</b>	<b>11,707</b>

Table 1: Ranking of Annex II Parties based on: (1) the amount of finance provided above the 0.7% GNI/ODA pledge; and (2) the amount of finance provided above the level of ODA disbursements in 2009 (USD millions).

Only two countries, Sweden and Luxembourg, contributed climate finance which was additional to both their disbursements of ODA in 2009 and their pledge to provide 0.7% of GNI as ODA annually, as presented in Table 1. Alongside Sweden and Luxembourg, just four other countries contributed climate finance in 2018 which was additional to the 0.7% pledge: Norway (100% of reported ODA climate finance); Denmark (37%); the United Kingdom (7%); and Germany (1%).

A total of 14 of the 23 Annex II Parties contributed climate finance in addition to their disbursements of ODA in 2009. Large economies such as Japan, France, Belgium, the Netherlands, and Spain contributed little or no new and additional climate finance in 2018, despite collectively reporting nearly \$17 billion of climate finance as ODA.

In one of the few published studies researching additionality, the Center for Global Development looked at the change in total development finance over the last decade, including less concessional and private finance. As a conservative upper bound, they found that 55% of the contributions reported by rich countries could be considered as new and additional (Mitchell, Ritchie & Tahmasebi, 2021).

Our analysis shows good agreement regarding additionality in the context of changing levels of ODA since 2009, while confirming that the 55% figure is an upper bound measurement of new and additional finance. By analysing official climate finance reporting, and disaggregating ODA and less-concessional finance for each Party, the present research shows that the additionality of climate finance reported as ODA is significantly lower, particularly in light of the 0.7% of GNI as ODA pledge. We also find that while Parties such as Germany and the United Kingdom have increased their ODA over the last decade, they have provided very little finance in excess of the pledged 0.7% of GNI. Furthermore, despite providing its ODA climate finance above the 2009 baseline, the United States contributed very little in absolute terms: less than 4% of the climate finance reported as ODA by Germany on a per capita basis.

The issue of “new and additional” has been neglected in recent negotiations. For countries to continue to neglect the issue would be a failure to learn the lessons from a decade of international climate finance. There is strong evidence outlining that much of the climate finance being reported by Annex II Parties, whether historically or at COP26, is not additional and does not represent a progression beyond previous efforts. Actors at COP26 involved in discussions of long-term climate finance should reconsider and reflect upon the issue of additionality. The additionality of climate finance must be ensured: Diverting funds from tackling poverty to support climate activities is unjust and places the financial burden of climate action on those least responsible for climate change.

# THE ORIGINS OF ‘NEW AND ADDITIONAL’

In 2009, developed countries committed to providing financial support to address the needs of developing countries. In doing so, developed country Parties to the United Nations Framework Convention on Climate Change (UNFCCC) promised to jointly mobilise \$100 billion a year in climate finance for developing countries by 2020, a pledge reaffirmed in Article 9 of the Paris Agreement (UNFCCC, 2009; 2015). As an exercise in recognising historic responsibilities and building trust, provisions of climate finance are considered central to the “grand bargain” of climate multilateralism under the Paris Agreement (Bhattachary et al., 2020).

Broadly, the notion of additionality can be defined as *“the need for climate finance to be added on top of existing development aid flows and ensure that development finance does not decline as climate finance increases”* (Bhattachary et al., 2020).

In 1989, in light of the then upcoming UN Conference on Environment and Development, the UN General Assembly decided to identify *“ways and means of providing new and additional financial resources, particularly to developing countries, for environmentally sound development”* (UN, 1990). The related 1992 text, Agenda 21, asserted that *“[developmental and environmental objectives] will require a substantial flow of new and additional financial resources to developing countries, in order to cover the incremental costs for the actions they have to undertake to deal with global environmental problems and to accelerate sustainable development”* (UNSD, 1992).

In the context of climate change, new and additional climate finance was agreed under Article 4.3 of the UNFCCC in the same year, which stated *“developed country Parties and other developed Parties included in Annex II shall provide new and additional financial resources to meet the agreed full costs incurred by developing country Parties in complying with their obligations under Article 12, paragraph 1”* (UNFCCC, 1992).

Additionality as a precondition of climate finance was reiterated during the establishment of the \$100 billion commitment in the Copenhagen Accord, which stated that *“the collective commitment by developed countries is to provide new and additional resources...”* to enable climate action in the global South (UNFCCC, 2009). The Cancun Agreement formalised the pledges made at COP15, deciding *“scaled-up, new and additional, predictable and adequate funding shall be provided to developing country Parties”* (UNFCCC, 2010). And while the phrase *“new and additional”*, does not appear in the text of the Paris Agreement, it is mentioned in the subsequent Katowice Rulebook (UNFCCC, 2018).

In practice, the concept of additionality has not impacted the climate finance accounting methods of most Annex II Parties in any meaningful way. When the OECD compile the rich countries’ reporting on climate finance they avoid any analysis of additionality. This is despite the multiple agreements cited above and adopted by Parties all agreeing that additionality is a necessary condition of the climate finance to be contributed to developing countries. Without an internationally agreed definition of new and additional finance, the Standing Committee on Finance’s 2016 Biennial Assessment suggested the following possible definitions by which funds might qualify as ‘additional’:

- (a) Only funds mobilized from new sources, such as a levy on emissions trading
- (b) Only funds delivered through new channels, such as the Green Climate Fund
- (c) Only funds for ODA in excess of 0.7% of gross national income**
- (d) Only funds in excess of current ODA
- (e) Only funds in excess of the ODA level at a specified baseline year**
- (f) Only funds in excess of projected ODA calculated using a specified formula
- (g) Only a specified share of the increase in ODA
- (h) Only funds in excess of current climate finance
- (i) Only climate finance that is not reported as ODA



This briefing paper considers two definitions of additionality, (c) and (e). These two definitions, or baselines, adhere to conceptualisations of additionality to differing extents. While (c) more closely represents initial conceptualisations from the UNFCCC's inception in 1992, (e) is much more conservative and acceptable to contributors of climate finance (Stadelmann, Roberts & Michaelowa, 2011; Brown, Bird & Schalatek, 2010).

### **Trends in development finance**

At the G8 meeting in 2005, rich nations promised to increase financial assistance to developing countries. In the same year, the EU, G8 and UN World Summit all referenced the commitment in the context of proposed increases in ODA (OECD, n.d). Unfortunately, neither the (now) G7 nor the EU has realised these promises. EU Member States contributed only 0.5% of their collective GNI as ODA in 2020, according to preliminary OECD figures. More broadly across all developed countries, 0.32% of their collective GNI was contributed as ODA in 2020 (OECD, 2021c). Only six DAC members – Denmark, Germany, Luxembourg, Norway, Sweden and the United Kingdom – met or exceeded the 0.7% target, while the United States contributed only 0.17% of GNI as ODA. The United Kingdom has subsequently announced a lowering of its ODA budget to 0.5% of GNI in the coming years.

# ADDITIONALITY OF ANNEX II PARTIES' CLIMATE FINANCE IN 2018

The figures below visualise how much of the climate finance reported as ODA (left-most column), can be considered to be new and additional under the two selected definitions of additionality (middle and right-most columns).

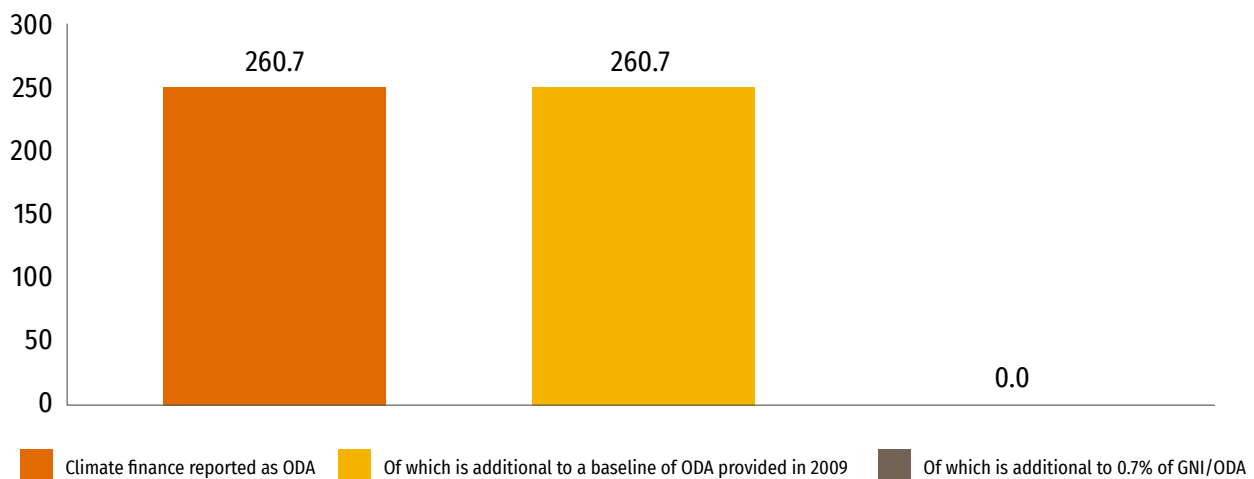
If a Party has reported more climate finance as ODA than the total increase in ODA observed between the years 2009 and 2018, the middle column will dip – indicating not all the reported climate finance can be considered new and additional: Some is ODA being rebadged with a climate objective.

If a Party has not provided 0.7% of its GNI as ODA, or has only just surpassed the target, then the right-most column will drop, again indicating that some or all of the climate finance reported as ODA is not additional according to this most stringent definition.



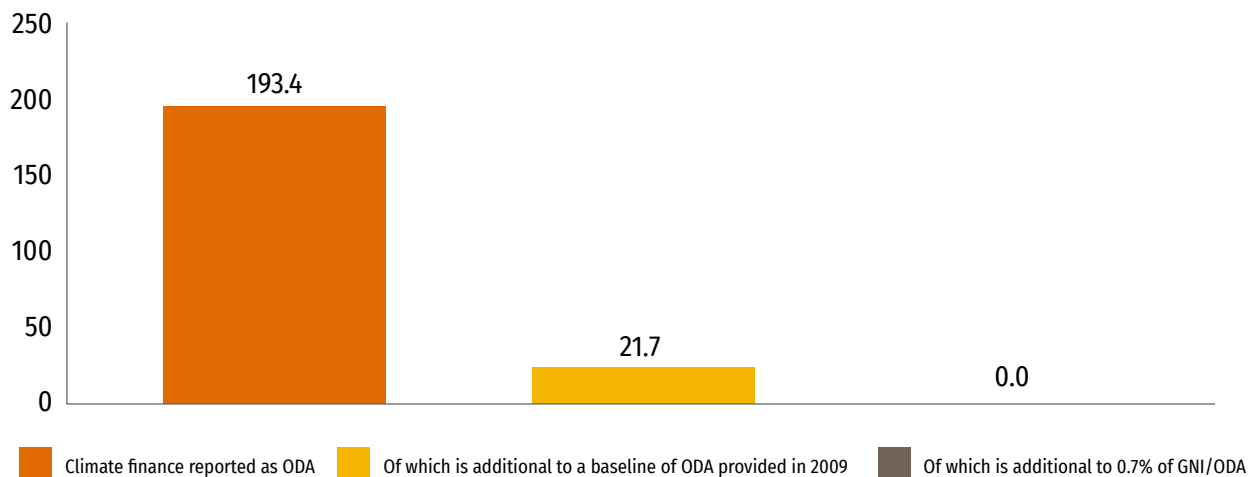
## Australia

Climate finance reported as ODA per capita: \$10.4



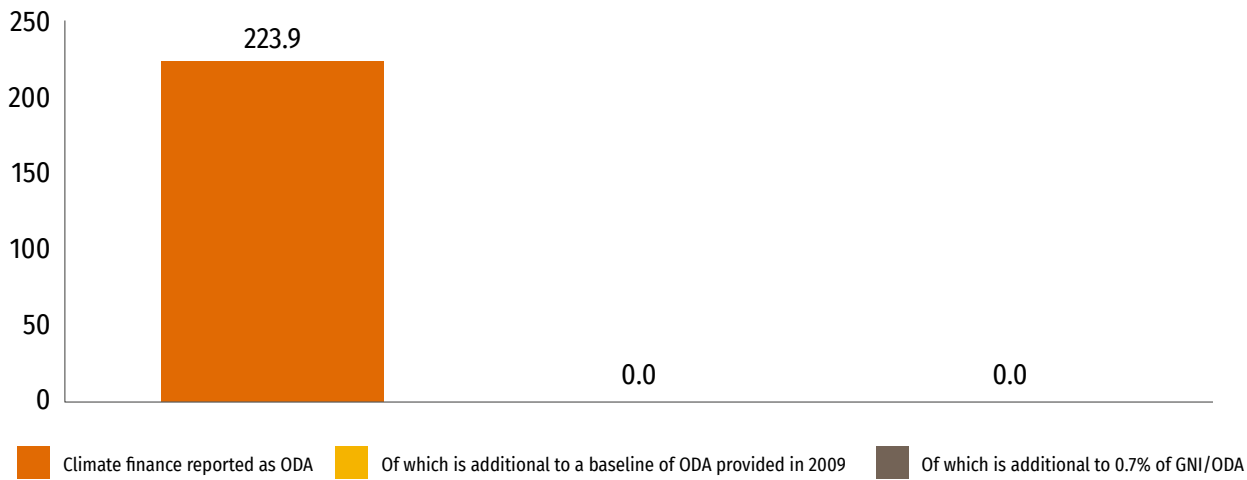
## Austria

Climate finance reported as ODA per capita: \$13.2



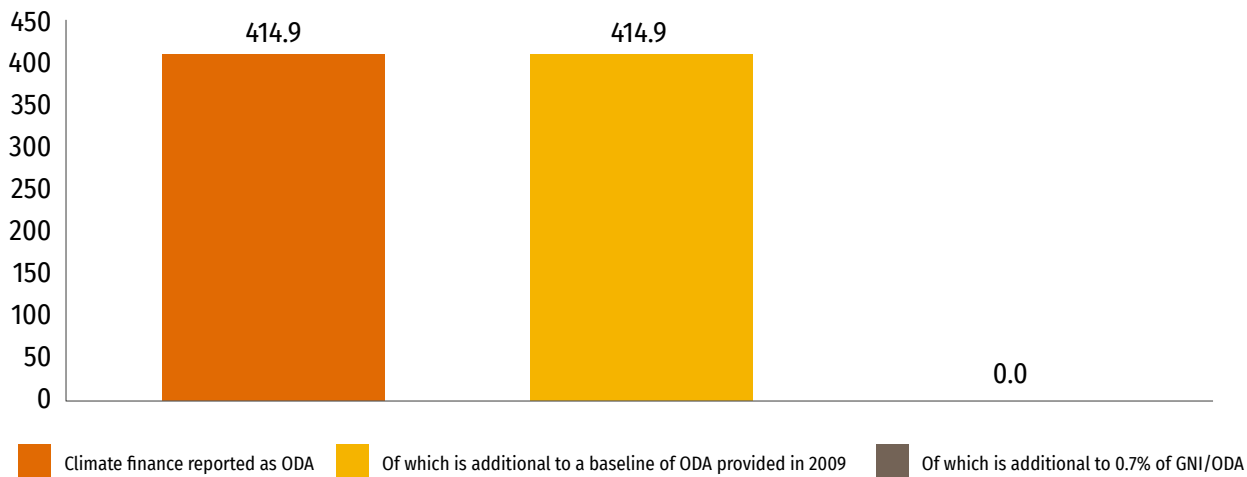
 **Belgium**

Climate finance reported as ODA per capita: \$8.2



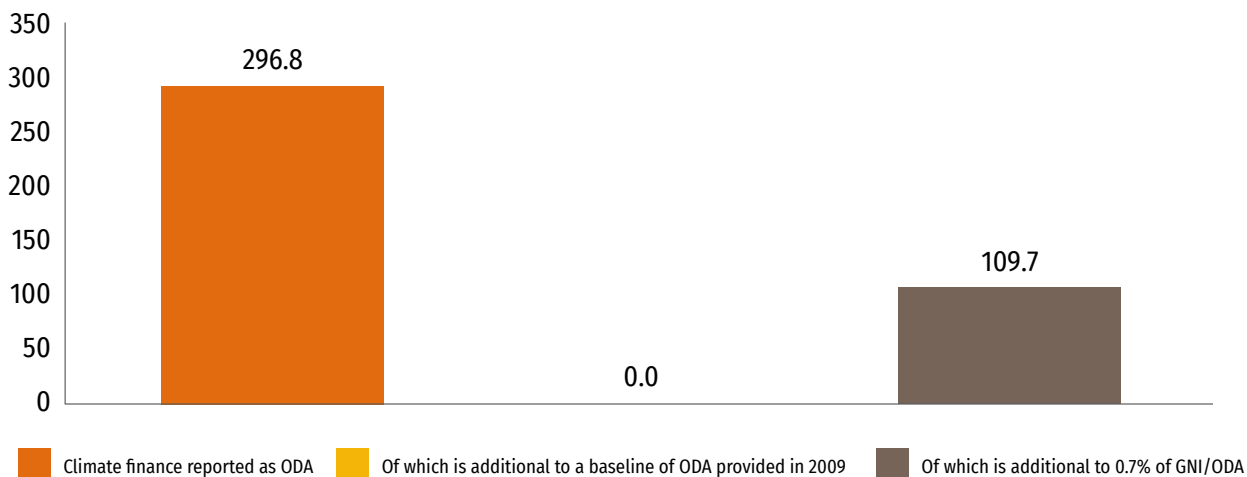
 **Canada**

Climate finance reported as ODA per capita: \$11.2



 **Denmark**

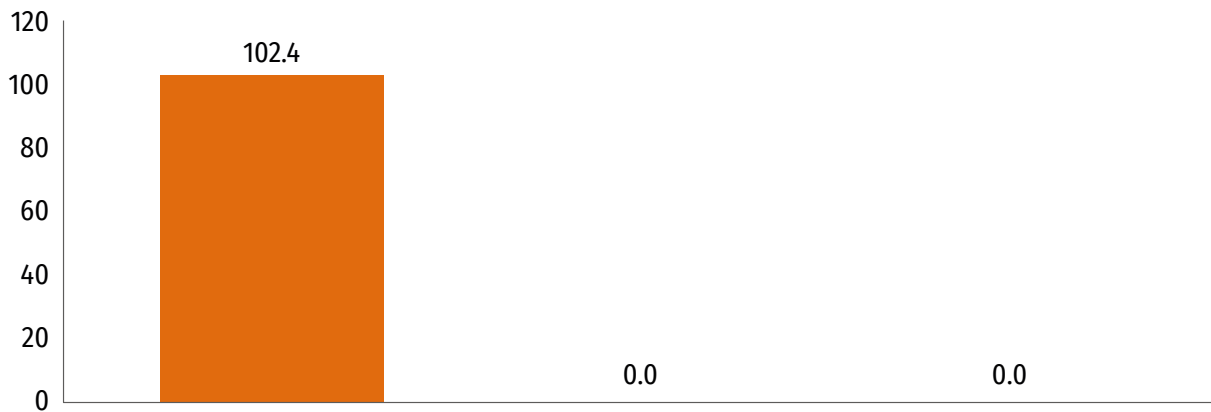
Climate finance reported as ODA per capita: \$40.3





## Finland

Climate finance reported as ODA per capita: \$10.0

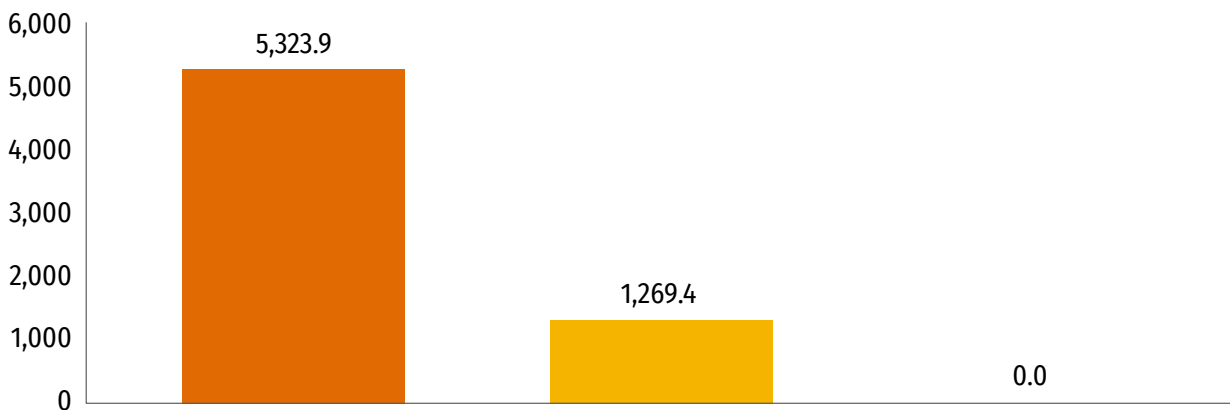


■ Climate finance reported as ODA 
 ■ Of which is additional to a baseline of ODA provided in 2009 
 ■ Of which is additional to 0.7% of GNI/ODA



## France

Climate finance reported as ODA per capita: \$72.1

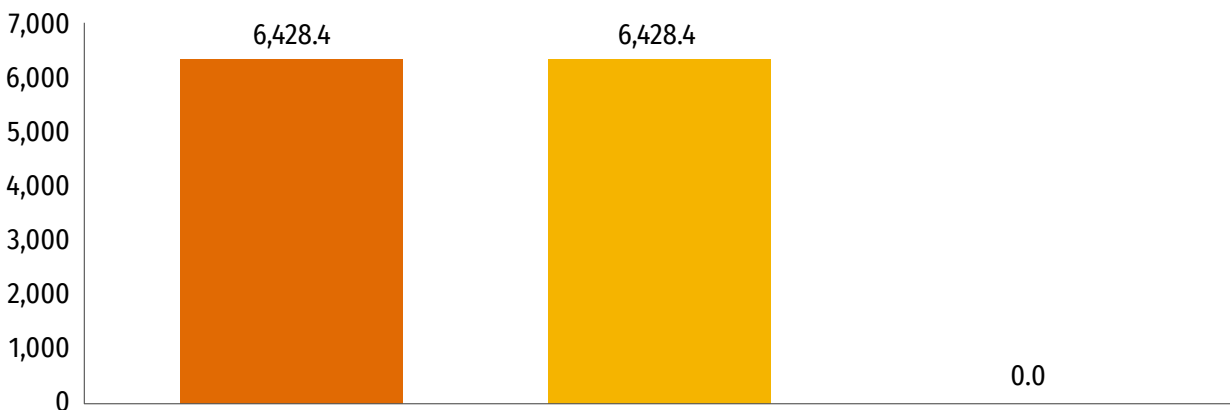


■ Climate finance reported as ODA 
 ■ Of which is additional to a baseline of ODA provided in 2009 
 ■ Of which is additional to 0.7% of GNI/ODA



## Germany

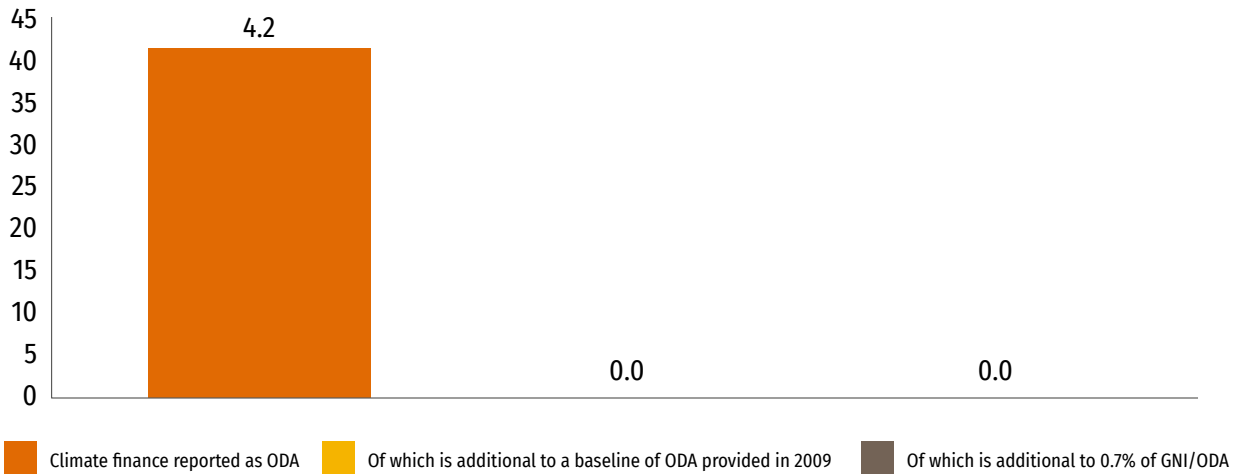
Climate finance reported as ODA per capita: \$69.8



■ Climate finance reported as ODA 
 ■ Of which is additional to a baseline of ODA provided in 2009 
 ■ Of which is additional to 0.7% of GNI/ODA

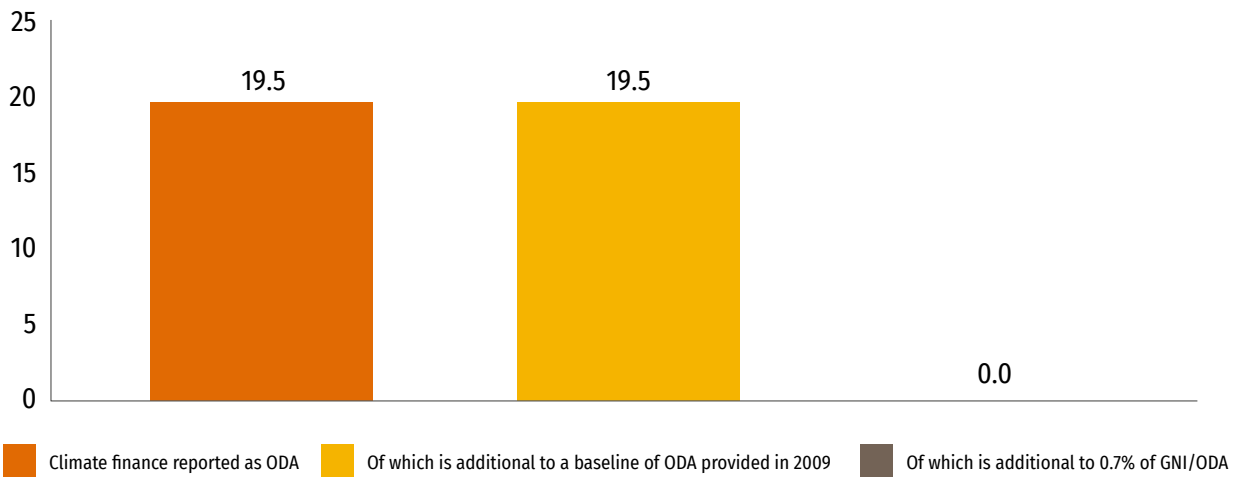
 **Greece**

Climate finance reported as ODA per capita: \$0.4



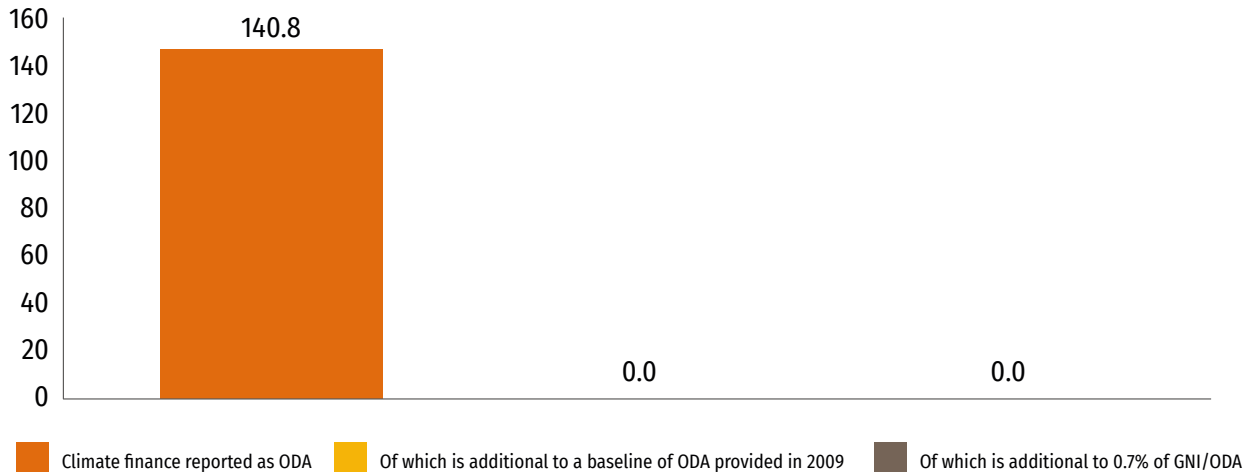
 **Iceland**

Climate finance reported as ODA per capita: \$55.4



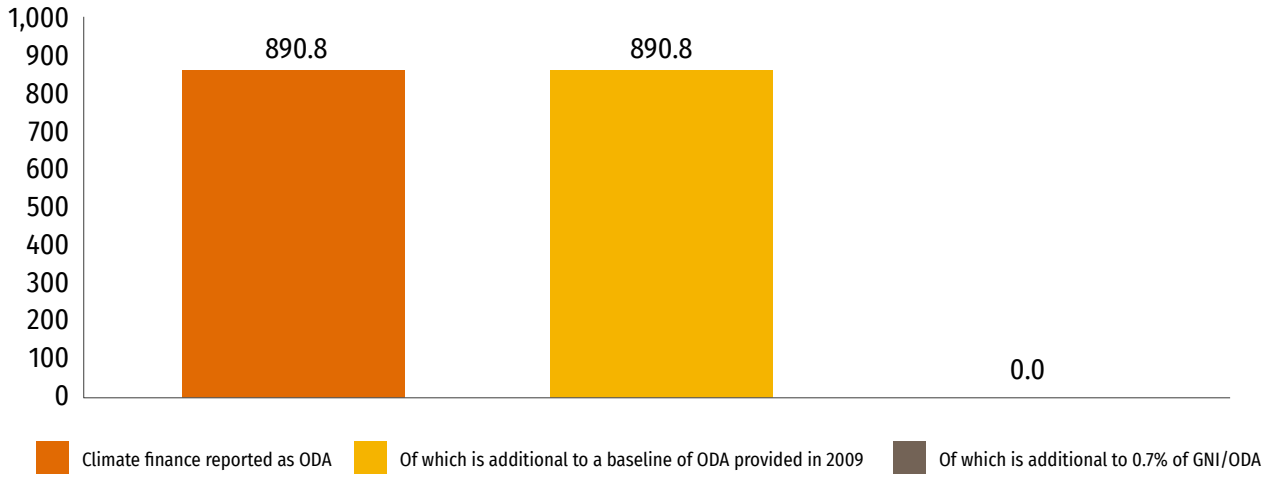
 **Ireland**

Climate finance reported as ODA per capita: \$17.2



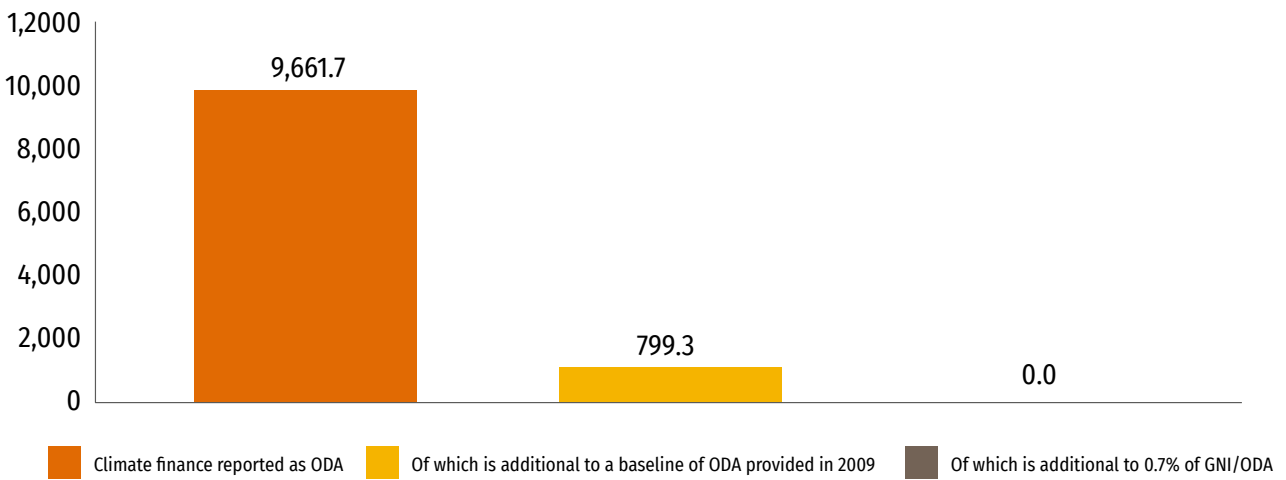
 **Italy**

Climate finance reported as ODA per capita: \$8.6



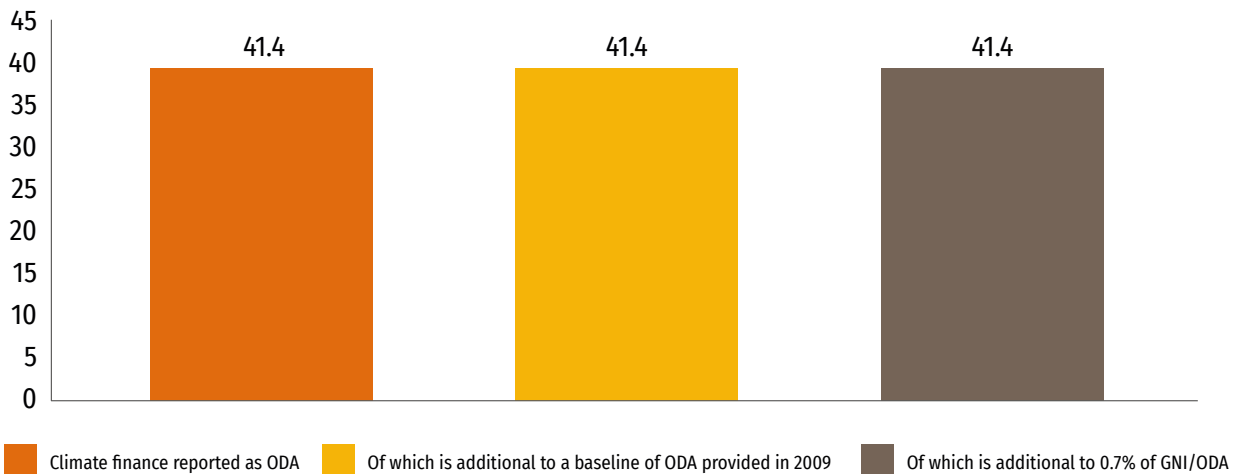
 **Japan**

Climate finance reported as ODA per capita: \$76.4



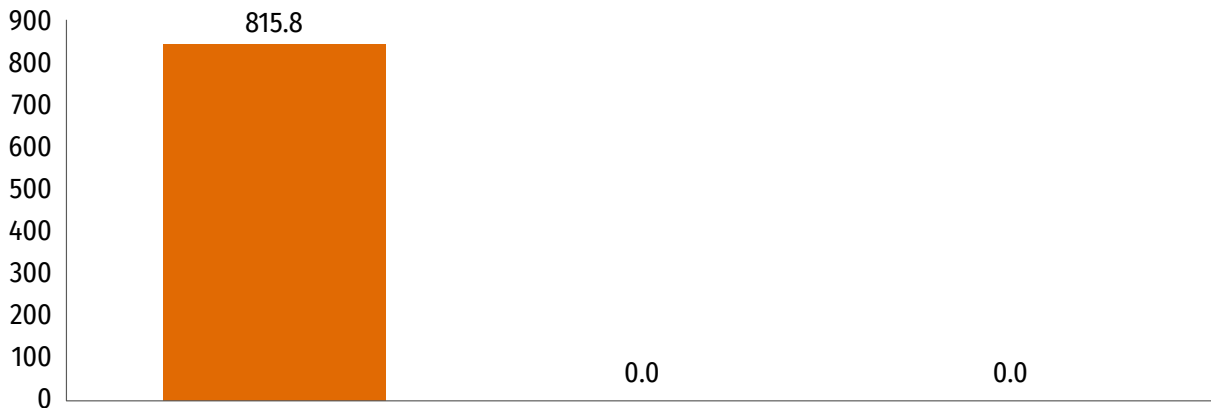
 **Luxembourg**

Climate finance reported as ODA per capita: \$54.4



 **The Netherlands**

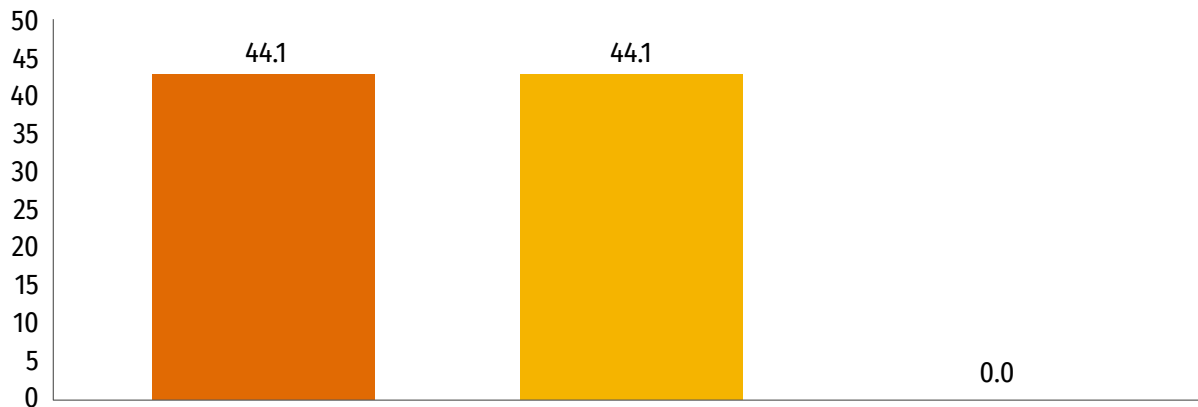
Climate finance reported as ODA per capita: \$38.0



 Climate finance reported as ODA  Of which is additional to a baseline of ODA provided in 2009  Of which is additional to 0.7% of GNI/ODA

 **New Zealand**

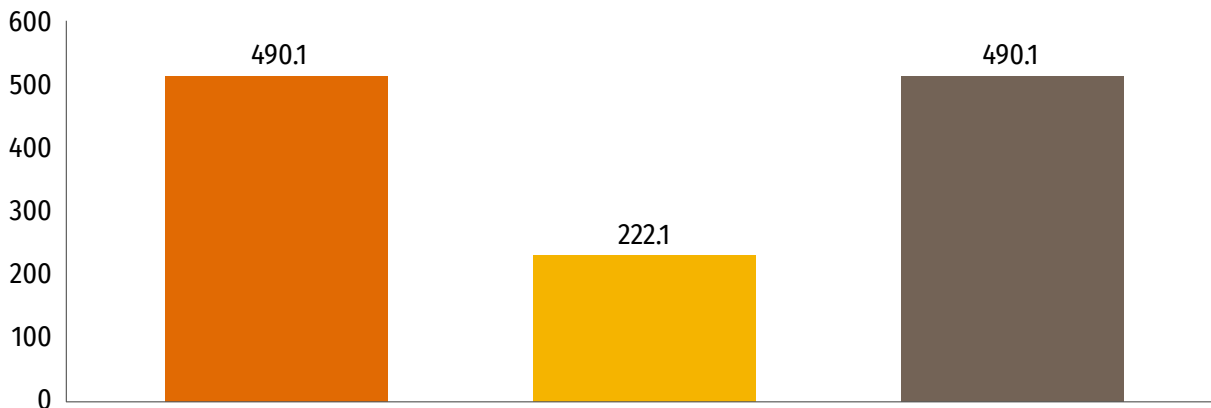
Climate finance reported as ODA per capita: \$9.0



 Climate finance reported as ODA  Of which is additional to a baseline of ODA provided in 2009  Of which is additional to 0.7% of GNI/ODA

 **Norway**

Climate finance reported as ODA per capita: \$92.3

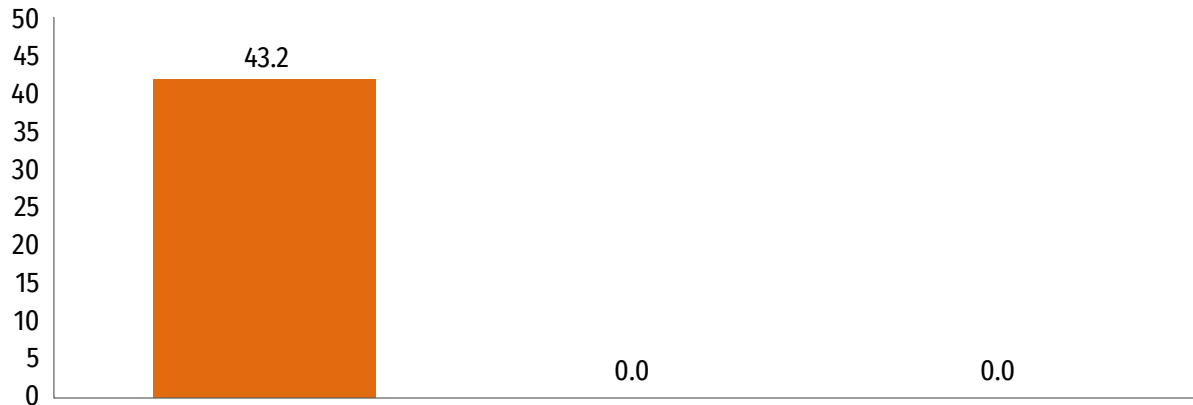


 Climate finance reported as ODA  Of which is additional to a baseline of ODA provided in 2009  Of which is additional to 0.7% of GNI/ODA



## Portugal

Climate finance reported as ODA per capita: \$0.2

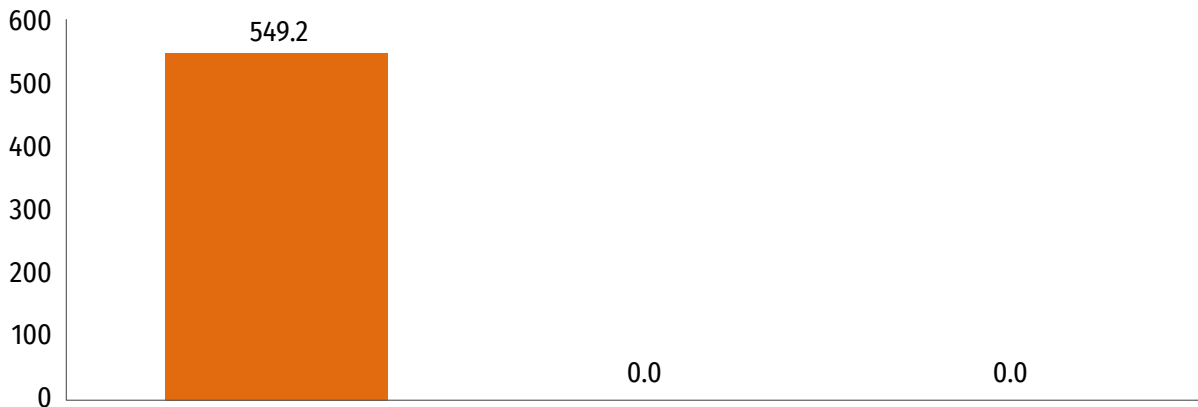


■ Climate finance reported as ODA 
 ■ Of which is additional to a baseline of ODA provided in 2009 
 ■ Of which is additional to 0.7% of GNI/ODA



## Spain

Climate finance reported as ODA per capita: \$6.2

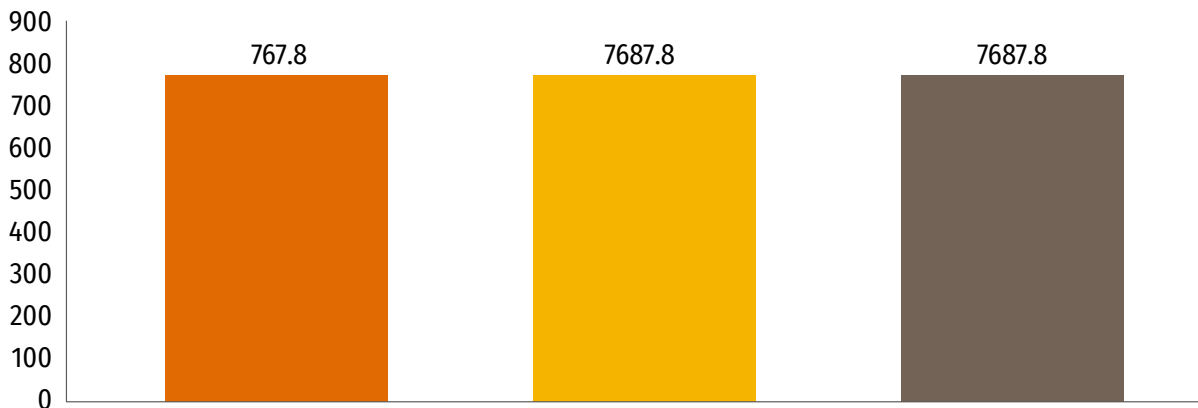


■ Climate finance reported as ODA 
 ■ Of which is additional to a baseline of ODA provided in 2009 
 ■ Of which is additional to 0.7% of GNI/ODA



## Sweden

Climate finance reported as ODA per capita: \$67.2

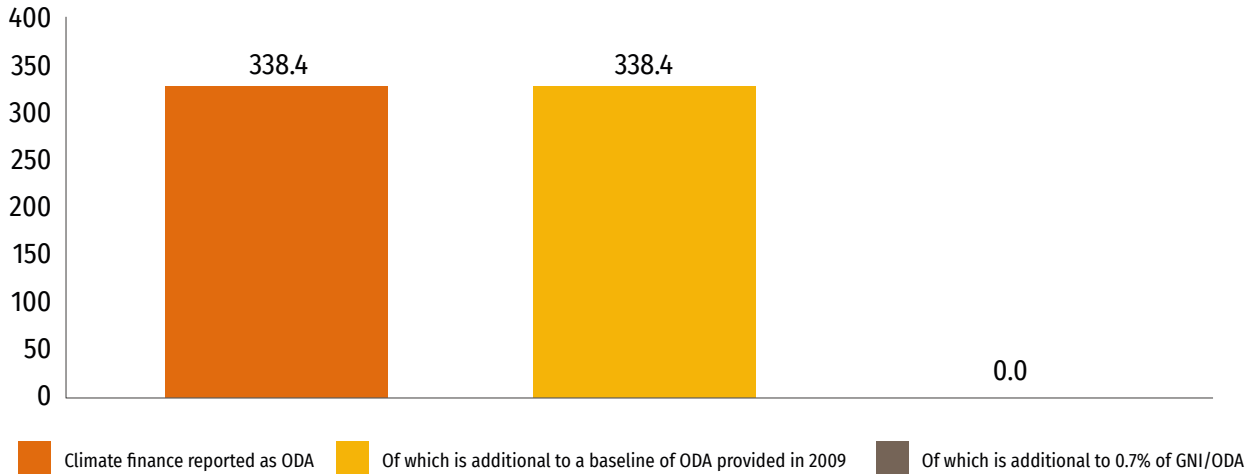


■ Climate finance reported as ODA 
 ■ Of which is additional to a baseline of ODA provided in 2009 
 ■ Of which is additional to 0.7% of GNI/ODA



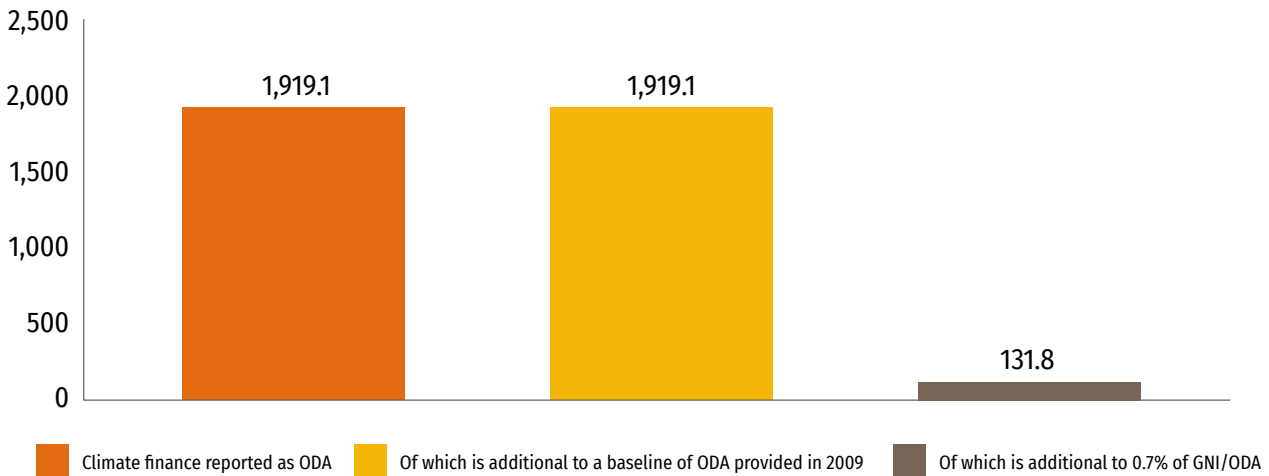
 **Switzerland**

Climate finance reported as ODA per capita: \$39.7



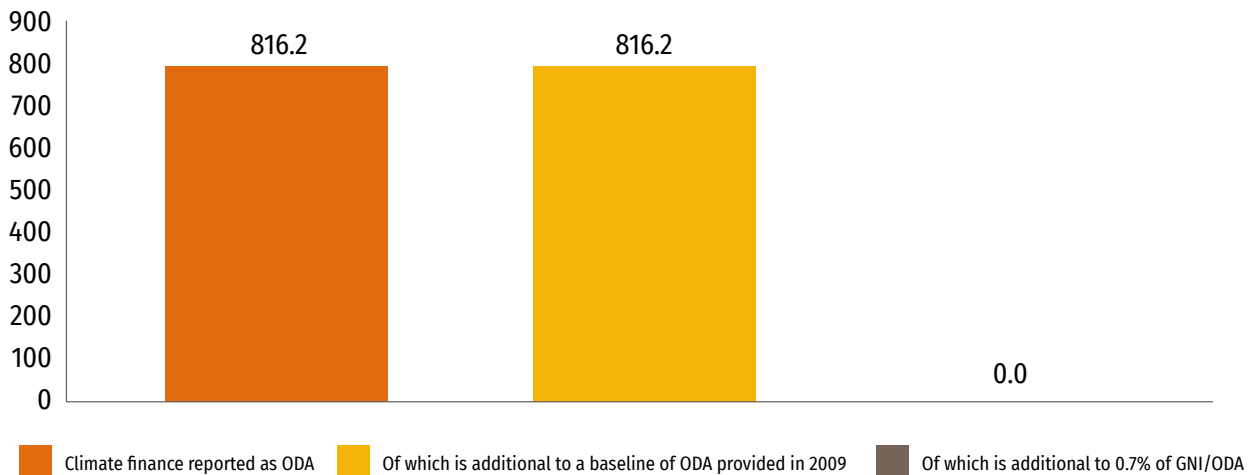
 **United Kingdom**

Climate finance reported as ODA per capita: \$23.5



 **United States**

Climate finance reported as ODA per capita: \$2.5



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