

MEMO

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Memorandum

Denmark's 2014 report on the use of auctioning revenue and project credits in 2013

Cf.

Article 17 of

“Regulation (EU) No 525/2013 of the European Parliament and of the Council of 21 May 2013 on a mechanism for monitoring and reporting greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change and repealing Decision No 280/2004/EC” (MMR)

and

Articles 24 and 25 of

“Commission Implementing Regulation (EU) No 749/2014 of 30 June 2014 on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) No 525/2013 of the European Parliament and of the Council”

In accordance with Article 17 of “Regulation (EU) No 525/2013 of the European Parliament and of the Council of 21 May 2013 on a mechanism for monitoring and reporting greenhouse gas emissions and for reporting other information at national and Union level relevant to climate change and repealing Decision No 280/2004/EC” (MMR)¹ as well as Articles 24 and 25 of “Commission Implementing Regulation (EU) No 749/2014 of 30 June 2014 on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) No 525/2013 of the European Parliament and of the Council” (MMR/IR)² Denmark hereby report the following information on the use of auctioning revenue and project credits in 2013 (text in italics is from Article 17 and other EU legislation referenced therein):

1. By 31 July each year (year X = 2014 in this report), Member States shall submit to the Commission for the year X-1 (= 2013 in this report):

1a. Justification

(a) a detailed justification as referred to in Article 6(2) of Decision No 406/2009/EC³ [“In the event that a Member State uses credits from project types that cannot be used by operators in the Community scheme, that Member State shall provide a detailed justification for the use of such credits.”]

In 2013 Denmark did not use any credits under Article 5 of Decision No 406/2009/EC. Reporting a detailed justification for the use of credits from project types that cannot be used by operators in the Community scheme is therefore not relevant. This is also reported in the table below in accordance with Article 25 and Annex XIV in “Commission Implementing Regulation (EU) No 749/2014 of 30 June 2014 on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) No 525/2013 of the European Parliament and of the Council”.

1b. Information on the use of ETS revenues or the equivalent in financial value of these revenues

(b) information on the use of revenues during the year X-1 generated by the Member State by auctioning allowances pursuant to Article 10(1) of Directive 2003/87/EC, including information on such revenue that has been used for one or more of the purposes specified in Article 10(3) of that Directive⁴ [“Member States shall determine the use of revenues generated from the auctioning of allowances. At least 50 % of the revenues generated from the auctioning of allowances referred to in paragraph 2, including all revenues from the auctioning referred to in paragraph 2, points (b) and (c), or the equivalent in financial value of these revenues, should be used for one or more of the following:

(a) to reduce greenhouse gas emissions, including by contributing to the Global Energy Efficiency and Renewable Energy Fund and to the Adaptation Fund as made operational by

¹ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:165:0013:0040:EN:PDF>

² <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0749&from=EN>

³ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:140:0136:0148:EN:PDF>

⁴ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2003:275:0032:0046:EN:PDF> and <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:140:0063:0087:EN:PDF>

the Poznan Conference on Climate Change(COP 14 and COP/MOP 4), to adapt to the impacts of climate change and to fund research and development as well as demonstration projects for reducing emissions and for adaptation to climate change, including participation in initiatives within the framework of the European Strategic Energy Technology Plan and the European Technology Platforms;

- (b) to develop renewable energies to meet the commitment of the Community to using 20 % renewable energies by 2020, as well as to develop other technologies contributing to the transition to a safe and sustainable low-carbon economy and to help meet the commitment of the Community to increase energy efficiency by 20 % by 2020;*
- (c) measures to avoid deforestation and increase afforestation and reforestation in developing countries that have ratified the international agreement on climate change, to transfer technologies and to facilitate adaptation to the adverse effects of climate change in these countries;*
- (d) forestry sequestration in the Community;*
- (e) the environmentally safe capture and geological storage of CO₂, in particular from solid fossil fuel power stations and a range of industrial sectors and subsectors, including in third countries;*
- (f) to encourage a shift to low-emission and public forms of transport;*
- (g) to finance research and development in energy efficiency and clean technologies in the sectors covered by this Directive;*
- (h) measures intended to increase energy efficiency and insulation or to provide financial support in order to address social aspects in lower and middle income households;*
- (i) to cover administrative expenses of the management of the Community scheme.*
- (j) Member States shall be deemed to have fulfilled the provisions of this paragraph if they have in place and implement fiscal or financial support policies, including in particular in developing countries, or domestic regulatory policies, which leverage financial support, established for the purposes set out in the first subparagraph and which have a value equivalent to at least 50 % of the revenues generated from the auctioning of allowances referred to in paragraph 2, including all revenues from the auctioning referred to in paragraph 2, points (b) and (c).*
- (k) Member States shall inform the Commission as to the use of revenues and the actions taken pursuant to this paragraph in their reports submitted under Decision No 280/2004/EC.”]*

, or the equivalent in financial value of that revenue, and the actions taken pursuant to that Article;

In 2013 Denmark has used a financial value equivalent to more than 50 % of the revenues generated from the auctioning of allowances referred to in paragraph 2 of Directive 2003/87/EC as amended by Directive 2009/29/EC, including all revenues from the auctioning referred to in paragraph 2, points (b) and (c) on the purposes reported in the tables below in accordance with Article 24 and Annex XIII in “Commission Implementing Regulation (EU) No 749/2014 of 30 June 2014 on structure, format, submission processes and review of information reported by Member

States pursuant to Regulation (EU) No 525/2013 of the European Parliament and of the Council”.

In the tables below the use of a financial value equivalent to 100 % of the revenues generated from the auctioning of allowances on two of the purposes referred to in paragraph 2 of Directive 2003/87/EC as amended by Directive 2009/29/EC has been reported – i.e. partly funding of research and development and demonstration projects for reducing emissions (equal to 50 % of the revenues) and partly funding of support for developing countries (equal to the other 50 % of the revenues). This is in accordance with the purpose of this report, which is to report on the use of revenues or the equivalent in financial value of that revenue. It should be noted that in future reporting the purposes reported could change to one or more of the other purposes referred to in paragraph 2 of Directive 2003/87/EC as amended by Directive 2009/29/EC.

Referring to the last part of the last sentence in Article 17 (1b) of Regulation (EU) No 525/2013 Denmark hereby inform the Commission that no other action than the above mentioned has been taken pursuant to Article 10(3) of Directive 2003/87/EC as amended by Directive 2009/29/EC.

1c. Information on the use of ETS/aviation revenues or the equivalent in financial value of these revenues⁵

(c) information on the use, as determined by the Member State, of all revenue generated by the Member State by auctioning aviation allowances pursuant to Article 3d(1)⁶ [“In the period referred to in Article 3c(1) [“1 January 2012 to 31 December 2012“], 15 % of allowances shall be auctioned”] or (2) [“From 1 January 2013, 15 % of allowances shall be auctioned. This percentage may be increased as part of the general review of this Directive.”] of Directive 2003/87/EC; that information shall be provided in accordance with Article 3d(4) of that Directive [“It shall be for Member States to determine the use to be made of revenues generated from the auctioning of allowances. Those revenues should be used to tackle climate change in the EU and third countries, inter alia, to reduce greenhouse gas emissions, to adapt to the impacts of climate change in the EU and third countries, especially developing countries, to fund research and development for mitigation and adaptation, including in particular in the fields of aeronautics and air transport, to reduce emissions through low-emission transport and to cover the cost of administering the Community scheme. The proceeds of auctioning should also be used to fund contributions to the Global Energy Efficiency and Renewable Energy Fund, and measures to avoid deforestation. Member States shall inform the Commission of actions taken pursuant to this paragraph.”];

In 2013 Denmark did not receive any revenues from the auctioning of allowances for aviation referred to in Article 3d(2) of Directive 2003/87/EC as amended by Directive 2008/101/EC. Subsequently there was no use of revenues from the auctioning of allowances for aviation or equivalent in financial value in 2013. This is also reported in the tables below in accordance with Article 24 and Annex XIII in “Commission Implementing Regulation (EU) No 749/2014 of 30 June 2014 on structure, format, submission processes and review of information reported by Member

⁵ ”or an equivalent amount where required by overriding budgetary principles of the Member States, such as unity and universality” as mentioned in preamble 22 of Directive 2003/87/EC as amended by Directive 2008/101/EC.

⁶ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:008:0003:0021:EN:PDF>

States pursuant to Regulation (EU) No 525/2013 of the European Parliament and of the Council”.

1d. Use of project credits in 2013

(d) information referred to in point (b) of Article 6(1) of Decision No 406/2009/EC [“Member States shall, in their reports submitted pursuant to Article 3 of Decision No 280/2004/EC, include the following: ... (b) the use, geographical distribution and types of, as well as the qualitative criteria applied to, credits used in accordance with Article 5 {“Member States may use the following greenhouse gas emission reduction credits to implement their obligations under Article 3:

(a) Certified Emission Reductions (CERs) and Emission Reduction Units (ERUs), as set out in Directive 2003/87/EC, issued in respect of emission reductions until 31 December 2012 which were eligible for use in the Community scheme during the period from 2008 to 2012;

(b) CERs and ERUs issued in respect of emission reductions from 1 January 2013 from projects which were registered before 2013 and which were eligible for use in the Community scheme during the period from 2008 to 2012;

(c) CERs issued in respect of emission reductions achieved from projects implemented in LDCs which were eligible for use in the Community scheme during the period from 2008 to 2012, until those countries have ratified a relevant agreement with the Community or until 2020, whichever is the earlier;

(d) temporary CERs (tCERs) or long-term CERs (lCERs) from afforestation and reforestation projects provided that, where a Member State has used tCERs or lCERs towards its commitments under Council Decision 2002/358/EC(1)

Council Decision 2002/358/EC of 25 April 2002 concerning the approval, on behalf of the European Community, of the Kyoto Protocol to the United Nations Framework Convention on Climate Change and the joint fulfilment of commitments thereunder (OJ L 130, 15.5.2002, p. 1). for the period from 2008 to 2012, the Member State commits to the continuing replacement of those credits by tCERs, lCERs or other units valid under the Kyoto Protocol before the expiry date of the tCERs or lCERs, and the Member State also commits to the continuing replacement of tCERs or lCERs used under this Decision with tCERs, lCERs or other units usable towards those commitments before the expiry date of the tCERs or lCERs. Where replacement takes place using tCERs or lCERs, the Member State shall replace also those tCERs or lCERs before their expiry date on a continuing basis, until their replacement with units of unlimited validity. Member States should ensure that their policies for purchasing these credits enhance the equitable geographical distribution of projects and the achievement of an international agreement on climate change.”};”] and information on how their purchasing policy enhances the achievement of an international agreement on climate change;

In 2013 Denmark did not use any credits under Article 5 of Decision No 406/2009/EC. Subsequently reporting on use, geographical distribution, types of credits and qualitative criteria applied is not relevant. This is also reported in the table below in accordance with Article 25 and Annex XIV in “Commission Implementing Regulation (EU) No 749/2014 of 30 June 2014 on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) No 525/2013 of the European Parliament and of the Council”.

1e. Hydroelectric power production project activities

(e) information regarding the application of Article 11b(6) of Directive 2003/87/EC as regards hydroelectric power production project activities with a generating capacity exceeding 20 MW⁷ [“In the case of hydroelectric power production project activities with a generating capacity exceeding 20 MW, Member States shall, when approving such project activities, ensure that relevant international criteria and guidelines, including those contained in the World Commission on Dams November 2000 Report “Dams and Development — A New Framework for Decision-Making”, will be respected during the development of such project activities.”].

In 2013 Denmark did not use any credits under Article 5 of Decision No 406/2009/EC. Subsequently reporting on hydroelectric power production project activities is not relevant.

2. Use of revenues from previous years or the equivalent in financial value of these revenues

2. Auctioning revenue not disbursed at the time a Member State submits a report to the Commission pursuant to this Article shall be quantified and reported in reports for subsequent years.

In relation to revenues from before 2013, there is no reporting obligation regarding the use of revenues or the equivalent in financial value. In 2013 an equivalent in financial value to all revenues received for 2013 has been used. This is also reported in the tables below in accordance with Article 24 and Annex XIII in “Commission Implementing Regulation (EU) No 749/2014 of 30 June 2014 on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) No 525/2013 of the European Parliament and of the Council”.

3. Publication

3. Member States shall make available to the public the reports submitted to the Commission pursuant to this Article. The Commission shall make aggregate Union information available to the public in an easily accessible form.

This memo will be published on the website of the Danish Energy Agency (www.ens.dk) as soon as possible after its submission to the Commission.

⁷ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2004:338:0018:0023:EN:PDF>

Reporting on the use of auctioning revenues pursuant to Article 24 and Annex XIII of “Commission Implementing Regulation (EU) No 749/2014 of 30 June 2014 on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) No 525/2013 of the European Parliament and of the Council”.

Table 1 Revenues generated from auctioning of allowances in year X-1

1	2	Amount for the year X-1:		2013
		1 000 Euros	1 000 in domestic currency [here: DKK], if applicable ⁽¹⁾	
3	A	B	C	
4	Total amount of revenues generated from auctioning of allowances	56,045.24371	417,984.41879	
5	<i>Of which amount of revenues generated from auctioning of allowances pursuant to Article 10 of Directive 2003/87/EC</i>	56,045.24371	417,984.41879	
6	<i>Of which amount of revenues generated from auctioning of allowances pursuant to Article 3d(1) or (2) of Directive 2003/87/EC</i>	0	0	
7	Total amount of revenues from auctioning of allowances or equivalent financial value used for the purposes specified in paragraph 3 of Article 10, and Article 3d(4) of Directive 2003/87/EC	56,045.24371	417,984.41879	
8	<i>Of which amount of revenues from auctioning of allowances used for the purposes specified in Article 10(3) of Directive 2003/87/EC (if data are available for separate reporting)</i>	56,045.24371	417,984.41879	
9	<i>Of which amount of revenues from auctioning of allowances used for the purposes specified in Article 3d(4) of Directive 2003/87/EC (if data are available for separate reporting)</i>	0	0	
10	<i>Total amount of auctioning revenues generated or the equivalent in financial value committed in years before X-1 generated and not disbursed in the years before the year X-1 and carried-over for disbursement in the year X-1</i>	0	0	

Notes:

⁽¹⁾ An average annual exchange rate for the year X-1 [used here: 100 Euro = 745.7982 DKK (<http://www.dst.dk/da/Statistik/emner/rente-og-kursudvikling/valutakurser.aspx>)] or the real exchange rate applied to the amount disbursed is to be used for the currency conversion.

x: reporting year

Table 2 Use of revenues from auctioning of allowances* for domestic and Union purposes pursuant to Article 3d and 10 of Directive 2003/87/EC

1	Purpose for which revenues* were used	Short description	Amount for the year X-1:		2013	Status ⁽²⁾	Revenues* pursuant to [tick relevant column] ⁽⁵⁾		Type of use ⁽³⁾	Financial instrument ⁽⁴⁾	Implementing Agency
2	(e.g. programme, act, action or project title)	(including reference to online source of more detailed description, if available)	1 000 Euros	1 000 Domestic Currency ⁽¹⁾ [here: DKK]		Committed/ disbursed	Article 3d of Directive 2003/87/EC	Article 10 of Directive 2003/87/EC	the categories of uses outlined in Directive 2003/87/EC	To be selected: fiscal, financial support policy, domestic regulatory policy that leverage financial support, other	(e.g. responsible ministry)
3	A	B	C	D	E	F	G	H	I	J	
4	Funding of research and development and demonstration projects for reducing emissions (Part of “§29.22 Forskning og udvikling” – the so-called EUDP in the “Government accounts for fiscal year 2013”)	Funding of research and development and demonstration projects for reducing emissions (References: http://www.oes.cs.dk/bevillingslove/r13a0.pdf and http://www.ens.dk/ny-teknologi/eudp-energiteknologisk-udvikling-demonstration)	28,022.62186	208,992.20940		Committed	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Funding of research and development and demonstration projects for reducing emissions	Financial support policy	Danish Energy Agency under the Ministry of Climate Energy and Building
5	Total amount of revenues or equivalent financial value used		28,022.62186	208,992.20940							

* ”or the equivalent in financial value” according to Directive 2003/87/EC.

Notation: x= reporting year

Notes:

¹ An average annual exchange rate for the year X-1 [used here: 100 Euro = 745,7982 DKK (<http://www.dst.dk/da/Statistik/emner/rente-og-kursudvikling/valutakurser.aspx>)] or the real exchange rate applied to the amount disbursed is to be used for the currency conversion.

² Member States are to provide the definitions used for ‘commitment’ and ‘disbursement’ as part of their report [here: committed means spend according to the “Government accounts for fiscal year 2013” – i.e. the amount allocated to the Ministry of Climate Energy and Building/Danish Energy Agency in 2013 as a reservation grant for energy research, but not necessarily all disbursed in 2013 to a concrete research and development and/or demonstration project for reducing emissions]. If part of the reported amount is committed and another part disbursed related to a specific programme/project, two separate rows should be used. If Member States are not able to distinguish between committed and disbursed amounts, the appropriate category should be selected for the reported amounts. Consistent definitions should be used across the tables.

³ Categories mentioned in Article 3d(4) and Article 10(3) of Directive 2003/87/EC as follows:

- funding of research and development and demonstration projects for reducing emissions and for adaptation;
- funding of initiatives within the framework of the European Strategic Energy Technology Plan and the European Technology Platforms;
- development of renewable energies to meet the commitment of the Union to using 20 % renewable energies by 2020;
- development of other technologies contributing to the transition to a safe and sustainable low-carbon economy;
- development of technologies that help meet the commitment of the Union to increase energy efficiency by 20 % by 2020;
- forestry sequestration in the Union;
- environmentally safe capture and geological storage of CO₂;
- encouragement of a shift to low-emission and public forms of transport;
- finance research and development in energy efficiency and clean technologies;

- *measures intended to increase energy efficiency and insulation or to provide financial support in order to address social aspects in lower and middle income house-holds;*
- *Coverage of administrative expenses of the management of the ETS scheme;*
- *other reduction of greenhouse gas emissions;*
- *adaptation to the impacts of climate change,*
- *other domestic uses.*

Member States are to avoid double counting of amounts in this table. If a specific use fits to several types of uses several types can be selected however the amount indicated is not to be multiplied but additional rows for types of uses are to be linked with one entry field for that amount.

⁴ Several categories can be selected if several financial instruments are relevant for the reported programme or project.

Table 3: Use of revenues from auctioning of allowances* for international purposes

1		Amount committed in the year X-1 ⁽²⁾ :		2013	Amount disbursed in the year X-1 ⁽²⁾	
		1 000 Euros	1 000 Domestic currency, if applicable ⁽¹⁾ [here: DKK]		1 000 Euros	1 000 Domestic currency, if applicable ¹
2	USE OF REVENUES FROM AUCTIONING OF ALLOWANCES OR THE EQUIVALENT IN FINANCIAL VALUE FOR INTERNATIONAL PURPOSES ⁽³⁾					
3	A	B	C	D	E	
4	Total amount used as specified under Articles 10(3) and Article 3d(4) of Directive 2003/87/EC for supporting third countries other than developing countries	0	0	0	0	
5	Total amount used as specified under Articles 10(3) and Article 3d(4) of Directive 2003/87/EC for supporting developing countries	28,022.62186	208,992.20940	0	0	

* "or the equivalent in financial value" according to Directive 2003/87/EC.

Notation: x= reporting year

Notes:

¹ An average annual exchange rate for the year X-1 [used here: 100 Euro = 745,7982 DKK (<http://www.dst.dk/da/Statistik/emner/rente-og-kursudvikling/valutakurser.aspx>)] or the real exchange rate applied to the amount disbursed is to be used for the currency conversion.

² Member States are to provide the definitions used for 'commitment' and 'disbursement' as part of their report [here: committed means spend according to the "Government accounts for fiscal year 2013" – i.e. part of the amount allocated in 2013 specifically for climate purposes ("§ 6.34.01.30 Klimainvesteringsfonden" and "§6.34.01.70 Klimapulje" – together in total an allocation of 1000DKK 531,200), but not necessarily all disbursed in 2013 to a concrete project in a developing country]. If part of the reported amount is committed and another part disbursed related to a specific programme/project, two separate rows should be used. If Member States are not able to distinguish between committed and disbursed amounts, the appropriate category should be selected for the reported amounts. Consistent definitions should be used across the tables.

³ Member States are to avoid double counting of amounts in this table. If a specific use fits into several rows, the most appropriate one is to be chosen and the respective amount must be only entered once. Accompanying textual information could further explain such allocation decisions, if necessary.

Table 4: Use of revenues from auctioning of allowances* to support developing countries through multilateral channels pursuant to Article 3d and 10 of Directive 2003/87/EC ⁽⁵⁾ ⁽⁸⁾

1		Amount for the year X-1:		2013	Status ⁽¹⁾	Type of support ⁽⁷⁾	Financial instrument ⁽⁶⁾	Sector ⁽²⁾
		1 000 Euros	1 000 Domestic Currency ⁽⁴⁾					
2					<i>to be selected : committed/ disbursed</i>	<i>to be selected: mitigation, adaptation, cross-cutting, other, information not available</i>	<i>to be selected: grant, concessional loan, non-concessional loan, equity, other, information not available</i>	<i>to be selected: energy, transport, industry, agriculture forestry, water and sanitation, cross-cutting, other, information not available</i>
3	<i>Total amount for supporting developing countries through multilateral channels</i>	INA	INA	INA	INA	INA	INA	INA
4	<i>of which used, if applicable, via multilateral funds</i>	INA	INA	INA	INA	INA	INA	INA
5	<i>Global Energy Efficiency and Renewable Energy Fund (GEEREF) (Article 10 (3)(a) of Directive 2003/87/EC)</i>	INA	INA	INA	INA	INA	INA	INA
6	<i>Adaptation Fund under the UNFCCC (Article 10, paragraph 3(a) of Directive 2003/87/EC)</i>	INA	INA	INA	INA	INA	INA	INA
7	<i>Special Climate Change FUND (SCCF) under the UNFCCC</i>	INA	INA	INA	INA	INA	INA	INA
8	<i>Green Climate Fund under the UNFCCC</i>	INA	INA	INA	INA	INA	INA	INA
9	<i>Least Developed Countries Fund</i>	INA	INA	INA	INA	INA	INA	INA
10	<i>UNFCCC Trust Fund for Supplementary Activities</i>	INA	INA	INA	INA	INA	INA	INA
11	<i>For multilateral support to REDD+ activities</i>	INA	INA	INA	INA	INA	INA	INA
12	<i>Other multilateral climate-related funds (please specify)</i>	INA	INA	INA	INA	INA	INA	INA
13	<i>of which used, if applicable, via multilateral financial institutions</i>	INA	INA	INA	INA	INA	INA	INA
14	<i>Global Environmental Facility</i>	INA	INA	INA	INA	INA	INA	INA
15	<i>World Bank³</i>	INA	INA	INA	INA	INA	INA	INA
16	<i>International Finance Corporation⁽³⁾</i>	INA	INA	INA	INA	INA	INA	INA
17	<i>African Development Bank⁽³⁾</i>	INA	INA	INA	INA	INA	INA	INA
18	<i>European Bank for Reconstruction and Development⁽³⁾</i>	INA	INA	INA	INA	INA	INA	INA
19	<i>Inter-American Development Bank⁽³⁾</i>	INA	INA	INA	INA	INA	INA	INA
20	<i>Other multilateral financial institutions or support programmes, please specify⁽³⁾</i>	INA	INA	INA	INA	INA	INA	INA

* "or the equivalent in financial value" according to Directive 2003/87/EC.

Notation: x= reporting year

Notes:

⁽¹⁾ Information on the status is to be provided where available at disaggregate level. Member States should provide the definitions used for 'commitment' and disbursement' as part of their report. If Member States are not able to distinguish between committed and disbursed amounts, the appropriate category should be selected for the reported amounts.

⁽²⁾ Several applicable sectors can be selected. Member States may report sectoral distribution if such information is available. 'Information not available' can only be selected if there is absolutely no information available for the respective row.

⁽³⁾ Only financial support provided which is climate-specific as e.g. indicated by CDC DAC indicators should be entered in this table.

⁽⁴⁾ An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed is to be used for the currency conversion.

⁽⁵⁾ Member States are to avoid double counting of amounts in this table. If a specific use fits into several rows, the most appropriate one is to be chosen and the respective amount shall be only entered once. Accompanying textual information could further explain such allocation decisions, if necessary

⁽⁶⁾ The appropriate financial instrument is to be chosen. Several categories can be selected if several financial instruments are relevant for the respective row. Mostly grants are provided to multilateral institutions and other categories may not frequently be applicable. However more categories are used to achieve consistency with reporting requirements for biennial reports under the UNFCCC. 'Information not available' can only be selected if there is absolutely no information available for the respective row.

⁽⁷⁾ To be reported if such information is available for multilateral fund or banks. 'Information not available' can only be selected if there is absolutely no information available for the respective row.

⁽⁸⁾ The notation key 'information not available' [abbreviation used: INA] may be used if there is absolutely no information available for the respective cells.

Table 5: Use of revenues from auctioning of allowances pursuant to Article 3d and 10 of Directive 2003/87/EC* for bilateral or regional support to developing countries^{(5) (7)}

1	Programme/ project title	Recipient country/ re- gion	Amount for the year X-1:		2013	Status ⁽¹⁾	Type of support ⁽³⁾	Sector ⁽²⁾	Financial instrument ⁽⁶⁾	Implementing Agency
2			1000 Euros	1000 Domestic currency ⁽⁴⁾		to be selected: Committed/ disbursed	to be selected: Mitigation, Adap- tation, REDD+, Cross-cutting, Other	to be selected: energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other, information not availa- ble	to be selected: grant, concessional loan, non-concessional loan, equi- ty, direct project investments, in- vestment funds, fiscal support pol- icies, financial support policies, other, information not available	
3	INA	INA	INA	INA	INA	INA	INA	INA	INA	INA

* "or the equivalent in financial value" according to Directive 2003/87/EC.

Notation: x= reporting year

Notes:

⁽¹⁾ Information on the status shall be provided at least in Table 3, and should be provided in this table, where available at disaggregate level. If Member States are not able to distinguish between committed and disbursed amounts, the appropriate category should be selected for the reported amounts.

⁽²⁾ Several applicable sectors can be selected. Member States may report sectoral distribution if such information is available. 'Information not available' can only be selected if there is absolutely no information available for the respective row.

⁽³⁾ Only financial support provided which is climate-specific as e.g. indicated by OECD DAC indicators should be entered in this table.

⁽⁴⁾ An average annual exchange rate for the year X-1 or the real exchange rate applied to the amount disbursed is to be used for the currency conversion

⁽⁵⁾ Member States are to avoid double counting of amounts in this table. If a specific use would fit into several rows, the most appropriate one are to be chosen and the respective amount must be only entered once. Accompanying textual information could further explain such allocation decisions, if necessary

⁽⁶⁾ The appropriate financial instrument is to be chosen. Several categories can be selected if several financial instruments are relevant for the respective row. 'Information not available' can only be selected if there is absolutely no information available for the respective row.

⁽⁷⁾ The notation key 'information not available' [abbreviation used: INA] may be used if there is absolutely no information available for the respective cells.

Reporting on the project credits used for compliance with Decision No 406/2009/EC pursuant to Article 26 and Annex XIV of “Commission Implementing Regulation (EU) No 749/2014 of 30 June 2014 on structure, format, submission processes and review of information reported by Member States pursuant to Regulation (EU) No 525/2013 of the European Parliament and of the Council”.

1	Reporting Member State	Units transferred to the Effort Sharing Decision Compliance Account in year X-1:					2013	
2	Type of information	Country of origin	ERUs	CERs	ICERs	tCERs	Other units ¹	Justification/ explanation of qualitative criteria applied to credits ²
	A		B	C	D	E	F	G
3	Total use of project credits in tonnes (= total amount of units transferred to the ESD Compliance Account)	Not relevant	0	0	0	0	0	Not relevant
4	Geographical distribution: countries of origin of the emission reductions one row per country should be generated; the corresponding units should be entered in the columns.	Not relevant	0	0	0	0	0	Not relevant
5	Of which are credits from project types pursuant to Article 5(1)(a) of Decision No 406/2009/EC	Not relevant	0	0	0	0	0	Not relevant
6	Of which are credits from project types pursuant to Article 5(1)(b) of Decision No 406/2009/EC	Not relevant	0	0	0	0	0	Not relevant
7	Of which are credits from project types pursuant to Article 5(1)(c) of Decision No 406/2009/EC	Not relevant	0	0	0	0	0	Not relevant
8	Of which are credits from project types pursuant to Article 5(1)(d) of Decision No 406/2009/EC	Not relevant	0	0	0	0	0	Not relevant
9	Of which are credits from project types pursuant to Article 5(2) and (3) of Decision No 406/2009/EC	Not relevant	0	0	0	0	0	Not relevant
10	Of which are credits from project types pursuant to Article 5(5) of Decision No 406/2009/EC	Not relevant	0	0	0	0	0	Not relevant
11	Of which are credits from project types that cannot be used by operators in the EU ETS ³	Not relevant	0	0	0	0	0	Not relevant

Notes:

¹ Units used pursuant to Article 5(2) and (3) of Decision No 406/2009/EC.

² Member States shall include the qualitative criteria applied to credits used in accordance with Article 5 of Decision No 406/2009/EC

³ Where credits from project types that cannot be used by operators in the EU ETS are reported, a detailed justification of the use of such credits must be provided in column G.

Notation: x signifies the reporting year