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## Ad Hoc Working Group on the Paris Agreement

Second part of the first session

Marrakech, 7–14 November 2016

Agenda item 5

**Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement**

### **Parties' views regarding modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement**

**Information document by the secretariat**

#### **Addendum**

1. In addition to the 13 submissions contained in document FCCC/APA/2016/INF.3, 2 further submissions have been received.
2. In accordance with established practice, these submissions are attached and reproduced\* in the language in which they were received and without formal editing.<sup>1</sup>

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\* These submissions have been electronically imported in order to make them available on electronic systems, including the World Wide Web. The secretariat has made every effort to ensure the correct reproduction of the texts as submitted.

<sup>1</sup> Also available at <<http://unfccc.int/5900>>.

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## Contents

	<i>Page</i>
1. Slovakia and the European Commission on behalf of the European Union and its member States** (Submission received 17 October 2016) .....	3
2. Vanuatu (Submission received 30 August 2016).....	13

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\*\* This submission is supported by Albania, Bosnia and Herzegovina, Serbia and the former Yugoslav Republic of Macedonia.

Paper no. 1: Slovakia and the European Commission on behalf of the European Union and its member States

**SUBMISSION BY THE SLOVAK REPUBLIC AND THE EUROPEAN COMMISSION ON BEHALF OF THE EUROPEAN UNION AND ITS MEMBER STATES**

**This submission is supported by Albania, Bosnia and Herzegovina, the Former Yugoslav Republic of Macedonia and Serbia.**

**Bratislava, 7 October 2016**

**Subject: Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement**

**Summary**

The enhanced transparency framework will help not only the understanding of progress made individually by Parties, but is also critical in providing robust data to support the Global Stocktake and for the assessment of progress towards the long term goals. In the view of the EU, common modalities, procedures and guidelines should also facilitate domestic reporting in addition to the international framework and allow addressing domestic priorities.

In implementing the transparency provisions under the Paris Agreement, it is important to take into account Parties' capacities and to accommodate Parties' different starting levels in fulfilling the transparency requirements. The modalities, procedures and guidelines need to be designed in a way that facilitates improved reporting and improved capacities over time.

The Ad Hoc Working Group on the Paris Agreement needs to develop common modalities, procedures and guidelines on a) reporting, b) expert review process and c) multilateral consideration. In the view of the EU, the work should start on all of these products in separate spin-off groups, but reporting guidelines should be the first priority. Mitigation, adaptation and support as part of the modalities, procedures and guidelines should be advanced and addressed in a balanced way.

As we elaborate the modalities, procedures and guidelines, general requirements should be established first; subsequently, it will be easier to discuss whether and how flexibility in the light of developing countries' capacities relates to each requirement as appropriate.

**1. Introduction and overall objectives**

The EU welcomes the opportunity to provide initial views on the common modalities, procedures and guidelines (MPGs) for the enhanced transparency framework for action and support established by Article 13 of the Paris Agreement.

The enhanced transparency framework is a key element of the Paris Agreement, helping build mutual trust and confidence and underpinning effective implementation. The transparency framework should effectively support and inform domestic implementation of NDC. The work mandated under Article 13 of the Paris Agreement is mainly of technical nature. The Paris mandate is clear – the common MPGs should be ready by 2018 for adoption by the CMA. We need to start working on the specifics without delay, and ensure balanced progress in the work relating to transparency of mitigation, adaptation and support.

Parties' participation in the enhancement of the transparency framework needs to be paired with provision of capacity building support for those developing countries that need it in light of their capacities. The EU and its Member States are firmly supporting the timely and effective operationalization of the Capacity Building Initiative for Transparency (CBIT) through the GEF. The EU and its Member States are also contributing to several other capacity building initiatives for transparency.

## **2. Principles and how they should be addressed in the modalities, procedures and guidelines**

Article 13 (in particular para 2 and 3) and paragraph 92 of decision 1/CP.21 set important principles that have to be taken into account in the development of the common MPGs:

1. flexibility to those developing country Parties that need it in the light of their capacities
2. recognition of the special circumstances of the least developed countries and small island developing States
3. learn from the experience from the transparency arrangements under the Convention
4. implementation in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty
5. the need to avoid duplication as well as undue burden on Parties and the secretariat
6. the importance to facilitate improved reporting and transparency over time
7. the need to promote transparency, accuracy, completeness, consistency and comparability (TACCC);
8. the need to ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;
9. the need to ensure that double counting is avoided;
10. the need to ensure environmental integrity.

On some of these principles we would like to further elaborate in this submission:

### **Flexibility to those developing country Parties that need it in the light of their capacities**

Flexibilities built in the common MPGs must recognise different capacities of the Parties, but should also take into account that capacity and in consequence the ability to rigorously monitor, track and report on action will improve over time with enhanced capacity building support and greater experience.

The principle of flexibility cannot be further defined at general level. When we elaborate the common MPGs, the specific reporting provisions should be established first. Subsequently, we can specify whether and how flexibility in the light of developing countries' capacities relates to each provision as appropriate.

In developing the common MPGs, we should distinguish between flexibility provided to Parties that need it in the light of their capacities and differences in the implementation of monitoring or reporting requirements that arise from differences in the types of NDC chosen or from differences in national circumstances such as the relevance of certain GHG emissions sources in a country. Not all countries will report exactly the same information in the enhanced transparency framework – partly due to flexibility provided, partly due to other valid reasons.

### **Drawing from existing guidance and experience**

The development of the common MPGs doesn't need to start from scratch because there is a large body of existing guidance and experience to take inspiration from.

However, current arrangements have proven complex and fragmented. The development of common MPGs is an opportunity to design a framework that is simpler, more user-friendly for the expert community and more accessible for non-specialists.

Another challenge with existing arrangements has been the lack of incentives for all Parties to improve reporting over time.

Therefore, in the elaboration of common MPGs, Parties need to combine and adapt certain elements as needed to make them applicable to all, as well as develop new elements to fulfil the new needs of the transparency framework of the Paris Agreement.

### **The need to avoid duplication as well as undue burden on Parties and the secretariat**

It is essential to avoid duplication of the same information in several reports as well as of reviewing the same information twice. To ease burden, the reporting process can be optimised, through the use of simple, well-functioning and user-friendly electronic formats and tools that take into account Parties' needs. The reporting and review processes can be more automated; electronic tools could be essential in this context. The scope and formats of review and multilateral consideration processes would need to be reconsidered, so as to enable a proper operationalization and meaningful outcomes in a biennial reporting cycle with sustainable and optimal resources, both human and financial.

### **3. Key elements of the common modalities, procedures and guidelines for the enhanced transparency framework**

The work on common MPGs should result in three separate products:

- (a) **Reporting guidelines** that define the detailed reporting requirements as addressed in Article 13 paragraphs 7 to 10.
- (b) **Guidelines for technical expert review** which define the objectives, procedure, modalities, tasks and outputs of the technical expert review defined in Article 13, paragraph 12.
- (c) **Modalities and procedures for the facilitative, multilateral consideration of progress** that implement the consideration addressed in Article 13, paragraph 11.

Such approach would build on the types of guidance that has been developed under the existing transparency arrangements under the Convention.

Each of these products will need to address certain common aspects: the frequency of the reporting or review activities; when they will occur for the first time under the Paris Agreement; and when the guidance will be reviewed and updated. We should also consider the reporting and review timelines and how they fit to the needs of the global stocktake.

### **4. Reporting guidelines under the Paris agreement**

Reporting guidelines will further define the information requirements pursuant to Article 13, paragraphs 7 to 10. The guidelines should ensure not only that the reported information will provide a clear understanding of Parties' actions on mitigation, adaptation and support and of Parties' progress with NDCs, but that adequate, transparent and comparable information will be available for the global stocktake. A structure for the reporting guidelines is proposed in the Annex.

#### **Information on national inventory reports under Article 13(7)(a)**

The reporting in GHG inventories needs to be comprehensive and may go beyond the gases or sectors covered by individual NDCs. In the view of the EU the guidelines should:

- define the scope of greenhouse gases and inventory sectors;
- define the content and elements of a national inventory report providing transparent information on methodologies, data and parameters used as well as explanations of emissions trends;
- define reporting tables for the reporting of consistent time series of GHG emissions and removals as well as underlying information to understand the emission calculations;
- address the IPCC methodologies and GWPs to be used for the estimation of GHG inventories in line with any CMA decisions taken as part of the work under paragraph 31(a) of decision 1/CP.21;
- address institutional arrangements relevant for the preparation of the GHG inventory.

The guidelines under the Paris agreement can build to a large extent on inventory reporting guidelines established under the Convention. Common reporting guidelines under the Paris agreement should start from common requirements that ensure transparent, consistent, complete, comparable and accurate inventories and define flexibilities for those developing countries that need it in light of their capacities in those areas where they face capacity constraints. All Parties should continue to prioritize most significant sources in their continuous improvement. Guidelines could also suggest approaches adapted to lower capacities where this is not already addressed as part of methodological tiers of the IPCC guidelines.

### **Information to track progress with NDCs**

For tracking of progress towards NDCs the following general information elements are relevant for all NDCs:

- Information describing the NDC and any adjustment of the NDC in accordance with paragraph 4(11);
- Information related to any reference level/ year/ period/ value used as part of the NDC;
- Information describing progress achieved with the implementation of the NDC (e.g. information on any specific indicators used in the NDC such as GDP or population for intensity targets);
- Information related to contribution from using cooperative approaches under Article 6 and how these are considered in the tracking of progress with targets where such contributions are used to achieve the NDCs, and of any corresponding adjustments to avoid double counting as expressed in paragraph 36 of decision 1/CP.21;
- Information related to the contributions from the land-use sector to achieving the NDC if additional information beyond the GHG inventory information is necessary arising from the definition of a Party's NDC;
- Information on policies and measure and progress with their implementation and how these are consistent with low GHG emission development strategies or plans if such a strategy has been prepared;
- Information on projections of GHG emissions and removals, in particular if projections are relevant for the type of NDC chosen by the Party.
- Information on mitigation co-benefits resulting from the Parties' adaptation actions and/or economic diversification plans (Article 4.7) that are part of the NDC.

For tracking of progress with NDCs, not all information requirements will apply to all Parties. Parties will only have to report information requirements relevant to their NDC. This may require a grouping of the NDCs related to similar information requirements for tracking progress.

### **Information on climate change impacts and adaptation**

The mandates under Article 13(8) and Article 7 provide the opportunity to strengthen reporting related to adaptation. The information reported should:

- a) allow for sharing of experience and lessons learned,
- b) help to recognize Parties' efforts undertaken,
- c) track progress of Parties' implementation of their adaptation efforts, including of adaptation components of NDCs if relevant, in either qualitative or quantitative form, and
- d) enable relevant bodies under the Convention to collectively consider the state of the art of adaptation with a view to enhancing implementation and providing recommendations for strengthening and improving the effectiveness and efficiency of the Adaptation Framework.

The information related to adaptation will be more qualitative than quantitative. The information reported should include assessments of the domestic implementation of adaptation actions and their effectiveness. The depth and comprehensiveness of information provided will improve over time, as we learn in successive reporting efforts, in particular in areas such as the effectiveness of adaptation action. In order to be able to take stock of the collective progress, the availability and consistency of adaptation reporting should also increase over time.

Current information on adaptation is mostly addressing the adaptation planning process or provides information on planned adaptation activities. However, in order to provide clear understanding of and track progress on climate adaptation action there is a need to enhance information on actions undertaken results achieved and lessons learned as well as assessments of adequacy and effectiveness on adaptation action as part of the transparency framework. Possible elements of the reporting may comprise: information on climate change impacts, adaptation priorities and goals, adaptation planning process, stock take on implementation and progress made, information on means of implementation, and information on M&E of adaptation.

For reporting on adaptation, there are various tools, which are already being used for reporting or where relevant information can be consulted and where at least some experience already exists (National Communications, NAPAs and NAP documentation); work undertaken by the LEG, Adaptation Committee, Standing Committee on Finance is also relevant source of information and experience . Other tools have been established within the context of the Paris agreement ((I)NDCs, undertakings in adaptation planning). In addition, the Paris agreement introduces the concept of an adaptation communication that can be submitted and updated as a component of or in conjunction with any of the above tools. To avoid duplication of efforts and undue burden on Parties, the work on adaptation reporting should look into the information elements already agreed in existing reports and elaborate additional information requirements under Article 13(8) that should be part of biennial reports under the Paris Agreement. Where adaptation information is already appropriately reported in other existing reports, the report under Art. 13 can refer to these reports.



**Information on financial, technology transfer and capacity-building support provided to developing country Parties under Articles 8, 10 and 11**

The EU regards transparency of support as a key element in order to facilitate trust among Parties and the effective allocation of climate finance. A robust and harmonised reporting framework has the potential to enhance the efficiency and effectiveness of deployment and use of sources as it can help to gain a better understanding of the overall scale, the sectorial/geographical distribution and can uncover trends and gaps of financial resources available for low carbon and climate resilient development. For such understanding of overall scale and distribution of support, developed country Parties shall provide information on support provided, and other Parties that provide support should report such information.

The reporting guidelines on support (finance; technology transfer; capacity-building) should draw on the guidelines for Biennial Reports and the related reporting tables established. However, the current guidelines should be enhanced based on lessons learnt and by taking into account the following issues:

- The output of the separate SBSTA agenda item “Development of modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Art. 9, paragraph 7, of the Paris Agreement”, should be integrated in the MPGs related to the information to be reported under Article 13(9). In its submission related to the SBSTA agenda item mentioned above<sup>1</sup>, the EU already outlined existing accounting modalities, presented areas for improvement and made proposals to address some of them to enhance clearer and more consistent reporting of support under the Paris Agreement. The EU looks forward to working with Parties towards the best outcome possible of this discussion.
- Tracking of mobilized private climate finance is in particular a new area where large data gaps still exist and where reporting guidance should be enhanced. In the long run, tracking of mobilized climate finance needs to go beyond measuring co-financing only, but also better track the larger transformational impact that technical assistance and the improvement of enabling environments have.
- Other related developments regarding reporting systems should also be taken into consideration with a view to exploring synergies.

In relation to technology development and transfer, the reporting requirements should reflect Article 10(6) and provide information on support, including financial support, provided to developing country Parties for the implementation of Article 10, including for strengthening cooperative action on technology development and transfer at different stages of the technology cycle. The reporting guidelines could draw on the reporting guidelines for Biennial Reports and national communications, the EU sees no need for additional reporting requirements on technology development and transfer.

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<sup>1</sup> [http://www4.unfccc.int/Submissions/Lists/OSPSubmissionUpload/75\\_257\\_131175612770981133-SK-09-05-EU%20submission-Accounting-modalities.pdf](http://www4.unfccc.int/Submissions/Lists/OSPSubmissionUpload/75_257_131175612770981133-SK-09-05-EU%20submission-Accounting-modalities.pdf)

In relation to capacity building, the reporting guidelines should require information on cooperation activities and support for capacity building actions in developing countries in accordance with Article 11, paragraph 3 and on actions or measures on capacity-building in developing countries in accordance with Article 11, paragraph 4.

The reporting requirements should be mindful that technology and capacity building efforts are - often at the same time - integral parts of climate finance projects in general. The capacity building and technology components can usually not be separated out from these integrated projects.

### **Information on financial, technology transfer and capacity-building support needed and received under Articles 9, 10 and 11**

Developing country Parties should provide information on financial, technology transfer and capacity-building support needed and received under Articles 9, 10 and 11, the reporting guidelines should draw on the guidelines for Biennial Update Reports (BURs) and take into account the experiences of first and second BURs as well as the recommendations from Standing Committee on Finance. The purpose of enhanced reporting on financial support needed and received is to improve systems to track finance received which may help strengthen alignment with national priorities and to enhance the effectiveness and efficiency of the deployment and use of financial resources. Furthermore, the EU would like to discuss whether the Paris Agreement triggers further information needs in this area, e.g. related to the global stocktake or the progress of implementation of NDCs.

In relation to capacity building, the reporting should include information on progress made on implementing capacity-building plans, policies, actions or measures to implement the Paris Agreement in accordance with Article 11, paragraph 4 of the Paris Agreement.

## **5. Guidelines for technical expert review**

Guidelines for the technical expert review will further elaborate the procedure, organisation, tasks, inputs and outputs to the technical expert review as addressed in Article 13, paragraphs 11 and 12. The scope of the technical expert review is clearly defined in Article 13(11) as information reported under paragraphs 7 and 9 of Article 13. It is important that the principles outlined above are reflected for all Parties, in particular the implementation of the technical expert review in a way that is facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty.

The EU would like to further discuss with other Parties how technical expert reviews can be implemented in a way that

- they contribute in an efficient and meaningful way to the information provided to the global stocktake and the CMA;
- they contribute to a learning process, an exchange of experiences among parties and assist in capacity building;
- they implement a positive approach of highlighting or facilitating improvement over time instead of pointing at small mistakes, errors or omissions in reporting;
- they are efficient and manageable in terms of financial and human resources given the large number of Parties with NDCs under the Paris agreement;

- they provide a concise and meaningful outcome.

This work can also draw from experiences with implementing existing review guidelines and technical analysis guidelines. A structure for the review guidelines is proposed in the Annex.

## **6. Modalities and procedures for the facilitative, multilateral consideration of progress**

Modalities and procedures for the facilitative multilateral consideration of progress under Article 13, paragraph 11 should draw from the experience and modalities for International Assessment and Review and International Consultation and Analysis. The implementation of modalities and procedures in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty is important for the multilateral consideration of progress. The EU would like to further explore with other Parties how these modalities and procedures can be made efficient and fit for purpose under the Paris agreement and how they can help Parties in their own actions of development, review and revision of national policies.

The EU would also like to discuss with other Parties how the review process and the facilitative, multilateral consideration of progress should support the mechanism to facilitate implementation and promote compliance.

## **7. Timing and organization of work for the development of the MPGs**

Work needs to be undertaken on a) common guidelines for reporting, b) common guidelines for expert review process and c) common modalities for multilateral consideration. Work in Marrakech should make use of separate spin-off groups to make progress on each of these products. However, there is a particular need to make rapid progress in developing reporting guidelines, as they will require considerable technical detail; progress on what is reported will then make it much easier to have a discussion on review. The work should encompass mitigation, adaptation and support in a balanced way.

As the work advances, we expect that further submissions will be required to flesh out the details of the common MPGs. Additional workshops, intersessional meetings and other informal negotiation settings will be necessary modalities of work to allow Parties to address the amount of technical detail. Parties should develop a concrete schedule of work at COP 22, including timelines for further submissions, workshops/ intersessional and/or pre-sessional meetings and deliverables up to 2018. We may be able to outline the work for 2017 in more detail than beyond this time horizon. In addition, the work at COP22 could:

- agree on type of products that will form part of MPGs;
- discuss and agree key areas and a structure of these products;
- invite further submissions related to more specific content of the MPGs in submissions after COP22 and agree on additional meetings in the period until 2018 to advance the technical work taking into account the budgetary implications.

## **Annex**

### **Possible structure for the reporting guidelines:**

- I. Objectives
- II. Principles and definitions
- III. Reporting requirements
  - (a) National inventory report (Art 13(7)(a))
  - (b) Information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4. (Art 13(7)(b))
  - (c) Information related to climate change impacts and adaptation under Article 7, as appropriate. (Art 13.8)
  - (d) Information on financial, technology transfer and capacity-building support provided to developing country Parties under Articles 9, 10 and 11. (Art 13(9))
  - (e) Information on financial, technology transfer and capacity-building support needed and received under Articles 9, 10 and 11. 2. (Art 13.10)
- IV. Submission/ reporting (when and how the information is communicated)
- VI. Annexes with reporting templates
- VII. Other Annexes (e.g. report outline or table of content)

### **Possible structure for review guidelines:**

- I. Objectives
- II. Scope
- III. General approach
- IV. Specific approaches related to the specific types of information reported under Art. 13
  - a. Technical review of GHG inventory information (Art. 7(a))
  - b. Technical review of information to track progress with implementing and achieving NDCs
  - c. Technical review of information on support provided to developing countries under Articles 9, 10 and 11.
  - d. Identification of capacity building needs (if not included in each section a-c above)
- V. Timing and procedures
- VI. Participation of experts and organisation
- VII. Review reports and publication

Paper no. 2: Vanuatu

**Submission by the Republic of Vanuatu**

To the

Ad Hoc Working Group on the Paris Agreement  
UNFCCC

30 August 2016

APA FCCC/APA/2016/L.3:

According to conclusion #8 in the Draft conclusions proposed by the Co - Chairs (FCCC /AP A /201 6 /L. 3). The APA has invited Parties to submit, by 30 September 2016, their views on the following items on the APA agenda, in order to focus the work of the APA: Item 5, “Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement”;

*Vanuatu submits* that the transparency framework should be based on relevant paragraphs in Decision 1/CP. 21 and Article 13, and cover all elements of the Paris Agreement. The APA must develop means to enhance the transparency arrangements under the Convention while recognizing the special circumstances of the LDCs and SIDS. This is particularly important to ensure that Parties maintain at least the frequency and quality of their current reporting, avoid duplication, and facilitate improved reporting and transparency over time.

A central challenge of the enhanced transparency framework will be to achieve the “right” level of flexibility. If there is too little flexibility, the framework may not sufficiently cater for the wide variety of country circumstances and capacities. If there is too much, the framework may not achieve its aims to inform the global stock take and provide a clear understanding of climate change action.

Flexibility can be embedded in the transparency process in many ways. For instance, developing countries like Vanuatu might initially submit their reports less frequently. Parties currently report on their GHG inventories via guidelines that offer several approaches, or “tiers.” Each tier represents a level of methodological complexity in categorizing emissions and activity data. Tier 1 is the most basic method while Tiers 2 and 3 are each more demanding in terms of complexity, certainty, and data requirements. Thus, another option would be for some developing countries to start at the lowest, least stringent, reporting tier, and comply with higher tiers as they build institutional capacity over time.

A rapidly accelerated ramping-up of measurement and reporting capacity before 2020 will be needed in Vanuatu if the enhanced transparency framework is to be successfully implemented from 2020. Vanuatu already finds it challenging to meet the reporting obligations of the current transparency system.

Vanuatu is prepared to report information on support needed to undertake climate action and support received, conditional that donors and development partners are able to report through government aid coordination systems. To report information on support received Vanuatu must first be able to accurately monitor the financial and other types of support received. There are many challenges to developing a tracking system at the domestic level in Vanuatu, including coordinating among different government

bodies, agreeing on a definition of what spending items count as climate relevant, and the human and other resources needed to develop and maintain a tracking system.

Vanuatu submits that the information reported by individual Parties through the transparency framework will provide an important input for the global stocktake of collective progress towards the Paris Agreement's long-term goals for mitigation, adaptation and finance. In practical terms, the transparency arrangements will need to be workable and efficient and Vanuatu will require special support in regards to strengthening current domestic measurement, reporting and verification systems.

The Capacity- building Initiative for Transparency established in Decision 1/CP. 21 must be rapidly operationalized to provide sustained and focused support to enable full participation of all Parties in the new transparency framework, in line with national capacities and circumstances. Vanuatu feels that this is a crucial step for developing countries to make the switch to the new transparency framework, and continue to do so over time.

The transparency framework must be facilitative, non-intrusive, non-punitive, respectful of national sovereignty, avoid undue burden for Parties, and both build on and enhance the transparency arrangements under the UNFCCC. While Vanuatu feels that the framework must be based on existing reporting and monitoring systems, there is need for an evolution from the existing transparency system. An important addition to the new transparency framework is that while it shall apply to all Parties, it must include in-built flexibility in terms of the scope and frequency of reporting and scope of review. Vanuatu proposes that the use of common tabular formats (CTF s) would ensure standardized levels of aggregation, significantly increasing the transparency of information provided by Parties.

Vanuatu submits that the transparency framework must capture the commitment by developed countries to provide support and mobilize climate finance, and convergence is needed in reporting practices and the classification of climate- related activities. Reporting on climate finance mobilized through public interventions remains extremely challenging due to the continuing lack of common definitions or applicable methodologies. Thus, tracking progress towards climate finance mobilization will require information from non- Party actors such as multilateral development banks, environmental funds, international organizations and private actors, in addition to national governments. Article 9.5 of the Paris Agreement stipulates that developed countries shall communicate "indicative quantitative and qualitative information" on finance provided and mobilized. Vanuatu expects that developed country Parties will estimate expected amounts of finance to be provided and mobilized in the future.

It will be helpful for Parties with quantitative goals to report emission projections, and intended and actual use of international co-operative approaches (under Article 6 of the Paris Agreement).

SIDS and LDCs must be fully and meaning involved in the Harmonized Verification Process as the information Parties submit will be subject to a technical expert review and a multilateral, facilitative consideration of progress.