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## B. DRAFT DECISION

[ *The Conference of the Parties,*

### III. DECISIONS TO GIVE EFFECT TO THE AGREEMENT

58. *Also requests* the IPC and SBSTA to develop recommendations for modalities, procedures, rules and guidelines for a common framework for transparency of action and support in accordance with Article 9, paragraph 2, 3, 4 and 6 of the Agreement, taking into account the need for flexibility in the light of capability, for consideration and adoption by the CMA at its first session, on:
- (a) Transparency of action;
    - (i) Parties ensure methodological consistency between the communication of nationally determined mitigation [contributions][commitments][other] and their implementation;
    - (ii) Parties include an explanation of key categories of emissions and removals for the exclusion from their nationally determined mitigation [contribution][commitment][other], and strive to include these over time;
    - (iii) Parties, once a source, sink or activity is accounted for in a nationally determined mitigation [contribution][commitment][other], continue to include it or provide an explanation of why it has been excluded;
    - (iv) Parties use common metrics and methodologies adopted by the Intergovernmental Panel on Climate Change (IPCC) for the estimation of greenhouse gas emissions and removals;
    - (v) [Internationally transferred mitigation outcomes used by any Party to meet its nationally determined mitigation [contribution][commitment][other] are supplemental to domestic action;]
    - (vi) Parties report on progress in implementation of their National Adaptation Plans to the UNFCCC every two years, and collectively exchange information and share lesson learned in the implementation of adaptation, including in the SBSTA and by promoting, coordinating and strengthening adaptation knowledge platforms, centres and networks;
    - (vii) Parties improve the methodologies for reporting information in their adaptation [contributions][commitments][actions] or undertakings, assessments of climate change impacts, their quantification and information on vulnerability, and the quantification of impacts, and actions taken to build resilience and reduce vulnerability and investments required, and contributing information to the global stock-take, as set out in Article 10 of this Agreement; *{still considering transparency in relation to adaptation and its support further}*
  - (b) Transparency of support;
    - (i) Support provided, enhancing delivery of support for both adaptation and mitigation through, inter alia, the common tabular formats for reporting support, and taking into account the SBSTA item on methodologies for reporting on finance, domestic measurement and international verification; and enhancing reporting by developing countries on support received, including the use, impact and estimated results thereof;
    - (ii) Enhanced domestic MRV systems for action and support;
    - (iii) Developing an international system of accounting designed to avoid double or multiple counting of support across countries and donors;
    - (iv) Information to enable tracking of progress against the aggregate goal for finance, set out in Article 6, paragraph x, and the global stock-take set out in Article 10, and the broader transformation of financial flows,
    - (v) Drawing on the biennial assessments undertaken by the Standing Committee on Finance