

Preliminary material in preparation for the first iteration of the informal note

APA Agenda Item 5: Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement

Version (08 November 2017)

Upon request of Parties at the first informal consultation on 7 November 2017, this is the Co-facilitators' attempt to informally capture views expressed by Parties, including in their submissions and at the round table. It has been prepared under the Co-facilitators' own responsibility and thus has no formal status. The content is not exhaustive. It does not represent agreed views, ideas or text and nor does it attempt to draw any conclusions on possible areas of convergence or divergence. The Co-facilitators' also recognize that nothing is final until all the MPGs are final. The Co-facilitators further recognize that there are varying views on the structure of the MPGs, including differentiation, the operationalization of the provisions in Article 13.3, and consideration of developing country Parties' transition to the enhanced transparency framework. There is no intention to prejudge or prejudice the position of Parties on these issues, their views regarding the outcome of related agenda items or regarding the content of MPGs. The Co-facilitators recognize that Articles 13.7 to 13.12 of the Paris Agreement vary in their legal nature (i.e., "shalls" and "shoulds") and that this will be reflected in the MPGs. The Co-facilitators also note that the MPGs will provide flexibility to those developing country Parties that need it in the light of their capacities.

In order to accurately capture and streamline Parties' views, the following notation key is used in sections (B) – (H) to indicate to which Parties the provision applies, based on proposals from Parties. This notation key in no way prejudices Parties' views on the final outcome of the MPGs.

- a. Each Party
- b. Those developing country Parties that need it in the light of their capacities
- c. Developed country Parties
- d. Developing country Parties
- e. Other Parties that provide support

A. Overarching considerations and guiding principles

A.1. Objectives

1. As decided in Articles 13.5 and 13.6.
2. To facilitate effective implementation of the transparency framework under Article 13.
3. To facilitate Parties in improving the quality and transparency of their reporting over time.
4. To ensure that double counting is avoided, and promote environmental integrity.
5. To facilitate the processes of TER and FMCP.

A.2. Guiding principles

1. This element is not necessary as a heading.
2. Encourage maximum participation from Parties.
3. Common but differentiated responsibilities and respective capabilities, in the light of different national circumstances.
4. Facilitate continuous improvement over time with respect to the quality, coverage, scope and level of detail of information reported, and prevent backsliding in reporting by Parties.
5. Enhance the implementation of the Convention and strengthen the global response to the threat of climate change.
6. Generate clear and credible information on efforts undertaken by Parties on mitigation, adaptation, finance, technology and capacity-building.
7. Build on and enhance existing arrangements under the Convention, recognizing the special circumstances of LDCs and SIDS.
8. Provide flexibility to those developing country Parties that need it in the light of their capacities.
9. Facilitative, non-intrusive, non-punitive, respectful of national sovereignty.
10. Match actions by developing country Parties with support by developed country Parties.
11. Respect the nationally determined nature of NDCs.
12. Effective, pragmatic, and feasible.
13. Avoid duplication as well as undue burden on Parties in particular on the LDCs and SIDS and the secretariat.

14. Ensure Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention.
15. Promote transparency, accuracy, completeness, consistency and comparability.

A.3. Structure/design of the MPGs

1. This element is not necessary as a heading of the MPGs.
2. Single/common MPGs applicable to all Parties, containing three main sections: common reporting MPGs with annexed common tabular formats; common TER MPGs; and common FMCP MPGs.
3. Build on the MRV system under the Convention, with two separate parts for developed and developing country Parties, respectively.
4. Maximize use of tabular formats for reporting and a technical expert review report.
5. A standalone national greenhouse gas inventory report.

A.4. Interlinkages with other transparency related items and other elements of the Paris Agreement

1. This element is not necessary as a heading of the MPGs.
2. Identified linkages with ongoing work in APA, SBI, and SBSTA:
 - a. SBSTA agenda item on matters relating to Article 6 of the Paris Agreement.
 - b. SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement.
 - c. APA agenda item on further guidance in relation to the mitigation section of decision 1/CP.21.
 - d. APA agenda item on further guidance in relation to the adaptation communication, including, inter alia, as a component of nationally determined contributions, referred to in Article 7, paragraphs 10 and 11, of the Paris Agreement.
 - e. APA agenda item on matters relating to the global stocktake referred to in Article 14 of the Paris Agreement.
 - f. APA agenda item on modalities and procedures for the effective operation of the committee to facilitate implementation and promote compliance referred to in Article 15, paragraph 2, of the Paris Agreement.
3. Key considerations with respect to linkages include:
 - a. Reflect the outputs from interlinked work streams.
 - b. Be coordinated to ensure coherence, consistency, and avoid duplication of work with the progress of related work being undertaken.
 - c. Avoid placing an additional burden on Parties, especially developing country Parties.
 - d. Parties' reports, TER and FMCP serve as input to GST.
 - e. Parties will use their Article 13 reporting to demonstrate they are meeting other provisions of the Paris Agreement, including Article 4.13 and Article 6.2.
 - f. TER will provide a technical expert review report to Article 15.

A.5. Building on and enhancing the transparency arrangements under the Convention, recognizing that the transparency arrangements under the Convention shall form part of the experience drawn upon for the development of the MPGs

1. This element is not necessary as a heading of the MPGs.
2. Consider Parties' different starting points, number of reporting cycles to date, experiences and learning curves to allow for overall participation and avoid backtracking.
3. Strengthen, not replace, existing arrangements under the Convention to accommodate the Paris Agreement.
4. Do more than simply replicate the existing MRV system under the Convention.
5. The transparency arrangements under the Convention, including NC, BR and BUR, IAR and ICA shall form part of the experience drawn upon for the development of the MPGs for the transparency framework.
6. Build upon and eventually supersede the MRV system established by decision 1/CP.16, paragraphs 40-47 and 60-64 and decision 2/CP.17, paragraphs 12-62, immediately following the submission of the final BRs and BURs.
7. Draw on lessons learned from implementing current transparency arrangements.

A.6. Flexibility to those developing countries that need it in the light of their capacities

1. This element is not necessary as a heading of the MPGs.
2. Provide flexibility only to those developing country Parties that need it in the light of their capacities.
3. Operationalize flexibility by providing differentiated obligations for developed and developing country Parties.
4. Recognize different capabilities and capacities of developing country Parties.
5. Self-select and clearly indicate their use of flexibility on the basis of their capacities.
6. Demonstrate they meet agreed criteria to use flexibility.
7. As capacities improve, the extent of flexibilities will reduce over time.
8. Use a three-step analysis to determine whether to incorporate flexibility into a provision. Step 1: Does fulfilling the provision depend on a country's technical or institutional capacity? Step 2: Do Parties have sufficient discretion with respect to fulfilling the provision? Step 3: What specific flexibility is required for this provision?
9. Proposals on how to operationalize flexibility for those developing country Parties that need it in the light of their capacities include:

- a. Reflected in the scope of reporting, and frequency, level and detail of reporting, as well as the stringency of the review.
- b. Using “shall”, “should”, “may”, “be encouraged to”, “to the extent possible”, “as appropriate”, “if applicable”, etc.
- c. Determining at its discretion which option or tier to apply.
- d. Already built into the IPCC inventory guidelines in the form of tiers.
- e. Including provisions/formats designed to facilitate improved reporting and transparency over time.
- f. Reflecting the discretion accorded to SIDS and LDCs.
- g. Establishing a transition period for developing country Parties.
- h. Providing a “layered approach” or a menu of options on methodologies, detailed reporting items (or levels of detail), approaches of review, etc. to choose (opt-in or opt-out) from.
- i. Flexible arrangements for the timing and frequency of the delivery of report.
- j. Applying flexibility at the level of individual provisions in the MPGs.
- k. Flexibility in the threshold percentage used to identify which source/sink categories are “key” provides a systematic mechanism to address additional capacity constraints throughout the GHG inventory MPGs.
- l. Use of notation keys for tabular formats such as “NE” (for not estimated), “NA” (not applicable) or “NR” (no reporting).
- m. An option not to report and/or be subject to review on certain elements, with an explanation of the reasons.

A.7. Facilitating improved reporting and transparency over time

1. This element is not necessary as a heading of the MPGs.
2. Give a direction of travel for the overall improvement of the level of transparency.
3. Improvement in reporting by developing country Parties will take time, and longer for those with limited capacities, and depend on support.
4. The MPGs should result in indication of best practice, and encourage Parties and expert review teams to identify areas for improvement.
5. Prepare and submit an improvement plan to address gaps in reporting, accompanied with a listing of capacity –building needs. Those developing countries that use flexibility explain their use and how they will meet the common MPGs and improve TACCC over time.
6. Prioritising improvements or identifying capacity needs; the review process will be a catalyst for improved reporting and transparency over time.
7. Overcoming barriers to reporting is contingent upon provision of new, additional and adequate financial and technical resources to meet agreed full costs.
8. LDCs and SIDS should not be disadvantaged in accessing finance, technical or capacity-building support on the account of discretion afforded to LDCs and SIDS.

A.8. Avoiding duplication as well as undue burden on Parties and the secretariat

1. This element is not necessary as a heading of the MPGs.
2. Parties should not be required to report same information across several reports, and the same information should not be reviewed twice.
3. Design a practical and efficient system for transparency of action and support.
4. Existing communications and procedures should be adapted to accommodate the different types of contributions under the Paris Agreement.

A.9. Procedural aspects

1. This element is not necessary as a heading of the MPGs.
2. COP and CMA decisions, with annexes. The COP and CMA decisions could address: adopting the MPGs; specifying the date when start using the MPGs; submission of final BRs and BURs; establishing a submission date for the first reports; addressing the frequency of reporting; requesting the secretariat to start the first TER and first FMCP at specific dates; addressing support for reporting, its aims and the link to CBIT; mandating the SBSTA to continue work on tabular reporting formats if such work cannot be completed by COP24; reporting language; and the dates for the first and subsequent review and update of the MPGs.
3. In the year when information is submitted/reviewed both under the Convention and the Paris Agreement, the reports shall be submitted in conjunction, the review/technical analysis process will also be conducted in conjunction.

B. National inventory report on anthropogenic emissions by sources and removals by sinks of greenhouse gases

1. Apply decisions 2/CP.17 (para. 2-3) and 19/CP.18 (table 1 in the annex) together with further COP revisions. ^(c)
2. Apply decisions 17/CP.8 (para. 8-24) and 2/CP.17 (para. 41g) together with further COP revisions. ^(d)
3. Apply all requirements related to national inventory report established in decision 24/CP.19 mutatis mutandis. ^(a)
4. Flexibility to generally follow requirements on methods and reporting contained in decision 24/CP.19. ^(b, d)
5. Parties implementing REDD-plus (depending on capacity) can choose to build a separate national GHG inventory for REDD-plus alone considering the complexities of the technology required for REDD-plus. ^(d)

6. Inventory to be kept in a national registry, and account for any transfer within the country or from one Party to another in accordance with agreed rules for the application of Article 6.2 and 6.4 of the Paris Agreement. ^(a)

B.2. Objectives and principles

1. No objectives or principles section necessary.
2. Assist Parties in meeting their commitments under Art. 13 and applicable paras. of decision 1/CP.21. ^(a)
3. Assist Parties in tracking progress of their NDCs under Art. 4 of the Paris Agreement. ^(a)
4. Provide a clear understanding of, and information on climate change action, GHG emission levels and trends, underlying data, methodologies and good practices applied. ^(a)
5. Assist Parties in ensuring and improving the quality, coverage and transparency of their national inventory report over time ^(a)
6. Provide flexibility to developing countries that need it in light of their capacities. ^(b)
7. Ensure that the information reported is transparent, accurate, complete, consistent and comparable. ^(a)
8. Avoid duplication as well as undue burden on Parties and the UNFCCC secretariat. ^(a)
9. Ensure that double counting is avoided. ^(a)
10. Ensure environmental integrity. ^(a)
11. Facilitate the process of considering national inventories, including the preparation of technical analysis and synthesis documentation. ^(a)
12. Facilitate the process of technical expert review and multilateral consideration of the inventory information in accordance with Art. 13, para 11 and 12 of the Paris Agreement. ^(a)
13. Serve as input to the Global Stocktake under Art. 14 of the Paris Agreement to facilitate the assessment of collective progress towards achieving the purpose and long-term goal of the Paris Agreement. ^(a)
14. Facilitate the identification and prioritization of domestic mitigation measures. ^(a)

B.3. Definitions

1. Definitions of the terms used are as provided in the 2006 IPCC Guidelines/most recent IPCC Guidelines adopted by CMA; ^(a)

B.4. National circumstances and institutional arrangements (inventory planning, preparation and management)

1. Establish and maintain national inventory arrangements, including institutional, legal and procedural arrangements for the continued estimation, compilation and timely reporting of national GHG inventory reports in accordance with the reporting provisions defined in the reporting guidelines. ^(a)
2. National inventory arrangements can vary depending on national circumstances/preferences, and change over time. ^(a)
3. Report summary information on national inventory arrangements. ^(a)
4. Encouraged to highlight in their national circumstances if flexibility is needed. ^(b, d)
5. Implement the following functions relating to inventory planning, preparation and management: ^(a)
 - a. Designate a single national entity/national focal point with overall responsibility for the national inventory
 - b. Plan, establish and maintain the inventory preparation process including division of specific responsibilities of institutions participating in the inventory preparation to ensure that sufficient activity data collection, choice/development of methods, EFs and other parameters is in accordance with the IPCC and reporting guidelines.
 - c. Prepare emission and removal estimates and document them transparently, in accordance with the latest IPCC guidelines and reporting guidelines.
 - d. Perform recalculations, in accordance with the IPCC and reporting guidelines, where needed.
 - e. Perform uncertainty assessment and key category analysis and use them in identifying needs for inventory improvements and their prioritization.
 - f. Elaborate an inventory QA/QC plan and implement QA/QC measures.
 - g. Prepare national annual GHG inventories by compiling the NIR and common tabular format/CRF, and establish a process for the inventory consideration and approval/submission.
 - h. Archive all information for the reported time series, including all disaggregated EFs and AD, and all documentation about generating and aggregating data, including QA/QC.
 - i. Facilitate the conduct of the technical expert review process of the national inventory and participation in the FMCP
 - j. Prepare improvement plans to respond to recommendations from the technical expert review process and strengthen the institutional arrangements.
6. Description of national inventory arrangements in the first national inventory report under the Paris Agreement in accordance with the reporting requirements and report any changes to those national inventory arrangements in the subsequent reports. ^(a, c)
7. Encouraged to follow requirements related to national inventory arrangements established in Decision 24/CP.19 (flexibility in light of their capacities) explaining the reasons, which may include specificities related to collection and processing of data, and support received. ^(b)
8. No flexibility needed for reporting information on arrangements, which is different from the implementation and maintenance of arrangements which require capacity. ^(a)
9. Capacity building is critical for Parties, especially LDCs and SIDS, to improve their GHG inventories with increasing accuracy and coverage over time; focus on challenges for data collection and continuity due to lack of institutional capacity, lack of institutional structures and absence of frameworks for collection of data. ^(b, d)

B.4. Methods:

a. Methodologies, parameters and data

1. Use the most recent/IPCC 2006 Guidelines and any supplementary/further methodological guidance from the IPCC, including 2013 supplements, as agreed upon by the CMA. ^(a)
2. Use, if necessary, the older sets of IPCC guidelines (e.g. Revised 1996 IPCC Guidelines in conjunction with other agreed IPCC guidelines in conjunction with IPCC GPG, IPCC LULUCF GPG). ^(b, d)
3. Use different methods (tiers) contained in the IPCC Guidelines and use national methodologies which could reflect better the national situation, provided that these methodologies are compatible with the most recent guidelines accepted by IPCC and are well documented and scientifically based. ^(a)
4. Apply flexibility according to methodological tiers in the IPCC guidelines with the flexibility to apply a lower tier approach, if justified due to limitations of time and data availability. ^(b, d)
5. Provide support for transitioning to the 2006 IPCC Guidelines. ^(d)
6. Use a recommended method (tier level) for key categories in accordance with IPCC Guidelines, and follow IPCC good practice guidance and other good practice guidance relevant to key categories. ^(a)
7. Apply higher tier methods particularly for key categories and for refining estimates in LULUCF sector. ^(a)
8. Use default EFs and AD in the absence of more robust methods and/or data, but encouraged to use country-specific and regional EFs and AD, where available, or, propose plans to develop them in a scientifically sound and transparent manner consistent with the latest IPCC Guidelines. ^(a)

b. Key category analysis

1. Identify key categories, using key category analysis consistent with IPCC guidelines as agreed by the CMA with and without Land Use, Land Use Change and Forestry (LULUCF) categories. ^(a)
2. Conduct a complete key category analysis for the base year (or period) and the latest reported inventory year, using approach 1, both level and trend assessment, including and excluding LULUCF. ^(a)
3. Use methods for KCA provided in the most recent/2006 IPCC Guidelines and agreed upon by the CMA. ^(a)
4. Use approach 2 and add additional key categories to the result of approach 1. ^(a)
5. Consider a threshold lower than 95% for key category assessment, allowing to focus improvement on a fewer categories and prioritize resources. ^(b)

c. Recalculations

1. Perform recalculations in a transparent manner to ensure consistency of time series and improve accuracy and/or completeness; performed in accordance with the most recent IPCC guidelines agreed upon by CMA. ^(a)
2. Perform complete recalculation across the reporting period when new information is introduced. ^(a)
3. Where not possible to recalculate all years due to capacity constraints and/or data availability, perform recalculations for the base year or reference years of the NDC and the latest reported year. ^(b)

d. Uncertainty assessment

1. Quantitatively estimate the uncertainty for all relevant source and sink categories, GHGs, inventory totals and their trends, using most recent/2006 IPCC guidance agreed by CMA. ^(a)
2. Quantitatively estimate the uncertainty for all relevant source and sink categories, GHGs, inventory totals and their trends for at least the base year and the latest inventory year. ^(a)
3. Elaborate/explain errors due to sampling methods, data entry, calculation, data formulation. ^(a)
4. Elaborate in the improvement plan the steps and capacities needed to implement this requirement. ^(b)
5. Work towards quantitative assessment of uncertainty. ^(b)

e. Assessment of completeness

1. Estimate and report emissions and removals from all categories and emission sources (pools and gases) for which estimation methods are included in the IPCC Guidelines and indicate the parts of their geographical area covered. ^(a)
2. Clearly indicate the sources and sinks which are not considered in the inventories but which are included in the IPCC 2006 GL and explain the reasons for such exclusion; Use notation keys to fill in blank cells in reporting tables. ^(a)
3. Allow the use of the notation key "NE" (not estimated) when the estimates would be insignificant in terms of level and trend and where a disproportionate amount of effort would be required to collect data for a gas from a specific activity. Thresholds will need to be determined considering flexibility. ^(a)
4. Report in subsequent submissions, emissions and removals estimated once for a category, if they continue to occur. ^(a)

f. Quality assurance/quality control

1. Elaborate and report an inventory quality assurance/quality control (QA/QC) plan; including information on the inventory agency responsible for conducting QA/QC. ^(a)
2. Implement and give information on general inventory QC procedures and QA procedures (e.g. basic peer review) in accordance with its QA/QC plan and the most recent IPCC guidelines. ^(a)
3. Compare the national estimates of CO₂ emissions from fuel combustion with those estimates obtained using the IPCC reference approach, as contained in the 2006 IPCC Guidelines, and report the results of this comparison in the NIR. ^(a)
4. Elaborate in the improvement plan the steps and capacities needed to implement or report a QA/QC plan and for giving information on QA/QC procedures. ^(b)

B.5. Metrics

1. Use common metrics as agreed by CMA. ^(a)
2. Report aggregate emissions and removals of GHGs, expressed in CO₂ equivalent (CO₂ eq), using the 100-year time horizon global warming potential (GWP) values from the IPCC. ^(a)

3. As appropriate, report supplemental information on aggregated GHG emissions using other metrics applicable to national circumstances. ^(a)
4. If GWP or GTP are used, provide clarification on which values and IPCC assessment report were utilized. ^(a)
5. Report all estimates of emissions and removals in the mass of each GHG. ^(a)

B.6. Reporting guidance

a. Information on methods

1. Report estimates of emissions and sinks for all IPCC categories, gases and carbon pools considered in the GHG inventory throughout the reported period including a descriptive summary and figures underlying emission trends. ^(a)
2. Report all methods, sources of emission factors and activity data used to compile the GHG inventory including descriptions, assumptions, references and sources of information used. ^(a)
3. Report information for key categories and document country-specific EF used in tabular formats, if not able to report information for all categories. ^(c)
4. Report the individual and cumulative percentage contributions from key categories, for both level and trend, consistent with the most recent IPCC guidelines. ^(a)
5. Report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future. ^(a)
6. Report results of uncertainty analysis as well as methods used and underlying assumptions; at least for base year and the latest inventory year. ^(a)
7. Report recalculations for the base year and all subsequent years of the time series, together with explanatory information and justifications with an indication of relevant changes and their impact on the emissions trends. ^(a)
8. Report information on the reasons for lack of completeness, if methodological or data gaps exist. ^(a)
9. Provide opportunity and flexibility to simplify the template workbook in accordance with its national circumstances. ^(b)

b. Sectors and gases

1. Report all 7 gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃). ^(a)
2. Report CO₂, CH₄ and N₂O at a minimum. ^(b)
3. Report CO₂, CH₄, N₂O mandatorily and PFCs, HFCs, SF₆ and NF₃ subject to certain conditions (e.g. included in NDCs or significant in national emissions). ^(b)
4. Sectors, gases and sources (including the baselines) in the GHG inventory must reflect the diversity of mitigation actions in the Parties' NDC. ^(a)
5. Report gases according to national circumstances. ^(b, d)
6. Report actual emissions of HFCs, PFCs, SF₆ and NF₃, providing disaggregated data by chemical (e.g. HFC-134a) and category in units of mass and in CO₂ eq. ^(a)
7. Present emissions and removals on a gas-by-gas basis in units of mass, with emissions by sources listed separately from removals by sinks, except in cases where it may be technically impossible to separate information on sources and sinks in the area of LULUCF. ^(a)
8. Report, if possible, indirect CO₂ from the atmospheric oxidation of CH₄, carbon monoxide (CO), nitrogen oxides (NO_x) and non-methane volatile organic compounds (NMVOCs), as well as sulphur oxides (SO_x). For Parties that decide to report indirect CO₂, the national totals are presented with and without indirect CO₂. ^(a)
9. Indirect N₂O emissions from other than the agriculture and LULUCF sources could be reported as a memo item. These estimates of indirect N₂O are not included in national totals. Parties may provide information on other substances that have an impact on climate. ^(a)
10. Report international aviation and marine bunker fuel emissions as two separate entries and not include in national totals but reported distinctly. ^(a)
11. Clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or industrial processes sector, in accordance with the IPCC Guidelines. ^(a)
12. Report emissions and removals at the most disaggregated level of each source/sink category, providing that a minimum level of aggregation is needed to protect confidential business and military info. ^(a)
13. Allow Parties to determine the coverage of GHG gases, sectors, sources in light of their capacities and based on the best available data and key categories for each country, moving over time to greater coverage. ^(b)
14. Where estimates are reported for any country-specific category or gas that is not included in IPCC guidance, provide information on the category or gas, and the methodologies, emissions factors and activity data used for their estimation and, and related data references. ^(a)
15. Report the following sectors: Energy, Industrial Processes and Product Use, Agriculture, Land use, land-use change and forestry, and Waste according to the most recent IPCC guidelines. ^(a)
16. Report separately LULUCF and agriculture sectors. ^(a)
17. Report all sectors and gases for which there are methodologies available in the 2006 IPCC Guidelines. ^(a)
18. Exclude, if necessary, emission sources/removals categories and/or gases/pools if the necessary information to estimate the emissions/removals is not available according to national circumstances. ^(d)
19. Report information on approach taken, if any, to identification of natural disturbances and corresponding emissions and removals, in accordance with IPCC guidelines. Indicate if these estimates are included in national totals. ^(a)

c. Time series

1. Report consistent time series from 1990 to X-2, (X= submission year). ^(a, c)
2. Report consistent time series from 1990 to X-4. ^(b, d)

3. Report consistent time series from a later year but as far back as allowed by data availability (e.g. the latest year reported in the NC/BUR or base year in the NDC/2010 (at a minimum)) to X-4/X-3. ^(b, d)
4. Continue to report a consistent time series of GHG emissions starting from 1990 or other base years, if reported in the past. ^(a)
5. Provide a consistent time series back to the years reported in the previous national communications under the Convention before 2020 and/or reports provided under the Paris Agreement; or use 2010 as base year. ^(d)
6. National inventory report to cover the initial year, the most recent 10 years and any previous years since the initial year ending with 0 or 5. If the information required has not been reported in previous reports and/or is not available, Parties are to provide info of the years available, including the base year and NDC reference year. ^(a)
7. Estimate the inventory time series using the same IPCC methodologies, and the underlying activity data and emissions factors obtained and used in a consistent manner, ensuring that changes in emission trends are not introduced as a result of changes in estimation methods or assumptions over the time series of estimates. ^(a)
8. Use alternative methods (techniques from IPCC guidelines) to estimate the missing values, due to lack of activity data, emissions factors or other parameters, in order to ensure consistent time series. ^(a)

d. Frequency

1. Submit national inventory report annually under the Paris Agreement in conjunction with the one under Convention/Kyoto Protocol or as a stand-alone report in conjunction with the submissions of biennial transparency reports. ^(a, c)
2. Submit national inventory report annually. ^(a, c, d)
3. Submit national inventory report on a biennial basis. ^(b, d)
4. Provide flexibility to LDCs and SIDs to submit at their discretion. ^(b, d)

B.7. Constraints and capacity-building needs;

1. Provide transparent updated information on constraints and gaps and related financial, technical and capacity-building needs in the NIR or in the outcome of the support needed process under Art.13 para 10. ^(b, d)
2. Identify individual constraints based on national circumstances. ^(b, d)
3. There are both domestic constraints (available resources; personnel; data availability; lack of institutional capacity) and outside constraints (willingness of Parties to provide support etc.). ^(d)
4. Explain how provision of capacity-building would improve the GHG inventory, and outline the aspects that would be improved, together with proposals on prioritizing improvements. ^(b, d)
5. Capacity-building Initiative for Transparency (CBIT) linked with capacity-building under the Paris Agreement; future role of CBIT is important; the relationship between CBIT and PCCB and the role for CGE in the process are important. ^(a)
6. CBIT needs to be guided by COP/Parties to provide sufficient, sustainable support in a durable manner. ^(a)
7. No need to open discussions on guidance to CBIT in the MPGs. ^(a)

B.8. Improvement plans

1. Report improvement plans related to the national inventory following the requirements established in decision 24/CP.19. ^(c)
2. Encourage to report on constraints, improvement planning and capacity-building needs. ^(d)
3. Report on implemented and planned inventory improvements based on the recommendations from the technical expert review. ^(a)
4. Prepare improvement plan that includes improvements related to: completeness; methodologies; activity data collection; preparation of emission factors; key category analysis and uncertainty estimation; QA/QC procedures; and inventory management & include timelines and funding needs. ^(a, b)

B.9. Submission process, and reporting formats and tables

1. GHG inventory submission consists of a national inventory report – NIR and the common tabular format/CRF submitted through an electronic reporting system maintained by the secretariat;
 - a. The NIR to be submitted in one of the official UN languages, but Parties are encouraged to submit an English translation to facilitate TER. The NIR to contain detailed and complete information on inventories and any additional information provided by the Party during TER; MPGs include an annotated outline for the NIR content. ^(a)
 - b. The electronic common tabular format/CRF includes detailed information by sector, category and gas, in metric tonnes, and CO2 equivalence and is developed specifically for the biennial transparency reports. ^(a)
2. Report at the minimum the summary of GHG emissions and removals, including the information expressed in CO2 eq. in emission trend tables provided in the CRF, and provide a complete inventory information. ^(c)
3. Provide summary information tables for the years previously reported in the GHG inventories in their NCs. ^(d)
4. Provide a summary or an update of the information contained in chapter III (National GHG inventories) of the annex to decision 17/CP.8. Additional or supporting information, including sector-specific information, may be supplied in a technical annex. ^(d)
5. The national inventory report prepared in accordance with Article 13.7(a) would be a stand-alone report, not one section included in the report submitted biennially under Article 13. ^(a)
6. In the years when other information requested by Art. 13 of PA is submitted, the national inventory report could form part of a comprehensive report. ^(a)
7. Follow requirements related to national inventory report established in decision 24/CP.19 (flexibility of using other IPCC Guidelines and the opt out provision in light of their capacities). ^(b, d)

C. Information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4 of the Paris Agreement

C.1. Objectives and principles

1. No objectives or principles section necessary.
2. Assist Parties in meeting their commitments under Article 13, paragraph 7(b) of the Paris Agreement and provide information on the progress with implementation and achievement of NDCs for the CMA. ^(a)
3. Provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2 and to inform the global stocktake. ^(a)
4. Promote the provision of transparent, accurate, complete, consistent and comparable information. ^(a)
5. Facilitate advice and knowledge sharing amongst Parties. ^(a)
6. Facilitate the process of technical expert review and multilateral consideration of the inventory information ^(a)
7. Facilitate improved reporting over time. ^(a)
8. Provide flexibility while allowing improvement over time to implement provisions of the MPGs. ^(b)
9. Avoid duplication as well as undue burden on Parties and the UNFCCC secretariat. ^(a)
10. Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention. ^(a)
11. Ensure that double counting is avoided. ^(a)
12. Ensure environmental integrity. ^(a)
13. Take the lead in tracking progress of NDCs. ^(c)
14. Respect each country's sovereignty, step-wise approach in accordance with national circumstances, capacity and capability. ^(a)
15. Based on the use of best available science and existing methods and guidance. ^(a)
16. Draw upon links to the principles in paragraph 92 of decision 1/CP.21. ^(a)

C.2. National circumstances and institutional arrangements

1. Description of national circumstances related to the implementation of NDCs under Article 4 and to tracking of progress. ^(a)
2. Information on how the national circumstances affect GHGs over time, including disaggregated indicators. ^(a)
3. Information that explains fairness and equity of the NDC. ^(a)
4. Information on government structure, population profile, geographical profile, economic profile, climate profile, sector details. ^(a)
5. Institutional arrangements established for the implementation and achievement of its NDC, including those used for tracking units (if applicable); taking into account anthropogenic and natural disturbances, with regard to the level of ambition to reach the peaking of country GHG emission. ^(a)
6. Information on legal, institutional, administrative and procedural arrangements for domestic compliance, monitoring, reporting, archiving information and evaluation of progress towards its NDC; changes in institutional arrangements after the first report describing those arrangements. ^(a)

C.3. Description of a Party's NDC under Article 4, including updates

1. Short summary description of NDC under Article 4. ^(a)
2. Description of NDCs/ targets and indicators. ^(a)
3. Description of the most recent NDC, including the update or adjustment of the NDC and any other relevant information. ^(a)
4. Information on the Party's NDC relevant reporting period, and up-front information. ^(a)
5. Specification of the components covered by NDCs (mitigation, adaptation, provision of support). ^{(a), (c)}
6. Guided by paragraphs 4-7 of the BR reporting GLs. ^(c)
7. Guided by paragraphs 11-13 of the BUR reporting GLs. ^(d)
8. Conditions and assumptions relevant to the attainment of NDCs. ^{(a), (c)}
9. Information guided by paragraphs 4-7 of the BR reporting GLs and paragraphs 11-13 of the BUR reporting GLs, but modified to apply to all Parties. ^(a)
10. Conditional and unconditional components, its coverage, scope, reference year, any adjustments/updates to it, and any additional factors. ^(a)
11. Any additional information included in the NDC public registry. ^(a)
12. Information specifying CTU information. ^(a)
13. Accounting approach(es) and assumptions used. ^(a)
14. Quantified information on the reference level (including base year) or period. ^(a)
15. Time frames and/ or periods for implementation. ^(a)
16. Scope and coverage of mitigation commitments. ^(a)
17. Methodologies used for NDC, and consistency in the assumptions/ methodologies used in NDCs and in reporting progress. ^(a)
18. Planning processes. ^(a)

C.4. Progress made in implementing and achieving its NDC under Article 4 to date; a) Indicators to track progress made in implementing its NDC under Article 4

1. Information should be as quantifiable as possible based on its type of NDC. ^(a)
2. Qualitative information on the current progress in implementing NDCs. ^(a)
3. Relevant indicators and their quantified values to track progress (baseline year and reporting years). ^(a)

4. Updated reference emissions/ removals, and values of other indicators. ^(a)
5. Definitions needed to understand these indicators. ^(a)
6. Sources of data used to track progress on these indicators. ^(a)
7. Information on emission intensity, including indicators used. ^(a)
8. Projected baseline if relevant. ^(a)
9. Accounting balance as a structured summary of all relevant quantified components that were determined as being part of the NDC for the relevant reporting period for each year of the target period. ^(a)
10. Information related to methodological consistency in each reporting year. ^(a)
11. An explanation of how double-counting of net emissions reductions has been avoided. ^(a)
12. For quantified mitigation actions, an estimate of their impact and underlying assumptions; for mitigation actions information on progress with implementation, cross-reference to the mitigation actions sub-heading, and indicators to monitor the progress. ^(a)
13. Contribution from the land-use sector (natural disturbance if any) and a description of the accounting approaches used. ^(a)
14. Information on the use and the implementation of cooperative approaches under Article 6. ^{a)}
15. Report on the progress made in implementing and achieving its NDC. ^(c)
16. To be reported annually. ^(c)
17. Qualitative assessment, and quantitative if possible, for the progress and achievements of key policies and measures. ^(d)
18. Information on applicable indicators, and information necessary to track progress consistent with the level and timely support. Flexibility to determine frequency of submission. ^(d)
19. Placeholder for outputs of the SBSTA agenda item on matters relating to Article 6 of the Paris Agreement. See < <http://unfccc.int/meetings/10496.php>>. ^(a)
20. Information on mitigation co-benefits from adaptation actions and/or economic diversification plans. ^(a)
21. Information on how REDD-plus activities, REDD-plus results-based payments or results from the implementation of joint mitigation and adaptation policy approaches. ^(d)
22. Institutional setting, policy, strategy, measures, actions, and stakeholders' engagement. ^(a)

C.5. Progress made in achievement of the Party's NDC under Article 4 for the target year/period; indicators to track progress made in achieving its NDC under Article 4

1. Information to be reported only in the submission following the end of the target year/ period of an NDC. ^(a)
2. Specific, result and impact oriented information in relation to the achievement of their NDCs, and information on support to developing countries. ^(a)
3. Overall assessment of achievement. ^(a)
4. Comparison of the actual values of emissions, removals/sinks and indicators/ parameter(s) of target year with those set in the NDC. ^(a)
5. Net sum of transferred ITMOs during the period of NDC, the consequent corresponding adjustment in view of NDCs achievement and other relevant information. ^(a)
6. Updated reference emissions/ removals, and values of other indicators to show the progress in achieving NDC for the target year/ period. ^(a)
7. Final accounting balance as a structured summary of all relevant quantified components: ^(a)
 - a. Time series of total net GHG emissions and removals.
 - b. Quantified reference levels and/or based year/ period.
 - c. Relevant quantified indicators for the base year until the most recent year.
 - d. Contribution and/or adjustments for each year of the target period under Art. 6 guidance.
 - e. Contribution from the LULUCF sector for each year of the target period.
 - f. Additional quantified parameters for each year of the target period.
8. For NDCs with a peak in GHG, information is needed after the specified peaking year. ^(a)
9. For NDCs with quantified mitigation actions, an estimate of the impact the mitigation actions on GHGs at the end of the target year or period. ^(a)
10. For NDCs with quantified mitigation co-benefits, an estimate of the impacts of the co-benefits at the end of the target year or period and underlying assumptions. ^(a)
11. NDC achievement on adaptation policies and strategies. ^(a)

C.6. Mitigation policies and measures, actions, and plans, and other actions with mitigation co-benefits, related to the implementation and achievement of an NDC under Article 4, including effects (historical and expected), barriers and costs

1. For LDC and SIDS, strategies, plans and actions for low GHG emissions development reflecting their special circumstances
2. Information in textual and tabular format on implemented, adopted and planned mitigation policies and measures, include those that have the most significant impact on GHG emissions. ^(a, c)
3. Level of detail being decided by Parties. ^(d)
4. Guided by paragraphs 6-8 of the BR reporting GLs. ^(c)
5. Guided by paragraphs 11-13 of the BUR reporting GLs. ^(d)

6. Description of mitigation actions and policies could include, inter alia, but not limited to the following: ^{(a), (c)}
 - a. Name and description of policy, measure or action, including information on quantitative goals, if any and progress indicators.
 - b. Objectives.
 - c. Activity affected.
 - d. Sector(s) and gases affected.
 - e. Sources, sinks and C pools impacted, as relevant.
 - f. Start year of implementation and timeframe.
 - g. Type of instrument/nature of the action.
 - h. Status: planned, adopted, implemented/progress of implementation.
 - i. Methodologies and assumptions.
 - j. Steps taken or envisaged to achieve that action.
 - k. Implementing/responsible entity or entities.
 - l. Costs of policy or measure.
 - m. Non-GHG mitigation benefits.
 - n. Information on how those policies and measures interact with each other.
 - o. Explanation of policies and measures no longer in place.
 - p. Those influencing GHG emissions from international transport.
7. Quantified effect of policies and measures may be presented in aggregate for several complementary measures in a particular sector, gas, source or sink. ^(a,c)
8. Information on the monitoring and evaluation of relevant policies and measures.
9. Information on how policies and measures are modifying longer-term trends. ^(c)
10. Best practice, including policy innovation, pilots and demonstration, key projects and programs. ^(a)
11. A brief description or reference to policies and measures that maintained over time and was reported earlier. ^{(a), (c)}
12. Description of policies and measures (or targets) relevant to achieving the Party's NDC which do not necessarily have climate change mitigation as their primary focus. ^(a)
13. The overall policy context, including any national targets for GHG mitigation, strategies for sustainable development and long-term mitigation strategies. ^(c)
14. Policy reform/alignment, law enforcement, institutional strengthening, incentive and disincentive mechanism. ^(a)
15. Identify and periodically update policies and practices that encourage activities that lead to greater levels of anthropogenic GHG emissions than would otherwise occur. ^(c)
16. Support received and needed related to the mitigation action. ^(d)
17. Gaps, constraints or barriers related to the implementation. ^(a)
18. Reporting only on policies and measures for which information is available, unless the implementation of a policy or measure is itself the target. ^(b)

C.7. Summary of greenhouse gas emissions and removals

1. Summary for reporting years from the most recent NIR,^(a) using the national inventory report MPGs that reflect flexibility for those developing countries that need it in light of their capacities. ^(b)
2. Parties that submit a stand-alone NIR on an annual basis, provide a summary from 1990 to the latest year in the most recent NIR. ^(c)
3. Parties (that include their NIR in the biennial transparency report provide information on total GHG emissions. ^(d)
4. Summary to be captured in the sections on progress made with implementation and achievement of targets; as reported in each country's national report, including NC, BUR/BR. ^(a)

C.8. Projections of greenhouse gas emissions and removals, as applicable

1. Do not need to provide this information. ^(a)
2. Not necessary for all types of NDC. ^(a)
3. Detailed basis and assumptions for the projections. ^(c)
4. Relevant information wherever possible. ^(d)
5. With existing measures, without measures and with additional measures. ^(a)
6. Projection "with measures" to at least the end point of the NDC. ^(b)
7. Updated projections consistent with the type of scenario used for the NDC. ^(a)
8. Information on whether and which policies and measures are included in the baseline scenario. ^(a)
9. Projections presented on a sectoral basis and by gas, as well as for a national total using GWP. ^(a)
10. Projections of key indicators to determine progress towards their NDC. ^(a)
11. At least include projections covering sectors and gases included in NDCs under Article 4. ^(a)
12. Projections only for key categories of emissions and removals. Other projections as relevant to the NDC under Article 4. ^(b)
13. Information on models and methodologies, key underlying assumptions and variables used in their projections. ^(a)
14. Projections presented relative to actual inventory data for the preceding years. ^(a)

15. Sensitivity analysis for projections and a brief explanation of the methodologies and parameters used. ^(a)
16. Uncertainty analysis. ^(a)
17. Changes since the previous report in the models or methodologies used for projections. ^(a)
18. Projections with and without LULUCF. ^(a)
19. Projections to at least the end-point year of the Party's NDC by sector and aggregated. ^(a)
20. Projections on a quantitative basis, starting from a recent inventory year and for subsequent years that end in either a zero or a five, extending at least 15 years from the most recent inventory year. ^(a)

C.9. Information on Parties' accounting under Article 4, paragraphs 13 and 14

1. Placeholder for outputs of the APA agenda item 3(c) on matters relating to accounting for Parties' nationally determined contributions, as specified in paragraph 31. See < <http://unfccc.int/meetings/10128.php>>. ^(a)
2. Preliminary information in the years when tracking of progress coincide with accounting for NDCs. ^(a)
3. Guidance include environmental integrity, avoid double counting, methodologies, TACCC. ^(a)
4. Guidance to outline existing methods and guidance under the Convention and IPCC. ^(a)
5. Parties have less stringent accounting system. ^(d)
6. Parties to identify and confirm the accounting approach under Articles 4.13 and 4.14 and their consistency with agreed guidance. ^(a)

C.10. Information related to Article 6, as applicable

1. Placeholder for outputs of the SBSTA agenda item on matters relating to Article 6 of the Paris Agreement. See < <http://unfccc.int/meetings/10496.php>>. ^(a)
2. Information on actual and intended transfers and acquisition of ITMOs under Article 6, consistent with the guidance developed for by SBSTA. ^(a)
3. To be reported by Parties who choose to pursue voluntary cooperation in the implementation of their NDCs to demonstrate the environmental integrity and good governance underpinning these approaches. ^(a)
4. Institutional and governance arrangements in place for the creation, holding and transfer of mitigation outcomes that may or have become ITMOs. ^(a)
5. Information similar to those reported under the KP and in the current biennial reports. ^(a)
6. Environmental integrity and contributions to sustainable development. ^(a)
7. Governance and procedural arrangements that ensure avoidance of double counting. ^(a)
8. Avoiding double claims for financial flow for market and supports. ^(a)
9. Information related to Article 6, if applicable, on cooperative approaches and mechanism. ^(a)
10. How use of cooperative approaches has promoted sustainable development. ^(a)
11. More complete and consistent reporting in connection with the use of market-based units under Article 6. ^(a)

C.11. Other information, where applicable and appropriate

1. Any other information relevant for progress made in implementing and achieving its NDC. ^(a)
2. Assessment of the economic and social consequences of response measures. ^(c, d)
3. Low carbon and climate resilience development strategies. ^(a)
4. Other information where applicable and appropriate. ^(a)

C.12. Capacity-building needs

1. Provide a description of specific gaps, constraints and financial, technical and capacity building needs associated with planning, preparation and tracking of Parties' NDCs. ^(a)
2. Provide a description of specific gaps, constraints and financial, technical and capacity building needs associated with planning, preparation and tracking of Parties' NDCs. ^(d)
3. Explanation on how provision of capacity-building improve the quality and transparency of the information to track progress towards implementing and achieving their NDC. ^(a)
4. No need for a specific heading for such information. ^(a)
5. Gaps, constraints and support necessary to implement NDC. ^(d)
6. Requirements for both implementing and tracking NDCs. ^(a)

C.13. Improvement plan

1. To facilitate continuous improvement, Parties report an improvement plan. ^(a)
2. Implemented and planned reporting improvements as follow up to the recommendations from the technical expert review as well as other aspects identified by the Party. ^(a)
3. Time and steps to follow to report crucial elements that were not included in the last report. ^(a)
4. Constraints and capacity building needs, if appropriate. ^(a)
5. Review and adjustment of NDCs. ^(a)
6. Information on improvements made since the previous report and capacity-building support provided. ^(a)
7. Improvement strategy to enhance TACCC, data quality, and institutional arrangements. ^(a)
8. Explain the application of flexibility and address how they will improve TACCC over time. ^(d)

9. Clearly indicate planned improvements over time as capacity-support is provided. ^(d)
10. Improvement plans where applicable. ^(a)
11. Identify planned activities to: improve data quality; improve the TACCC of reporting and move towards full implementation of the MPGs, for those Parties who have made use of the flexibility provided, in light of their capacities. ^(a, b)
12. Identify any capacity building needs, if applicable, to implement identified improvements over time. ^(a)

C.14. Reporting format

1. Quantitative information to be included in both biennial transparency reports and common reporting tables. ^(a)
2. Qualitative information to be included in the biennial transparency reports. ^(a)
3. Progress report and common reporting tables. ^(a)
4. Tabular reporting formats for description of NDCs, accounting balance, mitigation actions, GHG projections. ^(a)
5. Common reporting tables. ^(a)
6. Narrative report, accompanied by tabular reporting formats. ^(a)
7. Report information under this section using a standard annotated table of contents with chapter and section headings. ^(a)
8. A set of common tabular formats, for upload via a reporting portal to UNFCCC website. ^(a)
9. Tabular and textual formats for reporting on gaps and constraints and any support necessary to implement its NDC; apply common tabular format for reporting of such information upon the adoption by CMA. ^(a)

D. Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement, as appropriate

Placeholder for outputs of APA item 4 on matters relating further guidance in relation to the adaptation communication, including, inter alia, as a component of nationally determined contributions, referred to in Article 7, paragraphs 10 and 11, of the Paris Agreement. See <<http://unfccc.int/bodies/10237.php>>.

D.1. Objectives and principles

Objectives

1. Implement Articles 7 and 13.8 of the Paris Agreement. ^(a)
2. Help countries communicate priorities, implementation and support needs, and plans and actions. ^(a)
3. Enhance reporting on adaptation actions, their effects, adaptation needs, and support received, in accordance with national circumstances, capabilities, and in the context of availability of support. ^(d)
4. Enhance implementation and catalyze action, enhance adaptive capacity, strengthen resilience and reduce vulnerability, contribute to sustainable development, and ensure adequate adaptation. ^(a)
5. Report on implementation of efforts identified in the adaptation communications. ^(a)
6. Provide clear understanding of adaptation actions, including by promoting TACCC in reporting. ^(a)
7. Inform review of progress on global goal on adaptation. ^(a)
8. Provide input to the GST to enable a clear assessment of collective progress. ^(a)
9. Facilitate learning, cooperation, and support. ^(a)
10. Share evidence, good practice and lessons learned. ^(a)
11. Ensure environmental integrity. ^(a)
12. Recognize adaptation efforts. ^(a, d)
13. Inform future decisions to enhance implementation and strengthen the adaptation framework. ^(a)
14. Understand adequacy and effectiveness of support, provide clarity on support provided and received, including status of funds required and provided to meet the adaptation goal. ^(a)
15. Understand actions, good practices, priorities, needs, and gaps, to inform the global stocktake. ^(c)

Principles

1. This element is not necessary as a heading. ^(a)
2. Flexibility, country-drivenness, consistency with national circumstances, discretion for LDCs and SIDS, participatory nature, gender responsiveness, and attention to vulnerable groups, communities, and ecosystems. ^(a, c, d)
3. The information and frequency of submission be nationally determined, taking into account limited capacities. ^(a, d)
4. Avoiding additional burdens and duplication. ^(a, d)
5. Arrangements for adaptation and support must be enhance to ensure balance with mitigation. ^(a)
6. Inclusion of adaptation information does not mean that reports should be part of TER/FMCP. ^(d)

D.2. National circumstances and institutional arrangements

1. Relevant national circumstances, including biogeophysical characteristics, demographics, economy, infrastructure, including information on adaptive capacity ^(a).
2. Institutional arrangements and governance, coordination, data governance, decision-making, laws, regulations, institutions for i.a. assessing impacts and implementation, as well as for planning, decision-making, consultation, participation, implementing, monitoring, evaluation, reporting. ^(a)

3. Recognize adaptation costs incurred by vulnerable Parties. ^(a)

D.3. Vulnerabilities, risks and impacts, and methodologies used

1. Current and projected climate trends, results of relevant scientific research and modelling, projections and scenarios used, and scope of the vulnerability assessment. ^(a, c, d)
2. Assessments of key climate hazards for short- and long-term, impacts already experienced, most vulnerable areas, and economic, social and/or environmental vulnerabilities and risks. ^(a, c, d)
3. Approaches, methodologies, tools, including internationally recognized methods, uncertainties and challenges. ^(a, c, d)
4. Existing guidelines for national communications can continue to apply. ^(c, d)

D.4. Adaptation policies, strategies, plans and actions and efforts to mainstream adaptation into national policies and strategies

1. Adaptation goals, actions, undertakings, and/or efforts ^(a), plans (including process to formulate and implement NAPs as well as sub-national plans), strategies, policies, priorities (including prioritized sectors), programmes, and efforts to build resilience. ^(a, c, d)
2. Integrated plans for coastal management, water, and agriculture. ^(c)
3. Steps taken or planned to formulate, implement, publish, update national and regional programmes with adaptation measures; strategies and measures, policy frameworks (e.g. NAPs) and other relevant information. ^(d)
4. Development objectives and priorities, and co-benefits of adaptation for sustainable development. ^(a)
5. Information on how climate change is assessed and mainstreams or integrated into policies. ^(a)
6. Economic diversification efforts, and associated mitigation co-benefits. ^(a)
7. Sustainable management of natural resources. ^(a)
8. Legal and policy frameworks, decision-making processes, and institutional arrangements to address climate change at sectoral level, to address cross-cutting issues and interdependencies, and to ensure coordination. ^(a)
9. Stakeholder involvement, including efforts from the private sector. ^(a)
10. Information on the use of best available science to guide adaptation action. ^(a)
11. Information on how participation, gender, as well as indigenous, traditional, and local knowledge guide and are integrated into adaptation. ^(a)
12. Monitoring and evaluation, and learning from adaptation plans, policies, programmes and actions. ^(a)
13. If an adaptation communication is submitted, the information provided there can be used. ^(a)

D.5. Information related to loss and damage

1. This element is not necessary as a heading. ^(a)
2. Information on extreme weather events, slow onset events, early warning systems, non-economic losses, financial instruments, risk transfer, task force on displacement, and rehabilitation plans. ^(a)
3. Ongoing and projected loss and damage, and associated costs ^(a)

D.6. Adaptation priorities, barriers, costs and needs

1. Domestic priorities and how these are being addressed. ^(a)
2. Implementation of actions, undertakings and/or efforts, and associated needs. ^(a)
3. Information on challenges, gaps, and barriers. ^(a)
4. Needs for support/means of implementation, including financial, technology and capacity-building needs, and how those needs are being met. ^(a, d)
5. Resources invested, financial instruments used, technical capacity-building activities, as well as support provided, needed, and received. ^(a)
6. Information on quantified costs of adaptation indicative levels of support required, and information on support received. ^(d)
7. Costs and needs should be reflected in reporting on support needed and received. ^(a)
8. Information on priorities, needs and actions should not be duplicated. ^(a)
9. If an adaptation communication is submitted, the information provided there can be used. ^(a)

D.7. Progress on implementation of adaptation

1. This element is not necessary as a heading since it is covered by heading 4 above.
2. Summary of progress in adaptation implementation including:
 - a. Progress in implementation of plans, policies, strategies, and actions (biennially), including information on objectives, time frames and progress made, and outcomes. ^(a, c, d)
 - b. Implementation of efforts identified in the adaptation communication. ^(a, c, d)
 - c. Implementation of supported adaptation actions. ^(d)
 - d. Effectiveness of already implemented adaptation measures. ^(c)
 - e. Capacity-building activities undertaken to integrate adaptation into development planning. ^(a)

- f. Resources invested in reducing climate risks, including sources of finance (domestic, international, private, and funds).^(a)
 - g. Means of implementation provided to meet adaptation needs, and biennial communication of indicative quantitative and qualitative information on projected levels of public financial resources to be provided to developing countries.^(c)
 - h. Financial resources provided to assist particularly vulnerable Parties.^(a, d)
 - i. Coordination activities, activities under adaptation plans, changes in regulation, policies, and planning.^(a)
 - j. Progress on mainstream and integrating adaptation into development efforts.^(a)
3. If a Party submits an adaptation communication, they can use the information provided there.^(a)

D.8. Monitoring and evaluation of adaptation actions and processes

- 1. Monitoring and evaluation, achievements, impact, resiliency, review.^(a, c)
- 2. Approaches and mechanisms for monitoring and evaluation, including those in place or under development.^(a, c)
- 3. Assessments and indicators of how adaptation increased resilience and reduced impacts.^(a)
- 4. Information on assessments on transparency of planning and implementation.^(a)
- 5. Information on how adaptation is being integrated into development processes and how participation, gender, as well as indigenous, traditional, and local knowledge have been integrated into adaptation.^(a)
- 6. Review of adequacy and effectiveness of adaptation actions and support provided.^(a)
- 7. Information on how support programmes are meeting specific vulnerability and adaptation needs and concerns.^(a)
- 8. Systems in place to measure and track adaptation finance.^(a)
- 9. Information on how adaptation actions influence other development goals.^(a)
- 10. Good practices, experiences, and lessons learned from policy and regulatory changes, actions, and coordination mechanisms.^(a)
- 11. This information should be in national communications instead.^(a)

D.9. Cooperation, good practices, experiences, and lessons learned

- 1. Sharing information, good practice, experiences and lessons learned, including as they relate to science, planning, policies and implementation in relation to adaptation actions, policy innovations and pilot and demonstration projects.^(a, c, d)
- 2. Strengthening scientific knowledge on climate, including research, systematic observation of the climate system and early warning systems, in a manner that informs climate services and supports decision-making.^(a)
- 3. Scientific research and knowledge management related to vulnerability and adaptation, integrating adaptation into policies, financial mechanisms, and monitoring and evaluation.^(a)
- 4. Good practices and lessons learned in relation to planning, policies, and implementation including integration of adaptation actions into planning at different levels.^(a)
- 5. Area, scale and types of cooperation and good practices.^(a)
- 6. Assisting developing countries in identifying effective adaptation practices, needs, priorities, support provided and received for actions and efforts, and challenges and gaps, in a manner consistent with encouraging good practices.^(a)
- 7. Information on improving durability and effectiveness of adaptation actions.^(a)
- 8. Strengthening institutional arrangements to support synthesis of relevant information and knowledge and for technical support and guidance to Parties.^(a)
- 9. Information on cooperation to strengthen science/institutions and share information and strengthen adaptation.^(a)

D.10. Effectiveness and sustainability of adaptation action

- 1. Ownership, stakeholder engagement, alignment of actions into national and subnational policies, replicability.^(a)
- 2. Information resulting from monitoring and evaluation, including effectiveness and results.^(a)
- 3. Information on results of actions undertaken, and on the sustainability of those results.^(a)
- 4. Effectiveness of implemented measures.^(a)
- 5. To be provided to extent it is available and useful for fostering good practices and cooperation.^(a)

D.11. Recognition of adaptation efforts

- 1. This element is not necessary as a heading since relevant information can be reflected under point 5 above.^(a)
- 2. Inclusion of adaptation into national systems (e.g. a national registry), integration into incentive schemes.^(a)
- 3. Efforts should be recognized and information should feed into the global stock take.^(a)
- 4. Progress on implementation of adaptation efforts for their recognition.^(a)

D.12. Reporting formats

- 1. Flexible and not constrained to a single vehicle or format, to enable and guide, not prescribe.^(a)
- 2. Not all information is needed biennially, and reporting could be limited to changes or updates of information.^(a)
- 3. Parties already have channels to communication adaptation information (e.g. national communications, and providing information on NAPs), and existing reporting formats should be used.^(a)

4. Build on existing arrangements with differentiated frequency, scope, level of detail, and vehicles. ^(a)
5. Report at a frequency no less than currently under UNFCCC, based on support. ^(d)
6. Biennial reports under Article 13, paragraph 8 are one possible vehicle for an adaptation communication. ^(a)
7. If a Party submits adaptation information under in a biennial transparency report, it should present that information in accordance with the guidance developed under APA item 4 (adaptation communication). ^(a)
8. When submitting an adaptation communication, Parties should clearly indicate where it can be found. ^(a)
9. The purposes and periodicity of adaptation communication and reporting under Article 13, paragraph 8, are different, and thus the guidelines developed under APA item 4 are not fully applicable to Article 13, paragraph 8.A ^(a)
10. National communications continue as a primary vehicle for reporting on adaptation every four years, and the guidelines contained in decision 4/CP.5C and decision 17/CP.8D, and any relevant revisions should be applied. ^(a, c, d)
11. Guidance for national communications could be enhanced by adding "Paris layers". ^(a)
12. Those Parties who wish to provide information more frequently can use biennial reports. ^(a)
13. Reporting on adaptation components of NDCs should be enhanced. ^(a)
14. Adaptation information should be included when submitting, and reporting progress on, NDCs, though this is not mandatory. ^(a)
15. National communications should be replaced by NDC implementation reports submitted every 5 years, which would include information on progress on implementation of adaptation. ^(a)
16. Each Party including adaptation information in their NDC should use a tabular format. ^(a)
17. There is no need for tabular format for adaptation information. ^(a)
18. Information on mitigation co-benefits of adaptation actions and economic diversification could be reported together with progress on NDCs. ^(a)
19. Information on adaptation should be linked to information on support received. ^(d)

E. Information on financial, technology transfer and capacity-building support provided under Articles 9–11 of the Paris Agreement

E.1. Objectives and principles

1. Enhance clarity and transparency of support under Articles 9, 10, 11; and Articles 4 and 7 of the Paris Agreement to the CMA. ^(c, e)
2. No objectives or principles section necessary.
3. Enhance transparency of support to build mutual trust and promote effective implementation of NDCs. ^(c, e)
4. Assist in reporting on transparency of support provided and mobilised through public interventions. ^(c, e)
5. Match the needs, priorities and expectations with total available resources; and gender responsive processes. ^(c, e)
6. Contribute, to the extent possible, to have aggregated financial support that ensures consistency and comparability for the Global Stocktake; ^(c, e)
7. Flexibility must be ensured, flexibility on reporting support is not needed, since the Paris Agreement already contains differentiated obligations. ^(e)
8. Promote the provision of transparent, accurate, complete, consistent and comparable information, and ensure Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention. ^(c, e)
9. Facilitate reporting provisions over time, under Articles 9.5, 9.7, 11.4 and 13.9 of the Paris Agreement. ^(a)
10. Balance between mitigation and adaptation support, and how to achieve it. ^(c)
11. New accounting system for support provided, mobilized and received should ensure that support provided will not substantially differ from support received. ^(c, e)
12. Avoid duplication and double counting, as well as undue burden on Parties and UNFCCC secretariat. ^(c, e)

E.2. National circumstances, institutional arrangements and country-driven strategies

1. Provide a description of national approach, including institutional arrangements and relevant national circumstances used for tracking and reporting of support provided and mobilized. ^(c, e)
2. Report on scaling up of financial support provided to developing country Parties, building up from "strategies and approaches" submission, which will end in 2020. ^(c)

E.3. Underlying assumptions, definitions, and methodologies:

Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement. See <http://unfccc.int/meetings/10496.php>. ^(c, e)

1. Provide information on (and agree on common) definitions, formats and methodologies used for reporting on support. ^(c, e)
2. Report, on voluntary basis, with flexibility on support provided to developing country Parties. ^(e)
3. Methodologies, processes and procedures to estimate financing should be clearly explained and the sources of information identified to facilitate the checking of information. ^(c, e)
4. Provide information on criteria used to determine priority recipients, and how developing country Parties' need are taken into account. ^(c)
5. Explanation on how Party identified respective financial parameters to be provided. ^(c, e)

6. The financing should not be conditional, and public provision needs to be concessional, and to be determined by the grant component in support provided. ^(c)
7. Assumption used to identify a definition for financial support mobilized. ^(c, e)

E.4. Information on financial support provided and mobilized under Article 9 by developed country Parties to developing country Parties

Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement. See <http://unfccc.int/meetings/10496.php>. ^(c, e)

1. Since we are developing MPGs for all Parties, this section should cover all Parties that report on support.
2. Information on financial support provided under Article 9 by developed country Parties to developing country Parties
 - a. Provide information on allocation channels: ^(c, e)
 - i. GEF, LDCF, SCCF, AF, GCF and UNFCCC Trust Fund for Supplementary Activities;
 - ii. Other multilateral climate change funds;
 - iii. Multilateral financial institutions, development banks;
 - iv. Specialized United Nations bodies;
 - v. Contributions through bilateral, multilateral, and other channels.
 - b. The information should include these parameters: ^(c, e)
 - i. The amount of financial resources (original currency and USD/EUR);
 - ii. Sector (OECD classification system);
 - iii. Source of funding (ODA, OOF);
 - iv. Financial instrument (grant, loan, etc.);
 - v. Concessional or non-concessional terms;
 - vi. Whether the activity also includes CB and/or TT objectives
 - vii. Type of support (mitigation, adaptation, both)
 - viii. Status (committed or disbursed);
 - ix. Recipient and/or beneficiary;
 - x. Time frame, or agreement period;
 - xi. Determination of resources as new and additional;
 - xii. Provided in common tabular format (CTF) tables;
 - c. Information on financial support mobilized under Article 9 by developed country Parties to developing country Parties
 - i. Information on private financial flows mobilized by bilateral, regional and other channels, as well as other public interventions; ^(c, e) this data should be different from information by multilateral channels; ^(c, e) and measures that scale up private investments towards in developing country Parties. ^(c)
 - ii. Mobilization of support reported for a particular project/purpose must be accompanied by a clear reporting of the obligation and value of the contributions from national financial institutions and national projects ^(c)
 - iii. Provide information on financial support mobilized, including these parameters: ^(c, e)
 - o Amount of resources (original currency and USD/EUR);
 - o Recipient/ beneficiary;
 - o Financial instrument (grant, loan, etc.)'
 - o Source of funding (ODA, OOF);
 - o Status (disbursed and committed);
 - o Type of support (mitigation, adaptation, or both);
 - o Sector (OECD sector classification system);
 - o Allocation channels;
 - o Time frame, agreement period;
 - o Concessional or non-concessional terms, activity included ^(c, b) and/or technology objectives;
 - o Type of public intervention used;
 - o Mechanisms and partners/ institutions involved;
 - o Information on methodologies used;
 - o To the extent possible, support mobilized from private sectors under Article 9;
 - o Provided in common tabular format (CTF) tables.
3. Information on finance provided and mobilized under Article 9 to developing country Parties. ^(c, e)
4. Information on public finance should be separated from private finance mobilized by public intervention. ^(c, e)
5. Provide information on assistance provided to most vulnerable countries. ^(c)
6. Flexibility and other relevant principles.

E.5. Information on financial support provided and mobilized under Article 9 by other Parties that provide support to developing country Parties, on a voluntary basis

Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement. See <http://unfccc.int/meetings/10496.php>. ^(c, e)

1. The section on “Information on financial support provided under Article 9 by other Parties that provide support to developing country Parties, on a voluntary basis” should be removed.
2. Use flexibility to choose whether to communicate information on financial support mobilized under Article 9 by other Parties that provide support to developing country Parties, on a voluntary basis. ^(e)
3. Provide quantitative information on private financial flows leveraged by public interventions, and report on policies to promote its scaling up. ^(e)
4. Provide information on the support mobilized. ^(e)

E.6. Information on technology development and transfer support provided under Article 10 by developed country Parties to developing country Parties

1. Information on technology development and transfer support provided under Article 10 to developing country Parties. ^(c, e)
2. Provide information on measures taken to promote, facilitate and finance transfer of, access to and the deployments of technologies for the enhancement of endogenous capacities and technologies. ^(c, e)
3. To report more detailed information and guidance to identify gaps and needs in technology development and transfer efforts. ^(c, e)
4. To report on success and failure stories. ^(c, e)
5. Encourage private sector activities related to technology development and transfer, and how they help developing country Parties. ^(c)
6. Provide information in textual and tabular format, on technology transfer implemented or planned. The information should include these parameters: ^(c, e)
 - a. Recipient/ beneficiaries;
 - b. Targeted area of mitigation or adaptation, sector, sources of technology transfer from the public or private sectors, activities undertaken by the public and private sectors.
 - c. Types of technology, benefits of technology, ways and means of technology transfer, benefits/ risks and consequences, values and technology performances and sustainability, replication as appropriate.

E.7. Information on technology development and transfer support provided under Article 10 by other Parties that provide support to developing country Parties, on a voluntary basis

1. Since we are developing MPGs for all Parties, this section should be removed.
2. Information on capacity-building provided under Article 11 to developing country Parties ^(c, e)
3. Use flexibility to choose whether to communicate this information. ^(e)
4. To be submitted in accordance to technology framework with the view of by building upon the work of Technology Executive Committee and the Climate Technology Centre and Network. ^(e)
5. Information to be more qualitative, all quantitative aspects to be addressed in financial support provided. ^(e)

E.8. Information on capacity-building support provided under Article 11 by developed country Parties to developing country Parties

1. Provide information, to the extent possible, on how it has provided capacity-building support, including quantitative and qualitative information, that responds to needs identifies by developing country Parties. ^(c, e)
2. Information on successful case studies to facilitate mutual learning and sharing of best practices. ^(c, e)
3. Report more detailed information on capacity-building to identify gaps and needs in reporting. ^(c)
4. Information on capacity-building support should include these parameters: ^(c, e)
 - a. Measures and activities related to recipient country and targeted area, sector of mitigation and adaptation, project title and descriptive information;
 - b. Objectives and type of support, results achieved, financial disbursement;
 - c. Value, institutional arrangements/channelling, effectiveness and sustainability.

E.9. Information on capacity-building support provided under Article 11 by other Parties that provide support to developing country Parties, on a voluntary basis

1. This section should cover all Parties that report on support provided. ^(e)
2. May use the flexibility and choose whether to communicate this information. ^(e)
3. Information to be more qualitative, all quantitative aspects to be addressed in financial support provided: ^(e)
 - a. Objectives, recipients, types of, status, type of support, descriptive information, results achieved, financial disbursement, stakeholders involved, knowledge in a disaggregated manner.
 - b. Values, institutional arrangements, channelling, mechanisms, effectiveness (consistency with the needs, outcomes, impacts), and sustainability.

E.10. Reporting format

Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement. See <http://unfccc.int/meetings/10496.php>. ^(c, e)

1. Integrating quantitative reporting of technology transfer and capacity-building into climate finance CTFs by adding dedicated columns, for example in the form of a tick box. ^(c, e) This might lead to overlapping and double-counting in reporting, rather keep quantitative and qualitative reporting in separate form. ^(c)
2. Reporting obligations from decision 2/CP.17, decision 19/CP.18; and decision 9/CP.21 to be applied under the Paris Agreement, including further revisions adopted by the COP. ^(c)

F. Information on financial, technology transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement

F.1. Objectives and principles

1. No objectives or principles section necessary.
2. Provide clarity on support received under Articles 9, 10 and 11 of the Paris Agreement and Articles 4, 7 of the Paris Agreement. ^(d)
3. To the extent possible, provide a full overview of aggregate financial support provided, to inform the global stocktake. ^(d)
4. Identify gaps in support needed and received by developing country Parties. ^(d)
5. Promote the provision of transparent, accurate, complete, consistent and comparable information, and facilitate the process of TER and FMCP in accordance with Article 13, paragraphs 11 and 12. ^(d)
6. Facilitate reporting over time, under Articles 9.7, 11.4, 13.10 of the Paris Agreement. ^(d)
7. Assist in reporting on transparency of support needed and received, to implement Article 13.10 of the Paris Agreement. ^(d)
8. Support strategies and actions, taking into account the needs and priorities of developing country Parties and participatory and gender responsive processes. ^(d)

F.2. National circumstances, institutional arrangements and country-driven strategies

1. Provide description of its national approach for tracking support. If information was reported in previous reports, the biennial submission should only report changes to this information. ^(d)
2. Establish national plans and strategies to track support needed received, under Article 9-11. ^(d)
3. Information on country priorities and strategies, and on any aspects of Parties' NDCs that are conditional on support being provided. ^(d)
4. Information on assumptions, definitions and methodologies related to approach for tracking and reporting financial support received, support needed and received.
5. Provide information on capacity constraints and gaps in communicating needs, and an explanation of how the provision of capacity building support would improve a Parties' ability to provide information. ^(d)
6. Need to register and report support needed and received under Articles 9–11 of the Paris Agreement, taking into account the implementation of Article 3 of the Paris Agreement. ^(d) Have the flexibility to submit information on support needed and received in the BRs, NCs, CTCN. ^(d)

F.3. Underlying assumptions, definitions, and methodologies:

1. Information on assumptions, definitions and methodologies related to national approach for tracking and reporting support received and needed including the use, impact and estimated results thereof. ^(d)
2. The MPGs should allow for consistency between information on support received and provided. ^(d)
3. How country-specific incremental costs for adaptation and mitigation have been calculated. ^(d)
4. Methodologies, processes and procedures to estimate support needed and received should be clearly explained and the sources of information identified. ^(d)
5. Clear definitions and enhanced guidance and methodologies for reporting processes. ^(d)
6. Information on and/or definition used to identify reported instruments, channels, currencies including the exchange rate applied, source of support received, purpose of support needed and received, sector and the instrument of support needed and received. ^(d)

F.4. Information on financial support needed by developing country Parties under Article 9

1. All Information on support needed to implement support required in particular outcomes/goals. ^(d)
2. Information on support needed, including planned investment and the use, impact and estimated results. ^(d)
3. Information on support needed through bilateral, regional, multilateral and other channels for activities relating to climate change, including for preparation of the biennial submission. ^(d)
4. Information on proposed and/or implemented activities for overcoming the gaps and constraints. ^(d)
5. Provide updated information on gaps, constraints and financial needs. ^(d)
6. Information on financial and technical support that complement international finance by domestic resources. ^(d)
7. Area, project, sector that need support, and associated methodologies. ^(d)
8. Description of support needed, amount of financial support (original currency and its equivalent in USD); expected time frame; type of instrument; channelling, recipient countries, and status of disbursement, programme. ^(d)

F.5. Information on financial support received by developing country Parties under Article 9

1. Quantitative information on financial, technological, and capacity-building support should be reported in an integrated manner. ^(d)

2. Information on the use, impact and estimated results of support, consistent with paragraph 94(d) of decision 1/CP.21. ^(d)
3. Provide updated information on financial support received for climate change activities, including reports provided under the PA. Consistent with the level/ timely support from developed Parties. ^(d)
4. Information on support received from multilateral institutions, such as: ^(d)
 - a. GEF, CBIT, LDCF, SCCF, AF, GCF;
 - b. Other multilateral climate change funds;
 - c. Multilateral financial institutions, including regional development banks;
 - d. Specialized United Nations bodies.
5. Information to be provided in common tabular format (CTF). ^(d)
6. Information on support received through bilateral and regional channels.
7. For each multilateral, bilateral and regional activity, provide: ^(d)
 - a. Descriptive information of the projects;
 - b. Amounts of support received (local currency and USD);
 - c. Timeframe/ years or periods to which the information applies;
 - d. Source of support, implementing institution of support received;
 - e. Financial instrument and targeted sector;
 - f. Type of support (mitigation, adaptation, both);
 - g. Disbursed or committed;
 - h. Co-contributions from domestic sources;
 - i. Qualitative and quantitative information on support received;
 - j. Results and impacts of support received;
 - k. Related private co-financing mobilized;
 - l. If activity contributed to capacity-building and/or technology transfer.
8. Information to be provided in common tabular format (CTF). ^(d)

F.6. Information on technology development and transfer support needed by developing country Parties under Article 10

1. Description of planned investment and information on the use, impact and estimated results. ^(d)
2. Provide description of the approach to enhance technology development and available qualitative and quantitative information. ^(d)
3. Provide updated information on constraints, gaps, and related technology needs consistent with the level and timely support provided by developed country Parties for preparation of such information. ^(d)
4. Qualitative Information on measures needed for the access and deployment of climate friendly technologies and for the enhancement of endogenous capacities and technologies of the reporting Parties. ^(d)
5. Information on country-specific technology needs which must be nationally determined; based on Technology Needs Assessments, where applicable. ^(d)
6. Information on technology development and transfer support needed: ^(d)
 - a. Project description, sector or area.
 - b. Time-frame, description of need, and the reason of need.
 - c. Benefits of technology, ways and means of technology transfer, beneficiaries, benefits and risks, consequences, values, technology performances, sustainability, and replication as appropriate.
 - d. Expected results of the project.

F.7. Information on technology development and transfer support received by developing Parties under Article 10

1. Information on technology development and transfer support received and, as appropriate, how the Party has used it in support of the enhancement of endogenous capacities, technologies and know-how. ^(d)
2. Provide updated information on technology development and transfer support received for climate activities and preparation of reports under the Paris Agreement, consistent with the level and timely support provided by developed country Parties. ^(d)
3. Description of the approach a Party seeks to enhance technology development and transfer with support received, including case studies and activities that include available qualitative; and quantitative information. ^(d)
4. Information on technology development and transfer support received: ^(d)
 - a. Objective, and descriptive information of support received.
 - b. Types of technology, benefits and beneficiaries, ways and means of technology transfer, risks/consequences, values, technology performances, sustainability, and replication as appropriate.
 - c. Financial instrument used, donor/ source of funding, area, project, sector.
 - d. Recipient/implementing entity, results and impacts of support received; total amounts of climate finance received, time frame, funding.
 - e. Key success and failure projects.

F.8. Information on capacity-building support needed by developing country Parties under Article 11

1. Description of the planned investments and information on the use, impact and estimated results. ^(d)
2. Description of the approach a Party seeks to take to enhance capacity-building support, including case studies and activities that include available qualitative and quantitative information. ^(d)

3. Provide updated information on constraints and gaps, and related capacity-building needs, including related to national GHG inventories, projections and tracking of progress of NDCs consistent with level and timely support provided by developed country Parties. ^(d)
4. Qualitative; information on country-specific capacity building support needs. ^(d)
5. Information on capacity-building support needed: ^(d)
 - a. Type of support, area, project, sector.
 - b. Objectives, values, beneficiaries, status, institutional arrangements, channelling, effectiveness and sustainability.
 - c. Description of support needed, expected time-frame.
 - d. Results expected.

F.9. Information on capacity-building support received by developing country Parties under Article 11

1. Information on how capacity-building activities are being implemented at national and, where appropriate, at sub-regional and regional levels. This could include inter alia: options, priorities, participation, the involvement of stakeholders etc. ^(d)
2. Provide updated information on capacity-building support received for climate activities and preparation of reports under the Paris Agreement. Consistent with the level and timely support provided by developed country Parties. ^(d)
3. Qualitative information and successful case studies on capacity-building support received in the areas of mitigation, adaptation and technology transfer. ^(d)
4. Information on capacity-building received: ^(d)
 - a. Type of support received and sector, area, project, description of the need.
 - b. Objectives, descriptive information; values, types of capacity-building, beneficiaries, status, institutional arrangements, channelling, mechanisms, consistency with the needs, impacts and sustainability.
 - c. Donor, source of funding, funding institution, financial instrument, recipient, implementing entity, results and impacts of support received.
 - d. Total amounts of climate finance received, time in which period support has been received.

F.10. Information on support received by developing country Parties for implementation of Article 13

1. Provide updated information on support received for the implementation of Article 13. ^(d)
2. Provide summary information tables for previous submitted years ^(d)
3. Information on support received: ^(d)
 - a. Funding source; support received from the GEF, the CBIT, developed countries, or other sources, for the preparation of the biennial submissions.
 - b. Amount expressed in local currency and USD in case of financial support.; type of support, description of planned activity or sector where support is needed and results expected.
 - c. Financial instruments used, qualitative information on improvements on the information reported based on the support received.

F.11. Information on support received by developing country Parties for the building of transparency-related capacity

1. Provide summary information tables for previous submitted years. ^(d)
2. The Capacity Building Initiative for Transparency (CBIT) must establish a close working relationship with the Paris Committee for Capacity Building. ^(d)
3. Information on support received for the building of transparency-related capacity and the preparation of the reporting under Article 13 in a transparent manner. ^(d)
4. Information on funding source; support received from the GEF, the CBIT, developed countries, or other sources of funding for the building of transparency-related capacity. ^(d)
5. Information on the recommendations received, elements and improvements of the information reported and institutional arrangements of the recipient, based on support received. ^(d)
6. Type of support, amount expressed in local currency and USD, activity implemented. ^(d)
7. Report information separately related to the preparation of GHG inventories, tracking progress with the NDCs, implementation of adaptation action and reporting on support received. ^(d)
8. Provide updated information on support received for the building of transparency-related capacity. ^(d)

F.12. Reporting format

1. Develop tabular formats for reporting on financial support needed and received. ^(d)
2. The Consultative Group of Experts (CGE) has developed tables for reporting on this information. ^(d)
3. Apply the CTFs for the reporting of such information upon the adoption by CMA. ^(d)
4. Easy and simple to complete by the developing country Parties. ^(d)

G. Technical expert review

G1. Objectives, functions and purposes

1. Promote the provision of transparent, consistent, comparable, complete and accurate information by Parties. ^(a, c)
2. Increase transparency of information provided under Article 13.7 and 13.9. ^(d)
3. Ensure environmental integrity. ^(a)

4. Build mutual trust and confidence in scientific methods. ^(a)
5. Improve the quality of data used to design and implement effective domestic policies and measures to achieve NDCs. ^(a)
6. Share good practices and lesson learned and to assist in identifying best practice examples. ^(a)
7. Provide a thorough and comprehensive technical review. ^(a, c)
8. Review consistency of the information with the MPGs. ^(a)
9. Assess progress made in:
 - a. Implementing and achieving its NDC under Article 4. ^(a)
 - b. The provision of support to developing country Parties under 9, 10 and 11 of the Paris Agreement, as appropriate. ^(a)
 - c. The implementation of methodological and reporting requirements, taking into account national circumstances and capacities. ^(a)
10. Facilitate improvement of reporting over time. ^(a, c)
11. Identify areas for improvement. ^(a)
12. Facilitate the implementation of improvements. ^(a)
13. Identify capacity-building. ^(a, b, d)
14. Ensure that the CMA and relevant bodies and mechanisms have accurate, consistent and reliable and relevant information on the implementation of Paris Agreement NDCs under Article 4 by each Party and the provision of financial, technology transfer and capacity-building support to developing country Parties under 9, 10 and 11 of the Paris Agreement. ^(a)

G2. Principles

1. No principle section necessary. ^(a)
2. To be conducted in facilitative, non-intrusive, non-confrontational non-punitive manner, respectful of national sovereignty and avoid placing undue burden on Parties. ^(a, c, d)
3. Pay particular attention to the respective national capabilities and circumstances of developing country Parties. ^(a)
4. Open and transparent rigorous, detail-oriented and consequential process. ^(a)
5. Review the same information submitted by a Party only once. ^(a, c)
6. To be a dialogue amongst the reviewers and national specialists and experts. ^(a)
7. Support country-driven strategies and actions to implement and achieve the country's NDC. ^(a)
8. Consider the need to identify support needed. ^(a)
9. Focus on the interlinkages between transparency report and the achievement of the country's NDC. ^(a)
10. GHG inventory report should be reviewed separately. ^(a)
11. The appropriateness of a Party's NDC is not within the scope of the review. ^(a, d)

G3. Scope

1. Assessment of the consistency of the information with the provisions of the MPGs under Article 13. ^(a, c, d)
2. Assessment of the transparency, completeness, consistency, accuracy, and timeliness of the reported information ^(a, c) and identify issues. ^(c)
3. Examination of the consistency of the reports under the Paris Agreement with information submitted under the Convention. ^(c)
4. Identification of barriers to implementation of NDCs and sources of support to help overcome these barriers. ^(a)
5. Identification of good practice. ^(a)
6. Identification of capacity-building needs. ^(d)
7. Identification of areas of improvement: ^(a)
 - a. In relation to capacity-building needs, taking into account available domestic capacities and linked with support needed. ^(d)
 - b. Based on reporting requirements and relevant recommendations and encouragement by the review team. ^(a)
 - c. The implementation of the improvement identified by the review team is nationally determined. ^(a)
 - d. The implementation of the improvement identified by the review team are consistent with the support provided by developed country Parties for such improvement. ^(b)
 - e. The improvement plan to be primarily used for domestic purposes in prioritizing actions and be of a facilitative nature and should not be a focus for the TER. ^(a)
8. Scope of the review to be determined by Parties themselves. ^(d)

G4. Information to be reviewed

1. Information on all aspects of the implementation of the Paris Agreement, including mitigation, adaptation, loss and damage, finance, technology development and transfer, and capacity-building. ^(a)
2. Information provided under Article 13.7 and 13.9 the Paris Agreement. ^(a, c, d)
3. Any additional technical information that may be provided by the Party. ^(a, d)
4. Information on support provided to developing country Parties under Articles 10. ^(a)

5. Information reported under mandatory requirements only, “should” requirements for reporting, shall not be subject to the TER and Parties should not be allowed to request other information to be reviewed. ^(a)
6. National inventory report to be reviewed by using relevant IPCC guidelines; information necessary to track progress made in implementing and achieving NDC and for financial support provided by developed country Parties to be reviewed by using relevant MPG guidelines. ^(a)
7. Information that is unchanged from one TR to the next need not undergo in-depth review more than once. ^(a)
8. Confidential data identified by Parties should be treated confidentially. ^(a, c, d)

G5. Format and steps, including those related to specific types of information reported under Article 13, and the role of Parties, and the roles and responsibilities of the TER and the secretariat

G5.1. Format

1. The review format needs to be agreed or consulted prior to the review with the Party concerned. ^(a)
2. The review format to address the need to develop capacities for reporting. ^(d)
3. Formats:
 - a. A desk review. ^(a, c, d)
 - b. A centralized review. ^(a, c, d)
 - c. An in-country review. ^(a, b, c)
 - d. Reviews in groups of Parties. ^(a, b)
4. Reviews to include consultation meetings between the review team and the Party concerned via teleconference or any other means. ^(a)
5. Coordinate with relevant UNFCCC review processes. ^(c)

G5.2. Procedures/Steps

1. Steps and their timelines to be based on the “steps” of current review/analysis arrangements. ^(a)
2. The review cycle to include initial check of timeliness and completeness by the secretariat and review of individual reports. ^(a)
3. Flexibility in the deadlines for responding to questions, providing additional information and commenting in the draft technical expert review report. ^(d)
4. The review to commence after the submission of the transparency report:
 - a. Within two months. ^(a)
 - b. Within six months. ^(a, d)
5. Review procedures:
 - a. The review team, in preparation for review, to conduct a desk review of the transparency report. ^(a, c)
 - b. The review team to notify the Party concerned of any questions at any stage of review, the team has regarding the information provided in the transparency report. ^(a, c)
 - c. The Party concerned to respond to questions and provide additional information. ^(a, d)
 - d. The review team to offer suggestions and advice on how to resolve issues identified, taking into account the national circumstances of the Party under review. ^(c)
 - e. Party to provide the information within two weeks after the review. ^(a, c)
 - f. The Review team to produce a draft technical expert review report to be sent to the Party under review: ^(a, c, d)
 - i. Within 2 months after the review. ^(a, c)
 - ii. Within 3 months after the review. ^(a, d)
 - g. The Party concerned to comment on the draft technical expert review report: ^(a, c, d)
 - i. Within 1 months of receipt of comments. ^(a, c)
 - ii. Within 3 months of receipt of comments. ^(a, d)
 - h. The review team to produce the final version of the technical expert review report, taking into account the comments: ^(a, c, d)
 - i. Within 1 months of receipt of comments. ^(a, c)
 - ii. Within 3 months of receipt of comments. ^(a, d)
6. The technical expert review report to be completed within:
 - a. 15 months of the transparency report submission due date. ^(a, c)
 - b. 10 months after the submission date of the transparency report. ^(a)
 - c. 12 months of the transparency report submission date of the transparency report. ^(a)
 - d. 15 months after the submission date of the transparency report. ^(d)
7. The Party under review to provide the review team with information necessary to substantiate and clarify the implementation of their commitments under the Paris Agreement. ^(c)
8. The review team to provide technical advice to the CMA or the SBI, upon request. ^(c)

G5.3. Role and responsibility of the secretariat

1. Based on the existing relevant provisions for the secretariat roles and responsibility. ^(a)
2. Organize, coordinate and provide administrative support for the TER. ^(a, c, d)
3. Develop review tools and materials. ^(a, c)
4. Design and implement training activities for TERs. ^(a, c)
5. Facilitate meetings of the lead reviewers. ^(a, c)
6. Prepare a biennial report to the SBSTA on the conduct of the review. ^(a)

G5.4. Role of the Party

1. Participate in the review process, cooperate with the review team and secretariat. ^(a)
2. Make best reasonable effort to provide comments and/or additional information based on the request of review team. ^(a)

G5.5. Roles and responsibilities of TER

1. Based on the current relevant provisions related to the review team. ^(a)
2. Focus on issues that have an impact on the level and/or trend of total national GHG emissions and removals and financial support provided to developing country Parties. ^(a)
3. Prioritise areas of significance of improvements, provide recommendations that are consistent across the review cycles years and practical to implement. ^(a)
4. Two successive reviews of a Party's submission cannot be performed by the same ERT. ^(a)
5. To prepare technical expert review reports under their collective responsibility. ^(a)
6. Experts to serve in a personal capacity. ^(a, c, d)

G6. Composition of the technical expert review team

G6.1. General

1. Each transparency report submitted to be assigned to a single review team. ^(a,c)
2. Review teams to refrain from making any political judgement. ^(a)
3. Nominated by Parties to the UNFCCC roster of experts and, as appropriate, by intergovernmental organizations ^(a, c) and non-Party stakeholders. ^(a)

G6.2. Competences

1. Collective skills and competencies of the review team to address the areas under review. ^(a, c, d)
2. Relevant knowledge and understanding on national circumstances of the country being reviewed. ^(a)

G6.3. Composition

1. Composed of experts selected from the UNFCCC roster of experts and include lead reviewers with one reviewer to be from a developed and one from a developing country Party. ^(a, c, d)
2. May vary in size and composition, taking into account various criteria. ^(a)
3. A sub-set of the review team to be dedicated to reviewing the GHG inventory. ^(a)
4. Balance between experts from developed country Parties and developing country. ^(a, c, d)
5. Balance of gender among the experts. ^(a)
6. Balance of experts from Parties at different level of expertise. ^(a)
7. At least one team member is fluent in the language of the Party under review, to the extent possible. ^(a, c)
8. Every effort to be made to select lead reviewers who have participated in previous reviews of Convention or Paris Agreement reporting. ^(a)
9. Experts to have recognized competence in the areas to be reviewed. ^(a)
10. For Parties engaging in the transfer of ITMOs, the review team to include an expert on markets and for Parties that include AFOLU, or engages in REDD-plus, the review team to include a LULUCF expert.
11. Review experts reviewing a Party's transparency report shall neither be nationals of the Party under review, nor participated in preparing the reports of the Party under review, nor be nominated or funded by that Party. ^(a, c, d)
12. Review experts from Parties from developing countries and Parties with economies in transition shall be funded according to the existing procedures. Experts from other Parties shall be funded by their governments. ^(a, c)
13. The Secretariat shall prepare an annual report to the SBSTA on the composition of ERTs. ^(c)

G6.4. Lead reviewers

1. Ensure that the reviews are performed according to the relevant review guidelines and consistently across Parties. ^(a, c)
2. Ensure the quality and objectivity of the reviews and provide for the continuity, comparability and timelines of the reviews. ^(a, c)

3. Ensure that the reviewers have all of the necessary information; monitor the progress of the review; coordinate the submission of queries of the review team to the Party under review and coordinate the inclusion of the answers in the technical expert review report; gives priority to issues raised in previous technical expert review reports provide technical advice to the members of the review team. (a, c)
4. One lead reviewer to lead the members reviewing the GHG inventory, and the other lead reviewer to lead the members reviewing the other information. (a)
5. Collectively prepare a biennial report to the SBSTA, containing suggestions on how to improve the quality, efficiency and consistency of the reviews. (a, c)

G7. Frequency and timing

1. Each transparency report submitted under the Art 13 of the Paris Agreement to undergo review. (a)
2. Flexibility for frequency and timing to be applied, particularly for the LDCs and SIDS. (a, b)
3. The frequency and timing will be a direct consequence of the frequency and timing of the submission of the transparency report. (d)
4. The frequency depends on different criteria and approaches, including the thresholds for the national GHG emissions levels quality of TR and the use of cooperative approaches under Article 6. (a)
5. The frequency depends on support to prepare the transparency report. (a, d)
6. The frequency to allow Parties adequate time between reviews to implement recommended improvements. (a)
7. Frequency:
 - a. Annual for national GHG inventory report. (a)
 - b. Annual initial check of national GHG inventory report. (a)
 - c. Every 2 years. (a, c)
 - d. No less than once in 5 years. (d)
8. The first transparency report submitted to be reviewed. (a)
9. The first transparency report submitted after the communication of a NDC and the first report submitted after the time period of the NDC to be reviewed. (a)
10. Frequency of the review to be determined by Parties themselves. (a, d)

G8. Technical expert review report

G8.1. Structure and elements

1. Be short and concise, streamlined using checklists and tabular formats. (a)
2. Follow a format and outline agreed. (a)
3. Include the specific elements described in these guidelines. (a, c)
4. Findings in the technical expert review report to be limited to the technical assessment vis a vis the relevant MPG and guidance's and presented together with the relevant recommendations and/or encouragements. (a)
5. Report be limited to the review of accuracy of the data reported under the relevant categories. (a)
6. Include an examination of progress in achieving its NDCs. (c)
7. Elements of the initial status report in tabular format: (a)
 - a. Date of receipt of the reports.
 - b. Indication if the submission is complete and identification of gaps.
8. Elements of the technical expert review report:
 - a. An introduction and a summary. (a, c)
 - b. A description of elements reviewed. (a, c)
 - c. A description of potential issues identified, assessment of efforts made to address any potential issues identified by the review team. (a, c)
 - d. Identification of capacity-building needs. (a, b)
 - e. Recommendations for improvements in reporting. (a)
 - f. The sources of information used in the formulation of the final report. (a, c)

G8.2. Reporting

1. Technical expert review reports to be published by the secretariat. ^(a, c, d)
2. To facilitate the work of the compliance mechanism and feed the global stocktake. ^(a)
3. Forwarded to the Party concerned and
 - a. The SBs. ^(d)
 - b. The CMA and Committee under Article 15, as appropriate. ^(a)
 - c. Review to be completed in less than three months. ^(a)
4. Allow for other Parties and non-Party stakeholders to provide written feedback. ^(a)
5. The secretariat to produce a synthesis report of transparency report. ^(a)

H. Facilitative, multilateral consideration of progress

H.1. Objectives, functions and purposes

1. Non-intrusive non-punitive, respectful of national sovereignty, facilitative, non-confrontational, open, transparent, and facilitate multilateral consideration of progress. ^(a, d)
2. Share experiences, lessons learned and best practices amongst Parties and registered Observers. ^(a)

H.2. Scope

1. Efforts under Article 9 and a Party's respective implementation and achievement of its nationally determined contribution. ^(a)
2. All emissions and removals related to the NDCs and assumptions, conditions and methodologies related to the attainment of its NDC, including participation in voluntary cooperation under Art 6. ^(a, c)
3. Other information, such as climate change impacts and adaptation included on voluntary basis, upon request by the Party. ^(a)

H.3. Information to be considered

1. Relevant chapters of the transparency report submitted under Articles 13.7(a), 13.7(b), and information provided under Article 13.8 in relation to Article 9. ^(a)
2. Technical expert review reports transparency report submitted under the Paris Agreement, and additional information provided by the Party for the purpose of the FMCP. ^(a, c, d)
3. Technical experts review reports, if available. ^(a)

H.4. Format and steps, including events to be convened, the roles of Parties and the secretariat

1. During the SBI session. ^(a, c, d)
2. Two phases: (1) Q&A on transparency report, and (2) workshops similar to FSV/MA. ^(a, c, d)
3. Online tools for Q&A and considerations but there are challenges to be aware of. ^(a)
4. Participation in the FMCP:
 - a. Each Party is considered under FMCP. ^(a)
 - b. A Party may elect to participate. ^(a, d)
 - c. Undergo FMCP as a group of Parties, and SIDS and LDCs may at their discretion. ^(a, d)
5. Actors involved in the FMCP:
 - a. All Parties.
 - b. All Parties, relevant stakeholders, and registered Observers. ^(a)

H.5. Frequency and timing

1. FMCP frequency
 - a. Nationally determined by participating Party. ^(b, d)
 - b. FMCP to be conducted for a Party:
 - i. At regular intervals. ^(a, d)
 - ii. Once for achievement of NDC, at the end of the NDC cycle. ^(a)
 - iii. At least once during its NDC implementation. ^(a)
 - iv. Twice during each NDC implementation cycle. ^(a)
 - v. Every 2 years. ^(a)
 - vi. Once in every two transparency reports. ^(a)
 - vii. FMCP for the progress every 2 years, FMCP of NDCs every 5 years. ^(a)
2. FMCP to start within 4/6/12 months after the submission of the transparency report. ^(a)
3. FMCP to be completed:
 - a. Within 12 months after submission of the transparency report. ^(a)
 - b. Within 9 months after the publication of the technical expert review report. ^(a)
4. Sequence of TER and FMCP:
 - a. FMCP to start after the completion of the TER. ^(a)
 - b. TER and FMCP could be conducted independently, with the FMCP starting before the conclusion of the TER. ^(a)

H.6. Summary report content and format

1. Content of FMCP summary report:
 - a. Focus on TER reports for each Party's: national inventory report, implementation and achievement of its NDC under Article 4, and support provided and mobilized, as relevant. ^(a)
 - b. Focus on the possibilities of collaboration and/or improvements identified during the process. ^(a)
 - c. A record of the FMCP session. ^(a, c, d)
 - d. Questions submitted by Parties and responses provided by the Party including the presentations by the Party ^(a)
2. FMCP Summary reports presentation of Parties, and record of Q&A and recording on session to be made publicly available on the UNFCCC website. ^(a)
3. SBI role in relation to FMCP summary report:
 - a. SBI to note FMCP summary reports in its conclusions. ^(d)
 - b. SBI to forward conclusions based on the record to relevant bodies under the Paris Agreement. ^(c)