

Draft elements for 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

Informal note by the co-facilitators – final version

14 November 2017

These draft elements have been prepared by the co-facilitators of the negotiations on this agenda item under their own responsibility, on the basis of the deliberations by Parties at this session and the views they have submitted. These elements are preliminary and should not be considered as final in any way; they are offered as a basis for work and do not prejudice further work or prevent Parties from expressing their views at any time. It is recognized that the outcome of deliberations on this item will form part of the overall outcome under the Paris Agreement Work Programme.

I. Introduction

1. The informal consultations on this agenda item were co-facilitated by Mr. Xiang GAO (China) and Mr. Andrew RAKESTRAW (United States). At the resumed session of the Ad Hoc Working Group on the Paris Agreement (APA) held in conjunction with the forty-seventh sessions of the subsidiary bodies in Bonn, Germany from 6-15 November 2017, six informal consultations were held.
2. At the first meeting on 7 November 2017, Parties requested the Co-facilitators prepare, under their own responsibility, “Preliminary material in preparation for the first iteration of the informal note.” This was made available to Parties on 8 November 2017, and Parties considered this ‘preliminary material’ in the next four informal consultations.
3. On 11 November 2017, the Co-facilitators prepared, under their own responsibility, this informal note, which Parties considered at the last informal consultation on 13 November 2017.

II. Relevant context and elements of relevant guidance

1. The content of the informal note is not exhaustive, does not represent agreed views, ideas or text, 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.
2. 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.
3. There is no intention to prejudice the position of Parties on these issues, their views regarding the outcome of related agenda items, or regarding the content of MPGs.
4. 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’ note does not prejudice Parties’ views on the various obligations under Article 13 (i.e. “shalls” and “shoulds”) and further discussion is needed on this issue.
5. The Co-facilitators note that the MPGs will provide flexibility to those developing country Parties that need it in the light of their capacities.
6. The Co-facilitators note that a number of Parties highlighted the needs to further streamline proposals and cluster them into different options.
7. There are two proposals for the structure of the MPGs: (1) single/common MPGs applicable to all Parties, built-in flexibility to those developing country Parties that need it in the light of their capacities, containing three main sections: common reporting MPGs with annexed common tabular formats; common TER MPGs; and common FMCP MPGs; and (2) build on the existing system under the Convention, with two separate parts for developed and developing country Parties, respectively. This co-facilitator’s note in no way prejudices Parties’ views on this issue.
8. In order to accurately capture and streamline Parties’ views, provisions in sections (B) – (H) contain shaded and italicized language following each provision to indicate to which Parties the provision applies, based on Parties’ submissions and interventions in relation to developing the MPGs under Article 13. For some provisions, there were different proposals regarding to which Parties the provision applies. This is indicated with a slash (“/”). This approach in no way prejudices Parties’ views on the final outcome of the MPGs.

A. Overarching considerations and guiding principles

- Some of these overarching considerations may form part of the MPGs, while others will guide the work on the development of the MPGs.
- A section on overarching considerations and guiding principles is not necessary for the MPGs.

A.1. Objectives

- Placement of objectives in each section of MPGs.
 - Placement of objectives in an overarching section.
1. To provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties' individual nationally determined contributions under Article 4, and Parties' adaptation actions under Article 7, including good practices, priorities, needs and gaps, to inform the global stocktake under Article 14.
 2. To provide clarity on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14.
 3. To facilitate sharing of best practice on green and low-carbon development among Parties, and promote mutual understanding and mutual trust.
 4. As decided in Article 13.1.
 5. To facilitate implementation of the Paris Agreement.
 6. To build mutual trust and confidence.
 7. To facilitate effective implementation of the transparency framework under Article 13.
 8. To facilitate Parties in improving the quality and transparency of their reporting over time. To facilitate Parties in enhancing their reporting over time.
 9. To ensure that double counting is avoided, and promote environmental integrity.
 10. To facilitate the processes of TER and FMCP.
 11. To promote effective implementation of the Paris Agreement
 12. To provide clear understanding of climate change action in light of the objective of the Convention as stated in Article 2.
 13. To provide clarity and tracking of progress towards achieving Parties' NDCs.
 14. To provide an understanding of adaptation action.
 15. To ensure that information can be aggregated to provide a picture of overall progress towards achieving the objectives of the Paris Agreement.
 16. Enhance the implementation of the Convention and strengthen the global response to the threat of climate change.
 17. To facilitate demonstration of actions, progress, and achievements.
 18. To generate information that can feed into the Article 15 mechanism.
 19. To ensure consistency of the report progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement with the principles included in Article 4.13 and Decision 1/CP.21, paragraphs 31 and 94(b).
 20. The content and frequency of reporting and communications by developing countries shall not be more onerous than that for developed countries (para 60 of decision 1/CP.16).

A.2. Guiding principles

- Placement of guiding principles in each individual section of MPGs.
 - This section is not necessary in the MPGs.
 - Placement of guiding principles in an overarching section.
1. Encourage maximum participation from Parties by recognizing the different starting points of developed and developing Parties.
 2. Common but differentiated responsibilities and respective capabilities, in the light of different national circumstances.
 3. 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.
 4. Facilitate enhancement over time.
 5. Enhance the implementation of the Convention and strengthen the global response to the threat of climate change.
 6. Generate clear information on efforts undertaken by Parties on mitigation, adaptation, finance, technology, capacity-building, and loss and damage, that will inform the global stocktake under Article 14.
 7. Generate clear and credible information on efforts undertaken by Parties on mitigation, adaptation, finance, technology, capacity-building and loss and damage, that will inform the global stocktake under Article 14.

8. Build on and enhance existing arrangements under the Convention, recognizing the special circumstances of LDCs and SIDS.
9. The enhanced transparency framework will be enhanced on the basis of existing differentiated arrangements under the Convention.
10. Consider Parties' different starting points, number of reporting cycles to date, experiences and learning curves to allow for overall participation and avoid backtracking.
11. Provide flexibility to those developing country Parties that need it in the light of their capacities.
12. Provide flexibility to those developing country Parties that need it in the light of their capacities and explicitly integrate flexibility throughout the MPGs.
13. Facilitative, non-intrusive, non-punitive, respectful of national sovereignty and avoid placing undue burden on Parties.
14. Facilitative, non-intrusive, non-punitive, respectful of national sovereignty and yet ensure accountability by all Parties for their actions to address climate change and its impacts.
15. Match actions by developing country Parties with support by developed country Parties.
16. Respect the nationally determined nature of NDCs.
17. Avoid double counting on both action and support.
18. Effective, pragmatic, and feasible.
19. Avoid duplication as well as undue burden on Parties, in particular on the LDCs and SIDS and the secretariat.
20. Ensure Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention.
21. Promote transparency, accuracy, completeness, consistency and comparability.
22. Principles included in Article 13, Article 4, paragraph 13 of the Paris Agreement, and paragraphs 31, 85, 89, 91, 92 and 94 of Decision 1/CP.21.
23. Principles listed in paragraph 92 of decision 1/CP.21.
24. Transparency of action is in lockstep with the enhanced transparency of support.

A.3. Structure/design of the MPGs

- This section is not necessary in the MPGs.
1. Single/common MPGs applicable to all Parties, built-in flexibility to those developing country Parties that need it in the light of their capacities, containing three main sections: common reporting MPGs with annexed common tabular formats; common TER MPGs; and common FMCP MPGs.
 2. Common MPGs applicable to all Parties to be fully implemented after a transition period, in accordance with paragraph 32 of 1/CP.21. This implies single MPGs with built-in flexibility in the light of their capacities.
 3. Single/common MPGs applicable to Parties as appropriate, with flexibility provided for developing countries for commonly applicable MPGs.
 4. Build on the existing system under the Convention, with two separate parts for developed and developing country Parties, respectively.
 5. Use of tabular formats for reporting and technical expert review report, as appropriate.
 6. Maximum use of tabular formats for reporting and a technical expert review report, including differentiated tabular formats for developed and developing.
 7. A standalone national greenhouse gas inventory report.

A.4. Interlinkages with other transparency related items

- This section is not necessary in the MPGs.
1. Identified linkages include:
 - 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.

- g. COP agenda item on process to identify the information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement.
 - h. Adaptation Committee and the Least Developed Countries Expert Group mandate to jointly develop modalities to recognize the adaptation efforts of developing country Parties, as referred to in Article 7, paragraph 3, of the Paris Agreement.
 - i. SBSTA and SBI items related to the technology framework.
 - j. COP agenda item and discussions under APA Item 8 on provision of information by developed countries in terms of Article 9.5.
 - k. SBI agenda item on common timeframes.
 - l. AC/LEG work in terms of paragraphs 41, 42 (b), and 45 (a) of 1/CP.21, as well as the relevant processes under the SBs considering the report of the AC/LEG on recognition of adaptation efforts by developing countries, on methodologies for assessing adaptation needs of developing countries, and on taking steps to mobilise support for adaptation in developing countries.
 - m. Additional linkages to other parts of the Paris Agreement, including linkages to Articles 8, 9.3, 9.5, 10, 11, 14 and 15.
 - n. Interlinkages with all relevant issues under Articles 2, 3, 4, 7, 9, 10, 11 and 14 of the Paris Agreement.
2. 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.
 - f. Parties will use their Article 13 reporting to demonstrate they are meeting other provisions of the Paris Agreement, including Articles 4.13 and 6.2.
 - g. Parties will use their Article 13 reporting to demonstrate they are meeting other provisions of the Paris Agreement, including Articles 4.13, 4.2, 4.3, 6.2, and 6.4.
 - h. TER will provide a technical expert review report to Article 15.
 - i. Provision for a synthesis report of information submitted in terms of Article 13, to serve as an input to the global stocktake, depending on work under the relevant APA agenda item.
 - j. Provision of information to the compliance committee, depending on work under the relevant APA agenda item.

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

- This section is not necessary in the MPGs.
1. Strengthen, not replace, existing arrangements under the Convention to accommodate the Paris Agreement.
 2. Strengthen, not replace, existing arrangements under the Convention to accommodate the Paris Agreement, but also draw on all relevant arrangements under the Paris Agreement, including the global stocktake, NDC cycles, reporting on adaptation, reporting on support needed and received, and flexibility.
 3. Do more than simply replicate the existing MRV system under the Convention.
 4. 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.
 5. 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.
 6. Existing transparency arrangement under the convention, contained in decisions 1/CP.16, 2/CP.17 and 1/CP.18.
 7. Draw on lessons learned from implementing current transparency arrangements.
 8. Building on the current arrangements for response measures.
 9. Need to be flexible on reporting of adaptation efforts.

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

- This section is not necessary in the MPGs.
1. Provide flexibility only to those developing country Parties that need it in the light of their capacities.
 2. Provide flexibility to 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 the different capabilities and capacities of developing country Parties, and in particular the special circumstances of LDCs and SIDS.
5. Self-select and clearly indicate their use of flexibility on the basis of their capacities.
6. Self-identification of capacity and national circumstances is essential to developing country Parties.
7. Demonstrate they meet agreed criteria to use flexibility.
8. As capacities improve, the extent of flexibilities will reduce over time.
9. 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?
10. Flexibility must also recognize the special circumstances of countries in areas of conflict.
11. Developing country parties are not subject to reporting or subject to review, in addition, on certain elements.
12. Specific proposals on how to operationalize built-in 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. Recognizing the different starting points between developed and developing country Parties.
 - i. 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.
 - j. Flexible arrangements for the timing and frequency of the delivery of report.
 - k. Applying flexibility at the level of individual provisions in the MPGs.
 - l. 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.
 - m. Use of notation keys for tabular formats such as "NE" (for not estimated), "NA" (not applicable) or "NR" (no reporting).
 - n. An option not to report and/or be subject to review on certain elements, with an explanation of the reasons.
 - o. By establishing a transition period during which developing countries who need it in light of their capacities will be provided with flexibility, by making available to them a menu of options for each element of the MPGs (e.g. inventories, etc.). This transition period will be governed by the principle of no-backsliding from current transparency arrangements, and each country will be encouraged to move as quickly as possible through this transition period.
13. Developing country Parties' use of flexibility will be nationally-determined. Use of flexibility will be reported, but the choice of flexibility provisions by developing country Parties will not be subject to review.

A.7. Facilitating improved reporting and transparency over time

- This section is not necessary in the MPGs.
1. Give a direction of travel for the overall improvement of the level of transparency.
 2. Improvement in reporting by developing country Parties will take time, and longer for those with limited capacities, and depend on support, and in particular for LDCs and SIDS.
 3. The MPGs should result in indication of best practice, and encourage Parties and expert review teams to identify areas for improvement.
 4. 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.
 5. Prioritising improvements or identifying capacity needs; the review process will be a catalyst for improved reporting and transparency over time.
 6. Identification of capacity building needs and any improvement required must be initiated by the Party concerned.
 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.

9. The Capacity-building Initiative for Transparency (CBIT) is important to facilitate implementation of Article 13 and improvement over time; the relationship between CBIT, PCCB and the CGE is also important.
10. Provide support for transitioning to the 2006 IPCC Guidelines.

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

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

A.9. Procedural aspects

- This section is not necessary in the MPGs.
1. 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.
 2. Support to be provided to developing country Parties pursuant to Articles 13.14 and 13.15 of the Paris Agreement.
 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.
 4. CBIT needs to be guided by COP/Parties to provide sufficient, sustainable support in a durable manner.
 5. No need to open discussions on guidance to CBIT in the MPGs.
 6. 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. National inventory report on anthropogenic emissions by sources and removals by sinks of greenhouse gases

1. Use the common tabular format for the UNFCCC biennial reporting guidelines from table 1 – 9 from decision 19/CP.18. *(Developed country Parties)*
2. Apply all requirements related to national inventory report in the MPGs agreed by Parties under APA 5. *(Each Party)*
3. Develop common MPGs. *(Each Party)*
4. Apply decisions 2/CP.17 (para. 2-3) and 19/CP.18 (table 1 in the annex) together with further COP revisions. *(Developed country Parties)*
5. Apply decisions 17/CP.8 (para. 8-24) and 2/CP.17 (para. 41(g)) together with further COP revisions. *(Developing country Parties)*
6. Apply all requirements related to national inventory report established in decision 24/CP.19 mutatis mutandis. *(Each Party)*
7. Flexibility to generally follow requirements on methods and reporting contained in decision 24/CP.19. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
8. 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. *(Developing country Parties)*

B.1. Objectives and principles

- Objectives and principles covered in overarching section.
 - No objectives or principles section necessary.
 - Objectives and principles covered in individual sections.
1. Assist Parties in meeting their commitments under Article 13.7(a) and applicable paras. of decision 1/CP.21. *(Each Party)*
 2. Assist Parties in tracking progress made in implementing and achieving Parties' individual NDCs under Article. 4 of the Paris Agreement. *(Each Party)*
 3. Provide a clear understanding of GHG emission levels and trends, underlying data, methodologies and good practices applied and information on climate change action. *(Each Party / Developed country Parties)*
 4. Provide a clear understanding of mitigation and adaptation, and information on GHG emission levels and methodologies and good practices and the social and economic consequences of these actions effect. *(Each Party)*

5. Assist Parties in ensuring and improving the quality, coverage and transparency of their national inventory report over time. *(Each Party)*
6. Assist Parties in ensuring and improving coverage and transparency of their national inventory report over time, contingent on the availability of support for developing country parties, and mindful of domestic constraints, national circumstances, and other issues. *(Each Party)*
7. Provide flexibility to developing countries that need it in light of their capacities. *(Those developing country Parties that need it in the light of their capacities)*
8. Promote that the information in GHG inventories is transparent, accurate, complete, consistent and comparable. *(Each Party)*
9. Avoid duplication as well as undue burden on Parties and the secretariat. *(Each Party)*
10. Ensure that double counting is avoided. *(Each Party)*
11. Ensure environmental integrity. *(Each Party)*
12. Facilitate the process of considering national inventories, including the preparation of technical analysis and synthesis documentation. *(Each Party)*
13. Facilitate the process of technical expert review and multilateral consideration of the inventory information in accordance with Article 13, paragraphs 11 and 12 of the Paris Agreement. *(Each Party)*
14. Serve as input to the Global Stocktake under Article 14 of the Paris Agreement to facilitate the assessment of collective progress towards achieving the purpose and long-term goal of the Paris Agreement. *(Each Party)*
15. Facilitate the identification and prioritization of domestic mitigation measures. *(Each Party)*
16. Definition of TACCC principles in relation to GHG inventories:
 - a. Transparency: data sources, assumptions and methodologies used for an inventory should be clearly explained, in order to facilitate the replication and assessment of the inventory by users of the reported information.
 - b. Accuracy: emission and removal estimates should be accurate in the sense that they are systematically neither over nor under true emissions or removals, as far as can be judged, and that uncertainties are reduced as far as practicable.
 - c. Completeness: coverage of all sources and sinks, as well as all gases, which occur in a country and for which methodologies are provided in IPCC Guidelines for the full geographic coverage of the country.
 - d. Consistency: inventory should be internally consistent in all its elements over a period of years. An inventory is consistent if the same methodologies are used for the base year and all subsequent years and if consistent data sets are used.
 - e. Comparability: estimates of emissions and removals reported by countries in inventories should be comparable among countries. Countries should use agreed methodologies and formats for estimating and reporting inventories.
17. Provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties individually national determine contributions under Article 4, and to inform the global stocktake. *(Each Party)*

B.2. Definitions

- No definitions section is necessary.
1. Definitions of the terms used are as provided in the 2006 IPCC Guidelines/most recent IPCC Guidelines adopted by CMA, and any supplementary guidance provided by IPCC for GHG inventories. *(Each Party)*
Definitions of the terms used are as provided in other IPCC Guidelines. *(Developing country Parties)*

B.3. National circumstances and institutional arrangements (inventory planning, preparation and management)

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.
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. *(Each Party)*
 2. 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. *(Those developing country Parties that need it in the light of their capacities)*
 3. National inventory arrangements can vary depending on national circumstances/preferences, and change over time. *(Each Party)*
 4. Report summary information on national inventory arrangements. *(Each Party / Developed country Parties)*

5. Highlight in their national circumstances if flexibility is needed. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
6. Implement the following functions relating to inventory planning, preparation and management: *(Each Party)*
 - 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, emission factors 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 emission factors and activity data, and all documentation about generating and aggregating data, including QA/QC. Archive review results and planned inventory improvements.
 - i. Provide technical expert review teams with timely access to all archived information used to prepare the inventory.
 - j. Establish processes for the official consideration and approval of the inventory.
 - k. Facilitate the conduct of the technical expert review process of the national inventory and participation in the FMCP.
 - l. Prepare improvement plans to respond to recommendations from the technical expert review process and strengthen the institutional arrangements.
7. Description of national inventory arrangements, including those to collect and archive data and those from mitigation actions that inform the GHG inventory, 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, as well as efforts to make this a continuous process, including information on the role of the institutions involved. *(Each Party / Developed country Parties / Developing country Parties)*
8. No flexibility needed for reporting information on arrangements, which is different from the implementation and maintenance of arrangements which require capacity. *(Each Party)*
9. Flexibility needed for reporting information on arrangement, implementation as well as maintenance of arrangements all of which require capacity. *(Developing country Parties)*

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. *(Each Party / Developed country Parties)*
2. Use 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). *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
3. Use other IPCC Guidelines. *(Developing country Parties)*
4. Provide information on the barriers and constraints in fully using the most recent IPCC guidelines and include a timeline for the future application in the improvement plan. *(Those developing country Parties that need it in the light of their capacities)*
5. Use different methods (tiers) contained in the IPCC Guidelines and use national methodologies which could reflect better the national situation, and produce the most accurate estimates. *(Each Party / Developing country Parties)*
6. 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. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
7. Apply flexibility according to methodological tiers in the IPCC guidelines with the flexibility to apply a lower tier approach. *(Developing country Parties)*
8. Apply flexibility by encouraging Parties to apply most recent IPCC guidelines to the extent possible and explain in NIR why Party was unable to implement recommended method, including barriers and constraints, and a timeline for future application. *(Those developing country Parties that need it in the light of their capacities)*
9. 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. *(Each Party)*

10. Apply higher tier methods particularly for key categories and for refining estimates in LULUCF sector. (Each Party / Developed country Parties)
11. Use default emission factors and activity data in the absence of more robust methods and/or data, but encouraged to use country-specific and regional emission factors and activity data, where available, or, propose plans to develop them in a scientifically sound and transparent manner consistent with the latest IPCC Guidelines. (Each Party / Developed country Parties / Developing country Parties)
12. Where national circumstances prohibit use of a recommended method, provide explanations in the national inventory report, and identify the gap as part of reporting on constraints and inventory improvement planning. (Those developing country Parties that need it in the light of their capacities)
13. Indicate methodological consistency between communication and implementation of NDCs. (Each Party)

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. (Each Party / Developing country Parties)
2. Identify key categories using approach 1 in accordance with IPCC Guidelines. Encourage to use approach 2. (Each Party)
3. 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. (Each Party / Developed country Parties)
4. Use methods for KCA provided in the most recent/2006 IPCC Guidelines and agreed upon by the CMA. (Each Party / Developed country Parties)
5. Undertake any key source analysis as indicated in the IPCC good practice guidance to assist in developing inventories that better reflect their national circumstance (Developing country Parties)
6. Apply flexibility in the use of recommended methods by providing explanations in the NIR why recommended method could not be used and explaining planned improvements. (Those developing country Parties that need it in the light of their capacities)
7. Use approach 2 and add additional key categories to the result of approach 1. (Each Party / Developed country Parties)
8. Consider a threshold lower than 95% for key category assessment, allowing to focus improvement on a fewer categories and prioritize resources. (Those developing country Parties that need it in the light of their capacities / Developed country Parties)

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, ensuring that changes in emission trends are not introduced as a result of changes in methods or assumptions. (Each Party / Developed country Parties)
2. Perform complete recalculation across the reporting period when new information is introduced. (Each Party / Developed country Parties)
3. Use the same methods and a consistent approach to underlying activity data and emissions factors for each year reported. (Each Party)
4. 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. (Those developing country Parties that need it in the light of their capacities)
5. Apply flexibility by providing explanations for which categories IPCC guidance on recalculation of time series could not be implemented. (Those developing country Parties that need it in the light of their capacities)
6. Additional flexibility with respect to recalculating estimates for years that are earlier than relevant base years for NDCs. (Those developing country Parties that need it in the light of their capacities)

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. (Each Party / Developed country Parties)
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. (Each Party / Developed country Parties / Developing country Parties)
3. Provide information on the level of uncertainty associated with inventory data and their underlying assumptions, and to describe the methodologies used, if any, for estimating these uncertainties. (Developing country Parties)
4. Elaborate/explain errors due to sampling methods, data entry, calculation, data formulation. (Each Party / Developed country Parties)
5. Elaborate in the improvement plan the steps and capacities needed to implement this requirement. (Those developing country Parties that need it in the light of their capacities)
6. Work towards quantitative assessment of uncertainty. (Those developing country Parties that need it in the light of their capacities)
7. Qualitative discussion of uncertainty for key categories. (Those developing country Parties that need it in the light of their capacities)

8. Apply flexibility by providing explanation in improvement plan about steps and capacities needed to estimate uncertainties. *(Those developing country Parties that need it in the light of their capacities)*

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 latest IPCC Guidelines and indicate the parts of their geographical area covered and provide an explanation for any exclusion. *(Each Party / Developed country Parties)*
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. *(Each Party / Developed country Parties)*
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. *(Each Party / Those developing country Parties that need it in the light of their capacities / Developed country Parties / Developing country Parties)*
4. Report in subsequent submissions, emissions and removals estimated once for a category, if they continue to occur. *(Each Party / Developed country Parties)*
5. Apply flexibility by using a different threshold for significant source categories. *(Developing country Parties)*
6. Strive to present information which is as complete as possible. Where numerical data are not provided, use the notation keys as indicated. *(Developing country Parties)*

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. *(Each Party / Developed country Parties)*
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. *(Each Party / Developed country Parties)*
3. Implement and give information on general inventory QC procedures and QA procedures (e.g. basic peer review) in accordance with 1996 IPCC guidelines. *(Developing country Parties)*
4. 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. *(Each Party / Developed country Parties)*
5. Compare the national estimates of CO₂ emissions from fuel combustion with those estimates obtained using the IPCC reference approach, as contained in the 1996 and GPG IPCC Guidelines, if disaggregated data are available, and report the results of this comparison in the NIR. *(Developing country Parties)*
6. 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. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*

B.5. Metrics

- Placeholder for outputs of APA agenda item 3(c) on further guidance in relation to the mitigation section of decision 1/CP.21 on accounting for Parties' nationally determined contributions, as specified in paragraph 31, of the Paris Agreement to be incorporated into the MPGs. See < <http://unfccc.int/10128.php>>.

1. Use common metrics as agreed by CMA. *(Each Party)*
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. *(Each Party)*
3. Report on aggregated GHGs emissions and removals expressed in CO₂ equivalents by using the 100-year GWPs values from the IPCC second assessment report. *(Developing country Parties)*
4. As appropriate, report supplemental information on aggregated GHG emissions using other metrics applicable to national circumstances. *(Each Party)*
5. If GWP or GTP are used, provide clarification on which values and IPCC assessment report were utilized. *(Each Party)*
6. Report all estimates of emissions and removals in the mass of each GHG. *(Each Party)*

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. *(Each Party / Developed country Parties)*
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. Provide an explanation of any methodological or data gaps. *(Each Party / Developed country Parties)*

3. Provide information on methodologies used in the estimation of emissions and removals, including a brief explanation of the sources of emission factors and activity data. *(Developing country Parties)*
4. Report information for key categories and document country-specific EF used in tabular formats, if not able to report information for all categories. *(Developed country Parties)*
5. Describe the national key categories, including information on the methodology used for their identification, and information on the level of disaggregation used. *(Each Party)*
6. Report the individual and cumulative percentage contributions from key categories, for both level and trend, consistent with the most recent IPCC guidelines. *(Each Party / Developed country Parties)*
7. Report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future. *(Each Party / Developed country Parties)*
8. Report results of uncertainty analysis as well as methods used and underlying assumptions; at least for base year and the latest inventory year. *(Each Party / Developed country Parties)*
9. 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. *(Each Party / Developed country Parties)*
10. Report information on the reasons for lack of completeness, if methodological or data gaps exist. *(Each Party / Developed country Parties)*
11. Provide opportunity and flexibility to simplify the template workbook in accordance with its national circumstances. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
12. Report on choice of methodology and data in the context of IPCC good practice, key category analysis and decision trees. *(Each Party)*
13. Provide rationale for selection of data/information sources. *(Each Party)*
14. For Parties preparing estimates using higher tier methods and models, provide transparent verification information on the methods, data and assumptions in line with IPCC good practice. *(Each Party)*

b. Sectors and gases

1. Report all 7 gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃). *(Each Party / Developed country Parties)*
2. Report CO₂, CH₄ and N₂O at a minimum. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
3. Report CO₂, CH₄ and N₂O mandatorily and PFCs, HFCs, SF₆ and NF₃ subject to certain conditions (e.g. previously reported; included in NDCs; covered by an Article 6 activity; or significant contributor in national emissions). *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
4. Sectors, gases and sources (including the baselines) in the GHG inventory must reflect the diversity of mitigation actions in the Parties' NDC. *(Each Party)*
5. Include all categories of anthropogenic emissions or removals in the NDC and, once a source, sink or activity is included, continue to include it. *(Each Party)*
6. Report gases according to national circumstances. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
7. 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. *(Each Party / Developed country Parties)*
8. 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. *(Each Party / Developing country Parties)*
9. Provide information on the following precursor gases: carbon monoxide (CO), nitrogen oxides (NO_x) and non-methane volatile organic compounds (NMVOCs), as well as sulphur oxides (SO_x). *(Each Party)*
10. Report indirect CO₂ from the atmospheric oxidation of CH₄, carbon monoxide (CO), and non-methane volatile organic compounds (NMVOCs). For Parties that decide to report indirect CO₂, the national totals are presented with and without indirect CO₂. *(Each Party)*
11. Report indirect CO₂ from the atmospheric oxidation of CH₄. For Parties that decide to report indirect CO₂, the national totals are presented with and without indirect CO₂. *(Each Party)*
12. 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. *(Each Party)*
13. Report international aviation and marine bunker fuel emissions as two separate entries and not include in national totals but reported distinctly. Make every effort to both apply and report according to the method contained in the latest IPCC Guidelines for separating domestic and international emissions. *(Each Party / Developing country Parties)*
14. Report international aviation and marine bunker fuel emissions as two separate entries and not include in national totals but reported distinctly, if disaggregated data are available. *(Each Party / Developing country Parties)*

15. 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 latest IPCC Guidelines. *(Each Party / Developed country Parties)*
16. 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 information. *(Each Party / Developed country Parties)*
17. 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, moving over time to greater coverage. *(Those developing country Parties that need it in the light of their capacities)*
18. 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. *(Each Party)*
19. 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. *(Each Party / Developed country Parties)*
20. 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. *(Each Party / Developed country Parties)*
21. Report separately LULUCF and agriculture sectors. *(Each Party)*
22. Report all sectors and gases for which there are methodologies available in the 2006 IPCC Guidelines. *(Each Party / Developed country Parties)*
23. 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. *(Developing country Parties)*
24. 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. *(Each Party)*

c. Time series

1. Report consistent time series from 1990 to X-2, (X= submission year). *(Each Party / Developed country Parties)*
2. Report consistent time series from 1990 to X-4. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
3. Report consistent time series from 1990 to X-4 and provide an explanation and a timeline for moving to more recent data in the improvement plan. *(Those developing country Parties that need it in the light of their capacities)*
4. 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 or 2010 (at a minimum)) to X-4/X-3 in transition to X-2, depending on data availability. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
5. Continue to report a consistent time series of GHG emissions starting from 1990 or other base years, if reported in the past. *(Each Party)*
6. 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. *(Developing country Parties)*
7. 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. *(Each Party)*
8. 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. *(Each Party)*
9. 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. *(Each Party)*

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. *(Each Party / Developed country Parties)*
2. Submit national inventory report annually. *(Each Party / Developed country parties / Developing country Parties)*
3. Submit national inventory report on a biennial basis. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
4. Submit national inventory report on a biennial basis, with no specific deadline for the submission within this timeframe. *(Developing country Parties)*
5. Submit national inventory report on a biennial basis with no specific deadline for the submission, taking into account paragraph 90 of decision 1/CP.21 and Article 13 paragraphs 2, 14 and 15. *(Developing country Parties)*
6. Move to submission of stand-alone annual inventory reports over time. *(Developing country Parties)*

7. Submit every two years, a national inventory report following a X-2 approach (and no more than X-4 in a transitional stage). *(Developing country Parties)*
8. Continue with annual national GHG inventory submission, including, as a minimum, the inventory for the calendar year no more than two years prior to the date of the submission. *(Developed country Parties)*
9. Provide flexibility to LDCs and SIDS to submit at their discretion. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*

B.7. Constraints and capacity-building needs

- The section on constraints and capacity-building needs is not necessary.
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 Article 13, paragraph 10. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
 2. Provide information on constraints and any capacity-building needs related to the planning, preparation, management compilation and report of the inventory, including what would be needed to improve transparency, accuracy, completeness, comparability and consistency of future reports. *(Those developing country parties that need it in the light of their capacities / Developing country Parties)*
 3. Identify individual constraints based on national circumstances. *(Those developing country Parties that need it in the light of their capacities, Developing country Parties)*
 4. There are both domestic constraints (available resources; personnel; data availability; lack of institutional capacity) and outside constraints (willingness of Parties to provide support etc.). *(Developing country Parties)*
 5. 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. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
 6. CBIT and other relevant agencies to provide capacity building support to LDCs and SIDS for the collection and continuity of inventory data. *(Each Party)*
 7. Identify challenges that Parties experience using the latest IPCC Guidelines. *(Developing country Parties)*

B.8. Improvement plans

1. Report improvement plans related to the national inventory following the requirements established in decision 24/CP.19. *(Developed country Parties)*
2. Report on constraints, improvement planning and capacity-building needs. *(Developing country Parties)*
3. Report on implemented and planned inventory improvements based on the recommendations from the technical expert review. *(Each Party)*
4. Prepare and periodically update an 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. *(Each Party / Those developing country Parties that need it in the light of their capacities)*
5. Explain the application of flexibility and address how they plan to meet the common MPGs over time. *(Those developing country Parties that need it in the light of their capacities)*
6. 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. *(Those developing country Parties that need it in the light of their capacities)*
7. Identify any capacity building needs, if applicable, to implement identified improvements over time. *(Each Party)*
8. Summary of improvement plan should be included in NIR. *(Each Party)*
9. Improvement plans to become less extensive when reporting improves over time. *(Each Party)*

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. *(Each Party)*
 - 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. *(Each Party)*

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. *(Developed country Parties)*
3. Provide summary information tables for the years previously reported in the GHG inventories in their NCs. *(Developing country Parties)*
4. Use tables 1 and 2 of 17/CP.8 in reporting its national GHG inventory. *(Developing country Parties)*
5. Use tables 1 and 2 of IPCC 1996 guidelines in reporting its national GHG inventory. *(Developing country Parties)*
6. Include the inventory sectoral tables and worksheets of the IPCC, in both electronic and hard copy format. *(Developing country Parties)*
7. 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. *(Developing country Parties)*
8. 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. *(Each Party)*
9. The national inventory report prepared in accordance with Article 13.7(a) to be submitted annually as a stand-alone report. *(Developed country Parties)*
10. The national inventory report prepared in accordance with Article 13.7(a) to be submitted biennially as part of the biennial reporting under Article 13. *(Developing country Parties)*
11. In the years when other information requested by Article 13 of the Paris Agreement is submitted, the national inventory report could form part of a comprehensive report. *(Each Party)*
12. 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 Articles 6.2 and 6.4 of the Paris Agreement. *(Each Party)*

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

- Placeholder for relevant outputs of the APA agenda item 3 on further guidance in relation to the mitigation section of decision 1/CP.21, to be incorporated into the MPGs. See <<http://unfccc.int/10128.php>>. The below content does not prejudice the negotiations under APA agenda item 3, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.

C.1. Objectives and principles

- Objectives and principles covered in an overarching section
 - Objectives and principles covered in individual sections.
 - No objectives or principles section necessary.
1. 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. *(Each Party)*
 2. Assist Parties in tracking progress made in implementing and achieving NDCs. *(Each Party)*
 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 Article 2 of the Paris Agreement and to inform the global stocktake. *(Each Party)*
 4. Provide information on the progress with and achievement of NDCs for the CMA and the global stocktake. *(Each Party)*
 5. Promote the provision of transparent, accurate, complete, consistent and comparable information. *(Each Party)*
 6. In relation to tracking progress with NDCs: *(Each Party)*
 - a. Transparency means all elements relevant for tracking of progress and methodologies used should be clearly explained.
 - b. Accuracy means the aggregation and summation of individual elements that reflect the overall progress is correct.
 - c. Completeness means progress is tracked for all elements of the NDC.
 - d. Consistency means methodologies used to establish reference level(s) or base year/periods are consistent with the methodologies used in the period of tracking progress of the implementation and achieving the NDCs.
 7. Facilitate advice and knowledge sharing amongst Parties. *(Each Party)*
 8. Facilitate the process of technical expert review and multilateral consideration of the inventory information. *(Each Party)*
 9. Facilitate improved reporting over time. *(Each Party)*
 10. Provide flexibility while allowing improvement over time to implement provisions of the MPGs. *(Those developing country Parties that need it in the light of their capacities)*
 11. Avoid duplication as well as undue burden on Parties and the secretariat. *(Each Party)*

12. Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention. *(Each Party)*
13. Ensure that double counting is avoided. *(Each Party)*
14. Ensure environmental integrity. *(Each Party)*
15. Take the lead in tracking progress of NDCs. *(Developed country Parties)*
16. Respect each country's sovereignty, step-wise approach in accordance with national circumstances, capacity and capability. *(Each Party)*
17. Based on the use of best available science and existing methods and guidance. *(Each Party)*
18. Draw upon links to the principles in paragraph 92 of decision 1/CP.21. *(Each Party)*
19. The Paris Agreement provides flexibility for LDCs and SIDS to submit, strategies, plans and actions for low GHG emissions development reflecting their special circumstances. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
20. Enable identification of successes and challenges in meeting the objectives of NDCs. *(Each Party)*

C.2. National circumstances and institutional arrangements

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.
 1. Description of national circumstances related to the implementation and achievement of NDCs under Article 4 and to tracking of progress. *(Each Party)*
 2. Information on economy-wide emissions. *(Developed country Parties)*
 3. Information on how the national circumstances affect GHGs over time, including disaggregated indicators. *(Each Party)*
 4. Information that explains fairness and equity of the NDC. *(Each Party)*
 5. Information on government structure, population profile, geographical profile, economic profile, climate profile, sector details. *(Each Party)*
 6. 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. *(Each Party)*
 7. 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. *(Each Party)*
 8. Information on the social and economic impact of response measures, based on full cooperation to enhance understanding of the economic and social consequences of response measures, taking into account the need for information from those affected, and evidence of actual impacts, and of both positive and negative effects. *(Each Party)*
 9. Information on mitigation co-benefits from adaptation actions and/ or economic diversification plans. *(Each Party)*

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

1. Short summary description of NDC under Article 4. *(Each Party)*
2. Indication of the web link to the NDC documents. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
3. Description of NDCs/ targets and indicators and quantitative values for base year(s) and target year(s), including data sources and methodologies. *(Each Party)*
4. Description of the most recent NDC, including the update or adjustment of the NDC and any other relevant information including sectors, GHG categories of sources and sinks, gases and carbon pools considered in the NDC. *(Each Party)*
5. Information on the Party's NDC relevant reporting period, and up-front information. *(Each Party)*
6. To facilitate tracking progress, provide information including inter alia: scope, coverage (categories, pools, gases); baseline basepoint, or reference point (metrics, parameters, assumptions, and data sources used); target type (definitions needed to understand target); target date (single year or multiple); quantified value associated with target achievement in absolute or relative terms; expected use of ITMOS. *(Each Party)*
7. Description of NDCs/targets and indicators/CTU information, including the update or adjustment of the NDC and any other relevant information, including quantified information on the reference level (including base year) or period, scope and coverage, time frames and/or periods for implementation, accounting methodologies, approach(es) and assumptions used, conditions and assumptions relevant to the attainment of NDCs. *(Each Party / Developed country Parties)*
8. Specification of the components covered by NDCs (mitigation, including mitigation co-benefits resulting from adaptation action, adaptation, response measures, and means of implementation). *(Each Party / Developed country Parties)*

9. Information on the mitigation component of NDCs, in accordance with the sections below. (Each Party)
10. Guided by paragraphs 12-22 of decision 2/CP.17 and its Annex I, paragraphs 4-7. (Developed country Parties)
11. Guided by paragraphs 41-44 of decision 2/CP.17 and its Annex III, paragraphs 11-13. (Developing country Parties)
12. Guidance to recognize that some NDCs do not have targets and must accommodate for the different NDCs available. (Each Party)
13. Conditions and assumptions relevant to the attainment of NDCs. (Each Party / Developed country Parties)
14. 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. (Each Party)
15. Conditional and unconditional components, its coverage, scope, reference year, any adjustments/updates to it, and any additional factors. (Each Party)
16. Any additional information included in the NDC public registry. (Each Party)
17. Information specifying CTU information and any updates of the information necessary for clarity, transparency and understanding in accordance with Article 4.8 of the Paris Agreement provided with the NDC communication and/or previous (biennial transparency reports), while ensuring methodological consistency between the communication and the implementation of the NDC. (Each Party)
18. Accounting approach(es) and assumptions used. (Each Party)
19. Quantified information on the reference level (including base year) or period and information on the reference level, including scope of coverage, methodology and assumption (and appropriate background information to understand how the reference level was set). (Each Party)
20. Time frames and/or periods for implementation, including indication of single year or multiyear target or emission budget. (Each Party)
21. Scope and coverage of mitigation commitments, and GWPs used. (Each Party)
22. Metrics and methodologies used for NDC, and consistency in the assumptions/methodologies used in NDCs and in reporting progress. (Each Party)
23. If methodologies vary by sector, category or activity, provide the applicable information for each. (Each Party)
24. An explanation of how double counting will be avoided in tracking progress. (Each Party)
25. Planning processes. (Each Party)
26. Describe the elements of the NDC relevant for tracking progress. (Each Party)
27. Information on mitigation co-benefits from adaptation actions and/or economic diversification plans. (Each Party)
28. Information on the social and economic impact of response measures. (Each Party)

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

- 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>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.
1. Information should be as quantifiable as possible based on its type of NDC. (Each Party)
 2. Qualitative and quantitative information on the current progress in implementing NDCs. (Each Party)
 3. A summary table for information on quantified progress made in implementing and achieving the NDC under Article 4. (Each Party)
 4. Relevant indicators and their quantified values to track progress (for baseline year and reporting years until most recent reporting year). (Each Party)
 5. Relevant indicators to track progress (flexible base year, base year). (Each Party)
 6. NDC reference emissions/ removals, and values of other indicators (appropriate/meaningful indicators according to type of NDC) against which progress to the NDC will be tracked, and any updates to these. (Each Party)
 7. For NDCs depending on non-GHG parameters (e.g. GDP, population, etc.), information on the current level of those parameters and any additional information necessary to track progress made in implementing the NDC. (Each Party)
 8. Anthropogenic emissions/removals and values of other indicators for each reported year. (Each Party)
 9. Comparison of anthropogenic emissions / removals, and values of other indicators, against the reference for each reported year. (Each Party)
 10. Definitions needed to understand these indicators. (Each Party)
 11. Indicators and source of data use to track progress on mitigation co-benefits from adaptation actions and/or economic diversification plans. (Each Party)

12. Information on the construction of the reference emissions/removals and indicators. *(Each Party)*
13. Information on how outcomes are compared to the reference. *(Each Party)*
14. Information on how the sectors, categories, gases and as relevant, pools, included in the NDC have been addressed in the reference. *(Each Party)*
15. Information on how policies and measures have been included in the reference and their implementation timeframes, reasons for exclusion of relevant policies and measures. *(Each Party)*
16. Information on the contribution to the reference from sub-national or sectoral baselines, reference levels and projections as relevant. *(Each Party)*
17. Information on updates to the reference as a result of more accurate information, and any expansion of coverage, and updates to data and parameters. *(Each Party)*
18. Sources of data used to track progress on these indicators. *(Each Party)*
19. A description on how the methodologies and approaches used in tracking progress in each reporting year is consistent with those used in communicating the NDC under Article 4. *(Each Party)*
20. An explanation of how the information used to track progress is consistent with the Party's most recent NIR. *(Each Party)*
21. Information on emission intensity, including indicators used. *(Each Party)*
22. Projected baseline, if relevant. *(Each Party)*
23. Accounting or tracking 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. *(Each Party)*
24. Information related to methodological consistency in each reporting year. *(Each Party)*
25. An explanation of how double counting has been avoided in tracking progress towards the implementation and achievement of the Party's NDC under Article 4. *(Each Party)*
26. 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. *(Each Party)*
27. Contribution from the land-use sector (natural disturbance if any) and a description of the accounting approaches used. *(Each Party)*
28. Information on the use and the implementation of cooperative approaches under Article 6. *(Each Party)*
29. Contribution and/or adjustments for each year of the target period in accordance with guidance adopted under Article 6. *(Each Party)*
30. Report on the progress made in implementing and achieving its NDC. *(Developed country Parties)*
31. To be reported annually. *(Developed country Parties)*
32. To be reported regularly. *(Developing country Parties)*
33. Qualitative assessment, and quantitative if possible, for the progress and achievements of key policies and measures. *(Developing country Parties)*
34. Information on applicable indicators, and information necessary to track progress consistent with the level and timely support. Flexibility to determine frequency of submission. *(Developing country Parties)*
35. Information on mitigation co-benefits from adaptation actions and/or economic diversification plans and how they contribute to achieving the NDC. *(Each Party)*
36. Detailed reference to adaptation policy, strategy, measures, actions that result in mitigation co-benefits. *(Each Party)*
37. Information on the social and economic impact of response measures. *(Each Party)*
38. Progress made in cooperating to enhance the understanding of the economic and social consequences of response measures, taking into account the need for information from those affected, and evidence of actual impacts, and of both positive and negative effects. *(Each Party)*
39. Information on how REDD-plus activities, REDD-plus results-based payments or results from the implementation of joint mitigation and adaptation policy approaches. *(Developing country Parties)*
40. Institutional setting, policy, strategy, measures, actions, and stakeholders' engagement. *(Each Party)*
41. Information on the metrics and emission estimation methodologies used (consistent with CMA decisions). *(Each Party)*
42. Information on approach(es) and assumptions used. *(Each Party)*
43. Describe sectors, gases, categories, pools covered, where they differ from inventory coverage and definitions. *(Each Party)*
44. Approach taken, if any, to natural disturbance in the land sector. *(Each Party)*
45. Information on any expansion of coverage, and updates to data and parameters applied during an NDC implementation period. *(Each Party)*

46. Information on any changes from the previous NDC to coverage, and approach(es), assumptions and definitions used. (Each Party)
47. Provide information on how accounting approaches, assumptions and definitions used to track progress toward the achievement of the NDC under Article 4 are consistent with those used in communicating the NDC. (Each Party)
48. Information on adaptation component of NDCs, to be reported in accordance with section D below. (Each Party)
49. Information on support provided component of NDCs, to be reported in accordance with Section E below. (Developed country Parties)
50. Information on support needed related to NDCs, to be reported in accordance with Section F below. (Developing country Parties)

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

- This section is not necessary in the MPGs.
 1. Information to be reported only in the submission following the end of the target year/period of an NDC. (Each Party)
 2. Specific, result and impact oriented information in relation to the achievement of their NDCs, and information on support to developing countries. (Each Party)
 3. Overall assessment of achievement. (Each Party)
 4. Comparison of the actual values of emissions, removals/sinks and indicators/parameter(s) of target year with those set in the NDC or in the RL. (Each Party)
 5. Information on the values of emissions, removals/sinks and indicators/parameter(s) of target year with those set in NDC. (Each Party)
 6. Net sum of transferred ITMOs during the period of NDC, the consequent corresponding adjustment in view of NDCs achievement and other relevant information. (Each Party)
 7. Updated reference emissions/removals, and values of other indicators to show the progress in achieving NDC for the target year/period. (Each Party)
 8. Final accounting balance as a structured summary of all relevant quantified components to assess the achievement of NDCs: (Each Party)
 - 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 or target year under Article 6 guidance.
 - e. Contribution from the LULUCF sector for each year of the target period or target year, if not included in the time series of total net GHG emissions and removals.
 - f. Additional quantified parameters for each year of the target period.
 9. For NDCs with a peak in GHG, information is needed after the specified peaking year. (Each Party)
 10. 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. (Each Party)
 11. 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. (Each Party)
 12. NDC achievement on adaptation policies and strategies. (Each Party)
 13. Relevant indicators determined by the Party that show achievement with target. (Each Party)
 14. Reporting on the social and economic impact of response measures. (Each Party)
 15. Information on the implementation of Article 5 of the PA and how it contributes to achieving the NDC. (Each Party)

C.6. Mitigation policies and measures, actions, and plans, and other actions with mitigation co-benefits resulting from adaptation actions, 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. (Developing country Parties)
2. Information in textual and tabular format on implemented, adopted and planned mitigation policies and measures, including those that have the most significant impact on GHG emissions. (Each Party / Developing country Parties)
3. Level of detail being decided by Parties. (Developing country Parties)
4. Guided by paragraphs 6-8 of the BR reporting GLs. (Developed country Parties)
5. Guided by paragraphs 11-13 of the BUR reporting GLs. (Developing country Parties)

6. Description of mitigation actions and policies in the CTF could include, inter alia, but not limited to the following: ^(Each Party / Developed country Parties)
- a. Name and description (max. xx words) 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 carbon 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, with definition or explanation of cost.
 - m. Non-GHG mitigation benefits.
 - n. Results achieved: quantified impacts of emissions reductions or other criteria.
 - o. Information on how those policies and measures interact with each other.
 - p. Explanation of policies and measures no longer in place.
 - q. Those influencing GHG emissions from international transport.
 - r. Information on how the policy or measure will be implemented including in relation to public and private sector entities.
 - s. Quantification, in terms of CO₂, of impacts of mitigation actions and policies.
7. Quantified expected effect (or qualitative description for those places where not feasible) of policies and measures including methodologies used reported in a separate document or an Annex to the CTF, may be presented in aggregate for several complementary measures in a particular sector, gas, source or sink. ^(Each Party / Developed country Parties)
8. Information on the monitoring and evaluation of relevant policies and measures. ^(Each Party)
9. Information on how policies and measures are modifying longer-term trends. ^(Developed country Parties)
10. Information on the social and economic impact of response measures. ^(Each Party)
11. Information on mitigation co-benefits from adaptation actions and/or economic diversification plans. ^(Each Party)
12. Best practice, including policy innovation, pilots and demonstration, key projects and programs. ^(Each Party)
13. A brief description or reference to policies and measures that maintained over time and was reported earlier. ^(Each Party / Developed country Parties)
14. 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. ^(Each Party)
15. The overall policy context, including any national targets for GHG mitigation, strategies for sustainable development and long-term mitigation strategies. ^(Developed country Parties)
16. Institutional setting, policy, strategy, measures, actions, and stakeholders' engagement. ^(Each Party)
17. Policy reform/alignment, law enforcement, institutional strengthening, incentive and disincentive mechanism. ^(Each Party)
18. Identify and periodically update policies and practices that encourage activities that lead to greater levels of anthropogenic GHG emissions than would otherwise occur. ^(Developed country Parties)
19. Support received and needed related to the mitigation action. ^(Developing country Parties)
20. Gaps, constraints or barriers related to the implementation. ^(Each Party)
21. Reporting only on policies and measures for which information is available, unless the implementation of a policy or measure is itself the target. ^(Those developing country Parties that need it in the light of their capacities)
22. Information on mitigation actions in line with the implementation of Article 5 of the Paris Agreement. ^(Each Party)

C.7. Summary of greenhouse gas emissions and removals

- This section is not necessary in the MPGs.
1. Summary of greenhouse gas (GHG) emissions and removals as relevant for the NDC for reporting years from the most recent NIR, using the national inventory report MPGs that reflect flexibility for those developing countries that need it in light of their capacities. ^(Each Party / Those developing country Parties that need it in the light of their capacities)

2. Parties that submit a stand-alone NIR on an annual basis, provide a summary of the national total GHG emissions and removals from 1990 or the initial reported year to the latest year in the most recent NIR, using the respective summary table in the CTF (Parties encouraged to use the NIR for more detailed information reporting of GHG emissions and removals). *(Developed country Parties)*
3. Parties that include their NIR in the biennial transparency report provide information on total GHG emissions. *(Developing country Parties)*
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. *(Each Party)*
5. Summary of GHG intensity changes (per capita and per GDP) the initial reported year to the latest year in the most recent NIR, using the respective summary table in the CTF. *(Each Party)*
6. Description of the summary table of national total GHG emissions and removals, including an explanation of the factors underlying emission trends not included (max. xx words). *(Each Party)*

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

- This section is not necessary in the MPGs.
 1. Not necessary for all types of NDC. *(Each Party)*
 2. With existing measures, without measures and with additional measures with clear description (or Party's own definitions) with 5-year time frame (e.g. 2020, 2025, 2030) extending at least the target year of the current NDC, using CTF tables. *(Each Party)*
 3. Quantitative information and historical emissions and removals from initial year to the most recent inventory, annually if feasible. *(Each Party)*
 4. Projection "with measures" to at least the end point of the NDC. *(Those developing country Parties that need it in the light of their capacities)*
 5. Other projections as relevant to the NDC under Article 4. (E.g. emissions intensity, hectares reforested). *(Each Party)*
 6. Updated projections consistent with the type of scenario used for the NDC. *(Each Party)*
 7. Comparison between the projection and the NDC under Article 4, including narrative information on whether the Party is on track towards achieving its NDC under Article 4. *(Each Party)*
 8. Cut-off year of the projection. *(Each Party)*
 9. Information on whether and which policies and measures are included in the baseline scenario. *(Each Party)*
 10. Projections presented on a sectoral basis and by gas, as well as for a national total using GWP. *(Each Party)*
 11. Projections of key indicators to determine progress towards their NDC. *(Each Party)*
 12. At least include projections covering sectors and gases included in NDCs under Article 4. *(Each Party)*
 13. Projections only for key categories of emissions and removals. Other projections as relevant to the NDC under Article 4. *(Those developing country Parties that need it in the light of their capacities)*
 14. Information on models and methodologies, key underlying assumptions and variables (e.g. GDP growth rate/level, population growth rate/level, etc.) used in their projections. *(Each Party)*
 15. Projections presented relative to actual inventory data for the preceding years. *(Each Party)*
 16. Sensitivity analysis for projections and a brief explanation of the methodologies and parameters used. *(Each Party)*
 17. Uncertainty analysis. *(Each Party)*
 18. Changes since the previous report in the models or methodologies used for projections. *(Each Party)*
 19. Projections with and without LULUCF. *(Each Party)*
 20. Projections to at least the end-point year of the Party's NDC by sector and aggregated, or at least include projections covering sectors and gases included in NDCs. *(Each Party / Developed country Parties)*
 21. 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. *(Each Party)*
 22. Detailed basis and assumptions for the projections. *(Developed country Parties)*
 23. Relevant information wherever possible. *(Developing country Parties)*

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

- *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>>. The below content does not prejudice the negotiations under this agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.*

1. Preliminary information in the years when tracking of progress coincide with accounting for NDCs. (Each Party)
2. 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. (Each Party / Developed country Parties)
3. Information related to methodological consistency in each reporting year. (Each Party / Developed country Parties)
4. Guidance include environmental integrity, avoid double counting, methodologies, TACCC. (Each Party)
5. Guidance to outline existing methods and guidance under the Convention and IPCC. (Each Party)
6. Parties have less stringent accounting system. (Developing country Parties)
7. Identify and confirm the accounting approach under Articles 4.13 and 4.14 and their consistency with agreed guidance. (Each Party)

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

- 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>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.

1. Avoiding double counting of emission reductions. (Each Party)
2. Information on the creation and holding of actual and intended transfers and acquisition of ITMOs under Article 6, if applicable, on cooperative approaches and mechanism, consistent with the guidance developed for by SBSTA. (Each Party)
3. If applicable, arrangement for the operation of a registry, and rules for and procedures for trading systems. (Each Party)
4. 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. (Each Party)
5. Institutional and governance arrangements in place for the creation, holding and transfer of mitigation outcomes that may or have become ITMOs. (Each Party)
6. Information similar to those reported under the KP and in the current biennial reports. (Each Party)
7. Information on how environmental integrity and contributions to sustainable development are ensured and promoted. (Each Party)
8. Governance and procedural arrangements that ensure avoidance of double counting. (Each Party)
9. Avoiding double claims for financial flow for market and supports. (Each Party)
10. Information related to Article 6, if applicable, on cooperative approaches and mechanism. (Each Party)
11. How use of cooperative approaches has promoted sustainable development. (Each Party)
12. More complete and consistent reporting in connection with the use of market-based units under Article 6. (Each Party)
13. Ensuring transparency, accuracy, completeness, consistency and comparability when reporting the use of ITMOs towards an NDC, or transferring or selling ITMOs that may be used towards an NDC. (Each Party)
14. Information on transfers and acquisition of ITMOs under Article 6 during the implementation period of the relevant NDC, consistent with the guidance developed for by SBSTA, including: (Each Party)
 - a. Agreed units (e.g. ktCO₂-eq).
 - b. Information of usage for achievement of NDC, mitigation under other UN organizations such as ICAO, climate finance, voluntary cancellation.
 - c. Information of ITMOs held in accounts that have not been used towards meeting a NDC, etc.).
 - d. Information on the (expected) share (in %) of the mitigation outcomes that are used for achieving the NDC.
 - e. Information on the period and/or year (vintage) of the ITMOs with information how those are tracked.
 - f. Information on whether Parties have fulfilled eligibility criteria for market participation, such as information on national registry and the designated national authority (DNA).

C.11. Other information, where applicable and appropriate

1. Any other information relevant for progress made in implementing and achieving its NDC. (Each Party)
2. Information on the social and economic impact of response measures. (Developed country Parties / Developing country Parties)
3. Low carbon and climate resilience development strategies. (Each Party)
4. Other information where applicable and appropriate. (Each Party)

C.12. Capacity-building needs

- This section is not necessary in the MPGs.
1. Provide a description of specific gaps, constraints and financial, technical and capacity building needs associated with planning, preparation and tracking of Parties' NDCs. (Each Party)

2. Provide a description of specific gaps, constraints and financial, technical and capacity building needs associated with planning, preparation and tracking of Parties' NDCs. *(Developing country Parties)*
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. *(Each Party)*
4. No need for a specific heading for such information. *(Each Party)*
5. Gaps, constraints and support necessary to implement NDC. *(Developing country Parties)*
6. Requirements for both implementing and tracking NDCs. *(Each Party)*

C.13. Improvement plan

- This section is not necessary in the MPGs.
 1. To facilitate continuous improvement, Parties report an improvement plan, where appropriate. *(Each Party)*
 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. *(Each Party)*
 3. Time and steps to follow to report crucial elements that were not included in the last report. *(Each Party)*
 4. Constraints and capacity building needs, if appropriate. *(Each Party)*
 5. Review and adjustment of NDCs. *(Each Party)*
 6. Information on improvements made since the previous report and capacity-building support provided. *(Each Party)*
 7. Improvement strategy to enhance TACCC, data quality, and institutional arrangements. *(Each Party)*
 8. Explain the application of flexibility and address how they will improve TACCC over time. *(Developing country Parties)*
 9. Clearly indicate planned improvements over time as capacity-building support is provided. *(Developing country Parties)*
 10. Improvement plans where applicable. *(Each Party)*
 11. Identify planned activities and/or strategies to: improve data quality; improve the TACCC of reporting, data quality, institutional arrangements and move towards full implementation of the MPGs, as follow up to the recommendations from the technical expert review as well as other aspects identified by the Party for those Parties who have made use of the flexibility provided, in light of their capacities. *(Each Party / Those developing country Parties that need it in the light of their capacities)*
 12. Summary of planned and implemented improvements from improvement plan. *(Each Party)*
 13. For those developing country Parties that use flexibility for a provision in light of their capacities, explain the application of flexibility and address how they plan to meet the common MPGS over time. *(Those developing country Parties that need it in the light of their capacities)*
 14. Identify any constraints and capacity building needs, if applicable, to implement identified improvements over time. *(Each Party)*

C.14. Reporting format

1. Quantitative information to be included in both biennial transparency reports and common reporting tables. *(Each Party)*
2. Qualitative information to be included in the biennial transparency reports. *(Each Party)*
3. Progress report and common reporting tables. *(Each Party)*
4. Tabular reporting formats for description of NDCs, accounting balance, mitigation actions, GHG projections. *(Each Party)*
5. Common reporting tables. *(Each Party)*
6. Narrative report, accompanied by tabular reporting formats. *(Each Party)*
7. Common reporting tables for progress report, description of NDCs, accounting balance, mitigation actions, GHG projects, and narrative report. *(Each Party / Developed country Parties)*
8. Report information under this section using a standard annotated table of contents with chapter and section headings. *(Each Party)*
9. A set of common tabular formats, for upload via a reporting portal to UNFCCC website. *(Each Party)*
10. 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. *(Each Party)*
11. REDD-plus technical annexes to be included in biennial transparency reports. *(Each Party)*

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 to 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 to be incorporated into the MPGs. See <http://unfccc.int/bodies/10237.php>. The below content does not

prejudice the negotiations under APA agenda item 4, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.

- Adaptation communications and reporting on adaptation serve different purposes. Therefore, a placeholder is not necessary.

D.1. Objectives and principles

- This section is not necessary in the MPGs.
 1. Implement Articles 7 and 13.8 of the Paris Agreement. (Each Party)
 2. Implement Article 13.1, in the context of Articles 13.2 and 13.3.
 3. Help countries communicate progress made on priorities, implementation and support needs, and plans and actions. (Each Party)
 4. Enhance reporting on adaptation actions, their effects, progress made on adaptation needs, and support received, in accordance with national circumstances, capabilities, and in the context of availability of support. (Developing country Parties)
 5. Report progress made on priorities and needs designed to enhance adaptation efforts.
 6. Enhance implementation and catalyze action, enhance adaptive capacity, strengthen resilience and reduce vulnerability, contribute to sustainable development, and ensure adequate adaptation. (Each Party)
 7. Report on implementation of efforts identified in the adaptation communications. (Each Party)
 8. Provide clear understanding of adaptation actions, including by promoting TACCC in reporting. (Each Party)
 9. Inform review of the overall progress towards global goal on adaptation. (Each Party)
 10. Provide input to the GST to enable the recognition of efforts of developing country Parties; the review of adequacy and effectiveness of adaptation and support provided for adaptation and a clear assessment of collective progress made in achieving the Global Adaptation Goal. (Each Party)
 11. To inform the GST in particular the adequacy and effectiveness of support provided for adaptation.
 12. Facilitate learning, cooperation, and support. (Each Party)
 13. Share evidence, good practice and lessons learned. (Each Party)
 14. Ensure environmental integrity. (Each Party)
 15. Recognize adaptation efforts. (Each Party / Developing country Parties)
 16. Inform future decisions to enhance implementation and strengthen the adaptation framework. (Each Party)
 17. 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. (Each Party)
 18. Understand actions, good practices, priorities, needs, and gaps, to inform the global stocktake. (Developed country Parties)
 19. Flexibility, country-drivenness, consistency with national circumstances, discretion for LDCs and SIDS, participatory nature, gender responsiveness, and attention to vulnerable groups, communities, and ecosystems. (Each Party / Developed country Parties / Developing country Parties)
 20. The information and frequency of submission be nationally determined, taking into account limited capacities. (Each Party / Developing country Parties)
 21. Avoiding additional burdens and duplication. (Each Party / Developing country Parties)
 22. Arrangements for adaptation and support must be enhance to ensure balance with mitigation. (Each Party)
 23. Inclusion of adaptation information does not mean that reports should be part of TER/FMCP. (Developing country Parties)

D.2. National circumstances and institutional arrangements

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.
 1. Relevant national circumstances, including biogeophysical characteristics, demographics, economy, infrastructure, including information on adaptive capacity. (Each Party)
 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. (Each Party)
 3. Recognize adaptation efforts and costs incurred by vulnerable Parties. (Each Party)

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

1. Elements under this heading should continue to be reported through national communications if desired to contextualize progress made in reducing vulnerability and increasing resilience. (Each Party)

2. Current and projected climate trends, results of relevant scientific research and modelling, projections and scenarios used, and scope of the vulnerability assessment. *(Each Party / Developed country Parties/ Developing country Parties)*
3. Information on observed and potential future impacts of climate change. *(Each Party)*
4. 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. *(Each Party / Developed country Parties/ Developing country Parties)*
5. Approaches, methodologies, tools, including internationally recognized methods, uncertainties and challenges. *(Each Party / Developed country Parties/ Developing country Parties)*
6. Existing guidelines for national communications can continue to apply. *(Developed country Parties/ Developing country Parties)*

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, 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, and relevant progress made. *(Each Party / Developed country Parties / Developing country Parties)*
2. Integrated plans for coastal management, water, and agriculture, and progress made towards such plans, as appropriated. *(Developed country Parties)*
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, and relevant progress made. *(Developing country Parties)*
4. Development objectives and priorities, and co-benefits of adaptation for sustainable development. *(Each Party)*
5. Health and socio-economic benefits of adaptation for sustainable development. *(Each Party)*
6. Information on how climate change is assessed and mainstreams or integrated into policies. *(Each Party)*
7. Economic diversification efforts, and associated mitigation co-benefits. *(Each Party)*
8. Information on adaptation action that result in mitigation co-benefits. *(Each Party)*
9. Sustainable management of natural resources. *(Each Party)*
10. 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. *(Each Party)*
11. Stakeholder involvement, including efforts from the private sector. *(Each Party)*
12. Information on the use of best available science to guide adaptation action. *(Each Party)*
13. Information on how participation, gender perspective, as well as indigenous, traditional, and local knowledge guide and are integrated into adaptation. *(Each Party)*
14. Monitoring and evaluation, including outcomes, and learning from adaptation plans, policies, programmes and actions. *(Each Party)*
15. If an adaptation communication is submitted, the information provided there can be used, including as a basis to report on progress made in fulfilling the efforts outlined in the adaptation communication. *(Each Party)*
16. Arrangements in place to ensure coordination and adjustment of priorities and activities. *(Each Party)*
17. Information on private sector plans, priorities, actions and programs, if available. *(Each Party)*
18. Coordination activities, activities under adaptation plans, changes in regulation, policies, and planning. *(Each Party)*
19. Progress on mainstreaming and integrating adaptation into developed efforts. *(Each Party)*

D.5. Information related to loss and damage

- This section is not necessary in the MPGs, as this item is outside the scope of Article 13.
1. Information on extreme weather events, slow onset events, early warning systems, non-economic losses, residual damage, irreversible loss, financial instruments, risk transfer, task force on displacement, and rehabilitation plans. *(Each Party)*
 2. Information on ongoing and projected loss and damage, and associated costs to avert and address loss and damage. *(Each Party)*
 3. Information on current and projected impacts, vulnerabilities and risk assessments, along with national circumstances (including how climate risks impede sustainable development) and associated institutional arrangements. *(Each Party)*
 4. Information on activities undertake to build cooperation and facilitation to enhance understanding, action and support with respect to loss and damage. *(Each Party)*
 5. Information on financial, technology transfer and capacity-building support provided, needed and received with respect to loss and damage. *(Each Party)*

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

1. Domestic priorities and how these are being addressed, and relevant progress. (Each Party)
2. Implementation of actions, undertakings and/or efforts, and associated needs. (Each Party)
3. Information on challenges, gaps, and barriers. (Each Party)
4. Needs for support/means of implementation, including financial, technology and capacity-building needs, and how those needs are being met, as well as relevant progress. (Each Party / Developing country Parties)
5. Resources invested, financial instruments used, technical capacity-building activities, as well as support provided, needed, and received. (Each Party)
6. Information on quantified costs of adaptation indicative levels of support required, and information on support received. (Developing country Parties)
7. Costs and needs should be reflected in reporting on support needed and received. (Each Party)
8. Information on priorities, needs and actions should not be duplicated. (Each Party)
9. If an adaptation communication is submitted, the information provided there can be used. (Each Party)
10. Capacity building should be provided to enable LDCs and SIDS to present detailed costs required to meet adaptation needs. The LEG will provide approximate figures to ensure there is no gap in information from LDCs in this regard.

D.7. Progress on implementation of adaptation

- This section is not necessary in the MPGs.
1. Implementation of actions, undertakings and/or efforts, and associated needs.
 2. Summary of progress in adaptation implementation including:
 - a. Progress in implementation of plans, policies, strategies, and actions, including information on objectives, time frames and progress made, and outcomes. (Each Party / Developed country Parties / Developing country Parties)
 - b. Implementation of efforts identified in the adaptation communication. (Each Party / Developed country Parties / Developing country Parties)
 - c. Implementation of supported adaptation actions. (Developing country Parties)
 - d. Effectiveness of already implemented adaptation measures. (Developed country Parties)
 - e. Capacity-building activities undertaken to integrate adaptation into development planning. (Each Party)
 - f. Resources invested in reducing climate risks, including sources of finance (domestic, international, private, and funds). (Each Party)
 - 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. (Each Party)
 - h. Financial resources provided to assist particularly vulnerable Parties. (Each Party / Developing country Parties)
 - i. Coordination activities, activities under adaptation plans, changes in regulation, policies, and planning. (Each Party)
 - j. Progress on mainstream and integrating adaptation into development efforts. (Each Party)
 3. If a Party submits an adaptation communication, they can use the information provided there, including as a basis to report on progress made towards the efforts outlined in the adaptation communication. (Each Party)

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

1. Monitoring and evaluation, achievements, impact, resiliency, review, effectiveness, and results. (Each Party / Developed country Parties)
2. Approaches and mechanisms for monitoring and evaluation, including those in place or under development. (Each Party / Developed country Parties)
3. Assessments and indicators of how adaptation increased resilience and reduced impacts. (Each Party)
4. Assessment and indicators of when adaptation is not sufficient to avert impacts. (Each Party)
5. Indicators for effectiveness of adaptation implemented measures. (Each Party)
6. Effectiveness of already implemented adaptation measures. (Developed country Parties)
7. Information on assessments on transparency of planning and implementation. (Each Party)
8. 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. (Each Party)
9. Review of adequacy and effectiveness of adaptation actions and support provided. (Each Party)

10. Information on how support programmes are meeting specific vulnerability and adaptation needs and concerns. (Each Party)
11. Systems in place to measure and track adaptation finance, and their outputs. (Each Party)
12. Information on how adaptation actions influence other development goals. (Each Party)
13. Good practices, experiences, and lessons learned from policy and regulatory changes, actions, and coordination mechanisms. (Each Party)
14. Assessment and indicators of when adaptation is not sufficient to address climate impacts. (Each Party)
15. This information should be in national communications instead. (Each Party)

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. (Each Party / Developed country Parties / Developing country Parties)
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. (Each Party)
3. Scientific research and knowledge management related to vulnerability and adaptation, integrating adaptation into policies, financial mechanisms, and monitoring and evaluation. (Each Party)
4. Good practices and lessons learned in relation to planning, policies, and implementation including integration of adaptation actions into planning at different levels. (Each Party)
5. Area, scale and types of cooperation and good practices. (Each Party)
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. (Each Party)
7. Information on improving durability and effectiveness of adaptation actions. (Each Party)
8. Strengthening institutional arrangements to support synthesis of relevant information and knowledge and for technical support and guidance to Parties. (Each Party)
9. Information on cooperation to strengthen science/institutions and share information and strengthen adaptation. (Each Party)

D.10. Effectiveness and sustainability of adaptation action

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

D.11. Recognition of adaptation efforts

- This section is not necessary in the MPGs.
1. Inclusion of adaptation into national systems (e.g. a national registry), integration into incentive schemes. (Each Party)
 2. Efforts of developing countries should be recognized and information should feed into the global stock take to fulfil Article 7, paragraph 14, of the Paris Agreement. (Each Party)
 3. Progress on implementation of adaptation efforts for their recognition. (Each Party)

D.12. Reporting formats

1. Flexible and not constrained to a single vehicle or format, to enable and guide, not prescribe. (Each Party)
2. Not all information is needed biennially, and reporting could be limited to changes or updates of information. (Each Party)
3. Parties already have channels to communication adaptation information (e.g. national communications, and providing information on progress made in the implementation of NAPs), and existing reporting formats should be used. (Each Party)
4. Build on existing arrangements with differentiated frequency, scope, level of detail, and vehicles. (Each Party)
5. Report at a frequency no less than currently under UNFCCC, based on support. (Developing country Party)
6. Biennial reports under Article 13, paragraph 8 are one possible vehicle for an adaptation communication. (Each Party)
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). (Each Party)

8. When submitting an adaptation communication, Parties should clearly indicate where it can be found so that it can serve as a basis to report on progress made in fulfilling the efforts outlined in the adaptation communication. *(Each Party)*
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. *(Each Party)*
10. National communications continue as a primary vehicle for reporting on adaptation every four years, and the guidelines contained in decision 4/CP.5 *(Developed country Parties)* and decision 17/CP.8 *(Developing country Parties)*, and any relevant revisions should be applied. *(Each Party / Developed country Parties / Developing country Parties)*
11. National communications should continue to be the main instruments to provide information on adaptation efforts. If Parties want to report on a more frequent basis they should do so under biennial reports, specifically to report: implementation of plans, policies, strategies and actions; adaptation barriers, costs and needs; outcomes of monitoring and evaluation of adaptation actions and processes; and cooperation, good practices, experiences, and lessons learned. *(Each Party)*
12. Guidance for national communications could be enhanced by adding "Paris layers." *(Each Party)*
13. Those Parties who wish to provide information more frequently can use biennial reports. *(Each Party)*
14. Reporting on adaptation components of NDCs should be enhanced. *(Each Party)*
15. Adaptation information should be included when submitting, and reporting progress on, NDCs, though this is not mandatory. *(Each Party)*
16. National communications should be replaced by NDC implementation reports submitted every 5 years, which would include information on progress on implementation of adaptation. *(Each Party)*
17. Each Party including adaptation information in their NDC should use a tabular format. *(Each Party)*
18. There is no need for tabular format for adaptation information. *(Each Party)*
19. Information on mitigation co-benefits of adaptation actions and economic diversification could be reported together with progress on NDCs. *(Each Party)*
20. Information on adaptation should be linked to information on support received. *(Developing country Parties)*
21. Not all information may be updated on a biennial frequency; reporting may therefore be limited to changes or updates to the information available to Parties, to avoid repetition of information and reporting burden. *(Each Party)*

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

E.1. Objectives and principles

- This section is not necessary in the MPGs.
 - There should be one objectives and principles section that applies to the MPGs as a whole.
1. To provide clarity and to ensure commensurability on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, of the Paris Agreement, and to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14. *(Developed country Parties / Other Parties that provide support)*
 2. To provide clarity on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14. *(Developed country Parties / Other Parties that provide support)*
 3. Reporting of information on support provided and mobilized subject to consent between provider and recipient. *(Developed country Parties)*
 4. Enhance clarity and transparency of support provided under Articles 9, 10, 11; and Articles 4 and 7 of the Paris Agreement to the CMA. *(Developed country Parties / Other Parties that provide support)*
 5. Enhance transparency of support provided to build mutual trust and promote effective implementation of NDCs. *(Developed country Parties / Other Parties that provide support)*
 6. Assist in reporting on transparency of support provided and mobilised through public interventions. *(Developed country Parties / Other Parties that provide support)*
 7. Match the needs, priorities and expectations with total available resources; and gender responsive processes. *(Developed country Parties / Other Parties that provide support)*
 8. Contribute, to the extent possible, to have a full overview of aggregated financial support provided that ensures consistency and comparability for the global stocktake and to compare with information presented by developed countries under Article 9.5. *(Developed country Parties / Other Parties that provide support)*
 9. Flexibility must be ensured, flexibility on reporting support is not needed, since the Paris Agreement already contains differentiated obligations. *(Other Parties that provide support)*

10. Even though reporting is voluntary, flexibility needs to be given in the reporting requirement as well. (Other Parties that provide support)
11. 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. (Developed country Parties / Other Parties that provide support)
12. Facilitate reporting provisions over time in the context of Articles 4.5, 9.3, 9.5, 9.7, 11.4 and 13.9 of the Paris Agreement. (Each Party)
13. Balance between mitigation and adaptation support, in the context of Articles 9.4 and 10.6, and how to achieve it. (Developed country Parties)
14. New accounting system for support provided, mobilized and received should ensure that support provided will not substantially differ from support received. (Developed country Parties / Other Parties that provide support)
15. Avoid duplication and double counting, as well as undue burden on Parties and the secretariat. (Developed country Parties / Other Parties that provide support)
16. A principle of the framework should be to not duplicate information reported between the framework for action and framework for support. (Developed country Parties / Other Parties that provide support)
17. Support should be needs based, provided on the basis of developing country needs and priorities in line with NDCs, NAPs, NAPAs, adaptation processes, TNAs, etc. (Developed country Parties / Other Parties that provide support)
18. Developing common cycle for reporting under the transparency framework, with no gap in Parties reporting to ensure that no information is lost or double counted. (Developed country Parties / Other Parties that provide support)
19. Demarcate support for adaptation and mitigation. (Developed country Parties / Other Parties that provide support)

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

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.
1. Provide a description of national approach, including institutional arrangements and relevant national circumstances used for tracking and reporting of support provided and mobilized. (Developed country Parties / Other Parties that provide support)
 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. (Developed country Parties)
 3. Enabling policies to promote finance, technology development and transfer, and capacity-building. (Developed country Parties)

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 to be incorporated into the MPGs. See <<http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.*
1. Provide information on (and agree on common) definitions, formats and methodologies used for reporting on support. (Developed country Parties)
 2. Define climate finance, in particular to clarify what counts as and should be reported as climate finance, identifying what is new and additional to the ODA, building on the 2014 SCF definition. (Developed country Parties)
 3. Develop clear guidelines and methodologies and methodologies for accounting for support for mitigation activities and support for adaptation activities, as well as how to calculate grant equivalents. At the minimum, clarity on how it is attributed its essential. (Developed country Parties)
 4. Provide information on definitions and methodologies related to reporting parameters: ‘climate-specific’, ‘core/general’, ‘Status’ ‘funding source’, ‘activity’, ‘financial instrument’, ‘type of support’, and ‘sector’. (Developed country Parties / Other Parties that provide support)
 5. Report, on voluntary basis, with flexibility on support provided to developing country Parties. (Other Parties that provide support)
 6. Methodologies, processes and procedures to estimate financing should be clearly explained and the sources of information identified to facilitate the checking of information. (Developed country Parties / Other Parties that provide support)
 7. Methodology used to track the technology transfer and capacity-building support as an element of the financial support provided. (Developed country Parties / Other Parties that provide support)
 8. Paragraphs 13-15 of the BR guidelines. (Developed country Parties)
 9. A report should cover all relevant sources, instruments, and uses of funds (types and locations of projects). (Developed country Parties / Other Parties that provide support)
 10. A report should be internally consistent with reports of other years. A report is consistent if the same methodologies are used for all years. (Developed country Parties / Other Parties that provide support)

11. Provide information on criteria used to determine priority recipients, and how developing country Parties' needs are taken into account. *(Developed country Parties)*
12. Explanation on how Party identified respective financial parameters to be provided. *(Developed country Parties / Other Parties that provide support)*
13. The financing should not be conditional, and public provision needs to be concessional, and to be determined by the grant component in support provided. *(Developed country Parties)*
14. Assumption used to identify a definition for financial support mobilized. *(Developed country Parties / Other Parties that provide support)*

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 to be incorporated into the MPGs. See <<http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.*
- Since we are developing MPGs for all Parties, this section should cover all Parties that report on support.

1. Information on financial support provided and mobilized under Article 9, paragraph 7.
 - a. Provide information on allocation channels: *(Developed country Parties / Other Parties that provide support)*
 - 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: *(Developed country Parties / Other Parties that provide support)*
 - 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 capacity-building and/or technology transfer 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 and/or proof of resources as new and additional.
 - xii. Enabling policies to promote financial support.
 - xiii. 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 *(Developed country Parties / Other Parties that provide support)*; this data should be different from information by multilateral channels *(Developed country Parties / Other Parties that provide support)*; and measures that scale up private investments towards in developing country Parties. *(Developed country Parties)*
 - 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. *(Developed country Parties)*
 - iii. Provide information on financial support mobilized, including these parameters: *(Developed country Parties / Other Parties that provide support)*
 - Amount of resources (original currency and USD/EUR).
 - Recipient/ beneficiary.
 - Financial instrument (grant, loan, etc.).
 - Source of funding (ODA, OOF).
 - Status (disbursed and committed).
 - Type of support (mitigation, adaptation, or both).
 - Sector (OECD sector classification system).
 - Allocation channels.
 - Time frame, agreement period.
 - Concessional or non-concessional terms, activity included and/or technology objectives.

- Type of public intervention used.
 - Mechanisms and partners/ institutions involved.
 - Information on methodologies used.
 - To the extent possible, support mobilized from private sectors under Article 9.
 - Provided in common tabular format (CTF) tables.
2. Information on finance provided and mobilized under Article 9, paragraph 7 to developing country Parties, building upon and enhancing transparency arrangements under the Convention. *(Developed country Parties / Other Parties that provide support)*
 3. Provide information on assistance provided to most vulnerable countries. *(Developed country Parties)*
 4. Information on financial support provided and mobilized with respect to loss and damage. *(Developed country Parties)*
 5. Paragraphs 16-20 of the BR guidelines, table 7, 7a and 7b of the revised CTF.
 6. Information relating to Article 9.5. *(Developed country Parties)*
 7. Information relating to Articles 4.5, 7.13, 13.14 and 13.15. *(Developed country Parties)*
 8. Developed country Parties should report on the policies and measures that promote the scaling up of private investment for adaptation and mitigation. *(Developed country Parties)*
 9. Quantitative information on private financial flows leveraged by public interventions. (This should be done in the same format and with the same level of detail, but separate from what is provided as ‘quantitative information on finance provided.’ *(Developed country Parties)*

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 to be incorporated into the MPGs. See <<http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.
 - Flexibility to those developing country Parties that need it in the light of their capacities to be considered in relation to these outputs.
 - 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.
1. 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. *(Other Parties that provide support)*
 2. Provide quantitative information on private financial flows leveraged by public interventions, and report on policies to promote its scaling up. *(Other Parties that provide support)*
 3. Provide information on the support mobilized. *(Other Parties that provide support)*
 4. Enhance the modalities through use of a common definition and methodology for what should be counted as climate finance; modalities that clarify what should be counted as public provision of financial resources (as opposed to private); revise common tabular formats of BRs accordingly including requirement of specific details; agree on common methodologies for information included, particularly e.g. ‘climate-specific activities.’ *(Other Parties that provide support)*
 5. MPGs should build upon, but go beyond, existing modalities for national reporting processes. *(Other Parties that provide support)*

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

- Placeholder for outputs of the SBSTA agenda item on Technology framework under Article 10, paragraph 4, of the Paris Agreement to be incorporated into the MPGs. See <<http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.
1. Information on technology development and transfer support provided under Article 10 to developing country Parties, building upon and enhancing transparency arrangements under the Convention. *(Developed country Parties / Other Parties that provide support)*
 2. Information on technology development and transfer support provided with respect to loss and damage. *(Developed country Parties / Other Parties that provide support)*
 3. Provide qualitative information on technology support provided along all stages of technology cycle, including development, measures taken to promote, facilitate and finance transfer of, access to and the deployments of technologies for the enhancement of endogenous capacities and technologies. *(Developed country Parties / Other Parties that provide support)*

4. To report more detailed information and guidance to identify gaps and needs in technology development and transfer efforts. *(Developed country Parties / Other Parties that provide support)*
5. To report on success and failure stories. *(Developed country Parties / Other Parties that provide support)*
6. Information on how encourage private sector activities related to technology development and transfer, and how they help developing country Parties. *(Developed country Parties)*
7. Measures and activities related to technology transfer implemented or planned since its previous report. *(Developed country Parties / Other Parties that provide support)*
8. A description of the strategy and approach a Party has taken to support technology development and transfer, including case studies and activities that include available qualitative and quantitative information. *(Developed country Parties / Other Parties that provide support)*
9. Categories of the information on technology development and transfer support provided should be based on experience and information from the work done by existing entities of the Technology Mechanism and the Technology Framework to establish the structure of the reports of technology development and transfer. *(Developed country Parties)*
10. Provide information in textual and tabular format, on technology transfer implemented or planned. The information should include these parameters: *(Developed country Parties / Other Parties that provide support)*
 - 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.
 - d. Enabling policies to promote technology development and transfer.
 - e. Description of the strategies and approaches to technology development, including case studies with qualitative and quantitative information.
 - f. Information to show how this support is new and additional.
 - g. Should distinguish, to the extent possible, between support provided to non-Annex 1 Parties for mitigation and adaptation activities.
11. Paragraphs 21-22 of the BR guidelines, table 8 of CTF.

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

- Placeholder for outputs of the SBSTA agenda item on Technology framework under Article 10, paragraph 4, of the Paris Agreement to be incorporated into the MPGs. See <<http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.
 - Since we are developing MPGs for all Parties, this section should be removed.
1. Use flexibility to choose whether to communicate this information. *(Other Parties that provide support)*
 2. Provide information on technology development and transfer support provided in line with requirements for developed countries to the extent possible. *(Other Parties that provide support)*
 3. 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. *(Other Parties that provide support)*
 4. Modalities should capture earmarking of funding for CTCN, TEC, PCCB and LEG. *(Other Parties that provide support)*
 5. Information to be more qualitative, all quantitative aspects to be addressed in financial support provided. *(Other Parties that provide support)*
 6. Reporting on technology development and transfer support provided should include: activities that promote developing indigenous technologies; accelerating, encouraging and enabling innovation; undertaking research, development and deployment; facilitating simplified access to technology, in particular for early stages of the technology cycle; and building research capacity for the development of technologies; technology for adaptation or mitigation with the view of achieving a balance between support for mitigation and adaptation, or if it was cross-cutting; support provided on technology for adaptation or mitigation, types of activities such as hard or soft technology transfer and the channel used for such support. *(Other Parties that provide support)*
 7. Categories of the information on development and technology transfer support provided should be based on experience and information from the work done by existing entities of the Technology Mechanism and the Technology Framework to establish the structure of the reports of technology development and transfer. *(Other Parties that provide support)*

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

1. Information on capacity-building support provided under Article 11 by developed country Parties to developing country Parties, building upon and enhancing transparency arrangements under the Convention. *(Developed country Parties)*
2. Provide information, to the extent possible, on how it has provided capacity-building support, including quantitative and qualitative information, that responds to needs identified by developing country Parties. *(Developed country Parties / Other Parties that provide support)*
3. Information on successful case studies to facilitate mutual learning and sharing of best practices. *(Developed country Parties / Other Parties that provide support)*
4. Report more detailed information on capacity-building to identify gaps and needs in reporting. *(Developed country Parties)*
5. Categories of the information on capacity building support provided should be based on experience and information from the work done by existing Capacity building institutions under UNFCCC and the Paris Agreement.
6. Information on capacity-building support with respect to loss and damage. *(Developed country Parties)*
7. Information on capacity-building provided under Article 11 to developing country Parties. A description of the strategy and approach a Party has taken to support capacity building, including case studies and activities that include available qualitative and quantitative information. *(Developed country Parties / Other Parties that provide support)*
8. Information on capacity-building support to include these parameters: *(Developed country Parties / Other Parties that provide support)*
 - 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.
 - d. Enabling policies to promote capacity-building.
 - e. Description of the strategies and approaches to capacity-building, including case studies with qualitative and quantitative information.
 - f. Information to show how this support is new and additional.
 - g. Should distinguish, to the extent possible, between support provided to non-Annex 1 Parties for mitigation and adaptation activities.
 - h. Knowledge generated, stakeholders involved and respective roles.
9. Information to be provided in tabular format and include a description of activities.
10. Paragraph 23 of the BR guidelines, table 9 of the CTF.

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. May use the flexibility and choose whether to communicate this information. *(Other Parties that provide support)*
2. Other Parties should provide information on capacity building support provided in line with requirements for developed countries to the extent possible. *(Other Parties that provide support)*
3. Information to be more qualitative, all quantitative aspects to be addressed in financial support provided: *(Other Parties that provide support)*
 - 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.
4. Provide information illustrated under E4, E5, and E6. *(Other Parties that provide support)*
5. Use flexibility to choose whether to communicate information on E4, E5, E6 on a voluntary basis. *(Other Parties that provide support)*
6. Information on technology development and transfer support provided 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. *(Other Parties that provide support)*
7. Information to be more qualitative on technology and capacity building, all quantitative aspects to be addressed in financial support provided. *(Other Parties that provide support)*

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 to be incorporated into the MPGs. See <http://unfccc.int/meetings/10496.php>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.
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. *(Developed country Parties / Other Parties that provide support)* This might lead

to overlapping and double-counting in reporting, rather keep quantitative and qualitative reporting in separate form. *(Developed country Parties)*

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. *(Developed country Parties)*

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

- No objectives and principles sections necessary.
1. Provide clarity and commensurability on support needed and received under Articles 4, 7, 9, 10 and 11 of the Paris Agreement. *(Developing country Parties)*
 2. To the extent possible, provide a full overview of aggregate financial support provided, to inform the global stocktake. *(Developing country Parties)*
 3. Identify gaps in support needed and received by developing country Parties, referring to the amount, the type of support, sector, instrument. *(Developing country Parties)*
 4. 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. *(Developing country Parties)*
 5. Facilitate, and assist reporting over time, under Articles 9.7, 11.4, 13.10 of the Paris Agreement. *(Developing country Parties)*
 6. Assist in reporting on transparency of support needed and received, to implement Article 13.10 of the Paris Agreement. *(Developing country Parties)*
 7. Balance between mitigation and adaptation support, in the context of Articles 9.4 and 10.6, and how to achieve it. *(Developing country Parties)*
 8. Support strategies and actions, taking into account the needs and priorities of developing country Parties and participatory and gender responsive processes. *(Developing country Parties)*
 9. A principle of the framework should be to not duplicate information reported between the framework for action and framework for support. *(Developing country Parties)*
 10. The framework should have the aim of offering support to enable developing countries to comply with this objective. *(Developing country Parties)*
 11. Define climate finance, in particular to clarify what counts as, and should be reported as climate finance; identifying what is new and additional to ODA, building on the 2014 SCF definition. *(Developing country Parties)*
 12. Demarcate support for adaptation and mitigation. *(Developing country Parties)*
 13. Support needed and received to be reported in terms of grant equivalents. *(Developing country Parties)*
 14. Support should be needs based, provided on the basis of developing country needs and priorities in line with NDCs, NAPs, NAPAs, adaptation processes, TNAs, etc. *(Developing country Parties)*

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

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.
1. Provide description of its national approach for tracking support, include information on assumptions, definitions and methodologies. If information was reported in previous reports, the biennial submission should only report changes to this information. *(Developing country Parties)*
 2. Establish national plans and strategies to track support needed received, under Articles 9-11. *(Developing country Parties)*
 3. Information on country priorities and strategies, and on any aspects of Parties' NDCs that are conditional on support being provided. *(Developing country Parties)*
 4. Support provided to countries should match needs set out in NDCs, NAPs, NAPAs, other adaptation processes or TNAs. *(Developing country Parties)*
 5. Information on national circumstances and institutional arrangements relevant to reporting on the receipt or need of support, including: a description of the systems and processes used to identify, track, and report on support needed and received; and a description of national circumstances for attracting climate finance. *(Developing country Parties)*
 6. Information on prioritization and programming of domestic budgetary resources. *(Developing country Parties)*
 7. 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. Have the flexibility to submit information on support needed and received in the BRs, NCs, CTCN. *(Developing country Parties)*

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

1. Matters related to clarity, transparency, understanding:
 - a. Information on assumptions, definitions and methodologies, processes and procedures, sources of information related to national approach for tracking and reporting financial support received and needed including the use, impact and estimated results thereof.
 - b. Information on and/or definition used to identify reported instruments, channels, currencies, including the exchanged rate applied, sources of support received, purpose of support needed and received, sector and instrument of support needed and received.
 - c. Clear definitions and enhanced guidance and methodologies for reporting processes.
2. The MPGs should allow for consistency between information on support received and provided. *(Developing country Parties)*
3. How country-specific incremental costs for adaptation and mitigation have been calculated. *(Developing country Parties)*
4. How a Party has identified the climate-specific portion of an activity and excluded costs associated with general social and economic development. *(Developing country Parties)*
5. Methodologies, processes and procedures to estimate support needed and received should be clearly explained and the sources of information identified. *(Developing country Parties)*
6. Definition used for support needed and received. *(Developing country Parties)*
7. Definition and assumptions used to identify financial, technology transfer and capacity-building support. *(Developing country Parties)*
8. Clear definitions and enhanced guidance and methodologies for reporting processes. *(Developing country Parties)*
9. 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. *(Developing country Parties)*

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

1. Support needs and priorities should be determined by developing countries in a country driven manner in accordance with Article 9.3. *(Developing country Parties)*
2. All Information on support needed to implement support required in particular outcomes/goals. *(Developing country Parties)*
3. Updated information on gaps, constrains and financial needs. *(Developing country Parties)*
4. Information on support needed, including planned investment and the use, impact and estimated results. *(Developing country Parties)*
5. Information on financial, technology transfer and capacity building support needed for activities relating to climate change through bilateral, regional, multilateral and other channels for activities relating to climate change, including for preparation of the biennial submission. *(Developing country Parties)*
6. Information on proposed and/or implemented activities for overcoming the gaps and constraints. *(Developing country Parties)*
7. Provide updated information on gaps, constraints and financial needs, including costs to be covered when information is available. *(Developing country Parties)*
8. Information on financial and technical support that complement international finance by domestic resources and expected private co-financing. *(Developing country Parties)*
9. Area, project, sector that needs support, and associated methodologies. *(Developing country Parties)*
10. Description of planned activity, the purpose of the support needed, instruments to be used, capacity-building and/ or technology transfer component, activity is anchored in national strategy and/ or NDC, and expected time frames. *(Developing country Parties)*
11. Information to be provided in common tabular format (CTF). Information on financial support needed with respect to loss and damage, including type of support: financial, capacity, technology, needs to address loss and damage and other in qualitative and quantitative terms. *(Developing country Parties)*
12. Information on the support needed and received for activities undertaken to build cooperation and facilitate enhanced understanding, action and support, with respect to loss and damage under Article 8.3 and specifically in relation to the sub-elements described in Article 8.4, should be provided. *(Developing country Parties)*
13. Qualitative information on sectors for which a country wishes to mobilize finance, existing barriers to mobilization, and which type of financial instrument is most relevant to the sector. *(Developing country Parties)*
14. Specific Information may include: *(Developing country Parties)*
 - a. Planned investment and the use, impact and estimated results.
 - b. Through bilateral, regional, multilateral and other channels for activities relating to climate change, including for preparation of the biennial submission.
 - c. Proposed and/or implemented activities for overcoming the gaps and constraints.
 - d. Area, project, sector that need support, and associated methodologies.
 - e. Amount of financial support (original currency and its equivalent in USD).
 - f. Expected time frame.
 - g. Type of instrument.

- h. Channelling, recipient countries, and status of disbursement, programme.
15. Information on financial and technical support that complement international finance by domestic resources. *(Developing country Parties)*

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. *(Developing country Parties)*
2. Information on the use, impact and estimated results of support, consistent with paragraph 94(d) of decision 1/CP21. *(Developing country Parties)*
3. Provide updated information on financial support received for climate change activities, including reports provided under the Paris Agreement. Consistent with the level/ timely support from developed Parties. *(Developing country Parties)*
4. Provide information if the results of the support received activity were accounted towards the achievement of the recipient country's NDC. *(Developing country Parties)*
5. Information on support received from multilateral institutions, such as: *(Developing country Parties)*
 - 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.
6. Information to be provided in common tabular format. *(Developing country Parties)*
7. Information on support received through bilateral and regional channels. *(Developing country Parties)*
8. For each multilateral, bilateral and regional activity, provide, to the extent possible: *(Developing country Parties)*
 - 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 (grant, loan, guaranteed, equity) and targeted sector, including details of the financial instruments (for example, for reimbursable instruments, information such as: interest rate, term, grace period, when information is available).
 - f. Type of support (mitigation, adaptation, both, loss and damage).
 - 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.
 - m. Payments received on reimbursable financial instruments
 - n. Status of support received and status of action
9. Information to be provided in common tabular format. *(Developing country Parties)*
10. Information on financial support received with respect to loss and damage. *(Developing country Parties)*

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. *(Developing country Parties)*
2. Provide description of the approach to enhance technology development and transfer with support, including case studies and activities that include available qualitative and quantitative information. *(Developing country Parties)*
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. *(Developing country Parties)*
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. *(Developing country Parties)*
5. Information on country-specific technology needs which must be nationally determined; based on Technology Needs Assessments, where applicable. *(Developing country Parties)*
6. Information on technology development and transfer support needed with respect to loss and damage. *(Developing country Parties)*
7. Information on technology development and transfer support needed (Parties may set out the relevant section of their Technology Needs Ass in which the support can be provided where relevant): *(Developing country Parties)*
 - a. Planned investment and information on the use, impact and estimated results.
 - b. Project description, sector or area.
 - c. Time-frame, description of technology needed, and the reason of need.
 - d. Benefits of technology, ways and means of technology transfer, beneficiaries, benefits and risks, consequences, values, technology performances, sustainability, and replication as appropriate.

e. Expected results of the project.

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

1. Information of use, impact and estimated results of support received consistent with paragraph 94(d) of decision 1/CP.21. *(Developing country Parties)*
2. 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. *(Developing country Parties)*
3. Information on technology development and transfer support received with respect to loss and damage. *(Developing country Parties)*
4. Provide updated information on technology support received along all stages of the technology cycle, including development, transfer, deployment and dissemination for climate activities and preparation of reports under the Paris Agreement, consistent with the level and timely support provided by developed country Parties. *(Developing country Parties)*
5. 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. *(Developing country Parties)*
6. Information on technology development and transfer support received: *(Developing country Parties)*
 - 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. *(Developing country Parties)*
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. *(Developing country Parties)*
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. *(Developing country Parties)*
4. Information on capacity-building support needed with respect to loss and damage. *(Developing country Parties)*
5. Qualitative; information on country-specific capacity building support needs. *(Developing country Parties)*
6. 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. *(Developing country Parties)*
7. Specific information on capacity-building support needed: *(Developing country Parties)*
 - a. Planned investments and information on the use, impact and estimated results.
 - b. Type of support, area, project, sector.
 - c. Objectives, values, beneficiaries, status, institutional arrangements, channelling, effectiveness and sustainability.
 - d. Description of support needed, expected time-frame.
 - e. Results expected.
 - f. 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
 - g. development of systems to track implementation and application of lessons learned, thus enhancing analytical capacity and understanding of policies and actions that work best
 - h. capacity building measuring, reporting and verification systems;
 - i. monitoring and review of the effectiveness of capacity building with a view to achieve enhanced transparency
 - j. processes for enhancing public awareness, participation and access to information
 - k. Strengthening the links between regional, national and subnational government policies, plans and actions on climate change development and creation of capacity to analyse, develop and implement climate policy consistent with national development planning and reporting system

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

1. Information of use, impact and estimated results of support received consistent with paragraph 94(d) of decision 1/CP.21. *(Developing country Parties)*
2. 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. *(Developing country Parties)*

3. 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.
(Developing country Parties)
4. Information on capacity-building support received with respect to loss and damage. (Developing country Parties)
5. Qualitative information and successful case studies on capacity-building support received in the areas of mitigation, adaptation and technology transfer. (Developing country Parties)
6. Description of the approach a party has taken to enhance capacity building with support, including case studies and activities that include available quantitative and qualitative information. (Developing country Parties)
7. Specific information on capacity-building received: (Developing country Parties)
 - 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.
 - e. Implementation at national and, where appropriate, at subregional and regional levels, including inter alia: options, priorities, participation, the involvement of stakeholders etc.

F.10. Information on support needed and received by developing country Parties for implementation of Article 13 and transparency related activities

1. Provide updated information on support needed and received for the implementation of Article 13 and for the building of transparency related capacity in a transparent manner. (Developing country Parties)
2. Specific information on support received: (Developing country Parties)
 - 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.
 - d. Report information separately related to the preparation of GHG inventories, tracking of progress with the NDCs, implementation of adaptation actions and reporting on support received.
 - e. Provide summary information tables for previous submitted years

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

1. Provide summary information tables for previous submitted years. (Developing country Parties)
2. Information on support received for the building of transparency-related capacity and the preparation of the reporting under Article 13 in a transparent manner. (Developing country Parties)
3. 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. (Developing country Parties)
4. Information on the recommendations received, elements and improvements of the information reported and institutional arrangements of the recipient, based on support received. (Developing country Parties)
5. Type of support, amount expressed in local currency and USD, activity implemented. (Developing country Parties)
6. Report information separately related to the preparation of GHG inventories, tracking progress with the NDCs, implementation of adaptation action and reporting on support received. (Developing country Parties)
7. Provide updated information on support received for the building of transparency-related capacity. (Developing country Parties)
8. Types of support received in grant equivalents. (Developing country Parties)

F.12. Reporting format

1. There should be one reporting format section that applies to the MPGs as a whole. (Developing country Parties)
2. Develop tabular formats/CTF for reporting on financial support needed and received, upon the adoption by the CMA. (Developing country Parties)
3. The Consultative Group of Experts (CGE) has developed tables for reporting on this information. (Developing country Parties)
4. Needs and priorities can be communicated through a wide variety of instruments, such as NDCs, NAPs, Adaptation Communications or other assessments under Article 13.10. (Developing country Parties)
5. Easy and simple to complete by the developing country Parties. (Developing country Parties)
6. Reports should be provided in UN languages and on a biennial basis. (Developing country Parties)

G. Technical expert review

G.1. Objectives, functions and purposes

1. Promote the provision of transparent, consistent, comparable, complete and accurate information by Parties. *(Each Party / Developed country Parties)*
2. Increase transparency of information provided under Articles 13.7 and 13.9. *(Developing country Parties)*
3. 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 Articles 9, 10 and 11 of the Paris Agreement. *(Each Party)*
4. Ensure environmental integrity. *(Each Party)*
5. Build mutual trust and confidence in scientific methods. *(Each Party)*
6. Improve the quality of data used to design and implement effective domestic policies and measures to achieve NDCs. *(Each Party)*
7. Share good practices and lesson learned and to assist in identifying best practice examples. *(Each Party)*
8. Identify good practices and lesson learned. *(Each Party)*
9. Identify capacity-building. *(Each Party / Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
10. Provide a thorough and comprehensive technical review. *(Each Party / Developed country Parties)*
11. Review consistency of the information with the MPGs. *(Each Party)*
12. Facilitate improvement of reporting over time. *(Each Party / Developed country Parties)*
13. Identify areas for improvement. *(Each Party)*
14. Facilitate the implementation of improvements. *(Each Party)*
15. Implementation is to be determined by Parties, with the necessary support for developing country Parties. *(Each Party)*
16. Confidentiality clause as per paragraph 13 of the Annex to Decision 23/CP.19 and paragraphs 13 and 14 of the Annex to Decision 20/CP.19. *(Each Party)*
17. IAR/ICA guidelines to be implemented. *(Developed country Parties / Developing country Parties)*

G.2. Principles

- No principle section necessary.
1. To be conducted in facilitative, non-intrusive, non-confrontational non-punitive manner, respectful of national sovereignty and avoid placing undue burden on Parties. *(Each Party / Developed country Parties / Developing country Parties)*
 2. Open and transparent, detail-oriented process that is mindful of the respective national capabilities and circumstances of developing country Parties. *(Each Party)*
 3. Pay particular attention to the respective national capabilities and circumstances of developing country Parties. *(Each Party)*
 4. Open, transparent, rigorous, detail-oriented and consequential process. *(Each Party)*
 5. Review the same information submitted by a Party only once. *(Each Party / Developed country Parties)*
 6. To be a dialogue amongst the reviewers and national specialists and experts. *(Each Party)*
 7. Support country-driven strategies and actions to implement and achieve the country's NDC. *(Each Party)*
 8. Consider the need to identify support needed together with the Party. *(Each Party)*
 9. The need to identify support needed in the implementation of this provision. *(Each Party)*
 10. Focus on the interlinkages between transparency report and the achievement of the country's NDC. *(Each Party)*

G.3. Scope

1. As defined in Articles 13.11 and 13.12.
2. Flexibility to be defined to developing country Parties. *(Each Party / Developing country Parties)*
3. Assessment of the consistency of the information with the provisions of the MPGs under Article 13. *(Each Party / Developed country Parties / Developing country Parties)*
4. Assessment of consistency of information with the provisions of the MPGs with regard to flexibility provisions made use of by Parties. *(Developing country Parties)*
5. Assessment of the transparency, completeness, consistency, accuracy, and timeliness of the reported information *(Each Party / Developed country Parties)* and identify issues. *(Developed country Parties)* This assessment only relates to the GHG component of the review. *(Each Party)*
6. Assess progress made in:

- a. Implementing and achieving its NDC under Article 4. (Each Party)
- b. The provision of support to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement, as appropriate. (Each Party)
- c. The implementation of methodological and reporting requirements, taking into account national circumstances and capacities. (Each Party)
7. Assessment of progress limited to the elements already established by the Paris Agreement. (Each Party)
8. Examination of the consistency of the reports under the Paris Agreement with information submitted under the Convention. (Developed country Parties)
9. Identification of barriers to implementation of NDCs and sources of support to help overcome these barriers. (Each Party)
10. A consideration of the Party's support provided and mobilized, as relevant, and its implementation and achievement of its NDC under Article 4. (Each Party)
11. Identification of good practice. (Each Party)
12. Identification of capacity-building needs. (Developing country Parties)
13. Provide assistance in identifying capacity-building needs to those developing country Parties that need flexibility in light of their capacities, including by considering areas for improvement identified by the TERT and by the Party, as included in their improvement plans prepared per the relevant sections of the Reporting MPGs, helping Parties to identify specific activities to implement these and related capacity building needs. (Those developing country Parties that need it in the light of their capacities)
14. Identification of areas of improvement:
 - a. In relation to capacity-building needs, taking into account available domestic capacities and linked with support needed. (Developing country Parties)
 - b. Based on reporting requirements and relevant recommendations and encouragement by the review team. (Each Party)
 - c. The implementation of the improvement identified by the review team is nationally determined. (Each Party)
 - d. The implementation of the improvement identified by the review team are consistent with the support provided by developed country Parties for such improvement. (Those developing country Parties that need it in the light of their capacities)
 - 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. (Each Party)
15. Scope of the review to be determined by Parties themselves. (Developing country Parties)
16. The appropriateness of a Party's NDC is not within the scope of the review. (Each Party)
17. The appropriateness of the use of specific flexibility provisions by the Parties and advising the Parties on the use of these provisions is not within the scope of the review. (Developing country Parties)
18. 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. (Each Party)
19. Depth of review contingent of time of review with respect to when NDCs were communicated as a form of flexibility. (Developing country Parties)
20. Assessment of the consistency of the information with the accounting guidance, as referred to Article 4.13. (Each Party)
21. Assessment of the consistency of the information with the accounting guidance, as referred to Article 6.2. (Each Party)

G.4. Information to be reviewed

1. As defined under Articles 13.11 and 13.12 Flexibility should be defined to developing country Parties. (Each Party / Developing country Parties)
2. 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. (Each Party)
3. Information on all aspects of the implementation of the Paris Agreement, including mitigation, mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification, adaptation, social and economic impacts of response measures, loss and damage, finance, technology development and transfer, and capacity-building. (Each Party)
4. Information submitted under Articles 13.7 and 13.9 the Paris Agreement. (Each Party / Developed country Parties / Developing country Parties)
5. Parties may opt to have other information submitted under the transparency framework reviewed, on request (for instance, adaptation information) in addition to information submitted in terms of Articles 13.7 and 13.9. (Each Party)
6. Any additional technical information that may be provided by the Party. (Each Party / Developing country Parties)
7. Information on support provided to developing country Parties under Article 10. (Each Party)

8. Information on mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification. *(Each Party)*
9. Information on the social and economic impacts of response measures. *(Each Party)*
10. 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. *(Each Party)*
11. 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. *(Each Party)*
12. Information that is unchanged from one transparency report to the next need not undergo in-depth review more than once. *(Each Party)*
13. Confidential data identified by Parties should be treated confidentially and maintain confidentiality after review. Review experts should be bound by agreements of confidentiality. *(Each Party / Developed country Parties / Developing country Parties)*
14. Placeholder for specific information and guidance related to Article 6. *(Each Party)*

G.5. 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

G.5.1. Format

1. The review format needs to be agreed or consulted prior to the review with the Party concerned. *(Each Party)*
2. The review format to address the need to develop capacities for reporting. *(Developing country Parties)*
3. Formats:
 - a. A desk review. *(Each Party / Developed country Parties / Developing country Parties)*
 - b. A centralized review in line with current procedures. *(Each Party / Developed country Parties / Developing country Parties)*
 - c. An in-country review. *(Each Party)*
 - i. In-country review could be made available as a priority to those Parties who need flexibility in light of their capacities. *(Those developing country Parties that need it in the light of their capacities)*
 - ii. In-country reviews optional for developing countries that need it in light of capacities. *(Those developing country Parties that need it in the light of their capacities)*
 - a. Simplified review
 - i. Simplified review for reports of Parties with national emissions below an agreed threshold, that do not contain either initial or final information on an NDC. *(Each Party)*
 - b. Peer reviews in regional groups of Parties. *(Each Party / Those developing country Parties that need it in the light of their capacities)*
 - i. The TER team composed from experts from Parties in a region and outside the region.
 - ii. Provides for more regional exchange and capacity building through the regional experts participating in the TER, for the reduction of travel costs and for the participation of sufficient experts with relevant language skills. *(Each Party)*
4. Reviews to include consultation meetings between the review team and the Party concerned via teleconference or any other means. *(Each Party)*
5. GHG inventory report should be reviewed separately. *(Each Party)*
6. Developing countries may request in-country reviews, fully funded in terms of Article 13.14. *(Developing country Parties)*
7. Parties can request review formats such as in-country review. *(Each Party)*
8. Coordinate with relevant UNFCCC review processes. *(Developed country Parties)*

G.5.2. Procedures/Steps

1. Steps and their timelines to be based on the "steps" of current review/analysis arrangements. *(Each Party)*
2. The review cycle to include initial check of timeliness and completeness by the secretariat and review of individual reports. *(Each Party)*
3. Flexibility in the deadlines for responding to questions, providing additional information and commenting in the draft technical expert review report. *(Developing country Parties)*
4. The review to commence after the submission of the transparency report:
 - a. Within two months. *(Each Party)*
 - b. Within six months. *(Each Party / Developing country Parties)*
5. Review procedures:
 - a. The review team, in preparation for review, to conduct a desk review of the transparency report. *(Each Party / Developed country Parties)*

- b. A status report on the initial check should be published within [1] month after the submission of the reports. (Each Party)
 - c. 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. (Each Party / Developed country Parties)
 - d. The Party concerned to respond to questions and provide additional information. (Each Party / Developing country Parties)
 - e. The technical review team to submit draft main findings of review to Party for comment. (Each Party)
 - f. The technical review team to offer suggestions and advice on how to resolve issues identified, taking into account the national circumstances of the Party under review. (Developed country Parties)
 - g. The technical review team can communicate to the Party preliminary “recommendations” and/or preliminary “encouragements”. (Each Party)
 - h. Party to provide the information within two weeks after the review. (Each Party / Developed country Parties)
 - i. The Review team to produce a draft technical expert review report to be sent to the Party under review: (Each Party / Developed country Parties / Developing country Parties)
 - i. Within 2 months after the review. (Each Party / Developed country Parties)
 - ii. Within 3 months after the review. (Each Party / Developing country Parties)
 - j. The Party concerned to comment on the draft technical expert review report: (Each Party / Developed country Parties / Developing country Parties)
 - i. Within 1 months of receipt of comments. (Each Party / Developed country Parties)
 - ii. Within 3 months of receipt of comments. (Each Party / Developing country Parties)
 - k. The review team to produce the final version of the technical expert review report, taking into account the comments: (Each Party / Developed country Parties / Developing country Parties)
 - i. Within 1 months of receipt of comments. (Each Party / Developed country Parties)
 - ii. Within 3 months of receipt of comments. (Each Party / Developing country Parties)
6. The technical expert review report to be completed within:
- a. 15 months of the transparency report submission due date. (Each Party / Developed country Parties)
 - b. 10 months after the submission date of the transparency report. (Each Party)
 - c. 12 months of the transparency report submission date of the transparency report. (Each Party)
 - d. 15 months after the submission date of the transparency report. (Developing country Parties)
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. (Developed country Parties)
8. The review team to provide technical advice to the CMA or the SBI, upon request. (Developed country Parties)
9. For those Parties that need flexibility in light of their capacities, the review report includes a section on capacity-building needs, developed in consultation with the Party, taking into account areas for improvement identified by the Party in their improvement plans and the TERT, and related identified capacity building need. (Those developing country Parties that need it in the light of their capacities)

G.5.3. Role and responsibility of the secretariat

- 1. Based on the existing relevant provisions for the secretariat roles and responsibility. (Each Party)
- 2. Organize, coordinate and provide administrative support for the TER. (Each Party / Developed country Parties / Developing country Parties)
- 3. Develop review tools and materials. (Each Party / Developed country Parties)
- 4. Design and implement training activities for TERS. (Each Party / Developed country Parties)
- 5. Facilitate meetings of the lead reviewers. (Each Party / Developed country Parties)
- 6. Prepare a biennial report to the SBSTA on the conduct of the review. (Each Party)
- 7. Compile and edit final review reports together with lead reviewers. (Each Party)

G.5.4. Role of the Party

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

G.5.5. Roles and responsibilities of TER

- 1. Conduct the TER in accordance to the common MPGs for TER. (Each Party)
- 2. Based on the current relevant provisions related to the review team. (Each Party)

3. Prioritise areas of significance of improvements, provide recommendations that are consistent across the review cycles years and practical to implement. *(Each Party)*
4. To prepare technical expert review reports under their collective responsibility. *(Each Party)*
5. Experts to serve in a personal capacity. *(Each Party / Developed country Parties / Developing country Parties)*

G.6. Technical expert review team and institutional arrangements

G.6.1. General

1. Each transparency report submitted to be assigned to a single review team. *(Each Party / Developed country Parties)*
2. Two successive reviews of a Party's submission cannot be performed by the same ERT. *(Each Party)*
3. Review teams to refrain from making any political judgement. *(Each Party)*
4. Nominated by Parties to the UNFCCC roster of experts and, as appropriate, by intergovernmental organizations *(Each Party / Developed country parties)* and non-Party stakeholders. *(Each Party)*
5. Experts in the roster to be nominated from Parties. *(Each Party)*

G.6.2. Competences

1. Collective skills and competencies of the review team to address the areas under review. *(Each Party / Developed country Parties / Developing country Parties)*
2. Relevant knowledge and understanding on national circumstances of the country being reviewed. *(Each Party)*

G.6.3. 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. *(Each Party / Developed country Parties / Developing country Parties)*
2. May vary in size and composition, taking into account various criteria. *(Each Party)*
3. A sub-set of the review team to be dedicated to reviewing the GHG inventory. *(Each Party)*
4. Balance between experts from developed country Parties and developing country. *(Each Party / Developed country Parties / Developing country Parties)*
5. Balance of geographical representation. *(Each Party)*
6. Balance of gender among the experts. *(Each Party)*
7. Balance of experts from Parties at different level of expertise. *(Each Party)*
8. At least one team member is fluent in the language of the Party under review, to the extent possible. *(Each Party / Developed country Parties)*
9. Every effort to be made to select lead reviewers who have participated in previous reviews of Convention or Paris Agreement reporting. *(Each Party)*
10. Experts to have recognized competence in the areas to be reviewed. *(Each Party)*
11. 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. *(Each Party)*
12. 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. *(Each Party / Developed country Parties / Developing country parties)*
13. 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. *(Each Party / Developed country Parties)*
14. The secretariat shall prepare an annual report to the SBSTA on the composition of ERTs.

G.6.4. Lead reviewers

1. Ensure that the reviews are performed according to the relevant review guidelines and consistently across Parties. *(Each Party / Developed country Parties)*
2. Ensure the quality and objectivity of the reviews and provide for the continuity, comparability and timelines of the reviews. *(Each Party / Developed country Parties)*
3. Ensure that the reviewers have all 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. *(Each Party / Developed country Parties)*

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. *(Each Party)*
5. Collectively prepare a biennial report to the SBSTA, containing suggestions on how to improve the quality, efficiency and consistency of the reviews. *(Each Party / Developed country Parties)*
6. Produce reports of lead reviewers' meetings that could be used by Parties as an input for the review of the MPG. *(Each Party)*

G.7. Frequency and timing

1. Each transparency report submitted under the Article 13 of the Paris Agreement to undergo review. *(Each Party)*
2. Each transparency report for developed country parties submitted under Art 13 of PA will undergo review. *(Each Party)*
3. Flexibility for frequency and timing to be applied particularly for the LDCs and SIDS. *(Each Party / Those developing country parties that need it in the light of their capacities)*
4. Flexibility for frequency and timing to be applied for the LDCs and SIDS. *(Those developing country parties that need it in the light of their capacities)*
5. The frequency and timing will be a direct consequence of the frequency and timing of the submission of the transparency report. *(Developing country Parties)*
6. 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. *(Each Party)*
7. The frequency depends on support to prepare the transparency report, including agreed full costs. *(Each Party / Developing country Parties)*
8. Reference to agreed full costs of the preparation of the transparency report. *(Each Party)*
9. Additional requirements may apply for Parties cooperating under Article 6. *(Each Party)*
10. The frequency to allow Parties adequate time between reviews to implement recommended improvements. *(Each Party)*
11. Frequency:
 - a. Annual for national GHG inventory report. *(Each Party)*
 - b. Annual initial check of national GHG inventory report. *(Each Party)*
 - c. Every 2 years. *(Each Party / Developed country Parties)*
 - d. for the reports that are due in that year (national GHG inventory and the TR). *(Each Party)*
 - e. No less than once in 5 years. *(Developing country Parties)*
12. The first transparency report submitted to be reviewed. *(Each Party)*
13. 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. *(Each Party)*
14. Frequency of the review to be determined by Parties themselves. *(Each Party / Developing country Parties)*

G.8. Technical expert review report

G.8.1. Structure and elements

1. Be short and concise, streamlined using checklists and tabular formats. *(Each Party)*
2. Not exceed a certain number of pages. *(Each Party)*
3. Follow a format and outline agreed. *(Each Party)*
4. Include the specific elements described in these guidelines. *(Each Party / Developed country Parties)*
5. 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. *(Each Party)*
6. Report be limited to the review of accuracy of the data reported under the relevant categories. *(Each Party)*
7. Include an examination of progress in achieving its NDCs. *(Developed country Parties)*
8. Elements of the initial status report in tabular format: *(Each Party)*
 - a. Date of receipt of the reports.
 - b. Indication if the submission is complete and identification of gaps.
9. Self-identification of capacity-building needs. *(Developing country Parties)*
10. Recommendations for improvements in reporting if solicited by the developing country Party. *(Developing country Parties)*
11. If selected by parties to provide the sources of information used in the formulation of the final report. *(Each Party)*
12. Elements of the technical expert review report:
 - a. An introduction and a summary. *(Each Party / Developed country Parties)*
 - b. A description of elements reviewed. *(Each Party / Developed country Parties)*

- c. A description of potential issues identified, assessment of efforts made to address any potential issues identified by the review team. *(Each Party / Developed country Parties)*
- d. Identification of capacity-building needs. *(Each Party / Those developing country Parties that need it in the light of their capacities)*
- e. Recommendations for improvements in reporting. *(Each Party)*
- f. The sources of information used in the formulation of the final report. *(Each Party / Developed country Parties)*

G.8.2. Reporting

1. Technical expert review reports to be published by the secretariat. *(Each Party / Developed country Parties / Developing country Parties)*
2. To facilitate the work of the compliance mechanism and feed the global stocktake. *(Each Party)*
3. Forwarded to the Party concerned and
 - a. The SBs. *(Developing country Parties)*
 - b. The CMA and Committee under Article 15, as appropriate. *(Each Party)*
 - c. Review to be completed in less than three months. *(Each Party)*
4. It is important to define which information to be provided for the consideration of the Committee under Article 15. *(Each Party)*
5. Allow for other Parties and non-Party stakeholders to provide written feedback. *(Each Party)*
6. The secretariat to produce a synthesis report of transparency report. *(Each Party)*

H. Facilitative, multilateral consideration of progress

H.1. Objectives, functions and purposes

1. Consideration of efforts under Article 9 and a Party's respective implementation and achievement of its nationally determined contribution. *(Each Party)*
2. Non-intrusive, non-punitive, respectful of national sovereignty, facilitative, non-confrontational, open, transparent, and facilitate multilateral consideration of progress. *(Each Party / Developing country Parties)*
3. Share experiences, lessons learned and best practices amongst Parties and registered Observers. *(Each Party)*
4. Build trust and confidence among Parties that each party is making progress across all areas of the Paris Agreement (mitigation, adaptation, loss and damage, and support). *(Each Party)*
5. Facilitate improved reporting over time. *(Each Party)*
6. Ensure environmental integrity and avoid double counting. *(Each Party)*
7. Promote transparency, accuracy, completeness, consistency and comparability. *(Each Party)*

H.2. Scope

1. 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 Article 6. *(Each Party / Developed country Parties)*
2. Progress towards the implementation and achievement of the NDC. *(Each Party)*
3. Financial support provided and mobilized through public interventions to developing countries. *(Developed country parties)*
4. Other information, such as climate change impacts and adaptation included on voluntary basis, upon request by the Party. *(Each Party)*
5. All thematic areas under the Paris Agreement, including mitigation, adaptation, loss and damage, and support. *(Each Party)*
6. Special considerations for LDCs and SIDs.
7. Allow for other Parties and non-Party stakeholders to provide written feedback. *(Each Party)*

H.3. Information to be considered

1. Progress with respect to efforts under Article 9 and its respective implementation and achievement of its nationally determined contribution. *(Developed country Parties / Other Parties that provide support)*
2. 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. *(Each Party)*
3. Technical expert review reports transparency report submitted under the Paris Agreement, and additional information provided by the Party for the purpose of the FMCP. *(Each Party / Developed country Parties / Developing country Parties)*
4. Technical experts review reports, if available. *(Each Party)*
5. Reporting on, and TER report sections covering, efforts under Article 9. *(Developed country Parties / Other Parties that provide support)*
6. Implementation and achievement of a Party's NDC under Article 4. *(Each Party)*
7. Inputs by Parties or non-Party stakeholders on technical expert review reports. *(Each Party)*

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

1. During the SBI session. *(Each Party / Developed country Parties / Developing country Parties)*
2. The FMCP occurs either during sessions of the SBI, or as an online conference. *(Each Party)*
3. Two phases: (1) Q&A on transparency report, and (2) workshops parallel to negotiation sections similar to FSV/MA. *(Each Party / Developed country Parties / Developing country Parties)*
4. Dedicated on-line platform for each Party where the biennial transparency report and other relevant information shall be posted and where on-line tools should be used, based on Parties discretion. *(Each Party)*
5. An FMCP session entails a presentation by the Party on the information within the scope of the FMCP, followed by a discussion session, focused on advance questions and topics covered by the presentation. Additional responses may be provided by the Party undergoing the FMCP in writing after the session. *(Each Party)*
6. Participation in the FMCP:
 - a. Each Party is considered under FMCP. *(Each Party)*
 - b. A Party may elect to participate. *(Each Party / Developing country Parties)*
 - c. Undergo FMCP as a group of Parties, and SIDS and LDCs may at their discretion. *(Each Party / Developing country Parties)*
7. Actors involved in the FMCP: *(Each Party)*
 - a. All Parties. *(Each Party)*
 - b. All Parties, relevant stakeholders, and registered Observers. *(Each Party)*
8. Role of the Secretariat: *(Each Party)*
 - a. Coordinate the practical arrangement for the FMCP process.
 - b. Prepare a record of questions and response for publication on the UNFCCC website with presentations of Parties.
9. Role of Parties: *(Each Party)*
 - a. Participate fully in the FMCP process, including by giving a brief presentation during the FMCP session and making every reasonable effort to respond to written questions within agreed time frames. *(Each Party)*

H.5. Frequency and timing

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

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. *(Each Party)*
 - b. Focus on the possibilities of collaboration and/or improvements identified during the process. *(Each Party)*
 - c. A record of the FMCP session. *(Each Party / Developed country Parties / Developing country Parties)*
 - d. Questions submitted by Parties and responses provided by the Party including the presentations by the Party. *(Each Party)*
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. *(Each Party)*

3. Presentations of Parties and a record of written questions and answers published on the UNFCCC website by the secretariat. *(Each Party)*
4. SBI role in relation to FMCP summary report:
 - a. SBI to note FMCP summary reports in its conclusions. *(Developing country Parties)*
 - b. SBI to forward conclusions based on the record to relevant bodies under the Paris Agreement. *(Developed country Parties)*