

Work of the Spin-off group on Article 9 on transparency of action and support, and related decision paragraphs

Version of 23 October 2015@14:30hrs

A revised textual proposal consolidating all the outputs of the work of the spin-off group on Article 9 on transparency of action and support, and related decision paragraphs

Article 9 [\(TRANSPARENCY\)](#)

Text as contained in the transparency section of the draft agreement and draft decision on workstreams 1 and 2 of the Ad Hoc Working Group on the Durban Platform for Enhanced Action (version 20 October 2015@13:30hrs)	Outputs of the work of the spin-off group
<p>1. Option 1: [Building on the Convention arrangements][In accordance with Article 12 of the Convention and building on the Convention arrangements]] and with a view to promoting confidence and effective implementation, [a] [unified][robust][differentiated] transparency system[s] [differentiated between developed and developing countries] [covering][ensuring transparency, accuracy, completeness, comparability and consistency of] both action and support, applicable [to all Parties] in a flexible manner [and taking into account their differing capacities][reflecting the differentiation between developed and developing country Parties], is hereby [defined][established].</p> <p>Option 2: With a view to promoting confidence and effective implementation, a unified and robust transparency system covering both action and support, and applicable to all Parties is hereby established.</p>	<p>1. Option 1: A robust transparency framework covering both action and support, differentiated between developed and developing countries, building on the arrangements under the Convention, related COP decisions and mechanisms established by Cancun agreements (decision 1/CP.16), applicable to all Parties, providing flexibility to developing countries Parties is hereby established.</p> <p>Option 2: A unified and robust transparency system, covering both action and support, with built in flexibility to take into account Parties' differing capacities, and applicable to all Parties is hereby established.</p> <p>Option 3: A robust, tiered transparency framework covering both action and support, applicable to all Parties, based on self-differentiation with no backsliding, national capabilities and INDCs, that builds on and enhances existing arrangements under the convention and Decision 1/CP. 16, is hereby established.</p> <p>Option 4: Building on existing Convention arrangements, a transparency framework for action and support, that takes into account Parties different capacity and applicable to all Parties, is hereby established.</p>

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<p><i>{Merge 9.2 and 9.3 under one chapeau}</i></p> <p>2. The purpose of the [system for] transparency [system] of action [and support] is to:</p> <p>(a) Provide the clearest possible understanding of the emissions and removals of individual Parties and of global aggregate net emissions in the light of the global temperature goal;</p> <p>(a bis) Provide the clearest possible understanding of progress of individual Parties' actions, regional actions and global actions on adaptation to the impacts of climate change, in the light of the global temperature goal;</p> <p>(b) Option 1: Ensure clarity and tracking of progress made in implementing and achieving individual Parties' respective [nationally determined] mitigation [contributions][commitments][other] under Article 3, as well as tracking progress in implementing adaptation actions under Article 4 to achieve the global adaptation goal;</p> <p>Option 2: Ensure clarity and tracking of progress made in implementing and achieving individual Parties' nationally determined mitigation [contributions][commitments][other] under Article 3, as well as sharing information, lessons learned and good practice on adaptation, including on progress in implementing adaptation actions under Article 4;</p> <p>Option 3: Provide clear understanding of climate change actions in the light of the objective as set by Article 2 of this Agreement and consistent with the principles and commitments of Articles 3 and 4 of the Convention;]</p> <p>(c) Enable an assessment of whether mitigation commitments have been achieved;</p> <p>(d) Promote comparability among developed country Parties.</p>	<p><i>{A suggestion made that it is possible to merge 9.2 and 9.3 under one chapeau}</i></p> <p>2. The purpose of the system for transparency of action is to:</p> <p>Option 1:</p> <p>(a) Provide a clear understanding of the emissions and removals of individual Parties;</p> <p>(b) Facilitate understanding of global aggregate net emissions [in the light of the global temperature goal][in the light of <i>{refer to the objective of the stocktake under Article 10}</i>][under Article 10];</p> <p>(c) Ensure clarity and tracking of progress made in implementing and achieving individual Parties' respective [contributions] [commitments] [other] under Article 3;</p> <p>(d) [Share information, lessons learned and good practice on adaptation, including on][Provide a clear understanding of] progress made in implementing individual Parties' actions¹ under Article 4[, and other regional and global actions on adaptation in the light of the global temperature goal];</p> <p>[(e) Promote comparability among developed country Parties.] <i>{The proponents of this language feel that it could be moved to another more appropriate part of Article 9.}</i></p> <p>Option 2:</p> <p>Provide a clear understanding of climate change actions in the light of the objective as set by Article 2 of the Convention and consistent with the principles and commitments of Articles 3 and 4 of the Convention.</p>

¹ The term "actions" will be readjusted to align with the term that Parties agree under Article 4.

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<p>3. The purpose of the system for transparency of support is to:</p> <p>(a) [Enhance][Ensure] [clarity and] the [tracking] [transparency and accountability] of [progress made in achieving developed country Parties' respective commitments under Article 6 of providing new, additional, predictable and adequate] [support][finance, technology and capacity-building support] to developing countries, including clearly identified pathways and forward-looking information on expected levels of available resources towards achieving the short-term collective quantified goals under Article 6, as well as tracking of support received] [as well as tracking of support] provided [by developed country Parties,] and received [by developing country Parties] without placing an undue burden on SIDS and LDCs;</p> <p>(b) Provide[, to the extent possible,] a full overview [and the clearest possible understanding] of [aggregate] support [mobilized,] provided [, needs] and received [and assist Parties in identifying gaps in support provided and received].</p> <p>(c) Ensure that the provision of the financial resources, development and transfer of technology and capacity-building for enhanced climate actions by developed country Parties and other developed Parties included in Annex II, shall be measured, reported and verified through modalities established under the Convention by relevant subsidiary bodies of the Convention;</p> <p>(d) Ensure that there shall be no double counting of financial resources provided and ensure environmental integrity of this agreement.</p>	<p>3. The purpose of the system for transparency of support is to:</p> <p>(a) Provide a clear understanding of the support provided and received [as relevant] by individual Parties [as well as needs of developing country Parties] [and assist Parties in identifying gaps in support provided and received], without placing an undue burden on SIDS and LDCs;</p> <p>(b) Provide[, to the extent possible,] a full overview of aggregate support provided and [mobilized] [in the light of {refer to the objective of the stocktake under Article 10}][under Article 10];</p> <p>(c) Ensure [clarity and tracking][measurement, reporting and verification] of progress made by developed country Parties in providing support in accordance with Articles 6, 7 and 8;</p> <p>(d) Ensure clarity and tracking of support needed and received by developing country Parties in accordance with Articles 6, 7 and 8;</p> <p>(e) Ensure that there shall be no double counting of financial resources provided [and ensure environmental integrity of this agreement]. <i>{While the first concept is relevant here, the second bracketed concept does not relate to this section on support, and could be moved elsewhere.}</i></p>
<p>3bis. The transparency arrangements under the Convention, including national communications, biennial reports and biennial update reports, international assessment and review (IAR) and international consultation and analysis (ICA) shall serve this Agreement.</p>	<p>Moved as paragraph 10.</p>
<p>Option I:</p> <p>5. <i>[[Further discussion is needed on: the relationship between the system and existing arrangements; the nature of flexibility, including whether there should be a "transition" period; the potential role of 'nationally determined'; the potential role of technical expert review/facilitative examination; option of enhancing current modalities and procedures under the COP (ICA and IAR); and the need to strike a parallelism between transparency of support and transparency of action.]]</i></p>	<p><i>{Further discussion is needed on: the relationship between the system and existing arrangements; the nature of flexibility;; and the potential role of 'nationally determined'.}</i></p>

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<p>4. Option 1: Each Party [shall][[should][other]] [regularly][biennially] provide [transparent, consistent, comparable], complete and accurate information [in relation to][on a biennial basis, including on][in accordance with guidelines referred to in paragraph 6 including]:</p> <p>Option 2: Each Party [shall][[should][other]] regularly submit a biennial communication, in accordance with any guidance developed by the CMA, containing transparent, complete, consistent, comparable, and accurate information in relation to:</p> <p>(a) [Its national inventory][National inventories] of anthropogenic emissions by sources and removals by sinks of greenhouse gases, using common metrics and comparable methodologies [to be][as] agreed on by the [CMA][COP] [and to be provided at least as frequently as required under the Convention];</p> <p>(a bis) Projected estimated emissions and removals;</p> <p>(b) [Information on] Progress made in implementing and achieving its [nationally determined] mitigation [contribution][commitment][other];</p> <p>(c) Option (a): [Relevant] Information on [vulnerability to] climate change impacts and [adaptation][actions taken] to build resilience and reduce vulnerability;</p> <p>Option (b): Information on vulnerability to climate change impacts and actions taken to build resilience and reduce vulnerability and progress on implementing any adaptation action under Article 4, paragraph 7;</p> <p>(d) [The projected quantified levels of public climate finance provided by developed country Parties under Article 6, paragraph 3, as well as] Information on support required, provided [and received,] [through enhanced Convention arrangements to be agreed by the CMA] [efforts to improve domestic enabling environments, and support received, including the use, impact and estimated results thereof];</p> <p>(e) Information on the use, impact and estimated results support for mitigation actions.</p>	<p>4. Option 1: Each Party[, taking into account their common but differentiated responsibilities and their specific national and regional development priorities, objectives, and circumstances,] [shall][should][other] provide transparent, complete, consistent, comparable, and accurate information in accordance with guidelines [referred to in para 6] [developed by the CMA] on:</p> <p>Option 2: Each Party [shall][should][other], [regularly] [biennially] provide transparent, complete, consistent, comparable, and accurate information in accordance with guidelines [referred to in para 6] [developed by the CMA] on:</p> <p>(a) Its national inventory of anthropogenic emissions by sources and removals by sinks of greenhouse gases, [using common metrics and] comparable methodologies as agreed on by the [CMA][COP];</p> <p>[(b) Projected estimated emissions and removals;]</p> <p>(c) Progress made in implementing and achieving [nationally determined] mitigation [contribution][commitment][other] <i>{precise language will be consistent with Article 3}</i>;</p> <p>(d) [Vulnerability to] climate change impacts and [adaptation][actions taken] to build resilience and reduce vulnerability [and progress on implementing any adaptation action under Article 4, paragraph 7] <i>{Precise language will be consistent with Article 4}</i>;</p> <p>(e) Support provided and received, as relevant <i>{Precise language will be consistent with Article 6, 7 and 8}</i>;</p> <p>(f) Specific information requirements under Article 6, 7 and 8, [efforts to improve domestic enabling environments; and on the use, impact and estimated results of support for [mitigation] actions] <i>{Precise language will be consistent with Article 6, 7 and 8}</i>.</p> <p><i>{Paragraphs 4 and 5 should be considered together as Parties have different views on the logic, implication and structure of these two paragraphs}</i></p>

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<p>Option III:</p> <p>5. The information submitted by each Party shall be subject to international technical expert review. The review process shall provide a thorough and comprehensive technical assessment of the implementation by a Party of the requirements of the Agreement. The technical expert review shall be carried out by an expert review team, to be composed by the secretariat based upon guidance adopted by the CMA at its first session.</p> <p>5bis. The expert review team shall produce a report on the results of the technical expert review, which shall be communicated to the CMA. The expert review team shall consult the Party concerned on the report prior to its communication to the CMA. The report shall analyse the extent to which the Party is on track to achieving its obligations under this agreement, as well as the extent to which the Party's reporting is in line with the guidelines.</p> <p>5ter. The report shall identify any issues related to compliance.</p> <p>Option IV:</p> <p>5. The information submitted by each Party under paragraphs 4 (a), (b) and (d) shall be subject to technical expert review, to be carried out biennially by an expert review team, based on guidelines adopted by the CMA at its first session.</p> <p>5bis. The review process shall provide a thorough, objective and comprehensive technical review of the implementation by a Party of the requirements of the Agreement.</p> <p>5ter. The expert review team shall produce a report on the results of the technical expert review, which shall be communicated to the CMA.</p> <p>5quarter. All Parties shall participate in a multilateral consideration process based on the output of the technical review process.</p>	<p>5.</p> <p>Option1: The information provided by each Party shall be reviewed at least biennially by international technical expert review. The review process shall provide a thorough, objective and comprehensive technical assessment of the implementation by a Party of the requirements of the Agreement. The technical expert review shall be carried out by an expert review team, based upon guidance adopted by the CMA at its first session.</p> <p>The expert review team shall produce a report on the results of the technical expert review, which shall be communicated to the CMA. The expert review team shall consult the Party concerned on the report prior to its communication to the CMA. The report shall analyse the extent to which the Party is on track to achieving its obligations under this agreement, as well as the extent to which the Party's reporting is in line with the guidelines.</p> <p>The report shall identify any issues related to compliance.</p>
<p>Option II:</p> <p>5. The reports provided by each Party under paragraph 4, shall undergo technical expert review to consider the consistency with guidelines agreed by the CMA, the Party's implementation and achievement of its nationally determined mitigation contribution, and to identify any areas for improvement in reporting. For Parties with least capacity, the expert review may also identify capacity building needs.]</p> <p>5bis. Each Party shall undergo a facilitative examination of the implementation of its nationally determined mitigation contribution in a multilateral forum.</p> <p>Option V:</p>	<p>5.</p> <p>Option 2: The information required under this Article shall be subject to a technical expert review in accordance with common guidelines and procedures adopted by the CMA. The review will consider the consistency with guidelines adopted by the CMA, the Party's implementation and achievement of its nationally determined mitigation [commitment / contribution], and identify any areas for improvement in reporting. For Parties with least capacity, the expert review may also identify capacity building needs. The technical expert review shall be carried out by an expert review team. The</p>

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<p>5. The information required under this Article shall be subject to:</p> <p>(a) A technical expert review in accordance with common guidelines and procedures adopted by the CMA in accordance with paragraph 6. The expert review team shall provide a comprehensive technical assessment of all aspects of the implementation of this agreement by the Party and shall produce a report for the consideration of the CMA and publication by secretariat;</p> <p>(b) An international multilateral assessment process.</p> <p>Option VI:</p> <p>5. Each Party shall participate in a common international verification process of the information reported under paragraph 4, including:</p> <p>(a) A technical expert review;</p> <p>(b) A multilateral and facilitative examination/consideration for the implementation of each Party's obligations.</p>	<p>expert review team shall produce a report for publication by Secretariat and consideration by the CMA;</p> <p>Each Party shall undergo a multilateral and facilitative examination of the implementation of its [nationally determined mitigation] [contribution / commitment / other].</p>
<p>Option VII:</p> <p>5. Built on the existing MRV arrangements under the Convention:</p> <p>(a) Developed country Parties shall report information related to their actions and provision of support to developing countries in accordance with the provisions of the Convention and relevant decisions of the COP mutatis mutandis under the Agreement, in their national communications, biennial reports and annual inventory reports. All of that information will be verified through a robust technical review process followed by a multilateral assessment process, and result in a conclusion with consequences for compliance;</p> <p>(b) Developing country Parties should report information on their actions and support received according to the Convention and relevant decisions of the COP, inter alia procedures set up under decisions 1/CP.16 and 2/CP.17 mutatis mutandis, and the level of support received from developed country Parties.</p> <p>5bis. Developed country Parties and other developed Parties included in Annex II shall ensure transparency of support by:</p> <p>(a) Providing clear information in national communications and biennial reports;</p> <p>(b) Providing a clear road map with individual annual commitments for public funding, technology transfer and capacity-building support in the post-</p>	<p>5.</p> <p>Option 3: Built on the existing MRV arrangements under the Convention:</p> <p>(a) Developed country Parties shall report information related to their actions and provision of support to developing countries in accordance with the provisions of the Convention and relevant decisions of the COP mutatis mutandis under the Agreement, in their national communications, biennial reports and annual inventory reports. All of that information will be verified through a robust technical review process followed by a multilateral assessment process, and result in a conclusion with consequences for compliance;</p> <p>(b) Developing country Parties should report information on their actions and support received according to the Convention and relevant decisions of the COP, inter alia procedures set up under decisions 1/CP.16 and 2/CP.17 mutatis mutandis, and the level of support received from developed country Parties.</p> <p>Developed country Parties and other developed Parties included in Annex II shall ensure transparency of support by:</p> <p>(a) Providing clear information in national communications and biennial reports;</p> <p>(b) Providing a clear road map with individual annual</p>

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<p>2020 period;</p> <p>(c) Drawing on the work according to the mandate of the Standing Committee on Finance under the COP to assist the COP in exercising its functions with respect to the MRV of support provided to developing country Parties;</p> <p>(d) Drawing on the work of the Subsidiary Body for Scientific and Technological Advice (SBSTA) on methodologies for the reporting of financial information.</p>	<p>commitments for public funding, technology transfer and capacity-building support in the post-2020 period;</p> <p>(c) Drawing on the work according to the mandate of the Standing Committee on Finance under the COP to assist the COP in exercising its functions with respect to the MRV of support provided to developing country Parties;</p> <p>(d) Drawing on the work of the Subsidiary Body for Scientific and Technological Advice (SBSTA) on methodologies for the reporting of financial information.</p>
<p>Option I:</p> <p>6. [The CMA shall at its first session, building on lessons learned [and elaborating on the provisions above], adopt [common] modalities, procedures and guidelines, [to elaborate on the provisions above] [as appropriate, for promoting environmental integrity] [for the reporting and review of the information as set out in paragraph 4]. It shall take into account, inter alia:</p> <p>(a) The need for flexibility in the light of capability;</p> <p>(b) The importance of facilitating improved reporting and transparency over time;</p> <p>(c) The need to avoid undue burden and duplication, taking into account the particular situation of small States Parties with limited administrative capacities;</p> <p>(d) The facilitative, non-intrusive nature of review;</p> <p>(e) The need to ensure no backsliding;</p> <p>(f) The need to ensure no double counting;</p> <p>(g) The need to ensure environmental integrity.]</p> <p>Option II:</p> <p>6. The CMA shall at its first session, building on lessons learned from reporting under the Convention and elaborating on the provisions above, adopt common modalities, procedures and guidelines, as appropriate, for transparency of action and support.</p> <p>6bis. The transparency system shall be guided by the Principles and provisions of the Convention and be conducted in facilitative, non-intrusive, non-punitive,</p>	<p>No change</p>

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<p>respectful of national sovereignty, provide flexibility and avoid undue burden to developing countries.</p> <p>6ter. The rules and guidance related to accounting [that are set forth in decision 1/CP.21,] [including with respect to [land use], will apply along with any subsequent decisions by the CMA.</p> <p>6quater. The secretariat shall maintain [in a public registry] Parties' nationally determined [contributions][commitments] other] [and use such information to assess the aggregate effect of the [contributions][commitments] and progress towards implementation of the Convention.]</p> <p>6quinquies. [The CMA shall facilitate the enhancement of the clarity, transparency and understanding of the nationally determined [contributions] communicated by Parties.]</p>	
	There shall be a transition period of [5][10] years for developing country Parties.
7. [The CMA shall cooperate with the Conference of the Parties to avoid overlap and duplication.] <i>{Proposed to move this to Article 12 (CMA)}</i>	No change
<p>8. [Developing country Parties shall [[receive][be eligible for] support to [assist in the implementation of][implement] this Article][implement this Article consistent with their capacities and the level of support provided].</p> <p>8bis. [Developed country Parties][shall][should][other]provide support to developing country Parties in the implementation of this Article.]</p> <p>8ter. Developed country Parties, the operating entities of the financial mechanism and any other organizations in a position to do so shall allocate financial resources for the building of transparency-related capacity of developing country Parties in need, on a continuous basis</p>	No change
9. [The CMA shall periodically review its decisions and update them, as appropriate [and at least once every 5 years].] <i>{Proposal to move this to the section on the transparency of action and support in the draft decision}</i>	No change

Decision paragraphs related to Article 9 [\(TRANSPARENCY\)](#)

58. [*Requests* the operating entities of the Financial Mechanism of the Convention to allocate financial resources for the building of transparency-related capacity of developing country Parties in need, on a continuous basis;] {move to the Agreement}
- 58 bis. *Requests* the Standing Committee on Finance, when preparing guidance for the operating entities of the Financial Mechanism of the COP to include a proposal on how the Financial Mechanism could provide financial resources for the building and / or strengthening the transparency-related capacity of developing countries in need, respecting country-driven priorities and responding to the relevant provisions of Article 9 and Decision x/CP.21. With the view to foster country ownership, transparency-related capacity building shall be designed to:
- (a) Assist in establishing or strengthening existing national institutions for transparency-related activities, in accordance with national circumstances;
 - (b) Provide relevant training and assistance in meeting the provisions stipulated in Article 9 of the agreement;
 - (c) Assist the improvement of transparency over time.
- 58ter. *Decides* that a Capacity-Building Reporting Initiative should be established in order to enhance Parties' capacity to report in a transparent, accurate, complete, comparable, consistent and timely manner, pursuant to Article 9.
- 58quater. *Encourages* the Global Environment Facility to support the establishment and operation of this Initiative as a reporting priority need.
59. **Option 1:** *Also requests* the [IPC][SBSTA] to develop recommendations for modalities, procedures and guidelines in accordance with Article 9,[, paragraph 6,], of the Agreement for adoption [at the first session of the CMA.] [by the COP by 2018];
- Option 1bis. *Also requests* the IPC when developing modalities, procedures and guidelines in para 59, to consider inter alia the application of technical corrections in the review of greenhouse gas inventories provided in accordance with Article 9 paragraph 4.a;
- Option 2:** *Also requests* the SBSTA to develop recommendations for modalities, procedures and guidelines in accordance with Article 9, paragraph 6, of the Agreement for adoption at the first session of the CMA. It shall take into account, inter alia:
- (a) The ability for each Party to elect one or more aspects of the flexibility to be specified in the guidance to be adopted by the CMA on the basis of the Party's capacity, such as level of detail of reporting, frequency, and scope, provided that the Party revisits the flexibility regularly.
 - (b) The importance of facilitating improved reporting and transparency over time;
 - (c) The need to avoid undue burden and duplication;
 - (d) The facilitative, non-intrusive nature of review.
- Option I:**
- 59bis. *Further requests* that the work programme in paragraph 59 will report to future sessions of the Conference of the Parties on the progress of its work, and will conclude its work no later than 2018;
- 59ter. *Decides* that Parties' first biennial communications shall be submitted in 2022.
- 59quater. *Decides* that the review of reporting shall commence three months following the submission of biennial communications.
- 59quinquies. *Decides* that the measurement, reporting and verification system established in 1/CP.16, and 2/CP.17 shall be superseded by the common system of transparency of action and support, immediately following submission of the final biennial reports and biennial update reports.
- Option II:**
- 59bis. *Decides* to hereby establish a work programme for transparency readiness under the Subsidiary Body for Implementation to assist developing country Parties in preparing for implementation of Article 9 of the Agreement, which would include the following:

- (a) Identifying capacity building needs, taking into account lessons learned from the existing arrangements under the Convention; and
- (b) Providing support, on an ongoing basis, to enable developing country Parties to effectively participate in the transparency system.

59ter. *Requests* the Subsidiary Body for Implementation to agree on activities to be undertaken under the above-mentioned work programme by its forty-fifth session.

59quater. *Also requests* the Subsidiary Body for Implementation to provide a report to each session of the Conference of the Parties with a view to seeking guidance for further actions.

Option III:

59bis. *Decides* to continue and further strengthen the mandate of multilateral assessment for provision of financial resources, technology development and transfer, and capacity-building to developing countries during the International Assessment and Review process for developed country Parties, to ensure that commitments and the provision of such support by developed country Parties and other developed Parties included in Annex II are implemented, verified through a robust verification system, and meet the needs expressed and identified by developing country Parties, recalling the mandate from paragraph 26, Decision 2/CP.17, on revising the modalities and procedures of International Assessment and Review no later than 2016.

59ter. *Further decides* that Developed country Parties and other developed Parties included in Annex II shall report on provision of financial resources, technology development and transfer, and capacity-building to developing countries, in line with the common methodologies adopted by the COP as mandated by paragraph 19, Decision 2/CP.17.

Option IV:

59. *Also requests* the IPC and SBSTA to develop recommendations for modalities, procedures, rules and guidelines for a common framework for transparency of action and support in accordance with Article 9, paragraph 2, 3, 4 and 6 of the Agreement, taking into account the need for flexibility in the light of capability, for consideration and adoption by the CMA at its first session, on:

- (a) Transparency of action;
 - (i) Parties ensure methodological consistency between the communication of nationally determined mitigation [contributions][commitments][other] and their implementation;
 - (ii) Parties include an explanation of key categories of emissions and removals for the exclusion from their nationally determined mitigation [contribution][commitment][other], and strive to include these over time;
 - (iii) Parties, once a source, sink or activity is accounted for in a nationally determined mitigation [contribution][commitment][other], continue to include it or provide an explanation of why it has been excluded;
 - (iv) Parties use common metrics and methodologies adopted by the Intergovernmental Panel on Climate Change (IPCC) for the estimation of greenhouse gas emissions and removals;
 - (v) [Internationally transferred mitigation outcomes used by any Party to meet its nationally determined mitigation [contribution][commitment][other] are supplemental to domestic action;]
 - (vi) Parties report on progress in implementation of their National Adaptation Plans to the UNFCCC every two years, and collectively exchange information and share lesson learned in the implementation of adaptation, including in the SBSTA and by promoting, coordinating and strengthening adaptation knowledge platforms, centres and networks;
 - (vii) Parties improve the methodologies for reporting information in their adaptation [contributions][commitments][actions] or undertakings, assessments of climate change impacts, their quantification and information on vulnerability, and the quantification of impacts, and actions taken to build resilience and reduce vulnerability and investments required, and contributing information to the global stock-take, as set out in Article 10 of this Agreement; *{still considering transparency in relation to adaptation and its support further}*
- (b) Transparency of support;

- (i) Support provided, enhancing delivery of support for both adaptation and mitigation through, inter alia, the common tabular formats for reporting support, and taking into account the SBSTA item on methodologies for reporting on finance, domestic measurement and international verification; and enhancing reporting by developing countries on support received, including the use, impact and estimated results thereof;
- (ii) Enhanced domestic MRV systems for action and support;
- (iii) Developing an international system of accounting designed to avoid double or multiple counting of support across countries and donors;
- (iv) Information to enable tracking of progress against the aggregate goal for finance, set out in Article 6, paragraph x, and the global stock-take set out in Article 10, and the broader transformation of financial flows,
- (v) Drawing on the biennial assessments undertaken by the Standing Committee on Finance.