Decision 18/CMA.1

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

The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,

Recalling the Paris Agreement, adopted under the Convention, in particular Article 2, paragraph 2, and Article 13, including paragraphs 1, 14 and 15,

Also recalling decision 1/CP.21,

Recognizing that the Capacity-building Initiative for Transparency, established pursuant to decision 1/CP.21, paragraph 84, will continue to support developing country Parties, upon request, to build their institutional and technical capacity, both pre- and post-2020,

Also recognizing that flexibility for those developing country Parties that need it in the light of their capacities is reflected in the modalities, procedures and guidelines for the transparency of action and support,

1. *Adopts*, pursuant to Article 13, paragraph 13, of the Paris Agreement, the modalities, procedures and guidelines for the transparency framework for action and support (hereinafter referred to as the modalities, procedures and guidelines) contained in the annex;

2. *Requests* the Subsidiary Body for Scientific and Technological Advice to undertake the first review and update, as appropriate, of the modalities, procedures and guidelines no later than 2028 on the basis of experience in reporting, technical expert review and facilitative, multilateral consideration of progress, and *decides* that subsequent reviews and updates will be undertaken as and when the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement determines them to be appropriate;

3. *Decides* that Parties shall submit their first biennial transparency report and national inventory report, if submitted as a stand-alone report, in accordance with the modalities, procedures and guidelines, at the latest by 31 December 2024;

4. *Also decides* that the least developed country Parties and small island developing States may submit the information referred to in Article 13, paragraphs 7, 8, 9 and 10, of the Paris Agreement at their discretion;

5. *Invites* Parties and, as appropriate, intergovernmental organizations to nominate technical experts with the relevant qualifications to the UNFCCC roster of experts as referred to in chapter VII.I of the annex;

6. *Requests* the secretariat, in addition to the actions specified in the modalities, procedures and guidelines, to:

(a) Produce synthesis reports on Parties' biennial transparency reports and national inventory reports;

(b) Produce an annual report on the technical expert review;

(c) Publish Parties' biennial transparency reports and national inventory reports, if submitted as a stand-alone report, the technical expert review reports, and the records of Parties' facilitative, multilateral consideration of progress on the UNFCCC website;

7. *Recalls* that, in accordance with Article 13, paragraphs 14 and 15, of the Paris Agreement, support shall be provided to developing country Parties for the implementation of Article 13 and for the building of transparency-related capacity of developing country Parties on a continuous basis;

8. *Urges* and *requests* the Global Environment Facility, as an operating entity of the Financial Mechanism, throughout its replenishment cycles, to support developing country Parties in preparing their first and subsequent biennial transparency reports;

9. *Encourages* the Global Environment Facility to consider options for improving the efficiency of the process for providing support for reporting under Article 13 of the Paris Agreement, in particular for addressing the challenges in the application process, including by potentially providing an avenue for Parties to apply for funding for more than one report through the same application in each replenishment period;

10. *Urges* the Global Environment Facility and its implementing and executing agencies and *encourages* the Global Environment Facility Council to consider options for improving the efficiency of the process for providing support for reporting under Article 13 of the Paris Agreement, including through better streamlining of the processes related to applications, implementation plans and signing of grant agreements;

11. *Requests* the Global Environment Facility to continue to support the operation of the Capacity-building Initiative for Transparency as a priority reporting-related need;

12. *Also requests* the Subsidiary Body for Scientific and Technological Advice to develop, pursuant to the modalities, procedures and guidelines, for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its third session (November 2020):

(a) Common reporting tables for the electronic reporting of the information referred to in chapter II, and common tabular formats for the electronic reporting of the information referred to in chapters III, V and VI, of the annex, taking into account the existing common tabular formats and common reporting formats;

(b) Outlines of the biennial transparency report, national inventory document and technical expert review report, pursuant to the modalities, procedures and guidelines contained in the annex;

(c) A training programme for technical experts participating in the technical expert review;

13. *Invites* Parties to submit their views on the work referred to in paragraph 12 above via the submission portal[1] by 31 March 2019;

14. *Notes* decision 1/CP.24, paragraphs 45 and 46, in which the Conference of the Parties decided that the technical annex referred to in decision 14/CP.19, paragraph 7, containing modalities for measuring, reporting and verifying the activities referred to in decision 1/CP.16, paragraph 70, shall be submitted as an annex to the biennial transparency report to be submitted by Parties under Article 13 of the Paris Agreement, and that the technical analysis referred to in decision 14/CP.19, paragraph 11, shall be carried out concurrently with the technical expert review under Article 13 of the Paris Agreement;

15. *Decides* that, subject to the extension of its term by the Conference of the Parties, as referred to in decision 11/CP.24, paragraph 1, the Consultative Group of Experts referred to therein shall also serve the Paris Agreement, starting from 1 January 2019, to support the implementation of the enhanced transparency framework under Article 13 of the Paris Agreement by, inter alia:

(a) Facilitating the provision of technical advice and support to developing country Parties, as applicable, including for the preparation and submission of their biennial transparency reports and facilitating improved reporting over time;

(b) Providing technical advice to the secretariat on the implementation of the training of the technical expert review teams referred to in paragraph 12(c) above;

16. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

[1] https://unfccc.int/submissions_and_statements.

Annex

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

I. Introduction

A. Purpose

1. In accordance with Article 13, paragraph 5, of the Paris Agreement, the purpose of the framework for transparency of action is 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 (NDCs) 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. In accordance with Article 13, paragraph 6, of the Paris Agreement, the purpose of the framework for transparency of support is 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.

B. Guiding principles

3. The guiding principles of these modalities, procedures and guidelines (MPGs) are:

(a) Building on and enhancing the transparency arrangements under the Convention, recognizing the special circumstances of the least developed countries (LDCs) and small island developing States (SIDS), and implementing the transparency framework in a facilitative, non-intrusive, non-punitive manner, respecting national sovereignty and avoiding placing undue burden on Parties;

(b) The importance of facilitating improved reporting and transparency over time;

(c) Providing flexibility to those developing country Parties that need it in the light of their capacities;

(d) Promoting transparency, accuracy, completeness, consistency and comparability;

(e) Avoiding duplication of work and undue burden on Parties and the secretariat;

(f) Ensuring that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;

(g) Ensuring that double counting is avoided;

(h) Ensuring environmental integrity.

C. Flexibility to those developing country Parties that need it in the light of their capacities

4. In accordance with Article 13, paragraph 2, of the Paris Agreement, the enhanced transparency framework shall provide flexibility in the implementation of the provisions of Article 13 to those developing country Parties that need it in the light of their capacities, and these MPGs shall reflect such flexibility.

5. These MPGs specify the flexibility that is available to those developing country Parties that need it in the light of their capacities pursuant to Article 13, paragraph 2, reflecting flexibility, including in the scope, frequency and level of detail of reporting, and in the scope of the review, as referred to decision 1/CP.21, paragraph 89.

6. The application of a flexibility provided for in the provisions of these MPGs for those developing country Parties that need it in the light of their capacities is to be self-determined. The developing country Party shall clearly indicate the provision to which flexibility is applied, concisely clarify capacity constraints, noting that some constraints may be relevant to several provisions, and provide self-determined estimated time frames for improvements in relation to those capacity constraints. When a developing country Party applies flexibility provided for in these MPGs, the technical expert review teams shall not review the Party's determination to apply such flexibility or whether the Party possesses the capacity to implement that specific provision without flexibility.

D. Facilitating improved reporting and transparency over time

7. To facilitate continuous improvement, each Party should, to the extent possible, identify, regularly update and include as part of its biennial transparency report information on areas of improvement in relation to its reporting pursuant to chapters II, III, IV, V and VI of these MPGs, including, as applicable:

(a) Areas of improvement identified by the Party and the technical expert review team in relation to the Party's implementation of Article 13 of the Paris Agreement;

(b) How the Party is addressing or intends to address areas of improvement as referred to in paragraph 7(a) above, as appropriate;

(c) Those developing country Parties that need flexibility in the light of their capacities are encouraged to highlight the areas of improvement that are related to the flexibility provisions used;

(d) Identification of reporting-related capacity-building support needs, including those referred to in paragraph 6 above, and any progress made, including those previously identified as part of the technical expert review referred to in chapter VII below.

8. Parties' domestic plans and priorities with regard to improved reporting reported pursuant to paragraph 7 above are not subject to technical expert review, but the information may inform discussions on areas of improvement and identification of capacity-building needs between the technical expert review team and the Party concerned.

9. In accordance with Article 13, paragraphs 14 and 15, of the Paris Agreement, support shall be provided to developing country Parties for the implementation of Article 13 of the Paris Agreement and for the building of transparency-related capacity of developing country Parties on a continuous basis.

E. Reporting format

10. In the biennial transparency report:

(a) Each Party shall provide a national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases (GHGs), in accordance with the MPGs contained in chapter II below;

(b) Each Party shall provide the information necessary to track progress in implementing and achieving its NDC under Article 4 of the Paris Agreement, in accordance with the MPGs contained in chapter III below;

(c) Each Party should provide information on climate change impacts and adaptation under Article 7 of the Paris Agreement, in accordance with the MPGs contained in chapter IV below;

(d) Developed country Parties shall provide information pursuant to Article 13, paragraph 9, in accordance with the MPGs contained in chapter V below. Other Parties that provide support should provide such information and, in doing so, are encouraged to use the MPGs contained in chapter V below;

(e) Developing country Parties should provide information on financial, technology transfer and capacity-building support needed and received under Articles 9, 10 and 11 of the Paris Agreement, in accordance with the MPGs contained in chapter VI below.

11. The LDCs and SIDS may submit the information referred to in paragraph 10 above at their discretion.

12. Notwithstanding paragraph 10 above, the national inventory report referred to in paragraph 10 above may be submitted as a stand-alone report or as a component of a biennial transparency report.

13. If a Party submits an adaptation communication as a component of or in conjunction with a biennial transparency report, it should clearly identify which part of the report is the adaptation communication.

14. When reporting information related to climate change impacts and adaptation under Article 7 of the Paris Agreement as referred to in paragraph 10(c) above, a Party may cross-reference previously reported information and focus its reporting on updates to previously reported information.

15. Each Party shall transmit its biennial transparency report, and national inventory report if submitted as a stand-alone report, via an online portal maintained by the secretariat. The secretariat shall post the reports on the UNFCCC website.

16. Each Party shall submit the reports referred to in paragraphs 10 and 12 above in one of the official languages of the United Nations.

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

A. Definitions

17. The definitions of the GHG inventory principles used shall be as provided in the Intergovernmental Panel on Climate Change (IPCC) *2006 IPCC Guidelines for National Greenhouse Gas Inventories* (hereinafter referred to as the 2006 IPCC Guidelines), volume 1, chapter 1, section 1.4.

B. National circumstances and institutional arrangements

18. Each Party should implement and maintain national inventory arrangements, including institutional, legal and procedural arrangements for the continued estimation, compilation and timely reporting of national inventory reports in accordance with these MPGs. National inventory arrangements can vary by Party depending on their national circumstances and preferences, and change over time.

19. Each Party shall report on the following functions related to inventory planning, preparation and management:

(a) Its national entity or national focal point with overall responsibility for the national inventory;

(b) Its inventory preparation process, including division of specific responsibilities of institutions participating in the inventory preparation to ensure that sufficient activity data collection, choice and development of methods, emission factors and other parameters are in accordance with the IPCC guidelines referred to in paragraph 20 below and these MPGs;

(c) Its archiving of all information for the reported time series, including all disaggregated emission factors and activity data, all documentation about generating and aggregating data, including quality assurance/quality control (QA/QC), review results and planned inventory improvements;

(d) Its processes for the official consideration and approval of the inventory.

C. Methods

1. Methodologies, parameters and data

20. Each Party shall use the 2006 IPCC Guidelines, and shall use any subsequent version or refinement of the IPCC guidelines agreed upon by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA). Each Party is encouraged to use the *2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands*.

21. Each Party shall use methods from the IPCC guidelines referred to in paragraph 20 above. Each Party should make every effort to use a recommended method (tier level) for key categories in accordance with those IPCC guidelines.

22. Each Party may use nationally appropriate methodologies if they better reflect its national circumstances and are consistent with the IPCC guidelines referred to in paragraph 20 above. In these cases, each Party shall transparently explain national methods, data and/or parameters selected.

23. A Party may be unable to adopt a higher tier method for a particular key category owing to lack of resources. In such cases, the Party may use a tier 1 approach, and shall clearly document why the methodological choice was not in line with the corresponding decision tree of the IPCC guidelines referred to in paragraph 20 above. The Party should prioritize for future improvement any key categories for which the good practice method elaborated in the IPCC guidelines referred to in paragraph 20 above cannot be used.

24. Each Party is encouraged to use country-specific and regional emission factors and activity data, where available, or to propose plans to develop them, in accordance with the good practice elaborated in the IPCC guidelines referred to in paragraph 20 above.

2. Key category analysis

25. Each Party shall identify key categories for the starting year and the latest reporting year referred to in chapter II.E.3 below, including and excluding land use, land-use change and forestry (LULUCF) categories, using approach 1, for both level and trend assessment, by implementing a key category analysis consistent with the IPCC guidelines referred to in paragraph 20 above; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead identify key categories using a threshold no lower than 85 per cent in place of the 95 per cent threshold defined in the IPCC guidelines referred to in paragraph 20 above, allowing a focus on improving fewer categories and prioritizing resources.

3. Time-series consistency and recalculations

26. To ensure time-series consistency, each Party should use the same methods and a consistent approach to underlying activity data and emission factors for each reported year.

27. Each Party should use surrogate data, extrapolation, interpolation and other methods consistent with splicing techniques contained in the IPCC guidelines referred to in paragraph 20 above to estimate missing emission values resulting from lack of activity data, emission factors or other parameters in order to ensure a consistent time series.

28. Each Party shall perform recalculations in accordance with the IPCC guidelines referred to in paragraph 20 above, ensuring that changes in emission trends are not introduced as a result of changes in methods or assumptions across the time series.

4. Uncertainty assessment

29. Each Party shall quantitatively estimate and qualitatively discuss the uncertainty of the emission and removal estimates for all source and sink categories, including inventory totals, for at least the starting year and the latest reporting year of the inventory time series referred to in paragraphs 57 and 58 below. Each Party shall also estimate the trend uncertainty of emission and removal estimates for all source and sink categories, including totals, between the starting year and the latest reporting year of the inventory time series referred to in paragraphs 57 and 58 below, using at least approach 1, as provided in the IPCC guidelines referred to in paragraph 20 above; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide, at a minimum, a qualitative discussion of uncertainty for key categories, using the IPCC guidelines referred to in paragraph 20 above, where quantitative input data are unavailable to quantitatively estimate uncertainties, and are encouraged to provide a quantitative estimate of uncertainty for all source and sink categories of the GHG inventory.

5. Assessment of completeness

30. Each Party should indicate the sources and sinks (categories, pools and gases) that are not considered in the national inventory report but for which estimation methods are included in the IPCC guidelines referred to in paragraph 20 above and explain the reasons for such exclusion.

31. Each Party shall use notation keys where numerical data are not available when completing common reporting tables, indicating the reasons why emissions from sources and removals by sinks and associated data for specific sectors, categories and subcategories or gases are not reported. These notation keys include:

(a) "NO" (not occurring) for categories or processes, including recovery, under a particular source or sink category that do not occur within a Party;

(b) "NE" (not estimated) for activity data and/or emissions by sources and removals by sinks of GHGs that have not been estimated but for which a corresponding activity may occur within a Party;

(c) "NA" (not applicable) for activities under a given source/sink category that do occur within the Party but do not result in emissions or removals of a specific gas;

(d) "IE" (included elsewhere) for emissions by sources and removals by sinks of GHGs estimated but included elsewhere in the inventory instead of under the expected source/sink category;

(e) "C" (confidential) for emissions by sources and removals by sinks of GHGs where the reporting would involve the disclosure of confidential information.

32. Each Party may use the notation key "NE" (not estimated) when the estimates would be insignificant in terms of level according to the following considerations: emissions from a category should only be considered insignificant if the likely level of emissions is below 0.05 per cent of the national total GHG emissions, excluding LULUCF, or 500 kilotonnes of carbon dioxide equivalent (kt CO_2 eq), whichever is lower. The total national aggregate of estimated emissions for all gases from categories considered insignificant shall remain below 0.1 per cent of the national total GHG emissions, excluding LULUCF. Parties should use approximated activity data and default IPCC emission factors to derive a likely level of emissions for the respective category. Those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead consider emissions insignificant if the likely level of emissions is below 0.1 per cent of the national total GHG emissions, excluding LULUCF, or 1,000 kt CO_2 eq, whichever is lower. The total national aggregate of estimated emissions for all gases from categories considered insignificant, in this case, shall remain below 0.2 per cent of the national total GHG emissions, excluding LULUCF.

33. Once emissions or removals have been estimated for a category and if they continue to occur, each Party shall report them in subsequent submissions.

6. Quality assurance/quality control

34. Each Party shall elaborate an inventory QA/QC plan in accordance with the IPCC guidelines referred to in paragraph 20 above, including information on the inventory agency responsible for implementing QA/QC; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to elaborate an inventory QA/QC plan in accordance with the IPCC guidelines referred to in paragraph 20 above, including information on the inventory agency responsible for implementing QA/QC.

35. Each Party shall implement and provide information on general inventory QC procedures in accordance with its QA/QC plan and the IPCC guidelines referred to in paragraph 20 above; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to implement and provide information on general inventory QC procedures in accordance with its QA/QC plan and the IPCC guidelines referred to in paragraph 20 above. In addition, Parties should apply category-specific QC procedures in accordance with the IPCC guidelines referred to in paragraph 20 above for key categories and for those individual categories in which significant methodological changes and/or data revisions have occurred. In addition, Parties should implement QA procedures by conducting a basic expert peer review of their inventories in accordance with the IPCC guidelines referred to in paragraph 20 above.

36. Each Party should compare the national estimates of CO_2 emissions from fuel combustion with those obtained using the reference approach, as contained in the IPCC guidelines referred to in paragraph 20 above, and report the results of this comparison in its national inventory report.

D. Metrics

37. Each Party shall use the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, to report aggregate emissions and removals of GHGs, expressed in CO_2 eq. Each Party may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO_2 eq. In such cases, the Party shall provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from.

E. Reporting guidance

38. Pursuant to Article 13, paragraph 7(a), of the Paris Agreement, each Party shall provide a national inventory report of anthropogenic emissions by sources and removals by sinks of GHGs. The national inventory report consists of a national inventory document and the common reporting tables. Each Party shall report the information referred to in paragraphs 39–46 below, recognizing the associated flexibilities provided for those developing country Parties that need them in the light of their capacities.

1. Information on methods and cross-cutting elements

39. Each Party shall report methods used, including the rationale for the choice of methods, in accordance with good practice elaborated in the IPCC guidelines referred to paragraph 20 above, and the descriptions, assumptions, references and sources of information used for the emission factors and activity data used to compile the GHG inventory.

40. Each Party shall provide information on the category and gas, and the methodologies, emission factors and activity data used at the most disaggregated level, to the extent possible, according to the IPCC guidelines referred to in paragraph 20 above, including related data references for reported emission and removal estimates for any country-specific category and gas that is not included in the IPCC guidelines referred to in paragraph 20 above.

41. Each Party shall describe the key categories, including information on the approach used for their identification, and information on the level of disaggregation used, in accordance with paragraph 25 above.

42. Each Party shall report the individual and cumulative percentage contributions from key categories, for both level and trend, consistent with the IPCC guidelines referred to in paragraph 20 above and the provisions referred to in paragraph 25 above.

43. Each Party shall report recalculations for the starting year referred to in paragraphs 57 and 58 below and all subsequent years of the inventory time series, together with explanatory information and justifications for recalculations with an indication of relevant changes and their impact on the emission trends, in accordance with paragraphs 26–28 above.

44. Each Party shall report the results of the uncertainty analysis as well as methods used, underlying assumptions, as applicable, and trends, at least for the starting year and the latest reporting year of the inventory time series referred to in paragraphs 57 and 58 below, in accordance with paragraph 29 above.

45. Each Party shall report information on the reasons for lack of completeness, including information on any methodological or data gaps, in accordance with paragraphs 30–33 above.

46. Each Party shall report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future, in accordance with paragraphs 34−36 above.

2. Sectors and gases

47. Each Party shall report estimates of emissions and removals for all categories, gases and carbon pools considered in the GHG inventory throughout the reported period on a gas-by-gas basis in units of mass at the most disaggregated level, in accordance with the IPCC guidelines referred to in paragraph 20 above, using the common reporting tables, including a descriptive summary and figures underlying emission trends, with emissions by sources listed separately from removals by sinks, except in cases where it may be technically impossible to separate information on emissions and removals in the LULUCF sector, and noting that a minimum level of aggregation is needed to protect confidential business and military information.

48. Each Party shall report seven gases (CO_2, methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6) and nitrogen trifluoride (NF_3)); those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report at least three gases (CO_2, CH_4 and N_2O) as well as any of the additional four gases (HFCs, PFCs, SF_6 and NF_3) that are included in the Party's NDC under Article 4 of the Paris Agreement, are covered by an activity under Article 6 of the Paris Agreement, or have been previously reported.

49. Each Party reporting HFCs, PFCs, SF_6 and NF_3 shall report actual emissions of the gases, providing disaggregated data by chemical (e.g. HFC-134a) and category in units of mass and in CO_2 eq.

50. Each Party shall report the following sectors: energy, industrial processes and product use, agriculture, LULUCF and waste, according to the IPCC guidelines referred to in paragraph 20 above.

51. Each Party should provide information on the following precursor gases: carbon monoxide (CO), nitrogen oxides and non-methane volatile organic compounds (NMVOCs), as well as sulfur oxides.

52. Each Party may report indirect CO_2 from the atmospheric oxidation of CH_4, CO and NMVOCs. For Parties that decide to report indirect CO_2, the national totals shall be presented with and without indirect CO_2. Each Party should report indirect N_2O emissions from sources other than those in the agriculture and LULUCF sectors as a memo item. Those estimates of indirect N_2O shall not be included in national totals. Parties may provide information on other substances that have an impact on climate.

53. Each Party should report international aviation and marine bunker fuel emissions as two separate entries and should not include such emissions in national totals but report them distinctly, if disaggregated data are available, making every effort to both apply and report according to the method contained in the IPCC guidelines referred to in paragraph 20 above for separating domestic and international emissions.

54. Each Party should clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or industrial processes sector, in accordance with the IPCC guidelines referred to in paragraph 20 above.

55. In the case of a Party addressing the emissions and subsequent removals from natural disturbances on managed lands in its national GHG inventory, that Party shall report information on the approach taken, and how it is consistent with IPCC guidance, as appropriate, and shall indicate if the estimates are indicated in national totals.

56. In the case of a Party using an approach to reporting emissions and removals from harvested wood products in accordance with IPCC guidance other than the production approach, that Party shall also provide supplementary information on emissions and removals from harvested wood products estimated using the production approach.

3. Time series

57. Each Party shall report a consistent annual time series starting from 1990; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report data covering, at a minimum, the reference year/period for its NDC under Article 4 of the Paris Agreement and, in addition, a consistent annual time series from at least 2020 onwards.

58. For each Party, the latest reporting year shall be no more than two years prior to the submission of its national inventory report; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead have their latest reporting year as three years prior to the submission of their national inventory report.

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

A. National circumstances and institutional arrangements

59. Each Party shall describe its national circumstances relevant to progress made in implementing and achieving its NDC under Article 4 of the Paris Agreement, including:

(a) Government structure;

(b) Population profile;

(c) Geographical profile;

(d) Economic profile;

(e) Climate profile;

(f) Sector details.

60. Each Party shall provide information on how its national circumstances affect GHG emissions and removals over time.

61. Each Party shall provide information on the institutional arrangements in place to track progress made in implementing and achieving its NDC under Article 4, including those used for tracking internationally transferred mitigation outcomes, if applicable, along with any changes in institutional arrangements since its most recent biennial transparency report.

62. Each Party shall provide information on legal, institutional, administrative and procedural arrangements for domestic implementation, monitoring, reporting, archiving of information and stakeholder engagement related to the implementation and achievement of its NDC under Article 4.

63. In reporting the information referred to in paragraphs 59–62 above, a Party may reference previously reported information.

B. Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates

64. Each Party shall provide a description of its NDC under Article 4, against which progress will be tracked. The information provided shall include the following, as applicable, including any updates to information previously provided:

(a) Target(s) and description, including target type(s) (e.g. economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other);

(b) Target year(s) or period(s), and whether they are single-year or multi-year target(s);

(c) Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s);

(d) Time frame(s) and/or periods for implementation;

(e) Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases;

(f) Intention to use cooperative approaches that involve the use of internationally transferred mitigation outcomes under Article 6 towards NDCs under Article 4 of the Paris Agreement;

(g) Any updates or clarifications of previously reported information (e.g. recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches).

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

65. Each Party shall identify the indicator(s) that it has selected to track progress towards the implementation and achievement of its NDC under Article 4. Indicators shall be relevant to a Party's NDC under Article 4, and may be either qualitative or quantitative.

66. These indicators could include, as appropriate, for example: net GHG emissions and removals, percentage reduction of GHG intensity, relevant qualitative indicators for a specific policy or measure, mitigation co-benefits of adaptation actions and/or economic diversification plans or other (e.g. hectares of reforestation, percentage of renewable energy use or production, carbon neutrality, share of non-fossil fuel in primary energy consumption and non-GHG related indicators).

67. Each Party shall provide the information for each selected indicator for the reference point(s), level(s), baseline(s), base year(s) or starting point(s), and shall update the information in accordance with any recalculation of the GHG inventory, as appropriate.

68. Each Party shall provide the most recent information for each selected indicator identified in paragraph 65 above for each reporting year during the implementation period of its NDC under Article 4.

69. Each Party shall compare the most recent information for each selected indicator with the information provided pursuant to paragraph 67 above to track progress made in implementing its NDC under Article 4.

70. For the first biennial transparency report that contains information on the end year or end of the period of its NDC under Article 4, each Party shall provide an assessment of whether it has achieved the target(s) for its NDC under Article 4 based on the relevant information described in paragraphs 59–69 above and paragraph 78 below, as applicable, and the most recent information for each selected indicator relevant to tracking progress towards the implementation and achievement of its NDC under Article 4.

71. For the first NDC under Article 4, each Party shall clearly indicate and report its accounting approach, including how it is consistent with Article 4, paragraphs 13 and 14, of the Paris Agreement. Each Party may choose to provide information on accounting of its first NDC consistent with decision 4/CMA.1.

72. For the second and subsequent NDC under Article 4, each Party shall provide information referred to in chapter III.B and C above consistent with decision 4/CMA.1. Each Party shall clearly indicate how its reporting is consistent with decision 4/CMA.1.

73. Each Party shall provide any definitions needed to understand its NDC under Article 4, including those related to each indicator identified in paragraph 65 above, those related to any sectors or categories defined differently than in the national inventory report, or the mitigation co-benefits of adaptation actions and/or economic diversification plans.

74. Each Party shall provide a description of each methodology and/or accounting approach used, as applicable for:

(a) Target(s), as described in paragraph 64 above;

(b) The construction of baselines, as described in paragraph 64 above, to the extent possible;

(c) Each indicator identified in paragraph 65 above.

75. The information referred to in paragraph 74 above shall include, as applicable and available to the Party's NDC under Article 4:

(a) Key parameters, assumptions, definitions, data sources and models used;

(b) IPCC guidelines used;

(c) Metrics used;

(d) Where applicable to its NDC, any sector-, category- or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, taking into account any relevant decision under the Convention, including as applicable:

(i) The approach used to address emissions and subsequent removals from natural disturbances on managed lands;

(ii) The approach used to account for emissions and removals from harvested wood products;

(iii) The approach used to address the effects of age-class structure in forests;

(e) Methodologies used to estimate mitigation co-benefits of adaptation actions and/or economic diversification plans;

(f) Methodologies associated with any cooperative approaches that involve the use of internationally transferred mitigation outcomes towards its NDC under Article 4, consistent with CMA guidance on cooperative approaches under Article 6;

(g) Methodologies used to track progress arising from the implementation of policies and measures;

(h) Any other methodologies related to its NDC under Article 4;

(i) Any conditions and assumptions relevant to the achievement of its NDC under Article 4.

76. Each Party shall also:

(a) Describe, for each indicator identified in paragraph 65 above, how it is related to its NDC under Article 4;

(b) Explain how the methodology in each reporting year is consistent with the methodology or methodologies used when communicating the NDC;

(c) Explain methodological inconsistencies with its most recent national inventory report, if applicable;

(d) Describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed in relation to Article 6, if relevant.

77. Each Party shall provide the information referred to in paragraphs 65–76 above in a structured summary to track progress made in implementing and achieving its NDC under Article 4, including:

(a) For each selected indicator:

(i) Information for the reference point(s), level(s), baseline(s), base year(s), or starting point(s) referred to in paragraph 67 above;

(ii) Information for previous reporting years during the implementation period of its NDC under Article 4, identified in paragraph 68 above, as applicable;

(iii) The most recent information identified in paragraph 68 above;

(b) Where applicable, information on GHG emissions and removals consistent with the coverage of its NDC under Article 4;

(c) Contribution from the LULUCF sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals, as applicable;

(d) Each Party that participates in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC, shall also provide the following information in the structured summary consistently with relevant decisions adopted by the CMA on Article 6:

(i) The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC on an annual basis reported biennially;

(ii) An emissions balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for internationally transferred mitigation outcomes first-transferred/transferred and a subtraction for internationally transferred mitigation outcomes used/acquired, consistent with decisions adopted by the CMA on Article 6;

(iii) Any other information consistent with decisions adopted by the CMA on reporting under Article 6;

(iv) Information on how each cooperative approach promotes sustainable development; and ensures environmental integrity and transparency, including in governance; and applies robust accounting to ensure inter alia the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6.

78. Each Party with an NDC under Article 4 that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits consistent with Article 4, paragraph 7, of the Paris Agreement shall provide the information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures, including:

(a) Sectors and activities associated with the response measures;

(b) Social and economic consequences of the response measures;

(c) Challenges in and barriers to addressing the consequences;

(d) Actions to address the consequences.

79. Each Party shall report the information referred to in paragraphs 65–78 above in a narrative and common tabular format, as applicable. Such common tabular formats should accommodate all types of NDC under Article 4, as appropriate.

D. Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving a nationally determined contribution under Article 4 of the Paris Agreement

80. Each Party shall provide information on actions, policies and measures that support the implementation and achievement of its NDC under Article 4 of the Paris Agreement, focusing on those that have the most significant impact on GHG emissions or removals and those impacting key categories in the national GHG inventory. This information shall be presented in narrative and tabular format.

81. To the extent possible, Parties shall organize the reporting of actions by sector (energy, transport, industrial processes and product use, agriculture, LULUCF, waste management and other).

82. Each Party shall provide the following information on its actions, policies and measures, to the extent possible, in a tabular format:

(a) Name;

(b) Description;

(c) Objectives;

(d) Type of instrument (regulatory, economic instrument or other);

(e) Status (planned, adopted or implemented);

(f) Sector(s) affected (energy, transport, industrial processes and product use, agriculture, LULUCF, waste management or other);

(g) Gases affected;

(h) Start year of implementation;

(i) Implementing entity or entities.

83. Each Party may also provide the following information for each action, policy and measure reported:

(a) Costs;

(b) Non-GHG mitigation benefits;

(c) How the mitigation actions as identified in paragraph 80 above interact with each other, as appropriate.

84. For each Party with an NDC under Article 4 of the Paris Agreement that consists of mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans consistent with Article 4, paragraph 7, information to be reported under paragraphs 80, 82 and 83 above includes relevant information on policies and measures contributing to mitigation co-benefits resulting from adaptation actions or economic diversification plans.

85. Each Party shall provide, to the extent possible, estimates of expected and achieved GHG emission reductions for its actions, policies and measures in the tabular format referred to in paragraph 82 above; those developing country Parties that need flexibility in the light

of their capacities with respect to this provision are instead encouraged to report this information.

86. Each Party shall describe the methodologies and assumptions used to estimate the GHG emission reductions or removals due to each action, policy and measure, to the extent available. This information may be presented in an annex to its biennial transparency report.

87. Each Party should identify those actions, policies and measures that are no longer in place compared with the most recent biennial transparency report, and explain why they are no longer in place.

88. Each Party should identify its actions, policies and measures that influence GHG emissions from international transport.

89. Each Party should, to the extent possible, provide information about how its actions, policies and measures are modifying longer-term trends in GHG emissions and removals.

90. Each Party is encouraged to provide detailed information, to the extent possible, on the assessment of economic and social impacts of response measures.

E. Summary of greenhouse gas emissions and removals

91. Each Party that submits a stand-alone national inventory report shall provide a summary of its GHG emissions and removals. This information shall be provided for those reporting years corresponding to the Party's most recent national inventory report, in a tabular format.

F. Projections of greenhouse gas emissions and removals, as applicable

92. Each Party shall report projections pursuant to paragraphs 93–101 below; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report these projections.

93. Projections are indicative of the impact of mitigation policies and measures on future trends in GHG emissions and removals, and shall not be used to assess progress towards the implementation and achievement of a Party's NDC under Article 4 of the Paris Agreement unless the Party has identified a reported projection as its baseline as identified in chapter III.B above.

94. Each Party that reports pursuant to paragraph 92 above shall report a 'with measures' projection of all GHG emissions and removals and may report a 'with additional measures' projection and a 'without measures' projection.[1]

95. Projections shall begin from the most recent year in the Party's national inventory report and extend at least 15 years beyond the next year ending in zero or five; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement.

96. Each Party should provide information in describing the methodology used to develop the projections. This information should include:

(a) Models and/or approaches used and key underlying assumptions and parameters used for projections (e.g. gross domestic product growth rate/level, population growth rate/level);

[1] A 'with measures' scenario encompasses currently implemented and adopted policies and measures. If provided, a 'with additional measures' scenario encompasses implemented, adopted and planned policies and measures. If provided, a 'without measures' projection excludes all policies and measures implemented, adopted and planned after the year chosen as the starting points for the projection.

(b) Changes in the methodology since the Party's most recent biennial transparency report;

(c) Assumptions on policies and measures included in the 'with measures' projections and 'with additional measures' projections, if included;

(d) Sensitivity analysis for any of the projections, together with a brief explanation of the methodologies and parameters used.

97. Each Party shall also provide projections of key indicators to determine progress towards its NDC under Article 4 of the Paris Agreement.

98. Each Party shall include projections on a sectoral basis and by gas, as well as for the national total, using a common metric consistent with that in its national inventory report.

99. Projections shall be presented relative to actual inventory data for the preceding years.

100. Emission projections shall be provided with and without LULUCF.

101. Projections shall be presented in graphical and tabular formats.

102. Those developing country Parties that need flexibility in the light of their capacities with respect to paragraphs 93–101 above can instead report using a less detailed methodology or coverage.

G. Other information

103. Each Party may provide any other information relevant to tracking progress made in implementing and achieving its NDC under Article 4 of the Paris Agreement.

IV. Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement

104. Each Party should provide information related to climate change impacts and adaptation under Article 7 of the Paris Agreement, as appropriate. Providing such information is not mandatory.

105. The information referred to below could facilitate, inter alia, recognition of the adaptation efforts of developing country Parties.

A. National circumstances, institutional arrangements and legal frameworks

106. Each Party should provide the following information, as appropriate:

(a) National circumstances relevant to its adaptation actions, including biogeophysical characteristics, demographics, economy, infrastructure and information on adaptive capacity;

(b) Institutional arrangements and governance, including for assessing impacts, addressing climate change at the sectoral level, decision-making, planning, coordination, addressing cross-cutting issues, adjusting priorities and activities, consultation, participation, implementation, data governance, monitoring and evaluation, and reporting;

(c) Legal and policy frameworks and regulations.

B. Impacts, risks and vulnerabilities, as appropriate

107. Each Party should provide the following information, as appropriate:

(a) Current and projected climate trends and hazards;

(b) Observed and potential impacts of climate change, including sectoral, economic, social and/or environmental vulnerabilities;

(c) Approaches, methodologies and tools, and associated uncertainties and challenges, in relation to paragraph 107(a) and (b) above.

C. Adaptation priorities and barriers

108. Each Party should provide the following information, as appropriate:

(a) Domestic priorities and progress towards those priorities;

(b) Adaptation challenges and gaps, and barriers to adaptation.

D. Adaptation strategies, policies, plans, goals and actions to integrate adaptation into national policies and strategies

109. Each Party should provide the following information, as appropriate:

(a) Implementation of adaptation actions in accordance with the global goal on adaptation as set out in Article 7, paragraph 1, of the Paris Agreement;

(b) Adaptation goals, actions, objectives, undertakings, efforts, plans (e.g. national adaptation plans and subnational plans), strategies, policies, priorities (e.g. priority sectors, priority regions or integrated plans for coastal management, water and agriculture), programmes and efforts to build resilience;

(c) How best available science, gender perspectives and indigenous, traditional and local knowledge are integrated into adaptation;

(d) Development priorities related to climate change adaptation and impacts;

(e) Any adaptation actions and/or economic diversification plans leading to mitigation co-benefits;

(f) Efforts to integrate climate change into development efforts, plans, policies and programming, including related capacity-building activities;

(g) Nature-based solutions to climate change adaptation;

(h) Stakeholder involvement, including subnational, community-level and private sector plans, priorities, actions and programmes.

E. Progress on implementation of adaptation

110. Each Party should provide the following information, as appropriate, on progress on:

(a) Implementation of the actions identified in chapter IV.D above;

(b) Steps taken to formulate, implement, publish and update national and regional programmes, strategies and measures, policy frameworks (e.g. national adaptation plans) and other relevant information;

(c) Implementation of adaptation actions identified in current and past adaptation communications, including efforts towards meeting adaptation needs, as appropriate;

(d) Implementation of adaptation actions identified in the adaptation component of NDCs, as applicable;

(e) Coordination activities and changes in regulations, policies and planning.

111. Developing country Parties may also include information on, as appropriate, implementation of supported adaptation actions, and the effectiveness of already implemented adaptation measures.

F. Monitoring and evaluation of adaptation actions and processes

112. In order to enhance their adaptation actions and to facilitate reporting, as appropriate, each Party should report on the establishment or use of domestic systems to monitor and evaluate the implementation of adaptation actions. Parties should report on approaches and systems for monitoring and evaluation, including those in place or under development.

113. Each Party should provide the following information, as appropriate, related to monitoring and evaluation:

(a) Achievements, impacts, resilience, review, effectiveness and results;

(b) Approaches and systems used, and their outputs;

(c) Assessment of and indicators for:

(i) How adaptation increased resilience and reduced impacts;

(ii) When adaptation is not sufficient to avert impacts;

(iii) How effective implemented adaptation measures are;

(d) Implementation, in particular on:

(i) Transparency of planning and implementation;

(ii) How support programmes meet specific vulnerabilities and adaptation needs;

(iii) How adaptation actions influence other development goals;

(iv) Good practices, experience and lessons learned from policy and regulatory changes, actions and coordination mechanisms.

114. Each Party should provide information related to the effectiveness and sustainability of adaptation actions, as appropriate, including on:

(a) Ownership, stakeholder engagement, alignment of adaptation actions with national and subnational policies, and replicability;

(b) The results of adaptation actions and the sustainability of those results.

G. Information related to averting, minimizing and addressing loss and damage associated with climate change impacts

115. Each interested Party may provide, as appropriate, information related to enhancing understanding, action and support, on a cooperative and facilitative basis, to avert, minimize and address loss and damage associated with climate change impacts, taking into account projected changes in climate-related risks, vulnerabilities, adaptive capacities and exposure, including, as appropriate, on:

(a) Observed and potential climate change impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science;

(b) Activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change;

(c) Institutional arrangements to facilitate the implementation of the activities referred to in paragraph 115(b) above.

H. Cooperation, good practices, experience and lessons learned

116. Each Party should provide the following information, as appropriate, related to cooperation, good practices, experience and lessons learned:

(a) Efforts to share information, good practices, experience and lessons learned, including as they relate to:

(i) Science, planning and policies relevant to adaptation;

(ii) Policy innovation and pilot and demonstration projects;

(iii) Integration of adaptation actions into planning at different levels;

(iv) Cooperation to share information and to strengthen science, institutions and adaptation;

(v) Area, scale and types of cooperation and good practices;

(vi) Improving durability and effectiveness of adaptation actions;

(vii) Helping developing countries to identify effective adaptation practices, needs, priorities, and challenges and gaps in a way that is consistent with encouraging good practices;

(b) Strengthening scientific research and knowledge related to:

(i) Climate, including research and systematic observation and early warning systems, to inform climate services and decision-making;

(ii) Vulnerability and adaptation;

(iii) Monitoring and evaluation.

I. Any other information related to climate change impacts and adaptation under Article 7 of the Paris Agreement

117. Each Party may provide, as appropriate, any other information related to climate change impacts and adaptation under Article 7.

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

118. Developed country Parties shall provide information pursuant to Article 13, paragraph 9, of the Paris Agreement in accordance with the MPGs contained in this chapter. Other Parties that provide support should provide such information and, in doing so, are encouraged to use the MPGs contained in this chapter.

A. National circumstances and institutional arrangements

119. Information on national circumstances and institutional arrangements relevant to reporting on the provision and mobilization of support, including:

(a) Description of the systems and processes used to identify, track and report on support provided and mobilized through public interventions;

(b) Description of challenges and limitations;

(c) Information on experience and good practices in relation to public policy and regulatory frameworks to incentivize further private climate financing and investment;

(d) Efforts taken to enhance comparability and accuracy of information reported on financial support provided and mobilized through public interventions, such as through use of international standards or harmonization with other countries, institutions and international systems.

120. Information, if available, on national circumstances and institutional arrangements for the provision of technology development and transfer and capacity-building support.

B. Underlying assumptions, definitions and methodologies

121. In order to enhance the transparency of reporting, a description of the underlying assumptions, methodologies and definitions, as applicable, used to identify and/or report, including:

(a) The chosen reporting year (calendar year, fiscal year);

(b) The conversion between domestic currency and United States dollars;

(c) The status (committed, disbursed);

(d) The channel (bilateral, regional, multi-bilateral, multilateral);

(e) The funding source (official development assistance (ODA), other official flows (OOF), other);

(f) The financial instrument (e.g. grant, concessional loan, non-concessional loan, equity, guarantee, insurance, other (specify));

(g) Information on instruments and funding sources reported, including how a Party has determined finance to be concessional and/or ODA, including by using information such as grant equivalency, institution and/or instrument-based approaches;

(h) The type of support (e.g. adaptation, mitigation, cross-cutting);

(i) The sector;

(j) The subsector;

(k) Whether it supported capacity-building and/or technology development and transfer objectives;

(l) The support as being climate-specific;

(m) Information on the efforts taken to avoid double counting, including on:

(i) How double counting among multiple Parties involved in the provision of support was avoided;

(ii) How double counting among multiple Parties involved in the mobilization of private finance through public interventions was avoided, including the methodologies and assumptions used to attribute the mobilized resources through public interventions reported to the Party that reports them, if possible relative to the type of instrument used for the mobilization;

(iii) How double counting was avoided between the resources reported as provided or mobilized, and the resources used under Article 6 of the Paris Agreement by the acquiring Party for use towards the achievement of its NDC;

(iv) How support is attributed between multiple recipient countries, in cases where a project involves multiple recipient countries and where this information is reported on a country-by-country basis;

(n) The definition of public and private finance, in particular where entities or funds are mixed;

(o) How private finance was assessed as mobilized through public interventions, including by:

(i) Identifying a clear causal link between a public intervention and mobilized private finance, where the activity would not have moved forward, or moved forward at scale, in the absence of the Party's intervention;

(ii) Providing information on the point of measurement (e.g. point of commitment, point of disbursement) of the private finance mobilized as a result of the public intervention, to the extent possible in relation to the type of instrument or mechanism used for the mobilization;

(iii) Providing information on the boundaries used to identify finance as mobilized by public intervention;

(p) How it seeks to ensure that support provided and mobilized through public interventions effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement, as identified in country-driven strategies and instruments, such as biennial transparency reports, NDCs and national adaptation plans;

(q) How it seeks to ensure that support provided and mobilized through public interventions is in line with the long-term goals of the Paris Agreement;

(r) An indication of what new and additional financial resources have been provided, and how it has been determined that such resources are new and additional;

(s) How the information provided reflects a progression from previous levels in the provision and mobilization of finance under the Paris Agreement;

(t) Information on reporting on multilateral finance, including:

(i) Whether the multilateral finance reported is based on the Party's inflow contribution to a multilateral institution and/or on the Party's share in the outflow of the multilateral institution;

(ii) Whether and how multilateral finance has been reported as climate-specific and how the climate-specific share was calculated, including by, for example, using existing international standards;

(iii) Whether multilateral finance has been reported as core/general, with the understanding that the actual climate finance amount it would transfer into depends on the programming choices of the multilateral institutions;

(iv) Whether and how multilateral finance has been attributed to the reporting Party.

122. A description of the underlying assumptions, definitions and methodologies used to provide information on technology development and transfer and capacity-building support.

C. Information on financial support provided and mobilized under Article 9 of the Paris Agreement

1. Bilateral, regional and other channels

123. Relevant information, in a tabular format, for the previous two reporting years without overlapping with the previous reporting periods, on bilateral and regional financial support provided, specifying:

(a) Year (calendar year, fiscal year);

(b) Amount (in United States dollars and domestic currency) (the face value and, on a voluntary basis, the grant-equivalent value);

(c) Recipient, including, to the extent possible, information on the recipient region or country and the title of the project, programme, activity or other (specify);

(d) Status (disbursed, committed);

(e) Channel (bilateral, regional, multi-bilateral, other (specify));

(f) Funding source (ODA, OOF, other (specify));

(g) Financial instrument (e.g. grant, concessional loan, non-concessional loan, equity, guarantee, insurance, other (specify));

(h) The type of support (e.g. adaptation, mitigation or cross-cutting);

(i) Sector (e.g. energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other (specify));

(j) Subsector, as available;

(k) Additional information, as available (such as project/programme details, implementing agency and, to the extent possible, link to relevant project/programme documentation);

(l) Whether it contributes to capacity-building and/or technology development and transfer objectives, as available.

2. Multilateral channels

124. Relevant information, in a tabular format, for the previous two reporting years without overlapping with the previous reporting periods, on financial support provided through multilateral channels, specifying:

(a) Year (calendar year, fiscal year);

(b) Institution (e.g. multilateral fund, the operating entities of the Financial Mechanism, entities of the Technology Mechanism, multilateral financial institution, international organization, other (specify));

(c) Amount (in United States dollars and domestic currency) (the face value and, on a voluntary basis, the grant-equivalent value);

(d) Core-general or climate-specific, as applicable;

(e) Inflows and/or outflows, as applicable;

(f) Recipient (e.g. country, region, global, project, programme, activity, other (specify)), as applicable, as available;

(g) Status (disbursed, committed);

(h) Channel (multilateral, multi-bilateral);

(i) Funding source (ODA, OOF, other (specify));

(j) Financial instrument (e.g. grant, concessional loan, non-concessional loan, equity, guarantee, insurance, other (specify));

(k) The type of support (e.g. adaptation, mitigation or cross-cutting), as available;

(l) Sector (e.g. energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other (specify)), as available;

(m) Subsector, as available;

(n) Whether it contributes to capacity-building and/or technology development and transfer objectives, as applicable, as available.

3. Information on finance mobilized through public interventions

125. Relevant information, in textual and/or tabular format, for the previous two reporting years without overlapping with the previous reporting periods, on financial support mobilized through public interventions through bilateral, regional and multilateral channels, including the operating entities of the Financial Mechanism and entities of the Technology Mechanism, as applicable and to the extent possible:

(a) Year (calendar year, fiscal year);

(b) Amount (in United States dollars and domestic currency) (the face value and, on a voluntary basis, the grant-equivalent value, if applicable);

(c) Amount of resources used to mobilize the support (in United States dollars and domestic currency);

(d) Type of public intervention used (e.g. grant, concessional loan, non-concessional loan, equity, guarantee, insurance, policy intervention, capacity-building, technology development and transfer, technical assistance);

(e) Recipient (country, region, global, project, programme, activity, other (specify));

(f) Channel (bilateral, regional, multilateral);

(g) The type of support (e.g. adaptation, mitigation or cross-cutting);

(h) Sector (e.g. energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other (specify));

(i) Subsector;

(j) Additional information.

D. Information on support for technology development and transfer provided under Article 10 of the Paris Agreement

126. Information, in textual format, on support for technology development and transfer provided under Article 10 of the Paris Agreement, including, to the extent possible, qualitative and/or quantitative information on:

(a) Strategies employed to support technology development and transfer, including case studies;

(b) Support provided at different stages of the technology cycle;

(c) Support for the development and enhancement of endogenous capacities and technologies of developing country Parties;

(d) Efforts to encourage private sector activities related to technology development and transfer and how such efforts support developing country Parties;

(e) Efforts to accelerate, encourage and enable innovation, including research, development and deployment efforts, and collaborative approaches to research and development;

(f) Knowledge generated.

127. Quantitative and/or qualitative information in a common tabular format on measures or activities related to support for technology development and transfer implemented or planned since their previous report, including, to the extent possible and as relevant:

(a) Title;

(b) Recipient entity;

(c) Description and objectives;

(d) Type of support (mitigation, adaptation or cross-cutting);

(e) Sector;

(f) Type of technology;

(g) Status of measure or activity;

(h) Whether the activity was undertaken by the public and/or private sector.

E. Information on capacity-building support provided under Article 11 of the Paris Agreement

128. Information, in textual format, on capacity-building support provided under Article 11 of the Paris Agreement, including, to the extent possible, qualitative and/or quantitative information on:

(a) Strategies employed to provide capacity-building support, including case studies;

(b) How capacity-building support that was provided responds to the existing and emerging capacity-building needs, priorities and gaps identified by developing country Parties in the areas of mitigation, adaptation, and technology development and transfer;

(c) Policies that promote capacity-building support;

(d) Involvement of stakeholders;

(e) How support for capacity-building actions in developing country Parties that was provided promotes the sharing of lessons learned and best practices.

129. Quantitative and/or qualitative information in a common tabular format on measures or activities related to capacity-building support implemented or planned since their previous report, including, to the extent possible and as relevant:

(a) Title;

(b) Recipient entity;

(c) Description and objectives;

(d) Type of support (mitigation, adaptation or cross-cutting);

(e) Status of measure or activity.

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

A. National circumstances, institutional arrangements and country-driven strategies

130. Developing country Parties should provide information on national circumstances and institutional arrangements relevant to reporting on support needed and received, including:

(a) A description of the systems and processes used to identify, track and report support needed and received, including a description of the challenges and limitations;

(b) Information on country priorities and strategies and on any aspects of the Party's NDC under Article 4 of the Paris Agreement that need support.

B. Underlying assumptions, definitions and methodologies

131. In reporting information on support needed and received, developing country Parties should describe the underlying assumptions, definitions and methodologies used to provide information on support needed and received, including, as applicable, those used to:

(a) Convert domestic currency into United States dollars;

(b) Estimate the amount of support needed;

(c) Determine the reporting year or time frame;

(d) Identify support as coming from specific sources;

(e) Determine support as committed, received or needed;

(f) Identify and report the status of the supported activity (planned, ongoing or completed);

(g) Identify and report the channel (bilateral, regional or multilateral);

(h) Identify and report the type of support (mitigation, adaptation or cross-cutting);

(i) Identify and report the financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other);

(j) Identify and report sectors and subsectors;

(k) Report on the use, impact and estimated results of the support needed and received;

(l) Identify and report support as contributing to technology development and transfer and capacity-building;

(m) Avoid double counting in reporting information on support needed and received for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building, when reporting such information separately from other information on support needed and received.

C. Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement

132. Developing country Parties should provide information on financial support needed under Article 9 of the Paris Agreement in textual format, including, to the extent possible and as available and as applicable:

(a) Sectors for which the Party wishes to attract international finance, including existing barriers to attracting international finance;

(b) Description of how the support will contribute to its NDC and to the long-term goals of the Paris Agreement.

133. Developing country Parties should provide, in a common tabular format, information on financial support needed, including the following, to the extent possible, and as available and as applicable:

(a) Title (of activity, programme or project);

(b) Programme/project description;

(c) Estimated amount (in domestic currency and in United States dollars);

(d) Expected time frame;

(e) Expected financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other);

(f) Type of support (mitigation, adaptation or cross-cutting);

(g) Sector and subsector;

(h) Whether the activity will contribute to technology development and transfer and/or capacity-building, if relevant;

(i) Whether the activity is anchored in a national strategy and/or an NDC;

(j) Expected use, impact and estimated results.

D. Information on financial support received by developing country Parties under Article 9 of the Paris Agreement

134. Developing country Parties should provide, in a common tabular format, information on financial support received, including, to the extent possible, and as available and as applicable:

(a) Title (of activity, programme or project);

(b) Programme/project description;

(c) Channel;

(d) Recipient entity;

(e) Implementing entity;

(f) Amount received (in domestic currency and in United States dollars);

(g) Time frame;

(h) Financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other);

(i) Status (committed or received);

(j) Sector and subsector;

(k) Type of support (mitigation, adaptation or cross-cutting);

(l) Whether the activity has contributed to technology development and transfer and/or capacity-building;

(m) Status of activity (planned, ongoing or completed);

(n) Use, impact and estimated results.

E. Information on technology development and transfer support needed by developing country Parties under Article 10 of the Paris Agreement

135. Developing country Parties should provide, in textual format, information on technology development and transfer support needed under Article 10 of the Paris Agreement, including on, to the extent possible, and as available and as applicable:

(a) Plans, needs and priorities related to technology development and transfer, including those identified in technology needs assessments, where applicable;

(b) Technology development and transfer related needs for the enhancement of endogenous capacities and technologies.

136. Developing country Parties should provide, in a common tabular format, information on technology development and transfer support needed, including, to the extent possible and as available and as applicable:

(a) Title (of activity, programme or project);

(b) Programme/project description;

(c) Type of support (mitigation, adaptation or cross-cutting);

(d) Type of technology;

(e) Expected time frame;

(f) Sector;

(g) Expected use, impact and estimated results.

F. Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement

137. Developing country Parties should provide, in textual format, information on technology development and transfer support received under Article 10 of the Paris Agreement, including on, to the extent possible, and as available and as applicable:

(a) Case studies, including key success and failure stories;

(b) How the support contributes to technology development and transfer, endogenous capacities and know-how;

(c) The stage of the technology cycle supported, including research and development, demonstration, deployment, diffusion and transfer of technology.

138. Developing country Parties should provide, in a common tabular format, information on technology development and transfer support received, including on, to the extent possible, and as available and as applicable:

(a) Title (of activity, programme or project);

(b) Programme/project description;

(c) Type of technology;

(d) Time frame;

(e) Recipient entity;

(f) Implementing entity;

(g) Type of support (mitigation, adaptation or cross-cutting);

(h) Sector;

(i) Status of activity (planned, ongoing or completed);

(j) Use, impact and estimated results.

G. Information on capacity-building support needed by developing country Parties under Article 11 of the Paris Agreement

139. Developing country Parties should provide, in textual format, information on capacity-building support needed under Article 11 of the Paris Agreement, including on, to the extent possible and as available and as applicable:

(a) The approach a Party seeks to take to enhance capacity-building support;

(b) Country-specific capacity-building needs, constraints and gaps in communicating those needs, and an explanation of how the capacity-building support needed would improve the provision of such information;

(c) Processes for enhancing public awareness, public participation and access to information in relation to capacity-building.

140. Developing country Parties should provide, in a common tabular format, information on capacity-building support needed, including the following, to the extent possible, and as available and as applicable:

(a) Title (of activity, programme or project);

(b) Programme/project description;

(c) Expected time frame;

(d) Type of support (mitigation, adaptation or cross-cutting);

(e) Expected use, impact and estimated results.

H. Information on capacity-building support received by developing country Parties under Article 11 of the Paris Agreement

141. Developing country Parties should provide, in textual format, information on capacity-building support received under Article 11 of the Paris Agreement, including on, to the extent possible, and as available and as applicable:

(a) Case studies, including key success and failure stories;

(b) How support received has enhanced a Party's capacity;

(c) Capacity-building support received at the national and, where appropriate, subregional and regional level, including priorities, participation and the involvement of stakeholders.

142. Developing country Parties should provide, in a common tabular format, information on capacity-building support received, including the following, to the extent possible and as available and as applicable:

(a) Title (of activity, programme or project);

(b) Programme/project description;

(c) Implementing entity;

(d) Recipient entity;

(e) Type of support (mitigation, adaptation or cross-cutting);

(f) Time frame;

(g) Status of activity (planned, ongoing or completed);

(h) Use, impact and estimated results.

I. Information on support needed and received by developing country Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building

143. Developing country Parties should provide information on support needed and received for implementing Article 13 of the Paris Agreement and transparency-related activities, including on, to the extent possible:

(a) Support needed and received for preparing reports pursuant to Article 13;

(b) Support needed and received for addressing the areas for improvement identified by the technical expert review teams.

144. Developing country Parties should provide, in a common tabular format, summary information on support needed and received for implementing Article 13 and transparency-related activities, including for transparency-related capacity-building, including, to the extent possible and as applicable:

(a) Title (of activity, programme or project);

(b) Objectives and description;

(c) Recipient entity;

(d) Channel;

(e) Amount (in domestic currency and in United States dollars);

(f) Time frame;

(g) Status of activity (planned, ongoing or completed);

(h) Use, impact and estimated results.

145. In reporting information on support needed and received for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building, developing country Parties should ensure the avoidance of double counting in reporting this information separately from other information on financial, technology development and capacity-building support that is needed or received.

VII. Technical expert review

A. Scope

146. A technical expert review consists of:

(a) A review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with these MPGs, taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement;

(b) Consideration of the Party's implementation and achievement of its NDC under Article 4 of the Paris Agreement;

(c) Consideration of the Party's support provided, as relevant;

(d) Identification of areas of improvement for the Party related to implementation of Article 13 of the Paris Agreement;

(e) For those developing country Parties that need it in the light of their capacities, assistance in identifying capacity-building needs.

147. The technical expert review shall pay particular attention to the respective national capabilities and circumstances of developing country Parties.

148. In accordance with Article 13, paragraph 3, of the Paris Agreement, the technical expert review will be implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty, and will avoid placing undue burden on Parties.

149. Technical expert review teams shall not:

(a) Make political judgments;

(b) Review the adequacy or appropriateness of a Party's NDC under Article 4 of the Paris Agreement, of its associated description pursuant to chapter III.B above, or of the indicators identified in chapter III.C above;

(c) Review the adequacy of a Party's domestic actions;

(d) Review the adequacy of a Party's support provided;

(e) For those developing country Parties that need flexibility in the light of their capacities, review the Party's determination to apply flexibility that has been provided for in these MPGs, including the self-determined estimated time frames referred to in paragraph 6 above, or whether a developing country Party possesses the capacity to implement that specific provision without flexibility.

B. Information to be reviewed

150. Information submitted under Article 13, paragraphs 7 and 9, of the Paris Agreement shall undergo a technical expert review consistent with the MPGs contained in this chapter. This includes:

(a) A national inventory report of anthropogenic emissions by sources and removals by sinks of GHGs, as referred to in paragraph 10(a) above, submitted by each Party;

(b) Information necessary to track progress made in implementing and achieving its NDC under Article 4, as referred to in paragraph 10(b) above, submitted by each Party;

(c) Information on financial, technology development and transfer and capacity-building support provided to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement referred to in paragraph 10(d) above. Information submitted by other Parties that provide support, as referred to in Article 9, paragraph 2, of the Paris Agreement, may undergo a technical expert review of this reported information at the Party's discretion.

C. Technical expert review format

1. Definitions

151. A technical expert review may be conducted as a centralized review, in-country review, desk review or simplified review.

152. A centralized review is when the members of a technical expert review team conduct the review from a single, centralized location. During a centralized review, a single technical expert review team could review several Parties.

153. An in-country review is when the members of a technical expert review team conduct the review in the country of the Party undergoing a technical expert review. In-country visits will be scheduled, be planned and take place with the consent of, and in close coordination with, the Party subject to review.

154. A desk review is when the members of a technical expert review team conduct the review remotely from their respective countries.

155. A simplified review of a Party's national inventory report involves the secretariat undertaking an initial assessment of completeness and consistency with the MPGs, consistent with the initial assessment procedures.[2] A review of the findings of this initial assessment will form part of the consequent technical expert review of the Party's national inventory report.

2. Applicability

156. A Party's biennial transparency report that is not subject to an in-country or simplified review shall undergo a centralized or desk review.

157. The LDCs and SIDS may choose to participate in the same centralized review as a group. During a centralized group review, a single expert review team will review several biennial transparency reports from the LDCs and SIDS.

158. A Party shall undergo an in-country review for:

(a) The first biennial transparency report;

(b) At least two biennial transparency reports in a 10-year period, of which one is the biennial transparency report that contains information on the Party's achievement of its NDC under Article 4 of the Paris Agreement;

(c) A biennial transparency report if recommended in the technical expert review of the Party's previous biennial transparency report;

(d) A biennial transparency report upon the request of the Party under technical expert review.

159. Those developing country Parties that need flexibility in the light of their capacities with respect to paragraph 158 above have the flexibility to instead choose to undergo a centralized instead of an in-country review, but are encouraged to undergo an in-country review.

160. A desk review should not be conducted more often than once every five years, for the first biennial transparency report submitted following a Party's communication or update of its NDC under Article 4 or for a biennial transparency report that contains information on the Party's achievement of its NDC under Article 4.

161. A Party's national inventory report submitted in a year in which a biennial transparency report is not due shall be subject to a simplified review. A follow-up of the findings of the simplified review will form part of the technical expert review in the subsequent year.

D. Procedures

162. For in-country, centralized and desk reviews:

(a) The secretariat shall commence the preparation of the review process immediately following the submission of the information specified in chapter VII.B above and agree with the Party the dates of the technical expert review week at least 14 weeks prior to the technical expert review week. The secretariat may organize reviews of biennial transparency reports in a staggered manner between two consecutive reports;

(b) The secretariat shall compose a technical expert review team at least 10 weeks prior to the technical expert review week;

(c) The technical expert review team should communicate any preliminary questions to the Party at least four weeks prior to the technical expert review week. The technical expert review team may request additional information before or during the

[2] To be developed by the lead reviewers, with the assistance of the secretariat.

technical expert review week. The Party concerned should make every reasonable effort to provide the requested information within two weeks of the request; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to provide the information within three weeks of the request;

(d) The technical expert review team shall communicate to the Party concerned draft areas of improvement, constituting preliminary "recommendations" (for "shall" provisions) and/or "encouragements" (for non-"shall" provisions), and, for those developing country Parties that need flexibility in the light of their capacities, any capacity-building needs identified in consultation with the Party concerned, at the end of the technical expert review week;

(e) The technical expert review team shall, under its collective responsibility, prepare a draft technical expert review report and through the secretariat send it to the Party concerned for comment within two months of the technical expert review week;

(f) The Party concerned shall then be given up to one month from its receipt to provide comments; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide comments within three months of receipt of the draft technical expert review report;

(g) The technical expert review team shall prepare the final version of the technical expert review report, taking into account the comments of the Party, within one month of receipt of the comments;

(h) Taking into account the procedures in the preceding paragraphs, the technical expert review team shall make every effort to complete the technical expert review report as early as possible and no later than 12 months from the start of the technical expert review process.

163. For simplified reviews, the secretariat should prepare a draft initial assessment and send it to the Party within six weeks of the submission of a Party's information specified in chapter VII.B above. The Party may then provide comments within four weeks of receipt of the draft initial assessment. The secretariat should address the Party's comments and publish the final initial assessment on the UNFCCC website within four weeks of receipt of the Party's comments.

E. Confidentiality

164. A Party may designate information provided to the technical expert review teams during the review as confidential. In such a case, the Party should provide the basis for protecting such information. In this case, technical expert review teams and the secretariat shall not make the information publicly available. The obligation of the members of the technical expert review team to maintain confidentiality continues after the completion of the technical expert review.

F. Role of the Party

165. The Party concerned shall cooperate with the technical expert review team and the secretariat and make every reasonable effort to respond to all questions and provide additional clarifying information and comments to the technical expert review report in a timely manner.

G. Role of the technical expert review team

166. Technical experts, in conducting reviews, shall adhere to these MPGs.

167. Technical experts shall participate in the technical expert review in their individual expert capacity.

H. Role of the secretariat

168. The secretariat shall organize technical expert reviews, including the coordination of a schedule, logistical and administrative arrangements of the review and provision of review tools and materials to the technical expert review team.

169. The secretariat, together with the lead reviewers referred to in chapter VII.I.3 below, shall facilitate communication between the Party and the technical expert review team.

170. The secretariat, under the guidance of the lead reviewers, shall compile and edit the final technical expert review reports.

171. The secretariat shall facilitate annual meetings of the lead reviewers.

I. Technical expert review team and institutional arrangements

1. General

172. Technical experts shall be nominated to the UNFCCC roster of experts by Parties and, as appropriate, by intergovernmental organizations.

173. Technical experts shall complete the training programme referred to in decision 18/CMA.1, paragraph 12(c), prior to serving on a technical expert review team.

174. Each transparency report submitted will be assigned to a single technical expert review team with members selected from the UNFCCC roster of experts.

2. Composition

175. Technical experts shall have recognized competence in the areas to be reviewed.

176. The secretariat shall compose a technical review team in such a way that the collective skills and competencies of the technical expert review teams correspond to the information to be reviewed, as specified in chapter VII.B above, and that the teams include experts for each significant GHG inventory sector, mitigation and support, cooperative approaches and internationally transferred mitigation outcomes under Article 6, and LULUCF, as relevant.

177. At least one team member should be fluent in a language of the Party under review, to the extent possible.

178. The secretariat shall select the members of the technical expert review team with a view to achieving a balance between experts from developed and developing country Parties. The secretariat shall ensure geographical and gender balance among the technical review experts, to the extent possible. When selecting members of the technical expert review team for centralized group reviews of biennial transparency reports from the LDCs and SIDS, the secretariat shall strive to include technical experts from the LDCs and SIDS.

179. Two successive reviews of a Party's submission cannot be performed by the same technical expert review team.

180. Every effort should be made to select lead reviewers who have participated in reviews under the Convention or Article 13 of the Paris Agreement.

181. The technical expert review team shall include two lead reviewers, one from a developed country Party and another from a developing country Party.

182. Experts from developing country Parties participating in the technical expert review team shall be funded according to the existing procedures for participation in UNFCCC activities.

3. Lead reviewers

183. Lead reviewers shall oversee the work of the technical expert review team and act as co-lead reviewers, in accordance with these MPGs.

184. Lead reviewers should ensure that the technical expert reviews in which they participate are conducted in accordance with the MPGs contained in this chapter. The lead reviewers should also ensure the quality and objectivity of the technical expert review and provide for the continuity, consistency across Parties and timeliness of the technical expert reviews.

185. Lead reviewers shall communicate necessary information to the technical expert review team; monitor the progress of the technical expert review; coordinate the submission of queries of the technical expert review team to the Party concerned and coordinate the inclusion of the answers in the technical expert review report; give priority to issues raised in previous technical expert review reports; and provide technical advice to the members of the technical expert review team.

186. Lead reviewers shall meet annually at a lead reviewers' meeting to discuss how to improve the quality, efficiency and consistency of technical expert reviews, and develop conclusions on these meetings.

J. Technical expert review report

187. A technical expert review report shall contain the results of a technical expert review in accordance with the scope identified in chapter VII.A above.

188. Technical expert review reports shall be made publicly available on the UNFCCC website.

VIII. Facilitative, multilateral consideration of progress

A. Scope

189. A facilitative, multilateral consideration of progress is undertaken with respect to the Party's efforts under Article 9 of the Paris Agreement and the Party's respective implementation and achievement of its NDC.

B. Information to be considered

190. Information to be considered in a facilitative, multilateral consideration of progress includes:

(a) Information submitted by the Party as referred to in paragraph 10(a) and (b) and paragraph 10(d) and (e) above, as applicable;

(b) The Party's technical expert review report pursuant to chapter VII.J above;

(c) Any additional information provided by the Party for the purpose of the facilitative, multilateral consideration of progress.

C. Format and steps

191. A facilitative, multilateral consideration of progress shall include two phases: a written question and answer phase, followed by a working group session phase.

192. The written question and answer phase shall consist of the following steps:

(a) Any Party may submit written questions to the Party concerned, consistent with the scope identified in chapter VIII.A above;

(b) Such questions shall be submitted through an online platform that opens three months prior to the working group session. The Party concerned may respond to questions that are received later than two months prior to the working group session at its discretion;

(c) The Party in question shall make best efforts to respond in writing to the questions no later than one month prior to the working group session through the online platform; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead submit written responses up to two weeks prior to the working group session. The Party may indicate in its response if it considers the written question to be outside the scope of a facilitative, multilateral consideration of progress;

(d) The secretariat shall compile the questions and answers and publish them on the UNFCCC website prior to the working group session phase.

193. The working group session phase shall take place during sessions of the Subsidiary Body for Implementation (SBI) and consist of the following steps:

(a) A presentation by the Party;

(b) A discussion session focused on the Party's presentation and the information identified in chapter VIII.B above. All Parties may participate in the discussion session and raise questions to the Party concerned. Working group sessions shall be open to observation by registered observers and shall be made publicly accessible through an online live recording;

(c) A Party may provide additional written responses to questions raised during the discussion session in writing through the online platform within 30 days following the session.

194. During the working group session phase of a facilitative, multilateral consideration of progress, the LDCs and SIDS may choose to participate as a group.

195. The secretariat shall establish an online platform to, inter alia:

(a) Allow a Party to hold a webinar ahead of and/or after an SBI session;

(b) Facilitate the written question and answer phase;

(c) Facilitate the working group session phase, including by allowing participation during the working group session by experts in remote locations.

196. The secretariat shall also coordinate the practical arrangements of a facilitative, multilateral consideration of progress.

D. Frequency and timing

197. A facilitative, multilateral consideration of progress will take place as soon as possible following the publication of a Party's technical expert review report. Should the technical expert review report not be available within 12 months of the submission of the Party's biennial transparency report, the secretariat will make arrangements for the Party to participate in a facilitative, multilateral consideration of progress at the next available opportunity.

198. If a Party does not submit a biennial transparency report within 12 months of the due date identified in decision 18/CMA.1, the secretariat, in consultation with the Party concerned, will make arrangements for the Party to participate in a facilitative, multilateral consideration of progress at the next available opportunity.

E. Record

199. Within one month of the working group session, the secretariat shall prepare and publish on the UNFCCC website a record of the facilitative, multilateral consideration of progress for the Party concerned, which will include:

(a) Questions submitted and responses provided;

(b) A copy of the Party's presentation;

(c) A recording of the working group session;

(d) A procedural summary of the Party's facilitative, multilateral consideration of progress;

(e) Any additional information generated through the online platform, as available.

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