

REVIEW PRACTICE GUIDANCE



Transparency

Reporting requirements for developed countries: comparison of biennial report/national communication and biennial transparency report

Background paper for the 9th lead reviewers meeting

March 2022

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Abbreviations and acronyms

Annex I Party	Party included in Annex I to the Convention
Annex II Party	Party included in Annex II to the Convention
Article 7 guidelines	“Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol”
BR	biennial report
BTR	biennial transparency report
CTF	common tabular format
ERT	expert review team
ETF	enhanced transparency framework under the Paris Agreement
FTC	finance, technology and capacity-building
GHG	greenhouse gas
IPCC	Intergovernmental Panel on Climate Change
LULUCF	land use, land-use change and forestry
MBM	market-based mechanism
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement
MRV	measurement, reporting and verification
NC	national communication
NDC	nationally determined contribution
NIR	national inventory report
non-Annex I Party	Party not included in Annex I to the Convention
PaMs	policies and measures
RPG	Review Practice Guidance
TRR	technical review report
UNFCCC reporting guidelines on BRs	“UNFCCC biennial reporting guidelines for developed country Parties”
UNFCCC reporting guidelines on NCs	“Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications”

I. Background

1. The final BRs are to be submitted by developed countries as early as the due date for the annual GHG inventory in 2022 (15 April 2022), but no later than 31 December 2022.¹ They will include GHG inventory data for 2020 and thus allow assessment of whether Parties met their 2020 economy-wide emission reduction targets.
2. The first BTRs must be submitted by all Parties no later than 31 December 2024.² Least developed countries and small island developing States have discretion to submit their first BTRs later.³ NCs must continue to be submitted by developed and developing countries. For reporting of their NCs, developed Parties shall use the UNFCCC reporting guidelines on NCs.⁴
3. The MPGs⁵ (see decision 1/CP.24, para. 39) specify the reporting requirements of the BTRs. More guidance on the transition from the current MRV system to the ETF is provided in the guidance for operationalizing the MPGs.⁶
4. Reporting of BRs and biennial update reports under the Convention will be superseded by reporting of BTRs for Parties to the Paris Agreement. Review of BRs and technical analysis of biennial update reports under the Convention will be superseded by technical expert review of BTRs for Parties to the Paris Agreement. Multilateral assessment and facilitative sharing of views under the Convention will be superseded by facilitative multilateral consideration of progress for Parties to the Paris Agreement.
5. When reporting NCs under the Kyoto Protocol, Parties, as appropriate, shall follow the Article 7 guidelines.⁷ Kyoto Protocol Parties for the second commitment period should report supplementary information under the Kyoto Protocol in their NC8s, due at the end of 2022. NC8s will present GHG inventory data for 2020, the last year of the second commitment period of the Kyoto Protocol, and will be reviewed in conjunction with BR5s in 2023–2024. Some supplementary information currently reported under the Kyoto Protocol is similar to that to be reported in the BTRs and deserves reference in this holistic analytical work.
6. More information on the transition from the current MRV system to the ETF can be found in the frequently asked questions and the ETF reference manual prepared by the secretariat.⁸
7. While the reporting requirements in the MPGs for BTR reporting were built on the existing MRV system and entail a number of similar reporting requirements, noting the evolving nature of the MRV system, new requirements were introduced, a number of requirements were augmented and some requirements were ceased. While ERTs can apply the agreed RPG review approaches to address the equivalent requirements, questions will arise on how to address obsolete and enhanced review requirements.
8. To support smooth transition from BR5s to first BTRs for developed countries and to ensure a consistent BR5 review approach is applied by all ERTs during the review of the final BRs in 2023–2024, the secretariat analysed the BTR reporting requirements stipulated in the MPGs and compared them with the requirements set out in the UNFCCC reporting guidelines on BRs.⁹

¹ Decisions 1/CP.24, para. 38, and 6/CP.25, para. 3.

² Decision 18/CMA.1, para. 3.

³ Decisions 1/CP.21, para. 90. and 18/CMA.1, para. 4.

⁴ Decision 6/CP.25, annex.

⁵ Decision 18/CMA.1, annex.

⁶ Decision 5/CMA.3, annex.

⁷ Decision 15/CMP.1, annex, as amended by decision 3/CMP.11.

⁸ See <https://unfccc.int/enhanced-transparency-framework>.

⁹ See <https://unfccc.int/resource/docs/2011/cop17/eng/09a01.pdf#page=31-35>

II. Purpose and scope

9. This paper has been prepared as an analytical input to the 9th meeting of lead reviewers for BRs and NCs, to be held in 2022.¹⁰

10. This mapping exercise will serve primarily as a resource for the ERTs to support BR5/NC8 reviews. It also can be used as a resource for the secretariat to prepare information products for Parties to facilitate first BTR preparation.

11. Current reporting requirements relevant to developed countries (UNFCCC reporting guidelines on BRs, UNFCCC reporting guidelines on NCs and Article 7 guidelines) have been compared with the reporting requirements of the MPGs relevant to developed countries. The exact wording of the respective paragraphs as well as the concepts behind the wording have been analysed.

12. This paper focuses on the UNFCCC reporting guidelines on BRs and corresponding chapters of the MPGs, namely:

(a) Chapter III: Information necessary to track progress in implementing and achieving NDCs under Article 4 of the Paris Agreement;

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

13. The paper does not address the reporting requirements relating to the NIR. As per paragraph 10 of the MPGs, each Party shall provide an NIR of anthropogenic emissions by sources and removals by sinks of GHGs in accordance with chapter II of the MPGs. All the information relating to national inventory arrangements is to be reported in the NIR and the reporting requirements for such information are broadly consistent with the corresponding requirements in the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories.”¹¹

14. The paper does not address the reporting requirements relating to the information that will not be reviewed, namely chapter IV of the MPGs: Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement.

15. As the UNFCCC reporting guidelines on NCs largely match the UNFCCC reporting guidelines on BRs, the paper refers to the UNFCCC reporting guidelines on NCs to facilitate understanding of the evolution of the reporting under the ETF.

16. As the target audience of this paper is the ERTs reviewing BR5s in 2023–2024, the starting point of the analysis is the UNFCCC reporting guidelines on BRs. Thus, only the BTR reporting elements that are relevant for developed countries are addressed in the paper.

17. All requirements stipulated in the UNFCCC reporting guidelines on BRs have been divided into four groups of cases (see the figure below):

(a) “Equivalent”, where the requirements stay the same in the MPGs compared with the UNFCCC reporting guidelines on BRs (see annex I);

(b) “New”, where totally new requirements emerge in the MPGs (see annex II);

(c) “Enhanced”, where there have been changes or additions, including a change in legal nature of requirements, to existing reporting requirements (see annex III);

(d) “Obsolete”, where requirements for BRs have not been carried over to BTRs. Some of these BR requirements have been moved to other reporting channels (see annex IV).

18. This paper focuses on the latter two groups, namely the “enhanced” cases, where new aspects of reporting need to be understood and brought to the attention of both Parties and reviewers, and “obsolete” cases, where requirements are “expiring” and thus not relevant to BTR reporting.

¹⁰ See https://unfccc.int/event/9th_BRNC_LRMeeting2022.

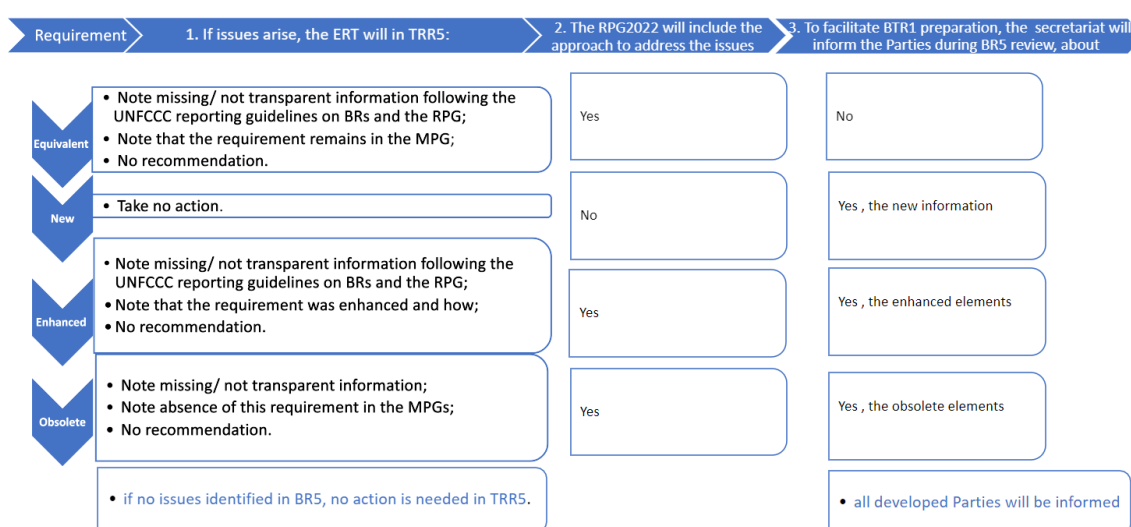
¹¹ Decision 24/CP.19, annex.

19. To provide a holistic picture and facilitate better understanding of the reporting requirements, the “equivalent” and “new” requirements are presented, but not further analysed, in annexes I–II. An overview of the new reporting requirements was also presented to the lead reviewers for BRs and NCs at their 8th meeting, in 2021.¹²

20. As much as practical, and as applicable, the cases discussed in this paper are framed around each requirement (shall, should, may) in the UNFCCC reporting guidelines on BRs. In this sense, the paper follows the RPG principle that one shall, should or may triggers only one recommendation or encouragement.

21. The transition from BR to BTR reporting is not linear in many cases. If current requirement was superseded by multiple requirements in the MPGs, the notion is described in a single subchapter of the paper by referring to all the relevant MPG requirements.

Transition from Biennial Report to Biennial Transparency Report reporting requirements: addressing four groups of requirements during BR5 reviews



22. Chapters III–V below provide the results of the analysis, discussed per subject area. Annexes I–IV give a detailed overview of the comparison of BR and BTR reporting requirements by paragraph of UNFCCC reporting guidelines for BRs. The requirements of the UNFCCC reporting guidelines on NCs are referenced to facilitate understanding of the evolution of the reporting under the ETF.

III. Results of comparative analysis between current Biennial Report reporting requirements for developed countries and Biennial Transparency Report reporting requirements

A. Overview

23. Given that the BR/NC reviews are mandated by the decision of the Convention and whereas the BTR reviews are mandated by the decision of the Paris Agreement, recommendations and encouragements cannot be carried over between the two legal instruments. Thus, ERTs cannot provide recommendations or encouragements for the reporting Party to include the missing or clarifying information in the first BTRs.

¹² See [8th Meeting of Lead Reviewers for the Review of Biennial Reports and National Communications of Annex I Parties | UNFCCC](#).

24. Even though recommendations or encouragements are not provided, the issues of completeness and transparency identified in TRR5 should be counted for assessing completeness and transparency of the BR5 and reflected in the TRR assessment tables. These issues will be also reflected in the updates of the background paper “Completeness and Transparency Assessment of Information Reported in Technical Review Reports of 4th Biennial Reports – 2022 Update” when assessing the final score on improvements in completeness and transparency for the BR1–BR5.

B. Equivalent requirements

25. Building on the existing reporting experience under the Convention and under the Kyoto Protocol, quite some information reported by developed Parties in their BRs and NCs under the Convention remains the same as that to be reported in BTRs under the Paris Agreement. In total, 18 cases of equivalent reporting requirements have been identified. The equivalent requirements are in the following areas and paragraphs of the BR or, where noted, NCs (see annex I for a list of the equivalent requirements):

- (a) Information on GHG emissions and trends (para. 2);
- (b) Mitigation actions and their effects (para. 6);
- (c) Estimates of emission reductions and removals and the use of units from the MBMs and LULUCF activities (para. 10);
- (d) Projections (NC paras. 25, 26, 27, 28, 31, 32, 34, 35, 39, 40, 42, 43, 44);
- (e) Finance (paras. 18, 20).

26. In these cases, if the ERT identifies a lack of completeness or transparency of the reported information in the BR5, it **will note the missing or not transparent information** following the UNFCCC reporting guidelines on BRs and note that the reporting requirement **remains the same in the MPGs**. The ERT will **not** provide a recommendation.

C. New requirements

27. The enhanced scope of the ETF requires new information to be reported in BTRs. In total, 22 cases of new reporting requirements in the MPGs compared with the UNFCCC reporting guidelines on BRs and the UNFCCC reporting guidelines on NCs have been identified. The new requirements are in the following areas and paragraphs of the MPGs (see annex II for a list of the new requirements):

- (a) Information necessary to track process made in implementing and achieving its nationally determined contributions under Art. 4 of the Paris Agreement (paras. 66, 67, 74, 75, 76; 77),
- (b) Mitigation policies and measures, actions and plans related to implementing and achieving a NDC (para 86,87,88),
- (c) Information related to climate change impacts and adaptation (para 104, 105, 106, 107, 110, 111, 112, 113, 114, 115, 116),
- (d) Projections (paras. 93 and 97).

28. In these cases, the ERT **will not make notes in the TRR on the BR5, nor will the matter be included in the RPG. The secretariat will communicate these requirements to Parties** during the BR5 reviews. Sharing and clarifying the new MPG requirements will facilitate completeness and transparency of the first BTR reporting.

D. Enhanced requirements

29. Building on the existing reporting experience under the Convention and under the Kyoto Protocol, quite some information to be reported in BTRs under the ETF by developed countries

has been enhanced compared with the reporting requirements for BRs and NCs under the Convention. In total, 17 cases of enhanced reporting requirements have been identified. The requirements that have been enhanced in the MPGs can be found in the following areas and paragraphs of the UNFCCC reporting guidelines on BRs or, where noted, NCs (see annex III for a list of the enhanced requirements):

- (a) Quantified economy-wide emission reduction target (paras. 4 and 5);
- (b) Mitigation actions and their effects (paras. 6, 7, 8, and NC para. 22);
- (c) Estimates of emission reductions and removals and the use of units from market-based mechanisms and land-use, land-use change and forestry activities (para. 9);
- (d) Provision of financial, technological and capacity-building support to developing country Parties (paras. 13, 14, 15, 16, 17, 18, 19, 21, 22, 23).

30. In these cases, if the ERT identifies a lack of completeness or transparency of the reported information in the BR5, for the reporting element that is identical in both the UNFCCC reporting guidelines on BRs and the MPGs, the ERT will **note the issue**. In addition, **the ERT will note that this reporting requirement has been enhanced (change in substance and/or legal language) and specify the enhancement or change** in the TRR on the BR5. The ERT will **not** provide a recommendation.

E. Obsolete requirements

31. Owing to changes introduced by the ETF, several information elements reported by developed countries in BRs under the Convention will become obsolete and thus not required to be reported in BTRs under the ETF. In total, eleven cases of obsolete reporting requirements have been identified. The requirements that have not been carried over to the MPGs can be found in the following areas of the UNFCCC reporting guidelines on BRs or, where noted, NCs (see annex IV for a list of the obsolete requirements):

- (a) Information on GHG emissions and trends (para. 3);
- (b) Other reporting measures (paras. 24, 25, 26);
- (c) Projections (NCs, paras. 29, 30, 33, 36, 37, 38, 41).

32. In these cases, if the ERT identifies a lack of completeness or transparency of the reported information in the BR5, it should not make a recommendation or encouragement to the Party. Instead, **the ERT should note the missing or not transparent information and that the respective reporting requirement is not applicable to the BTR**.

Overview table of reporting requirement category per area and paragraph

	GHG	Tracking	Mitigation	Projections	Support	Other
Equivalent	BR para. 2	BR para. 10	BR para. 6	NC paras. 25, 26, 27, 28, 31, 32, 34, 35, 39, 40, 42, 43, 44	BR paras. 18, 20	
New		MPG paras. 66, 67, 74, 75, 76, 77	MPG paras. 86, 87, 88	MPG paras. 93, 97		MPG paras. 104, 105, 106, 107, 110, 111, 112, 113, 114, 115, 116
Enhanced	BR para. 9	BR paras. 4, 5	BR paras. 6, 7, 8 NC para. 22		BR paras. 13, 14, 15, 16, 17, 18, 19, 21, 22, 23	

	GHG	Tracking	Mitigation	Projections	Support	Other
Obsolete	BR para. 3			NC paras. 29, 30, 33, 36, 37, 38, 39		BR paras. 24, 25, 26

IV. Information on GHG emissions and trends

A. National inventory arrangements: information to be reported in the NIR

33. UNFCCC reporting guidelines on **BR paragraph 3** requires Parties (“shall” requirement) to report summary information on national inventory arrangements and changes to these arrangements since the last NC/BR.

34. **MPGs paragraphs 18–19** require Parties to elaborate on the functions related to GHG inventory planning, preparation and management similarly to current requirements for the NIR. MPGs chapter II, national inventory report of anthropogenic emissions by sources and removals by sinks of GHG, supersedes the requirements of the currently used “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories”.

35. There is no requirement to report summary information on national inventory arrangements and changes to these arrangements since the last NC/BR in the BTR, rather more granular information should be provided in the NIR as per paragraph 19 of the MPGs. The requirement to report the summary information thus can be considered obsolete.

36. When assessing the summary information on national inventory arrangements and changes to these arrangements since the last NC/BR, ERTs should note the missing or not transparent information and that there is no requirement to include this information in the BTR. ERTs should also note that more granular information on national inventory arrangements, as per paragraph 19 of the MPGs, is required to be reported in the NIR rather than in the BTR.

V. Quantified economy-wide emission reduction target and progress in its implementation and achievement

A. Overview

37. The UNFCCC reporting guidelines on BRs request Parties to provide information on their quantified economy-wide emission reduction target and progress in achieving it, including a separate section on mitigation actions and their effects. In addition, CTF tables 2, 3 and 4 provide detailed reporting elements for the description of the target, mitigation actions and their effects, and reporting on progress, including contribution from LULUCF and use of units from MBMs, respectively. Following the RPG, in case any of the elements in the CTF tables were not provided by the Party, the ERT should make a recommendation, unless there is evidence of specific national circumstances preventing the Party from fulfilling this reporting obligation.

38. **None of the current reporting requirements regarding mitigation actions have become obsolete.** The analysis shows that all current BR reporting requirements on mitigation actions have been transferred to the BTR.

39. **Six current reporting requirements have been enhanced for the BTR.** During the mapping exercise, six cases have been identified in which the current reporting requirements have been enhanced in the MPGs. They are discussed below on a case-by-case basis.

B. Targets: description of the target, including methodologies and accounting approaches

40. UNFCCC reporting guidelines on **BRs paragraph 4** requests Parties, when describing their economy-wide emission reduction target, to provide the following information:

- (a) Base year;
- (b) Gases and sectors covered;
- (c) Global warming potential;
- (d) Approach to counting emissions and removals from the LULUCF sector;
- (e) Use of international market-based mechanisms;
- (f) Any other information, including relevant accounting rules, taking into consideration any relevant decisions of the Conference of the Parties, where appropriate.

In addition, Parties should include any conditions or assumptions that are relevant to the attainment of the target.

41. **MPGs paragraph 64** requests Parties to provide a description of the NDC, including related target(s), 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 reductions below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, PaMs);
- (b) Target year(s) or period(s), and whether single-year or multi-year target(s);
- (c) Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and 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 of the Paris Agreement towards the NDC;
- (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).

42. **MPGs paragraph 71** requests Parties to report the accounting approach, including how the approach is consistent with Article 4, paragraphs 13–14, of the Paris Agreement; more specifically, how the accounting approach is promoting environmental integrity, transparency, accuracy, completeness, comparability and consistency, and ensuring the avoidance of double counting and how it takes into account existing methods and guidance under the Convention.¹³ This is an enhanced requirement as the MPGs ask Parties to indicate how the accounting approach is consistent with the Paris Agreement (in case the NDC consists of mitigation actions).

43. **MPGs paragraph 73** requests Parties to provide any definitions needed to understand the NDC, including those related to each indicator identified in paragraph 64 above, any sectors or categories defined differently from in the NIR, or the mitigation co-benefits of adaptation actions and/or economic diversification plans.

¹³ Paris Agreement, para. 13: Parties shall account for their nationally determined contributions. In accounting for anthropogenic emissions and removals corresponding to their nationally determined contributions, Parties shall promote environmental integrity, transparency, accuracy, completeness, comparability and consistency, and ensure the avoidance of double counting, in accordance with guidance adopted by the Conference of the Parties serving as the meeting of the Parties to this Agreement.

44. **MPGs paragraphs 74–75** request Parties to include in the information referred to in paragraph 74 (description of each methodology and/or accounting approach used for **target(s)**, baselines and indicators), as available and applicable to the NDC:

- (a) Key parameters, assumptions, definitions, data sources and models used;
- (b) IPCC guidelines used;
- (c) Metrics used;
- (d) Any sector, category or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, taking into account any relevant decisions under the Convention, including, as applicable:
 - (i) The approach used to address emissions and subsequent removals from natural disturbances on managed land;
 - (ii) The approach used to account for emissions and removals from harvested wood products;
- (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 an NDC, consistently with Conference of the Parties serving as the meeting of the Parties to the Paris Agreement’s guidance on cooperative approaches under Article 6;
- (g) Methodologies used to track progress arising from the implementation of PaMs;
- (h) Any other methodologies related to the NDC;
- (i) Any conditions and assumptions relevant to the achievement of the NDC.

45. When comparing the MPGs and UNFCCC reporting guidelines on BRs as presented in the previous two paragraphs, it is evident that reporting requirements for BTRs are substantially enhanced in comparison with those for BRs with regard to the description of the NDC target. This is mainly due to the fact that NDCs include diverse types of target (quantitative and qualitative), not just quantified base-year emission reduction targets as in BRs.

C. Progress in achievement of quantified economy-wide emission reduction target and relevant information

46. UNFCCC reporting guidelines on **BR paragraph 9** requires Parties (“shall” requirement) to report, for the base year, information on the emission reduction target, including:

- (a) Total GHG emissions excluding emissions and removals from the LULUCF sector;
- (b) Emissions and/or removals from the LULUCF sector based on the accounting approach applied taking into consideration any relevant decisions of the Conference of the Parties and the activities and/or lands that will be accounted for;
- (c) Total GHG emissions including emissions and removals from the LULUCF sector.

47. **MPGs paragraph 65** requests Parties (“shall” requirement) to identify the indicator(s) selected to track progress towards the implementation and achievement of the NDC under Article 4 of the Paris Agreement. Indicators shall be relevant to a Party’s NDC and may be either qualitative or quantitative.

48. **MPGs paragraph 66** establishes that 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).

49. Compared with UNFCCC reporting guidelines on BRs paragraph 9, the corresponding MPG paragraphs establish that both qualitative and quantitative information can be reported. Also, the information that **could** be reported is more general. This also constitutes a change in legal nature.

50. ERTs should note that MPGs paragraphs 65–66 include new, more general information that could be reported to track progress in implementing and achieving NDCs.

D. Targets: assessment of progress in implementation and achievement

51. UNFCCC reporting guidelines on **BRs paragraphs 6–10** and accompanying **CTF tables 3 and tables 4, 4(a)I, 4(a)II and 4(b)** request Parties to provide information on progress in achievement of the quantified economy-wide emission reduction target. UNFCCC reporting guidelines on **NCs paragraph 17** suggests (“should” requirement) that Parties in their NCs describe any national targets for GHG mitigation and relevant policy objectives.

52. **MPGs paragraphs 69–70** request Parties (“shall” requirement) to:

(a) Compare the most recent information for each selected indicator with the information provided for the reference point(s) to track progress in implementing the NDC;

(b) Provide an assessment of whether the target(s) for the NDC has/have been achieved for the first BTR that contains information on the end year or end of the period of the NDC.

53. The enhancement of the reporting requirement entails an assessment of achievement of the NDC target(s), whereas this is not explicitly required for quantified economy-wide emission reduction targets reported in BRs.

54. When assessing the description of the quantified economy-wide emission reduction target, ERTs should note that first BTRs shall include information on Parties’ assessment of progress towards their target(s) as per paragraph 69 of the MPGs.

E. Mitigation actions and their effects: estimation of expected and achieved mitigation impacts

55. UNFCCC reporting guidelines on **BRs paragraph 6** requests Parties to provide information on mitigation actions to achieve the quantified economy-wide emission reduction target, including on the PaMs implemented or planned since the last BR/NC. In addition, Parties are requested to report in **CTF table 3**, which contains detailed information on mitigation actions, the estimated impact of a mitigation action in 2020 and in any year deemed relevant by the Party.

56. **MPGs paragraph 85** requests Parties (“shall” requirement) to provide, to the extent possible, estimates of **expected and achieved** GHG emission reductions for actions, policies and measures in tabular format; 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.

57. The enhancement relates to the fact that in the MPGs the quantitative estimation of impact covers expected (ex ante) and achieved (ex post) impacts of mitigation actions for any year deemed relevant by the Party, with the expectation that the Party will provide this information for the target year(s) of its NDC.

F. Mitigation actions and their effects: impact on long-term trends

58. UNFCCC reporting guidelines on **NCs paragraph 22** requests Parties (“shall” requirement) to report on how they believe their PaMs are modifying longer-term trends in anthropogenic GHG emissions and removals consistently with the objective of the Convention.

59. **MPGs paragraph 89** stipulates that Parties should, to the extent possible, provide information about how actions, policies and measures are modifying longer-term trends in GHG emissions and removals.

60. The legal nature of this requirement has been changed from mandatory for BRs to non-mandatory in the MPGs (“shall” to “should”).

G. Mitigation actions: response measures

61. UNFCCC reporting guidelines on **BRs paragraph 8** establishes that Parties are encouraged to provide, to the extent possible, detailed information on the assessment of the economic and social **consequences** of response measures.

62. Article 7 guidelines paragraphs 23–25 request Parties to report in their NIR on minimization of adverse impacts.

63. **MPGs paragraphs 78 and 84** read that each Party with an NDC 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 in the implementation and achievement of the domestic PaMs implemented to address the social and economic consequences of response measures, including sectors and activities associated with response measures; social and economic consequences of response measures; **challenges and barriers in addressing the consequences**; and **action to address the consequences**. Those elements highlighted in bold can be considered new additions to the existing requirement, which in turn becomes enhanced.

64. **MPGs paragraph 90** states that Parties (“should” requirement) are encouraged to provide detailed information, to the extent possible, on the assessment of economic and social **impacts** of response measures. Although there is a difference in wording, the meaning of consequences and impacts is rather similar. However, impact is a more neutral term and Parties are encouraged to report both positive and negative impacts.

65. The requirement in the MPGs includes new elements regarding mitigation co-benefits and can thus be considered substantively enhanced compared with the BR requirement. The legal nature of this requirement has been strengthened and the required level of detail in reporting on response measures increased.

66. ERTs should note that the MPGs (para. 78) request (“shall” requirement) Parties to indicate several new elements related to mitigation co-benefits.

VI. Provision of financial, technological and capacity-building support to developing country Parties

A. Overview

67. The UNFCCC reporting guidelines on BRs request Parties to provide a description of their financial, technological and capacity-building support provided to developing country Parties. In addition to these requirements, **CTF tables 7, 7(a), 7(b), 8 and 9** provide structure for the description of FTC requirements. Parties are mandated to report in each of the columns in these CTF tables. Following the RPG, failure to report on any of the elements in those CTF tables leads to a recommendation, unless there is evidence of specific national circumstances preventing the Party from fulfilling this reporting obligation.

68. **None of the current reporting requirements have become obsolete.** The analysis shows that all current reporting requirements on FTC remain and new elements and more level of detail of the current requirements have been added.

69. **There are a couple of cases of structural changes in the CTF tables**, without a change in substance but with the intention of facilitating reporting:

(a) **Decision 5/CMA.3, paragraph 22**, does not include a separate table with the summary information on provision of public financial support (table 7 in decision 9/CP.21),

instead such **summary information is to be automatically generated through the web portal** developed by the secretariat;

(b) Explicit linkage is established between financial and technological and capacity-building support in **CTF tables III.1–III.2**: where financial support is marked as contributing to capacity-building or technology development and transfer objectives, the corresponding information on type of support and sector is automatically populated to tables on technology and capacity-building support provided (**tables III.4–III.5**);

(c) A reference or hyperlink or page number of the BTR section where underlying assumptions, definitions and methodologies are reported needs to be added in the footnotes to each CTF table.

70. **Several current reporting requirements have been enhanced for BTRs in a total of seven areas (“shall” requirements)** by decisions 5/CMA.3 and 18/CMA.1. These enhancements are discussed below on a case-by-case basis. Annex IV contains the exact wording of the respective paragraphs of the BR/NC and BTR for easier reference.

B. New and additional financial support

71. UNFCCC reporting guidelines on **BR paragraph 13** requires (“shall” requirement) Annex II Parties to provide information on the provision of financial, technological and capacity-building support to non-Annex I Parties consistently with the requirements contained in chapter VIII of the UNFCCC reporting guidelines on national communications following common reporting formats, including information to show **how this support is new and additional**. In reporting such information, Parties should distinguish, to the extent possible, between support provided to non-Annex I Parties for mitigation and adaptation activities, noting the capacity-building elements of such activities, where relevant. For activities with multiple objectives, the funding could be reported as a contribution allocated partially to the other relevant objectives.

72. **MPGs paragraph 121(r)** requests (“shall” requirement as per para. 118) Parties to provide 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.

73. The corresponding requirement has been reduced in scope in the MPGs as it only refers to new and additional financial resources.

74. ERTs should note that the MPGs (para. 121(r)) request Parties to provide information on what new and additional resources have been provided, focused on financial resources instead of all support.

C. National approach to tracking the provision of FTC support

75. UNFCCC reporting guidelines on **BRs paragraph 14** establishes that Parties *shall* provide a description of their national approach to tracking the provision of FTC support and that the description *shall* include information on indicators and delivery mechanisms used and allocation channels tracked. In case this information has been already reported in the NC, the BR *should* only report changes to this information.

76. **MPGs paragraph 119** establishes that information on national circumstances and institutional arrangements relevant to reporting on the provision and mobilization of support includes description of the systems and processes used to identify, track and report on support provided and mobilized through public interventions; **description of challenges and limitations; and efforts 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.**

77. The MPGs provide for more detail when reporting on the national approach to tracking the provision of FTC support (see elements highlighted in bold in the previous paragraph). This will

also allow ERTs to understand which challenges and limitations Parties face when reporting under paragraph 119(b). The BR requirement that “in case this information has been already reported in the NC, the BR should only report changes to this information” becomes obsolete.

78. ERTs should note that the MPGs (para. 119) request Parties (“shall” requirement) to indicate several new elements related to the national approach to tracking the provision of support, and mention that there is also an obsolete element.

D. Underlying assumptions, definitions and methodologies: new and more granular information

79. UNFCCC reporting guidelines on **BR paragraph 15** requests Annex II Parties (“shall” requirement) to use any methodology to be developed under the Convention, taking into account international experience. Annex II Parties shall describe the methodology used in their BRs. Annex II Parties shall report in a rigorous, robust and transparent manner the underlying assumptions and methodologies used to produce information on finance.

80. **MPGs paragraph 121** requests more granular information and a lot of specified information on underlying assumptions and methodology. In particular, the following aspects are enhanced or new:

- (a) The **conversion** between domestic currency and United States dollars (**para. 121(b)**);
- (b) The channel (bilateral, regional, multilateral, multilateral) (**para. 121(d)**);
- (c) The expanded **list of financial instruments** (i.e. **guarantee, insurance**) (**para. 121(f)**);
- (d) Information on instruments and funding sources reported, including **how a Party has determined finance to be concessional and/or Official Development Assistance, including by using information such as grant equivalency, institution and/or instrument-based approaches** (**para. 121(g)**);
- (e) Reporting by **subsector** (**para. 121(j)**);
- (f) Reporting on whether the intervention **supported capacity-building and/or technology development and transfer objectives** (**para. 121(k)**);
- (g) Information on **efforts to avoid double counting** (**para. 121(m) i–iii**);
- (h) The definition of public and private finance, in particular where entities or funds are mixed (**para. 121(n)**);
- (i) How a Party seeks to ensure that support provided and mobilized through public interventions is **in line with the long-term goals of the Paris Agreement** (**para. 121(q)**);
- (j) How the information provided reflects a **progression from previous levels in the provision and mobilization of finance under the Paris Agreement** (**para. 121(s)**).

81. Parties are requested to report further information in **CTF tables III.1–III.5**:

- (a) Under “**additional information**”, to the extent possible, information on the project or programme and implementation agency, and provide a link to any relevant documentation, and, as appropriate, support to activities related to averting, minimizing and addressing **loss and damage** should, to the extent possible, be reported separately (only in tables, no corresponding subparagraph under para. 121);
- (b) **Recipient and title of project, programme, activity or other, and any additional information.**

82. **MPGs paragraph 122** requests Parties to provide a description of the underlying assumptions, definitions and methodologies used **to provide information on technology development and transfer, and capacity-building support.**

83. While the UNFCCC reporting guidelines on BRs only mention underlying assumptions and methodologies related to reporting information on finance, MPGs paragraph 122 also mentions underlying assumptions and methodologies related to reporting information on technology development and transfer, and capacity-building.

84. ERTs should note that the MPGs require more granular and new information on the elements highlighted above in bold.

E. Priorities of developing country Parties

85. UNFCCC reporting guidelines on **BR paragraph 16** requests Parties (“shall” requirement) to describe, to the extent possible, how they seek to ensure that the resources they provide effectively address the needs of non-Annex I Parties with regard to climate change adaptation and mitigation.

86. **MPGs paragraph 121(p)** requests Parties (“shall” requirement) to report on how they seek 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 BTRs, NDCs and national adaptation plans** (para. 121(p)).

87. The MPG requirement includes not only needs but also priorities. Moreover, it includes all support provided and mobilized through public interventions and not only finance and capacity-building support provided. It also specifically mentions a way to identify these needs and priorities through country-driven strategies and instruments, such as BTRs, NDCs and national adaptation plans.

88. ERTs should note that the MPGs (para. 121(p)) request Parties to report on several enhanced elements, as highlighted in bold above.

F. Multilateral financial support: more granular information

89. UNFCCC reporting guidelines on **BR paragraph 17 and CTF table 7(a)** request Parties to report information on support provided through multilateral financial channels:

(a) The Global Environment Facility, the Least Developed Countries Fund, the Special Climate Change Fund, the Adaptation Fund, the Green Climate Fund and the Trust Fund for Supplementary Activities;

(b) Other multilateral climate change funds;

(c) Multilateral financial institutions, including regional development banks;

(d) Specialized United Nations bodies.

90. UNFCCC reporting guidelines on **BR paragraph 18 and CTF table 7(b)** (bilateral, regional and other channels) request Parties to report the following information on support provided through multilateral financial channels:

(a) Amount of financial resources (including the amount in original currency and its equivalent in United States dollars or international currency);

(b) Type of support (for mitigation and adaptation activities);

(c) Source of funding;

(d) Financial instrument;

(e) Sector;

(f) An indication of what new and additional financial resources they have provided pursuant to Article 4, paragraph 3, of the Convention, and Parties shall clarify how they have determined that such resources are new and additional.

91. **MPGs paragraph 124** requests (“shall” requirement) more granular and standardized information on multilateral financial support provided compared with the BR and CTF table 7(a) requirement. **Decision 5/CMA.3, tables III.2–III.3**, (multilateral channels) include more granular elements and new categories, in particular:

(a) The extended **list of multilateral institutions in table III.2** (Capacity-building Initiative for Transparency and Climate Technology Centre and Network) and the table is no longer pre-populated with institutions listed, allowing for multiple rows per institution to provide more granular information (as per **para. 124(b)**);

(b) The **amounts in face value and, on a voluntary basis, the grant-equivalent** can be reported (as per **para. 124(c)**);

(c) Reporting on **inflows and/or outflows** (as per **para. 124(e)**);

(d) Indicating the **contribution to technology development and transfer and capacity-building objectives** (each a yes/no option) (as per **para. 124(n)**);

(e) Recipient and title of the project, programme, activity or other added (**table III.2**);

(f) Additional information added (**table III.2**).

92. **MPGs paragraph 121(t)** requests 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 programme choices of the multilateral institutions.**

93. ERTs should note that the MPGs require more granular information on the elements highlighted above in bold, as well as the information points discussed above in section D.

G. Bilateral financial support

94. UNFCCC reporting guidelines on **BR paragraph 18 and CTF table 7(b)** (bilateral, regional and other channels) request Parties to report the following information on support provided through bilateral financial channels:

(a) Amount of financial resources (including the amount in original currency and its equivalent in United States dollars or international currency);

(b) Type of support (for mitigation and adaptation activities);

(c) Source of funding;

(d) Financial instrument;

(e) Sector;

(f) An indication of what new and additional financial resources they have provided pursuant to Article 4, paragraph 3, of the Convention, and Parties shall clarify how they have determined that such resources are new and additional.

95. UNFCCC reporting guidelines on **BR paragraph 17 and CTF table 7(a)** request Parties to report information on support provided through bilateral financial channels (**para. 17(e)**).

96. **MPGs paragraph 123 and decision 5/CMA.3, table III.1** (bilateral, regional and other channels), request (“shall” requirement) more granular and standardized information on bilateral

financial support compared with the BR and CTF table 7(b) requirement, in addition to the information points discussed above in section D, which apply to all FTC support:

- (a) The **exchange rate** used;
- (b) The **amounts in face value and, on a voluntary basis, the grant-equivalent** (as per **para. 123(b)**);
- (c) Recipient, including, to the extent possible, information on the recipient region or country and the title of the project, programme, activity or other (as per **para. 123(c)**);
- (d) Indication of the **contribution to technology development and transfer and capacity-building objectives** (each a yes/no option) (as per **para. 123(l)**).

97. ERTs should note that the MPGs require more granular information on the aspects mentioned above in bold.

H. Private financial support: priorities of developing country Parties and more granular information

98. UNFCCC reporting guidelines on **BR paragraph 19** asks Parties to report, to the extent possible (“**should**” requirement), on private financial flows leveraged by bilateral finance and to report on PaMs that promote the scaling up of private investment.

99. **MPG paragraph 121(o)(i–iii)** requests (“**shall**” requirement) Parties to **report on 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.

100. **MPG paragraph 125** requests Parties (“shall” requirement, as per para. 118) to provide 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 (compare information items (a–j)).

101. **Decision 5/CMA.3, table III.3**, on information on financial support mobilized through public interventions under Article 9 of the Paris Agreement in 2xxx–3, requests Parties to report new information on financial support mobilized through public interventions, in line with the information points discussed above in section D, which apply to all FTC support.

102. While Parties report in their BRs how they seek to ensure that the resources they provide effectively address the needs of non-Annex I Parties, the reporting requirement has been enhanced in the MPGs as the scope and level of detail has been increased. When Parties report on private finance, they have to report on the public intervention that triggered the mobilization (compare **MPGs paragraph 121(o)(i–iii)**, which establishes what Parties need to report regarding how private finance was assessed as being mobilized through public interventions).

103. ERTs should note that the MPGs (para. 121(o)(i–iii)) require Parties to report on how private finance was assessed as mobilized through public interventions. It should also be noted that this enhancement constitutes a change in legal nature, as paragraph 121 is a “shall” requirement, compared with UNFCCC reporting guidelines on BRs paragraph 19 being a “should” requirement.

I. Support for technology development and transfer

104. UNFCCC reporting guidelines on **BR paragraph 21** requests each Annex II Party (“shall” requirement) to provide information on measures taken to promote, facilitate and finance the transfer of, access to and the deployment of climate-friendly technologies for the benefit of non-Annex I Parties, and for the support of the development and enhancement of endogenous capacities and technologies of non-Annex I Parties. Parties may also provide information on success and failure stories.

105. UNFCCC reporting guidelines on **BR paragraph 22** and **CTF table 8** request Parties (“shall” requirement) to report information on measures and activities related to technology transfer implemented or planned since the last NC/BR. Parties shall, to the extent possible, provide information on the recipient country, target area (mitigation/adaptation), sector involved and the sources of the technology (public/private), and shall distinguish between activities undertaken by the public or private sector.

106. **MPGs paragraph 126** and decision 5/CMA.3, table III.4, request Parties (“shall” requirement, as per MPGs para. 118) to provide 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.**

107. The MPGs request Parties to report more granular information on technology transfer compared with the BR and CTF table 8 requirements. Only the requirement to report on support for the development and enhancement of endogenous capacities and technologies remains exactly as for BRs. It is important for ERTs to note that:

(a) Reporting on success and failure stories is not a BTR requirement for (compare **UNFCCC reporting guidelines on BR para. 21**), but is still part of NC reporting (“shall” requirement, UNFCCC reporting guidelines on NCs para. 57);

(b) The level of detail has been increased through a new requirement to report **type of technology, “ongoing” status, same list of sectors as in finance tables and objectives in the corresponding CTF table** (as per MPGs para. 127 and CTF table III.4).

108. ERTs should note that the MPGs (para. 126) request Parties (“shall” requirement) to report new and more granular information on support provided for technology development and transfer.

J. Capacity-building support

109. UNFCCC reporting guidelines on **BR paragraph 23** and **CTF table 9** request Parties to report on how they have provided capacity-building support that responds to the existing and emerging capacity-building needs identified by non-Annex I Parties in the areas of mitigation, adaptation, and technology development and transfer. Information should be reported in textual and tabular format as a description of individual measures and activities.

110. **MPGs paragraph 128** and **CTF table III.5** request Parties to report:

- (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 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;**
- (f) **Status, additional information and objectives in the corresponding CTF table** (as per MPGs para. 129 and CTF table III.5).

111. ERTs should note that the MPGs (para. 128) request Parties (“shall” requirement) to report several new elements related to capacity-building support (see the items highlighted in bold above).

VII. Conclusions

112. For this paper the changes in reporting requirements relevant to developed countries from the UNFCCC reporting guidelines on BRs, and other reporting guidelines, where applicable, to the MPGs were analysed. The analysis concludes that the majority of the requirements have been enhanced or new requirements have been included while about one third of requirements remains the same and some requirements are no longer applicable for BTRs.

113. Given the that the BR/NC reviews are mandated by the decision of the Convention and whereas the BTR reviews are mandated by the decision of the Paris Agreement, recommendations and encouragements cannot be carried over between the two legal instruments. Thus, ERTs cannot provide recommendations or encouragements for the reporting Party encouragements to include the missing or clarifying information in the first BTRs. To address the **equivalent** reporting requirements, the same review approaches as in the previous review cycles will be applied, as identified in the RPG. ERTs are invited to note missing or not transparent information following the UNFCCC reporting guidelines on BRs and the RPG, and to note that the requirement remains in the MPGs.

114. To address the **new** reporting requirements in the MPGs, ERTs shall make efforts to communicate and clarify to Parties these requirements during the BR5 reviews, namely through presentations or information sheets shared or delivered before or during the review week. The new requirements in the MPGs can be found in the following areas: Information necessary to track progress made in implementing and achieving its nationally determined contributions under Art. 4 of the Paris Agreement; Mitigation policies and measures, actions and plans related to implementing and achieving a NDC; Information related to climate change impacts and adaptation; and projections.

115. Similarly, to address the **enhanced** reporting requirements, ERTs shall make efforts to communicate and clarify to Parties the enhanced elements of the requirements during the BR5 reviews, namely through presentations or information sheets shared or delivered before or during the review week. ERTs are also invited to note missing or not transparent information following the UNFCCC reporting guidelines on BRs and the RPG. The requirements that have been enhanced in the MPGs can be found in the following areas and paragraphs of the UNFCCC reporting guidelines on BRs or, where noted, NCs:

- (a) Quantified economy-wide emission reduction target (para. 4 and 5),
- (b) Mitigation actions and their effects (para 6, 7, 8, and NC para 22),
- (c) Estimates of emission reductions and removals and the use of units from market-based mechanisms and land-use, land-use change and forestry activities (para 9),

(d) Provision of financial, technological and capacity-building support to developing country Parties (para. 13, 14, 15, 16, 17, 18, 19, 21, 22, 23).

116. To address the **obsolete** reporting requirements, **ERTs are invited to note missing or not transparent information and the absence of the requirement in the MPGs**. ERTs shall not provide any recommendations or encouragements in such cases. The requirements that have not been carried over to the MPGs can be found in the following areas and paragraphs of the UNFCCC reporting guidelines on BRs or NCs:

- (a) Information on GHG emissions and trends (para. 3);
- (b) Other reporting measures (paras. 24, 25, 26);
- (c) Projections (NCs, paras. 29, 30, 33, 36, 37, 38, 41).

117. Thus, the review tools for preparation of the TRR on the BR5 (checklist, review report template, RPG) will be updated by the secretariat in consultation with the lead reviewers to reflect the approaches discussed above to addressing relevant reporting requirements. To facilitate preparation of their first BTRs, the Parties under review will be informed about the new, enhanced, obsolete and equivalent reporting requirements.

118. In addition, it is worth flagging that the secretariat is envisaging **informing Parties separately** through various information channels about the implications of the implementation of the MPGs, in particular about the new and enhanced reporting requirements.

Annex I: Overview of equivalent reporting requirements

BR/NC Chapter/Section, Para., CTF table	wording BR/NC Guidelines	MPG Chapter/Section	MPGs para/ CTF table	wording MPG
Information on GHG emissions and trends				
BR II., para. 2	shall prepare summary information from national GHG inventory for the period 1990 to latest year in the most recent inventory submission available. The information provided in the biennial report should be consistent with that provided in the most recent annual inventory submission, and any differences should be fully explained	III.E. Summary of GHG emissions and removals	Para. 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
Mitigation actions and their effects				
BR III., para. 6, CTF table 3	shall provide information on mitigation actions, including PaMs it has implemented or plans to implement since the last NC/BR to achieve its economy-wide emissions reduction target. To the extent appropriate, Parties shall organize the reporting the reporting of mitigation actions by sector (energy, industrial processes and product use, agriculture, LULUCF, waste and other sectors), and by gas (carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and Sulphur hexafluoride)	III.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 NDC under Art. 4 of the PA	Paras.80–83	<p>80. shall provide information on actions, PAMs that support the implementation and achievement of its NDC, focusing on those that have the most significant impact and those impacting key categories in the national GHG inventory. This information shall be presented in narrative and tabular format;</p> <p>81. shall organize reporting of actions by sector (energy, transport, industrial processes and product use, agriculture, LULUCF, waste management, and other);</p> <p>82. shall provide information on PaMs in tabular format: - name; - description; - objectives; - type of instrument (regulatory, economic, other); - sector(s) affected; - gases affected; - start year of implementation; - implementing entity or entities;</p> <p>83. may also provide the following information: - costs; - non-GHG mitigation benefits; - How the actions interact with each other</p>

Estimates of emission reductions and removals and the use of units from the MBMs and LULUCF activities				
BR B.B., para.10	For each reported year, information reported on progress made towards the emission reduction targets SHALL include, in addition to the information noted in paragraph 9(a-c) above, information on the use of units from market-based mechanisms.	III.C. Information necessary to track progress made in implementing and achieving its nationally determined contribution under Art. 4 of the PA	Para. 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 the NDC under Article 4.
Projections				
NC para.25	At a minimum, Parties shall report a ‘with measures’ projection, in accordance with paragraph 26 below, and may report ‘without measures’ and ‘with additional measures’ projections.	III.F. Projections of greenhouse gas emissions and removals, as applicable	Para. 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 ⁷ .
NC para. 26	A ‘with measures’ projection shall encompass currently implemented and adopted policies and measures. If provided, a ‘with additional measures’ projection also encompasses planned policies and measures. If provided, a ‘without measures’ projection excludes all policies and measures implemented, adopted or planned after the year chosen as the starting point for that projection. In their reporting, Parties may refer to their ‘without measures’ projection as a ‘baseline’ or ‘reference’ projection, for example, if preferred, but should explain the nature of that projection.	III.F. Projections of greenhouse gas emissions and removals, as applicable	Para. 94 (footnote)	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.

NC para. 27	Parties may report a sensitivity analysis for any of the projections, but should aim to limit the number of scenarios presented. Parties may provide the results of a sensitivity analysis for the reported GHG emissions together with a brief explanation of the methodologies and parameters used.	III.F. Projections of greenhouse gas emissions and removals, as applicable	Para. 96 (d)	Sensitivity analysis for any of the projections, together with a brief explanation of the methodologies and parameters used.
NC para. 28	Emission projections shall be presented relative to actual inventory data for the preceding years.	III.F. Projections of greenhouse gas emissions and removals, as applicable	Para. 99	Projections shall be presented relative to actual inventory data for the preceding years.
NC para. 31	Projections shall be presented on a sectoral basis. To the extent possible, the sectoral categories used should be the same as in the GHG inventories.	III.F. Projections of GHG and removals, as applicable	Para. 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 its national inventory report.
NC para. 32	Projections shall be presented on a gas-by-gas basis for the following GHGs: CO ₂ , CH ₄ , N ₂ O, PFCs, HFCs, SF ₆ and NF ₃ (treating PFCs and HFCs collectively in each case). Parties may also provide projections of indirect emissions of carbon monoxide, nitrogen oxide and non-methane volatile organic compounds, as well as sulphur oxide. In addition, projections shall be provided in an aggregated format for each sector as well as for a national total, using global warming potential values agreed upon by the COP.	III.F. Projections of GHG and removals, as applicable	Para. 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 its national inventory report.
NC para. 34, CTF table 6	should include information on historical emissions and removals from 1990 (or other base year) to the most recent inventory year; should be presented for 1990/BY, 1995, 2000,	III.F. Projections of GHG and removals, as applicable	Para. 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

	<p>2005, 2010 and subsequent years that end in 0 or 5 up to the most recent inventory year; should include projections on a quantitative basis, starting from most recent inventory year and for subsequent years that end in 0 or 5, extending at least 15 years from the most recent inventory year; projections and information on historical emissions should be presented in tabular format; shall be as tables 2, 3, 4; for base years other than 1990, inventory for that year shall be given</p>			<p>have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement.</p>
<p>NC para. 35</p>	<p>Figures illustrating the information referred to in paragraphs 31–34 above should be presented showing unadjusted inventory data and a ‘with measures’ projection for the period from 1990 (or another base year, as appropriate) to the most recent inventory year and for subsequent years that end in either a zero or a five, extending at least 15 years from the most recent inventory year. Additional figures may also be presented. The figure below illustrates the presentation of a hypothetical Party’s projection of emissions. It shows unadjusted inventory data for the period from 1990 to the most recent inventory year and ‘with measures’, ‘with additional measures’ and ‘without measures’ projections.</p>	<p>III.F. Projections of GHG and removals, as applicable</p>	<p>Para. 101</p>	<p>Projections shall be presented in graphical and tabular</p>

NC para. 39	When projecting GHG emissions and removals and estimating the total effects of policies and measures on emissions and removals, Parties may use any models and/or approaches that they choose. Sufficient information should be reported in the national communication to allow a reader to obtain a basic understanding of such models and/or approaches.	III.F. Projections of GHG and removals, as applicable	Para. 96a	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);
NC para. 40	In the interest of transparency, for each model or approach used, Parties should briefly: (a) Explain for which gases and/or sectors it was used; (b) Describe its type and characteristics (for example, top-down model, bottom-up model, accounting model or expert judgment);	III.F. Projections of GHG and removals, as applicable	Para. 96a	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);
NC para. 42	Parties should report the main differences in assumptions, methods employed and results between the projections reported in the current national communication and those reported in previous national communications.	III.F. Projections of GHG and removals, as applicable	Para. 96b+c	Each Party should provide information in describing the methodology used to develop the projections. This information should include: (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'
NC para. 43	The sensitivity of the projections to underlying assumptions should be discussed qualitatively and, where possible, quantitatively.	III.F. Projections of GHG and removals, as applicable	Para. 96d	Each Party should provide information in describing the methodology used to develop the projections. This information should include: (d) Sensitivity analysis for any of the projections, together with a brief explanation of the methodologies and parameters used.
NC para. 44	To ensure transparency, Parties should report information on key underlying assumptions and values of variables such as GDP growth, population growth, tax levels and international fuel prices, using table 5 below. The information should be limited to that not covered by paragraph 45 below (i.e. it should not include sector-specific data).	III.F. Projections of GHG and removals, as applicable	Para. 96a+c	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); (c) Assumptions on policies and measures included in the 'with measures' projection and 'with additional measures' projection, if included;

Finance				
BR IV.VI.A., para. 18	shall provide summary information from para 17 for the previous 2 years in textual and tabular format on the annual financial support provided, including the following: (a) The amount of financial resources (...); (b) The type of support (...); (c) The source of funding; (d) The financial instrument; (e) the sector; (f) An indication of what new and additional financial resources they have provided pursuant to Article 4, paragraph 3, of the Convention; Parties shall clarify how they have determined that such resources are new and additional	III.B. Underlying assumptions, definitions and methodologies	Para. 121r; para. 123f,g,i para. 124i, k, j, l	<p>121r. shall report 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;</p> <p>123. Relevant information, in tabular format, for the previous two reporting years without overlapping with the previous reporting periods, on bilateral and regional financial support provided, specifying: (f) Funding source (ODA, OOF, other (specify)); (g) Financial instrument (e.g. grant, concessional loan, non-concessional loan, equity, guarantee, insurance, other (specify)); (i) Sector (e.g. energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other (specify));</p> <p>124. Relevant information, in tabular format, for the previous two reporting years without overlapping with the previous reporting periods, on financial support provided through multilateral channels, specifying: (i) Funding source (ODA, OOF, other (specify)); (k) The type of support (e.g. adaptation, mitigation or cross-cutting), as available; (j) financial instrument (...); (l) Sector (...)</p>
BR IV.VI.A., para. 20	Should specify the types of instruments used (e.g. grants, concessional loans)	III.B. Underlying assumptions, definitions and methodologies	Para. 123g; para. 124j	shall report on (123g) financial instrument (e.g. grant concessional loan, equity, guarantee, insurance, other (specify)); (124j) financial instrument (e.g. grant concessional loan, equity, guarantee, insurance, other (specify)).

Annex II: Overview of new reporting requirements

MPG Chapter/Section, para, CTF table	wording MPGs	BR
Information necessary to track progress made in implementing and achieving its nationally determined contribution under Art. 4 of the PA		
III.C. Information necessary to track progress (...), para. 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).	No corresponding requirement
III.C. Information necessary to track progress (...), para. 67	shall provide 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	No corresponding requirement
III.C. Information necessary to track progress (...), para. 74	shall provide a description of each methodology and/or accounting approach used, as applicable, for: - Target(s); - Construction of baselines; - Indicators	No corresponding requirement
III.C. Information necessary to track progress (...), para. 75	Information shall include, as available and applicable to the NDC: - Key parameters, assumptions, definitions, data sources, models used; - IPCC guidelines used; - Metrics used; - Where applicable, any sector-, category- or activity-specific assumptions, methodologies or approaches consistent with IPCC guidance: - approach to address natural disturbances on managed lands; - approach to account for HWPs; - approach to address age-class structure in forests; - methodologies used to estimate mitigation co-benefits of adaptation actions; - Methodologies used to track progress arising from the implementation of PaMs; - any other methodologies; - any conditions and assumptions relevant to the achievement of the NDC	No corresponding requirement
III.C. Information necessary to track progress (...), para. 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 the Party's 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 related to Article 6, as relevant	No corresponding requirement
III.C. Information necessary to track progress (...), para. 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;	No corresponding requirement

	<p>(ii) Information for previous reporting years during the implementation period of its NDC under Article 4, identified in paragraph 68 above, as applicable;</p> <p>(iii) The most recent information identified in paragraph 68 above;</p> <p>(b) Where applicable, information on GHG emissions and removals consistent with the coverage of its NDC under Article 4;</p> <p>(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;</p> <p>(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:</p> <p>(i) The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC on an annual basis reported biennially;</p> <p>(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;</p> <p>(iii) Any other information consistent with decisions adopted by the CMA on reporting under Article 6;</p> <p>(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.</p>	
<p>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 NDC under Art. 4 of the PA</p>		
<p>III.D. Mitigation policies and measures, actions and plans (...), para. 86</p>	<p>Each Party shall describe the methodologies and assumptions used to estimate the GHG emissions reductions or removals by each action, policy and measure, to the extent available. This information may be presented in an annex to its biennial transparency report.</p>	<p>No corresponding requirement</p>
<p>III.D. Mitigation policies and measures, actions and plans (...), para. 87</p>	<p>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.</p>	<p>No corresponding requirement</p>
<p>III.D. Mitigation policies and measures, actions and plans (...), para. 88</p>	<p>Each Party should identify its actions, policies and measures that influence GHG emissions from international transport.</p>	<p>No corresponding requirement</p>
<p>Information related to climate change impacts and adaptation under Article 7 of the PA</p>		

IV. Information related to climate change impacts and adaptation, para. 104	Each Party should provide information related to climate change impacts and adaptation under Article 7 of the Paris Agreement, as appropriate. As such, providing this information is not mandatory.	No corresponding requirement
IV. Information related to climate change impacts and adaptation, para. 105	Information provided below could facilitate, inter alia, recognition of the adaptation efforts of developing country Parties.	No corresponding requirement
IV.A. Information related to climate change impacts and adaptation / National circumstances, institutional arrangements (...), para. 106	Each Party should provide the following information, as appropriate: (a) National circumstances relevant to adaptation actions of Parties, 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.	No corresponding requirement
IV.B. Information related to climate change impacts and adaptation / Impacts, risks and vulnerabilities, para. 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 used in paragraph 107(a) and (b) above.	No corresponding requirement
IV.E. Information related to climate change impacts and adaptation / progress on implementation and adaptation, para. 110	Each Party should provide the following information, as appropriate, on progress in: (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 regulation, policies and planning.	No corresponding requirement
IV.E. Information related to climate change impacts and adaptation / progress on implementation and adaptation, para. 111	Developing country Parties may also include information on, as appropriate, implementation of supported adaptation actions, and the effectiveness of already implemented adaptation measures.	No corresponding requirement

<p>IV.F. Information related to climate change impacts and adaptation / Monitoring and evaluation of adaptation actions and processes, para. 112</p>	<p>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.</p>	<p>No corresponding requirement</p>
<p>IV.F. Information related to climate change impacts and adaptation / Monitoring and evaluation of adaptation actions and processes, para. 113</p>	<p>Each Party should provide the following information, as appropriate, related to monitoring and evaluation:</p> <ul style="list-style-type: none"> (a) Achievements, impacts, resilience, review, effectiveness and results; (b) Approaches and systems used, and their outputs; (c) Assessment of and indicators for: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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. 	<p>No corresponding requirement</p>
<p>IV.F. Information related to climate change impacts and adaptation / Monitoring and evaluation of adaptation actions and processes, para. 114</p>	<p>Each Party should provide information related to the effectiveness and sustainability of adaptation actions, as appropriate, including information on:</p> <ul style="list-style-type: none"> (a) Ownership, stakeholder engagement, alignment of adaptation actions to national and subnational policies, and replicability; (b) The results of adaptation actions and the sustainability of those results. 	<p>No corresponding requirement</p>
<p>IV.G. Information related to climate change impacts and adaptation / Information related to averting, minimizing and addressing loss and damage (...), para. 115</p>	<p>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:</p> <ul style="list-style-type: none"> (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; Institutional arrangements to facilitate the implementation of activities reported under paragraph 115(b) above. 	<p>No corresponding requirement</p>

<p>IV.H. Information related to climate change impacts and adaptation / Cooperation, good practices, experience and lessons learned, para. 116</p>	<p>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:</p> <p>(a) Observed and potential climate change impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science;</p> <p>(b) Activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change; Institutional arrangements to facilitate the implementation of activities reported under paragraph 115(b) above.</p>	<p>No corresponding requirement</p>
<p>Projections</p>		
<p>III.F. Projections of GHG emissions and removals, as applicable, para. 93</p>	<p>Projections are indicative of the impact of mitigation policies and measures in future trends in GHG emissions and removals, and shall not be used to assess progress towards the implementation and achievement of the Parties' NDCs under Article 4 of the Paris Agreement unless the Party has identified a reported projection as its baseline identified in chapter III.B above.</p>	<p>No corresponding requirement</p>
<p>III.F. Projections of GHG emissions and removals, as applicable, para. 97</p>	<p>Each Party shall also provide projections of key indicators to determine progress towards its NDC under Article 4 of the Paris Agreement.</p>	<p>No corresponding requirement</p>

Annex III: Overview of enhanced reporting requirements

BR/NC Chapter/Section, para, CTF table	wording BR/NC Guidelines	MPG Chapter/Section	MPGs para./ CTF table	wording MPG
Quantified economy-wide emission reduction target				
BR III., para. 4, CTF tables 3, 4, 4(a)I, 4(a)II, 4(b)	Each Annex I Party SHALL describe its quantified economy-wide emission reduction target, including any conditions or assumptions that are relevant to the attainment of that target, as communicated to the secretariat and contained in document FCCC/SB/2011/INF.1/Rev.1 or any update to that document	B. Description of a Party's NDC	64, 69, 71, 73, 74, 75	69: Each Party SHALL compare the most recent information for each selected indicator with the information pursuant to paragraph 67 to track progress made in implementing its NDC under Article 4.; 73: SHALL provide any definitions needed to understand the NDC, including those related to indicators, sectors/categories defined differently than in the NIR, or mitigation co-benefits of adaptation actions and/or economic diversification plans; 75: The information referred to in paragraph 74 above shall include, as applicable and available to the Party's NDC under Article 4: (...)
BR III., para. 5	Description of the target SHALL include: - base year; - gases and sectors covered; - global warming potential; - Approach to LULUCF; - Use of international MBMs, including description of source of units/allowances, and possible scale of contribution; - any other relevant information (e.g. accounting rules)	III.B. Description of a Party's NDC under Art. 4 of the PA, including updates	Para. 64	SHALL provide a description of its NDC against which progress will be tracked; SHALL include any updates to information previously provided: Target and description, including target type; Target year(s)/period(s); Reference point(s), level(s), baseline(s), base year(s), starting point(s) and their respective value(s); Scope and coverage, including (as relevant) sectors, categories, activities, sources and sinks, pools and gases; Intention to use cooperative approaches (ITMOs); Any updates/clarifications or previously reported information
Mitigation actions and their effects				
BR III, para. 6 CTF table 3	SHALL provide information on mitigation actions, including PaMs implemented (or planned) since the last NC/BR; organized by sector and by gas	III.C. Information necessary to track progress / III.D. Mitigation policies and measures, actions and plans, including those with mitigation co-	Paras. 69, 70, 71, 84, 85	69: Each Party SHALL compare the most recent information for each selected indicator with the information pursuant to paragraph 67 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 (...). 71: SHALL clearly indicate and report its accounting approach, including how this is consistent with Art. 4.13 and 4.14 of the PA.

		benefits resulting from adaptation actions and economic diversification plans (...)		<p>84: (SHALL, link from para 80) For each Party with an NDC under Article 4 of the PA that consists of mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans consistent with Article 4, para 7, information to be reported under para 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.</p> <p>85: Each Party shall provide, to the extent possible, estimates of expected and achieved GHG emissions reductions for its actions, policies and measures in the tabular format referred to in paragraph 82 above (...).</p>
BR IV.A, para. 7	SHALL provide information on changes in its domestic institutional arrangements, including institutional, legal, administrative and procedural arrangements used for domestic compliance, monitoring, reporting, archiving of information and evaluation of the progress towards its economy-wide emission reduction target.	III.C. Information necessary to track progress	Paras. 69 + 70	<p>69: Each Party SHALL compare the most recent information for each selected indicator with the information pursuant to paragraph 67 to track progress made in implementing its NDC under Article 4.</p> <p>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 (...).</p>
BR IV.A., para. 8	Party is encouraged to provide, to the extent possible, detailed information on the assessment of the economic and social consequences of response measures.	III.C. Information necessary to track progress made in implementing and achieving its NDC under Art. 4 of the PA	Paras. 78, 84, 90	<p>78: For 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, it 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)-(d)...);</p> <p>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.;</p> <p>90: encouraged to provide detailed information, to the extent possible, on the assessment of economic and social impacts of response measures (+ others).</p>

NC para. 22	Parties SHALL to report on how they believe their PaMs are modifying longer-term trends in anthropogenic GHG emissions and removals consistently with the objective of the Convention.	III.C. Information necessary to track progress made (...)	Para. 89	Parties SHOULD, to the extent possible, provide information about how actions, policies and measures are modifying longer-term trends in GHG emissions and removals.
Estimates of emission reductions and removals and the use of units from the market-based mechanisms and land-use, land-use change and forestry activities				
BR B.B., para. 9	For the base year, information reported on the emission reduction target shall include the following: (a) Total GHG emissions, excluding emissions and removals from the LULUCF sector; (b) Emissions and/or removals from the LULUCF sector based on the accounting approach applied taking into consideration any relevant decisions of the Conference of the Parties and the activities and/or lands that will be accounted for; (c) Total GHG emissions, including emissions and removals from the LULUCF sector.	III.C.	Paras. 65 + 66	65: requests Parties to identify (“shall”-requirement) 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).
Provision of financial, technological and capacity-building support to developing country Parties				
BR VI., para. 13	Parties included in Annex II to the Convention (Annex II Parties) shall provide information on the provision of financial, technological and capacity-building support to non-Annex I Parties consistent with the requirements contained in section VIII of the UNFCCC Annex I reporting guidelines on national communications following common reporting formats, including information to show how this support is new and additional.	V.B. Underlying assumptions, definitions and methodologies	Para. 121(r)	SHALL report (as per para 118): 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: (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.

	(...)			
BR VI., para. 14	Each Annex II Party shall provide a description of its national approach for tracking of the provision of financial, technological and capacity-building support to non-Annex I Parties, if appropriate. This description shall also include information on indicators and delivery mechanisms used and allocation channels tracked. If this information was already reported in the national communication, the biennial report should only report changes to this information.	V.A. National circumstances and institutional arrangements	Para. 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.
BR VI., para. 15	In reporting information in accordance with paragraphs 17 [on financial support] and 18 [on CTF table on financial support] below, Annex II Parties shall use any methodology to be developed under the Convention, taking into account international experience. Annex II Parties shall describe the methodology used in their biennial reports. Annex II Parties shall report in a rigorous, robust and transparent manner the underlying assumptions and methodologies used to produce information on finance.	V.B. Underlying assumptions, definitions and methodologies	Para. 121(b), (d), (f), (g), (k), (m), (n), (q), (s), para. 122, CTF tables III.1-III.5	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: (b) The conversion between domestic currency and United States dollars; (d) The channel (bilateral, regional, multi-bilateral, multilateral); (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 instruments-based approaches; (k) Whether it supported capacity-building and/or technology development and transfer objectives; (m) Information on the efforts taken to avoid double counting, including on (i)-(iv)...); (n) The definition of public and private finance, in particular where entities or funds are mixed; (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;

				<p>(s) How the information provided reflects a progression from previous levels in the provision and mobilization of finance under the Paris Agreement; 122: Parties SHALL provide a description of the underlying assumptions, definitions and methodologies used to provide information on technology development and transfer and capacity-building support.</p>
BR VI.A., para. 16	Each Annex II Party shall describe, to the extent possible, how it seeks to ensure that the resources it provides effectively address the needs of non-Annex I Parties with regard to climate change adaptation and mitigation.	V.B. Underlying assumptions, definitions and methodologies	Para. 121(p)	(SHALL provide a description on) 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 BTRs, NDCs and NAPs.
BR VI.A., para. 17 CTF table 7(a)	Each Annex II Party shall provide information on the financial support it has provided, committed and/or pledged for the purpose of assisting non-Annex I Parties to mitigate GHG emissions and adapt to the adverse effects of climate change and any economic and social consequences of response measures, and for capacity-building and technology transfer in the areas of mitigation and adaptation, where appropriate (...).	V.C.1 Information on financial support provided and mobilized/ Multilateral channels	Para. 124(b), (c), (e), (n), para. 121(t) CTF tables III.2-III.3	<p>124. Relevant information, in tabular format, for the previous two reporting years without overlapping with the previous reporting periods, on financial support provided through multilateral channels, specifying:</p> <p>(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));</p> <p>(c) Amount (in United States dollars and domestic currency) (the face value and, on a voluntary basis, the grant-equivalent value);</p> <p>(e) Inflows and/or outflows, as applicable;</p> <p>(n) Whether it contributes to capacity-building and/or technology development and transfer objectives, as applicable, as available.</p> <p>121(t). Information on reporting on multilateral finance, including ((i)-iv)...</p>
BR VI.A., para. 18 CTF table 7(b)	Each Annex II Party shall provide the summary information, referred to in paragraph 17 above, for the previous two calendar or financial years in a textual and tabular format on the annual financial support that it has provided for the purpose of assisting non-Annex I Parties, including the following: ((a) – (f)...))	C.1 Information on financial support provided and mobilized/ Bilateral, regional and other channels	Para. 123 (b), (c), (l), CTF table III.1	<p>Relevant information, in tabular format, for the previous two reporting years without overlapping with the previous reporting periods, on bilateral and regional financial support provided, specifying:</p> <p>(b) Amount (in United States dollars and domestic currency) (the face value and, on a voluntary basis, the grant-equivalent value);</p> <p>(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);</p> <p>(l) Whether it contributes to capacity-building and/or technology development and transfer objectives, as available.</p>
BR VI.A., para. 19 CTF table 7(a)	Party should report, to the extent possible, on private financial flows leveraged by bilateral finance and should report on PaMs that	III.B.-C. Underlying assumptions, definitions and	Para. 121 (o), para. 125, CTF table III.3	121(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

	promote scaling up of private investment.	methodologies / Information on financial support provided and mobilized under Art. 9 of the PA - Information on finance mobilized through public interventions		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.; 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) - (j)...).
BR VI.B. para. 21	Shall provide information on measures taken to promote, facilitate and finance the transfer of, access to and the deployment of climate-friendly technologies for the benefit of non-Annex I Parties, and for the support of the development and enhancement of endogenous capacities and technologies of non-Annex I Parties. Parties may also provide information on success and failure stories.	V.D. Information on support for technology development and transfer provided under Art. 10 of the PA	Para. 126 (a), (b), (d), (e), (f) CTF table III.4	Shall (per para 118) provide "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; (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.
BR VI.B. para. 22 CTF table 8	Shall provide in textual and tabular formats, information on measures and activities related to technology transfer implemented or planned since its last NC/BR; Shall, to the extent possible, provide information on the recipient country, target area (mitigation/adaptation), sector involved and the sources of the technology (public/private), and distinguish between activities undertaken by public and private sectors	V.D. Information on support for technology development and transfer provided under Art. 10 of the PA	Para. 127 CTF table III.4	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; (CTF III.4 planned, ongoing, completed)

				(h) Whether the activity was undertaken by the public and/or private sector.
BR VI.B. para. 23 CTF table 9	SHALL provide information, to the extent possible, on how it has provided capacity-building support that responds to the existing and emerging needs identified by non-Annex I Parties in the areas of mitigation, adaptation, and technology development and transfer; SHOULD be reported in textual and tabular format as a description of individual measures/activities	V.E. Information on capacity-building support provided under Art. 11 of the PA	Para. 128 (a), (c), (d), (e), Para. 129 CTF table III.5	<p>128. Shall provide (per para 118) information on:</p> <ul style="list-style-type: none"> (a) Strategies employed to provide capacity building support, including case studies; (c) Policies that promote capacity building support; (d) Involvement of stakeholders; (e) How support for capacity building actions promotes the sharing of lessons learned and best practices <p>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)-(e)...).</p>

Annex IV: Overview of obsolete reporting requirements

BR/NC Chapter/Section, para, CTF table	wording BR/NC Guidelines	MPG
Information on GHG emissions and trends		
BR II., para. 3	Shall provide summary information on their national inventory arrangements in accordance with the reporting requirements related to national inventory arrangements contained in the UNFCCC Annex I inventory reporting guidelines, and on the changes to these national inventory arrangements since their last national communication or biennial report.	No corresponding requirement
Other reporting measures		
BR VII., para. 24	encouraged to report, to the extent possible, on domestic arrangements for the process of self-assessment of compliance with targets or levels of reductions required by science; encouraged to report, to the extent possible, on progress made in the establishment of national rules for taking action against domestic non-compliance with emissions reductions targets	No corresponding requirement
BR VII., para. 25	encouraged to report any other information considered relevant	No corresponding requirement
BR VIII., para. 26	shall be communicated electronically; shall be in one of the official languages of the UN; encouraged to submit an English translation	No corresponding requirement
Projections		
NC para.29	For the ‘with measures’ and ‘with additional measures’ projections, the starting point should generally be the most recent inventory year. Parties may provide a ‘without measures’ projection starting from an earlier year.	No corresponding requirement
NC para.30	Parties should present their projections relative to unadjusted inventory data for the preceding years presented in the most recent annual inventory submission available. In addition, Parties may present their projections relative to adjusted inventory data. In that case, Parties shall explain the nature of the adjustments.	No corresponding requirement
NC para.33	To ensure consistency with inventory reporting, emission projections related to fuel sold to ships and aircraft engaged in international transport shall, to the extent possible, be reported separately and not included in the national total.	No corresponding requirement
NC para.36	The estimated and expected effects of individual policies and measures are addressed in the policies and measures section of the national communication. In the projections section of the national communication, Parties shall present the estimated and expected total effect of implemented and adopted policies and measures. Parties may also present the total expected effect of planned policies and measures.	No corresponding requirement
NC para.37	Parties shall provide an estimate of the total effect of their policies and measures, in accordance with the ‘with measures’ definition, compared with a situation without such policies and measures. That effect shall be presented in terms of GHG emissions avoided or sequestered, by gas (on a CO ₂ eq basis), in the most recent inventory year and in subsequent	No corresponding requirement

	years that end in either a zero or a five, extending at least 15 years from the most recent inventory year (not cumulative savings). This information may be presented in tabular format.	
NC para.38	Parties may estimate the total effect of their measures by calculating the difference between a ‘with measures’ and a ‘without measures’ projection. Alternatively, Parties may use another approach, for example individually assessing the effect of each significant policy and measure and aggregating the individual effects to arrive at a total. In either case, in the reporting it should be clear from what year onward it was assumed that policies were implemented or not implemented in calculating the estimate.	No corresponding requirement
NC para. 41	Parties should provide references to more detailed information related to the information referred to in paragraph 40(a–e) above.	No corresponding requirement

Annex V

List of references

Adoption of the Paris Agreement. 2015. 1/CP.21, paragraph 90. Available at [Report of the Conference of the Parties on its twenty-first session, held in Paris from 30 November to 11 December 2015. Addendum. Part two: Action taken by the Conference of the Parties at its twenty-first session. \(unfccc.int\)](#)

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UNFCCC biennial reporting guidelines for developed country Parties. 2011. Available at <https://unfccc.int/resource/docs/2011/cop17/eng/09a01.pdf#page=31-35>