

19 October 2018

## **Joint reflections note by the presiding officers of the Ad Hoc Working Group on the Paris Agreement, the Subsidiary Body for Scientific and Technological Advice and the Subsidiary Body for Implementation**

### **Addendum 6**

#### **Matters relating to Article 13 of the Paris Agreement and paragraphs 84–98 of decision 1/CP.21**

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

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### A. Progress to date and ways forward

1. At the sixth part of the first session of the Ad hoc Working Group on the Paris Agreement (APA), Parties made commendable progress in the development of the modalities, procedures and guidelines (MPGs) for the transparency framework as reflected in the Bangkok outcome.<sup>1</sup> All parts of the MPGs have become clearer, including the options that represent different views of Parties. In addition, Parties advanced in further developing textual proposals to be included in the relevant decision or decisions of the Conference of the Parties (COP) and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA)<sup>2</sup>, and started identifying follow-up work of a technical nature that needs to be undertaken after the adoption of the MPGs in Katowice. At the same time, it is important to note that much work is needed to narrow down the many remaining options and sub-options for the MPGs to be adopted in Katowice.

2. To build on the progress made in Bangkok and enable the completion of the MPGs in Katowice, Parties need to come to a common understanding and agree, among other things, on the following:

(a) How to provide flexibility to those developing country Parties that need it in the light of their capacities? Finding an appropriate formula to reflect flexibility in the MPGs will be key to unlocking options in a number of areas;

(b) Parties will need to consider the practical implications of decision 1/CP.21, paragraph 98, in determining how the MPGs can build upon and eventually supersede the measurement, reporting and verification system established by decision 1/CP.16, paragraphs 40–47 and 60–64, and decision 2/CP.17, paragraphs 12–62. In accordance with the Paris Agreement outcome, this will need to occur immediately following the submission of the final biennial reports and biennial update reports;

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<sup>1</sup> Available at <https://unfccc.int/documents/182088>.

<sup>2</sup> Parties may also wish to note that the textual proposal presented in the draft decision text for the COP is contingent upon the final outcome under the CMA.

- (c) Which guidelines of the Intergovernmental Panel on Climate Change (IPCC) should Parties use when compiling national inventory reports and whether flexibility should be provided to those developing country Parties that need it in the light of their capacities (e.g. through a transition to the use of the most recent IPCC guidelines and capacity-building support to assist with the transition)?
- (d) How to ensure that the MPGs related to the description of a Party’s nationally determined contribution (NDC) under Article 4 being developed under APA item 5 are coherent with the information provided to facilitate clarity, transparency and understanding of NDCs being developed under APA item 3?
- (e) What is the common set of information needed to track progress in implementing and achieving all types of NDCs?
- (f) Given the close relationship acknowledged by all Parties between the guidance for an adaptation communication under APA item 4 and the MPGs for reporting on information on climate change impacts and adaptation under APA item 5, how can the MPGs be revised to reflect progress made in Bangkok under item 4 on the guidance for an adaptation communication?
- (g) When and how the outcome of SBSTA agenda item 13, modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement, is incorporated into the MPGs?
- (h) Should the format of a technical expert review be self-selected by a Party, change on a regular frequency, or be based on other criteria (e.g., submission of a report reporting on achievement of an NDC)?
- (i) Should the frequency and timing of the facilitative, multilateral consideration of progress be linked to the submission of the biennial transparency report and/or the publication of the technical expert review report or occur at certain intervals (e.g. every two or five years)?

3. Noting that there are numerous views on many elements of the text, chapter B below contains further streamlining and editorial proposals to help Parties further focus their deliberations on the essential elements. Parties are invited to consider them, as they deem appropriate, at APA 1.7.

4. Some groups and Parties have expressed the view that the Paris Agreement work programme (PAWP) outcome for this item does not require text in certain areas. Informal notes by the co-facilitators have, up to this point, identified these issues by including a ‘no text’ option. With the textual proposals, however, the APA Co-Chairs have elected to dispense with ‘no text’ references. Instead, differences in Party views are reflected by the use of square brackets around paragraphs or sections. Readers should interpret such square bracketed text as implying that Parties will need to reach consensus on any text to be included and an alternative is ‘no text’ in the PAWP outcome for that issue/area. This approach does not imply any judgment on our part as to the inclusion (or not) of substantive text on such issues as part of the final PAWP outcome.

5. The textual proposals in chapter B below have been prepared by the APA Co-Chairs under their own responsibility.

## B. Textual proposals

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## COP decision

*The Conference of the Parties,*

*Recalling* the Paris Agreement, adopted under the Convention (hereinafter referred to as “the Agreement”),

*Recalling* decision 1/CP.21,

*Recalling* decision 1/CP.21, paragraph 98, that the modalities, procedures and guidelines of the enhanced transparency framework under the Paris Agreement shall build upon and eventually supersede the measurement, reporting and verification system established by decision 1/CP.16, paragraphs 40–47 and 60–64, and decision 2/CP.17, paragraphs 12–62, immediately following the submission of the final biennial reports and biennial update reports,

1. *Decides*, pursuant to 1/CP.21, paragraph 91, to forward a draft decision containing, *inter alia*, recommendations for the modalities, procedures and guidelines in accordance with Article 13, paragraph 13, of the Agreement (MPGs), to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA), for its consideration and adoption at its first session;
2. *Decides* that, for Parties to the Paris Agreement, pursuant to 1/CP.21, paragraph 98, the final biennial reports and biennial update reports shall be those that are submitted to the secretariat no later than [XX];
3. [Placeholder for how to further operationalize paragraph 98;]
4. *Decides* that the technical annex referred to in paragraph 7 of decision 14/CP.19 may be submitted as an annex to the biennial transparency report referred to in the annex to the draft decision;
5. *Further decides* that the technical analysis referred to in paragraph 11 of 14/CP.19 will be carried out concurrent with the technical expert review process referred to in the annex to the draft decision;
6. [Placeholder for any additional provisions related to the CMA decision].

## CMA decision

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

*Recalling* the Paris Agreement, adopted under the Convention (hereinafter referred to as “the Agreement”),

*Recalling* decision 1/CP.21,

*Recalling* Article 2 of the Agreement,

*Recalling* Article 13 of the Agreement, including its paragraphs 1, 14 and 15,

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

*Recognizing* that flexibility for those developing country Parties that need it in the light of their capacities is built into the modalities, procedures and guidelines for the transparency of action and support (MPGs),

1. *Adopts*, pursuant to paragraph 13 of Article 13 of the Agreement, the MPGs for the transparency of action and support contained in the annex to this decision;
2. *Decides* that the first review and update, as appropriate, of the MPGs will be initiated no later than [first report due date + 2 years] on the basis of the experience gained in the first round of technical expert review and facilitative, multilateral consideration of progress, and subsequent reviews and updates will be undertaken every [five] years thereafter, or as the CMA determines appropriate;
3. *Decides* that Parties [shall] submit their first [national inventory report and] biennial transparency report consistent with the MPGs by [2022][2024]. [; those developing country Parties that need flexibility in the light of their capacities have the flexibility to instead submit their first [national inventory report and] biennial transparency report consistent with the MPGs by [2024][2026];
4. *Decides* that the least developed country Parties and small island developing States may submit the information referred to in paragraphs 7, 8, 9 and 10 of Article 13 of the Agreement at their discretion;
5. *Invites* Parties and, as appropriate, intergovernmental organizations to nominate technical experts with relevant qualifications to the UNFCCC roster of experts;
6. *Requests* the secretariat, subject to the availability of resources, and in addition to the actions specified in the MPGs, to:
  - a. Produce an [annual][biennial] synthesis report of Parties' biennial transparency [and national inventory] reports;
  - b. Produce an annual report on the technical expert review;
  - c. [Develop tabular formats for technical experts review reports;]
  - d. [Develop a proposed outline of the biennial transparency report;]
  - e. Develop and implement a training programme for technical experts participating in a technical expert review under the guidance of the lead reviewers;
  - f. Publish [national inventory reports and] biennial transparency reports submitted by Parties, technical experts review reports, and the record of a Party's facilitative, multilateral consideration of progress on the UNFCCC website;
7. [Placeholder for IPCC guidelines and metrics used in reporting, pending decision in B.3.a and B.4];
8. [Placeholder for additional detail related to operationalizing paragraph 98, if needed];
9. [*Urges and requests* the [operating entities of the Financial Mechanism of the Convention][Global Environment Facility] serving the Paris Agreement to support developing country Parties in preparing their first and subsequent biennial transparency reports, including for capacity-building, through voluntary contributions and elements of their replenishment cycle;<sup>3</sup>]
10. [*Encourages*][*Requests*][*Urges*] the GEF to [consider, in particular, options to improve the efficiency of the process for providing support for reporting under Article 13 of the Paris Agreement, including potentially providing an avenue for Parties to apply for funding for more than one [biennial transparency report][and national inventory report] through a single application;<sup>4</sup>]
11. [*Requests* the Global Environment Facility to continue to support the operation of the Capacity-building Initiative for Transparency as a priority reporting-related need;<sup>5</sup>]

<sup>3</sup> Language could be incorporated into the agenda item that provides guidance to the GEF at COP-24.

<sup>4</sup> Language could be incorporated into the agenda item that provides guidance to the GEF at COP-24.

<sup>5</sup> Language could be incorporated into the agenda item that provides guidance to the GEF at COP-24.

12. [**Option 1<sup>6</sup>**: *Decides* that the Consultative Group of Experts, building on the arrangements and relevant processes under the Convention, shall serve the Paris Agreement, including by supporting the implementation of the enhanced transparency framework under the Paris Agreement by, *inter alia*:

- a. Facilitating technical advice and support to developing country Parties, as applicable, including in preparation and submission of BTRs;
- b. Providing guidance on the training and composition of technical expert review teams;
- c. [Placeholder for additional items;]

[**Option 2**: *Requests* the SBI to consider the possible role the CGE could play under the Paris Agreement, and to consider revisions to its functions and terms of reference to that end, with a view to forwarding a recommendation to the CMA by its [second][third] session;]

13. [[**Option 1**: *Requests* the Subsidiary Body for Scientific and Technological Advice to develop common tabular formats for the electronic reporting of information, in accordance with the MPGs, for adoption by the CMA at its [second][third] session, and to develop an outline for technical expert review reports, for adoption by the CMA at its [second][third][fourth] session;]

[**Option 2**: *Requests* the Subsidiary Body for Scientific and Technological Advice to develop common tabular formats for the electronic reporting of information, in accordance with sections B, C, D, and E of the MPGs, for adoption by the CMA at its [second][third] session, and to develop an outline for technical expert review reports, for adoption by the CMA at its [second][third][fourth] session;

*Further requests* the Consultative Group of Experts to develop common tabular formats for the electronic reporting of information in accordance with section F of the MPGs;]

## A. Introduction

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### A.1. Objectives

1. Pursuant to paragraph 5 of Article 13 of the Agreement, the purpose of the framework for transparency of action is to provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties' individual nationally determined contributions under Article 4, and Parties' adaptation actions under Article 7, including good practices, priorities, needs and gaps, to inform the global stocktake under Article 14;
2. Pursuant to paragraph 6 of Article 13 of the Agreement, the purpose of the framework for transparency of support is to provide clarity on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14.
3. [The MPGs for the transparency of action and support also have as their objectives:
  - a. Assist Parties in meeting their commitments pursuant to paragraphs 7–12 of Article 13;
  - b. Facilitate the identification and prioritization of domestic mitigation and adaptation measures;
  - c. Provide a clear understanding of GHG emission levels and trends, underlying data, methodologies and good practices applied;
  - d. Identify successes and challenges in meeting Parties' nationally determined contributions under Article 4;
  - e. Facilitate sharing of knowledge and best practices amongst Parties;
  - f. Facilitate reporting on social and economic consequences of response measures;
  - g. [Enhance the implementation of the Convention and strengthen the global response to climate change;]
  - h. [Generate information that can inform the Article 15 mechanism;]
  - i. Promote mutual understanding, trust, and confidence, and promote effective implementation of the Paris Agreement;

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<sup>6</sup> For option 1 to be operational, the COP would have to mandate the CGE to continue.

- j. [Generate clear and credible information related to loss and damage associated with climate change impacts to inform the global stocktake;]
4. [Placeholder for any additional section-specific objectives, including those drawn from sections B.1, C.1, D.1, E.1, F.1, G.1, H.1 from the Bangkok outcome<sup>7</sup>.]

## A.2 [Guiding principles

1. The principles guiding the MPGs for the transparency of action and support are:
  - a. Pursuant to paragraph 3 of Article 13, build on and enhance the transparency arrangements under the Convention, recognizing the special circumstances of the least developed countries and small island developing States, and be implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty, and avoid placing undue burden on Parties;
  - b. Facilitate improved reporting and transparency over time;
  - c. Provide flexibility to those developing country Parties that need it in the light of their capacities;
  - d. Promote transparency, accuracy, completeness, consistency and comparability;
  - e. Avoid duplication as well as undue burden on Parties and the secretariat;
  - f. Ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;
  - g. [Ensure][Facilitate the reporting of information that demonstrate] that double counting is avoided;
  - h. [Ensure][Facilitate the reporting of information that ensure] environmental integrity;
  - i. [[Respect the nationally determined nature of nationally determined contributions;]
  - j. [Ensure accountability by Parties for actions to address climate change and its impacts;]
  - k. [Enhance on the basis of existing differentiated arrangements under the Convention;]
  - l. [Ensure that the content and frequency of reporting and communications by developing country Parties shall not be more onerous than that for developed country Parties;]
  - m. [Common but differentiated responsibilities and respective capabilities, in the light of different national circumstances;]
  - n. [Encourage maximum participation by all Parties by recognizing Parties' different starting points, number of reporting cycles to date, experiences, and learning curves;]
  - o. [Effective, pragmatic, and feasible;]
  - p. [Provide a direction of travel for the overall improvement of the level of transparency;]
  - q. [Result in indication of best practice;]
  - r. [Recognize that improvement in reporting by developing country Parties will take time depending on their capacity and new, additional, and adequate financial support to meet agreed full costs;]
  - s. [Strengthen, not replace, existing arrangements under the Convention contained in decisions 1/CP.16, 2/CP.17 and 1/CP.18 to accommodate the Paris Agreement, but also draw on all relevant arrangements under the Paris Agreement, including the global stocktake, NDC cycles, reporting on adaptation, reporting on support needed and received, and flexibility;]
  - t. [Report the same information once and undergo technical expert review for same information only once.]
2. [Placeholder for any additional section-specific guiding principles, including those drawn from sections B.1, C.1, D.1, E.1, F.1, G.2 from the Bangkok outcome<sup>8</sup>].
3. In addition, the principles guiding specific sections of the MPGs for the transparency of action and support are:
  - a. [In relation to section B:

<sup>7</sup> Available at <https://unfccc.int/documents/182088>

<sup>8</sup> Available at <https://unfccc.int/documents/182088>

Transparency means that the data sources, assumptions and methodologies used for an inventory should be clearly explained, in order to facilitate the replication and assessment of the inventory by users of the reported information.

Accuracy means that emission and removal estimates should be accurate in the sense that they are systematically neither over nor under true emissions or removals, as far as can be judged, and that uncertainties are reduced as far as practicable. Appropriate methodologies conforming to guidance on good practices should be used to promote accuracy in inventories.

Completeness means that an annual GHG inventory covers all sources and sinks, as well as all gases, which occur in a country and for which methodologies are provided in IPCC Guidelines for the full geographic coverage of the country.

Consistency means that an inventory should be internally consistent in all its elements over a period of years. An inventory is consistent if the same methodologies are used for the base year and all subsequent years and if consistent data sets are used to estimate emissions or removals from sources or sinks. An inventory using different methodologies for different years can be considered to be consistent if it has been estimated in a transparent manner taking into account IPCC guidance on good practice in time series consistency.

Comparability means that estimates of emissions and removals reported by countries in inventories should be comparable among countries. For this purpose, countries should use agreed methodologies and formats for estimating and reporting inventories.]

b. [In relation to section C:

Transparency means that all elements relevant for tracking of progress and methodologies used should be clearly explained.

Accuracy means that the aggregation and summation of individual elements that reflect the overall progress is correct.

Completeness means that progress is tracked for the full scope of the NDC.

Consistency means that the methodologies used to establish reference level(s) or base year/periods are consistent with the methodologies used in the period of tracking progress of the implementation and achieving the NDCs.]

c. [In relation to section E:

Transparency means that the methodologies, processes and procedures to estimate financing should be clearly explained and that the sources of information are identified to facilitate the checking of information.

Completeness means that a report should cover all relevant sources, instruments, and uses of funds (types and locations of projects). It refers to finance provided by governments and the private sector.

Consistency means that a report should be internally consistent with reports of other years. A report is consistent if the same methodologies are used for all years.]

d. [In relation to section F:

Transparency means that the methodologies, processes and procedures to estimate support needed and received should be clearly explained and that the sources of information are identified.

Completeness means that a report should cover all relevant sources and instruments of support received.

Consistency means that a report should be internally consistent with reports of other years. A report is consistent if the same methodologies are used for all years. Under certain circumstances a report using different methodologies for different years can be considered to be consistent if it has been recalculated in a transparent manner.]]

### A.3 [Structure/design of the MPGs

[**Option 3.1:** Single/common MPGs applicable to all Parties, with built-in flexibility to those developing country Parties that need it in the light of their capacities, containing three main sections: common reporting MPGs with annexed common tabular formats; common TER MPGs; and common FMCP MPGs.]

[**Option 3.2:** Build on the existing system under the Convention, with two separate parts for developed and developing country Parties, respectively.]

[**Option 3.3:** One set of MPGs with a section for common elements for both developed country Parties and developing country Parties. For other issues where requirements are different, two separate tracks, one for developed country Parties and another for developing country Parties.]]

#### **A.4 Flexibility to those developing country Parties that need it in the light of their capacities**

1. Per paragraph 2 of Article 13, the enhanced transparency framework shall provide flexibility in the implementation of the provisions of Article 13 to those developing country Parties that need it in the light of their capacities, and the modalities, procedures and guidelines referred to in Article 13.13 shall reflect such flexibility.
2. These modalities, procedures and guidelines specify the flexibility that is available to those developing country Parties that need it in the light of their capacities, pursuant to paragraph 2 of Article 13. [These MPGs reflect flexibility in the scope, frequency, level of detail of reporting, and scope of the review, as referred to in paragraph 89 of decision 1/CP.21.]
3. [Unless otherwise provided in the MPGs, such flexibility shall be available to those developing country Parties that need it in light of their capacities for the first [XX] biennial transparency reports [and national inventory reports]. Least developed country Parties and small island developing states may continue to use flexibility in subsequent reports should they need it in the light of their capacities.]
4. [**Option 4.1:** It will be up to a developing country Party to determine, with respect to any particular provision, whether it is among those developing country Parties that need flexibility in the light of their capacities; if so, it shall clearly indicate when it is using such a provision [and the reason for doing so]. If a developing country Party has sufficient capacity to follow a provision without using a flexibility available in the MPGs, it shall follow the provision without using flexibility. Technical expert review teams shall not review whether a developing country Party itself possesses the capacity to implement a specific provision.]

[**Option 4.2:** Those developing country Parties that need flexibility in the light of their capacities are limited to LDCs and SIDS.]

#### **A.5 [Facilitating improved reporting and transparency over time**

1. All Parties shall strive for continuous improvement in reporting over time.
2. To facilitate continuous improvement, each Party [shall][should][is encouraged to] prepare, regularly update, and submit as part of a biennial transparency report [planned improvements][future areas of improvement] in relation to its reporting pursuant to sections B, C, D, E, and F, as applicable, of these MPGs. Such [planned improvements][future areas of improvement] for B, C, D, E, and F [shall][should][may] include, as applicable:
  - a. [Planned improvements][future areas of improvement] identified by the Party in relation to the implementation of Article 13 of the Agreement;
  - b. How the Party is addressing or intends to address areas of improvement identified as part of a technical expert review;
  - c. Efforts to improve a Party's reporting over time, including in relation to data quality and the transparency, accuracy, consistency, comparability, and completeness of reporting;
  - d. Identification of reporting-related capacity-building needs, including those identified as part of a technical expert review;
  - e. Timelines for [planned improvements][future areas of improvement];
  - f. Efforts to strengthen institutional arrangements in relation to the implementation of Article 13 of the Paris Agreement;
  - g. [For those developing country Parties that need flexibility in the light of their capacities, an explanation of the capacity constraint relevant to the provision and an associated timeline for how the Party will enhance its reporting to meet the common MPGs in the future.]]

#### **A.6 Reporting frequency and format**

1. Each Party shall submit a biennial transparency report every two years following the due date identified in paragraph [XX] of [X/CMA.1].
2. In a biennial transparency report:
  - a. [Each Party shall provide a national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases, following the MPGs contained in section B;]

- b. Each Party shall provide information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4 of the Paris Agreement, following the MPGs contained in section C;
  - c. Each Party should also provide information related to climate change impacts and adaptation under Article 7, as appropriate, following the MPGs contained in section D;
  - d. Developed country Parties shall, and other Parties that provide support should, provide information on financial support provided and mobilized, and technology transfer and capacity-building support provided to developing country Parties under Articles 9, 10 and 11, following the MPGs contained in section E;
  - e. Developing country Parties should provide information on financial, technology transfer and capacity-building support needed and received under Articles 9, 10 and 11, following the MPGs contained in section F.
3. [Each Party shall also submit a national inventory report [annually][biennially] following the due date identified in paragraph [XX] of [X/CMA.1].] [; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead submit a national inventory report on a biennial basis.]
  4. [A national inventory report [shall][could] be submitted [as a stand-alone report][or][as a component of] a biennial transparency report and contain the information corresponding to section B (national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases) of these MPGs.]
  5. [Developed country Parties [shall][should] report on information necessary to track progress in implementing and achieving its nationally determined contribution under Article 4 of the Paris Agreement to date annually.]
  6. If a Party submits an adaptation communication as a component of or in conjunction with a biennial transparency report, it should clearly identify which portion is the adaptation communication.
  7. [When reporting information consistent with section D (information related to climate change impacts and adaptation under Article 7 of the Paris Agreement), a Party may cross-reference previously reported information and/or focus its reporting on updates to previously reported information.]
  8. Least developed country Parties and small island developing States may submit the information referred to in paragraphs 7, 8, 9, and 10 of Article 13 of the Agreement at their discretion;
  9. Each Party shall transmit its biennial transparency report [and national inventory report] to an online portal maintained by the secretariat. The secretariat shall post these reports on the UNFCCC website;
  10. Each Party shall submit a biennial transparency report [and national inventory report] in one of the official languages of the United Nations. Each Party [should also][is also encouraged to] submit, where relevant, a translation into English;
  11. [Placeholder for any relevant outputs on reporting frequency and format from related agenda items].

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

[

**[Option 1:** All Parties continue with current UNFCCC measurement, reporting and verification (MRV) requirements to fulfill Article 13 obligations.]

**[Option 2:** All Parties continue with current UNFCCC MRV requirements as a starting point, and move to option 3 or 4 below at a later point in time.]

**[Option 3:** Those provisions in option 4 below that apply to “developed country Parties” and “developing country Parties” should be placed under separate headings within separate documents. Further, certain provisions in option 4 that apply to each Party will be placed under both sections.]

**[Option 4:**

### **B.1. Definitions**

1. Definitions of the terms used shall be as provided in the IPCC guidelines identified in B.3.a.

### **B.2. National circumstances and institutional arrangements**

*{Requirements for institutional arrangements}*

**[Option 2.1:**

1. Each Party [shall] establish and maintain national inventory arrangements, including institutional, legal and procedural arrangements for the continued estimation, compilation and timely reporting of national GHG inventory reports in accordance with these modalities, procedures, and guidelines. National inventory arrangements for each Party can vary depending on national circumstances and preferences, and change over time.
2. Each Party should implement the following functions related to inventory planning, preparation and management:
  - a. Designate a single national entity/national focal point with overall responsibility for the national inventory;
  - b. Plan, establish and maintain the inventory preparation process, including division of specific responsibilities of institutions participating in the inventory preparation to ensure that sufficient activity data collection, choice/development of methods, emission factors and other parameters are in accordance with the IPCC guidelines identified in B.3.a and these modalities, procedures and guidelines;
  - c. Prepare emission and removal estimates and document them transparently, in accordance with the IPCC guidelines identified in B.3.a and these modalities, procedures and guidelines;
  - d. Perform recalculations, where needed, in accordance with the IPCC guidelines identified in B.3.a and these modalities, procedures and guidelines;
  - e. Perform an uncertainty assessment and key category analysis and use them in identifying needs for inventory improvements and their prioritization;
  - f. Elaborate an inventory quality assurance and quality control (QA/QC) plan and implement QA/QC measures;
  - g. Prepare national annual GHG inventories by compiling the NIR and common tabular format/CRF;
  - h. Archive all information for the reported time series, including all disaggregated emission factors and activity data, and all documentation about generating and aggregating data, including QA/QC. Archive review results and planned inventory improvements;
  - i. Establish processes for the official consideration and approval of the inventory;
  - j. Facilitate the conduct of the technical expert review process of the national inventory and participation in the FMCP;
  - k. Prepare [improvement plans][future areas of improvement] to respond to recommendations from the technical expert review process, consistent with section A.5.

**[Option 2.2:**

1. Developed country Parties shall follow the requirements related to national inventory arrangements established in decision 24/CP.19. [Developing country Parties] [Those developing country Parties that need flexibility in the light of their capacities] are encouraged to follow the requirements related to national inventory arrangements established in decision 24/CP.19.

*{Reporting on institutional arrangements}*

2. Each Party shall provide information on national inventory arrangements, including those for collecting and archiving data, in the first national inventory report under the Paris Agreement, and report any changes to those national inventory arrangements in subsequent reports, as well as efforts to make inventory preparation a continuous process, including information on the role of the institutions involved.

**B.3. Methods**

**a. Methodologies, parameters and data**

*{Use of IPCC guidelines}*

1. **[Option 3.1.1.1:** Each Party shall use the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, and shall use any subsequent version or refinement of the IPCC guidelines once agreed upon by the CMA. Each Party is encouraged to use the 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands.]

**[Option 3.1.1.2:** Each Party shall use the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, and shall use any subsequent version or refinement of the IPCC guidelines once agreed upon by the CMA. Each Party is encouraged to use the 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead use the Revised 1996 IPCC Guidelines for National Greenhouse Gas

Inventories, in conjunction with the Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories and the Good Practice Guidance for Land Use, Land-Use Change and Forestry.]

**[Option 3.1.1.3:** Developed country Parties shall use the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] and any supplementary/further methodological guidance from the IPCC, including the 2013 supplements, as agreed upon by the CMA. Developing country Parties are [strongly] encouraged to use the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] and any supplementary/further methodological guidance from the IPCC, including the 2013 supplements, as agreed upon by the CMA[, taking into account capacity-building needs]. [If a developing country Party is not using the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA], it may provide information on the barriers and constraints in fully using the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] [and include a timeline for the future application in the improvement plan]].]

*{Methodological choice}*

**[Option 3.1.2.1:**

2. Each Party shall use methods and apply tiers consistent with good practice elaborated in the IPCC guidelines identified in B.3.a. Each Party shall use a recommended method (tier level) for key categories in accordance with the IPCC guidelines identified in B.3.a.
3. Each Party may use nationally appropriate methodologies if these better reflect national circumstances and are consistent with the IPCC guidelines identified in B.3.a. In these cases, each Party shall transparently explain national methods, data and/or parameters selected.
4. Consistent with the IPCC guidelines, in some cases, inventory compilers may be unable to adopt a higher tier method for a particular category due to lack of resources. This may mean that they are unable to collect the required data for a higher tier or are unable to determine country specific emission factors and other data needed for tier 2 and 3 methods. In these cases, although this is not accommodated in the category-specific decision trees, a tier 1 approach can be used. It should in these cases be clearly documented why the methodological choice was not in line with the sectoral decision tree. Any key categories where the good practice method cannot be used should have priority for future improvements.
5. Each Party may use default emission factors and activity data in the absence of more robust methods and/or data, but is encouraged to use country-specific and regional emission factors and activity data, where available, or, propose plans to develop them, consistent with the IPCC guidelines identified in B.3.a.]

**[Option 3.1.2.2:**

2. Developed country Parties shall use methods (tiers) contained in the IPCC Guidelines identified in B.3.a and may use national methodologies which could reflect better the national situation, and produce the most accurate estimates. Developing country Parties are encouraged to use methods (tiers) contained in the IPCC Guidelines identified in B.3.a and may use national methodologies which could reflect better the national situation, and produce the most accurate estimates. In those cases, where national circumstances prohibit use of a recommended method, developing country Parties may use the Revised 1996 IPCC Guidelines and may provide explanations in the national inventory report[, and identify the gap as part of reporting on constraints and inventory improvement planning].

**b. Key category analysis**

**[Option 3.2.1.1:**

1. Each Party shall identify key categories, using approach 1, both level and trend assessments, by implementing the key category analysis consistent with the IPCC guidelines identified in B.3.a, including and excluding Land Use, Land Use Change and Forestry (LULUCF) categories; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead identify key categories using a threshold no lower than 85%, allowing a focus on improving fewer categories and prioritizing resources.]

**[Option 3.2.1.2:**

1. Developed country Parties shall, and developing country Parties should, identify key categories, using key category analysis consistent with the IPCC Guidelines identified in B.3.a with and without Land Use, Land Use Change and Forestry (LULUCF) categories.
2. Developed country Parties shall identify key categories using approach [1][2], both level and trend assessments, including and excluding LULUCF, in accordance with the IPCC Guidelines identified in B.3.a, and are encouraged to use approach [1][2]. Developing country Parties are encouraged to identify key categories using approach

[1][2], both level and trend assessments, including and excluding LULUCF, in accordance with the [IPCC Guidelines identified in B.3.a].]

*c. [Time series consistency and recalculations]*

**[Option 3.3.1.1:]**

1. To ensure time series consistency, each Party shall use the same methods and a consistent approach to underlying activity data and emission factors for each year reported.
2. For years in which inventory data is not available, a Party may use surrogate data, extrapolation, interpolation, and other methods consistent with splicing techniques in the IPCC guidelines identified in B.3.a to ensure a consistent time series.
3. Each Party shall perform recalculations in accordance with the IPCC guidelines identified in B.3.a, ensuring that changes in emission trends are not introduced as a result of changes in methods or assumptions across the time series; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead[, at a minimum, perform recalculations for the base year or reference years of its nationally determined contribution under Article 4 and the latest reported year][at a minimum, carry out recalculations beginning no later than the base year or reference year of its nationally determined contribution under Article 4].
4. Each Party shall use splicing techniques from the IPCC guidelines identified in B.3.a to estimate missing emission values resulting from lack of activity data, emission factors or other parameters, in order to ensure a consistent time series.

**[Option 3.3.1.2:]**

1. Developed country Parties shall[, and developing country Parties are encouraged to,] perform recalculations in accordance with the IPCC Guidelines identified in B.3.a, ensuring that changes in emission trends are not introduced as a result of changes in methods or assumptions across the time series.]]

*d. [Uncertainty assessment]*

1. **[Option 3.4.1.1:]** Each Party shall quantitatively estimate the uncertainty for all source and sink categories, GHGs, inventory totals and the trend uncertainty between the base year and the latest inventory year, using the IPCC guidelines identified in B.3.a.]

**[Option 3.4.1.2:]** Each Party shall quantitatively estimate the uncertainty for all source and sink categories, GHGs, inventory totals and their trends, using the IPCC guidelines identified in B.3.a[; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide, at a minimum, a qualitative discussion of uncertainty for key categories, using the IPCC guidelines identified in B.3.a.]

**[Option 3.4.1.3:]** Developed country Parties shall[, and developing country Parties are encouraged to,] quantitatively estimate the uncertainty for all source and sink categories, GHGs, inventory totals and their trends, using the IPCC Guidelines identified in B.3.a[for at least the base year and the latest inventory year]. [Developing country Parties should provide information on the level of uncertainty associated with inventory data and their underlying assumptions, and describe the methodologies used, if any, for estimating these uncertainties.]]

2. **[Option 3.4.2.1:]** Each Party shall explain errors due to sampling methods, data entry, calculation, and data formulation.]

**[Option 3.4.2.2:]** Developed country Parties shall, and developing country Parties are encouraged to, explain errors due to sampling methods, data entry, calculation, data formulation.]]

*e. [Assessment of completeness]*

1. **[Option 3.5.1.1:]** Each Party shall indicate the sources and sinks (categories, pools and gases) that are not considered in the national inventory report but for which estimation methods are included in the IPCC guidelines identified in B.3.a and explain the reasons for such exclusion.]

**[Option 3.5.1.2:]** Developed country Parties shall, and developing country Parties are encouraged to, indicate the sources and sinks (categories, pools and gases), which are not considered in the inventories but for which estimation methods are included in the IPCC Guidelines identified in B.3.a and explain the reasons for such exclusion.]

2. Each Party shall use notation keys where numerical data are not available when completing common reporting tables, indicating the reasons why emissions from sources and removals by sinks and associated data for specific sectors, categories, and subcategories or gases are not reported. These notation keys include, inter alia:
  - a. “NO” (not occurring) for categories or processes, including recovery, under a particular source or sink category that do not occur within a Party;
  - b. “NE” (not estimated) for activity data and/or emissions by sources and removals by sinks of GHGs that have not been estimated but for which a corresponding activity may occur within a Party;
  - c. “NA” (not applicable) for activities under a given source/sink category that do occur within the Party but do not result in emissions or removals of a specific gas;
  - d. “IE” (included elsewhere) for emissions by sources and removals by sinks of GHGs estimated but included elsewhere in the inventory instead of under the expected source/sink category;
  - e. “C” (confidential) for emissions by sources and removals by sinks of GHGs of which the reporting would involve the disclosure of confidential information.
3. Each Party [may] use the notation key “NE” (not estimated) when the estimates would be insignificant in terms of level according to the following considerations: emissions from a category should only be considered insignificant if the likely level of emissions is below [0.05] percent of the national total GHG emissions, excluding LULUCF or does not exceed [500 kt CO<sub>2</sub> eq]. The total national aggregate of estimated emissions for all gases from categories considered insignificant shall remain below [0.1] percent of the national total GHG emissions, excluding LULUCF. Parties should use approximated activity data and default IPCC emission factors to derive a likely level of emissions for the respective category. Those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead use [XX%] of the national total GHG emissions and [XX%] for the aggregate of estimated emissions for all gases from categories considered insignificant, excluding LULUCF, as a threshold for defining insignificant categories.
4. Each Party shall report in subsequent submissions, emissions and removals estimated once for a category, if they continue to occur.]]

*f. Quality assurance/quality control*

1. **[Option 3.6.1.1:** Each Party shall elaborate an inventory quality assurance/quality control (QA/QC) plan in accordance with the IPCC guidelines identified in B.3.a, including information on the inventory agency responsible for implementing QA/QC.]
 

**[Option 3.6.1.2:** Developed country Parties shall elaborate an inventory quality assurance/quality control (QA/QC) plan in accordance with the IPCC Guidelines identified in B.3.a; including information on the inventory agency responsible for implementing QA/QC. [[Developing country Parties][Those developing country Parties that need flexibility in the light of their capacities] are encouraged to elaborate an inventory quality assurance/quality control (QA/QC) plan [in accordance with the IPCC Guidelines identified in B.3.a]; including information on the inventory agency responsible for implementing QA/QC.]]
2. **[Option 3.6.2.1:** Each Party shall implement and provide information on general inventory QC procedures and QA procedures (e.g. basic peer review) in accordance with its QA/QC plan and the IPCC guidelines identified in B.3.a.]
 

**[Option 3.6.2.2:** Developed country Parties shall, and developing country Parties are encouraged to, implement and provide information on general inventory QC procedures and QA procedures (e.g. basic peer review) in accordance with its QA/QC plan and the IPCC Guidelines identified in B.3.a.]
3. **[Option 3.6.3.1:** Each Party [shall][should] compare the national estimates of CO<sub>2</sub> emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the IPCC guidelines identified in B.3.a, and report the results of this comparison in its national inventory report.]
 

**[Option 3.6.3.2:** Developed country Parties shall, and developing country Parties are encouraged to, compare the national estimates of CO<sub>2</sub> emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the IPCC Guidelines identified in B.3.a, and report the results of this comparison in its national inventory report.]

**B.4. Metrics**

1. [**Option 4.1.1:** Placeholder for outputs of APA agenda item 3(c) on further guidance in relation to the mitigation section of decision 1/CP.21 on accounting for Parties' nationally determined contributions, as specified in paragraph 31, of the Paris Agreement to be incorporated into the MPGs.]
2. [**Option 4.2.1:** Each Party [shall] use common metrics as agreed by CMA to report aggregate emissions and removals of GHGs, expressed in CO<sub>2</sub> equivalent (CO<sub>2</sub> eq).]  
 [**Option 4.2.2:** Each Party shall use the 100-year time horizon global warming potential (GWP) values from the IPCC [fourth][fifth] assessment report to report aggregate emissions and removals of GHGs, expressed in CO<sub>2</sub> equivalent (CO<sub>2</sub> eq), and any 100-year time horizon GWP values from a subsequent IPCC assessment report, once agreed upon by the CMA. Each Party may in addition also use other metrics to report supplemental aggregate emissions and removals of GHGs, expressed in CO<sub>2</sub> eq.]
3. Each Party [shall] report, as appropriate, supplemental information on aggregated GHG emissions and removals, if other metrics applicable to national circumstances are used.
4. Each Party [shall] provide in the NIR information on the values of the metrics used and, in the case of GWP or GTP being used, the IPCC assessment report they were sourced from.

## **B.5. Reporting guidance**

### **a. Information on methods and cross-cutting elements**

1. [**Option 5.1.1:** Each Party shall report all methods, including the rationale for the choice of methods in the context of IPCC good practice, and the descriptions, assumptions, references and sources of information used for the emission factors and activity data used to compile the GHG inventory.]  
 [**Option 5.1.2:** Developed country Parties shall, and developing country Parties are encouraged to, report all methods, including their choice and rationale in the context of IPCC good practice, sources of emission factors and activity data used to compile the GHG inventory including descriptions, assumptions, references and sources of information used.]
2. Each Party, when preparing estimates using higher tier methods and models, shall provide transparent information on the methods, data and assumptions, in line with IPCC good practice.
3. Each Party [shall][should] provide information on the category and gas, and the methodologies, emission factors and activity data used at the most disaggregated level, including related data references for reported emission and removal estimates for any country-specific category and gas that is not included in the IPCC guidelines identified in B.3.a; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide data at a disaggregated level where available.
4. [Each Party shall][Developed country Parties shall, and developing country Parties should] describe the national key categories, including information on the approach used for their identification, and information on the level of disaggregation used, consistent with B.3.b above.
5. [Each Party shall][Developed country Parties shall, and developing country Parties should] report the individual and cumulative percentage contributions from key categories, for both level and trend, consistent with the IPCC guidelines identified in B.3.a and B.3.b above.
6. [[Each Party shall] [Developed country Parties shall[, and developing country Parties are encouraged to,]] report recalculations for the base year and all subsequent years of the time series, together with explanatory information and justifications for recalculations with an indication of relevant changes and their impact on the emissions trends, consistent with B.3.c above.]
7. [[Each Party shall] [Developed country Parties shall[, and developing country Parties are encouraged to,]] report the results of uncertainty analysis as well as methods used, underlying assumptions, and trends, at least for base year and the latest inventory year consistent with B.3.d above.]
8. [[Each Party shall] [Developed country Parties shall, and developing country Parties are encouraged to,]] report information on the reasons for lack of completeness, including explanations on any methodological or data gaps, consistent with B.3.e above.]
9. [Each Party shall] [Developed country Parties shall, and developing country Parties are encouraged to,] report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future, consistent with B.3.f above.

### **b. Sectors and gases**

*{General}*

1. [Each Party shall report emissions and removals on a gas-by-gas basis in units of mass at the most disaggregated level, consistent with B.3.a.1 above, with emissions by sources listed separately from removals by sinks, except in cases where it may be technically impossible to separate information on emissions and removals in the land sector and noting that a minimum level of aggregation is needed to protect confidential business and military information.]
2. [**Option 5.2.1:** Each Party shall report estimates of emissions and removals for all IPCC categories, gases and carbon pools considered in the GHG inventory throughout the reported period including a descriptive summary and figures underlying emission trends, consistent with B.3.a.1 above.]

[**Option 5.2.2:** Developed country Parties shall report estimates of emissions and removals for all IPCC categories, gases and carbon pools considered in the GHG inventory throughout the reported period including a descriptive summary and figures underlying emission trends. Developing country Parties are encouraged to report such information and shall as applicable, and to the extent possible report at the minimum the summary of GHG emissions and removals, including the information expressed in CO<sub>2</sub> eq. in emission trend tables provided in the [common tabular format][CRF]. Developing country Parties may exclude, if necessary, emission sources/removals categories and/or gases/pools if the necessary information to estimate the emissions/removals is not available according to national circumstances.]

3. [Each Party [shall] include all categories of anthropogenic emissions or removals in the NDC and, once a source, sink or activity is included, continue to include it.]

*{Gases}*

4. [**Option 5.3.1:** Each Party shall report 7 gases (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>).]

[**Option 5.3.2:** Each Party shall report 7 gases (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>); those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report at least 3 gases (CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O), and any of the additional four gases (HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>) included in the Party's NDC under Article 4; covered by an Article 6 activity; or that are a significant contributor to national emissions).]

[**Option 5.3.3:** Developed country Parties [shall] report all 7 gases (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>). Developing country Parties [[should] report at least 3 gases (CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O)][as appropriate, and to the extent possible][are encouraged to] report PFCs, HFCs, SF<sub>6</sub> and NF<sub>3</sub> subject to certain conditions (e.g. previously reported; included in NDCs; covered by an Article 6 activity; or significant contributor in national emissions)][[may] report gases according to national circumstances].]

5. Each Party reporting HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>, shall report actual emissions of these gases, providing disaggregated data by chemical (e.g. HFC-134a) and category in units of mass and in CO<sub>2</sub> eq.

*{Sectors}*

6. [Each Party][Developed country Parties] [shall] report the following sectors: Energy, Industrial Processes and Product Use, Agriculture, Land use, land-use change and forestry, and Waste, according to the [IPCC Guidelines identified in B.3.a]. [Developing country Parties [may] exclude, if necessary, emission sources/removals categories and/or gases/pools if the necessary information to estimate the emissions/removals is not available according to national circumstances.]

*{Precursor gases}*

7. [**Option 5.4.1:** Each Party should provide information on the following precursor gases: carbon monoxide (CO), nitrogen oxides (NO<sub>x</sub>) and non-methane volatile organic compounds (NMVOCs), as well as sulphur oxides (SO<sub>x</sub>).]

[**Option 5.4.2:** Developed country Parties should provide information on the following precursor gases: carbon monoxide (CO), nitrogen oxides (NO<sub>x</sub>) and non-methane volatile organic compounds (NMVOCs), as well as sulphur oxides (SO<sub>x</sub>).]

*{Indirect emissions}*

8. [**Option 5.5.1:** Each Party may report indirect CO<sub>2</sub> from the atmospheric oxidation of CH<sub>4</sub>, carbon monoxide (CO), and non-methane volatile organic compounds (NMVOCs). For Parties that decide to report indirect CO<sub>2</sub>, the national totals are presented with and without indirect CO<sub>2</sub>.]

[**Option 5.5.2:** Each Party may report indirect CO<sub>2</sub> from the atmospheric oxidation of CH<sub>4</sub>. For Parties that decide to report indirect CO<sub>2</sub>, the national totals are presented with and without indirect CO<sub>2</sub>. Each Party should report

indirect N<sub>2</sub>O emissions from other than the agriculture and LULUCF sources as a memo item. These estimates of indirect N<sub>2</sub>O shall not be included in national totals. Parties may provide information on other substances that have an impact on climate.]

*{Bunker fuel emissions}*

9. **[Option 5.6.1:** Each Party should report international aviation and marine bunker fuel emissions as two separate entries and should not include such emissions in national totals but report them distinctly, if disaggregated data are available, making every effort to both apply and report according to the method contained in the IPCC guidelines identified in B.3.a for separating domestic and international emissions.]

**[Option 5.6.2:** Developed country Parties shall report international aviation and marine bunker fuel emissions as two separate entries and not include in national totals but reported distinctly, if disaggregated data are available, making every effort to both apply and report according to the method contained in the [IPCC Guidelines identified in B.3.a] for separating domestic and international emissions. [Developing country Parties should, to the extent possible, provide estimates for aviation and marine bunker fuel emissions, if data is available.]

*{Feedstocks}*

10. **[Option 5.7.1:** Each Party should clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or industrial processes sector, in accordance with the IPCC guidelines identified in B.3.a.]

**[Option 5.7.2:** Developed country Parties shall clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or industrial processes sector, in accordance with the IPCC Guidelines identified in B.3.a. Developing country Parties are encouraged to clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or industrial processes sector, in accordance with the [IPCC Guidelines identified in B.3.a].]

*{Natural disturbances}*

11. [Each Party shall report information on the approach taken, if any, to ensure identification of natural disturbances and corresponding emissions and removals, in accordance with the IPCC guidelines identified in B.3.a, and shall indicate if these estimates are included in national totals. [Developing country Parties are encouraged to report information on approach taken, if any, to ensure identification of natural disturbances and corresponding emissions and removals, in accordance with [IPCC Guidelines identified in B.3.a], and [shall] indicate if these estimates are included in national totals.]]

**c. [Time series**

*{Starting point for time series}*

1. **[Option 5.8.1:** Each Party shall report a consistent time series starting from 1990; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report a consistent annual time series starting no later than the earlier of the reference year/period for its nationally determined contribution under Article 4, any date for which a Party has previously reported its greenhouse gas emissions, or 2000.]

**[Option 5.8.2:** Developed country Parties shall report a consistent time series starting from 1990. Developing country Parties are encouraged to provide a consistent time series back to years reported in the Party's most recent national communication under the UNFCCC.]

*{End point for time series}*

2. **[Option 5.9.1:** For each Party, the latest reporting year shall be no more than two years prior to the submission of a Party's national inventory report.]

**[Option 5.9.2:** For each Party, the latest reporting year shall be no more than two years prior to the submission of its national inventory report; for those developing country Parties that need flexibility in the light of their capacities with respect to this provision, they have the flexibility to instead provide the latest reporting year as no more than [three][four] years prior to the submission of its national inventory report.]

**[Option 5.9.3:** For developed country Party, the latest reporting year shall be no more than two years prior to the submission of its national inventory report. For developing country Party, the latest reporting year shall be no more than four years prior to the submission of its national inventory report.]]

*{Note: Parties may wish to capture the following paragraphs of the Bangkok Outcome in Section F:*

1. [Developing country Parties][Those developing country Parties that need flexibility in the light of their capacities] [shall][should] identify and provide transparent updated information related to the planning, preparation, management compilation and report of the inventory, including what would be needed to improve transparency, accuracy completeness, comparability and consistency of future reports, on constraints and gaps (both domestic and external) based on national circumstances and related financial, technical and capacity-building needs in the NIR or in the outcome of the process for the consideration of the support needed under Article 13, paragraph 10.
2. [Developing country Parties][Those developing country Parties that need flexibility in the light of their capacities] [shall][should] provide information on the expected improvements to the GHG inventory for which capacity-building is requested, prioritizing the proposed improvements.
3. Developing country Parties [shall][should] report in the [NIR][improvement plan] challenges experienced in using the [IPCC Guidelines identified in B.3.a]. }

#### **Annex I**

An annotated outline for the NIR contents [based on the annotated outline of the NIR for developed country Parties in the annex to decision 24/CP.19]

]

]

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

[

**[Option 1:** All Parties continue with current UNFCCC measurement, reporting and verification (MRV) requirements to fulfill Article 13 obligations.]

**[Option 2:** All Parties continue with current UNFCCC MRV requirements as a starting point, and move to option 3 or 4 below at a later point in time.]

**[Option 3:** Those provisions in option 4 below that apply to “developed country Parties” and “developing country Parties” should be placed under separate headings within separate documents. Further, certain provisions in option 4 that apply to each Party will be placed under both sections.]

**[Option 4:<sup>9</sup>**

#### **C.1 National circumstances and institutional arrangements**

*{National circumstances}*

1. Each Party shall describe its national circumstances relevant to progress made in implementing and achieving its nationally determined contribution under Article 4, including:
  - a. Government structure;
  - b. Population profile;
  - c. Geographical profile;
  - d. Economic profile;
  - e. Climate profile;
  - f. Sector details (energy; transport; industry; waste; building stock and urban structure; agriculture; forests).

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<sup>9</sup> Alternate proposal for organizational and procedural aspects of the MPGs in section C: Three-layer account/accounting system: First layer containing non-quantifiable and quantifiable information to “account for NDCs”, as stipulated by Article 4.13 of the Paris Agreement; Second layer containing quantifiable information related to the “accounting for anthropogenic emissions and removals corresponding to a Party’s NDC” and third layer applying only to Parties that decide to participate in “cooperative approaches” and transfer of ITMOs (Article 6.2) and/or the “mechanisms” (Article 6.4), following additional guidance established for these Articles.

2. [Each Party shall also provide information on how its national circumstances affect GHG emissions and removals over time.]

*{Institutional arrangements}*

3. Each Party shall provide information on the institutional arrangements in place to track progress made in implementing and achieving its nationally determined contribution under Article 4, including those used for tracking internationally transferred mitigation outcomes, if applicable, along with any changes in institutional arrangements since its most recent biennial transparency report.
4. Each Party shall provide information on legal, institutional, administrative and procedural arrangements for domestic implementation, monitoring, reporting, archiving of information, and stakeholder engagement. Parties may report on changes in institutional arrangements after the first report describing those arrangements.

*{Other information}*

5. [Each Party [shall][should] provide information on the social and economic impact of response measures, based on full cooperation, to enhance understanding of their economic and social consequences, taking into account the need for information from those affected, [and evidence of actual impacts], and of both positive and negative effects.]
6. [Each Party [shall][should] provide information on mitigation co-benefits from adaptation actions and/or economic diversification plans.]

## **C.2 Description of a Party's NDC under Article 4, including updates**

**[Option 2.1:** Placeholder for relevant outputs of APA agenda item 3 on further guidance in relation to the mitigation section of decision 1/CP.21, in particular related to information to facilitate clarity, transparency and understanding of nationally determined contributions, to be incorporated into the MPGs.]

**[Option 2.2:**

1. Each Party [shall][should] provide a description of its nationally determined contribution under Article 4, including the information to facilitate clarity, transparency, and understanding identified in [X/CMA.1, output of APA agenda item 3(b)] [which could be the web link to the initial communication of this information]. Each Party shall also clearly identify any updates to the description since the communication of its nationally determined contribution under Article 4 or its most recent biennial transparency report.]

**[Option 2.3:**

1. Each Party [shall][should] provide a description of its nationally determined contribution under Article 4, including any updated information since the communication of its nationally determined contribution under Article 4 or its most recent biennial transparency report. The information provided shall include the following, as relevant to the Party's nationally determined contribution under Article 4, noting that if a Party communicated relevant information at the time of communication of its nationally determined contribution under Article 4, it may repeat such information here [or provide the web link to that communication]:
  - a. Any conditions and assumptions relevant to the achievement of its nationally determined contributions under Article 4 [for developed country Parties only], including the applicable coverage, scope, reference year, any adjustments/updates to it, and any additional factors;
  - b. Components covered by the nationally determined contribution under Article 4[, including mitigation (including mitigation co-benefits resulting from adaptation actions and/or economic diversification plans), adaptation, response measures, and support, and identification of which components the Party will track progress in implementing and achieving];
  - c. Targets, including quantitative values (absolute or relative), information on data sources and methodologies used if applicable, and definitions;
  - d. Reference point, including quantitative values for the base year or base period [for developed country Parties only], information whether the reference level(s) and/or base year/period remain fixed during the target period or is subject to change and information on changes or recalculations of changes and explanation for such changes;
  - e. Time frames and/or periods for implementation [for developed country Parties only], including indication of single year or multi-year emission target;

- f. Scope and coverage, including sectors, categories of sources and sinks, carbon pools and gases [for developed country Parties only]. Should the definitions of sectors or categories differ from those used in the national GHG inventory, explanations how the indicated sectors and categories are defined with respect to inventory reporting sectors and categories;
- g. Indicators relevant for tracking progress of the nationally determined contribution under Article 4;
- h. Description of accounting approaches, including those used for the land use, land-use change and forestry sector, and any approaches to accounting for natural disturbances and harvested wood products, taking into account any relevant decisions adopted by the CMA [for developed country Parties only];
- i. Metrics, including global warming potentials;
- j. For projected baseline scenario type of NDCs, information on policies and measures in the reference level, including associated timelines and the reason for any exclusions of any significant policies and measures;
- k. Expected [transfer][use of internationally transferred mitigation outcomes][transfer of mitigation outcomes];
- l. [Planning processes;]
- m. An explanation of how double counting will be avoided in tracking progress made in implementing achieving its nationally determined contribution under Article 4;
- n. [Information on fairness and equity;]
- o. [Information on the social and economic impact of response measures;]
- p. [Mitigation co-benefits resulting from adaptation action and/ or economic diversification plans.]
- q. [Information on the support provided component of nationally determined contributions under Article 4, to be reported in accordance with section E below;]
- r. [Information on support needed related to nationally determined contributions under Article 4, to be reported in accordance with section F below.]

**[Option 2.4:**

1. Developed country Parties shall provide a description of its nationally determined contribution under Article 4 *mutatis mutandis* guided by paragraphs 12-22 of decision 2/CP.17 and its Annex I, paragraphs 4-7.
2. Developing country Parties shall provide a description of its nationally determined contribution under Article 4 *mutatis mutandis* guided by paragraphs 41-44 of decision 2/CP.17 and its Annex III, paragraphs 11-13, or provide a web link to its nationally determined contribution under Article 4.]

**C.3 Information necessary to track progress made in implementing its nationally determined contribution under Article 4 to date**

**[Option 3.1:** Placeholder for relevant outputs of APA agenda item 3 on further guidance in relation to the mitigation section of decision 1/CP.21, in particular related to information to facilitate clarity, transparency and understanding of nationally determined contributions and accounting for Parties' nationally determined contributions to be incorporated into the MPGs.]

**[Option 3.2:**

1. Each Party [shall][should] identify qualitative and/or quantitative indicator(s) relevant to tracking progress towards the implementation and achievement of its nationally determined contribution under Article 4. [These indicators could include, as appropriate, for example:
  - a. Percentage reduction of [net] GHG emissions below a specified base year, base period, baseline;
  - b. Percentage reduction of GHG intensity below the specified base year or base period;
  - c. Relevant indicators for a specific policy or measure;
  - d. Relevant indicators to track mitigation co-benefits resulting from adaptation actions or economic diversification plans;
  - e. Other (e.g. hectares of reforestation; percentage of renewable energy use or production; carbon neutrality; peak emission; share of non-fossil fuel in primary energy consumption; non-GHG related indicators, etc.)]
2. Each Party [shall][should] provide the information necessary to understand each indicator identified in paragraph 1 above, including:

- a. Associated definitions;
  - b. Criteria used for identifying/selecting indicators;
  - c. Methodologies and assumptions used to define and/or calculate each selected indicator;
  - d. Data sources.
3. Each Party [shall][should] provide the initial qualitative and/or quantitative information for each selected indicator for the base year, base period, or baseline[, and shall update the value of the initial information in accordance with recalculation of the GHGs inventory, as applicable].
  4. Each Party shall provide the most recent qualitative and/or quantitative information for each selected indicator identified in paragraph 1.
  5. Each Party [shall][should] compare the most recent information for each selected indicator identified in paragraph 1 with the initial information pursuant to paragraph 3 to qualitatively and/or quantitatively track progress made in implementing its nationally determined contribution under Article 4.
  6. [For the second and subsequent nationally determined contribution under Article 4, each Party shall provide information on how the information provided pursuant to paragraphs 1 to 5 above is consistent with any guidance provided in [X/CMA.1, output of APA agenda item 3(c)].]
  7. Parties engaging on a voluntary basis in cooperative approaches that involve the [use of internationally transferred mitigation outcomes] [transfer of mitigation outcomes] towards nationally determined contributions [shall][should] also provide information on transfers and acquisition of internationally transferred mitigation outcomes under Article 6 during the implementation period of the relevant nationally determined contribution under Article 4, consistent with the guidance contained in [X/CMA.1, outputs of SBSTA agenda item 12][, including:
    - a. Information on any ITMOs created and first transferred during the period of the relevant NDC, including the origin, related activities, final use (if yet known) and current holdings on an annual basis, if applicable;
    - b. Information on any ITMOs used towards the NDC.]
  8. Information pursuant to paragraphs 1 to 7 shall be presented in narrative and tabular format [to be adopted by the CMA].
  9. Each Party [shall][should] provide information on the methodology or methodologies it has used in tracking progress made in implementing and achieving its NDC under Article 4, and:
    - a. Confirm the methodology in each reporting year is consistent with the methodology or methodologies used when communicating the NDC;
    - b. Explain inconsistencies with the Party's most recent national inventory report, if applicable;
    - c. Describe how double-counting of net greenhouse gas emissions reductions has been avoided.
  10. [Each Party [shall] also provide information on how it has considered economic and social consequences of response measures, as appropriate, specifically:
    - a. The response measure actions;
    - b. The social and economic consequences from the response measures action;
    - c. Challenges and barriers to address the consequences;
    - d. Actions needed to address consequences.]
    11. [Placeholder for those developing country Parties that need flexibility in the light of their capacities with respect to paragraphs 1 to 10 above.]

#### **C.4 Information on achievement of the Party's NDC under Article 4 for the target year/period**

**[Option 4.1:** Placeholder for relevant outputs of APA agenda item 3 on further guidance in relation to the mitigation section of decision 1/CP.21, in particular related to information to facilitate clarity, transparency and understanding of nationally determined contributions to be incorporated into the MPGs.]

##### **[Option 4.2:**

1. For each biennial transparency report that contains information on the end year or end of the period for its nationally determined contribution under Article 4, each Party shall provide a qualitative and/or quantitative, as applicable, assessment of whether the Party has achieved its nationally determined contribution under Article 4,

including the most recent information for each selected indicator relevant to tracking progress towards the implementation and achievement of its nationally determined contribution under Article 4, pursuant to C.3 above.

2. For each biennial transparency report that contains information on the end year or end of the period for its nationally determined contribution under Article 4, each Party [shall][should] provide a structured summary of information to evaluate the achievement of its nationally determined contribution under Article 4, including:
  - a. For each selected indicator identified in sub-section C.3, paragraph 1.:
    - i. Initial [qualitative and/or] quantitative[, as applicable,] information for the base year, base period, or, baseline;
    - ii. Updated [qualitative and/or] quantitative[, as applicable,] information for the base year until end year or end of NDC period, that show achievement of its target.
  - b. Time series of GHG emissions and removals covered by the selected indicators identified in C.3 above, as applicable;
  - c. For each Party participating in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards a nationally determined contribution under Article 4, contribution from and/or adjustments for use of internationally transferred mitigation outcomes in each relevant year of the target period or target years, pursuant to [X/CMA.1, outputs of SBSTA agenda 12];
  - d. Contribution from the land use, land-use change and forestry 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;
  - e. Any additional relevant quantified parameters for each year of the target period.
3. Each Party shall report the information corresponding to paragraphs 1 to 6 above in a narrative and tabular format [to be adopted by the CMA]<sup>10</sup>.
4. [Placeholder for those developing country Parties that need flexibility in the light of their capacities with respect to paragraphs 1 to 2 above]
 

*{Information unique to specific NDC types}*
5. [Each Party that includes quantified mitigation actions and co-benefits in their nationally determined contribution under Article 4 [shall][should] provide an estimate of the impact of the mitigation actions and co-benefits on greenhouse gas emissions at the end of the target year or period and underlying assumptions.]
3. [Each Party that includes activities related to the implementation of Article 5 in its nationally determined contribution under Article 4 [shall][should] provide information on how this contributes to achieving its nationally determined contribution.]
4. [Each Party that includes adaptation in its nationally determined contribution [shall][should] provide an assessment of its achievements in implementing adaptation policies and strategies [if included in APA 3a outcomes].]
5. [Each Party that includes the social and economic impact of response measures in its nationally determined contribution under Article 4 [shall][should] provide information on how this contributes to achieving its nationally determined contribution.]

### **C.5 Information on the Party's accounting under Article 4, paragraphs 13 and 14**

**[Option 5.1:** Placeholder for relevant outputs of the APA agenda item 3 on further guidance in relation to the mitigation section of decision 1/CP.21, on accounting for Parties' NDCs, as specified in paragraph 31.]

#### **[Option 5.2:**

1. Prior to [20XX, consistent with output of APA agenda item 3(c)], each Party shall clearly indicate its accounting approach, including how it is consistent with paragraphs 13 and 14 of Article 4 of the Agreement.
2. Starting [20XX, consistent with output of APA agenda item 3(c)], each Party shall provide information in C.4 and C.5 consistent with [X/CMA.1, output of APA agenda item 3(c)]. Each Party shall clearly indicate how its reporting is consistent with [X/CMA.1, output of APA agenda item 3(c)].

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<sup>10</sup> The common tabular format on information on the achievement of the NDC under Article 4 should include, inter alia, a restatement of the NDC target; the results achieved in the end year/period, compared to the target, per Section C.3; and a yes/no statement of whether the NDC has been achieved.

3. Each Party shall present this information in narrative and tabular format.]

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

[**Option 6.1:** Placeholder for relevant outputs of SBSTA agenda item 12 on matters relating to Article 6 of the Paris Agreement.]

### [**Option 6.2:**

[*Principles*]

#### [**Option 6.2.1:**

1. Parties engaging on a voluntary basis in cooperative approaches referred to in Article 6, paragraph 2 shall, consistent with the guidance for cooperative approaches referred to in Article 6, paragraph 2:
  - a. Avoid double claims for financial flow for market and supports;
  - b. Avoid double counting of internationally transferred mitigation outcomes;
  - c. Ensure [transparency, accuracy, completeness, consistency and comparability] [respecting the nationally determined nature of NDCs] when reporting or participating;
  - d. Avoid negative social and economic impacts arising from article 6 activities affecting any Party;
  - e. Not be excluded from participation on the basis of their NDC type:]]

[*Reporting on ITMOs*]

#### [**Option 6.3.1:**

1. Parties engaging on a voluntary basis in cooperative approaches that involve the [use of internationally transferred mitigation outcomes][transfer of mitigation outcomes] towards nationally determined contributions shall provide information consistent with [X/CMA.1, outputs of SBSTA agenda item 12].]

#### [**Option 6.3.2:**

1. Parties engaging on a voluntary basis in cooperative approaches that involve the [use of internationally transferred mitigation outcomes][transfer of mitigation outcomes] towards nationally determined contributions shall provide information consistent with [X/CMA.1, outputs of SBSTA agenda item 12].
2. Parties engaging on a voluntary basis in cooperative approaches that involve the [use of internationally transferred mitigation outcomes][transfer of mitigation outcomes] towards nationally determined contributions shall also provide the following:
  - a. Institutional and governance arrangements in place for the [creation,] holding, and transfer of mitigation outcomes that may or have become internationally transferred mitigation outcomes under Article 6;
  - b. [Governance and procedural arrangements that ensure the avoidance of double counting of internationally transferred mitigation outcomes towards nationally determined contributions under Article 4;]
  - c. Information on the [creation and] holding of actual and [intended transfers and] acquisition of internationally transferred mitigation outcomes under Article 6;
  - d. [Information on environmental integrity and sustainable development.]]
3. Parties engaging on a voluntary basis in cooperative approaches that involve the [use of internationally transferred mitigation outcomes] [transfer of mitigation outcomes] towards nationally determined contributions [shall][should] also provide information on transfers and acquisition of internationally transferred mitigation outcomes under Article 6 during the implementation period of the relevant nationally determined contribution under Article 4, consistent with the guidance contained in [X/CMA.1, outputs of SBSTA agenda item 12][, including:
  - a. Information on any ITMOs created and first transferred during the period of the relevant NDC, including the origin, related activities, final use (if yet known) and current holdings on an annual basis, if applicable;
  - b. Information on any ITMOs used towards the NDC;
  - c. [Agreed units (e.g., ktCO<sub>2</sub>-eq)] [Mega-watt hours of renewable energy;]
  - d. Information on usage for achievement of nationally determined contribution under Article 4, [mitigation under other UN organizations such as ICAO, climate finance, voluntary cancellation;]

- e. Information on internationally transferred mitigation outcomes held in accounts that have not been used towards meeting a nationally determined contribution under Article 4;
- f. [Information on the expected share, in percent, of the mitigation outcomes used for achieving the nationally determined contribution under Article 4;]
- g. Information on the period [and/or year (vintage)] of the internationally transferred mitigation outcomes, with information how those are tracked;
- h. [Information on whether Parties have fulfilled eligibility criteria for participation, such as information on the national registry and the designated national authority.]
- i. [Information in the buffer registry/ account;]
- j. [Information on the negative social and economic impacts of response measures.]

## **C.7 Mitigation actions, policies and measures**

### **[Option 7.1:**

1. Each Party shall provide information on mitigation actions, policies and measures that support the implementation and achievement of its nationally determined contribution under Article 4[, focusing on those that have the most significant impact on greenhouse gas emissions [and those impacting key categories in the national greenhouse gas inventory]. This information shall be presented in narrative and tabular format.
2. [To the extent possible, Parties shall organise the reporting of mitigation actions by sector (energy, transport, industrial processes and product use, agriculture, LULUCF, waste management, other sectors).]
3. Each Party shall provide the following information on its policies and measures, as available, in a tabular format:
  - a. Name;
  - b. Description;
  - c. Objectives;
  - d. Type of instrument (regulatory, economic instrument, or of other nature);
  - e. Status (planned, adopted, or implemented);
  - f. Sectors affected;
  - g. Gases affected;
  - h. Methodologies and assumptions;
  - i. Start year of implementation;
  - j. Implementing entity or entities;
  - k. Estimate of expected or achieved greenhouse gas emissions reductions [or in the case of policies and measures that are complementary, include a quantitative[, as applicable,] estimate of the aggregate impact of those policies and measures];
  - l. [Costs.]
  - m. [Non-GHG mitigation benefits.]
4. Those developing country Parties that need flexibility in the light of their capacities with respect to paragraph 3 have the flexibility to instead report on policies and measures for which information is available, unless the implementation of a policy or measure is itself its nationally determined contribution under Article 4, and also should report on barriers and gaps that prevent Parties to provide the required information.
5. Each Party [shall][should] provide information about how the mitigation actions identified in paragraph 3 interact with each other, as appropriate.
6. Each Party [shall][should] identify those policies and measures no longer in place compared with the most recent biennial transparency report, and explain why they are no longer in place.
7. Each Party [shall][should] identify its actions that influence greenhouse gas emissions from international transport.
8. Each Party [shall][should] provide information about how its policies and measures are modifying longer-term trends in GHG emissions and removals.

9. [Each Party [shall][should] provide information about the assessment of the economic and social consequences of response measures.]
10. [Each Party shall provide information about mitigation co-benefits from adaptation actions and/or economic diversification plans, as appropriate.]
11. Each Party shall describe the methodology used to determine the greenhouse gas emissions reductions or removals of each policy and measure, to the extent available. This information may be presented in an annex.
12. Each Party shall also provide, as applicable, a description of policies and measures relevant to achieving the Party's nationally determined contribution under Article 4 that do not have climate change mitigation as their sole focus.
13. [Placeholder for those developing country Parties that need flexibility in the light of their capacities with respect to paragraph 5 to 12 above].

**[Option 7.2:**

1. Developed country Parties shall submit information on policies, actions and measures *mutatis mutandis* guided by paragraphs 6 to 8 of the biennial reporting guidelines, or as appropriate, provide the following information on its policies and measures, as available, in a tabular format:
  - a. Name;
  - b. Description;
  - c. Objectives;
  - d. Type of instrument (regulatory, economic instrument, or of other nature);
  - e. Status (i.e., planned, adopted, or implemented);
  - f. Sectors affected;
  - g. Gases affected;
  - h. Methodologies and assumptions;
  - i. Start year of implementation;
  - j. Implementing entity or entities;
  - k. Estimate of expected greenhouse gas emissions reductions;
  - l. [Costs];
  - m. [Non-GHG mitigation benefits].
2. Developing country Parties shall submit information on policies, actions and measures *mutatis mutandis* guided by paragraphs 11 to 13 of the biennial update reporting guidelines and may self-determine the level of detail for reporting policies and measures.

*{Note: Parties may wish to capture the following two paragraphs of the Bangkok tool in Section F:*

3. [Developing country Parties [shall][should] also provide information on support received and needed related to policies, actions and measures.]
4. [Developing country Parties [shall][should] provide information on the gaps, constraints and barriers related to implementation of policies, actions and measures.]]]

**C.8 [Summary of greenhouse gas emissions and removals**

**[Option 8.1:**

1. Each Party shall provide a summary of its greenhouse gas emissions and removals. This information shall be provided for those reporting years corresponding to the Party's most recent national inventory report, in tabular format.
2. Where applicable, and different from paragraph 1, each Party shall also provide a summary of its greenhouse gas emissions and removals relevant to its nationally determined contribution under Article 4. This information shall be provided for those reporting years corresponding to the Party's most recent national inventory report, in tabular format.

3. Each Party shall also provide information on greenhouse gas emissions per capita and greenhouse gas emissions per GDP, in a tabular format, from the year of its first biennial transparency report to the year in its most recent national inventory report.
4. Each Party shall provide a description of the factors underlying GHG emissions and removals trends.]

**[Option 8.2:**

1. Developed country Parties shall provide a summary of national total greenhouse gas emissions and removals from 1990 to the year in its latest national inventory report, using a tabular format.
2. Developing country Parties should provide information on total greenhouse gas emissions and/or removals for years available.]]

**C.9. [Projections of greenhouse gas emissions and removals, as applicable**

1. Each Party [with a nationally determined contribution containing [XX]] [shall][should] provide a “with measures” projection of all GHG emissions and removals and may provide “with additional measures” and “without measures” projections[; those developing country Parties that need flexibility in the light of their capacities have the flexibility to instead provide [projections at their discretion on the frequency of such reporting][projections that extend at least to the end point of the Party’s nationally determined contribution under Article 4][ projections covering, at a minimum, sectors and gases included in the Party’s nationally determined contribution under Article 4, and key categories of emissions and removals].
2. A “with measures” projection shall encompass currently implemented and adopted policies and measures. If provided, a “with additional measures” projection shall encompass implemented, adopted, and planned policies and measures. If provided, a “without measures” projection shall exclude all policies and measures implemented, adopted and planned after the year chosen as the starting points for the projection. If a Party refers to a “business-as-usual” or “baseline scenario” in their reporting, they should explain the nature of the projection and whether and which policies and measures were taken into account.
3. Except as provided in paragraph 3(a), each Party’s 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.
4. Each Party shall include projections on a sectoral basis and by gas [for the following greenhouse gases: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, [NF<sub>3</sub>]], as well as for the national total, using 100-year global warming potential values from the latest IPCC Assessment Report adopted by the CMA.
5. Projections shall be presented relative to actual inventory data for the preceding years.
6. Projections shall be provided with and without LULUCF.
7. Projections shall be presented in graphical and tabular formats.
8. Each Party shall describe the methodology used to develop the projections, including information on:
  - a. Models and/or approaches used and key underlying assumptions and parameters used for projections (e.g. GDP growth rate/ level, population growth rate/ level);
  - 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” scenario and “with additional measures” scenario, if included;
  - d. Sensitivity analysis for any of the projections, together with a brief explanation of the methodologies and parameters used;
  - e. Uncertainty analysis of the projections.

**[Option 9.3:**

1. Developed country Parties shall continue to submit projections guided by the existing reporting requirements under the NC and BR. Developing country Parties are encouraged to submit projections if GHG emissions are an indicator to track progress towards the implementation and achievement of its nationally determined contribution under Article 4 following *mutatis mutandis* the NC and BR guidelines for developed countries.]]

**C.10 Other information**

1. Each Party may provide any other information relevant to tracking progress made in implementing and achieving its nationally determined contribution under Article 4.

]  
]

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

[

[**Option 1:** Placeholder for outputs of APA item 4 to be incorporated into the MPGs.]

[**Option 2:** Submitting information related to climate change impacts and adaptation under Article 7 is not mandatory, and is not subject to technical expert review, and should be submitted and periodically updated without creating any additional burden for developing country Parties.]

When submitting information related to climate change impacts and adaptation under Article 7, as appropriate, as part of a biennial transparency report (BTR), each Party should report on [placeholder for some elements and sub-elements of APA item 4 to be incorporated into the MPGs] in an overall opt-in, opt-out approach, and in a manner that is consistent with providing information on Parties' adaptation actions under Article 7, including good practices, priorities, needs and gaps.

Each Party may also use other existing guidelines and/or guidance to provide the information related to climate change impacts and adaptation under Article 7, as appropriate, as part of the BTR. In presenting its next BTR, a Party may choose not to include the same elements reported in the previous BTR.]

[**Option 3:** All Parties continue with current UNFCCC measurement, reporting and verification (MRV) requirements to fulfill Article 13 obligations.]

[**Option 4:** All Parties continue with current UNFCCC MRV requirements as a starting point, and move to option 5 or 6 below at a later point in time.]

[**Option 5:** Those provisions in option 6 below that apply to “developed country Parties” and “developing country Parties” should be placed under separate headings within separate documents. Further, certain provisions in option 6 that apply to each Party will be placed under both sections.]

[**Option 6:**

### **D.1. National circumstances and institutional arrangements**

1. Each Party should provide the following information, as appropriate:
  - a. Relevant national circumstances, 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.

### **D.2. Vulnerabilities, risks and impacts, and methodologies used**

1. 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 paragraphs (a) and (b) above.

### **D.3. Adaptation priorities and barriers**

1. Each Party should provide the following information, as appropriate:
  - a. Domestic priorities and progress towards these priorities;
  - b. Adaptation challenges and gaps and barriers to adaptation;

- c. Domestic resources invested, financial instruments used, and technical capacity-building activities.

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

1. Each Party should provide the following information, as appropriate:
  - a. Information on adaptation goals, actions, objectives, undertakings, efforts, plans (e.g. process to formulate and implement national adaptation plans and sub-national plans), strategies, policies, priorities (e.g. priority sectors; priority regions or integrated plans for coastal management, water, and agriculture), programmes, and efforts to build resilience;
  - b. How best available science, gender perspectives and indigenous, traditional, and local knowledge are integrated into adaptation;
  - c. Development priorities related to climate change adaptation and impacts;
  - d. Co-benefits of adaptation and/or economic diversification efforts, including mitigation, sustainable development and health co-benefits;
  - e. Efforts to integrate climate change into development efforts, plans, policies, and programming, including related capacity-building activities;
  - f. Sustainable management of natural resources;
  - g. Stakeholder involvement, including subnational, community-level, and private sector plans, priorities, actions, and programs.

**D.5. [Progress on implementation of adaptation]**

1. Each Party should provide the following information, as appropriate, progress in:
  - a. Implementation of the actions identified in D.4 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;
  - d. Coordination activities and changes in regulation, policies and planning;
  - e. Implementing adaptation actions in accordance with the global goal for adaptation, as set out in Article 7, paragraph 1 of the Paris Agreement.
2. Developing country Parties may also include information on, as appropriate, implementation of supported adaptation actions, and the effectiveness of already implemented adaptation measures.
3. [Information on adaptation actions and economic diversification resulting in mitigation co-benefits may be voluntarily reported consistent with section C of these MPGs.]

*{Note: Parties may wish to capture the following paragraphs in section E or F:*

4. Developing country Parties may also include information on, as appropriate, investments in reducing climate risks, including sources (domestic, international, private);
5. Developed country Parties [should] include information on, as appropriate, means of implementation provided to meet adaptation needs, including finance provided to particularly vulnerable Parties and biennial communication of quantitative and qualitative information on projected levels of public finance to be provided to developing countries./]

**D.6. [Monitoring and evaluation of adaptation actions and processes]**

**[Option 6.1:**

1. Each Party should provide the following information, as appropriate, related to monitoring and evaluation:
  - a. Achievements, impacts, resilience, review, effectiveness, and results;
  - b. Approaches and mechanisms used, and their outputs;
  - c. Assessments and indicators for:

- i. How adaptation increased resilience and reduced impacts;
- ii. When adaptation is not sufficient to avert impacts;
- iii. Effectiveness of implemented adaptation measures;
- d. Implementation, in particular on:
  - i. Transparency of planning and implementation;
  - ii. How support programmes meet specific vulnerabilities and adaptation needs;
  - iii. How adaptation actions influence other development goals;
  - iv. Good practices, experiences, and lessons learned from policy and regulatory changes, actions, and coordination mechanisms;
- e. Review of the adequacy and effectiveness of adaptation actions and support provided.
 

*[Note: Parties may wish to capture the following paragraph in section E or F:*
- f. Approaches and mechanisms used for measuring and tracking adaptation finance.]

**[Option 6.2:**

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

**D.7. [Information related to loss and damage**

**[Option 7.1:**

1. Each Party should provide the following information, as appropriate, related to loss and damage:
  - a. Extreme weather and slow onset events, non-economic losses, residual damage, and irreversible loss;
  - b. Current and projected impacts, vulnerabilities and risk assessments, national circumstances (e.g. how climate risks impede sustainable development) and institutional arrangements;
  - c. Ongoing and projected loss and damage and costs to avert and address loss and damage;
  - d. Early warning systems, financial instruments, risk transfer, task force on displacement, and rehabilitation plans;
  - e. Activities to build cooperation and facilitation to enhance understanding, action and support;
  - f. Financial, technology transfer and capacity-building support provided, needed and received.]

**[Option 7.2:**

1. When reporting information related to impacts, each Party is encouraged to provide information, as appropriate, on:
  - a. Impacts: past, current, and projected impacts, including impacts associated with extreme weather events and slow onset events
  - b. Adaptation and its limits: adaptation efforts in response to impacts and limits to adaptation, and associated costs to avert, minimize and address loss and damage when impacts exceed best efforts to adapt;
  - c. Loss and damage and related costs: past, ongoing and projected loss and damage, and related costs, including non-economic losses, residual damage, irreversible and permanent loss and damage; associated costs to avert, minimize, and address loss and damage;
  - d. Displacement and planned relocation related to climate impacts, including extreme weather events and slow onset events;
  - e. Responses to loss and damage, including, in so far as relevant:
    - i. The Party's own efforts: Information on actions undertaken in response to loss and damage, institutional arrangements including early warning systems, comprehensive risk management approaches, contingency plans, rehabilitation plans, resources invested and any other information that that the Party considers relevant, including on climate-related displacement;

- ii. International cooperation: Information on activities undertaken to build cooperation and facilitation to enhance understanding, action and support with respect to loss and damage, including on climate-related displacement;

*{Note: Parties may wish to capture the following paragraph in section E or F:*

- iii. Financial, technology transfer and capacity-building support needed and received: information on quantified resources invested, financial instruments, risk transfer, technology development and transfer activities undertaken (to be reported under sections E and F).]]

#### **D.8. Cooperation, good practices, experiences, and lessons learned**

##### **[Option 8.1:**

1. Each Party should provide the following information, as appropriate, related to cooperation, good practices, experiences and lessons learned:
  - a. Efforts to share information, good practices, experiences and lessons learned, including as they relate to:
    - i. Science, planning and policies relevant to adaptation;
    - ii. Policy innovations and pilot and demonstration projects;
    - iii. Integration of adaptation actions into planning at different levels;
    - iv. Cooperation to share information, and strengthen science/institutions and adaptation;
    - v. Area, scale and types of cooperation and good practices;
    - vi. Improving durability and effectiveness of adaptation actions;
    - vii. Helping developing countries identify effective adaptation practices, needs, priorities, support provided and received, and challenges and gaps, in a way consistent with encouraging good practices.
  - b. Strengthening scientific research and knowledge related to:
    - i. Climate, including research and systematic observation and early warning systems, to inform climate services and decision-making;
    - ii. Vulnerability and adaptation;
    - iii. Monitoring and evaluation.

*{Note: Parties may wish to capture the following paragraph in section E or F:*

    - iv. Integrating adaptation into policies and financial mechanisms;}
  - c. Strengthening institutional arrangements for synthesis of information and for technical support and guidance.]

##### **[Option 8.2:**

1. Each Party is encouraged to:
  - a. Share information, experiences and lessons learned from implementation of adaptation actions [planning, policies, innovations, projects, programmes and/or strategies];
  - b. Consider the good practice guidance developed by the Secretariat pursuant to paragraph [XX] in implementing their adaptation actions and to provide feedback on its usefulness, in order to inform updates of the good practice guidance;
  - c. Cooperate to strengthen scientific institutions that provide information relevant to impacts, adaptation and loss and damage.]

#### **D.9. Effectiveness and sustainability of adaptation action**

1. Each Party should provide information related to the effectiveness and sustainability of adaptation action, as appropriate, including:
  - a. Ownership, stakeholder engagement, alignment of adaptation actions to national/subnational policies, and replicability;
  - b. Information on the results of adaptation actions, and on the sustainability of those results.

#### **D.10. [Recognition of adaptation efforts**

**[Option 10.1:**

1. In order to facilitate recognition of adaptation efforts in the global stocktake, each Party should include information on, as appropriate, integration of adaptation into national systems (e.g. a national registry) and into incentive schemes.]

**[Option 10.2:**

1. Developing country Parties should report information on their adaptation actions reported in [section XX] above for the purposes of the recognition of adaptation efforts of developing countries (Article 7.3) to provide inputs to the global stocktake, taking into account [placeholder for the modalities developed by the Adaptation Committee and the Least Developed Countries Expert Group pursuant decision 1/CP.21, paragraph 41], for the purposes of recognition of efforts in the global stocktake.]]]

**[Option 7: {Alternate proposal for structure}****D.1. Objectives and principles****D.2. Information related to loss and damage**

1. [Options 7.1 and 7.2 in sub-section D.7 above]

**D.3 Progress on implementation of adaptation**

1. [Sub-section D.5 above]

**D.4 Monitoring and evaluation of adaptation actions and processes**

1. [Option 6.2 in sub-section D.6 above]

**D.5 Cooperation, good practices, experiences, and lessons learned**

1. [Option 8.2 in sub-section D.8 above]

**D.6 Information reported for the purposes of recognition of adaptation efforts**

1. [Option 10.2 in sub-section D.10 above]

**D.7 Reporting formats**

]

]

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

[

**[Option 1:** All Parties continue with current UNFCCC measurement, reporting and verification (MRV) requirements to fulfill Article 13 obligations.]

**[Option 2:** All Parties continue with current UNFCCC MRV requirements as a starting point, and move to option 5 below at a later point in time.]

**[Option 3:** The provisions in option 5 apply only to developed country Parties.]

**[Option 4:** Developed country Parties shall apply the provisions in option 5, while other Parties that provide support to developing country Parties may apply the above provisions in option 5 on a voluntary basis with flexibility.]

**[Option 5:****E.1. National circumstances, institutional arrangements and country-driven strategies**

**[Option 1.1:** Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the

Paris Agreement<sup>11</sup>, to be incorporated into the MPGs for reporting information on national circumstances, institutional arrangements and country-driven strategies.]

**[Option 1.2:**

1. Developed country Parties [shall] and other Parties that provide support [should] provide information on the national approach, including institutional arrangements and relevant national circumstances, used for tracking and reporting support provided and mobilized, including:
  - a. A description of the systems and processes used to identify, track, and report on support provided and mobilised;
  - b. How financial support provided to developing country Parties is being scaled up, building from “strategies and approaches” submissions [,in line with Article 9.3];
  - c. How it seeks to ensure that the resources it provides effectively address needs of developing country Parties with regard to climate change adaptation and mitigation;
  - d. Criteria used to determine priority recipients, as applicable;
  - e. Enabling policies that promote finance, technology development and transfer, and capacity-building.]

**E.2. Underlying assumptions, definitions, and methodologies**

**[Option 2.1:** Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement<sup>12</sup>, to be incorporated into the MPGs for reporting information on underlying assumptions, definitions, and methodologies.]

**[Option 2.2:**

1. In reporting information in accordance with paragraphs [XX] below, developed country Parties [shall] and other Parties that provide support [should] describe the methodology used, with a view to reporting in a rigorous, robust and transparent manner the underlying assumptions and methodologies used to provide information on support, including the following:
  - a. Information on [and agree on common] definitions and methodologies used for reporting on support provided and mobilised [,and in particular to clarify what counts as and should be reported as climate finance, identifying what is new and additional to the ODA, building on the 2014 SCF definition];
  - b. Information on definitions and methodologies related to reporting parameters, such as: channels, currencies including exchange rate applied, purpose, climate-specific, core/general, status, funding source, activity, financial instrument, type of support, [concessionality][,grant equivalent], and sector;
  - c. Information on assumptions used to define and report financial support mobilized;
  - d. Methodology used to identify the technology transfer and capacity-building component of an activity.]

**E.3. Information on financial support provided and mobilized under Article 9**

**[Option 3.1:** Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement<sup>13</sup>, to be incorporated into the MPGs for reporting information on financial support provided and mobilized under Article 9.]

**[Option 3.2:** Placeholder for outputs of SBI agenda item 15, Matters related to climate finance: identification of the information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement<sup>14</sup>, and for any potential outcome relevant to the provision of information under Article 9.5 from discussions under APA agenda item 8 on “further matters related to implementation of the Paris Agreement.”<sup>15</sup>]

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<sup>11</sup> The progress on this agenda item is reflected at <https://unfccc.int/documents/182113> and <https://unfccc.int/documents/183225>.

<sup>12</sup> As footnote 11 above.

<sup>13</sup> As footnote 11 above.

<sup>14</sup> The progress on this agenda item is reflected at <https://unfccc.int/documents/182115> and <https://unfccc.int/documents/183225>.

<sup>15</sup> The progress on this agenda item is reflected at <https://unfccc.int/documents/182077> and <https://unfccc.int/documents/183225>.

**[Option 3.3:**

1. Developed country Parties [shall] and other Parties that provide support [should] provide, in [narrative] and/or [tabular] format, information on financial support provided and mobilized under Article 9, including:
  - a. [Information relating to Article 9.5;]
  - b. Support provided pursuant to Articles 4.5, 7.13, 13.14 and 13.15 of the Agreement;
  - c. Information on assistance provided to the most vulnerable countries;
  - d. Information to show how support is new and additional;
  - e. [Information on financial support provided and mobilized with respect to loss and damage.]
2. Developed country Parties [shall] and other Parties that provide support [should] provide, in [narrative] and/or [tabular] format, information on financial support provided under Article 9, including the information on allocation channels:
  - a. The Global Environmental 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;
  - e. Contributions through bilateral, regional and other channels [, as well as other public interventions].
3. In reporting information on financial support provided, developed country Parties [shall] and other Parties that provide support [should], to the extent possible, provide information on:
  - a. The recipient country;
  - b. The amount of financial support provided (domestic currency and its equivalent in USD);
  - c. The financial instrument (grant, loan, other) and/or type of public intervention;
  - d. The sector (OECD classification system);
  - e. The source of funding (ODA, OOF);
  - f. The concessional or non-concessional terms;
  - g. The type of support (mitigation, adaptation, cross-cutting, other);
  - h. The status (committed or disbursed);
  - i. The time frame, or agreement period;
  - j. The mechanisms and institutions involved;
  - k. If the activity includes a capacity-building and/or technology transfer component.
4. Developed country Parties [shall] and other Parties that provide support [should] provide, in [narrative] and/or [tabular] format, information on financial support mobilized under Article 9, in accordance with:
  - a. Elements listed in paragraphs 2.a-e;
  - b. Elements listed in paragraph 3.a-k.

**E.4. Information on technology development and transfer support provided under Article 10**

1. Developed country Parties shall, and other Parties that provide support should, provide, in narrative format, information on technology development and transfer support provided under Article 10, including, to the extent possible, qualitative [and/or quantitative] information on:
  - a. The strategy and approach the Party has taken to support technology development and transfer, including case studies and activities;
  - b. Support provided along 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 they support developing country Parties;
  - e. Efforts to accelerate, encourage and enable innovation, including efforts to undertake research, development and deployment, and efforts to build research capacity for the development of technologies;
  - f. [Information on policies that facilitate implementation and simplified access, and that operationalize technology transfer on preferential and concessional terms;]
  - g. [Information on technology development and transfer support provided with respect to loss and damage.]
2. Developed country Parties shall, and other Parties that provide support should, provide [quantitative] and/or qualitative information in a common tabular format on individual measures or activities related to technology development and transfer support implemented or planned since its last report, including, to the extent possible:
- a. Title;
  - b. Recipient;
  - c. Description and objectives;
  - d. Targeted area (mitigation or adaptation [or loss and damage]);
  - e. Sector involved;
  - f. Type of technology;
  - g. The installed capacity of the technology (e.g. MW of renewable energy power installed);
  - h. Status of measure or activity;
  - i. The sources of [funding for] technology transfer (public and/or private sector);
  - j. [Whether the activity was undertaken by the public and private sectors;]
  - k. [The benefits, risks and consequences.]

**E.5. Information on capacity-building support provided under Article 11**

1. Developed country Parties shall, and other Parties that provide support should, provide, in narrative format, information on capacity-building support provided under Article 11, including, to the extent possible, qualitative [and/or quantitative] information on:
- a. The strategy and approach the Party has taken to provide capacity-building support, including case studies;
  - b. How the Party has provided capacity-building support that responds to the existing and emerging capacity-building needs, priorities, and gaps identified by developing country Parties in the areas of mitigation, adaptation, and technology development and transfer;
  - c. Policies that promote capacity-building support;
  - d. [Information on capacity-building support provided with respect to loss and damage;]
  - e. [Information on cooperative activities and support for capacity-building actions in developing country Parties that promote sharing on lessons learned and best practices.]
2. Developed country Parties shall, and other Parties that provide support should, provide [quantitative and/or] qualitative information in a common tabular format on individual measures or activities related to capacity-building support implemented or planned since its last report, including, to the extent possible:
- a. Title;
  - b. Recipient;
  - c. Description and objectives;
  - d. Targeted area (mitigation or adaptation [or loss and damage]);
  - e. Sector involved;
  - f. Status of measure or activity.

]

]

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

[

[**Option 1:** All Parties continue with current UNFCCC measurement, reporting and verification (MRV) requirements to fulfill Article 13 obligations.]

[**Option 2:** All Parties continue with current UNFCCC MRV requirements as a starting point, and move to option 3 below at a later point in time.]

[**Option 3:**

**F.1. National circumstances, institutional arrangements and country-driven strategies**

1. Developing country Parties should provide information on national circumstances, institutional arrangements and country-driven strategies relevant to reporting on support needed and received, including:
  - a. A description of the systems and processes used to identify, track, and report on support needed and received;
  - b. [Information on country priorities and strategies[, and on any aspects of a Party's NDC that is conditional on support being provided];]
  - c. [Information on prioritization and programming of domestic budgetary resources;]
  - d. [Description of national approaches and institutional arrangements relevant for attracting climate finance;]
  - e. [How it seeks to ensure that the resources it needs or has received will be\have been used to most cost effectively address their needs and priorities with regard to climate change adaptation and mitigation.]

**F.2. Underlying assumptions, definitions, and methodologies**

1. In reporting information in accordance with paragraphs [XX] below, developing country Parties should[, in a common tabular format] describe the underlying assumptions, definitions and methodologies used to provide information on support needed and received, with a view to reporting in a rigorous, robust and transparent manner, including, to the extent possible, those used to identify and/or report:
  - a. The conversion between domestic currency and USD;
  - b. The support as coming from specific sources;
  - c. The support at the chosen point of reporting (committed, received or needed);
  - d. The status of the supported activity (planned, ongoing or completed);
  - e. The channel (bilateral, regional, or multilateral);
  - f. The type of support (adaptation, mitigation or cross-cutting);
  - g. The financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other);
  - h. The chosen sector and sub-sector;
  - i. The amount of actual or expected co-finance;
  - j. The use[, impact and estimated results] of support;
  - k. The avoidance of double counting among multiple Parties involved in the provision and mobilization of support;
  - l. The technology transfer and capacity-building component of an activity.

**F.3. Information on financial support needed by developing country Parties under Article 9**

1. Developing country Parties should provide information on financial support needed under Article 9 in a narrative [and/or common tabular] format, including, to the extent possible:
  - a. Country priorities and strategies;
  - b. [Financial support needed for preparation of the biennial transparency report;]
  - c. [How financial support needed will be complemented by finance from domestic resources and expected private co-financing;]

- d. [Financial support needed for activities undertaken to build cooperation and enhance understanding, action and support with respect to loss and damage under Article 8.3, and specifically in relation to the sub-elements in Article 8.4[,in qualitative and quantitative terms];]
  - e. Sectors for which a country wishes to mobilize finance, existing barriers to mobilization, and which type of financial instrument is most relevant to the sector.
2. Developing country Parties should provide[, in a common tabular format] [summary] information on financial support needed, including the following, to the extent possible:
- a. Title (of activity, programme, project);
  - b. Programme/project description;
  - c. [Purpose;]
  - d. Amount of financial support needed (domestic currency and its equivalent in USD);
  - e. [Expected time frame;]
  - f. [Expected Financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other (specify));]
  - g. [Status of support (committed, partially committed, needed [or disbursed]);]
  - h. Type of support (mitigation, adaptation, cross-cutting, [loss and damage or other]);
  - i. Sector or areas that need support;
  - j. [Whether the activity will contribute to technology development and transfer and] the capacity-building/technology transfer component, if relevant;
  - k. Whether the activity is anchored in a national strategy and/or NDC;
  - l. [Use[, impact and estimated results] [of the support needed (e.g. tons of GHG emissions used or avoided, policies developed, etc.);]
  - m. Expected Allocation channels;
  - n. [Description of how the support contributes to its NDCs and to the long-term goal of the Paris Agreement;]
  - o. [Source and Amount of expected co-finance (domestic currency and USD).]

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

- 1. Developing country Parties should provide, in a narrative [and/or common tabular] format, information on financial support received through different channels, such as:
  - a. [The Global Environmental Facility, including CBIT, 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;
  - e. Contributions through bilateral, regional and other channels.
- 2. Developing country Parties should provide[, in a common tabular format] [summary] information on financial support received, including, to the extent possible:
  - a. Title (of activity, programme, project);
  - b. Programme/project description;
  - c. Allocation channel;
  - d. Source/funding institution;
  - e. The implementing entity;
  - f. Amount of financial support received (domestic currency and its equivalent in USD);

- g. Time-frame of support received;
- h. Financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other (specify));
- i. Status of support received [(disbursed or committed)]
- j. Sector or area that received support;
- k. Type of support (mitigation, adaptation, cross-cutting, [loss and damage] or other);
- l. [Whether the activity has contributed to][The] capacity-building[/technology transfer] component;]
- m. If the results of the support received activity were accounted towards the achievement of the recipient country's NDC;
- n. [Information on the level of support received to enable the preparation and submission of biennial transparency reports;]
- o. [Impact and estimated results of support received for climate change activities[,consistent with the level of support from developed country Parties;]
- p. [Co-contributions from domestic sources;]
- q. [Private co-financing mobilized;]
- r. [Sources of co-financing].]

**F.5. Information on technology transfer support needed by developing country Parties under Article 10**

1. Developing country Parties should provide, in a narrative format, information on technology development and transfer support needed under Article 10, including, to the extent possible:
  - a. Planned investments related to technology development and transfer;
  - b. [Support needed for the access and deployment of climate friendly technologies and for the enhancement of endogenous capacities and technologies;]
  - c. Information on country-specific technology needs, including those identified in Technology Needs Assessments (TNAs), where applicable;
  - d. [Information on technology development and transfer support needed with respect to loss and damage.]
2. Developing country Parties should provide[, in a common tabular format] [summary] information on technology development and transfer support needed, including, to the extent possible:
  - a. Title (of activity, programme, project);
  - b. [Objective and description;]
  - c. Type of technology;
  - d. [The stages of the technology cycle, including research and development, demonstration, deployment, diffusion and transfer of technology;]
  - e. Expected time-frame;
  - f. Sector or area;
  - g. [Planned investments, including from domestic and international sources;]
  - h. Expected use[, impact and estimated results].

**F.6. Information on technology transfer support received by developing country Parties under Article 10**

1. Developing country Parties should provide, in a narrative format, information on technology development and transfer support received under Article 10, including, to the extent possible:
  - a. Case studies and activities, including key success and failure stories;
  - b. How the Party has used the support in the enhancement of technology development and transfer, endogenous capacities and know-how;
  - c. [Technology development and transfer support received with respect to loss and damage;]

- d. [Support received along different stages of the technology cycle, including for the development, transfer, deployment and dissemination for climate technologies.]
2. Developing country Parties should provide[, in a common tabular format] [summary] information on technology development and transfer support received, including, to the extent possible:
  - a. Title (of activity, programme, project);
  - b. Objective and description;
  - c. Type of technology;
  - d. Time-frame;
  - e. Recipient entity;
  - f. [Implementing entity;]
  - g. [Source;]
  - h. Type of financial instrument used;
  - i. Sector or area;
  - j. [The stages of the technology cycle, including research and development, demonstration, deployment, diffusion and transfer of technology;]
  - k. [Description;]
  - l. Use[, impact and estimated results thereof].

**F.7. Information on capacity-building support needed by developing country Parties under Article 11**

1. Developing country Parties should provide, in a narrative format, information on capacity-building support needed under Article 11, including, to the extent possible:
  - a. The approach a Party seeks to take to enhance capacity-building support;
  - b. Country-specific capacity-building needs, constraints and gaps in communicating these needs, and an explanation of how the provision of capacity-building support would improve the provision of this information;
  - c. [Capacity-building support needed for the implementation of Article 13;]
  - d. Processes for enhancing public awareness, participation and access to information;
  - e. Planned investments;
  - f. [The approach a Party seeks to strengthen the link between regional, national, and subnational government policies, plans and actions.]
2. Developing country Parties should provide[, in a common tabular format,] [summary] information on capacity-building support needed, including the following, to the extent possible:
  - a. Title (of activity, programme, project);
  - b. Objective and description;
  - c. Recipient/ beneficiaries;
  - d. Expected allocation channel;
  - e. Expected time-frame;
  - f. [Status of support (committed, partially committed, needed [or disbursed]);]
  - g. Type of support;
  - h. Sector or area;
  - i. [Planned investments, including from domestic and international sources;]
  - j. [Expected use, impact and estimated results.]

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

1. Developing country Parties should provide, in a narrative format, information on capacity-building support received under Article 11, including, to the extent possible:
  - a. The approach a Party has taken to enhance capacity-building support received, including case studies;
  - b. Capacity-building support received at the national and, where appropriate, sub-regional and regional levels, including, *inter alia*, priorities, participation, the involvement of stakeholders, etc.
  - c. [Support received with respect to loss and damage.]
2. Developing country Parties should provide[, in a common tabular format,] [summary] information on capacity-building support received, including the following, to the extent possible:
  - a. Title (of activity, programme, project);
  - b. Objective and description;
  - c. [An explanation of how the capacity-building support helps to enhance domestic capacity;]
  - d. [Allocation channels;]
  - e. Recipient;
  - f. Implementing entity;
  - g. [Type of support received;]
  - h. Time-frame;
  - i. [Type of financial instrument used;]
  - j. Source/funding institution;
  - k. Sector or area that received support;
  - l. Status of support (committed, partially committed, needed [or disbursed];
  - m. [Planned investments, including from domestic and international sources;]
  - n. [Use, impact and estimated results thereof.]

**F.9. Information on support needed and received by developing country Parties for implementation of Article 13 and transparency related activities, including for transparency related capacity-building**

1. Developing country Parties should provide information on support needed and received for implementation of Article 13 and transparency related activities, including, to the extent possible:
  - a. Support needed and received for the preparation of reports pursuant to Article 13;
  - b. Support needed and received to implement the areas of improvement identified by the technical expert review teams.
2. Developing country Parties should provide[, in a common tabular format,] [summary] information on support needed and received for the implementation of Article 13 and transparency-related activities, including for transparency related capacity-building, including, to the extent possible:
  - a. Title (of activity, programme, project);
  - b. Objectives and descriptions;
  - c. Amount (domestic currency and USD);
  - d. Funding source (GEF, CBIT, bilateral support or other sources);
  - e. Financial instruments;
  - f. Type of support;
  - g. Sector;
  - h. [Use, impact and estimated results.]

] ]

## **G. Technical expert review**

[

[**Option 1:** All Parties continue with current UNFCCC measurement, reporting and verification (MRV) requirements to fulfill Article 13 obligations.]

[**Option 2:** All Parties continue with current UNFCCC MRV requirements as a starting point, and move to option 3 or 4 below at a later point in time.]

[**Option 3:** Those provisions in option 4 below that apply to “developed country Parties” and “developing country Parties” should be placed under separate headings within separate documents. Further, certain provisions in option 4 that apply to each Party will be placed under both sections.]

[**Option 4:**

### **G.1. Scope**

1. A technical expert review consists of:
  - a. A review of the consistency of the information submitted by the Party under paragraphs 7 and 9 of Article 13 of the Paris Agreement with these modalities, procedures and guidelines, taking into account the flexibility accorded to the Party under paragraph 2 of Article 13 of the Agreement;
  - b. Consideration of the Party’s implementation and achievement of its NDC;
  - c. Consideration of the Party’s support provided, as relevant;
  - d. Identification of areas of improvement for the Party related to implementation of Article 13 of the Paris Agreement;
  - e. For those developing country Parties that need it in the light of their capacities, assistance in identifying capacity-building needs.
2. The technical expert review shall pay particular attention to the respective national capabilities and circumstances of developing country Parties.
3. Technical expert review teams shall not:
  - a. Make political judgments;
  - b. Review the adequacy or appropriateness of a Party’s nationally determined contribution;
  - c. Review the adequacy of a Party’s domestic actions;
  - d. Review the adequacy of a Party’s support provided;
  - e. Review whether the Party itself possesses the capacity to implement a specific provision of these MPGs, for those developing country Parties that need flexibility in the light of their capacities;

### **G.2. Information to be reviewed**

1. Information submitted by each Party under paragraphs 7 and 9 of Article 13 shall undergo a technical expert review. This includes:
  - a. A national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases, prepared using good practice methodologies accepted by the Intergovernmental Panel on Climate Change and agreed upon by the Conference of the Parties serving as the meeting of the Parties to this Agreement;
  - b. Information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4[,including information on the social and economic impacts of response measures;]
  - c. Information on financial, technology transfer and capacity-building support provided to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement.

### **G.3. Format of a technical expert review**

#### **G.3.1. Definitions**

1. A technical expert review may be conducted as either a centralized review, in-country review, [desk review,] [simplified review], [or regional review].
2. A centralized review is when the members of a technical expert review team conduct the review from a single, centralized location.

3. An in-country review is when the members of a technical expert review team conduct the review in the country of the Party undergoing a technical expert review.
4. [A desk review is when the members of a technical expert review team conduct the review remotely from their respective countries.]
5. [A simplified review is when the secretariat checks the timeliness of a Party's reporting and the completeness of the reported information compared with the MPGs.]
6. [A regional review is when several technical expert reviews from Parties in the same region occur in a single location in the region at the same time. A majority of the technical expert review team in such cases will be composed of experts from the region.]

### **G.3.2 Applicability**

#### **[Option 3.2.1:**

1. A Party's first biennial transparency report [and national inventory report] shall undergo an in-country technical review. Thereafter, a Party may elect either an in-country or centralized review, and a Party is encouraged to undergo an in-country review at least once every four years. A Party shall communicate a request for an in-country review to the secretariat when the Party submits its report to the secretariat.
2. A Party's biennial transparency reports that are not subject to an in-country review shall undergo a centralized review.
3. A Party's national inventory report submitted in a year in which a biennial transparency report is not due shall be subject to a simplified review. A follow up of the findings of the simplified review will form part of the technical expert review in the subsequent year.]

#### **[Option 3.2.2:**

1. A Party's biennial transparency reports that are not subject to an in-country, [simplified,] [or regional] review shall undergo a centralized review;
2. A Party shall undergo an in-country review for:
  - a. The first biennial transparency report submitted following a Party's communication or update of each nationally determined contribution under Article 4;
  - b. A biennial transparency report that contains information on the Party's achievement of each nationally determined contribution under Article 4; or
  - c. [If a Party's prior technical expert review recommends that the subsequent technical expert review be conducted as an in-country review.]
3. Those developing country Parties that need flexibility in the light of their capacities with respect to paragraph 2 above have the flexibility to instead choose to undergo a centralized or regional review instead of an in-country review.
4. [A Party shall undergo a simplified review when:
  - a. A Party's total GHG emissions are less than 50 Mt CO<sub>2</sub> eq (excluding land use, land-use change and forestry), in accordance with their most recent GHG inventory; or
  - b. A Party's national inventory report is submitted in a year in which a biennial transparency report is not due.]

#### **[Option 3.2.3:**

1. A developed country Party's technical expert review will be conducted as either a desk review, as a centralized review [in line with current procedures], or as an in-country review.
2. A developing country Party's technical expert review will be conducted as either a desk review or as a centralized review.
3. A [developed country][developing country] Party's biennial transparency report shall be subject to a desk review at most once every [XX] years.
4. A [developed country][developing country] Party's biennial transparency report shall be subject to a [centralized review] at most once every [XX] years, [or if the Party's prior technical expert review report contains a recommendation that the subsequent technical expert review be conducted as an in-country review].

5. A [developed country] Party's biennial transparency report shall be subject to an [in-country review] at most once every [XX] years.]

#### **G.4. Procedures**

1. In-country, centralized, [desk] [and regional] reviews shall follow the following procedures:
  - a. The technical expert review process shall commence within eight weeks of the submission of the information specified in G.2; the secretariat shall inform the Party of the planned review and seek confirmation of the review dates at least 14 weeks before the technical expert review week.
  - b. [A technical expert review consists of two parts: a technical expert review of a Party's national greenhouse gas inventory report, and a technical expert review of a Party's biennial transparency report.]
  - c. At least ten weeks prior to the technical expert review week the secretariat shall compose a technical expert review team.
  - d. Prior to a technical expert review week, the secretariat shall conduct a preliminary check to examine the completeness and timeliness of the Party's report. The secretariat should make the preliminary check available to the technical expert review teams no later than six weeks prior to the technical expert review week for their reference when drafting the technical expert review report.
  - e. At least four weeks prior to a technical expert review week, the technical expert review team should communicate any preliminary questions to the Party.
  - f. During a technical expert review week, the secretariat will coordinate consultations between the technical expert review team and the Party concerned.
  - g. The technical expert review team may request additional information before or during the technical expert review week [for developed country Parties,] and the Party concerned should make every reasonable effort to provide the information; [those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to provide the information.]
  - h. At the end of a technical expert review week, the technical expert review team will communicate to the Party concerned draft findings, including preliminary "recommendations" and/or "encouragements."
  - i. The technical expert review team shall, under its collective responsibility, prepare a draft technical expert review report.
  - j. The draft technical expert review report shall be sent to the Party concerned for comment within [one] [two] month[s] of the technical expert review week. The Party concerned shall then be given [one][two] month[s] from its receipt to provide comments; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide comments within [two][four] months from receipt of the draft technical expert review report.]
  - k. The technical expert review team shall produce the final version of the technical expert review report, taking into account the comments of the Party, within one month of receipt of the comments.
  - l. Taking into account the procedures in the preceding paragraphs, the technical expert review team shall make every effort to complete the technical expert review report within [15][18] months of the transparency report submission date.
2. For a simplified review, the secretariat should prepare a draft technical review report, which includes examination of the completeness and timeliness of the Party's report, and share with the Party within six weeks of the submission of a Party's information specified under section G.2 of this MPGs. The Party may then provide comments within four weeks of receipt of the draft technical review report. The secretariat should address Party's comments and publish the final technical review report on the UNFCCC website within four weeks of the receipt of the Party's comments.

#### **G.5. Confidentiality**

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

**G.6. Role of the secretariat**

1. The secretariat shall organize technical expert reviews, including the preparation of a schedule for the review, the coordination of the practical arrangements concerning the review, circulation of materials and organization of coordination calls, and the provision of administrative support for the technical expert review team.
2. [In organizing the review, the secretariat shall coordinate with other relevant UNFCCC measurement, reporting, and verification activities to avoid duplication and placing an undue burden on Parties or the secretariat.]
3. The secretariat, together with the lead reviewers, shall facilitate communication between the Party and the technical expert review team.
4. The secretariat, under the guidance of the lead reviewers, shall compile and edit the final technical expert review reports.
5. For simplified reviews, the secretariat shall prepare the technical review report in consultation with the Party undergoing technical expert review.
6. The secretariat shall develop review tools and materials [and templates] for technical expert review reports under the guidance of the lead reviewers.
7. The secretariat shall design and implement training activities for technical review experts, including lead reviewers.
8. The secretariat shall facilitate annual meetings of the lead reviewers.

**G.7. Role of the Party**

1. The Party concerned should cooperate with the technical expert review team and the secretariat and make every reasonable effort to respond to all questions in a timely manner [and developed country Parties] should respond to requests by the technical expert review team for additional clarifying information in a timely manner.

**G.8. Role of the technical expert review team**

1. Participating technical experts, in conducting reviews, shall adhere to these modalities, procedures, and guidelines.
2. [The technical expert review team may rank order identified areas of improvement for the Party taking into account the national circumstances of the Party.
3. The technical expert review team can provide suggestions on how to resolve identified areas of improvement, taking into account the national circumstances of the Party concerned.
4. Participating technical experts shall serve in their individual expert capacity.

**G.9. Technical expert review team and institutional arrangements****G.9.1. General**

1. Each transparency report submitted will be assigned to a single technical expert review team with members selected from the UNFCCC roster of experts.
2. Technical experts [may] [shall] be nominated to the UNFCCC roster of experts by Parties and, as appropriate, by intergovernmental organizations.
3. Technical experts shall complete training relevant to the technical expert review prior to serving on a technical expert review team, according to the relevant decisions of CMA or conclusions of the SBI.

**G.9.2. Competences**

1. The secretariat shall select the members of the technical review team in such a way that the collective skills and competencies of the technical expert review teams address the areas under review.

**G.9.3. Composition**

1. Technical experts shall have recognized competence in the areas to be reviewed. The secretariat shall select the members of the technical review team in such a way that the collective skills and competencies of the technical expert review teams address the areas under review.
2. A sub-set of the review team shall be dedicated to reviewing the national greenhouse gas inventory report.
3. For Parties engaging in the transfer of ITMOs, the technical review team will include an expert on markets, and for Parties that report AFOLU in their nationally determined contributions under Article 4 or engage in REDD-plus, the technical expert review team will include a LULUCF expert.

4. At least one team member should be fluent in the language of the Party under review, to the extent possible.
5. [For developing country Parties, the technical expert review team shall include, as a high priority and to the extent possible, at least one CGE member [and up to one third of the technical expert review team.]]
6. The secretariat shall select the members of the technical expert review team with a view to achieving a balance between experts from developed and developing country Parties. The secretariat shall make every effort to ensure geographical [unless the technical expert review is to be conducted as regional review] and gender balance among the technical review experts and select a balance of experts with different levels of expertise, to the extent possible.
7. The technical expert review team shall include two lead reviewers, with one lead reviewer from a developed country Party and one from a developing country Party.
8. Every effort should be made to select lead reviewers who have participated in previous reviews of Convention or Paris Agreement reporting.
9. Technical experts reviewing a Party's submission shall neither be nationals of the Party under review, nor have participated in preparing the reports of the Party under review, nor be nominated or funded by that Party.
10. Participating technical experts from developing country Parties and Parties with economies in transition shall be funded according to the existing procedures for participation in UNFCCC activities.
11. Two successive reviews of a Party's submission cannot be performed by the same technical expert review team.

#### **G.9.4. Lead reviewers**

1. Lead reviewers shall act as co-lead reviewers for the technical expert review teams in accordance with these modalities, procedures and guidelines. Lead reviewers shall oversee the work of the technical expert review team.
2. [One lead reviewer will lead those members reviewing the national greenhouse gas inventory report, while the other lead reviewer shall lead the members reviewing the other reported information.]
3. Lead reviewers should ensure that the reviews in which they participate are performed according to the relevant technical expert review modalities, procedures, and guidelines, and in a consistent manner across Parties. They should also ensure the quality and objectivity of the technical expert review and provide for the continuity, comparability, and timeliness of the reviews.
4. Lead reviewers shall also communicate necessary information to the team; monitor the progress of the review; coordinate the submission of queries of the review team to the Party under review and coordinate the inclusion of the answers in the technical expert review report; give priority to issues raised in previous technical expert review reports; and provide technical advice to the members of the review team.
5. Lead reviewers shall prepare conclusions of lead reviewers' meetings that address how to improve the quality, efficiency, and consistency of technical expert reviews. These conclusions could be used by Parties as an input for the review and update, as appropriate, of the modalities, procedures and guidelines.

#### **G.10. Frequency and timing**

##### **[Option 10.1:]**

1. **[Option 10.1.1:]** Each report submitted under Article 13 of the Agreement shall undergo technical expert review, in line with the format and procedures identified in G.3 above.]

**[Option 10.1.2:]** Each report submitted under Article 13 of the Agreement shall undergo technical expert review, consistent with the format and procedures identified in G.3 above. Those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility instead go through technical expert review every [XX] [2 ] biennial transparency reports, in line with the format and procedures identified in G.3 above.]

2. [Participation of LDCs in a technical expert review shall be at their discretion. LDCs are strongly encouraged to participate in a technical expert review at least once during the implementation period of their NDCs.]

##### **[Option 10.2:]**

1. Each developed Party's transparency report submitted under the Article 13 of the Paris Agreement shall undergo a technical expert review.
2. **[Option 10.2.1:]** Developing country Parties' transparency reports shall undergo a technical expert review no less than once in every five years. **[Option 10.2.2:]** Developing country Parties may self-determine the frequency of a

technical expert review. This frequency is dependent upon the developing country Party receiving agreed full costs to prepare the transparency report.]]

#### **G.11. Technical expert review report**

1. A technical expert review report shall contain the results of a technical expert review, consistent with the scope identified in [G.1] [and follow the outline of the technical expert review reports to be agreed by the Subsidiary Body for Scientific and Technological Advice].
2. Technical expert review reports shall be made publicly available on the UNFCCC website.

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### **H. Facilitative, multilateral consideration of progress**

[

[**Option 1:** All Parties continue with current UNFCCC measurement, reporting and verification (MRV) requirements to fulfill Article 13 obligations.]

[**Option 2:** All Parties continue with current UNFCCC MRV requirements as a starting point, and move to option 3 or 4 below at a later point in time.]

[**Option 3:** Those provisions in option 4 below that apply to “developed country Parties” and “developing country Parties” should be placed under separate headings within separate documents. Further, certain provisions in option 4 that apply to each Party will be placed under both headings.]

[**Option 4:**

#### **H.1. Scope**

1. A facilitative, multilateral consideration of progress is with respect to a Party’s efforts under Article 9 and a Party’s respective implementation and achievement of its nationally determined contribution.

#### **H.2. Information to be considered**

1. Information to be considered in a facilitative, multilateral consideration of progress will include:
  - a. Information submitted by a Party pursuant to Article 13 paragraph 7, and Article 13 paragraphs 9 and 10, as applicable;
  - b. A Party’s technical expert review report, [if available]; and
  - c. Any additional information provided by the Party for the purposes of a facilitative, multilateral consideration of progress.

#### **H.3. Format and steps**

1. A facilitative, multilateral consideration of progress will include two phases: a written question and answer phase, followed by a workshop phase.
2. The written question and answer phase will consist of the following steps:
  - a. Any Party [and registered observers] may submit written questions to the Party concerned, consistent with the scope identified in H.1 above.
  - b. Such questions shall be submitted through an online platform that opens three months prior to the workshop. A Party may respond to questions received later than two months prior to the workshop at its discretion.
  - c. The Party in question will [make best efforts to] respond in writing to the questions no later than one month prior to the workshop through the online platform[; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead submit written responses up to [two] weeks prior to the workshop.][Developing country Parties may respond to written questions at their discretion]. A Party may indicate in its response if it believes a written question is outside the scope of a facilitative, multilateral consideration of progress.

- d. The secretariat will compile the questions and answers and publish them on the UNFCCC website prior to the workshop phase.
3. The workshop phase shall take place [**Option 3.1:** during SBI sessions] [**Option 3.2:** during SBI sessions or through an online platform] [**Option 3.3:** back-to-back with UNFCCC sessions] and consist of the following steps:
  - a. A presentation by the Party;
  - b. A discussion session focused on the Parties' presentation, along with the information identified in section H.2 above. All Parties may participate in the discussion session and raise questions to the Party. Registered Observers may observe [and raise questions] during the discussion session. The public may observe through an online live recording.
  - c. A Party may provide additional written responses to questions raised during the discussion session in writing within 30 days following the session.
4. [For those developing country Parties that need flexibility in the light of their capacities with respect to paragraph 3 above, any two or more such Parties may choose to participate in a facilitative, multilateral consideration of progress as a group of Parties.]
5. The Secretariat will coordinate the practical arrangements for a facilitative, multilateral consideration of progress, including the establishment and maintenance of the online question and answer platform.

#### H.4. Frequency and timing

1. A facilitative, multilateral consideration of progress will take place:
 

**[Option 4.1:**

**[Option 4.1.1:** As soon as possible following the publication of a Party's technical expert review report.]

**[Option 4.1.2:** As soon as possible following the submission of [a Party's] [a Party's every other] biennial transparency report [; nationally determined for those developing country Parties that need flexibility in the light of their capacities with respect to this provision].]

**[Option 4.1.3:** As soon as possible after a Party submits its biennial transparency report containing information on the achievement of its nationally determined contribution under Article 4.])

**[Option 4.2:**

**[Option 4.2.1:** Every [two][five] years, starting in [first biennial transparency report due date + one year].]

**[Option 4.2.2:** [Two] years after the target point/period of a Party's nationally determined contribution under Article 4.])

**[Option 4.3:** The written question and answer phase will take place as soon as possible following the submission of a Party's biennial transparency report. The workshop phase will take place every five years, starting in [first biennial transparency report due date + one year].]
2. [LDCs and SIDS may choose to participate in a facilitative, multilateral consideration of progress at their discretion [but are encouraged to participate consistent with the frequency and timing identified in paragraph 1 above]].
3. If a Party does not submit a biennial transparency report within [12] months of the due date identified in [X/CMA.1], the secretariat[,with the consent from the Party,] will make arrangements for the Party to participate in a facilitative, multilateral consideration of progress at the next available opportunity.

#### H.5. Record

1. Within [one][two] month[s] of the workshop, the secretariat will prepare and publish on the UNFCCC website a record of a facilitative, multilateral consideration of progress, which will include:
  - a. Questions submitted and responses provided;
  - b. A copy of a Party's presentation;
  - c. A recording of the workshop; and
  - d. A procedural summary of a Party's facilitative, multilateral consideration of progress.
2. [The SBI will adopt conclusions based on the record referred to in paragraph 1 above.]

] ]