

Draft elements for APA agenda item 5
Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement

Informal note by the co-facilitators – final iteration

version. 9 May 2018

This Informal note has been prepared by the co-facilitators of the negotiations on this agenda item under their own responsibility and consists of two parts:

1. Part I – light revision of the [Informal Note by the co-facilitators issued at APA 1.4 \(Final version of 13 November 2017\)](#),¹
2. Part II – compilation of tools by the co-facilitators on identified issues for discussion on sections A to H of the light revision of the co-facilitator's informal note.

The draft elements contained in this note are preliminary and should not be considered as final in any way; they are offered as a basis for work and do not prejudice further work or prevent Parties from expressing their views in the future. It is recognized that the outcome of deliberations on this item will form part of the overall outcome under the Paris Agreement work programme.

Part I – light revision of the Informal Note by the co-facilitators issued at APA 1.4 (Final version of 13 November 2017)²

I. Relevant context and elements of relevant guidance

1. The content of the informal note is not exhaustive, does not represent agreed views, ideas or text, nor does it attempt to draw any conclusions on possible areas of convergence or divergence. The Co-facilitators also recognize that nothing is final until all the MPGs are final.
2. The Co-facilitators further recognize that there are varying views on the structure of the MPGs, including differentiation, the operationalization of the provisions in Article 13.3, and consideration of developing country Parties' transition to the enhanced transparency framework.
3. There is no intention to prejudge the position of Parties on these issues, their views regarding the outcome of related agenda items, or regarding the content of MPGs.
4. The Co-facilitators recognize that Articles 13.7 to 13.12 of the Paris Agreement vary in their legal nature (i.e., "shall" and "should") and that this will be reflected in the MPGs. The Co-facilitators' note does not prejudice Parties' views on the various obligations under Article 13 (i.e. "shall" and "should") and further discussion is needed on this issue.
5. The Co-facilitators note that the MPGs will provide flexibility to those developing country Parties that need it in the light of their capacities.
6. There are two proposals for the structure of the MPGs: (1) single/common MPGs applicable to all Parties, built-in flexibility to those developing country Parties that need it in the light of their capacities, containing three main sections: common reporting MPGs with annexed common tabular formats; common TER MPGs; and common FMCP MPGs; and (2) build on the existing system under the Convention, with two separate parts for developed and developing country Parties, respectively. This co-facilitator's note in no way prejudices Parties' views on this issue.
7. In order to accurately capture and streamline Parties' views, provisions in sections (B) – (H) contain shaded and italicized language following each provision to indicate to which Parties the provision applies, based on Parties' submissions and interventions in relation to developing the MPGs under Article 13. For some provisions, there were different proposals regarding to which Parties the provision applies. This is indicated with a slash ("/"). This approach in no way prejudices Parties' views on the final outcome of the MPGs.
8. Text that is highlighted, italicized, and in brackets is designed to facilitate discussions and guide the reader and is therefore not intended to be part of the draft elements.
9. The subheadings indicated by italicized, highlighted, and bracketed text, are simply to facilitate discussions and guide the reader and are therefore not part of the draft elements and the wording is not intended to be anything more than a guide for navigation.

A. Overarching considerations and guiding principles

¹ https://unfccc.int/files/meetings/bonn_nov_2017/application/pdf/apa_5_informal_note_final_version.pdf.

² It is to be noted that a group of Parties have raised concerns that their inputs have been moved, and/or not captured in a manner they were communicated. Such comments will be reflected in future iterations of this document and/or future work.

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

A.1. Objectives

- Placement of objectives in each section of MPGs.
 - Placement of objectives in an overarching section.
1. To provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties' individual nationally determined contributions under Article 4, and Parties' adaptation actions under Article 7, including good practices, priorities, needs and gaps, to inform the global stocktake under Article 14.
 2. To provide clarity on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14.
 3. As decided in Article 13.1.
 4. To ensure that information can be aggregated to provide a picture of overall progress towards achieving the objectives of the Paris Agreement.
 5. To facilitate demonstration of actions, progress, and achievements.
 6. Enhance the implementation of the Convention and strengthen the global response to the threat of climate change.
 7. To facilitate and promote effective implementation of the Paris Agreement, including the transparency framework under Article 13.
 8. To ensure consistency of the reporting of progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement with the principles included in Article 4.13 and Decision 1/CP.21, paragraphs 31 and 94(b).
 9. To facilitate sharing of best practice on green and low-carbon development among Parties.
 10. To build and promote mutual understanding, trust and confidence.
 11. To facilitate Parties in enhancing their reporting over time, including improving the quality and transparency of their reporting.
 12. To ensure that double counting is avoided, and promote environmental integrity.
 13. To facilitate the processes of TER and FMCP.
 14. To generate information that can feed into the Article 15 mechanism.
 15. Enhance the implementation of the Convention and strengthen the global response to the threat of climate change.
 16. Generate clear and credible information on efforts undertaken by Parties on mitigation, adaptation, finance, technology, capacity-building and loss and damage, that will inform the global stocktake under Article 14.
 17. Match actions by developing country Parties with support by developed country Parties.

A.2. Guiding principles

- Placement of guiding principles in each individual section of MPGs.
 - This section is not necessary in the MPGs.
 - Placement of guiding principles in an overarching section.
1. Encourage maximum participation from Parties by recognizing the different starting points of developed and developing country Parties.
 2. Common but differentiated responsibilities and respective capabilities, in the light of different national circumstances.
 3. Facilitate continuous improvement over time with respect to the quality, coverage, scope and level of detail of information reported, and prevent backsliding in reporting by Parties.
 4. Build on and enhance existing arrangements under the Convention, recognizing the special circumstances of LDCs and SIDS.
 5. The enhanced transparency framework will be enhanced on the basis of existing differentiated arrangements under the Convention.
 6. Consider Parties' different starting points, number of reporting cycles to date, experiences and learning curves to allow for overall participation and avoid backtracking.
 7. Provide flexibility to those developing country Parties that need it in the light of their capacities.
 8. Facilitative, non-intrusive, non-punitive, respectful of national sovereignty, and avoid placing undue burden on Parties, yet ensure accountability by all Parties for their actions to address climate change and its impacts.

9. Respect the nationally determined nature of NDCs.
10. Avoid double counting on both action and support.
11. Effective, pragmatic, and feasible.
12. Avoid duplication as well as undue burden on Parties, in particular on the LDCs and SIDs and the secretariat.
13. Ensure Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention.
14. Promote transparency, accuracy, completeness, consistency and comparability.
15. Principles included in Article 13, Article 4, paragraph 13 of the Paris Agreement, and paragraphs 31, 85, 89, 91, 92 and 94 of Decision 1/CP.21.
16. Transparency of action is in lockstep with the enhanced transparency of support.
17. The content and frequency of reporting and communications by developing countries shall not be more onerous than that for developed countries (para 60 of decision 1/CP.16).

A.3. Structure/design of the MPGs

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

A.4. Interlinkages with other transparency related items

- This section is not necessary in the MPGs.
1. Identified linkages include:
 - a. SBSTA agenda item on matters relating to Article 6 of the Paris Agreement.
 - b. SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement.
 - c. SBSTA and SBI items related to the technology framework.
 - d. SBI agenda item on common timeframes.
 - e. APA agenda item on further guidance in relation to the mitigation section of decision 1/CP.21.
 - f. APA agenda item on further guidance in relation to the adaptation communication, including, inter alia, as a component of nationally determined contributions, referred to in Article 7, paragraphs 10 and 11, of the Paris Agreement.
 - g. APA agenda item on matters relating to the global stocktake referred to in Article 14 of the Paris Agreement.
 - h. APA agenda item on modalities and procedures for the effective operation of the committee to facilitate implementation and promote compliance referred to in Article 15, paragraph 2, of the Paris Agreement.
 - i. Additional linkages to other parts of the Paris Agreement, including linkages to Articles 8, 9.3, 9.5, 10, 11, 14 and 15.
 - j. Interlinkages with all relevant issues under Articles 2, 3, 4, 7, 9, 10, 11 and 14 of the Paris Agreement.
 - k. COP agenda item on process to identify the information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement. COP agenda item and discussions under APA Item 8 on provision of information by developed countries in terms of Article 9.5.
 - l. Adaptation Committee and the Least Developed Countries Expert Group mandate to jointly develop modalities to recognize the adaptation efforts of developing country Parties, as referred to in Article 7, paragraph 3, of the Paris Agreement.
 - m. AC/LEG work in terms of paragraphs 41, 42 (b), and 45 (a) of 1/CP.21, as well as the relevant processes under the SBs considering the report of the AC/LEG on recognition of adaptation efforts by developing countries, on

methodologies for assessing adaptation needs of developing countries, and on taking steps to mobilise support for adaptation in developing countries.

2. Key considerations with respect to linkages include:
 - a. Reflect the outputs from interlinked work streams.
 - b. Be coordinated to ensure coherence, consistency, and avoid duplication of work with the progress of related work being undertaken.
 - c. Avoid placing an additional burden on Parties, especially developing country Parties.
 - d. Parties' reports, TER and FMCP serve as input to GST.
 - e. Parties will use their Article 13 reporting to demonstrate they are meeting other provisions of the Paris Agreement, including Articles 4.13, 4.2, 4.3, 6.2, and 6.4.
 - f. TER will provide a technical expert review report to Article 15.
 - g. Provision for a synthesis report of information submitted in terms of Article 13, to serve as an input to the global stocktake, depending on work under the relevant APA agenda item.
 - h. Provision of information to the compliance committee, depending on work under the relevant APA agenda item.

A.5. Building on and enhancing the transparency arrangements under the Convention, recognizing that the transparency arrangements under the Convention shall form part of the experience drawn upon for the development of the MPGs

- This section is not necessary in the MPGs.
- 1. Strengthen, not replace, existing arrangements under the Convention 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.
- 2. Building on the current arrangements for response measures.
- 3. The transparency arrangements under the Convention, including NC, BR and BUR, IAR and ICA shall form part of the experience drawn upon for the development of the MPGs for the transparency framework. Draw on lessons learned from implementing current transparency arrangements.
- 4. Build upon and eventually supersede the existing MRV system under the Convention established by decision 1/CP.16, paragraphs 40-47 and 60-64 and decision 2/CP.17, paragraphs 12-62, immediately following the submission of the final BRs and BURs.

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

- This section is not necessary in the MPGs.
- 1. Provide flexibility to those developing country Parties that need it in the light of their capacities.
- 2. Recognize the different capabilities and capacities of developing country Parties, and in particular the special circumstances of LDCs and SIDS.
- 3. Flexibility must also recognize the special circumstances of countries in areas of conflict.
- 4. Operationalize flexibility by providing differentiated obligations for developed and developing country Parties.
- 5. Self-select and clearly indicate their use of flexibility on the basis of their capacities.
- 6. Demonstrate they meet agreed criteria to use flexibility.
- 7. Self-identification of capacity and national circumstances is essential to developing country Parties. Developing country Parties' use of flexibility will be nationally-determined.
- 8. Use of flexibility will be reported, but the choice of flexibility provisions by developing country Parties will not be subject to review.
- 9. As capacities improve, the extent of flexibilities will reduce over time.
- 10. Use a three-step analysis to determine whether to incorporate flexibility into a provision. Step 1: Does fulfilling the provision depend on a country's technical or institutional capacity? Step 2: Do Parties have sufficient discretion with respect to fulfilling the provision? Step 3: What specific flexibility is required for this provision?
- 11. Developing country parties are not subject to reporting or subject to review, in addition, on certain elements.
- 12. Specific proposals on how to operationalize built-in flexibility for those developing country Parties that need it in the light of their capacities include:
 - a. Reflected in the scope of reporting, and frequency, level and detail of reporting, as well as the stringency of the review.
 - b. Using "shall", "should", "may", "be encouraged to", "to the extent possible", "as appropriate", "if applicable", etc.
 - c. Determining at its discretion which option or tier to apply.

- d. Already built into the IPCC inventory guidelines in the form of tiers.
- e. Including provisions/formats designed to facilitate improved reporting and transparency over time.
- f. Reflecting the discretion accorded to SIDS and LDCs.
- g. Establishing a transition period for developing country Parties.
- h. Recognizing the different starting points between developed and developing country Parties.
- i. Providing a “layered approach” or a menu of options on methodologies, detailed reporting items (or levels of detail), approaches of review, etc. to choose (opt-in or opt-out) from.
- j. Flexible arrangements for the timing and frequency of the delivery of report.
- k. Applying flexibility at the level of individual provisions in the MPGs.
- l. Flexibility in the threshold percentage used to identify which source/sink categories are “key” provides a systematic mechanism to address additional capacity constraints throughout the GHG inventory MPGs.
- m. Use of notation keys for tabular formats such as “NE” (for not estimated), “NA” (not applicable) or “NR” (no reporting).
- n. An option not to report and/or be subject to review on certain elements, with an explanation of the reasons.
- o. By establishing a transition period during which developing countries who need it in light of their capacities will be provided with flexibility, by making available to them a menu of options for each element of the MPGs (e.g. inventories, etc.). This transition period will be governed by the principle of no-backsliding from current transparency arrangements, and each country will be encouraged to move as quickly as possible through this transition period.
- p. Need to be flexible on reporting of adaptation efforts.

A.7. Facilitating improved reporting and transparency over time

- This section is not necessary in the MPGs.
1. Give a direction of travel for the overall improvement of the level of transparency.
 2. Improvement in reporting by developing country Parties will take time, and longer for those with limited capacities, and depend on support, and in particular for LDCs and SIDS.
 3. Prioritising improvements or identifying capacity needs; the review process will be a catalyst for improved reporting and transparency over time.
 4. Identification of capacity building needs and any improvement required must be initiated by the Party concerned.
 5. Overcoming barriers to reporting is contingent upon provision of new, additional and adequate financial and technical resources to meet agreed full costs.
 6. Prepare and submit an improvement plan to address gaps in reporting, accompanied with a listing of capacity-building needs.
 7. Those developing countries that use flexibility explain their use and how they will meet the common MPGs and improve TACCC over time.
 8. The MPGs should result in indication of best practice, and encourage Parties and expert review teams to identify areas for improvement.
 9. LDCs and SIDS should not be disadvantaged in accessing finance, technical or capacity-building support on the account of discretion afforded to LDCs and SIDS.
 10. The Capacity-building Initiative for Transparency (CBIT) is important to facilitate implementation of Article 13 and improvement over time; the relationship between CBIT, PCCB and the CGE is also important.
 11. Provide support for transitioning to the 2006 IPCC Guidelines.

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

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

A.9. Procedural aspects

- This section is not necessary in the MPGs.

1. COP and CMA decisions, with annexes. The COP and CMA decisions could address: adopting the MPGs; specifying the date when start using the MPGs; submission of final BRs and BURs; establishing a submission date for the first reports; addressing the frequency of reporting; requesting the secretariat to start the first TER and first FMCP at specific dates; addressing support for reporting, its aims and the link to CBIT; mandating the SBSTA to continue work on tabular reporting formats if such work cannot be completed by COP24; reporting language; the dates for the first and subsequent review and update of the MPGs; CBIT and other relevant agencies to provide capacity building support to LDCs and SIDS for the collection and continuity of inventory data.
2. Support to be provided to developing country Parties pursuant to Articles 13.14 and 13.15 of the Paris Agreement.
3. In the year when information is submitted/reviewed both under the Convention and the Paris Agreement, the reports shall be submitted in conjunction, the review/technical analysis process will also be conducted in conjunction.
4. Capacity building is critical for Parties, especially LDCs and SIDS, to improve their GHG inventories with increasing accuracy and coverage over time; focus on challenges for data collection and continuity due to lack of institutional capacity, lack of institutional structures and absence of frameworks for collection of data.

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

[Design of national inventory report MPGs]

- Develop common MPGs with in-built flexibility for those developing country Parties that need it in the light of their capacities. *(Each Party)*
- Flexibility to generally follow requirements on methods and reporting contained in decision 24/CP.19. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
- Apply decisions 2/CP.17 (annex I, para. 2-3) and use the common tabular format for the UNFCCC biennial reporting guidelines in 19/CP.18 (table 1 in the annex) together with further COP revisions. *(Developed country Parties)*
- Apply decisions 17/CP.8 (annex, para. 8-24) and 2/CP.17 (para. 41(g)) together with further COP revisions. *(Developing country Parties)*
- Apply all requirements related to national inventory report established in decision 24/CP.19 mutatis mutandis. *(Each Party)*
- Parties implementing REDD-plus (depending on capacity) can choose to build a separate national GHG inventory for REDD-plus alone considering the complexities of the technology required for REDD-plus. *(Developing country Parties)*

B.1. Objectives and principles

- Objectives and principles covered in overarching section.
- No objectives or principles section necessary.
- Objectives and principles covered in individual sections.

[Inventory-specific objectives]

1. Assist Parties in meeting their commitments under Article 13.7(a) and applicable paras. of decision 1/CP.21. *(Each Party)*
2. Provide a clear understanding of GHG emission levels and trends, underlying data, methodologies and good practices applied and information on climate change actions including mitigation and adaptation and social and economic consequences of these actions. *(Each Party / Developed country Parties)*
3. Assist Parties in ensuring and improving quality, coverage and transparency of their national inventory report over time, contingent on the availability of support for developing country parties, and mindful of domestic constraints, national circumstances, and other issues. *(Each Party)*
4. Promote that the information in GHG inventories is transparent, accurate, complete, consistent and comparable. *(Each Party)*
5. Facilitate the process of considering national inventories, including the preparation of technical analysis and synthesis documentation. *(Each Party)*
6. Facilitate the process of technical expert review and multilateral consideration of the inventory information in accordance with Article 13, paragraphs 11 and 12 of the Paris Agreement. *(Each Party)*

[Non-inventory-specific objectives]

7. Provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties individually national determine contributions under Article 4, and to inform the global stocktake. *(Each Party)*

8. Assist Parties in tracking progress made in implementing and achieving Parties' individual NDCs under Article. 4 of the Paris Agreement. *(Each Party)*
9. Serve as input to the Global Stocktake under Article 14 of the Paris Agreement to facilitate the assessment of collective progress towards achieving the purpose and long-term goal of the Paris Agreement. *(Each Party)*
10. Facilitate the identification and prioritization of domestic mitigation measures. *(Each Party)*

[Principles]

11. Provide flexibility to developing countries that need it in light of their capacities. *(Those developing country Parties that need it in the light of their capacities)*
12. Avoid duplication as well as undue burden on Parties and the secretariat. *(Each Party)*
13. Ensure that double counting is avoided. *(Each Party)*
14. Ensure environmental integrity. *(Each Party)*
15. Sectors, gases and sources (including the baselines) in the GHG inventory must reflect the diversity of mitigation actions in the Parties' NDC. *(Each Party)*

B.2. Definitions

- No definitions section is necessary.
1. Definitions of the terms used are as provided in the 2006 IPCC Guidelines/most recent IPCC Guidelines adopted by CMA, and any supplementary guidance provided by IPCC for GHG inventories. *(Each Party)*
 2. Definitions of the terms used are as provided in other IPCC Guidelines. *(Developing country Parties)*
 3. Definition of TACCC principles in relation to GHG inventories: *(Each Party)*
 - a. Transparency: data sources, assumptions and methodologies used for an inventory should be clearly explained, in order to facilitate the replication and assessment of the inventory by users of the reported information.
 - b. Accuracy: emission and removal estimates should be accurate in the sense that they are systematically neither over nor under true emissions or removals, as far as can be judged, and that uncertainties are reduced as far as practicable.
 - c. Completeness: coverage of all sources and sinks, as well as all gases, which occur in a country and for which methodologies are provided in IPCC Guidelines for the full geographic coverage of the country.
 - d. Consistency: inventory should be internally consistent in all its elements over a period of years. An inventory is consistent if the same methodologies are used for the base year and all subsequent years and if consistent data sets are used.
 - e. Comparability: estimates of emissions and removals reported by countries in inventories should be comparable among countries. Countries should use agreed methodologies and formats for estimating and reporting inventories.

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

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.

[Requirements for institutional arrangements]

1. Establish and maintain national inventory arrangements, including institutional, legal and procedural arrangements for the continued estimation, compilation and timely reporting of national GHG inventory reports in accordance with the reporting provisions defined in the reporting guidelines. *(Each Party)*
2. National inventory arrangements can vary depending on national circumstances/preferences, and change over time. *(Each Party)*
3. Follow requirements related to national inventory arrangements established in Decision 24/CP.19 (flexibility in light of their capacities) explaining the reasons, which may include specificities related to collection and processing of data, and support received. *(Those developing country Parties that need it in the light of their capacities)*
4. Implement the following functions relating to inventory planning, preparation and management: *(Each Party)*
 - a. Designate a single national entity/national focal point with overall responsibility for the national inventory.
 - b. Plan, establish and maintain the inventory preparation process including division of specific responsibilities of institutions participating in the inventory preparation to ensure that sufficient activity data collection,

choice/development of methods, emission factors and other parameters is in accordance with the IPCC and reporting guidelines.

- c. Prepare emission and removal estimates and document them transparently, in accordance with the latest IPCC guidelines and reporting guidelines.
- d. Perform recalculations, in accordance with the IPCC and reporting guidelines, where needed.
- e. Perform uncertainty assessment and key category analysis and use them in identifying needs for inventory improvements and their prioritization.
- f. Elaborate an inventory QA/QC plan and implement QA/QC measures.
- g. Prepare national annual GHG inventories by compiling the NIR and common tabular format/CRF, and establish a process for the inventory consideration and approval/submission.
- h. Archive all information for the reported time series, including all disaggregated emission factors and activity data, and all documentation about generating and aggregating data, including QA/QC. Archive review results and planned inventory improvements.
- i. Provide technical expert review teams with timely access to all archived information used to prepare the inventory.
- j. Establish processes for the official consideration and approval of the inventory.
- k. Facilitate the conduct of the technical expert review process of the national inventory and participation in the FMCP.
- l. Prepare improvement plans to respond to recommendations from the technical expert review process and strengthen the institutional arrangements.

[Reporting on institutional arrangements]

5. Description of national inventory arrangements, including those to collect and archive data and those from mitigation actions that inform the GHG inventory, in the first national inventory report under the Paris Agreement in accordance with the reporting requirements and report any changes to those national inventory arrangements in the subsequent reports, as well as efforts to make this a continuous process, including information on the role of the institutions involved. *(Each Party / Developed country Parties / Developing country Parties)*
6. Report summary information on national inventory arrangements. *(Each Party / Developed country Parties)*
7. Highlight in their national circumstances if flexibility is needed. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
8. Flexibility needed for reporting information on arrangement, implementation as well as maintenance of arrangements all of which require capacity. *(Developing country Parties)*
9. No flexibility needed for reporting information on arrangements, which is different from the implementation and maintenance of arrangements which require capacity. *(Each Party)*

B.4. Methods:

a. Methodologies, parameters and data

[Use of IPCC guidelines]

1. Use the most recent/ 2006 IPCC Guidelines and any supplementary/further methodological guidance from the IPCC, including the 2013 supplements, as agreed upon by the CMA. *(Each Party / Developed country Parties)*
2. Use the older sets of IPCC guidelines (e.g. Revised 1996 IPCC Guidelines in conjunction with IPCC GPG, IPCC LULUCF GPG). *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
3. Apply flexibility by encouraging Parties to apply most recent IPCC guidelines to the extent possible and provide information on the barriers and constraints in fully using the most recent IPCC guidelines and include a timeline for the future application in the improvement plan. *(Those developing country Parties that need it in the light of their capacities)*
4. Where estimates are reported for any country-specific category or gas that is not included in IPCC guidance, provide information on the category or gas, and the methodologies, emissions factors and activity data used for their estimation and, and related data references. *(Each Party / Developed country Parties)*

[Use of tiers within IPCC guidelines]

5. Use different methods (tiers) contained in the IPCC Guidelines and use national methodologies which could reflect better the national situation, and produce the most accurate estimates. *(Each Party / Developing country Parties)*
6. Use a recommended method (tier level) for key categories in accordance with IPCC Guidelines, and follow IPCC good practice guidance and other good practice guidance relevant to key categories. *(Each Party)*

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

b. Key category analysis

1. Identify key categories, using key category analysis consistent with most recent/2006 IPCC Guidelines as agreed by the CMA with and without Land Use, Land Use Change and Forestry (LULUCF) categories. (Each Party / Developed country Parties)
2. Undertake key category analysis as indicated in the IPCC good practice guidance to assist in developing inventories that better reflect their national circumstance. (Developing country Parties)
3. Identify key categories using approach 1 in accordance with IPCC Guidelines. Encourage to use approach 2. (Each Party)
4. Conduct a complete key category analysis for the base year (or period) and the latest reported inventory year, using approach 1, both level and trend assessment, including and excluding LULUCF. (Each Party / Developed country Parties)
5. Use approach 2 and add additional key categories to the result of approach 1. (Each Party / Developed country Parties)
6. Consider a threshold lower than 95% for key category assessment, allowing to focus improvement on a fewer categories and prioritize resources. (Those developing country Parties that need it in the light of their capacities / Developing country Parties)

c. Recalculations

1. Use the same methods and a consistent approach to underlying activity data and emissions factors for each year reported. (Each Party)
2. Perform recalculations in a transparent manner, including when new information is introduced, to ensure consistency of time series and improve accuracy and/or completeness; performed in accordance with the most recent IPCC guidelines agreed upon by CMA, ensuring that changes in emission trends are not introduced as a result of changes in methods or assumptions across the time series. (Each Party / Developed country Parties)
3. Where not possible to recalculate all years due to capacity constraints and/or data availability, perform recalculations for the base year or reference years of the NDC and the latest reported year. (Those developing country Parties that need it in the light of their capacities)
4. Apply flexibility by providing explanations for which categories IPCC guidance on recalculation of time series could not be implemented. (Those developing country Parties that need it in the light of their capacities)
5. Apply additional flexibility with respect to recalculating estimates for years that are earlier than relevant base years for NDCs. (Those developing country Parties that need it in the light of their capacities)

d. Uncertainty assessment

1. Quantitatively estimate the uncertainty for all relevant source and sink categories, GHGs, inventory totals and their trends, using most recent/2006 IPCC Guidelines agreed by CMA. (Each Party / Developed country Parties)
2. Quantitatively estimate the uncertainty for all relevant source and sink categories, GHGs, inventory totals and their trends for at least the base year and the latest inventory year. (Each Party / Developed country Parties / Developing country Parties)
3. Provide information on the level of uncertainty associated with inventory data and their underlying assumptions, and describe the methodologies used, if any, for estimating these uncertainties. (Developing country Parties)
4. Elaborate/explain errors due to sampling methods, data entry, calculation, data formulation. (Each Party / Developed country Parties)
5. Work towards quantitative assessment of uncertainty. (Those developing country Parties that need it in the light of their capacities)
6. Provide qualitative discussion of uncertainty for key categories. (Those developing country Parties that need it in the light of their capacities)

e. Assessment of completeness

1. Estimate and report emissions and removals from all categories (pools and gases) for which estimation methods are included in the latest IPCC Guidelines and indicate the parts of their geographical area covered and provide an explanation for any exclusion. *(Each Party / Developed country Parties)*
2. Strive to present information which is as complete as possible. Where numerical data are not provided, use the notation keys as indicated. *(Developing country Parties)*
3. Clearly indicate the sources and sinks which are not considered in the inventories but which are included in the 2006 IPCC Guidelines and explain the reasons for such exclusion; Use notation keys to fill in blank cells in reporting tables. *(Each Party / Developed country Parties)*
4. Allow the use of the notation key "NE" (not estimated) when the estimates would be insignificant in terms of level and trend and where a disproportionate amount of effort would be required to collect data for a gas from a specific activity. Thresholds will need to be determined considering flexibility. *(Each Party / Those developing country Parties that need it in the light of their capacities / Developed country Parties / Developing country Parties)*
5. Report in subsequent submissions, emissions and removals estimated once for a category, if they continue to occur. *(Each Party / Developed country Parties)*
6. Apply flexibility by using a different threshold for significant categories. *(Developing country Parties)*

f. Quality assurance/quality control

1. Elaborate an inventory quality assurance/quality control (QA/QC) plan; including information on the inventory agency responsible for conducting QA/QC. *(Each Party / Developed country Parties)*
2. Implement and give information on general inventory QC procedures and QA procedures (e.g. basic peer review) in accordance with its QA/QC plan and the most recent IPCC guidelines. *(Each Party / Developed country Parties)*
3. Implement and give information on general inventory QC procedures and QA procedures (e.g. basic peer review) in accordance with the Revised 1996 IPCC guidelines. *(Developing country Parties)*
4. Compare the national estimates of CO₂ emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the 2006 IPCC Guidelines, and report the results of this comparison in the NIR. *(Each Party / Developed country Parties)*
5. Compare the national estimates of CO₂ emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the Revised 1996 IPCC Guidelines and IPCC GPG, if disaggregated data are available, and report the results of this comparison in the NIR. *(Developing country Parties)*

B.5. Metrics

- Placeholder for outputs of APA agenda item 3(c) on further guidance in relation to the mitigation section of decision 1/CP.21 on accounting for Parties' nationally determined contributions, as specified in paragraph 31, of the Paris Agreement to be incorporated into the MPGs. See < <http://unfccc.int/10128.php>>.
1. Use common metrics as agreed by CMA. *(Each Party)*
 2. Report aggregate emissions and removals of GHGs, expressed in CO₂ equivalent (CO₂ eq), using the 100-year time horizon global warming potential (GWP) values from the IPCC. *(Each Party)*
 3. Report on aggregated GHGs emissions and removals expressed in CO₂ equivalent by using the 100-year GWPs values from the IPCC second assessment report. *(Developing country Parties)*
 4. As appropriate, report supplemental information on aggregated GHG emissions using other metrics applicable to national circumstances. *(Each Party)*
 5. If GWP or GTP are used, provide clarification on which values and IPCC assessment report were utilized. *(Each Party)*

B.6. Reporting guidance

a. Information on methods and cross-cutting elements

[Reporting on methods]

1. Report all methods, sources of emission factors and activity data used to compile the GHG inventory including descriptions, assumptions, references and sources of information used. Provide an explanation of any methodological or data gaps. *(Each Party / Developed country Parties)*
2. Provide information on methodologies used in the estimation of emissions and removals, including a brief explanation of the sources of emission factors and activity data. *(Developing country Parties)*
3. Report information on methods for key categories and document country-specific emissions factors used in tabular formats, if not able to report information for all categories. *(Developing country Parties)*

4. Report on choice of methodology and data and their rationale in the context of IPCC good practice, key category analysis and decision trees. *(Each Party)*
5. For Parties preparing estimates using higher tier methods and models, provide transparent verification information on the methods, data and assumptions in line with IPCC good practice. *(Each Party)*
6. Describe the national key categories, including information on the methodology used for their identification, and information on the level of disaggregation used. *(Each Party)*
7. Report the individual and cumulative percentage contributions from key categories, for both level and trend, consistent with the most recent IPCC guidelines. *(Each Party / Developed country Parties)*
8. Report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future. *(Each Party / Developed country Parties)*
9. Report results of uncertainty analysis as well as methods used and underlying assumptions; at least for base year and the latest inventory year. *(Each Party / Developed country Parties)*
10. Report recalculations for the base year and all subsequent years of the time series, together with explanatory information and justifications with an indication of relevant changes and their impact on the emissions trends. *(Each Party / Developed country Parties)*
11. Report information on the reasons for lack of completeness, if methodological or data gaps exist. *(Each Party / Developed country Parties)*
12. Provide opportunity and flexibility to simplify the template workbook in accordance with its national circumstances. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*

b. Sectors and gases

[General]

1. Report all estimates of emissions and removals in the mass of each GHG. *(Each Party)*
2. Present emissions and removals on a gas-by-gas basis in units of mass, with emissions by sources listed separately from removals by sinks, except in cases where it may be technically impossible to separate information on sources and sinks in the area of LULUCF. *(Each Party / Developing country Parties)*
3. Report emissions and removals at the most disaggregated level of each source/sink category, providing that a minimum level of aggregation is needed to protect confidential business and military information. *(Each Party / Developed country Parties)*
4. Report estimates of emissions and sinks for all IPCC categories, gases and carbon pools considered in the GHG inventory throughout the reported period including a descriptive summary and figures underlying emission trends. *(Each Party / Developed country Parties)*

[Gases]

5. Report all 7 gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃). *(Each Party / Developed country Parties)*
6. Report CO₂, CH₄ and N₂O at a minimum. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
7. Report CO₂, CH₄ and N₂O mandatorily and PFCs, HFCs, SF₆ and NF₃ subject to certain conditions (e.g. previously reported; included in NDCs; covered by an Article 6 activity; or significant contributor in national emissions). *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
8. Include all categories of anthropogenic emissions or removals in the NDC and, once a source, sink or activity is included, continue to include it. *(Each Party)*
9. Report gases according to national circumstances. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
10. Report actual emissions of HFCs, PFCs, SF₆ and NF₃, providing disaggregated data by chemical (e.g. HFC-134a) and category in units of mass and in CO₂ eq. *(Each Party / Developed country Parties)*
11. Allow Parties to determine the coverage of GHG gases, sectors, sources in light of their capacities and based on the best available data and key categories, moving over time to greater coverage. *(Each Party / Those developing country Parties that need it in the light of their capacities)*

[Sectors]

12. Report the following sectors: Energy, Industrial Processes and Product Use, Agriculture, Land use, land-use change and forestry, and Waste according to the most recent IPCC guidelines. *(Each Party / Developed country Parties)*
13. Report all sectors and gases for which there are methodologies available in the 2006 IPCC Guidelines. *(Each Party / Developed country Parties)*

14. Exclude, if necessary, emission sources/removals categories and/or gases/pools if the necessary information to estimate the emissions/removals is not available according to national circumstances. *(Developing country Parties)*

[Precursor gases]

15. Provide information on the following precursor gases: carbon monoxide (CO), nitrogen oxides (NO_x) and non-methane volatile organic compounds (NMVOCs), as well as sulphur oxides (SO_x). *(Each Party)*

[Indirect emissions]

16. Report indirect CO₂ from the atmospheric oxidation of CH₄, carbon monoxide (CO), and non-methane volatile organic compounds (NMVOCs). For Parties that decide to report indirect CO₂, the national totals are presented with and without indirect CO₂. *(Each Party)*
17. Report indirect CO₂ from the atmospheric oxidation of CH₄. For Parties that decide to report indirect CO₂, the national totals are presented with and without indirect CO₂. *(Each Party)*
18. Indirect N₂O emissions from other than the agriculture and LULUCF sources could be reported as a memo item. These estimates of indirect N₂O are not included in national totals. Parties may provide information on other substances that have an impact on climate. *(Each Party)*

[Bunker fuel emissions]

19. 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. Make every effort to both apply and report according to the method contained in the latest IPCC Guidelines for separating domestic and international emissions. *(Each Party / Developing country Parties)*

[Feedstocks]

20. Clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or industrial processes sector, in accordance with the latest IPCC Guidelines. *(Each Party / Developed country Parties)*

[Natural disturbances]

21. Report information on approach taken, if any, to identification of natural disturbances and corresponding emissions and removals, in accordance with IPCC guidelines. Indicate if these estimates are included in national totals. *(Each Party)*

c. Time series

1. Report consistent time series from 1990 to X-2, (X= submission year). *(Each Party / Developed country Parties)*
2. Report consistent time series from 1990 to X-4. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
3. Report consistent time series from 1990 to X-4 and provide an explanation and a timeline for moving to more recent data in the improvement plan. *(Those developing country Parties that need it in the light of their capacities)*
4. Report consistent time series from a later year but as far back as allowed by data availability (e.g. the latest year reported in the NC/BUR or base year in the NDC or 2010 (at a minimum)) to X-4/X-3 in transition to X-2, depending on data availability. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
5. Continue to report a consistent time series of GHG emissions starting from 1990 or other base years, if reported in the past. *(Each Party)*
6. Provide a consistent time series back to the years reported in the previous national communications under the Convention before 2020 and/or reports provided under the Paris Agreement; or use 2010 as base year. *(Developing country Parties)*
7. National inventory report to cover the initial year, the most recent 10 years and any previous years since the initial year ending with 0 or 5. If the information required has not been reported in previous reports and/or is not available, Parties are to provide info of the years available, including the base year and NDC reference year. *(Each Party)*
8. Estimate the inventory time series using the same IPCC methodologies, and the underlying activity data and emissions factors obtained and used in a consistent manner, ensuring that changes in emission trends are not introduced as a result of changes in estimation methods or assumptions over the time series of estimates. *(Each Party)*
9. Use alternative methods (techniques from IPCC guidelines) to estimate the missing values, due to lack of activity data, emissions factors or other parameters, in order to ensure consistent time series. *(Each Party)*

d. Frequency

1. Submit national inventory report annually. *(Each Party / Developed country parties / Developing country Parties)*

2. Submit national inventory report on a biennial basis. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
3. Submit national inventory report on a biennial basis with no specific deadline for the submission within this timeframe, taking into account paragraph 90 of decision 1/CP.21 and Article 13 paragraphs 2, 14 and 15. *(Developing country Parties)*
4. Submit every two years, a national inventory report following a X-2 approach (and no more than X-4 in a transitional stage). *(Developing country Parties)*
5. Provide flexibility to LDCs and SIDs to submit at their discretion. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
6. Continue with annual national GHG inventory submission, including as a minimum, the inventory for the calendar year no more than two years prior to the date of the submission. *(Each Party / Developed country Parties)*

B.7. Constraints and capacity-building needs

- The section on constraints and capacity-building needs is not necessary.
1. 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 support needed process under Article 13, paragraph 10. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
 2. Explain how provision of capacity-building would improve the GHG inventory, and outline the aspects that would be improved, together with proposals on prioritizing improvements. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
 3. Identify challenges that Parties experience using the latest IPCC Guidelines. *(Developing country Parties)*

B.8. Improvement plans

[Preparing improvement plans]

1. Prepare and periodically update an improvement plan that includes improvements related to: completeness; methodologies; activity data collection; preparation of emission factors; key category analysis and uncertainty estimation; QA/QC procedures; and inventory management & include timelines and funding needs. *(Each Party / Those developing country Parties that need it in the light of their capacities)*
2. Report improvement plans related to the national inventory following the requirements established in decision 24/CP.19. *(Developed country Parties)*
3. Elaborate in the improvement plan the steps and capacities needed to implement or report a QA/QC plan and for giving information on QA/QC procedures. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
4. Apply flexibility by elaborating in the improvement plan the steps and capacities needed to estimate uncertainties. *(Those developing country Parties that need it in the light of their capacities)*
5. Summary of improvement plan should be included in NIR. *(Each Party)*
6. Improvement plans to become less extensive when reporting improves over time. *(Each Party)*

[Reporting on planned improvements]

7. Report on implemented and planned inventory improvements based on the recommendations from the technical expert review. *(Each Party)*
8. Identify planned activities to: improve data quality; improve the TACCC of reporting and move towards full implementation of the MPGs. *(Those developing country Parties that need it in the light of their capacities)*
9. Explain the application of flexibility and address how they plan to meet the common MPGs over time. *(Those developing country Parties that need it in the light of their capacities)*

B.9. Submission process, and reporting formats and tables

[Form of national inventory report submission]

1. GHG inventory submission consists of a national inventory report – NIR and the common tabular format/CRF submitted through an electronic reporting system maintained by the secretariat.
 - a. The NIR to be submitted in one of the official UN languages, but Parties are encouraged to submit an English translation to facilitate TER. The NIR to contain detailed and complete information on inventories and any

additional information provided by the Party during TER; MPGs include an annotated outline for the NIR content.

(Each Party)

- b. The electronic common tabular format/CRF includes detailed information by sector, category and gas, in metric tonnes, and CO₂ equivalence and is developed specifically for the biennial transparency reports. (Each Party)
2. In the years when other information requested by Article 13 of the Paris Agreement is submitted, the national inventory report could form part of a comprehensive report. (Each Party)
3. Submit national inventory report annually under the Paris Agreement in conjunction with the one under Convention/Kyoto Protocol or as a stand-alone report in conjunction with the submissions of biennial transparency reports. (Each Party / Developed country Parties)
4. The national inventory report prepared in accordance with Article 13.7(a) would be a stand-alone report, not one section included in the report submitted biennially under Article 13. (Each Party / Developed country Parties)
5. The national inventory report prepared in accordance with Article 13.7(a) to be submitted as part of the biennial reporting under Article 13. (Developing country Parties)
6. Provide a summary or an update of the information contained in chapter III (national GHG inventories) of the annex to decision 17/CP.8. Additional or supporting information, including sector-specific information, may be supplied in a technical annex. (Developing country Parties) Move to submission of stand-alone annual inventory reports over time. (Developing country Parties)
7. Report at the minimum the summary of GHG emissions and removals, including the information expressed in CO₂ eq. in emission trend tables provided in the CRF, and provide a complete inventory information. (Developed country Parties)

[Tabular formats]

8. Provide summary information tables for the years previously reported in the GHG inventories in their NCs. (Developing country Parties)
9. Use tables 1 and 2 of 17/CP.8 in reporting its national GHG inventory. (Developing country Parties)
10. Include the inventory sectoral tables and worksheets of the IPCC, in both electronic and hard copy format. (Developing country Parties)

[Linkage to Article 6]

11. Inventory to be kept in a national registry, and account for any transfer within the country or from one Party to another in accordance with agreed rules for the application of Articles 6.2 and 6.4 of the Paris Agreement. (Each Party)

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

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

C.1. Objectives and principles

- Objectives and principles covered in an overarching section
- Objectives and principles covered in individual sections.
- No objectives or principles section necessary.

[Tracking progress-specific objectives]

1. Assist Parties in meeting their commitments under Article 13, paragraph 7(b) of the Paris Agreement and provide information on the progress with implementation and achievement of NDCs for the CMA and global stocktake. (Each Party)
2. Assist Parties in tracking progress made in implementing and achieving NDCs and in identifying successes and challenges in meeting the objectives of their NDCs. (Each Party)

[General objectives]

3. Provide a clear understanding of climate change action in the light of the objective of the Convention as set out in Article 2 of each, and to inform the global stocktake. (Each Party)
4. Facilitate advice and knowledge sharing amongst Parties. (Each Party)

5. Facilitate the process of technical expert review, multilateral consideration of the inventory information and improved reporting over time. *(Each Party)*

[Tracking progress-specific principles]

6. In relation to tracking progress with NDCs: *(Each Party)*
 - a. Transparency means all elements relevant for tracking of progress and methodologies used should be clearly explained.
 - b. Accuracy means the aggregation and summation of individual elements that reflect the overall progress is correct.
 - c. Completeness means progress is tracked for all elements of the NDC.
 - d. Consistency means methodologies used to establish reference level(s) or base year/periods are consistent with the methodologies used in the period of tracking progress of the implementation and achieving the NDCs.
7. Take the lead in tracking progress of NDCs. *(Developed country Parties)*

[General principles]

8. Promote the provision of transparent, accurate, complete, consistent and comparable information. *(Each Party)*
9. Provide flexibility while allowing improvement over time to implement provisions of the MPGs. *(Those developing country Parties that need it in the light of their capacities)*
10. Avoid duplication as well as undue burden on Parties and the secretariat. *(Each Party)*
11. Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention. *(Each Party)*
12. Ensure that double counting is avoided. *(Each Party)*
13. Ensure environmental integrity. *(Each Party)*
14. Respect each country's sovereignty, step-wise approach in accordance with national circumstances, capacity and capability. *(Each Party)*
15. Based on the use of best available science and existing methods and guidance. *(Each Party)*
16. The Paris Agreement provides flexibility for LDCs and SIDS to submit, strategies, plans and actions for low GHG emissions development reflecting their special circumstances. *(Those developing country Parties that need it in the light of their capacities)*

C.2. National circumstances and institutional arrangements

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.

[National circumstances]

1. Description of national circumstances (such as government structure, population profile, geographical profile, economic profile, climate profile, sector details) related to the implementation and achievement of NDCs under Article 4, and tracking of progress and information on how the national circumstances affect GHGs over time, including disaggregated indicators. *(Each Party)*
2. Information on economy-wide emissions. *(Developed country Parties)*

[Institutional arrangements]

3. Institutional arrangements established for the implementation and achievement of its NDC, including those used for tracking units (if applicable), taking into account anthropogenic and natural disturbances, with regard to the level of ambition to reach the peaking of country GHG emission. *(Each Party)*
4. A description in changes to existing institutional arrangements, after the first report. *(Each Party)*
5. Information on legal, institutional, administrative and procedural arrangements for domestic compliance, monitoring, reporting, archiving information and evaluation of progress towards its NDC.

[Other information]

6. 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. *(Each Party)*
7. Information on mitigation co-benefits from adaptation actions and/ or economic diversification plans. *(Each Party)*
8. Information that explains fairness and equity of the NDC. *(Each Party)*

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

[General information related to a Party's NDC under Article 4]

1. Indication of the web link to the NDC documents. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*
2. Short summary description of NDC under Article 4. *(Each Party)*
3. Any additional information included in the NDC public registry. *(Each Party)*
4. Guidance to recognize that some NDCs do not have targets and must accommodate for the different NDCs available. *(Each Party)*

[Specific information related to a Party's NDC under Article 4]

5. Specification of the components covered by NDCs (mitigation, including mitigation co-benefits resulting from adaptation action and/or economic diversification plans, adaptation, response measures, and means of implementation). *(Each Party / Developed country Parties)*
6. Conditional and unconditional components, its coverage, scope, reference year, any adjustments/updates to it, and any additional factors. *(Each Party)*
7. Description of the most recent NDC, including the update or adjustment of the NDC and any other relevant information considered in the NDC necessary for clarity, transparency and understanding, such as:
 - a. targets, including quantitative values (absolute or relative) and time frames for achieving the target (single year or multiyear); *(Each Party)*
 - b. reference level, including quantitative value for base year or base period; *(Each Party / Developed country Parties)*
 - c. time frames and/or periods for implementation; *(Each Party / Developed country Parties)*
 - d. scope and coverage, including sectors, categories of sources and sinks, carbon pools and gases; *(Each Party / Developed country Parties)*
 - e. indicators and/or elements relevant for tracking progress of NDC; *(Each Party)*
 - f. methodologies and assumptions, including by sector, category or activity if vary; *(Each Party)*
 - g. accounting methodologies; *(Each Party / Developed country Parties)*
 - h. approaches and assumptions; *(Each Party / Developed country Parties)*
 - i. conditions and assumptions relevant to the achievement of NDC; *(Each Party / Developed country Parties)*
 - j. metrics including GWPs; *(Each Party)*
 - k. expected use of ITMOS; *(Each Party)*
 - l. data sources. *(Each Party)*
8. Planning processes. *(Each Party)*
9. An explanation of how double counting will be avoided in tracking progress. *(Each Party)*
10. Information on the social and economic impact of response measures. *(Each Party)*

[Use of existing reporting guidelines under the UNFCCC]

11. Guided by paragraphs 12-22 of decision 2/CP.17 and its Annex I, paragraphs 4-7. *(Developed country Parties)*
12. Guided by paragraphs 41-44 of decision 2/CP.17 and its Annex III, paragraphs 11-13. *(Developing country Parties)*
13. Information guided by paragraphs 4-7 of the BR reporting GLs and paragraphs 11-13 of the BUR reporting GLs, but modified to apply to all Parties. *(Each Party)*

C.4. Progress made in implementing and achieving its NDC under Article 4 to date; a) Indicators to track progress made in implementing its NDC under Article 4

- Placeholder for outputs of the SBSTA agenda item on matters relating to Article 6 of the Paris Agreement. See <<http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.

[General guidance]

1. Information should be as quantifiable as possible based on its type of NDC. *(Each Party)*
2. Qualitative and quantitative information on the current progress in implementing NDCs. *(Each Party)*
3. Qualitative assessment, and quantitative if possible, for the progress and achievements of key policies and measures. *(Developing country Parties)*
4. Report on the progress made in implementing and achieving its NDC. *(Developed country Parties)*
5. A summary table for information on quantified progress made in implementing and achieving the NDC under Article 4. *(Each Party)*

[Indicators to track progress]

6. Information on relevant, appropriate/meaningful indicators for baseline year and reporting years until most recent reporting year, against which progress to the NDC will be tracked, and any updates to these, including:
 - a. definitions needed to understand these indicators; (Each Party)
 - b. their quantified values; (Each Party)
 - c. flexible base year, base year; (Each Party)
 - d. emission intensity, including indicators used; (Each Party)
 - e. indicators to track progress on mitigation co-benefits from adaptation actions and/or economic diversification plans; (Each Party)
 - f. sources of data used to track progress on these indicators. (Each Party)

[Specific guidance (not explicitly indicators-specific)]

7. Information on the metrics and emission estimation methodologies used (consistent with CMA decisions). (Each Party)
8. Describe sectors, gases, categories, pools covered, where they differ from inventory coverage and definitions. (Each Party)
9. An explanation of how the information used to track progress is consistent with the Party's most recent NIR. (Each Party)
10. Construction of the reference emissions/ removals.
11. Comparison of anthropogenic emissions / removals against the reference for each reported year. (Each Party)
12. An explanation of how double counting has been avoided in tracking progress towards the implementation and achievement of the Party's NDC under Article 4. (Each Party)
13. Information on how the sectors, categories, gases and as relevant, pools, included in the NDC have been addressed in the reference, including updates to the reference as a result of more accurate information, and any expansion of coverage, and updates to data and parameters. (Each Party)
14. Information on how outcomes are compared to the reference. (Each Party)
15. Information on how policies and measures have been included in the reference and their implementation timeframes, reasons for exclusion of relevant policies and measures. (Each Party)
16. Information on the contribution to the reference from sub-national or sectoral baselines, reference levels and projections as relevant. (Each Party)
17. Projected baseline, if relevant. (Each Party)
18. Accounting or tracking balance as a structured summary of all relevant quantified components that were determined as being part of the NDC for the relevant reporting period for each year of the target period. (Each Party)
19. Information on approach(es) and assumptions used. (Each Party)
20. Information on any changes from the previous NDC to coverage, and approach(es), assumptions and definitions used. (Each Party)
21. Information on any expansion of coverage, and updates to data and parameters applied during an NDC implementation period. (Each Party)
22. Information on how methodologies, accounting approaches, assumptions and definitions used to track progress toward the achievement of the NDC under Article 4 are consistent, in each reporting year, with those used in communicating the NDC under Article 4. (Each Party)
23. Institutional setting, policy, strategy, measures, actions, and stakeholders' engagement. (Each Party)
24. For quantified mitigation actions, an estimate of their impact and underlying assumptions; for mitigation actions information on progress with implementation, cross-reference to the mitigation actions sub-heading, and indicators to monitor the progress. (Each Party)
25. Information on mitigation co-benefits resulting from adaptation policies, strategies, measures, actions and/or economic diversification plans and how they contribute to achieving the NDC. (Each Party)
26. Information on adaptation component of NDCs, to be reported in accordance with section D below. (Each Party)
27. Information on support provided component of NDCs, to be reported in accordance with Section E below. (Developed country Parties)
28. Information on support needed related to NDCs, to be reported in accordance with Section F below. (Developing country Parties)
29. Information on applicable indicators, and information necessary to track progress consistent with the level and timely support. Flexibility to determine frequency of submission. (Developing country Parties)

[Article 6]

30. Information on the use and the implementation of cooperative approaches under Article 6. (Each Party)
31. Contribution and/or adjustments for each year of the target period in accordance with guidance adopted under Article 6. (Each Party)

[Land sector]

32. Contribution from the land-use sector (natural disturbance if any) and a description of the accounting approaches used. (Each Party)
33. Information on how REDD-plus activities, REDD-plus results-based payments or results from the implementation of joint mitigation and adaptation policy approaches. (Developing country Parties)
34. Approach taken, if any, to natural disturbance in the land sector. (Each Party)

[Frequency]

35. To be reported annually. (Developed country Parties)
36. To be reported regularly. (Developing country Parties)

[Specific guidance]

37. Information on the social and economic impact of response measures. (Each Party)
38. Progress made in cooperating to enhance the understanding of the economic and social consequences of response measures, taking into account the need for information from those affected, and evidence of actual impacts, and of both positive and negative effects. (Each Party)

C.5. Progress made in achievement of the Party's NDC under Article 4 for the target year/period; indicators to track progress made in achieving its NDC under Article 4

- This section is not necessary in the MPGs.

[Timing]

1. Information to be reported only in the submission following the end of the target year/period of an NDC. (Each Party)

[General guidance]

2. Final accounting balance as a structured summary of all relevant quantified components to assess the achievement of NDCs. (Each Party)
 - a. Time series of total net GHG emissions and removals.
 - b. Quantified reference levels and/or based year/period.
 - c. Relevant quantified indicators for the base year until the most recent year.
 - d. Contribution and/or adjustments for each year of the target period or target year under Article 6 guidance.
 - e. Contribution from the LULUCF sector for each year of the target period or target year, if not included in the time series of total net GHG emissions and removals.
 - f. Additional quantified parameters for each year of the target period.
3. Overall assessment of achievement. (Each Party)
4. Information on the values of emissions, removals/sinks and indicators/parameter(s) of target year with those set in NDC. (Each Party)
5. Updated reference emissions/removals, and values of other indicators to show the progress in achieving NDC for the target year/period. (Each Party)
6. Relevant indicators determined by the Party that show achievement with target. (Each Party)

[NDC-specific guidance, as applicable]

7. For NDCs with a peak in GHG, information is needed after the specified peaking year. (Each Party)
8. For NDCs with quantified mitigation actions and co-benefits, an estimate of the impact the mitigation actions and co-benefits on GHGs at the end of the target year or period and underlying assumptions. (Each Party)
9. NDC achievement on adaptation policies and strategies. (Each Party)
10. Comparison of the actual values of emissions, removals/sinks and indicators/parameter(s) of target year with those set in the NDC or in the RL. (Each Party)

[Article 6]

11. Net sum of transferred ITMOs during the period of NDC, the consequent corresponding adjustment in view of NDCs achievement and other relevant information. (Each Party)

[Land sector]

12. Information on the implementation of Article 5 of the PA and how it contributes to achieving the NDC. (Each Party)

[Other information]

13. Reporting on the social and economic impact of response measures. (Each Party)
14. Specific, result and impact oriented information in relation to the achievement of their NDCs, and information on support to developing countries. (Each Party)

C.6. Mitigation policies and measures, actions, and plans, and other actions with mitigation co-benefits resulting from adaptation actions, related to the implementation and achievement of an NDC under Article 4, including effects (historical and expected), barriers and costs

[Information on mitigation policies and measures]

1. Information in textual and tabular format on implemented, adopted and planned mitigation policies and measures, including those that have the most significant impact on GHG emissions. (Each Party / Developed country Parties)
2. Description of mitigation actions and policies in the CTF could include, inter alia, but not limited to the following: (Each Party / Developed country Parties)
 - a. Name and description (max. xx words) of policy, measure or action, including information on quantitative goals, if any and progress indicators.
 - b. Objectives.
 - c. Activity affected.
 - d. Sector(s) and gases affected.
 - e. Sources, sinks and carbon pools impacted, as relevant.
 - f. Start year of implementation and timeframe.
 - g. Type of instrument/nature of the action.
 - h. Status: planned, adopted, implemented/progress of implementation.
 - i. Methodologies and assumptions.
 - j. Steps taken or envisaged to achieve that action.
 - k. Implementing/responsible entity or entities.
 - l. Costs of policy or measure, with definition or explanation of cost.
 - m. Non-GHG mitigation benefits.
 - n. Results achieved: quantified impacts of emissions reductions or other criteria.
 - o. Information on how those policies and measures interact with each other.
 - p. Explanation of policies and measures no longer in place.
 - q. Those influencing GHG emissions from international transport.
 - r. Information on how the policy or measure will be implemented including in relation to public and private sector entities.
 - s. Quantification, in terms of CO₂, of impacts of mitigation actions and policies.
3. Quantified expected effect (or qualitative description for those places where not feasible) of policies and measures including methodologies used reported in a separate document or an Annex to the CTF, may be presented in aggregate for several complementary measures in a particular sector, gas, source or sink. (Each Party / Developed country Parties)
4. Information on the monitoring and evaluation of relevant policies and measures. (Each Party)
5. Information on how policies and measures are modifying longer-term trends. (Developed country Parties)
6. Information on the social and economic impact of response measures. (Each Party)
7. Information on mitigation co-benefits from adaptation actions and/or economic diversification plans. (Each Party)
8. Best practice, including policy innovation, pilots and demonstration, key projects and programs. (Each Party)
9. A brief description or reference to policies and measures that maintained over time and was reported earlier. (Each Party / Developed country Parties)
10. Description of policies and measures (or targets) relevant to achieving the Party's NDC which do not necessarily have climate change mitigation as their primary focus. (Each Party)
11. Identify and periodically update policies and practices that encourage activities that lead to greater levels of anthropogenic GHG emissions than would otherwise occur. (Developed country Parties)
12. Support received and needed related to the mitigation action. (Developing country Parties)
13. Gaps, constraints or barriers related to the implementation. (Each Party)

14. Reporting only on policies and measures for which information is available, unless the implementation of a policy or measure is itself the target. *(Those developing country Parties that need it in the light of their capacities)*
15. Information on mitigation actions in line with the implementation of Article 5 of the Paris Agreement. *(Each Party)*
16. For LDC and SIDS, strategies, plans and actions for low GHG emissions development reflecting their special circumstances. *(Those developing country Parties that need it in the light of their capacities)*
17. Level of detail being decided by Parties. *(Developing country Parties)*

[Information on policy and institutional context]

18. The overall policy context, including any national targets for GHG mitigation, strategies for sustainable development and long-term mitigation strategies. *(Developed country Parties)*
19. Institutional setting, policy, strategy, measures, actions, and stakeholders' engagement. *(Each Party)*
20. Policy reform/alignment, law enforcement, institutional strengthening, incentive and disincentive mechanism. *(Each Party)*

[Use of existing reporting guidelines under the UNFCCC]

21. Guided by paragraphs 6-8 of the BR reporting GLs. *(Developed country Parties)*
22. Guided by paragraphs 11-13 of the BUR reporting GLs. *(Developing country Parties)*

C.7. Summary of greenhouse gas emissions and removals

- This section is not necessary in the MPGs.

[Content]

1. Summary of greenhouse gas (GHG) emissions and removals as relevant for the NDC for reporting years from the most recent NIR, using the national inventory report MPGs that reflect flexibility for those developing countries that need it in light of their capacities. *(Each Party / Those developing country Parties that need it in the light of their capacities)*
2. Summary of GHG intensity changes (per capita and per GDP) the initial reported year to the latest year in the most recent NIR, using the respective summary table in the CTF. *(Each Party)*
3. Description of the summary table of national total GHG emissions and removals, including an explanation of the factors underlying emission trends not included (max. xx words). *(Each Party)*

[Format]

4. Summary to be captured in the sections on progress made with implementation and achievement of targets; as reported in each country's national report, including NC, BUR/BR. *(Each Party)*
5. Parties that submit a stand-alone NIR on an annual basis, provide a summary of the national total GHG emissions and removals from 1990 or the initial reported year to the latest year in the most recent NIR, using the respective summary table in the CTF (Parties encouraged to use the NIR for more detailed information reporting of GHG emissions and removals). *(Developed country Parties)*
6. Parties that include their NIR in the biennial transparency report provide information on total GHG emissions. *(Developing country Parties)*

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

- This section is not necessary in the MPGs.

[Scope/coverage of projections]

1. With existing measures, without measures and with additional measures with clear description (or Party's own definitions) with 5-year time frame (e.g. 2020, 2025, 2030) extending at least the target year of the current NDC, using CTF tables. *(Each Party)*
2. Projection "with measures" to at least the end point of the NDC. *(Those developing country Parties that need it in the light of their capacities)*
3. Other projections as relevant to the NDC under Article 4. (E.g. emissions intensity, hectares reforested). *(Each Party)*
4. Updated projections consistent with the type of scenario used for the NDC. *(Each Party)*
5. Cut-off year of the projection. *(Each Party)*
6. Information on whether and which policies and measures are included in the baseline scenario. *(Each Party)*
7. Projections presented on a sectoral basis and by gas, as well as for a national total using GWP. *(Each Party)*
8. Projections of key indicators to determine progress towards their NDC. *(Each Party)*
9. At least include projections covering sectors and gases included in NDCs under Article 4. *(Each Party)*

10. Projections only for key categories of emissions and removals. Other projections as relevant to the NDC under Article 4.
(Those developing country Parties that need it in the light of their capacities)
11. Projections presented relative to actual inventory data for the preceding years. (Each Party)
12. Quantitative information and historical emissions and removals from initial year to the most recent inventory, annually if feasible. (Each Party)
13. Projections with and without LULUCF. (Each Party)
14. Projections to at least the end-point year of the Party's NDC by sector and aggregated, or at least include projections covering sectors and gases included in NDCs. (Each Party / Developed country Parties)
15. Projections on a quantitative basis, starting from a recent inventory year and for subsequent years that end in either a zero or a five, extending at least 15 years from the most recent inventory year. (Each Party)

[Assumptions and methodology]

16. Information on models and methodologies, key underlying assumptions and variables (e.g. GDP growth rate/level, population growth rate/level, etc.) used in their projections. (Each Party)
17. Sensitivity analysis for projections and a brief explanation of the methodologies and parameters used. (Each Party)
18. Uncertainty analysis. (Each Party)
19. Changes since the previous report in the models or methodologies used for projections. (Each Party)
20. Detailed basis and assumptions for the projections. (Developed country Parties)

[Other information]

21. Not necessary for all types of NDC. (Each Party)
22. Comparison between the projection and the NDC under Article 4, including narrative information on whether the Party is on track towards achieving its NDC under Article 4. (Each Party)
23. Relevant information wherever possible. (Developing country Parties)

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

- Placeholder for outputs of the APA agenda item 3(c) on matters relating to accounting for Parties' nationally determined contributions, as specified in paragraph 31. See < <http://unfccc.int/meetings/10128.php>>. The below content does not prejudice the negotiations under this agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.

1. Preliminary information in the years when tracking of progress and accounting for NDCs coincide. (Each Party)
2. Accounting balance as a structured summary of all relevant quantified components that were determined as being part of the NDC for the relevant reporting period for each year of the target period and Information related to methodological consistency in each reporting year. (Each Party / Developed country Parties)
3. Identify and confirm the accounting approach under Articles 4.13 and 4.14 and their consistency with agreed guidance. (Each Party)
4. Parties have less stringent accounting system. (Developing country Parties)
5. Guidance include environmental integrity, avoid double counting, methodologies, TACCC. (Each Party)
6. Guidance to outline existing methods and guidance under the Convention and IPCC. (Each Party)

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

- Placeholder for outputs of the SBSTA agenda item on matters relating to Article 6 of the Paris Agreement. See < <http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.

[Principles]

1. Avoiding double claims for financial flow for market and supports. (Each Party)
2. Avoiding double counting of emission reductions. (Each Party)
3. Ensuring transparency, accuracy, completeness, consistency and comparability when reporting the use of ITMOs towards an NDC, or transferring or selling ITMOs that may be used towards an NDC. (Each Party)
4. To be reported by Parties who choose to pursue voluntary cooperation in the implementation of their NDCs to demonstrate the environmental integrity and good governance underpinning these approaches. (Each Party)

[Information on ITMOS]

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

[Establishment of a registry]

13. If applicable, arrangement for the operation of a registry, and rules for and procedures for trading systems. (Each Party)

C.11. Other information, where applicable and appropriate

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

C.12. Capacity-building needs

- This section is not necessary in the MPGs.
 - No need for a specific heading for such information. (Each Party)
1. Provide a description of:
 - a. Specific gaps, constraints and financial, technical and capacity building needs associated with planning, preparing, implementing and tracking of Parties' NDCs and addressing improvements identified overtime. (Each Party)
 - b. Specific gaps, constraints, support necessary and financial, technical and capacity building needs associated with planning, preparing, implementing and tracking of Parties' NDCs. (Developing country Parties)
 2. Explain how the provision of capacity-building improved the quality and transparency of the information to track progress towards implementing and achieving their NDC. (Each Party)

C.13. Improvement plan

- This section is not necessary in the MPGs.

[Purpose]

1. To facilitate continuous improvement, Parties report an improvement plan, where appropriate. (Each Party)
2. Implemented and planned reporting improvements as follow up to the recommendations from the technical expert review as well as other aspects identified by the Party. (Each Party)
3. Improvement plans where applicable. (Each Party)

[Information in improvement plan]

4. The timeline and steps followed to report crucial elements that were not included in the last report. (Each Party)

5. Summary of planned and implemented improvements from improvement plan. (Each Party)
6. Information on improvements made since the previous report and capacity-building support provided. (Each Party)
7. Clearly indicate planned improvements over time as capacity-building support is provided. (Developing country Parties)
8. Review and adjustment of NDCs. (Each Party)
9. Improvement strategy to enhance TACCC, data quality, and institutional arrangements. (Each Party)
10. Explain the application of flexibility and address how they will improve TACCC over time. (Developing country Parties)
11. Identify planned activities and/or strategies to: improve data quality; improve the TACCC of reporting, data quality, institutional arrangements and move towards full implementation of the MPGs, as follow up to the recommendations from the technical expert review as well as other aspects identified by the Party for those Parties who have made use of the flexibility provided, in light of their capacities. (Each Party / Those developing country Parties that need it in the light of their capacities)
12. For those developing country Parties that use flexibility for a provision in light of their capacities, explain the application of flexibility and address how they plan to meet the common MPGs over time. (Those developing country Parties that need it in the light of their capacities)

C.14. Reporting format

[Nature of information]

1. Quantitative information to be included in both biennial transparency reports and common reporting tables. (Each Party)
2. Qualitative information to be included in the biennial transparency reports. (Each Party)

[Format and content]

3. Progress report/narrative report with description of NDCs, accounting balance, mitigation actions, GHG projects and common reporting tables. (Each Party / Developed country Parties)
4. Narrative report, accompanied by tabular reporting formats for description of NDCs, accounting balance, mitigation actions, GHG projections. (Each Party)
5. Tabular and textual formats for reporting on gaps and constraints and any support necessary to implement its NDC; apply common tabular format for reporting of such information upon the adoption by CMA. (Each Party)
6. A set of common tabular formats, for upload via a reporting portal to UNFCCC website. (Each Party)
7. Common reporting tables. (Each Party)
8. Report information under this section using a standard annotated table of contents with chapter and section headings. (Each Party)
9. REDD-plus technical annexes to be included in biennial transparency reports. (Each Party)

D. Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement, as appropriate

- Placeholder for outputs of APA item 4 to be incorporated into the MPGs. See <<http://unfccc.int/bodies/10237.php>>. The below content does not prejudice the negotiations under APA agenda item 4, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.
- Adaptation communications and reporting on adaptation serve different purposes. Therefore, a placeholder is not necessary.

D.1. Objectives and principles

- This section is not necessary.

[Objectives related to implementing specific provisions/articles]

1. Implement Articles 7, 13.1, 13.2, 13.3, and 13.8 of the Paris Agreement. (Each Party)

[Objectives related to communicating/reporting progress on adaptation]

2. Help countries communicate progress made on priorities, implementation and support needs, and plans and actions. (Each Party)
3. Enhance reporting on effects of adaptation actions, and support received, in accordance with national circumstances, capabilities, and in the context of availability of support. (Developing country Parties)
4. Report on implementation of efforts identified in the adaptation communications. (Each Party)

[Objectives related to enhancing implementation]

5. Enhance implementation and catalyze action, enhance adaptive capacity, strengthen resilience and reduce vulnerability, contribute to sustainable development, and ensure adequate adaptation. (Each Party)

[Objectives related to balance with mitigation]

6. Arrangements for adaptation and support must be enhanced to ensure balance with mitigation. (Each Party)

[Objectives related to enhancing understanding of efforts, providing input to GST, and recognition of efforts]

7. Provide clear understanding of adaptation actions, including by promoting TACCC in reporting. (Each Party)
8. Provide input to the GST to enable the recognition of efforts of developing country Parties; and inform the review of adequacy and effectiveness of adaptation and support provided for adaptation and a clear assessment/review of collective/overall progress made in achieving the Global Adaptation Goal. (Each Party)
9. To inform the GST in particular the adequacy and effectiveness of support provided for adaptation. (Developed country Parties)
10. Understand actions, priorities, needs, and gaps, to inform the global stocktake. (Each Party)
11. Recognize adaptation efforts and costs incurred by vulnerable Parties. (Each Party)
12. Progress on implementation of adaptation efforts for their recognition. (Each Party)
13. Understand adequacy and effectiveness of support, provide clarity on support provided and received, including status of funds required and provided to meet the adaptation goal. (Each Party)

[Objectives related to share information, and cooperation]

14. Facilitate learning, cooperation, and support. (Each Party)
15. Share evidence, good practice and lessons learned. (Each Party)

[Principles related to flexibilities/avoiding duplications]

16. Flexibility, country-drivenness, consistency with national circumstances, discretion for LDCs and SIDS, participatory nature, gender responsiveness, and attention to vulnerable groups, communities, and ecosystems. (Each Party / Developed country Parties / Developing country Parties)
17. The information and frequency of submission be nationally determined, taking into account limited capacities. (Each Party / Developing country Parties)
18. Avoiding additional burdens and duplication, including of information on priorities, needs and actions. (Each Party / Developing country Parties)
19. Inclusion of adaptation information does not mean that reports should be part of TER/FMCP. (Developing country Parties)

[Other objectives]

20. Ensure environmental integrity. (Each Party)
21. Inform future decisions to enhance implementation and strengthen the adaptation framework. (Each Party)

D.2. National circumstances and institutional arrangements

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.

1. Relevant national circumstances, including biogeophysical characteristics, demographics, economy, infrastructure, including information on adaptive capacity. (Each Party)
2. Institutional arrangements and governance, coordination, data governance, decision-making, laws, regulations, institutions for i.a. assessing impacts and implementation, as well as for planning, decision-making, consultation, participation, implementing, monitoring, evaluation, reporting. (Each Party)
3. Legal and policy frameworks, decision-making processes, and institutional arrangements to address climate change at sectoral level, to address cross-cutting issues and interdependencies, to ensure coordination, and to adjust priorities and activities. (Each Party)

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

[Information on vulnerability assessments, including outcomes and approaches]

1. Current and projected climate trends, results of relevant scientific research and modelling, projections and scenarios used, and scope of the vulnerability assessment. (Each Party / Developed country Parties / Developing country Parties)
2. Assessments of key climate hazards and impacts for short- and long-term, impacts already experienced, most vulnerable areas, and economic, social and/or environmental vulnerabilities and risks. (Each Party / Developed country Parties / Developing country Parties)

- Approaches, methodologies, tools, including internationally recognized methods, uncertainties and challenges. (Each Party / Developed country Parties / Developing country Parties)

[Reporting channels]

- Elements under this heading should continue to be reported through national communications if desired to contextualize progress made in reducing vulnerability and increasing resilience. (Each Party)
- Existing guidelines for national communications can continue to apply. (Developed country Parties / Developing country Parties)

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

[Adaptation efforts]

- Adaptation goals, actions, undertakings, and/or efforts, plans (including process to formulate and implement NAPs as well as sub-national plans), strategies, policies, priorities (including prioritized sectors), programmes, and efforts to build resilience, and relevant progress made. (Each Party / Developed country Parties / Developing country Parties)
- Integrated plans for coastal management, water, and agriculture, and progress made towards such plans, as appropriated. (Developed country Parties)
- Development objectives and priorities, and co-benefits of adaptation for sustainable development. (Each Party)

[Co-benefits of adaptation]

- Health and socio-economic benefits of adaptation for sustainable development. (Each Party)
- Information on adaptation action that result in mitigation co-benefits. (Each Party)
- Economic diversification efforts, and associated mitigation co-benefits. (Each Party)

[Other types of efforts]

- Information on how climate change is assessed and mainstreams or integrated into policies. (Each Party)
- Information on how participation, gender perspective, as well as indigenous, traditional, and local knowledge guide and are integrated into adaptation. (Each Party)
- Sustainable management of natural resources. (Each Party)
- Information on the use of best available science to guide adaptation action. (Each Party)

[Stakeholder involvement]

- Stakeholder involvement, including information on private sector efforts, plans, priorities, actions and programs, if available. (Each Party)

D.5. Information related to loss and damage

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

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

[Priorities and barriers]

- Domestic priorities and how these are being addressed, and relevant progress. (Each Party)
- Information on challenges, gaps, and barriers. (Each Party)

[Information related to support and costs of adaptation]

- Needs for support/means of implementation, including financial, technology and capacity-building needs, and how those needs are being met, as well as relevant progress. (Each Party / Developing country Parties)

4. Information on quantified costs of adaptation indicative levels of support required, and information on support received. *(Developing country Parties)*
5. Resources invested, financial instruments used, and technical capacity-building activities undertaken. *(Each Party)*
6. Costs and needs should be reflected in reporting on support needed and received. *(Each Party)*
7. Capacity building should be provided to enable LDCs and SIDS to present detailed costs required to meet adaptation needs. The LEG will provide approximate figures to ensure there is no gap in information from LDCs in this regard.

D.7. Progress on implementation of adaptation

- This section is not necessary in the MPGs.

[Progress on implementation of adaptation]

1. Summary of progress in adaptation implementation including:
 - a. Progress in implementation of plans, policies, strategies, undertakings and/or efforts, actions, and associated needs, including information on objectives, time frames and progress made, and outcomes. *(Each Party / Developed country Parties / Developing country Parties)*
 - b. Steps taken or planned to formulate, implement, publish, update national and regional programmes with adaptation measures; strategies and measures, policy frameworks (e.g. NAPs) and other relevant information, and relevant progress made. *(Developing country Parties)*
 - c. Implementation of efforts identified in the adaptation communication. *(Each Party / Developed country Parties / Developing country Parties)*
 - d. Implementation of supported adaptation actions. *(Developing country Parties)*
 - e. Effectiveness of already implemented adaptation measures. *(Developed country Parties)*

[Support]

- f. Capacity-building activities undertaken to integrate adaptation into development planning. *(Each Party)*
- g. Resources invested in reducing climate risks, including sources of finance (domestic, international, private, and funds). *(Each Party)*
- h. Means of implementation provided to meet adaptation needs, and biennial communication of indicative quantitative and qualitative information on projected levels of public financial resources to be provided to developing countries. *(Each Party)*
- i. Financial resources provided to assist particularly vulnerable Parties. *(Each Party / Developing country Parties)*

[Other information]

- j. Coordination activities, activities under adaptation plans, changes in regulation, policies, and planning. *(Each Party)*
- k. Progress on mainstream and integrating adaptation into development efforts. *(Each Party)*

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

1. Monitoring and evaluation, achievements, impact, resiliency, review, effectiveness, results, and learning from adaptation plans, policies, programmes and actions. *(Each Party / Developed country Parties)*
2. Approaches and mechanisms for monitoring and evaluation, including those in place or under development. *(Each Party / Developed country Parties)*

[Use of indicators]

3. Assessments and indicators of how adaptation increased resilience and reduced impacts, and when adaptation is not sufficient to address climate impacts. *(Each Party)*

[Adequacy and effectiveness]

4. Indicators for effectiveness of implemented adaptation measures. *(Each Party)*
5. Effectiveness of already implemented adaptation measures. *(Developed country Parties)*
6. Review of adequacy and effectiveness of adaptation actions and support provided. *(Each Party)*

[Issues related to support]

7. Information on how support programmes are meeting specific vulnerability and adaptation needs and concerns. *(Each Party)*
8. Systems in place to measure and track adaptation finance, and their outputs. *(Each Party)*

[Other information]

9. Information on assessments on transparency of planning and implementation. (Each Party)
10. Information on how adaptation is being integrated into development processes and how participation, gender, as well as indigenous, traditional, and local knowledge have been integrated into adaptation. (Each Party)
11. Information on how adaptation actions influence other development goals. (Each Party)
12. Good practices, experiences, and lessons learned from policy and regulatory changes, actions, and coordination mechanisms. (Each Party)

[Reporting channels]

13. This information should be in national communications instead. (Each Party)

D.9. Cooperation, good practices, experiences, and lessons learned

[Sharing information, experiences, and lessons learned; cooperation]

1. Sharing information, good practice, experiences and lessons learned, including as they relate to science, planning, policies and implementation in relation to adaptation actions, policy innovations and pilot and demonstration projects. (Each Party / Developed country Parties / Developing country Parties)
2. Good practices and lessons learned in relation to planning, policies, and implementation including integration of adaptation actions into planning at different levels. (Each Party)
3. Area, scale and types of cooperation and good practices. (Each Party)

[Cooperation on science]

4. Information on cooperation to strengthen science/institutions and share information and strengthen adaptation. (Each Party)
5. Strengthening scientific knowledge on climate, including research, systematic observation of the climate system and early warning systems, in a manner that informs climate services and supports decision-making. (Each Party)
6. Scientific research and knowledge management related to vulnerability and adaptation, integrating adaptation into policies, financial mechanisms, and monitoring and evaluation. (Each Party)

[Other information]

7. Assisting developing countries in identifying effective adaptation practices, needs, priorities, support provided and received for actions and efforts, and challenges and gaps, in a manner consistent with encouraging good practices. (Each Party)
8. Information on improving durability and effectiveness of adaptation actions. (Each Party)
9. Strengthening institutional arrangements to support synthesis of relevant information and knowledge and for technical support and guidance to Parties. (Each Party)

D.10. Effectiveness and sustainability of adaptation action

1. Ownership, stakeholder engagement, alignment of actions into national and subnational policies, replicability. (Each Party)
2. Information on results of actions undertaken, and on the sustainability of those results. (Each Party)
3. To be provided to extent it is available and useful for fostering good practices and cooperation. (Each Party)

D.11. Recognition of adaptation efforts

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

D.12. Reporting formats

[Frequency]

1. Not all information may be updated on a biennial frequency; reporting may therefore be limited to changes or updates to the information available to Parties, to avoid repetition of information and reporting burden. (Each Party)
2. Report at a frequency no less than currently under UNFCCC, based on support. (Developing country Party)

[Biennial reports]

3. Those Parties who wish to provide information more frequently can use biennial reports. (Each Party)
4. Biennial reports under Article 13, paragraph 8 are one possible vehicle for an adaptation communication. (Each Party)

5. If a Party submits adaptation information under in a biennial transparency report, it should present that information in accordance with the guidance developed under APA item 4 (adaptation communication). ^(Each Party)

[Adaptation communications]

6. If an adaptation communication is submitted, the information provided there can be used, including as a basis to report on progress made in fulfilling the efforts outlined in the adaptation communication. ^(Each Party)
7. When submitting an adaptation communication, Parties should clearly indicate where it can be found so that it can serve as a basis to report on progress made in fulfilling the efforts outlined in the adaptation communication. ^(Each Party)
8. The purposes and periodicity of adaptation communication and reporting under Article 13, paragraph 8, are different, and thus the guidelines developed under APA item 4 are not fully applicable to Article 13, paragraph 8. ^(Each Party)

[National communications]

9. National communications continue as a primary vehicle for reporting on adaptation every four years, and the guidelines contained in decision 4/CP.5 ^(Developed country Parties) and decision 17/CP.8 ^(Developing country Parties), and any relevant revisions should be applied. ^(Each Party / Developed country Parties / Developing country Parties)
10. If Parties want to report on a more frequent basis than national communications, they should do so under biennial reports, specifically to report: implementation of plans, policies, strategies and actions; adaptation barriers, costs and needs; outcomes of monitoring and evaluation of adaptation actions and processes; and cooperation, good practices, experiences, and lessons learned. ^(Each Party)
11. Guidance for national communications could be enhanced by adding “Paris layers.” ^(Each Party)

[NDCs]

12. Reporting on adaptation components of NDCs should be enhanced. ^(Each Party)
13. Adaptation information should be included when submitting, and reporting progress on, NDCs, though this is not mandatory. ^(Each Party)
14. National communications should be replaced by NDC implementation reports submitted every 5 years, which would include information on progress on implementation of adaptation. ^(Each Party)
15. Each Party including adaptation information in their NDC should use a tabular format. ^(Each Party)
16. There is no need for tabular format for adaptation information. ^(Each Party)
17. Information on mitigation co-benefits of adaptation actions and economic diversification could be reported together with progress on NDCs. ^(Each Party)

[General]

18. Flexible and not constrained to a single vehicle or format, to enable and guide, not prescribe. ^(Each Party)
19. Build on existing arrangements with differentiated frequency, scope, level of detail, and vehicles. ^(Each Party)
20. Parties already have channels to communication adaptation information (e.g. national communications, and providing information on progress made in the implementation of NAPs), and existing reporting formats should be used. ^(Each Party)
21. Information on adaptation should be linked to information on support received. ^(Developing country Parties)

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

E.1. Objectives and principles

- This section is not necessary in the MPGs.
- There should be one objectives and principles section that applies to the MPGs as a whole.

[Objectives]

1. To provide and/or enhance clarity and transparency, and to ensure commensurability on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, of the Paris Agreement, and to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14. ^(Developed country Parties and other Parties that provide support)
2. Contribute, to the extent possible, to have a full overview of aggregated financial support provided that ensures consistency and comparability for the global stocktake and to compare with information presented by developed countries under Article 9.5. ^(Developed country Parties and other Parties that provide support)

3. Reporting of information on support provided and mobilized subject to consent between provider and recipient. *(Developed country Parties)*
4. New accounting system for support provided, mobilized and received should ensure that support provided will not substantially differ from support received. *(Developed country Parties and other Parties that provide support)*
5. Enhance transparency of support provided to build mutual trust and promote effective implementation of NDCs. *(Developed country Parties and other Parties that provide support)*

[Principles]

6. Flexibility must be ensured, flexibility on reporting support is not needed, since the Paris Agreement already contains differentiated obligations. *(Other Parties that provide support)*
7. Even though reporting is voluntary, flexibility needs to be given in the reporting requirement as well. *(Other Parties that provide support)*
8. Report, on voluntary basis, with flexibility on support provided to developing country Parties. *(Other Parties that provide support)*
9. Promote the provision of transparent, accurate, complete, consistent and comparable information, and ensure Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention. *(Developed country Parties and other Parties that provide support)*
10. Avoid duplication and double counting. *(Developed country Parties and other Parties that provide support)*
11. Developing common cycle for reporting under the transparency framework, with no gap in Parties reporting to ensure that no information is lost or double counted. *(Developed country Parties and other Parties that provide support)*
12. Facilitate Parties' reporting, over time, in the context of Articles 4.5, 9.3, 9.5, 9.7, 11.4 and 13.9 of the Paris Agreement. *(Each Party)*

[General elements for MPGs]

13. Tag support for adaptation and mitigation. *(Developed country Parties and other Parties that provide support)*
14. Balance between mitigation and adaptation support, in the context of Articles 9.4 and 10.6, and how to achieve it. *(Developed country Parties)*
15. Assist in reporting on support mobilised through public interventions. *(Developed country Parties and other Parties that provide support)*
16. Match the needs, priorities and expectations with total available resources, and gender responsive processes. *(Developed country Parties and other Parties that provide support)*
17. Support should be needs based, provided on the basis of developing country needs and priorities in line with NDCs, NAPs, NAPAs, adaptation processes, TNAs, etc. *(Developed country Parties and other Parties that provide support)*

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

- There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.
1. Provide a description of national approach, including institutional arrangements and relevant national circumstances used for tracking and reporting of support provided and mobilized. *(Developed country Parties and other Parties that provide support)*
 2. Report on scaling up of financial support provided to developing country Parties, building up from "strategies and approaches" submission, which will end in 2020. *(Developed country Parties)*
 3. Enabling policies to promote finance, technology development and transfer, and capacity-building. *(Developed country Parties)*

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

- *Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement to be incorporated into the MPGs. See <<http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.*

[Definitions]

1. Provide information on, and agree on common, definitions and methodologies used for reporting on support provided and mobilised. *(Developed country Parties)*
2. Define climate finance, in particular to clarify what counts as and should be reported as climate finance, identifying what is new and additional to the ODA, and building on the 2014 SCF definition. *(Developed country Parties)*

3. Provide information on definitions and methodologies related to reporting parameters: 'climate-specific', 'core/general', 'Status' 'funding source', 'activity', 'financial instrument', 'type of support', and 'sector'. *(Developed country Parties and other Parties that provide support)*
4. Assumption used to identify a definition for financial support mobilized. *(Developed country Parties and other Parties that provide support)*
5. Enhance the modalities through use of a common definition and methodology for what should be counted as climate finance; modalities that clarify what should be counted as public provision of financial resources (as opposed to private); revise common tabular formats of BRs accordingly including requirement of specific details; agree on common methodologies for information included, particularly e.g. 'climate-specific activities'. *(Developed country Parties and other Parties that provide support)*

[Reporting on methodologies and guidelines]

6. Methodologies, processes and procedures to estimate financing should be clearly explained and the sources of information identified to facilitate the checking of information. *(Developed country Parties and other Parties that provide support)*
7. Develop clear guidelines and methodologies for accounting for support for mitigation activities and support for adaptation activities, as well as how to calculate grant equivalents. At the minimum, clarity on how it is attributed its essential. The financing should not be conditional, and public provision needs to be concessional, and to be determined by the grant component in support provided. *(Developed country Parties)*
8. Methodology used to track the technology transfer and capacity-building support as an element of the financial support provided. *(Developed country Parties and other Parties that provide support)*
9. Paragraphs 13-15 of the BR guidelines. *(Developed country Parties)*
10. A report should cover all relevant sources, financial instruments, and uses of funds, as well as types and locations of projects. *(Developed country Parties and other Parties that provide support)*
11. Provide information on criteria used to determine priority recipients, and how developing country Parties' needs are taken into account. *(Developed country Parties)*

[Guidance on methodologies]

12. A report should be internally consistent with reports of other years, in the sense that the same methodologies are used for all years. *(Developed country Parties and other Parties that provide support)*
13. MPGs should build upon, but go beyond, existing modalities for national reporting processes. *(Developed country Parties and other Parties that provide support)*

E.4. Information on financial support provided and mobilized under Article 9 by developed country Parties to developing country Parties

- Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement to be incorporated into the MPGs. See <<http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.
- Since we are developing MPGs for all Parties, this section should cover all Parties that report on support.

1. Information on financial support provided under Article 9 by developed country Parties to developing country Parties:
 - a. Provide information on allocation channels: *(Developed country Parties and other Parties that provide support)*
 - i. Contribution through multilateral channels:
 - GEF, LDCF, SCCF, AF, GCF and UNFCCC Trust Fund for Supplementary Activities.
 - Other multilateral climate change funds.
 - Multilateral financial institutions, development banks.
 - Specialized United Nations bodies.
 - ii. Contributions through bilateral, regional and other channels.
 - b. Information should include these reporting parameters: *(Developed country Parties and other Parties that provide support)*
 - i. Recipient and/or beneficiary.
 - ii. Amount of financial resources (original currency and USD/EUR).
 - iii. Sector (OECD classification system).
 - iv. Source of funding (ODA, OOF).
 - v. Financial instrument (grant, loan, other).

- vi. Concessional or non-concessional terms.
 - vii. Type of support (mitigation, adaptation, both).
 - viii. Status (committed or disbursed).
 - ix. Determination and/or proof of resources as new and additional.
 - x. Time frame, or agreement period.
 - xi. Enabling policies to promote capacity-building
2. Information on financial support mobilized under Article 9 by developed country Parties to developing country Parties:
- i. Information on private financial flows mobilized through: *(Developed country Parties and other Parties that provide support)*
 - o Bilateral, regional and other channels, as well as other public interventions;
 - o Multilateral channels (different data compare to information on bilateral, regional and other channels)
 - ii. Information on financial support mobilized should include these reporting parameters: *(Developed country Parties and other Parties that provide support)*
 - o Recipient/ beneficiary.
 - o Amount of financial resources (original currency and USD/EUR).
 - o Sector (OECD sector classification system).
 - o Source of funding (ODA, OOF).
 - o Financial instrument (grant, loan, other)/ type of public intervention.
 - o Concessional or non-concessional terms.
 - o Type of support (mitigation, adaptation, or both).
 - o Status (disbursed and committed).
 - o Information on methodologies used.
 - o To the extent possible, support mobilized from private sector under Article 9.
 - o Time frame, agreement period.
 - o Mechanisms and partners/ institutions involved.
3. Information relating to Article 9.5. *(Developed country Parties)*
4. Information relating to Articles 4.5, 7.13, 13.14 and 13.15. *(Developed country Parties)*
5. Information on finance provided and mobilized under Article 9.7, building upon and enhancing transparency arrangements under the Convention. *(Developed country Parties and other Parties that provide support)*
6. Information if the activity also includes capacity-building and/or technology transfer component.
7. Information on assistance provided to most vulnerable countries. *(Developed country Parties)*
8. Information on financial support provided and mobilized with respect to loss and damage. *(Developed country Parties)*
9. Mobilization of support reported for a particular project must be accompanied by a clear reporting of the obligation and value of contributions from national financial institutions and national projects. *(Developed country Parties)*
10. To the extent possible, quantitative information on private financial flows leveraged by public interventions, and report on policies and measures to promote its scaling up for adaptation and mitigation. This should be done in the same format and with the same level of detail, but separate from quantitative information on finance provided. *(Developed country Parties)*

[Reporting format]

- 11. Provided in common tabular format (CTF).
- 12. Paragraphs 16-20 of the BR guidelines, table 7, 7(a) and 7(b) of the revised CTF. *(Developed country Parties)*

E.5. Information on financial support provided and mobilized under Article 9 by other Parties that provide support to developing country Parties, on a voluntary basis

- *Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement to be incorporated into the MPGs. See <<http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.*
 - Flexibility to those developing country Parties that need it in the light of their capacities to be considered in relation to these outputs.
 - Since we are developing MPGs for all Parties, this section should be removed.
1. Use flexibility to choose whether to communicate information on financial support mobilized under Article 9 by other Parties that provide support to developing country Parties, on a voluntary basis. *(Other Parties that provide support)*

2. Provide quantitative information on private financial flows leveraged by public interventions, and report on policies to promote its scaling up. *(Other Parties that provide support)*
3. Provide information on the support mobilized. *(Other Parties that provide support)*

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

- Placeholder for outputs of the SBSTA agenda item on Technology framework under Article 10, paragraph 4, of the Paris Agreement to be incorporated into the MPGs. See <<http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.

[General guidance]

1. Information on technology development and transfer support provided under Article 10 to developing country Parties, building upon and enhancing transparency arrangements under the Convention. *(Developed country Parties and other Parties that provide support)*
2. Categories of the information on technology development and transfer support provided should be based on experience and information from the work done by existing entities of the Technology Mechanism and the Technology Framework to establish the structure of the reports of technology development and transfer. *(Developed country Parties)*
3. Modalities should capture earmarking of funding for CTCN, TEC, PCCB and LEG. *(Developed country Parties and other Parties that provide support)*
4. Provide qualitative information on technology support provided along all stages of technology cycle, including development, measures taken to promote, facilitate and finance transfer of, access to and the deployments of technologies for the enhancement of endogenous capacities and technologies. *(Developed country Parties and other Parties that provide support)*
5. To report more detailed information and guidance to identify gaps and needs in technology development and transfer efforts. *(Developed country Parties and other Parties that provide support)*
6. Information on how encourage private sector activities related to technology development and transfer, and how they help developing country Parties. *(Developed country Parties)*
7. A description of the strategy and approach a Party has taken to support technology development and transfer, including case studies and activities that include available qualitative and quantitative information. *(Developed country Parties and other Parties that provide support)*
8. Information to be more qualitative, all quantitative aspects to be addressed in financial support provided. *(Developed country Parties and other Parties that provide support)*
9. Information on technology development and transfer support provided with respect to loss and damage. *(Developed country Parties and other Parties that provide support)*
10. Paragraphs 21-22 of the BR guidelines, table 8 of CTF. *(Developed country Parties)*
11. Building research capacity for the development of technologies. *(Developed country Parties)*
12. Measures and activities related to technology transfer implemented or planned since its previous report. *(Developed country Parties and other Parties that provide support)*

[Possible reporting parameters]

13. Provide information in textual and/or tabular format, on technology transfer implemented or planned, since its previous report. The information should include:
 - a. Recipients/ beneficiaries.
 - b. Sector, sources of technology transfer and activities undertaken by the public or private sectors.
 - c. Types of technology, ways and means of technology transfer,
 - d. Benefits, risks and consequences.
 - e. Values, technology performances and sustainability, replication as appropriate.
 - f. Information to show how this support is new and additional.
 - g. Should distinguish, to the extent possible, between support provided for mitigation and/or adaptation activities, with a view of achieving balance. *(Developed country Parties and other Parties that provide support)*
 - h. Activities that promote developing indigenous technologies.
 - i. Accelerating, encouraging and enabling innovation.

- j. Undertaking research, development and deployment.
- k. Facilitating simplified access to technology, in particular for early stages of the technology cycle.

E.7. Information on technology development and transfer support provided under Article 10 by other Parties that provide support to developing country Parties, on a voluntary basis

- Placeholder for outputs of the SBSTA agenda item on Technology framework under Article 10, paragraph 4, of the Paris Agreement to be incorporated into the MPGs. See <<http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.
 - Since we are developing MPGs for all Parties, this section should be removed.
1. Use flexibility to choose whether to communicate this information. (Other Parties that provide support)
 2. Provide information on technology development and transfer support provided in line with requirements for developed countries to the extent possible. (Other Parties that provide support)
 3. Provide information in accordance to what is expected under the technology framework, by building upon the work developed by the TEC and the CTCN. (Other Parties that provide support)
 4. Information on technology development and transfer support provided should be based on experience and information from the work done by existing entities of the Technology Mechanism and the Technology Framework to establish the structure of the reports of technology development and transfer. (Other Parties that provide support)
 5. Information to be more qualitative, all quantitative aspects to be addressed in financial support provided. (Other Parties that provide support)

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

[General guidance]

1. Information on capacity-building support provided should be based on experience and information from the work done by existing capacity-building institutions under the Convention and the Paris Agreement. (Developed country Parties)
2. Report more detailed information on capacity-building to identify gaps and needs in reporting. (Developed country Parties)
3. Description of the strategy and approach a Party has taken to provide capacity building support, including case studies and activities that include available qualitative and quantitative information, that responds to needs identifies by developing country Parties. (Developed country Parties and other Parties that provide support)
4. Information to be provided in tabular format and include a description of activities. (Developed country Parties)
5. Information to be more qualitative, all quantitative aspects to be addressed in financial support provided. (Developed country Parties and other Parties that provide support)
6. Information on capacity-building support with respect to loss and damage. (Developed country Parties)
7. Paragraph 23 of the BR guidelines, table 9 of the CTF. (Developed country Parties)

[Possible reporting parameters]

8. Information on capacity-building support should include: (Developed country Parties and other Parties that provide support)
 - a. Measures and activities related to recipient country, targeted area, project title and descriptive information.
 - b. Objectives and type of support, results achieved, financial disbursement.
 - c. Institutional arrangements/channels, effectiveness (consistency with the needs) and sustainability.
 - d. Enabling policies to promote capacity-building
 - e. Information to show how this support is new and additional.
 - f. Should distinguish, to the extent possible, between support provided for mitigation and adaptation activities.
 - g. Knowledge generated, stakeholders involved and their respective roles.

E.9. Information on capacity-building support provided under Article 11 by other Parties that provide support to developing country Parties, on a voluntary basis

- Since we are developing MPGs for all Parties, this section should be removed.

[General guidance]

1. May use the flexibility and choose whether to communicate this information. (Other Parties that provide support)

2. Should provide information on capacity-building support provided in line with requirements for developed country Parties to the extent possible. (Other Parties that provide support)
3. Information to be more qualitative, all quantitative aspects to be addressed in financial support provided. (Other Parties that provide support)

[Possible reporting parameters]

4. Information on capacity-building support should include these reporting parameters: (Other Parties that provide support)
 - a. Objectives, recipients, status, type of support, descriptive information, results achieved, financial disbursement/values, stakeholders involved, knowledge in a disaggregated manner.
 - b. Institutional arrangements, allocation channels, mechanisms, effectiveness (consistency with the needs) and sustainability.
5. Provide information illustrated under E4, E5, and E6. (Other Parties that provide support)
6. Use flexibility to choose whether to communicate information on E4, E5, E6 on a voluntary basis. (Other Parties that provide support)

E.10. Reporting format

- Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement to be incorporated into the MPGs. See <<http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.
1. Integrating quantitative reporting of technology transfer and capacity-building into climate finance CTFs by adding dedicated columns, for example in the form of a tick box. (Developed country Parties and other Parties that provide support) This might lead to overlapping and double-counting in reporting, rather keep quantitative and qualitative reporting in separate form. (Developed country Parties)
 2. Reporting obligations from decision 2/CP.17, decision 19/CP.18, and decision 9/CP.21 to be applied under the Paris Agreement, including further revisions adopted by the COP. (Developed country Parties)

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

F.1. Objectives and principles

- No objectives and principles sections necessary.

[Objectives]

1. Provide clarity and commensurability on support needed and received under Articles 9, 10 and 11 of the Paris Agreement. (Developing country Parties)
2. Identify gaps in support needed and received by developing country Parties. (Developing country Parties)
3. The MPGs should allow for consistency between information on support received and provided. (Developing country Parties)

[Principles]

4. Promote the provision of transparent, accurate, complete, consistent and comparable information, and facilitate the process of TER and FMCP in accordance with Article 13.11 and 12. (Developing country Parties)
5. Support needed and received to be reported in terms of grant equivalents. (Developing country Parties)
6. Support should be provided on the basis of developing country needs and priorities in line with NDCs, NAPs, NAPAs, adaptation processes, TNAs, etc. (Developing country Parties)

[General elements for MPGs]

7. Facilitate and assist Parties' reporting on transparency of support needed and received, over time, to implement Articles 9.7, 11.4, 13.10 of the Paris Agreement. (Developing country Parties)
8. Support strategies and actions, taking into account the needs and priorities of developing country Parties, and gender responsive processes. (Developing country Parties)
9. Tag support for adaptation and mitigation, with a view of achieving balance between mitigation and adaptation support, in the context of Articles 9.4 and 10.6, and how to achieve it. (Developing country Parties)

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

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

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

[Definitions]

- 1. Information on assumptions, definitions and methodologies related to national approach for tracking and reporting financial support received and needed, including the use, impact and estimated results thereof.
- 2. Clear definitions and enhanced guidance and methodologies for reporting processes. *(Developing country Parties)*
- 3. Information on and/or definition used to identify: reported financial instruments, channels, currencies including the exchange rate applied, source of support received, purpose of support needed and received, sector and the instrument of support needed and received. *(Developing country Parties)*
- 4. Define climate finance, in particular to clarify what counts as, and should be reported as climate finance; identifying what is new and additional to ODA, building on the 2014 SCF definition. *(Developing country Parties)*

[Reporting on methodologies and guidelines]

- 5. How country-specific incremental costs for adaptation and mitigation have been calculated. *(Developing country Parties)*
- 6. How a Party has identified the climate-specific portion of an activity and excluded costs associated with general social and economic development. *(Developing country Parties)*

[Guidance on methodologies]

- 7. Methodologies, processes and procedures to estimate support needed and received should be clearly explained and the sources of information identified. *(Developing country Parties)*

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

- 1. Information on priorities and support needed should be determined by developing country Parties in a country driven manner in accordance with Article 9.3. *(Developing country Parties)*
- 2. Information on support needed, including planned investment and the use, impact and estimated results. *(Developing country Parties)*
- 3. Information on support needed to implement financial, technological and capacity-building support required. *(Developing country Parties)*
- 4. Information on financial, technology transfer and capacity-building support needed for preparation of the biennial submission. *(Developing country Parties)*
- 5. Provide updated information on gaps, constraints and financial needs, including costs to be covered when information is available, and proposed/implemented activities for their overcoming. *(Developing country Parties)*
- 6. Information on financial and technical support that complement international finance by domestic resources and expected private co-financing. *(Developing country Parties)*
- 7. Information on the support needed and received 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, should be provided. *(Developing country Parties)*

8. Information on financial, capacity-building, technology development and transfer needs to address loss and damage in qualitative and quantitative terms. *(Developing country Parties)*
9. Information to be provided in common tabular format (CTF).

[Possible information to be reported on/parameters]

10. Qualitative information on sectors for which a country wishes to mobilize finance, existing barriers to mobilization, and which type of financial instrument is most relevant to the sector. *(Developing country Parties)*
11. Information on possible reporting parameters may include: *(Developing country Parties)*
 - a. Allocation channels: bilateral, regional, multilateral and other channels.
 - b. Amount of financial support (domestic currency and its equivalent in USD).
 - c. Type of instrument.
 - d. Recipient country, status of disbursement, programme/project description.
 - e. Sector/area that need support.
 - f. Planned investment and the use, impact and estimated results.
 - g. Capacity-building/technology transfer component.
 - h. Activity anchored in national strategy and/or NDC.
 - i. Expected time frame.
12. Information on financial and technical support that complement international finance by domestic resources. *(Developing country Parties)*

F.5. Information on financial support received by developing country Parties under Article 9

1. Information on the use, impact and estimated results of support received for climate change activities, including reports under the Paris Agreement, consistent with level of support from developed country Parties and paragraph 94(d) of decision 1/CP.21. *(Developing country Parties)*
2. Provide information if the results of the support received activity were accounted towards the achievement of the recipient country's NDC. *(Developing country Parties)*
3. Information on financial support received with respect to loss and damage. *(Developing country Parties)*
4. Quantitative information on financial, technological, and capacity-building support should be reported in an integrated manner. *(Developing country Parties)*
5. Information to be provided in common tabular format (CTF). *(Developing country Parties)*
6. Provide information on support received through different channels:
 - a. Multilateral channels, such as: *(Developing country Parties)*
 - i. GEF, CBIT, LDCF, SCCF, AF, GCF.
 - ii. Other multilateral climate change funds.
 - iii. Multilateral financial institutions, including regional development banks.
 - iv. Specialized United Nations bodies.
 - b. Bilateral and regional channels. *(Developing country Parties)*

[Possible information to be reported on/parameters]

7. For each multilateral, bilateral and regional activity, to the extent possible, provide, qualitative and quantitative, information on: *(Developing country Parties)*
 - a. Timeframe/years or periods to which the information applies.
 - b. Amounts of support received (domestic currency and its equivalent in USD).
 - c. Source of support and implementing institution of support received.
 - d. Type of support (mitigation, adaptation, both, loss and damage).
 - e. Status of support received (disbursed or committed) and status of action.
 - f. Targeted sector.
 - g. Descriptive information of the projects.
 - h. Results and impacts of support received.
 - i. Capacity-building /technology transfer component.
 - j. Financial instrument (grant, loan, guaranteed, equity), including details of the financial instruments, such as: interest rate, term, grace period, when information is available. Payments received on reimbursable financial instruments.
 - k. Co-contributions from domestic sources.
 - l. Related private co-financing mobilized.

F.6. Information on technology development and transfer support needed by developing country Parties under Article 10

1. Provide description of the approach to enhance technology development and transfer with support, including case studies and activities that include available qualitative and quantitative information. *(Developing country Parties)*
2. Qualitative Information on measures needed for the access and deployment of climate friendly technologies and for the enhancement of endogenous capacities and technologies of the reporting Parties. *(Developing country Parties)*
3. Provide updated information on constraints, gaps, and related technology needs consistent with the level and timely support provided by developed country Parties for preparation of such information. *(Developing country Parties)*
4. Information on country-specific technology needs which must be nationally determined, and based on Technology Needs Assessments (TNAs), where applicable. *(Developing country Parties)*
5. Information on technology development and transfer support needed with respect to loss and damage. *(Developing country Parties)*

[Possible information to be reported on/parameters]

6. Provide information on technology development and transfer support needed, such as:
 - a. Time-frame, description of technology needed, and the reason of need.
 - b. Project description, targeted sector or area.
 - c. Planned investment and information on the use, impact and estimated results.
 - d. Benefits of technology, ways and means of technology transfer, beneficiaries, benefits and risks, consequences, values, technology performances, sustainability, and replication as appropriate.

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

1. Information of use, impact and estimated results of support received consistent with paragraph 94(d) of decision 1/CP.21. *(Developing country Parties)*
2. Information on how the Party has used the support in the enhancement of technology development and transfer, endogenous capacities and know-how. *(Developing country Parties)*
3. Information on technology development and transfer support received with respect to loss and damage. *(Developing country Parties)*
4. Provide updated information on technology support received along all stages of the technology cycle, including development, transfer, deployment and dissemination for climate activities and preparation of reports under the Paris Agreement, consistent with the level and timely support provided by developed country Parties. *(Developing country Parties)*
5. Description of the approach a Party seeks to take to enhance capacity-building support, including case studies and activities that include available qualitative and quantitative information. *(Developing country Parties)*

[Possible information to be reported on/parameters]

6. Provide information on technology development and transfer support received, such as: *(Developing country Parties)*
 - a. Objective, descriptive information of support received.
 - b. Recipient and implementing entity, donor.
 - c. Total amounts of climate finance received.
 - d. Financial instrument used.
 - e. Source of funding.
 - f. Sector/area.
 - g. Time frame.
 - h. Types of technology, ways and means of technology transfer, risks/consequences, technology performances, sustainability, and replication as appropriate.
 - i. Key success and failure projects that include available qualitative and/or quantitative information.

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

1. Description of the approach a Party seeks to take to enhance capacity-building support, including case studies and activities that include available qualitative and quantitative information. *(Developing country Parties)*
2. Information on capacity-building support needed with respect to loss and damage. *(Developing country Parties)*
3. Provide information on 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 to provision of information. *(Developing country Parties)*

4. Strengthening the links between regional, national and subnational government policies, plans and actions on climate change development and creation of capacity to analyse, develop and implement climate policy consistent with national development planning and reporting system. *(Developing country Parties)*
5. Constraints and gaps related to national GHG inventories, projections and tracking of progress of NDCs consistent with level and timely support provided by developed country Parties.
6. Development of systems to track implementation and application of lessons learned, thus enhancing analytical capacity and understanding of policies and actions that work best.
7. Monitoring and review of the effectiveness of capacity building with a view to achieve enhanced transparency.
8. Processes for enhancing public awareness, participation and access to information.
9. Description of the planned investments and information on the use, impact and estimated results. *(Developing country Parties)*

[Possible information to be reported on/parameters]

10. Provide information on capacity-building support needed, such as: *(Developing country Parties)*
 - a. Channels.
 - b. Objectives, values, beneficiaries, status, institutional arrangements (keeping the effectiveness and consistency with the needs and sustainability).
 - c. Type of support.
 - d. Sector/area.
 - e. Description of support needed.
 - f. Expected time-frame.

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

1. Information of use, impact and estimated results of support received consistent with paragraph 94(d) of decision 1/CP.21. *(Developing country Parties)*
2. Provide updated information on capacity-building support received for climate activities and preparation of reports under the Paris Agreement. Consistent with the level and timely support provided by developed country Parties. *(Developing country Parties)*
3. Information on capacity-building support received with respect to loss and damage. *(Developing country Parties)*
4. Description of the approach a Party has taken to enhance capacity-building by support received, including case studies, and information on support received in the areas of mitigation and adaptation, and technology transfer in available quantitative and qualitative terms. *(Developing country Parties)*

[Possible reporting parameters]

5. Provide information on capacity-building support received, such as: *(Developing country Parties)*
 - a. Channels.
 - b. Total amounts of climate finance received, time in which period support has been received.
 - c. Donor, source of funding, funding institution, financial instrument.
 - d. Recipient, implementing entity.
 - e. Type of support received.
 - f. Sector/ area.
 - g. Objectives, descriptive information on the objective of project.
 - h. Status, institutional arrangements, mechanisms.
 - i. Consistency with the needs, results, impacts and sustainability of support received.
 - j. Implementation at national and, where appropriate, at sub-regional and regional levels, including inter alia: options, priorities, participation, the involvement of stakeholders, etc.

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

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

[Possible information to be reported on/parameters]

3. Provide information on support needed and received for implementation of Article 13 and transparency related activities, such as: *(Developing country Parties)*

- a. Funding source: support received from the GEF, the CBIT, developed countries, or other sources.
 - b. Amount (original currency and USD), in case of financial support.
 - c. Type of support.
 - d. Sector where support is needed, planned activity and expected results.
 - e. Financial instruments.
4. Qualitative information on improvements of the information reported based on the support received. Provide summary information tables for previous submitted years.

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

1. Provide updated information on support received for the building of transparency related capacity and the preparation of the reporting under Article 13 in a transparent manner. *(Developing country Parties)*
2. Information on the recommendations received, elements and improvements of the information reported and institutional arrangements of the recipient, based on support received. *(Developing country Parties)*
3. Report information separately related to the preparation of GHG inventories, tracking progress with the NDCs, implementation of adaptation action and reporting on support received. *(Developing country Parties)*

[Possible information to be reported on/parameters]

4. Provide information on support needed and received for the building of transparency related capacity, such as: *(Developing country Parties)*
 - a. Funding source: support received from the GEF, the CBIT, developed countries, or other sources of funding for the building of transparency related capacity.
 - b. Type of support.
 - c. Amount (original currency and USD).
 - d. Activity/project implemented.
 - e. Types of support received in grant equivalents.
5. Provide summary information tables for previous submitted years. *(Developing country Parties)*

F.12. Reporting format

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

G. Technical expert review

G.1. Objectives, functions and purposes

[General]

1. Ensure environmental integrity. *(Each Party)*
2. Build mutual trust and confidence in scientific methods. *(Each Party)*
3. Provide a thorough and comprehensive technical review. *(Each Party / Developed country Parties)*
4. Share good practices and lesson learned and to assist in identifying best practice examples. *(Each Party)*

[Improvement of the quality of information]

5. Promote the provision of transparent, consistent, comparable, complete and accurate information by Parties. *(Each Party / Developed country Parties)*
6. Increase transparency of information provided under Articles 13.7 and 13.9. *(Developing country Parties)*
7. Facilitate improvement of reporting over time. *(Each Party / Developed country Parties)*
8. Identify areas for improvement and facilitate their implementation. *(Each Party)*
9. Implementation of improvements is to be determined by Parties, with the necessary support for developing country Parties. *(Each Party)*

10. Improve the quality of data used to design and implement effective domestic policies and measures to achieve NDCs. (Each Party)

[Provision of quality information to other bodies]

11. Ensure that the CMA and relevant bodies and mechanisms have accurate, consistent and reliable and relevant information on the implementation of Paris Agreement NDCs under Article 4 by each Party and the provision of financial, technology transfer and capacity-building support to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement. (Each Party)

[Objective of the review guidelines]

12. Review consistency of the information with the MPGs. (Each Party)
13. IAR/ICA guidelines to be implemented. (Developed country Parties / Developing country Parties)

[Confidentiality]

14. Confidentiality clause as per paragraph 13 of the Annex to Decision 23/CP.19 and paragraphs 13 and 14 of the Annex to Decision 20/CP.19. (Each Party)

G.2. Principles

- No principle section necessary.

[General principles]

1. To be conducted in facilitative, non-intrusive, non-confrontational non-punitive manner, respectful of national sovereignty and avoid placing undue burden on Parties. (Each Party / Developed country Parties / Developing country Parties)
2. Open and transparent, detail-oriented and consequential process, that is mindful of the respective national capabilities and circumstances of developing country Parties. (Each Party)
3. Review the same information submitted by a Party only once. (Each Party / Developed country Parties)

[Specific principles]

4. To be a dialogue amongst the reviewers and national specialists and experts. (Each Party)
5. Support country-driven strategies and actions to implement and achieve the country's NDC. (Each Party)
6. Consider the need to identify support needed together with the Party. (Each Party)
7. Focus on the interlinkages between transparency report and the achievement of the country's NDC. (Each Party)
8. Focus on issues that have an impact on the level and/or trend of total national GHG emissions and removals and financial support provided to developing country Parties. (Each Party)
9. Depth of review contingent of time of review with respect to when NDCs were communicated as a form of flexibility. (Developing country Parties)
10. Information reported under mandatory requirements only, "should" requirements for reporting, shall not be subject to the TER and Parties should not be allowed to request other information to be reviewed.
11. Information that is unchanged from one transparency report to the next need not undergo in-depth review more than once. (Each Party)
12. Developing countries may request in-country reviews, fully funded in terms of Article 13.14. (Developing country Parties)

G.3. Scope

[Assessment of reported information]

1. Assessment of the consistency of the information with the provisions of the MPGs under Article 13., and with the accounting guidance, as referred to Article 4.13 and Article 6.2. (Each Party / Developed country Parties / Developing country Parties)
2. Assessment of the transparency, completeness, consistency, accuracy, and timeliness of the reported information (Each Party / Developed country Parties) and identification of issues. (Developed country Parties) This assessment only relates to the GHG component of the review. (Each Party)
3. Examination of the consistency of the reports under the Paris Agreement with information submitted under the Convention. (Developed country Parties)

[Assessment of progress]

4. Assessment of progress made in:
- a. Implementing and achieving its NDC under Article 4. (Each Party)

- b. The provision of support to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement, as appropriate. *(Each Party)*
 - c. The implementation of methodological and reporting requirements, taking into account national circumstances and capacities. *(Each Party)*
5. Assessment of progress limited to the elements already established by the Paris Agreement. *(Each Party)*

[Identification of good practice, barriers and capacity building needs]

- 6. Identification of good practice. *(Each Party)*
- 7. Identification of barriers to implementation of NDCs and sources of support to help overcome these barriers. *(Each Party)*
- 8. A consideration of the Party's support provided and mobilized, as relevant, and its implementation and achievement of its NDC under Article 4. *(Each Party)*
- 9. Identification of capacity-building needs, *(Each Party / Developing country Parties / Those developing country Parties that need it in the light of their capacities)* supporting Parties in identifying specific activities to implement improvements and related capacity building needs. *(Those developing country Parties that need it in the light of their capacities)*

[Identification of areas of improvement]

10. Identification of areas of improvement:
- a. In relation to capacity-building needs, taking into account available domestic capacities and linked with support needed. *(Developing country Parties)*
 - b. Based on reporting requirements and relevant recommendations and encouragement by the review team. *(Each Party)*
 - c. The implementation of the improvement identified by the review team is nationally determined. *(Each Party)*
 - d. The implementation of the improvement identified by the review team are consistent with the support provided by developed country Parties for such improvement. *(Those developing country Parties that need it in the light of their capacities)*
 - e. The improvement plan to be primarily used for domestic purposes in prioritizing actions and be of a facilitative nature and should not be a focus for the TER. *(Each Party)*

[Determination of scope]

11. Scope of the review to be determined by Parties themselves. *(Developing country Parties)*

[Guidelines for scope of the review]

- 12. The appropriateness of a Party's NDC is not within the scope of the review. *(Each Party)*
- 13. The appropriateness of the use of specific flexibility provisions by the Parties and advising the Parties on the use of these provisions is not within the scope of the review. *(Developing country Parties)*
- 14. Review teams to refrain from making any political judgement. *(Each Party)*

G.4. Information to be reviewed

- 1. As defined under Articles 13.11 and 13.12, flexibility should be defined to developing country Parties. *(Each Party / Developing country Parties)*
- 2. Information to be reviewed on all aspects of the implementation of the Paris Agreement, including mitigation, adaptation, loss and damage, finance (under Article 10), technology development and transfer, and capacity-building. *(Each Party)*
- 3. Information to be reviewed on all aspects of the implementation of the Paris Agreement, including mitigation, mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification, adaptation, social and economic impacts of response measures, loss and damage, finance (under Article 10), technology development and transfer, and capacity-building. *(Each Party)*
- 4. Information to be reviewed as submitted under Articles 13.7 and 13.9 the Paris Agreement. *(Each Party / Developed country Parties / Developing country Parties)*

[Additional information]

5. Any additional technical information that may be provided by the Party. *(Each Party / Developing country Parties)*

[Confidential information]

- 6. Confidential data identified by Parties should be treated confidentially and maintain confidentiality after review. Review experts should be bound by agreements of confidentiality. *(Each Party / Developed country Parties / Developing country Parties)*

[The use of internationally transferred mitigation outcomes]

7. Placeholder for specific information and guidance related to Article 6. (Each Party)

G.5. Format and steps, including those related to specific types of information reported under Article 13, and the role of Parties, and the roles and responsibilities of the TER and the secretariat

G.5.1. Format

[Defining the format]

1. The review format needs to be agreed or consulted prior to the review with the Party concerned. Parties can request review formats such as in-country review. (Each Party)
2. The review format to address the need to develop capacities for reporting. (Developing country Parties)

[Possible formats]

3. Formats:
 - a. A desk review. (Each Party / Developed country Parties / Developing country Parties)
 - b. A centralized review in line with current procedures. (Each Party / Developed country Parties / Developing country Parties)
 - c. An in-country review. (Each Party)
 - i. In-country review could be made available as a priority to those Parties who need flexibility in light of their capacities. (Those developing country Parties that need it in the light of their capacities)
 - ii. In-country reviews optional for developing countries that need it in light of capacities. (Those developing country Parties that need it in the light of their capacities)
 - d. Simplified review.
 - i. Simplified review for reports of Parties with national emissions below an agreed threshold, that do not contain either initial or final information on an NDC. (Each Party)
 - e. Peer reviews in regional groups of Parties. (Each Party / Those developing country Parties that need it in the light of their capacities)
 - i. The TER team composed from experts from Parties in a region and outside the region.
 - ii. Provides for more regional exchange and capacity building through the regional experts participating in the TER, for the reduction of travel costs and for the participation of sufficient experts with relevant language skills. (Each Party)
4. Reviews to include consultation meetings between the review team and the Party concerned via teleconference or any other means. (Each Party)

[Coordination with other review processes]

5. Coordinate with relevant UNFCCC review processes. (Developed country Parties)
6. GHG inventory report should be reviewed separately. (Each Party)

G.5.2. Procedures/Steps

[General procedures]

1. Flexibility in the deadlines for responding to questions, providing additional information and commenting in the draft technical expert review report. (Developing country Parties)

[Timing for commencing the review]

2. The review to commence after the submission of the transparency report:
 - a. Within two months. (Each Party)
 - b. Within six months. (Each Party / Developing country Parties)

[Preparation for the review]

3. The review team, in preparation for review, to conduct a desk review of the transparency report. (Each Party / Developed country Parties)
4. The review cycle to include initial check of timeliness and completeness by the secretariat and review of individual reports. A status report on the initial check should be published within [1] month after the submission of the reports. (Each Party)

[Questions and responses]

5. The review team to notify the Party concerned of any questions at any stage of review, the team has regarding the information provided in the transparency report. (Each Party / Developed country Parties)
6. The Party under review to provide the review team with information necessary to substantiate and clarify the implementation of their commitments under the Paris Agreement. (Developed country Parties)

[Review]

7. The Party concerned to respond to questions and provide additional information. (Each Party / Developing country Parties)
8. The technical review team to offer suggestions and advice on how to resolve issues identified, taking into account the national circumstances of the Party under review. (Developed country Parties)
9. The technical review team can communicate to the Party preliminary “recommendations” and/or preliminary “encouragements”. (Each Party)
10. Party to provide the information within two weeks after the review. (Each Party / Developed country Parties)

[Draft review report]

11. The Review team to produce a draft technical expert review report to be sent to the Party under review: (Each Party / Developed country Parties / Developing country Parties)
 - a. Within 2 months after the review. (Each Party / Developed country Parties)
 - b. Within 3 months after the review. (Each Party / Developing country Parties)

[Comments on draft review report]

12. The Party concerned to comment on the draft technical expert review report: (Each Party / Developed country Parties / Developing country Parties)
 - a. Within 1 months of receipt of comments. (Each Party / Developed country Parties)
 - b. Within 3 months of receipt of comments. (Each Party / Developing country Parties)

[Final review report]

13. The review team to produce the final version of the technical expert review report, taking into account the comments: (Each Party / Developed country Parties / Developing country Parties)
 - a. Within 1 months of receipt of comments. (Each Party / Developed country Parties)
 - b. Within 3 months of receipt of comments. (Each Party / Developing country Parties)
14. The technical expert review report to be completed within:
 - a. 15 months of the transparency report submission due date. (Each Party / Developed country Parties)
 - b. 10 months after the submission date of the transparency report. (Each Party)
 - c. 12 months of the transparency report submission date of the transparency report. (Each Party)
 - d. 15 months after the submission date of the transparency report. (Developing country Parties)

[Provision of information to relevant bodies]

15. The review team to provide technical advice to the CMA or the SBI, upon request. (Developed country Parties)

[Based on current arrangements]

16. Steps and their timelines to be based on the “steps” of current review/analysis arrangements. (Each Party)

G.5.3. Role of the secretariat

1. Organize, coordinate and provide administrative support for the TER. (Each Party / Developed country Parties / Developing country Parties)
2. Compile and edit final review reports together with lead reviewers. (Each Party)
3. Develop review tools and materials. (Each Party / Developed country Parties)
4. Design and implement training activities for TERS. (Each Party / Developed country Parties)
5. Facilitate meetings of the lead reviewers. (Each Party / Developed country Parties)

G.5.4. Role of the Party

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

G.5.5. Roles and responsibilities of TER

1. Based on the current relevant provisions related to the review team. (Each Party)
2. Conduct the TER in accordance to the common MPGs for TER. (Each Party)
3. Prioritise areas of significance of improvements, provide recommendations that are consistent across the review cycles years and practical to implement. (Each Party)
4. To prepare technical expert review reports under their collective responsibility. (Each Party)
5. Experts to serve in a personal capacity. (Each Party / Developed country Parties / Developing country Parties)

G.6. Technical expert review team and institutional arrangements

G.6.1. General

1. Each transparency report submitted to be assigned to a single review team. (Each Party / Developed country Parties)
2. Nominated by Parties to the UNFCCC roster of experts and, as appropriate, by intergovernmental organizations. (Each Party / Developed country parties)
3. Nominated by Parties to the UNFCCC roster of experts and, as appropriate, by intergovernmental organisations and non-Party stakeholders. (Each Party)

G.6.2. Competences

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

G.6.3. Composition

[Selection]

1. Composed of experts selected from the UNFCCC roster of experts and include lead reviewers with one reviewer to be from a developed and one from a developing country Party. (Each Party / Developed country Parties / Developing country Parties)
2. Experts to have recognized competence in the areas to be reviewed. (Each Party)

[Size]

3. May vary in size and composition, taking into account various criteria. (Each Party)
4. A sub-set of the review team to be dedicated to reviewing the GHG inventory. (Each Party)

[Balance]

5. Balance between experts from developed country Parties and developing country. (Each Party / Developed country Parties / Developing country Parties)
6. Balance of geographical representation. (Each Party)
7. Balance of gender among the experts. (Each Party)
8. Balance of experts from Parties at different level of expertise. (Each Party)

[Knowledge of language]

9. At least one team member is fluent in the language of the Party under review, to the extent possible. (Each Party / Developed country)

[Selection of lead reviewers]

10. Every effort to be made to select lead reviewers who have participated in previous reviews of Convention or Paris Agreement reporting. (Each Party)

[Expertise in ITMO]

11. For Parties engaging in the transfer of ITMOs, the review team to include an expert on markets and for Parties that include AFOLU, or engages in REDD-plus, the review team to include a LULUCF expert. (Each Party)
Avoiding conflict of interest
12. Review experts reviewing a Party's transparency report shall neither be nationals of the Party under review, nor participated in preparing the reports of the Party under review, nor be nominated or funded by that Party. (Each Party / Developed country Parties / Developing country parties)

[Funding of experts]

13. Review experts from Parties from developing countries and Parties with economies in transition shall be funded according to the existing procedures. Experts from other Parties shall be funded by their governments. (Each Party / Developed country Parties)

[ERTs for successive reviews]

14. Two successive reviews of a Party's submission cannot be performed by the same ERT. (Each Party)

G.6.4. Lead reviewers

1. Ensure that the reviews are performed according to the relevant review guidelines and consistently across Parties. (Each Party / Developed country Parties)

2. Ensure the quality and objectivity of the reviews and provide for the continuity, comparability and timelines of the reviews. *(Each Party / Developed country Parties)*
3. Ensure that the reviewers have all the necessary information; monitor the progress of the review; coordinate the submission of queries of the review team to the Party under review and coordinate the inclusion of the answers in the technical expert review report; gives priority to issues raised in previous technical expert review reports provide technical advice to the members of the review team. *(Each Party / Developed country Parties)*
4. One lead reviewer to lead the members reviewing the GHG inventory, and the other lead reviewer to lead the members reviewing the other information. *(Each Party)*
5. Produce conclusions of lead reviewers' meetings that could be used by Parties as an input for the review of the MPGs. *(Each Party)*

G.7. Frequency and timing

[Reports to be reviewed]

1. Each transparency report submitted under the Article 13 of the Paris Agreement to undergo review. *(Each Party)*
2. Each transparency report for developed country parties submitted under Art 13 of Paris Agreement will undergo review. *(Each Party)*

[Flexibility in frequency]

3. Flexibility for frequency and timing to be applied particularly for the LDCs and SIDS. *(Each Party / Those developing country parties that need it in the light of their capacities)*
4. The frequency and timing will be a direct consequence of the frequency and timing of the submission of the transparency report. *(Developing country Parties)*
5. The frequency depends on different criteria and approaches, including the thresholds for the national GHG emissions levels, quality of transparency report and the use of cooperative approaches under Article 6. *(Each Party)*
6. The frequency depends on support to prepare the transparency report, including agreed full costs. *(Each Party / Developing country Parties)*
7. Additional requirements may apply for Parties cooperating under Article 6. *(Each Party)*
8. The frequency to allow Parties adequate time between reviews to implement recommended improvements. *(Each Party)*
9. Frequency of the review to be determined by Parties themselves. *(Each Party / Developing country Parties)*

[Timing]

10. Reviews to be conducted:
 - a. Annual for national GHG inventory report. *(Each Party)*
 - b. Annual initial check of national GHG inventory report. *(Each Party)*
 - c. Every 2 years. *(Each Party / Developed country Parties)*
 - d. for the reports that are due in that year (national GHG inventory and the TR). *(Each Party)*
 - e. No less than once in 5 years. *(Developing country Parties)*

[The first report to be reviewed]

11. The first transparency report submitted to be reviewed. *(Each Party)*
12. The first transparency report submitted after the communication of a NDC and the first report submitted after the time period of the NDC to be reviewed. *(Each Party)*

G.8. Technical expert review report

G.8.1. Structure and elements

[Principles]

1. Be short, not exceed certain number of pages, and concise. *(Each Party)*
2. Streamlined using checklists and tabular formats. *(Each Party)*
3. Follow a format and outline agreed. *(Each Party)*

[Elements of initial status report]

4. In tabular format: *(Each Party)*
 - a. Date of receipt of the reports.
 - b. Indication if the submission is complete and identification of gaps.

[Elements of the technical expert review report]

5. Findings in the technical expert review report to be limited to the technical assessment vis-a-vis the relevant MPG and guidance's and presented together with the relevant recommendations and/or encouragements. *(Each Party)*
6. Report be limited to the review of accuracy of the data reported under the relevant categories. *(Each Party)*
7. Include the specific elements described in these guidelines. *(Each Party / Developed country Parties)*
8. Include an examination of progress in achieving its NDCs. *(Developed country Parties)*
9. Self-identification of capacity-building needs. *(Developing country Parties)*
10. Recommendations for improvements in reporting if solicited by the developing country Party. *(Developing country Parties)*
11. If selected by parties to provide the sources of information used in the formulation of the final report. *(Each Party)*

[Outline]

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

G.8.2. Reporting

1. Technical expert review reports to be published by the secretariat. *(Each Party / Developed country Parties / Developing country Parties)*

[Linkage to compliance mechanisms]

2. Technical expert review reports to be forwarded to the Committee under Article 15, as appropriate, to facilitate the work of the compliance mechanism.
3. It is important to define which information to be provided for the consideration of the Committee under Article 15. *(Each Party)*

[Linkage to global stock take]

4. Technical expert review reports to feed the global stocktake. *(Each Party)*
5. Forwarded to the Party concerned and:
 - a. The SBs. *(Developing country Parties)*
 - b. The CMA, as appropriate. *(Each Party)*
 - c. Review to be completed in less than three months. *(Each Party)*
6. Allow for other Parties and non-Party stakeholders to provide written feedback. *(Each Party)*

[Relevant reports]

7. The secretariat to produce a synthesis report of transparency report. *(Each Party)*
8. The secretariat to prepare an annual report to the SBSTA on the composition of ERTs. *(Each Party)*
9. The secretariat to prepare a biennial report to the SBSTA on the conduct of the review. *(Each Party)*
10. The LRs Collectively prepare a biennial report to the SBSTA, containing suggestions on how to improve the quality, efficiency and consistency of the reviews. *(Each Party / Developed country Parties)*

H. Facilitative, multilateral consideration of progress

H.1. Objectives, functions and purposes

[General]

1. Non-intrusive, non-punitive, respectful of national sovereignty, facilitative, non-confrontational, open, transparent, and facilitate multilateral consideration of progress. *(Each Party / Developing country Parties)*
2. Build trust and confidence among Parties that each party is making progress across all areas of the Paris Agreement (mitigation, adaptation, loss and damage, and support). *(Each Party)*
3. Ensure environmental integrity and avoid double counting. *(Each Party)*

[FMCP-specific]

4. Consideration of efforts under Article 9 and a Party's respective implementation and achievement of its nationally determined contribution. *(Each Party)*
5. Share experiences, lessons learned and best practices amongst Parties and registered Observers. *(Each Party)*
6. Facilitate improved reporting over time. *(Each Party)*
7. Promote transparency, accuracy, completeness, consistency and comparability. *(Each Party)*
8. Allow for other Parties and non-Party stakeholders to provide written feedback. *(Each Party)*

H.2. Scope

[Thematic areas]

1. All emissions and removals related to the NDCs and assumptions, conditions and methodologies related to the attainment of its NDC, including participation in voluntary cooperation under Article 6. *(Each Party / Developed country Parties)*
2. Progress towards the implementation and achievement of the NDC. *(Each Party)*
3. Financial support provided and mobilized through public interventions to developing countries. *(Developed country parties)*
4. Other information, such as climate change impacts and adaptation included on voluntary basis, upon request by the Party. *(Each Party)*
5. All thematic areas under the Paris Agreement, including mitigation, adaptation, loss and damage, and support. *(Each Party)*

[LDCs and SIDSs]

6. Special considerations for LDCs and SIDS.

H.3. Information to be considered

1. Progress with respect to efforts under Article 9 and its respective implementation and achievement of its nationally determined contribution. *(Developed country Parties / Other Parties that provide support)*
2. Relevant chapters of the transparency report submitted under Articles 13.7(a), 13.7(b), and information provided under Article 13.8 in relation to Article 9. *(Each Party)*
3. Technical expert review reports transparency report submitted under the Paris Agreement, and additional information provided by the Party for the purpose of the FMCP. *(Each Party / Developed country Parties / Developing country Parties)*
4. Inputs by Parties or non-Party stakeholders on technical expert review reports. *(Each Party)*

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

[Format]

1. During the SBI session. *(Each Party / Developed country Parties / Developing country Parties)*
2. The FMCP occurs either during sessions of the SBI, or as an online conference. *(Each Party)*

[Steps]

3. Two phases: (1) Q&A on transparency report, and (2) workshops parallel to negotiation sections similar to FSV/MA. *(Each Party / Developed country Parties / Developing country Parties)*
4. Dedicated on-line platform for each Party where the biennial transparency report and other relevant information shall be posted and where on-line tools should be used, based on Parties discretion. *(Each Party)*
5. An FMCP session entails a presentation by the Party on the information within the scope of the FMCP, followed by a discussion session, focused on advance questions and topics covered by the presentation. Additional responses may be provided by the Party undergoing the FMCP in writing after the session. *(Each Party)*

[Participation by the Party]

6. Each Party is considered under FMCP. *(Each Party)*
7. A Party may elect to participate. *(Each Party / Developing country Parties)*
8. Undergo FMCP as a group of Parties, and SIDS and LDCs may at their discretion. *(Each Party / Developing country Parties)*

[Participating actors]

9. Actors involved in the FMCP: *(Each Party)*
 - a. All Parties. *(Each Party)*
 - b. All Parties, relevant stakeholders, and registered Observers. *(Each Party)*

[Role of the Secretariat]

10. Coordinate the practical arrangement for the FMCP process. *(Each Party)*
11. Prepare a record of questions and response for publication on the UNFCCC website with presentations of Parties.

[Role of Parties]

12. Participate fully in the FMCP process, including by giving a brief presentation during the FMCP session and making every reasonable effort to respond to written questions within agreed time frames. (Each Party)

H.5. Frequency and timing

[Frequency]

1. Nationally determined by participating Party. (Those developing country Parties that need it in the light of their capacities / Developing country Parties)
2. FMCP to be conducted for a Party:
 - a. At regular intervals. (Each Party / Developing country Parties)
 - b. Once for achievement of NDC, at the end of the NDC cycle. (Each Party)
 - c. At least once during its NDC implementation. (Each Party)
 - d. Twice during each NDC implementation cycle. (Each Party)
 - e. Every 2 years. (Each Party)
 - f. Once in every two transparency reports. (Each Party)
 - g. FMCP for the progress every 2 years, FMCP of NDCs every 5 years. (Each Party)
 - h. Parties activate through a self-trigger. (Each Party)

[Commencement of FMCP]

3. FMCP to start within 4/6/12 months after the submission of the transparency report. (Each Party)
4. FMCP to start after the completion of the TER. (Each Party)
5. TER and FMCP could be conducted independently, with the FMCP starting before the conclusion of the TER. (Each Party)

[Completion of FMCP]

6. FMCP to be completed:
 - a. Within 12 months after submission of the transparency report. (Each Party)
 - b. Within 9 months after the publication of the technical expert review report. (Each Party)

H.6. Summary report content and format

1. Content of FMCP summary report:
 - a. Focus on TER reports for each Party's: national inventory report, implementation and achievement of its NDC under Article 4, and support provided and mobilized, as relevant. (Each Party)
 - b. Focus on the possibilities of collaboration and/or improvements identified during the process. (Each Party)
 - c. A recording of the FMCP session. (Each Party / Developed country Parties / Developing country Parties)
 - d. Questions submitted by Parties and responses provided by the Party including the presentations by the Party. (Each Party)
2. FMCP record to be made publicly available on the UNFCCC website. Presentations of Parties and a record of written questions and answers published on the UNFCCC website by the secretariat. (Each Party)
3. SBI role in relation to FMCP summary report:
 - a. SBI to note FMCP summary reports in its conclusions. (Developing country Parties)
 - b. SBI to forward conclusions based on the record to relevant bodies under the Paris Agreement. (Developed country Parties)

Part II – compilation of tools by the co-facilitators on sections A to H “issues for discussion”

This document is Part II of the informal note by the co-facilitators (version 8 May 2018) and contains a compilation of tools by the co-facilitators on identified “issues for discussion” on sections A to H of the light revision of the co-facilitator’s informal note. The approaches identified in this tool are not mutually exclusive. Some Parties provided input on other issues aside from those identified as “issues for discussion”. These are contained on pages 67 and 68.

A. Overarching considerations and guiding principles

[Which elements of section A are most appropriate for: (1) MPGs; (2) COP/CMA decision; and/or (3) overarching considerations to guide development of MPGs, recognizing the difficulty in assigning entire sub-headings to these broad categories?]

Approach 1:

1. Elements that are appropriate as headings in the MPGs: A.1, A.6, A.7
2. Elements that are appropriate as COP/CMA decision text: A.9
3. Elements that will guide work on the development of the MPGs but not be headings in the MPGs: A.2, A.3, A.4, A.5, A.8

Approach 2:

1. Elements that are appropriate as headings in the MPGs: A.1, A.2, A.3, A.6
2. Elements that are appropriate as COP/CMA decision text: A.7, A.8, A.9
3. Elements that will guide work on the development of the MPGs but not be headings in the MPGs: A.4, A.5

Approach 3:

1. Elements that are appropriate as headings in the MPGs: A.1, A.2
2. Elements that are appropriate as COP/CMA decision text: A.9
3. Elements that will guide work on the development of the MPGs but not be headings in the MPGs: A.4, A.5

Approach 4:

1. Elements that will be part of the decisions and MPGs, and guide the development of the MPGs: A.1, A.2, A.5, A.6
2. Elements that will guide the work of the development of MPGs, but not be headings in the MPGs: A.4

Approach 5:

1. Elements that are appropriate as headings in the MPGs: possibly A.1
2. Elements that are appropriate as COP/CMA decision text: A.9, while preamble could address elements of A.6, A.7, A.8 by recalling the relevant provisions of Article 13
3. Elements that will guide work on the development of MPGs: A.2, A.3, A.4.
4. Elements that will be addressed by specific elements of the MPGs: A.6, A.7, A.8

[Elements of the COP and/or CMA decisions adopting the MPGs]

Approach 1:

- Preamble
- Adopting the MPGs
- Require the use of MPGs
- Specifying the date when Parties start using the MPGs
- Submission of final BRs and BURs
- Submission date for first and subsequent Article 13 reports
- Commencement of TER and FMCP
- Support for developing country Parties
 - Reference to Articles 13.14 and 13.15
 - Guidance to CBIT
 - Reference to CGE
- Mandate for further work related to MPGs, if necessary
 - Development of common tabular formats
 - Development of outline for technical expert review report
- Reporting language (i.e., UN languages)
- Dates for first and subsequent review and update of MPGs, as appropriate
- How the existing UNFCCC MRV system is superseded for Parties to the Paris Agreement

- Procedural linkage between Article 13 and UNFCCC reporting and review
- IPCC guidelines and metrics used in reporting
- Request to the secretariat to:
 - Make the necessary preparation for the reporting and review process, including tabular formats for expert review reports, development of electronic reporting formats / submission portals
 - Develop review training materials
 - Publish Party reports and TERT reports on website
 - Prepare outline for BTR report
 - Synthesize information
- Call for nomination of experts by Parties to serve on technical expert review teams
- Elements related to Biennial Assessment of the Standing Committee on Finance
- General principles for the provision of flexibility in the enhanced transparency framework
- Provisions relating to the transition process especially to reflect flexibility for those developing countries that need it in the light of their capacities
- Elements on the REDD+ technical annex
- Development of training materials by the secretariat/lead reviewers
- Request the PCCB and Technology Framework to provide inputs into the ETF
- ...

Approach 2:

- Premature to discuss elements of the COP and/or CMA decisions

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

Approach 1:

B.4. Methods:

a. Methodologies, parameters and data

[Use of IPCC guidelines]

Approach 1: 2006 IPCC Guidelines, 2013 IPCC Supplements and any further IPCC guidelines adopted by the CMA

1. Use the most recent/ 2006 IPCC Guidelines and any supplementary/further methodological guidance from the IPCC, including the 2013 supplements, as agreed upon by the CMA. *(Each Party / Developed country Parties)* [B.4.a.1]
2. Use the most recent/ 2006 IPCC Guidelines and any supplementary/further methodological guidance from the IPCC, including the 2013 supplements, as agreed upon by the CMA. If a developing country Party is not using the most recent/2006 IPCC Guidelines, Party to provide information on the barriers and constraints in fully using the most recent IPCC guidelines and include a timeline for the future application in the improvement plan.

Approach 2: Older sets of IPCC guidelines

1. Use the older sets of IPCC guidelines (e.g. Revised 1996 IPCC Guidelines in conjunction with IPCC GPG, IPCC LULUCF GPG). *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.4.a.2]
2. Use older sets of IPCC guidelines, recognizing the important role of capacity-building initiatives such as CBIT and the CGE in developing countries in transitioning to the use of newer IPCC guidelines. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*

Approach 3: Encouragement to apply most recent IPCC guidelines to the extent possible

1. Apply flexibility by encouraging Parties to apply most recent IPCC guidelines to the extent possible and provide information on the barriers and constraints in fully using the most recent IPCC guidelines and include a timeline for the future application in the improvement plan. *(Those developing country Parties that need it in the light of their capacities)* [B.4.a.3]
2. Encouragement to apply most recent IPCC guidelines to the extent possible, to improve over time in accordance with national capacities. *(Those developing country Parties that need it in the light of their capacities)*

Approach 4: A combination of all available IPCC guidelines, as appropriate

Approach 5: Continue to apply existing UNFCCC reporting guidance

B.6. Reporting guidance

b. Sectors and gases

[Gases]

Approach 1: 7 gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃)

1. Report all 7 gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃). (Each Party / Developed country Parties) [B.6.b.5]
2. Report actual emissions of HFCs, PFCs, SF₆ and NF₃, providing disaggregated data by chemical (e.g. HFC-134a) and category in units of mass and in CO₂ eq. (Each Party / Developed country Parties) [B.6.b.10]
3. Allow a transition period in accordance with planned improvements for the next reporting.

Approach 2: CO₂, CH₄ and N₂O at a minimum; and HFCs, PFCs, SF₆ and NF₃ subject to certain conditions

1. Report CO₂, CH₄ and N₂O at a minimum. (Those developing country Parties that need it in the light of their capacities / Developing country Parties) [B.6.b.6]
2. Report CO₂, CH₄ and N₂O mandatorily and HFCs, PFCs, SF₆ and NF₃ subject to certain conditions (e.g. previously reported; included in NDCs; covered by an Article 6 activity; or significant contributor in national emissions). (Those developing country Parties that need it in the light of their capacities / Developing country Parties) [B.6.b.7]

Approach 3: Gases that are contained in Parties' NDCs

1. Include all categories of anthropogenic emissions or removals in the NDC and, once a source, sink or activity is included, continue to include it. (Each Party) [B.6.b.8]

Approach 4: Gases according to national circumstances

1. Report gases according to national circumstances. (Those developing country Parties that need it in the light of their capacities / Developing country Parties) [B.6.b.9]
2. Allow Parties to determine the coverage of GHG gases, sectors, sources in light of their capacities and based on the best available data and key categories, moving over time to greater coverage. (Each Party/Those developing country Parties that need it in the light of their capacities) [B.6.b.11]

Approach 5: CO₂, CH₄ and N₂O at a minimum, as appropriate and to the extent possible

1. Report CO₂, CH₄ and N₂O at a minimum. (Those developing country Parties that need it in the light of their capacities / Developing country Parties) [B.6.b.6]
2. CO₂, CH₄ and N₂O and encourage reporting of other gases in accordance with national circumstances.
3. CO₂, CH₄, and N₂O as appropriate and to the extent possible and encourage to estimate HFCs, PFCs, SF₆, and NF₃ according to national circumstances.

Approach 6: Continue to apply existing UNFCCC reporting guidance

c. Time series

Approach 1

[Start year of time series]

Approach 1.1: 1990

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

Approach 1.2: Other base years, if reported in the past

1. Continue to report a consistent time series of GHG emissions starting from 1990 or other base years, if reported in the past. (Each Party) [B.6.c.5]
2. Provide a consistent time series back to the years reported in the previous national communications under the Convention before 2020 and/or reports provided under the Paris Agreement; or use 2010 as base year. (Developing country Parties) [B.6.c.6]

Approach 1.3: 2010

1. Provide a consistent time series back to the years reported in the previous national communications under the Convention before 2020 and/or reports provided under the Paris Agreement; or use 2010 as base year. *(Developing country Parties)* [B.6.c.6]

Approach 1.4: Earliest year as allowed by data availability

1. Report consistent time series from a later year but as far back as allowed by data availability (e.g. the latest year reported in the NC/BUR or base year in the NDC or 2010 (at a minimum)) to X-4/X-3 in transition to X-2, depending on data availability. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.c.4]
2. Report consistent time series from 1990 or a later year but as far back as allowed by data availability that should be, as a minimum, the base year of Party's NDC.

Approach 1.5: Self-determined start year based on NDCs, as appropriate

Approach 1.6: No later than the NDC reference year or reported previously in other reports

Approach 1.7: Full time series from 2020, and to report back as far as national circumstances / data allows *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)*

[End year of time series]

Approach 1.1: X-2 (X= submission year)

1. Report consistent time series from 1990 to X-2, (X= submission year). *(Each Party / Developed country Parties)* [B.6.c.1]

Approach 1.2: X-4

1. Report consistent time series from 1990 to X-4. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.c.2]
2. Report consistent time series from 1990 to X-4 and provide an explanation and a timeline for moving to more recent data in the improvement plan. *(Those developing country Parties that need it in the light of their capacities)* [B.6.c.3]

Approach 1.3: X-4/X-3 in transition to X-2

1. Report consistent time series from a later year but as far back as allowed by data availability (e.g. the latest year reported in the NC/BUR or base year in the NDC or 2010 (at a minimum)) to X-4/X-3 in transition to X-2, depending on data availability. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.c.4]

[Coverage of time series]

Approach 1.1: Start year to end year

1. Report consistent time series from 1990 to X-2, (X= submission year). *(Each Party / Developed country Parties)* [B.6.c.1]
2. Report consistent time series from 1990 to X-4. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.c.2]
3. Report consistent time series from 1990 to X-4 and provide an explanation and a timeline for moving to more recent data in the improvement plan. *(Those developing country Parties that need it in the light of their capacities)* [B.6.c.3]
4. Report consistent time series from a later year but as far back as allowed by data availability (e.g. the latest year reported in the NC/BUR or base year in the NDC or 2010 (at a minimum)) to X-4/X-3 in transition to X-2, depending on data availability. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [B.6.c.4]
5. Continue to report a consistent time series of GHG emissions starting from 1990 or other base years, if reported in the past. *(Each Party)* [B.6.c.5]
6. Provide a consistent time series back to the years reported in the previous national communications under the Convention before 2020 and/or reports provided under the Paris Agreement; or use 2010 as base year. *(Developing country Parties)* [B.6.c.6]
7. Annual time series encouraged depending on data availability. *(Developing country Parties)*
8. Report consistent time series from 1990 or a later year but as far back as allowed by data availability that should be, as a minimum, the base year of Party's NDC to X-2.

Approach 1.2: Initial year, the most recent 10 years and any previous years ending with 0 or 5

1. National inventory report to cover the initial year, the most recent 10 years and any previous years since the initial year ending with 0 or 5. *(Each Party)* [B.6.c.7]

Approach 1.3: Base year, NDC reference year and other available years

1. If the information required has not been reported in previous reports and/or is not available, Parties are to provide info of the years available, including the base year and NDC reference year. ^(Each Party) [B.6.c.7]

Approach 1.4: Time series consistent with the national capacities and available data

1. No mandatory coverage for developing countries. ^(Developing country Parties)

Approach 1.5: Any years reported in the past, and NDC base year, if appropriate

Approach 2: Does not apply to developing country Parties

Approach 3: Time series reporting continues to be an encouragement for developing country Parties

Approach 4: Continue to apply existing UNFCCC reporting guidance

B.9. Submission process, and reporting formats and tables

[Frequency]

Approach 1: Annual

1. Submit national inventory report annually under the Paris Agreement in conjunction with the one under Convention/Kyoto Protocol or as a stand-alone report in conjunction with the submissions of biennial transparency reports. ^(Each Party / Developed country Parties) [B.9.3]

Approach 2: Move to annual over time

1. Move to submission of stand-alone annual inventory reports over time. ^(Developing country Parties) [B.9.6]

Approach 3: Biennial

1. The national inventory report prepared in accordance with Article 13.7(a) would be a stand-alone report, not one section included in the report submitted biennially under Article 13. ^(Each Party / Developed country Parties) [B.9.4]
2. The national inventory report prepared in accordance with Article 13.7(a) to be submitted as part of the biennial reporting under Article 13. ^(Developing country Parties) [B.9.5]
3. Biennial, as appropriate, contingent on the provision of support. ^(Developing country Parties)

Approach 4: Continue to apply existing UNFCCC reporting guidance

Approach 5: Report at least as often as done under UNFCCC

[NIR submission vehicle/format]

Approach 1: Stand-alone report

1. Submit national inventory report annually under the Paris Agreement in conjunction with the one under Convention/Kyoto Protocol or as a stand-alone report in conjunction with the submissions of biennial transparency reports. ^(Each Party / Developed country Parties) [B.9.3]
2. The national inventory report prepared in accordance with Article 13.7(a) would be a stand-alone report, not one section included in the report submitted biennially under Article 13. ^(Each Party / Developed country Parties) [B.9.4]

Approach 2: Move to stand-alone report over time

1. Move to submission of stand-alone annual inventory reports over time. ^(Developing country Parties) [B.9.6]
2. Encourage developing countries to submit full standalone inventory reports with the BTR. ^(Developing country Parties)

Approach 3: Alongside biennial transparency report

1. In the years when other information requested by Article 13 of the Paris Agreement is submitted, the national inventory report could form part of a comprehensive report. ^(Each Party) [B.9.2]
2. The national inventory report prepared in accordance with Article 13.7(a) to be submitted as part of the biennial reporting under Article 13. ^(Developing country Parties) [B.9.5]

Approach 4: Alongside report under Convention/Kyoto Protocol

1. Submit national inventory report annually under the Paris Agreement in conjunction with the one under Convention/Kyoto Protocol or as a stand-alone report in conjunction with the submissions of biennial transparency reports. ^(Each Party / Developed country Parties) [B.9.3]

Approach 5: As summary or update to the national GHG inventories in the annex to decision 17/CP.8

1. Provide a summary or an update of the information contained in chapter III (national GHG inventories) of the annex to decision 17/CP.8. Additional or supporting information, including sector-specific information, may be supplied in a technical annex. *(Developing country Parties)* [B.9.6]
2. As summary or update to the national GHG inventories in the annex to decision 17/CP.8 with flexibility on the level of detail. *(Developing country Parties)*

Approach 6: Continue to apply existing UNFCCC reporting guidance

Approach II: Current arrangements under the Convention as a starting point and discussing at a later point in time moving to Approach I

Approach III: Current arrangements under the Convention

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

Approach I:

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

Approach 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, to be incorporated into the MPGs.

Approach 2: Web link to NDC

1. Indication of the web link to the NDC documents. *(Those developing country Parties that need it in the light of their capacities / Developing country Parties)* [C.3.1]
2. Any additional information included in the NDC public registry. *(Each Party)* [C.3.3]

Approach 3: Summary description of NDC

1. Summary description of NDC under Article 4, recognizing that some NDCs do not have targets and must accommodate for the different NDCs available. *(Each Party)* [C.3.2, C.3.4]

Approach 4: Description of NDC, including specific relevant information identified in MPGs

1. Specification of the components covered by NDCs (mitigation, including mitigation co-benefits resulting from adaptation action and/or economic diversification plans, adaptation, response measures, and means of implementation). *(Each Party / Developed country Parties)* [C.3.5]
2. Conditional and unconditional components, its coverage, scope, reference year, any adjustments/updates to it, and any additional factors. *(Each Party)* [C.3.6]
3. Description of the most recent NDC, including the update or adjustment of the NDC and any other relevant information considered in the NDC necessary for clarity, transparency and understanding, such as: [C.3.7]
 - a. targets, including quantitative values (absolute or relative) and time frames for achieving the target (single year or multiyear); *(Each Party)*
 - b. reference level, including quantitative value for base year or base period; *(Each Party / Developed country Parties)*
 - c. time frames and/or periods for implementation; *(Each Party / Developed country Parties)*
 - d. scope and coverage, including sectors, categories of sources and sinks, carbon pools and gases; *(Each Party / Developed country Parties)*
 - e. indicators and/or elements relevant for tracking progress of NDC; *(Each Party)*
 - f. methodologies and assumptions, including by sector, category or activity if vary; *(Each Party)*
 - g. accounting methodologies; *(Each Party / Developed country Parties)*
 - h. approaches and assumptions; *(Each Party / Developed country Parties)*
 - i. conditions and assumptions relevant to the achievement of NDC; *(Each Party / Developed country Parties)*
 - j. metrics including GWPs; *(Each Party)*
 - k. expected use of ITMOS; *(Each Party)*
 - l. data sources. *(Each Party)*
4. Planning processes. *(Each Party)* [C.3.8]
5. An explanation of how double counting will be avoided in tracking progress. *(Each Party)* [C.3.9]
6. Information on the social and economic impact of response measures. *(Each Party)* [C.3.10]

Approach 5: Guided by existing UNFCCC reporting guidelines

1. Guided by paragraphs 12-22 of decision 2/CP.17 and its Annex I, paragraphs 4-7. *(Developed country Parties)* [C.3.11]
2. Guided by paragraphs 41-44 of decision 2/CP.17 and its Annex III, paragraphs 11-13. *(Developing country Parties)* [C.3.12]
3. Information guided by paragraphs 4-7 of the BR reporting GLs and paragraphs 11-13 of the BUR reporting GLs, but modified to apply to all Parties. *(Each Party)* [C.3.13]

C.4. Progress made in implementing and achieving its NDC under Article 4 to date; a) Indicators to track progress made in implementing its NDC under Article 4...

Approach 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, to be incorporated into the MPGs.

Approach 2: Description of progress of implementation of NDC

1. Report on the progress made in implementing and achieving its NDC. *(Developed country Parties)* [C.4.4]
2. Information on how outcomes are compared to the reference. *(Each Party)* [C.4.14]

Approach 3: Qualitative / quantitative information on the progress of implementation of NDC, as appropriate, using self-defined indicators

1. Information should be as quantifiable as possible based on its type of NDC. *(Each Party)* [C.4.1]
2. Qualitative and quantitative information on the current progress in implementing NDCs. *(Each Party)* [C.4.2]
3. Qualitative assessment, and quantitative if possible, for the progress and achievements of key policies and measures. *(Developing country Parties)* [C.4.3]
4. Information on relevant, appropriate/meaningful indicators for baseline year and reporting years until most recent reporting year, against which progress to the NDC will be tracked, and any updates to these, including:
 - a. definitions needed to understand these indicators; *(Each Party)*
 - b. their quantified values; *(Each Party)*
 - c. flexible base year, base year; *(Each Party)*
 - d. emission intensity, including indicators used; *(Each Party)*
 - e. indicators to track progress on mitigation co-benefits from adaptation actions and/or economic diversification plans; *(Each Party)*
 - f. sources of data used to track progress on these indicators. *(Each Party)* [C.4.6]
5. Information on applicable indicators, and information necessary to track progress consistent with the level and timely support. Flexibility to determine frequency of submission. *(Developing country Parties)* [C.4.29]

Approach 4: Qualitative and quantitative information on the progress of implementation of NDC, using indicators defined in the MPGs, taking into account the outcome of APA item 3 on accounting guidance for NDCs

1. Information should be as quantifiable as possible based on its type of NDC. *(Each Party)* [C.4.1]
2. Qualitative and quantitative information on the current progress in implementing NDCs. *(Each Party)* [C.4.2]
3. Qualitative assessment, and quantitative if possible, for the progress and achievements of key policies and measures. *(Developing country Parties)* [C.4.3]
4. Information on the metrics and emission estimation methodologies used (consistent with CMA decisions). *(Each Party)* [C.4.7]
5. Describe sectors, gases, categories, pools covered, where they differ from inventory coverage and definitions. *(Each Party)* [C.4.8]
6. An explanation of how the information used to track progress is consistent with the Party's most recent NIR. *(Each Party)* [C.4.9]
7. Construction of the reference emissions/ removals. [C.4.10]
8. Comparison of anthropogenic emissions / removals against the reference for each reported year. *(Each Party)* [C.4.11]
9. Anthropogenic emissions / removals and values of other indicators for each reported year. *(Each Party)* [C.4.11]
10. An explanation of how double counting has been avoided in tracking progress towards the implementation and achievement of the Party's NDC under Article 4. *(Each Party)* [C.4.12]

11. Information on how the sectors, categories, gases and as relevant, pools, included in the NDC have been addressed in the reference, including updates to the reference as a result of more accurate information, and any expansion of coverage, and updates to data and parameters. *(Each Party)* [C.4.13]
12. Information on how outcomes are compared to the reference. *(Each Party)* [C.4.14]
13. Information on how policies and measures have been included in the reference and their implementation timeframes, reasons for exclusion of relevant policies and measures. *(Each Party)* [C.4.15]
14. Information on the contribution to the reference from sub-national or sectoral baselines, reference levels and projections as relevant. *(Each Party)* [C.4.16]
15. Projected baseline, if relevant. *(Each Party)* [C.4.17]
16. Accounting or tracking balance as a structured summary of all relevant quantified components that were determined as being part of the NDC for the relevant reporting period for each year of the target period. *(Each Party)* [C.4.18]
17. Information on approach(es) and assumptions used. *(Each Party)* [C.4.19]
18. Information on any changes from the previous NDC to coverage, and approach(es), assumptions and definitions used. *(Each Party)* [C.4.20]
19. Information on any expansion of coverage, and updates to data and parameters applied during an NDC implementation period. *(Each Party)* [C.4.21]
20. Information on how methodologies, accounting approaches, assumptions and definitions used to track progress toward the achievement of the NDC under Article 4 are consistent, in each reporting year, with those used in communicating the NDC under Article 4. *(Each Party)* [C.4.22]
21. Institutional setting, policy, strategy, measures, actions, and stakeholders' engagement. *(Each Party)* [C.4.23]
22. For quantified mitigation actions, an estimate of their impact and underlying assumptions; for mitigation actions information on progress with implementation, cross-reference to the mitigation actions sub-heading, and indicators to monitor the progress. *(Each Party)* [C.4.24]
23. Information on mitigation co-benefits resulting from adaptation policies, strategies, measures, actions and/or economic diversification plans and how they contribute to achieving the NDC. *(Each Party)* [C.4.25]
24. Information on adaptation component of NDCs, to be reported in accordance with section D below. *(Each Party)* [C.4.26]
25. Information on support provided component of NDCs, to be reported in accordance with Section E below. *(Developed country Parties)* [C.4.27]
26. Information on support needed related to NDCs, to be reported in accordance with Section F below. *(Developing country Parties)* [C.4.28]
27. Information on the social and economic impact of response measures. *(Each Party)* [C.4.37]
28. Progress made in cooperating to enhance the understanding of the economic and social consequences of response measures, taking into account the need for information from those affected, and evidence of actual impacts, and of both positive and negative effects. *(Each Party)* [C.4.38]

Approach 5: Comprehensive tables on Party's accounting balance

1. Accounting or tracking balance as a structured summary of all relevant quantified components that were determined as being part of the NDC for the relevant reporting period for each year of the target period. *(Each Party)* [C.4.18]

Approach 6: Summary tables on quantified progress of implementation of NDC

1. A summary table for information on quantified progress made in implementing and achieving the NDC under Article 4. *(Each Party)* [C.4.15]

Approach 7: 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 Party's NDC”;
- Third layer applying only to Parties that decided 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.

Procedural aspects in relation to the different types of information that are necessary in different moments in time:

- In the first biennial transparency report that could focus on the ICTU and indicative list of parameters to be used to track progress on the implementation and achievement of the NDC.

- In subsequent biennial transparency report that could focus on the information (“narrative”) and parameters to track progress on the implementation of the NDC.
- In the final biennial transparency report for the NDC cycle that could focus on the information (“narrative”) and parameters to track progress on the achievement of the NDC.

Approach 8: Multi-step process to track progress, including summary tables and additional information

- Indicators the Party will use to track progress (eg % emissions reductions, carbon neutrality) and associated definitions, assumptions, and data sources.
- Initial values for the indicator(s) at for the base year/ baseline/ base point;
- Updated values for the indicator(s) with each report
- If ITMOs are transferred/ used for the NDC, a report on these transfers;
- After the target date, an indication of whether the NDC has been achieved or not;
- Presented in a summary table.
- Additional information should also be provided:
 - Information on the accounting approach used (consistent with APA3 guidance at least for the second and subsequent NDC);
 - Details on how ITMOs are used/ transferred, consistent with SBSTA Art 6 guidance;
 - Information on policies and measures implemented;
 - Summary of emissions and removals from the most recent national GHG inventory report.

Approach 9: Information for first, subsequent, and last biennial transparency reports of the NDC cycle

[First biennial transparency report of the NDC cycle]

1. Description of NDC including indicators to be used

[Tracking of progress for first and subsequent biennial transparency report]

1. Tracking of progress: narrative (qualitative) and current value of indicators (quantitative)
2. GHG emissions and removals + land sector (if done differently than in the inventory)
3. Article 6 / ITMOs (if relevant)
4. Additional contextual information: policies and measures, GHG projections of emissions and removals

[Tracking of progress for last biennial transparency report of the NDC cycle]

1. Narrative tracking of progress (qualitative) + current value of indicators (quantitative)
2. GHG emissions and removals + land sector (if done differently than in the inventory)
3. Article 6 / ITMOs (if relevant)
4. Indication of achievement of a Party's target
5. Additional contextual information: policies and measures, GHG projections of emissions and removals

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

Approach 1: Projections section not necessary in the MPGs

Approach 2: Projections with specification of scope and coverage, and information on assumptions and methodologies.

[Scope/coverage of projections]

1. With existing measures, without measures and with additional measures with clear description (or Party's own definitions) with 5-year time frame (e.g. 2020, 2025, 2030) extending at least the target year of the current NDC, using CTF tables. ^(Each Party) [C.8.1]
2. Projection “with measures” to at least the end point of the NDC. ^(Those developing country Parties that need it in the light of their capacities) [C.8.2]
3. Other projections as relevant to the NDC under Article 4. (E.g. emissions intensity, hectares reforested). ^(Each Party) [C.8.3]
4. Updated projections consistent with the type of scenario used for the NDC. ^(Each Party) [C.8.4]
5. Cut-off year of the projection. ^(Each Party) [C.8.5]
6. Information on whether and which policies and measures are included in the baseline scenario. ^(Each Party) [C.8.6]
7. Projections presented on a sectoral basis and by gas, as well as for a national total using GWP. ^(Each Party) [C.8.7]
8. Projections of key indicators to determine progress towards their NDC. ^(Each Party) [C.8.8]
9. At least include projections covering sectors and gases included in NDCs under Article 4. ^(Each Party) [C.8.9]
10. Projections only for key categories of emissions and removals. Other projections as relevant to the NDC under Article 4. ^(Those developing country Parties that need it in the light of their capacities) [C.8.10]

11. Projections presented relative to actual inventory data for the preceding years. *(Each Party)* [C.8.11]
12. Quantitative information and historical emissions and removals from initial year to the most recent inventory, annually if feasible. *(Each Party)* [C.8.12]
13. Projections with and without LULUCF. *(Each Party)* [C.8.13]
14. Projections to at least the end-point year of the Party's NDC by sector and aggregated, or at least include projections covering sectors and gases included in NDCs. *(Each Party / Developed country Parties)* [C.8.14]
15. Projections on a quantitative basis, starting from a recent inventory year and for subsequent years that end in either a zero or a five, extending at least 15 years from the most recent inventory year. *(Each Party)* [C.8.15]

[Assumptions and methodology]

1. Information on models and methodologies, key underlying assumptions and variables (e.g. GDP growth rate/level, population growth rate/level, etc.) used in their projections. *(Each Party)* [C.8.16]
2. Sensitivity analysis for projections and a brief explanation of the methodologies and parameters used. *(Each Party)* [C.8.17]
3. Uncertainty analysis. *(Each Party)* [C.8.18]
4. Changes since the previous report in the models or methodologies used for projections. *(Each Party)* [C.8.19]
5. Detailed basis and assumptions for the projections. *(Developed country Parties)* [C.8.20]

[Other information]

1. Comparison between the projection and the NDC under Article 4, including narrative information on whether the Party is on track towards achieving its NDC under Article 4. *(Each Party)* [C.8.22]
2. Relevant information wherever possible. *(Developing country Parties)* [C.8.23]

Approach 3: Projections not necessary for all types of the NDCs

1. Not necessary for all types of NDC. *(Each Party)* [C.8.21]

Approach 4: Use existing approach under the Convention, with no backsliding. Developed country Parties shall continue to submit projections as the reporting requirements established under the current NC and BR decisions; Developing country Parties may submit projections if they choose them as an "indicator of progress".

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

Approach 1: Incorporate outputs of APA agenda item 3 to 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

Approach 2: Cross-reference to outputs of APA agenda item 3 to 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

Approach 3: Specific guidance on accounting under Article 4, paragraphs 13 and 14 in MPGs

1. Preliminary information in the years when tracking of progress and accounting for NDCs coincide. *(Each Party)* [C.9.1]
2. Accounting balance as a structured summary of all relevant quantified components that were determined as being part of the NDC for the relevant reporting period for each year of the target period and information related to methodological consistency in each reporting year. *(Each Party / Developed country Parties)* [C.9.2]
3. Identify and confirm the accounting approach under Articles 4.13 and 4.14 and their consistency with agreed guidance. *(Each Party)* [C.9.3]
4. Parties have less stringent accounting system. *(Developing country Parties)* [C.9.4]
5. Guidance include environmental integrity, avoid double counting, methodologies, TACCC. *(Each Party)* [C.9.5]
6. Guidance to outline existing methods and guidance under the Convention and IPCC. *(Each Party)* [C.9.6]

C.10. Information on accounting under Article 6, as applicable.

Approach 1: Incorporate outputs of SBSTA agenda item on matters relating to Article 6 of the Paris Agreement

Approach 2: Cross-reference to SBSTA agenda item on matters relating to Article 6 of the Paris Agreement

Approach 3: Specific guidance on accounting under Article 6 in MPGs

[Principles]

1. Avoiding double claims for financial flow for market and supports. *(Each Party)* [C.10.1]
2. Avoiding double counting of emission reductions. *(Each Party)* [C.10.2]
3. Ensuring transparency, accuracy, completeness, consistency and comparability when reporting the use of ITMOs towards an NDC, or transferring or selling ITMOs that may be used towards an NDC. *(Each Party)* [C.10.3]

4. To be reported by Parties who choose to pursue voluntary cooperation in the implementation of their NDCs to demonstrate the environmental integrity and good governance underpinning these approaches. (Each Party) [C.10.4]

[Information on ITMOS]

1. Institutional and governance arrangements in place for the creation, holding and transfer of mitigation outcomes that may or have become ITMOS. (Each Party) [C.10.5]
2. Governance and procedural arrangements that ensure avoidance of double counting. (Each Party) [C.10.6]
3. More complete and consistent reporting in connection with the use of market-based units under Article 6. (Each Party) [C.10.7]
4. Information on the creation and holding of actual and intended transfers and acquisition of ITMOS under Article 6, if applicable, on cooperative approaches and mechanism, consistent with the guidance developed for by SBSTA. (Each Party) [C.10.8]
5. Information on transfers and acquisition of ITMOS under Article 6 during the implementation period of the relevant NDC, consistent with the guidance developed for by SBSTA, including: (Each Party) [C.10.9]
 - a. Agreed units (e.g. ktCO₂-eq).
 - b. Information of usage for achievement of NDC, mitigation under other UN organizations such as ICAO, climate finance, voluntary cancellation.
 - c. Information of ITMOS held in accounts that have not been used towards meeting a NDC, etc.).
 - d. Information on the (expected) share (in %) of the mitigation outcomes that are used for achieving the NDC.
 - e. Information on the period and/or year (vintage) of the ITMOS with information how those are tracked.
 - f. Information on whether Parties have fulfilled eligibility criteria for market participation, such as information on national registry and the designated national authority (DNA).
6. Information similar to those reported under the KP and in the current biennial reports. (Each Party) [C.10.10]
7. Information on how environmental integrity and contributions to sustainable development are ensured and promoted. (Each Party) [C.10.11]
8. How use of cooperative approaches has promoted sustainable development. (Each Party) [C.10.12]

[Establishment of a registry]

1. If applicable, arrangement for the operation of a registry, and rules for and procedures for trading systems. (Each Party) [C.10.13]

Approach 4: Parties can report without using guidance but explain the methodology and indicators used

Approach II: Current arrangements under the Convention as a starting point and discussing at a later point in time moving to Approach I

Approach III: Current arrangements under the Convention

D. Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement, as appropriate

[Linkage between development of MPGs for section D of CF informal note under APA 5 and guidance for adaptation communications under APA 4?]

Approach 1: Article 13.8 MPGs and adaptation communication guidance are related, such that high-level, non-prescriptive guidance should be developed by APA item 4 that can then be incorporated into the MPGs.

- Placeholder for outputs of APA item 4 to be incorporated into the MPGs. [D, 1st bullet]

Approach 2: Article 13.8 MPGs and adaptation communication guidance are distinct. MPGs should address only those elements related to ex post reporting on information related to loss and damage [D.5], progress on implementation of adaptation [D.7], monitoring and evaluation adaptation actions and process [D.8], cooperation, good practices, experiences and lessons learned [D.9], effectiveness and sustainability of adaptation action [D.10], recognition of adaptation efforts [D.11], reporting formats [D.12].³

³ A joint submission during the session relating to APA item 4 and 5 was presented which is available at <http://www4.unfccc.int/sites/SubmissionPortal/Documents/201805090946---08052018%20CRP%20AGN%20AILAC%20on%20APA%20item%204%20and%205.pdf>

- Adaptation communications and reporting on adaptation serve different purposes. Therefore, a placeholder is not necessary. [D, 2nd bullet]

Approach 3: Discussions relating to the Article 13.8 MPGs should begin with ex post reporting without prejudging the reporting vehicles, but Parties should later revisit this issue in light of discussions in APA item 4.

Approach 4: Adaptation action resulting in mitigation co-benefits, which would be voluntary, reported under 13.7.b., and relevant to tracking progress of NDCs.

Approach 5: MPGs for Article 13.8 are related to the adaptation communication, especially regarding the list of elements. A placeholder should be provided in APA 5 to incorporate the work under APA 4. Further work is needed in item 5 to develop MPGs for Article 13.8.

D.5. Information related to loss and damage

Approach 1: MPGs should include reporting on information related to loss and damage.

1. Information on extreme weather events, slow onset events, early warning systems, non-economic losses, residual damage, irreversible loss, financial instruments, risk transfer, task force on displacement, and rehabilitation plans. (Each Party) [D.5.1]
2. Information on current and projected impacts, vulnerabilities and risk assessments, along with national circumstances (including how climate risks impede sustainable development) and associated institutional arrangements. (Each Party) [D.5.2]
3. Information on ongoing and projected loss and damage, and associated costs to avert and address loss and damage. (Each Party) [D.5.3]
4. Information on activities undertaken to build cooperation and facilitation to enhance understanding, action and support with respect to loss and damage. (Each Party) [D.5.4]
5. Information on financial, technology transfer and capacity-building support provided, needed and received with respect to loss and damage. (Each Party) [D.5.5]

Approach 2: MPGs should not include reporting on information related to loss and damage.

- This section is not necessary in the MPGs, as this item is outside the scope of Article 13. [D.5, 1st bullet]

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

[Linkages between MPGs under APA 5 and SBSTA agenda item 13 on accounting modalities [E.3, E.4, E.5, E.10]]

Approach 1: SBSTA financial accounting modalities incorporated into MPGs [E.3, E.4, E.5, E.10]

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 to be incorporated into the MPGs or referenced in relevant sections. [E.3]

Approach 2: Continue work under APA5 and incorporate the output of 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

Approach 3: SBSTA financial accounting modalities incorporated in MPGs, noting that the SBSTA's outputs may not be comprehensive to fulfill the mandate of APA5's work so further reporting requirements may need to be developed based on SBSTA's outputs.

[What is the difference, if any, between MPGs for "developed" and "other" Parties that provide support?]

Approach 1: Combine E.4 and E.5, E.6 and E.7, E.8 and E.9 so that developed country Parties and other Parties that provide support use the same MPGs, recognizing that developed country Parties that provide support "shall" report the information, while other Parties that provide support "should" report the information

1. The information relevant to support provided and mobilized is the same for all Parties. [E.4 bullet 2]
2. The information reported by "other" Parties that provide support to be done on a voluntary basis with flexibility provision.

Approach 2: Retain E.4, E.5, E.6, E.7, E.8, E.9 as is, so that developed country Parties and other Parties that provide support use separate MPGs

Approach 3: No MPGs should be developed for "other Parties that provide support"

Approach 4: Retain E5, E7, E9 while prioritize developing MPGs for "developed"

[Possible linkages between Article 11.4 and MPGs for capacity building support provided]

Approach 1: MPGs provide guidance regarding 11.4 communications, recognizing that Article 11.4 does not indicate a vehicle for communicating this information

Approach 2: MPGs do not reference Article 11.4 communications due to different mandates

1. Article 11.4 is a separate mandate with a broader scope.
2. Article 11.4 has no corresponding mandate under PAWP.
3. Reporting on capacity building support provided/mobilized under Article 13.10 would fulfil the mandate of Article 11.4

[In relation to TT and CB, what specific quantitative and qualitative information should the MPGs request from developed country Parties and other Parties that provide support? [E.6, E.7, E.8, E.9]]

Approach 1: General MPGs on qualitative information on TT and CB

1. Difficult to measure the financial component for TT and CB. Qualitative information is more appropriate.

Approach 2: Detailed MPGs on qualitative information on TT and CB presented in tables

1. Placeholder for outputs of the SBSTA agenda item on Technology framework under Article 10, paragraph 4, of the Paris Agreement to be incorporated into the MPGs. See <<http://unfccc.int/meetings/10496.php>>. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given. Issue to be discussed under SBI agenda item 14 (a). [E.7 bullet 1]
2. Detailed MPGs on qualitative and quantitative information, from developed countries only, presented in tabular format.

Approach 3: Financial aspects of CB and TT support captured in finance related tabular formats developed by SBSTA. MPGs request qualitative information on non-finance related CB and TT support.

1. Integrating quantitative reporting of technology transfer and capacity-building into climate finance CTFs by adding dedicated columns, for example, in the form of a tick box.. (Developed country Parties and other Parties that provide support) [E.10.1]
2. Format should include both a check box and open text box.

Approach 4: Qualitative information to be included

1. Information on policies that facilitate implementation of technologies and policies that operationalize the transfer of technology on preferential and concessional terms.
2. Best practice how the support help developing country Parties on the ground.

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

Approach 1:

[Reporting format for support received [F.12]]

Approach 1: No reporting tables in MPGs.

Approach 2: MPGs reference to already developed tables in a non-mandatory manner

1. The Consultative Group of Experts (CGE) has developed tables for reporting on this information. (Developing country Parties) [F.12.3]

Approach 3: Common tabular formats in MPGs

1. Develop tabular formats (CTF) for reporting on financial support needed and received, upon the adoption by the CMA. (Developing country Parties) [F.12.2]

[What is the relationship between sections B.7, C.12 and F.8? Should CB needs be requested in one or multiple areas of the MPGs?]

Approach 1: Retain B.7, C.12, and F.8

1. Retain reporting on capacity building support needed in B.7, C.12, F.8, F.12.4 sections.
2. Reconsider the relationship between B.7, C.12, and F.8 as discussions on the MPGs progress.

Approach 2: Incorporate CB elements from B.7 and C.12 into F.8

1. Report all capacity building needs in accordance with F.8.

Approach 3: Specific sections for reporting on support provided, needed and received for the implementation of Article 13, NDCs, and adaptation communications. [E.4.4, F.10]

Approach 4: A placeholder for further considerations pending on developments from SBI agenda item 16 (Matters relating to capacity-building for developing countries)

Approach 5: Keep the capacity-building needs for reporting and the section on capacity building needs, as it is in BURs

Approach II: Current arrangements under the Convention as a starting point and discussing at a later point in time moving to Approach I

Approach III: Current arrangements under the Convention

G. Technical expert review

Approach I

G.3. Scope

Approach 1: As in Paris Agreement, Article 13.11 and 13.12

- Consideration of the Party's implementation and achievement of its NDC under Article 4 (Each Party) [G.3.8]
- Consideration of the Party's support provided, as relevant (Each Party)
- Identify areas of improvement for the Party (Each Party)
- Review of the consistency of the information with the MPGs (Each Party)
- Assistance in identification of capacity building needs (Those developing country Parties that need it in the light of their capacities)
- Pay particular attention to the respective national capabilities and circumstances (Developing country Parties)

Approach 2: As in approach 1, but adding or amending the scope of technical expert review

1. Assessment of the consistency of the information with the provisions of the MPGs under Article 13., and with the accounting guidance, as referred to Article 4.13 and Article 6.2. (Each Party / Developed country Parties / Developing country Parties) [G.3.1]
2. Assessment of the transparency, completeness, consistency, accuracy, and timeliness of the reported information (Each Party / Developed country Parties) and identification of issues. (Developed country Parties) This assessment only relates to the GHG component of the review. (Each Party) [G.3.2]
3. Examination of the consistency of the reports under the Paris Agreement with information submitted under the Convention with the annual GHG inventory and NC but it will not include in-depth examination of the inventory itself. (Developed country Parties) [G.3.3]
4. Identification of good practice. (Each Party) [G.3.6]
5. Identification of barriers to implementation of NDCs and sources of support to help overcome these barriers. (Each Party) [G.3.7]
6. Assessment of progress made in the implementation of methodological and reporting requirements, taking into account national circumstances and capacities. (Each Party/ Developed country Parties) [G.3.4.c] Developing country Parties may participate voluntarily.
7. Assessment of progress made in the provision of support to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement, as appropriate. (Each Party/Developed country Parties) [G.3.4.b]
8. A consideration of the Party's support provided and mobilized, as relevant. (Each Party/Developed country Parties) [G.3.8]
9. Identification of capacity-building needs (Each Party / Developing country Parties / Those developing country Parties that need it in the light of their capacities) supporting Parties in identifying specific activities to implement improvements and related capacity-building needs. (Those developing country Parties that need it in the light of their capacities) [G.3.9]
10. Assessment of the consistency of the information with the provisions of the MPGs under Article 13., and with the accounting guidance, as referred to Article 4.13 and Article 6.2. (Each Party / Developed country Parties / Developing country Parties) [G.3.1]
11. Identification of areas of improvement [G.3.10]:
 - a. In relation to capacity-building needs, taking into account available domestic capacities and linked with support needed. (Developing country Parties) [G.3.10]
 - b. Based on reporting requirements and relevant recommendations and encouragement by the review team. (Each Party) [G.3.10]
 - c. The implementation of the improvement identified by the review team is nationally determined. (Each Party) [G.3.10]

- d. The implementation of the improvement identified by the review team are consistent with the support provided by developed country Parties for such improvement. *(Those developing country Parties that need it in the light of their capacities)* [G.3.10]
 - e. The improvement plan to be primarily used for domestic purposes in prioritizing actions and be of a facilitative nature and should not be a focus for the TER. *(Each Party)* [G.3.10]
 - f. Based on reporting requirements and relevant recommendations and encouragement by the review team focusing only on improvements related to reporting. *(Each Party)*
 - g. Recommendations depend on capacities of developing countries to implement short and long term measures to improve their reports *(Developing country Parties)*
12. Assessment of progress made in implementing and achieving its NDC under Article 4. *(Each Party / Developed country Parties)* [G.3.4.a] Developing country Parties may participate voluntarily.
 13. Review of consistency with the guidance as referred to Art 4.13 and Art 6.2. *(Each Party / Developed country Parties / Developing country Parties)* [G.3.1]
 14. Review of the TACCC of the information on support provided. *(Developed country Parties)*

Approach 3: As in approach 1, while indicating what is outside of the scope of technical expert review

1. The appropriateness of a Party's NDC is not within the scope of the review. *(Each Party)* [G.3.12]
2. The appropriateness of the use of specific flexibility provisions by the Parties and advising the Parties on the use of these provisions is not within the scope of the review. *(Developing country Parties)* [G.3.13]
3. Review teams to refrain from making any political judgement. *(Each Party)* [G.3.14]
4. Consideration of the adequacy of domestic measures and support provided is not within the scope of the review. *(Each Party)*
5. Implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty, and avoid placing undue burden on Parties. *(Each Party)*
6. Improvement plan is not within the scope of the review. *(Each Party)*

G.5. Format and steps, including those related to specific types of information reported under Article 13, and the role of Parties, and the roles and responsibilities of the TER and the secretariat

G.5.1. Format

Approach 1: Desk

1. A desk review. *(Each Party / Developed country Parties / Developing country Parties)* [G.5.1.3.a]

Approach 2: Centralized

1. Centralized review.
2. A centralized review in line with current procedures. *(Each Party / Developed country Parties / Developing country Parties)* [G.5.1.3.b]

Approach 3: In-country

1. An in-country review. *(Each Party / Developed country Parties)* [G.5.1.3.c]
 - a. In-country review could be made available as a priority to those Parties who need flexibility in light of their capacities. *(Those developing country Parties that need it in the light of their capacities)*
 - b. In-country reviews optional for developing countries that need it in light of capacities. *(Those developing country Parties that need it in the light of their capacities)*

Approach 4: Simplified [G.5.1.3.d]

1. Simplified review.
 - a. Simplified review for reports of Parties with national emissions below an agreed threshold, that do not contain either initial or final information on an NDC. *(Each Party)* [G.5.1.3]
 - b. The simplified review consists of the initial check of timeliness and completeness of GHG inventories submissions by the Secretariat.

Approach 5: Peer review in regional groups

1. Peer reviews in regional groups of Parties. *(Each Party / Those developing country Parties that need it in the light of their capacities)* [G.5.1.3.e]
 - a. The TER team composed from experts from Parties in a region and outside the region.

- b. Provides for more regional exchange and capacity building through the regional experts participating in the TER, for the reduction of travel costs and for the participation of sufficient experts with relevant language skills. *(Each Party)*

Approach 6: Similar to current arrangements, and reflecting PA 13.11, 13.12, 13.2, 13.3, 13.4, para 89 of Decision 1/CP.21

G.7. Frequency and timing

Approach 1: TER linked to submission of Article 13 transparency report

1. Each transparency report submitted under the Article 13 of the Paris Agreement to undergo review. *(Each Party)* [G.7.1]
2. Each transparency report for developed country parties submitted under Art 13 of Paris Agreement will undergo review. *(Each Party)* [G.7.2]
3. For the reports that are due in that year (national GHG inventory and the transparency report). *(Each Party)* [G.7.10.d.]
4. The first transparency report submitted to be reviewed. *(Each Party)* [G.7.11]
5. The frequency and timing will be a direct consequence of the frequency and timing of the submission of the transparency report. *(Developing country Parties)* [G.7.4]
6. Annual for national GHG inventory report. *(Each Party/ Developed country Parties)* [G.7.10.a]
7. Annual initial check of national GHG inventory report. *(Each Party)* [G.7.10.b]
8. Every 2 years. *(Each Party / Developed country Parties)* [G.7.10.c]
9. No less than once in 5 years. *(Developing country Parties)* [G.7.10.e]
10. Biennially for GHG inventories.
11. GHG inventory report should be reviewed separately. *(Each Party)* [G.5.1.6]
12. GHG inventory report should not be reviewed separately. *(Each Party)*
13. Similar to the current arrangements. *(Developed country Parties / Developing country Parties)*

Approach 2: TER linked with NDC time period

1. The first transparency report submitted after the communication of a NDC and the first report submitted after the time period of the NDC to be reviewed. *(Each Party)* [G.7.12]

Approach 3: TER frequency based on criteria

1. The frequency depends on different criteria and approaches, including the thresholds for the national GHG emissions levels, quality of transparency report and the use of cooperative approaches under Article 6. *(Each Party)* [G.7.5]
2. The frequency depends on support to prepare the transparency report, including agreed full costs. *(Each Party / Developing country Parties)* [G.7.6]
3. Additional requirements may apply for Parties cooperating under Article 6. *(Each Party)* [G.7.7]
4. The frequency to allow Parties adequate time between reviews to implement recommended improvements. *(Each Party)* [G.7.8]
5. Flexibility for frequency and timing to be applied to developing countries, particularly for the LDCs and SIDS. *(Each Party / Those developing country parties that need it in the light of their capacities)* [G.7.3]

Approach 4: Self-determined

1. Frequency of the review to be determined by Parties themselves. *(Each Party / Developing country Parties)* [G.7.9]

Approach 5: Similar to current arrangements

Approach II: Similar to current reviews and technical analysis under IAR and ICA

Approach III: Using the current arrangements under the Convention as a starting point

H. Facilitative, multilateral consideration of progress

Approach I:

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

[Steps]

Approach 1:

1. Secretariat coordinates procedural arrangements for FMCP. [H.4.10]

Step 1: Q&A phase

1. Q&A on transparency report. *(Each Party / Developed country Parties / Developing country Parties)* [H.4.3]
2. Dedicated on-line platform for each Party where the biennial transparency report and other relevant information shall be posted and where on-line tools should be used, based on Parties discretion. *(Each Party)* [H.4.4]

3. Q&A on biennial transparency report (BTR) and TER report (if available); through a dedicated on-line platform for each Party where the BTR and other relevant information shall be posted and where on-line tools should be used, based on Parties discretion.
4. It is important that Parties will continue to receive questions in advance from other Parties in regard to their reports.
5. Parties should have the freedom to respond to questions or not arising from the FMCP.
6. Questions must be submitted electronically 3 months prior to presentation.
7. Questions on a Party's use of flexibility or underlying policies not permitted.
8. Requirement for written responses should respect national capacities and cannot be mandatory for developing country parties.

Step 2: Presentation by Party, followed by discussion

1. Workshops parallel to negotiation sections similar to FSV/MA. *(Each Party / Developed country Parties / Developing country Parties)* [H.4.3]
2. An FMCP session entails a presentation by the Party on the information within the scope of the FMCP, followed by a discussion session, focused on advance questions and topics covered by the presentation. *(Each Party)* [H.4.5]
3. Participate fully in the FMCP process, including by giving a brief presentation during the FMCP session and making every reasonable effort to respond to written questions within agreed time frames. *(Each Party)* [H.4.12]
4. An FMCP session (parallel to SBs sessions) that entails a presentation by the Party on the information within the scope of the FMCP, followed by a discussion session, focused on advance questions and topics covered by the presentation.

Step 3: Additional written responses by Party.

1. Additional responses may be provided by the Party undergoing the FMCP in writing after the session. *(Each Party)* [H.4.5]

Step 4: Record of the FMCP

1. The Secretariat prepares a record of questions and response for publication on the UNFCCC website with presentations of Parties *(Each Party)* [H.4.11] and a video of the session.

[Format]

Approach 1: In-person during the SBI session.

1. In-person during the SBI session. *(Each Party / Developed country Parties / Developing country Parties)* [H.4.1]
2. In-person during the SBI session, preceded by an online written question and answer period.

Approach 2: FMCP occurs either during sessions of the SBI, or as an online conference. *(Each Party)* [H.4.2]

Approach 3: Back-to-back with UNFCCC sessions.

[Individual vs. group]

Approach 1: Undergo FMCP as a group of Parties. *(Each Party / Developing country Parties)* [H.4.8.]

Approach 2: Undergo FMCP individually.

Approach 3: Self-determine the format to attend, for example as a group of Parties. *(Developing country Parties)*

[Participation by the Party]

Approach 1: Each Party is considered under FMCP. *(Each Party)* [H.4.6]

Approach 2: Self determined by a Party

1. A Party may elect to participate. *(Each Party / Developing country Parties)* [H.4.7.]

Approach 3: LDCs and SIDS undergo FMCP at their discretion [H.4.8]

[Actors]

Approach 1: All Parties. *(Each Party)* [H.4.9.a.]

1. Only Parties can raise questions to Parties during FMCP.

Approach 2: All Parties, relevant stakeholders, and registered Observers. *(Each Party)* [H.4.9.b.]

1. Parties, relevant stakeholders, and registered Observers can observe and raise questions to Parties during FMCP.
2. Observers can observe the process without raising questions to the Parties.

Approach 3: All Parties and registered observers.

H.5. Frequency and timing

[Frequency of FMCP]

Approach 1: At regular intervals based on submission of reports.

1. At regular intervals. (Each Party / Developing country Parties) [H.5.2.a.]

Approach 1.1: Every XX years.

1. Every 2 years. (Each Party) [H.5.2.e.]
2. Every 5 years.
3. Every 2 years, with flexibility for LDCs and SIDS to undergo FMCP at their discretion.

Approach 1.2: Once in every two transparency reports. (Each Party) [H.5.2.f.]

Approach 1.3: FMCP for the progress every 2 years, FMCP of NDCs every 5 years. (Each Party) [H.5.2.g.]

Approach 1.4: Every 5 years to take place proximate to GST.

Approach 2: Linked with NDC cycle

Approach 2.1: Once for achievement of NDC, at the end of the NDC cycle. (Each Party) [H.5.2.b.]

Approach 2.2: At least once during NDC implementation. (Each Party) [H.5.2.c.]

Approach 2.3: Twice during each NDC implementation cycle. (Each Party) [H.5.2.d.]

Approach 3: Self-determined

1. Nationally determined by participating Party. (Those developing country Parties that need it in the light of their capacities / Developing country Parties) [H.5.1.]
2. Parties activate through a self-trigger. (Each Party) [H.5.2.h.]
3. Conduction of FMCP is dependent on support from developed Parties for preparing the reports, which is the input to the FMCP.
4. Frequency self-determined but not less than once in every NDC cycle. (Developing country Parties)

[Commencement of FMCP]

Approach 1: Linked to the submission of biennial transparency report

1. FMCP to start within 4/6/12/XX months after the submission of the transparency report. (Each Party) [H.5.3.]

Approach 2: Linked to the completion of the TER

1. FMCP to start after the completion of the TER. (Each Party) [H.5.4.]

Approach 3: Not linked with the completion of the TER

1. TER and FMCP could be conducted independently, with the FMCP starting before the conclusion of the TER. (Each Party) [H.5.5.]

Approach 4: FMCP starts after completion of the TER for those Parties that have submitted a BTR during the relevant cycle, and within one year of the start of the new cycle for those Parties that have not submitted a BTR within [X months] of its due date.

[Completion of FMCP]

Approach 1: Completed within 12 months of transparency report submission. (Each Party) [H.5.6.a]

Approach 2: Completed within X months of technical expert review report

1. Within 9 months after the publication of the technical expert review report. (Each Party) [H.5.6.b]
2. Within 24 months after the publication of the technical expert review report.

Approach 3: Completed once all steps identified above are finalized.

Approach 4: Completion within 9 months of the TER report for those Parties that have submitted a BTR during the relevant cycle, and within 18 months of the start of the new cycle for those Parties that have not submitted a BTR within [X months] of its due date.

Approach II: Current arrangements under the Convention as a starting point and discussing at a later point in time moving to

Approach I

Approach III: Current arrangements under the Convention

Input on other Issues aside from those identified as “issues for discussion”

Section A

- Separate chapters for each section of the MPGs
- Consider an “introductory” or “initial” section instead of section A current heading
- Structure
 - *Approach 1: Two sets of MPGs*
 - *Approach 2: One set of MPGs with a section for common elements for both developed and developing countries. For other issues where requirements are different, two separate tracks one for developed and another for developing countries*
 - *Approach 3: One set of MPGs with flexibility for developing countries under each element*
- List of principles:
 - To facilitate the provision of information on measures taken by Parties to fulfill their commitments under article 4 of the Convention for the effective implementation of the Paris Agreement;
 - To review the implementation of individual Party obligations; to assess individual and collective progress towards achieving the purpose of the Paris Agreement and its long-term goals; to build trust and accountability amongst Parties;
 - Transparency, accuracy, consistency, comparability and completeness as well as avoiding double-counting;
 - Facilitating improved reporting and transparency over time, and building on and enhancing current reporting modalities by improving clarity and transparency of climate-relevance and additionality of support provided and mobilized over time; and
 - Avoiding duplication as well as undue burden on Parties and the secretariat.

Section B

B.9 Submission process, and reporting formats and tables

- Flexibility and support should be given to developing country Parties to the use of the “the electronic common tabular format/CRF”.

Section C

C.13 Improvement plan

- Cluster element 7, 10, 11 and 12 from subsection *information in improvement plan* in a new subsection called *information on capacity building for improvement* (applicable for those developing country Parties that need it in the light of their capacities).

Section D

- Elements of D1 and D2 belong to an overarching section of the MPGs of the BTR.

Section G

G.4 Information to be reviewed

- information on the reasons why a developing country Party could not fulfill or partially fulfill a specific MPG related to Article 13 paragraph 7 a) and b) in cases when flexibility applies.

G.5.2 Procedures/steps

- Technical review teams should identify/classify short and long term recommendations in conversation to the Party subject to the TER process.

G.6.3 Composition

- Add a subsection of expertise and merge the following with the elements on expertise in ITMO: ensure that technical review teams include experts in each of the main elements necessary to review the tracking of progress made in implementing and achieving the NDC.

G.8 Technical expert review report

G.8.1. Structure and elements

- Detailed “outline” of the TER report, and after adoption of MRGs, inclusion of “checklists” and “tabular formats”

Section H

- H.2. Scope and H.3 Information to be considered: Limit the “scope” and “information to be considered” to what was agreed in the Paris Agreement. Therefore, H.2 and H.3 could be merged and limited to efforts under Article 9, and its respective implementation and achievement of its NDC.
- Other areas not covered: Scope and responses – Parties “should endeavor to respond to questions” based on the contents of the BTRs.