

DRAFT TEXT

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

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COP decision

The Conference of the Parties,

Recalling the Paris Agreement, adopted under the Convention,

Recalling decision 1/CP.21,

Recalling, in particular, decision 1/CP.21, paragraph 91, that requested the Ad Hoc Working Group on the Paris Agreement to develop recommendations for modalities, procedures and guidelines in accordance with Article 13, paragraph 13, of the Paris Agreement, and to define the year of their first and subsequent review and update, as appropriate, at regular intervals, for consideration by the Conference of the Parties, at its twenty-fourth session, with a view to forwarding them to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement for consideration and adoption at its first session,

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

1. *Decides*, pursuant to decision 1/CP.21, paragraph 91, to forward a draft decision containing, inter alia, recommendations for the modalities, procedures and guidelines in accordance with Article 13, paragraph 13, of the Paris Agreement for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its first session;
2. *Decides also* that, pursuant to decision 1/CP.21, paragraph 98, for Parties to the Convention that are also Parties to the Paris Agreement, [the final biennial reports and biennial update reports shall be those that are submitted to the secretariat no later than 31 December, 2022][the final biennial reports shall be those that are submitted to the secretariat no later than 31 December, 2022, and the final biennial update reports [shall be those that are submitted to the secretariat no later than 31 December, 2024][are those that are submitted to the secretariat at the Parties' discretion].
3. [Placeholder for how to further operationalize paragraph 98;]
4. *Decides further* that the technical annex referred to in paragraph 7 of decision 14/CP.19 containing modalities for measuring, reporting and verifying the activities referred to in decision 1/CP.16, paragraph 70, may be submitted as an annex to the biennial transparency report to be submitted by Parties under Article 13 of the Paris Agreement;
5. *Decides* that the technical analysis referred to in paragraph 11 of decision 14/CP.19 containing modalities for measuring, reporting and verifying the activities referred to in

decision 1/CP.16, paragraph 70, will be carried out concurrently with the technical expert review under Article 13 of the Paris Agreement.

CMA decision

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

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

Also recalling decision 1/CP.21,

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

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

1. *Adopts*, pursuant to Article 13, paragraph 13, of the Paris Agreement, the modalities, procedures and guidelines for the transparency framework for action and support contained in the annex (hereinafter referred to as the MPGs);
2. *Requests* the Subsidiary Body or Scientific and Technological Advice (SBSTA) to undertake the first review and update, as appropriate, of the MPGs no later than [2028][the end of the first cycle of nationally determined contributions under Article 4] on the basis of experience gained in reporting, technical expert review and facilitative, multilateral consideration of progress, and decides that subsequent reviews and updates, as appropriate, will be undertaken every five years thereafter, or as the CMA determines otherwise;
3. *Decides* that Parties shall submit their first biennial transparency report in accordance with the MPGs by [31 December 2022][31 December 2024] and every two years thereafter[; those developing country Parties that need flexibility in the light of their capacities have the flexibility to instead submit their first biennial transparency report in accordance with the MPGs [by 31 December 2026][at the Parties' discretion] and every two years thereafter];
4. [*Decides* that each Party shall also submit [an [annual] [a] national inventory report by [31 December 2022][31 December 2024][no less frequently than on biennial basis], in accordance with the MPGs contained in chapter II[; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead submit an national inventory report in accordance with the MPGs contained in chapter II on a biennial basis starting on [31 December 2024].]
5. *Decides* that the least developed country Parties and small island developing States may submit the information referred to in Article 13, paragraphs 7, 8, 9 and 10, of the Paris Agreement at their discretion;
6. *Invites* Parties and, as appropriate, intergovernmental organizations to nominate technical experts with the relevant qualifications to the UNFCCC roster of experts as referred to in chapter VII.I of the MPGs;
7. *Requests* the secretariat, in addition to the actions specified in the MPGs, to:
 - (a) Produce synthesis reports of Parties' biennial transparency reports and national inventory reports;
 - (b) Produce a report on the technical expert review;
 - (c) Publish Parties' biennial transparency reports and national inventory reports, if submitted as a standalone report, technical experts review reports, and the records of Parties' facilitative, multilateral consideration of progress, on the UNFCCC website;

8. *Urges and requests* the Global Environment Facility, as an operating entity of the Financial Mechanism, to support developing country Parties in preparing their first and subsequent biennial transparency reports, including for capacity-building, through voluntary contributions and elements of their replenishment cycle;

9. *Further urges and requests* the Global Environment Facility to consider, in particular, options to improve the efficiency of the process for providing support for reporting under Article 13 of the Paris Agreement, including potentially providing an avenue for Parties to apply for funding for more than one [biennial transparency report][and national inventory report] through a single application.]

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

11. **[Option 1:** *Decides* that the Consultative Group of Experts, building on the arrangements and relevant processes under the Convention, shall serve the Paris Agreement, [subject to a decision by the CMA on its functions and terms of reference,] [including by supporting the implementation of the enhanced transparency framework under the Paris Agreement by, *inter alia*:]

(a) Facilitating technical advice and support to developing country Parties, as applicable, including in preparation and submission of BTRs;

(b) Providing guidance on the training and composition of technical expert review teams;

(c) [Placeholder for additional items;]

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

12. *Requests* the Subsidiary Body for Scientific and Technological Advice to develop, according to the modalities, procedures and guidelines contained in the annex, for consideration and adoption by the CMA at its third session:

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

(b) Outlines of the biennial transparency report, narrative inventory document and technical expert review report, according to the modalities, procedures and guidelines contained in the annex, for consideration and adoption by the CMA at its third session;

(c) A training programme for technical experts participating in a technical expert review.

13. *Invites* Parties to submit their views on the work referred to paragraph 12 above via submission portal¹ by 31 March, 2019.

14. *Notes* decision [X/COP.24], paragraphs 4 and 5, in which the Conference of the Parties decided that the technical annex referred to in paragraph 7 of decision 14/CP.19, containing modalities for measuring, reporting and verifying the activities referred to in decision 1/CP.16, paragraph 70, may be submitted as an annex to the biennial transparency report to be submitted by Parties under Article 13 of the Paris Agreement, and that the technical analysis referred to in paragraph 11 of decision 14/CP.19 will be carried out concurrently with the technical expert review under Article 13 of the Paris Agreement;

15. *Takes* note of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in this decision and the annex;

¹ https://unfccc.int/submissions_and_statements.

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

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

I. Introduction

A. Objectives

1. In accordance with Article 13, paragraph 5, of the Paris Agreement, the purpose of the framework for transparency of action is to provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties' individual nationally determined contributions under Article 4, and Parties' adaptation actions under Article 7, including good practices, priorities, needs and gaps, to inform the global stocktake under Article 14.

2. In accordance with Article 13, paragraph 6, of the Paris Agreement, the purpose of the framework for transparency of support is to provide clarity on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14.

B. Guiding principles

1. The guiding principles of these MPGs are:

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

(b) Facilitating improved reporting and transparency over time;

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

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

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

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

(g) Ensuring that double counting is avoided;

(h) Ensuring environmental integrity;

(i) [Common but differentiated responsibilities and respective capabilities in the light of different national circumstances.]

C. [Structure/design of the MPGs]

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

[Option 3.2: Build on the existing system under the Convention, with two separate parts for developed and developing country Parties, respectively. Those provisions in chapters II, III, IV, V, VI, VII and VIII below that apply to “developed country Parties” and “developing country Parties” should be placed under separate headings within separate documents.

Further, certain provisions in chapters II, III, IV, V, VI, VII and VIII below that apply to each Party will be placed under both documents.]

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

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

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

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

3. It will be up to a developing country Party to determine, with respect to any particular provision, whether it is among those developing country Parties that need flexibility in the light of their capacities; if so, it shall clearly indicate when it is using such a provision and explain the associated capacity constraint to assist the technical expert review team in identifying capacity-building needs. If a developing country Party has sufficient capacity to follow a provision without using the flexibility, it shall do so. Technical expert review teams shall not review whether a developing country Party possesses the capacity to implement a specific provision.

E. Facilitating improved reporting and transparency over time

1. All Parties [shall strive to][should] continuously improve their reporting over time.

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

(a) Areas of improvement identified by the Party in relation to its implementation of Article 13 of the Paris Agreement;

(b) How the Party is addressing or intends to address areas of improvement identified in paragraph (a) above and as part of a technical expert review, including associated timelines, as appropriate, noting that in accordance with Article 13, paragraph 15, support shall be provided for the building of transparency-related capacity of developing country Parties on a continuous basis;

(c) Identification of reporting-related capacity-building needs, including those identified as part of the technical expert review referred to in chapter VII below;

(d) Efforts to strengthen institutional arrangements in relation to the implementation of Article 13 of the Paris Agreement, as appropriate;

(e) A summary of the information requested in paragraph 4 in chapter I.D above.]

F. Reporting format

1. In the biennial transparency report:

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

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

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

(d) Developed country Parties shall provide information on financial support provided and mobilized, and technology transfer and capacity-building support provided to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement, in accordance with the modalities, procedures and guidelines contained in chapter V below; other Parties that provide support [should][are encouraged to] provide information on financial support provided and mobilized, and technology transfer and capacity-building support provided to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement, in accordance with the modalities, procedures and guidelines contained in chapter V below;

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

2. The least developed country Parties and small island developing States may submit the information referred to in paragraph 1 above at their discretion.

3. Notwithstanding paragraph 1 above, the NIR referred to in paragraph 1(a) above may be submitted as a standalone report or as a component of a BTR.

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

5. When reporting information related to climate change impacts and adaptation under Article 7 of the Paris Agreement as referred to in paragraph 1(c) above, a Party may cross-reference previously reported information and focus its reporting on updates to previously reported information.

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

7. Each Party shall submit the reports referred to in paragraphs 1 and 2 above in one of the official languages of the United Nations. Each Party is also encouraged to submit, where relevant, an English translation.

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

A. Definitions

1. The definitions of the terms used shall be as provided in the 2006 IPCC guidelines, volume 1, section 1.4.

B. National circumstances and institutional arrangements

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

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

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

(b) Its inventory preparation process, including division of specific responsibilities of institutions participating in the inventory preparation to ensure that sufficient activity data collection, choice and development of methods, emission factors and other parameters are in

accordance with the IPCC guidelines referred to in chapter II.C.1 below and these modalities, procedures and guidelines;

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

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

C. Methods

1. Methodologies, parameters and data

1. Each Party shall use the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*, and shall use any subsequent version or refinement of the IPCC guidelines once agreed upon by the CMA. Each Party is encouraged to use the 2013 Supplement to the *2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands*. [Those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead use the *Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories*, in conjunction with the *Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories* and the *Good Practice Guidance for Land Use, Land-Use Change and Forestry*. If a developing country Party that needs flexibility in the light of its capacity is not using the *2006 IPCC Guidelines for National Greenhouse Gas Inventories* or any subsequent version or refinement of the IPCC guidelines once agreed upon by the CMA, it may provide information on the barriers and constraints in fully using such IPCC guidelines [and include a timeline for their future application in the areas of improvement]].

2. Each Party shall use methods in the IPCC guidelines referred to in paragraph 1 above. Each Party should make every effort to use a recommended method (tier level) for key categories in accordance with the IPCC guidelines referred to in paragraph 1 above.

3. Each Party may use nationally appropriate methodologies if they better reflect its national circumstances and are consistent with the IPCC guidelines referred to in paragraph 1 above. In these cases, each Party shall transparently explain national methods, data and/or parameters selected.

4. In accordance with the IPCC guidelines, in some cases, a Party may be unable to adopt a higher tier method for a particular category due to lack of resources. In this case, the Party may use a tier 1 approach. It shall, in these cases, be clearly documented why the methodological choice was not in line with the corresponding decision tree of the IPCC guidelines referred to in paragraph 1 above. The Party should prioritize for future improvements of any key categories where the good practice method elaborated in the IPCC guidelines referred to in paragraph 1 above cannot be used.

5. Each Party is encouraged to use country-specific and regional emission factors and activity data, where available, or to propose plans to develop them, in accordance with the IPCC guidelines referred to in paragraph 1 above.

2. Key category analysis

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

3. Time series consistency and recalculations

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

2. Each Party should use surrogate data, extrapolation, interpolation, and other methods consistent with splicing techniques contained in the IPCC guidelines referred to in chapter II.C.1 above to estimate missing emission values resulting from lack of activity data, emission factors or other parameters in order ensure a consistent time series.

3. Each Party shall perform recalculations in accordance with the IPCC guidelines referred to in chapter II.C.1 above, ensuring that changes in emission trends are not introduced as a result of changes in methods or assumptions across the time series; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead[, at a minimum, perform recalculations for [the base year or reference years of its nationally determined contribution under Article 4 and the latest reported year][latest reporting year]][at a minimum, carry out recalculations beginning no later than the base year or reference year of its nationally determined contribution under Article 4, as applicable].

4. Uncertainty assessment

1. Each Party shall quantitatively estimate the uncertainty for all source and sink categories, GHGs, inventory totals and their trends, for at least the starting year and the latest reporting year of the inventory time series referred to in chapter II.E.3 below and the trend uncertainty between the starting year and the latest reporting year of the inventory time series referred to in chapter II.E.3 below using at least approach 1, as provided in the IPCC guidelines referred to in chapter II.C.1 above; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide, at a minimum, a qualitative discussion of uncertainty for key categories, using the IPCC guidelines referred to in chapter II.C.1 above.

2. Each Party shall explain errors due to sampling methods, data entry, calculation, and data formulation. Those developing countries that need flexibility in the light of their capacities are instead encouraged to do so.

5. Assessment of completeness

1. Each Party should indicate the sources and sinks (categories, pools and gases) that are not considered in the national inventory report but for which estimation methods are included in the IPCC guidelines referred to in chapter II.C.1 above and explain the reasons for such exclusion.

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

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

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

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

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

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

3. Each Party may use the notation key “NE” (not estimated) when the estimates would be insignificant in terms of level according to the following considerations: emissions from a category should only be considered insignificant if the likely level of emissions is below [0.05] percent of the national total GHG emissions, excluding LULUCF or does not exceed [500 kt CO₂ eq]. The total national aggregate of estimated emissions for all gases from categories considered insignificant shall remain below [0.1] percent of the national total GHG

emissions, excluding LULUCF. Parties should use approximated activity data and default IPCC emission factors to derive a likely level of emissions for the respective category; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead use [XX%] of the national total GHG emissions and [XX%] for the aggregate of estimated emissions for all gases from categories considered insignificant, excluding LULUCF, as a threshold for defining insignificant categories.

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

6. Quality assurance/quality control

1. Each Party shall elaborate an inventory quality assurance/quality control (QA/QC) plan in accordance with the IPCC guidelines referred to in chapter II.C.1 above, including information on the inventory agency responsible for implementing QA/QC; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to elaborate an inventory quality assurance/quality control (QA/QC) plan in accordance with the IPCC Guidelines referred to in II.C.1 above, including information on the inventory agency responsible for implementing QA/QC.

2. Each Party shall implement and provide information on general inventory QC procedures in accordance with its QA/QC plan and the IPCC guidelines referred to in chapter II.C.1 above; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are encouraged to implement and provide information on general inventory QC procedures in accordance with its QA/QC plan and the IPCC guidelines referred to in chapter II.C.1 above. In addition, Parties should apply category-specific QC procedures for key categories and for those individual categories in which significant methodological changes and/or data revisions have occurred, in accordance with the IPCC guidelines referred to in chapter II.C.1 above. In addition, Parties should implement QA procedures by conducting a basic expert peer review of their inventories in accordance with the IPCC guidelines referred to in chapter II.C.1 above.

3. Each Party should compare the national estimates of CO₂ emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the IPCC guidelines referred to in chapter II.C.1 above, and report the results of this comparison in its national inventory report.

D. Metrics

1. Each Party shall use the 100-year time horizon global warming potential (GWP) values from the IPCC fifth assessment report and any 100-year time horizon GWP values from a subsequent IPCC assessment report, once agreed upon by the CMA to report aggregate emissions and removals of GHGs, expressed in CO₂ equivalent (CO₂ eq). Each Party may in addition also use other metrics (e.g., global temperature potential (GTP)) to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO₂ eq. In such cases, the Party shall provide in the NIR the information on the values of the metrics used and the IPCC assessment report they were sourced from.

E. Reporting guidance

1. Pursuant to Article 13, paragraph 7(a), of the Paris Agreement, each Party shall provide a national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases, prepared using good practice methodologies accepted by the IPCC and agreed upon by the CMA. A national inventory report consists of a narrative inventory document and common reporting tables.

1. Information on methods and cross-cutting elements

1. Each Party shall report all methods, including the rationale for the choice of methods in accordance with good practice elaborated in the IPCC guidelines referred to in chapter II.C.1 above, and the descriptions, assumptions, references and sources of information used for the emission factors and activity data used to compile the GHG inventory.

2. Each Party shall provide information on the category and gas, and the methodologies, emission factors and activity data used at the most disaggregated level, including related data

references for reported emission and removal estimates for any country-specific category and gas that is not included in the IPCC guidelines referred to in chapter II.C.1 above.

3. Each Party shall describe the key categories, including information on the approach used for their identification, and information on the level of disaggregation used, consistent with chapter II.C.2 above.

4. Each Party shall report the individual and cumulative percentage contributions from key categories, for both level and trend, consistent with the IPCC guidelines referred to in chapter II.C.1 above and the provisions referred to in chapter II.C.2 above.

5. Each Party shall report recalculations for the starting year referred to in chapter II.E.3 below and all subsequent years of the inventory time series, together with explanatory information and justifications for recalculations with an indication of relevant changes and their impact on the emissions trends, consistent with chapter II.C.3 above.

6. Each Party shall report the results of uncertainty analysis as well as methods used, underlying assumptions, and trends, at least for starting year and the latest reporting year of the inventory time series referred to in chapter II.E.3 below consistent with chapter II.C.4 above.

7. Each Party shall report information on the reasons for lack of completeness, including explanations on any methodological or data gaps, consistent with chapter II.C.5 above.

8. Each Party shall report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future, consistent with chapter II.C.6 above.

9. Information reported pursuant to paragraphs 1-8 above reflects the flexibilities provided to those developing country Parties that need it in the light of their capacities in relation to the specific methods used identified in chapter II.C above.

2. Sectors and gases

1. Each Party shall report estimates of emissions and removals for all categories, gases and carbon pools considered in the GHG inventory throughout the reported period on a gas-by-gas basis in units of mass at the most disaggregated level, consistent with the IPCC guidelines referred to in chapter II.C.1 above, using the tables provided in the common reporting format including a descriptive summary and figures underlying emission trends with emissions by sources listed separately from removals by sinks, except in cases where it may be technically impossible to separate information on emissions and removals in the land sector and noting that a minimum level of aggregation is needed to protect confidential business and military information.

2. Each Party shall report 7 gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃); those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report at least 3 gases (CO₂, CH₄ and N₂O), and any of the additional four gases (HFCs, PFCs, SF₆, NF₃) included in the Party's NDC under Article 4; or covered by an Article 6 activity; or that are a significant contributor to national emissions).]

3. Each Party reporting HFCs, PFCs, SF₆ and NF₃, shall report actual emissions of these gases, providing disaggregated data by chemical (e.g. HFC-134a) and category in units of mass and in CO₂ eq.

4. Each Party shall report the following sectors: Energy, Industrial Processes and Product Use, Agriculture, Land use, land-use change and forestry, and Waste, according to the IPCC guidelines referred to in chapter II.C.1 above. Those developing country Parties that need flexibility in the light of their capacities with respect to this provision may exclude, if necessary, sources and sinks and/or gases/pools if the necessary information to estimate the emissions or removals is not available according to national circumstances.

5. Each Party should 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).

6. Each Party may 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 shall be presented with and without indirect CO₂. Each Party should report indirect N₂O emissions from sources other than those in the agriculture and LULUCF sectors as a memo item. These estimates of indirect N₂O shall not be included in national totals. Parties may provide information on other substances that have an impact on climate.

7. Each Party should report international aviation and marine bunker fuel emissions as two separate entries and should not include such emissions in national totals but report them distinctly, if disaggregated data are available, making every effort to both apply and report according to the method contained in the IPCC guidelines referred to in chapter II.C.1 above for separating domestic and international emissions.

8. Each Party should clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or industrial processes sector, in accordance with the IPCC guidelines referred to in chapter II.C.1 above.

9. Each Party shall report information on the approach taken, if any, to ensure identification of natural disturbances and corresponding emissions and removals, in accordance with the IPCC guidelines referred to in chapter II.C.1 above, and shall indicate if these estimates are included in national totals; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to report information on the approach taken, if any, to ensure identification of natural disturbances and corresponding emissions and removals, in accordance with IPCC guidelines referred to in chapter II.C.1 above, and shall indicate if these estimates are included in national totals.

3. Time series

1. Each Party shall report a consistent [annual] time series starting from 1990; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report a consistent [annual] time series starting no later than whichever is the earlier of the reference year/period for its nationally determined contribution under Article 4 and any date for which a Party has previously reported its greenhouse gas emissions, or [2000][2020].

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

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

A. National circumstances and institutional arrangements

1. Each Party shall describe its national circumstances relevant to progress made in implementing and achieving its nationally determined contribution under Article 4, including:

- (a) Government structure;
- (b) Population profile;
- (c) Geographical profile;
- (d) Economic profile;
- (e) Climate profile;
- (f) Sector details.

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

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

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

5. In reporting information consistent with paragraphs 1 to 4 above, a Party may reference previously reported information.

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

[Option 2.1:

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

[Option 2.2:

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

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

(b) Target year or period, and whether it is a single year or multi-year target;

(c) Reference point, baseline, or base year and respective value;

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

(e) Design, Scope and coverage, including, as applicable, sectors, categories of sources and sinks, pools, gases, and percentage of national emissions covered;

(f) Any definitions needed to understand the nationally determined contributions under Article 4, including those related to sectors defined differently than in the national greenhouse gas inventory; mitigation co-benefits of adaptation or economic diversification actions;

(g) Description of each methodology, accounting approach used, including IPCC Guidelines used, metrics used, sources of data, any conditions and assumptions relevant to the achievement of the nationally determined contributions under Article 4; methodologies used to estimate mitigation co-benefits of adaptation actions or economic diversification plans; and any sector specific approaches used including for addressing emissions from natural disturbances or accounting for harvested wood products, taking into account any relevant decisions adopted by the CMA;

(h) Expected use of cooperative approaches that involve the use of internationally transferred mitigation outcomes (ITMOs) under Article 6 of the Paris Agreement towards nationally determined contributions under Article 4 of the Paris Agreement;

(i) Any updates or clarifications provided for clarity, transparency and understanding after the first communication of the nationally determined contributions under

Article 4, including those related to recalculations of previously-reported inventory data, or greater detail on methodologies or use of cooperative approaches.

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

1. Each Party shall identify indicator(s) relevant to tracking progress towards the implementation and achievement of its nationally determined contribution under Article 4. Indicators may be either qualitative or quantitative.

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

3. Each Party shall provide the information necessary to understand each indicator identified in paragraph 1 above, including, as appropriate:

(a) How a Party's indicator is related to its nationally determined contribution under Article 4;

(b) Associated definitions;

(c) Methodologies and assumptions used to describe and/or calculate each selected indicator;

(d) Data sources.

4. Each Party shall provide the initial information for each selected indicator for the base year, base period, or baseline, and shall update the initial information in accordance with recalculation of the GHGs inventory, as appropriate.

5. Each Party shall provide the most recent information for each selected indicator identified in paragraph 1 above. Each Party shall also provide information for each selected indicator for previous reporting years during the implementation period of its nationally determined contribution under Article 4.

6. Each Party shall compare the most recent information for each selected indicator identified in paragraph 1 with the initial information pursuant to paragraph 3 to track progress made in implementing its nationally determined contribution under Article 4.

7. For each biennial transparency report that contains information on the end year or end of the period for its nationally determined contribution under Article 4, each Party shall provide an assessment of whether the Party has achieved its nationally determined contribution under Article 4, including the most recent information for each selected indicator relevant to tracking progress towards the implementation and achievement of its nationally determined contribution under Article 4.

8. Parties engaging on a voluntary basis in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards a nationally determined contribution shall provide information consistent with any CMA guidance on cooperative approaches under Article 6.

9. Prior to [20XX, consistent with output of APA agenda item 3(c)], each Party shall clearly indicate its accounting approach, including how it is consistent with Article 4, paragraphs 13 and 14, of the Paris Agreement.

10. Starting [20XX, consistent with output of APA agenda item 3(c)], each Party shall provide information in chapter III.D and E consistent with [X/CMA.1, output of APA agenda item 3(c)]. Each Party shall clearly indicate how its reporting is consistent with [X/CMA.1, output of APA agenda item 3(c)].

11. Each Party shall provide the information in paragraphs 1 to 10 above in a structured summary to track progress made in implementing and achieving its nationally determined contribution under Article 4, including:

- (a) For each selected indicator:
 - (i) Initial information for the base year, base period or baseline, identified in paragraph 3 above;
 - (ii) Information for previous reporting years during the implementation period of its nationally determined contribution under Article 4, identified in paragraph 4 above, as applicable;
 - (iii) The most recent information, identified in paragraph 4 above;
- (b) For each Party participating in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards a nationally determined contribution under Article 4, information consistent with any CMA guidance on cooperative approaches under Article 6;
- (c) [Contribution from the land use, land-use change and forestry sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals, as applicable.]

12. Each Party shall provide information on the methodology or methodologies it has used in tracking progress made in implementing and achieving its NDC under Article 4, and:

- (a) Confirm the methodology in each reporting year is consistent with the methodology or methodologies used when communicating the NDC;
- (b) Explain inconsistencies with the Party's most recent national inventory report, if applicable;
- (c) Describe how double-counting of net greenhouse gas emissions reductions has been avoided.

13. For each Party with a nationally determined contribution under Article 4 that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits consistent with Article 4.7, it shall provide the information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures, including:

- (a) Sectors and activities associated with response measures;
- (b) The social and economic consequences from the response measures action;
- (c) Challenges and barriers to address the consequences;
- (d) Actions to address the consequences

14. Each Party shall report the information corresponding to paragraphs 1 to 13 above in a narrative and common tabular format.

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

1. Each Party shall provide information on actions, policies and measures that support the implementation and achievement of its nationally determined contribution under Article 4, focusing on those that have the most significant impact on greenhouse gas emissions and those impacting key categories in the national greenhouse gas inventory. This information shall be presented in narrative and tabular format.

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

3. Each Party shall provide the following information on its actions, policies and measures, as available, in a tabular format:

- (a) Name;
- (b) Description;
- (c) Objectives;
- (d) Type of instrument (regulatory, economic instrument, or of other nature);
- (e) Status (planned, adopted, or implemented);
- (f) Sector(s) affected (energy, transport, industrial processes and product use, agriculture, LULUCF, waste management, other sectors);
- (g) Gases affected;
- (h) Start year of implementation;
- (i) Implementing entity or entities.

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

- (a) Costs;
- (b) Non-GHG mitigation benefits;
- (c) How the mitigation actions identified in paragraph 1 above interact with each other, as appropriate.

5. For each Party with a nationally determined contribution under Article 4 that consists of mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans consistent with Article 4.7, information to be reported under paragraphs 3 and 4 above includes relevant information on policies and measures contributing to mitigation co-benefits resulting from adaptation actions or economic diversification plans.

6. Each Party shall provide, to the extent possible, estimates of expected and achieved greenhouse gas emissions reductions for its actions, policies and measures; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to report this information.

7. Each Party shall describe the methodology and assumptions used to determine the greenhouse gas emissions reductions or removals of each action, policy and measure, to the extent available. This information may be presented in an annex.

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

9. Each Party should identify its actions, policies and measures that influence greenhouse gas emissions from international transport.

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

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

E. [Summary of greenhouse gas emissions and removals

1. Each Party shall provide a summary of its greenhouse gas emissions and removals. This information shall be provided for those reporting years corresponding to the Party's most recent national inventory report, in tabular format.]

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

1. Each Party [with a nationally determined contribution containing [XX]] shall report a "with measures" projection of all GHG emissions and removals and may report "with

additional measures” and “without measures” projections²]; those developing country Parties that need flexibility in the light of their capacities have the flexibility to instead [report projections at their discretion].

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

3. Each Party shall include the following information in describing the methodology used to develop the projections:

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

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

(c) Assumptions on policies and measures included in the “with measures” scenario and “with additional measures” scenario, if included;

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

(e) Uncertainty analysis of the projections.

4. Each Party shall also provide projections of key indicators to determine progress towards its nationally determined contribution under Article 4.

5. Each Party shall include projections on a sectoral basis and by gas, as well as for the national total, using 100-year global warming potential values from the latest IPCC Assessment Report adopted by the CMA.

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

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

8. Those developing country Parties that need flexibility in the light of their capacities with respect to paragraphs 3 to 7 above have the flexibility to instead report projections using a less detailed methodology or coverage.

9. Projections shall be presented in graphical and tabular formats.]

G. Other information

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

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

1. Providing information related to climate change impacts and adaptation under Article 7, as appropriate, is not mandatory, not subject to technical expert review, and should not create any additional burden for developing country Parties.

2. When providing information on climate change impacts and adaptation under Article 7, as appropriate, as part of a biennial transparency report, each Party should include, as

² A “with measures” projection shall encompass currently implemented and adopted policies and measures. If provided, a “with additional measures” projection shall encompass implemented, adopted, and planned policies and measures. If provided, a “without measures” projection shall exclude all policies and measures implemented, adopted and planned after the year chosen as the starting points for the projection. If a Party refers to a “business-as-usual” or “baseline scenario” in their reporting, they should explain the nature of the projection and whether and which policies and measures were taken into account.

appropriate, information identified in paragraph 3 of [the annex to] decision [X]/CMA.1 (reference to outcome of APA item 4 on “elements”).

3. Parties are encouraged to provide, as appropriate, backward-looking information, based on the information referred to in paragraph 2 above.

4. When providing information on adaptation efforts for the purposes of their recognition, as referred to in Article 7, paragraph 3, of the Paris Agreement, developing country Parties should take into account the modalities developed by the Adaptation Committee and the Least Developed Countries Expert Group pursuant to decision 1/CP.21, paragraph 41 contained in decision [X]/CMA.1.

5. [Acknowledging that climate change impacts may, in some cases, involve more than that which can be reduced by adaptation, interested Parties can provide, in addition to the information referred to in paragraph 2 above, as appropriate, information related to residual impacts and the risks that may lead to loss and damage, on:

(a) Past and, present and projected climate change impacts, including impacts associated with extreme weather events and slow onset events;

(b) Past and, present and projected loss and damage associated with the adverse effects of climate change, including, where feasible, economic, non-economic, residual, irreversible and permanent loss and damage;

(c) Actions taken to avert, minimize and address loss and damage associated with the adverse effects of climate change and related costs, where feasible, in cases involving more than what can be reduced by adaptation.]

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

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

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 for reporting information on national circumstances, institutional arrangements and country-driven strategies.]

2. Developed country Parties shall, and other Parties that provide support [should][are encouraged to] provide additional information, if available, on national circumstances, institutional arrangements and country-driven strategies for technology development and transfer, and capacity-building support.

B. Underlying assumptions, definitions, and methodologies

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 for reporting information on underlying assumptions, definitions, and methodologies.]

2. Developed country Parties shall, and other Parties that provide support [should][encouraged to] provide information on the methodology used to identify the technology transfer and capacity-building component of an activity.

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

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

2. [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 for reporting information on financial support provided and mobilized under Article 9.]

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

1. Developed country Parties shall, and other Parties that provide support [should][are encouraged to], provide, in textual format, information on support for technology development and transfer provided under Article 10 of the Paris Agreement, including, to the extent possible, qualitative and/or quantitative information on:

(a) The strategy employed to support technology development and transfer, including case studies and activities;

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

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

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

(e) Efforts to accelerate, encourage and enable innovation, including research, development and deployment efforts, and efforts to build research capacity for the technology development;

(f) [Information on policies that facilitate implementation and simplified access, and that operationalize technology transfer on preferential and concessional terms;]

(g) [Information on support for technology development and transfer provided with respect to loss and damage.]

2. Developed country Parties shall, and other Parties that provide support [should][are encouraged to], provide quantitative and qualitative information in the common tabular format on individual measures or activities related to support for technology development and transfer implemented or planned since their previous report, including, to the extent possible and as relevant:

(a) Title;

(b) Recipient;

(c) Description and objectives;

(d) Target area (mitigation or adaptation [or loss and damage] or cross-cutting);

(e) Sector involved;

(f) Type of technology;

(g) Status of measure or activity;

(h) Knowledge generated;

(i) Stakeholders involved;

(j) The sources of funding for technology development and transfer (public and/or private sector);

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

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

1. Developed country Parties shall, and other Parties that provide support [should][are encouraged to], provide, in textual format, information on capacity-building support provided under Article 11 of the Paris Agreement, including, to the extent possible, qualitative and/or quantitative information on:

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

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

(c) Policies that promote capacity-building support;

(d) [Information on capacity-building support provided with respect to loss and damage;]

(e) Information on cooperative activities and support for capacity-building actions in developing country Parties that promote the sharing of lessons learned and best practices.

2. Developed country Parties shall, and other Parties that provide support [should][are encouraged to], provide quantitative and qualitative information in the common tabular format on individual measures or activities related to capacity-building support implemented or planned since their last report, including, to the extent possible and as relevant:

(a) Title;

(b) Recipient;

(c) Description and objectives;

(d) Target area (mitigation or adaptation [or loss and damage] or cross-cutting);

(e) Sector involved;

(f) Status of measure or activity.

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

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

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

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

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

B. Underlying assumptions, definitions, and methodologies

1. In reporting information in accordance with chapter VI.C to H below, developing country Parties should, in a common tabular format, describe the underlying assumptions, definitions and methodologies used to provide information on support needed and received, including, to the extent possible and as available and as applicable, those used to:

(a) Conversion between domestic currency and United States dollars;

(b) Identify support as coming from specific sources;

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

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

(e) Identify and report the channel (i.e., bilateral, regional, or multilateral);

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

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- (g) Identify and report the financial instrument (i.e., grant, concessional loan, non-concessional loan, equity, guarantee or other);
 - (h) Identify and report sectors;
 - (i) [Identify and report the amount of co-finance;]
 - (j) [Report on the use, impact and estimated results of the support needed and received;]
 - (k) Identify and report support as contributing to technology development and transfer and capacity-building.

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

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

- (a) [Financial support needed for activities undertaken to build cooperation and enhance understanding, action and support with respect to loss and damage under Article 8, paragraph 3, and specifically in relation to the sub-elements in Article 8, paragraph 4 of the Paris Agreement[,in qualitative and quantitative terms];]
- (b) Sectors for which the Party wishes to mobilize international finance, including existing barriers to mobilization;
- (c) Description of how the support will contribute to its nationally determined contribution and to the long-term goals of the Paris Agreement.

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

- (a) Title (of activity, programme or project);
- (b) Programme/project description;
- (c) Expected amount (in domestic currency and in United States dollars);
- (d) Expected time frame;
- (e) Expected financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other (specify));
- (f) Type of support (mitigation, adaptation, cross-cutting, [or loss and damage]);
- (g) Sector;
- (h) Subsector;
- (i) Whether the activity will contribute to technology development and transfer and/or capacity-building, if relevant;
- (j) [Whether the activity is anchored in a national strategy and/or a nationally determined contribution;]
- (k) [Expected use, impact and estimated results of the support needed;]
- (l) [Expected co-finance, if relevant (in domestic currency and in United States dollars).]

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

1. Developing country Parties should provide, in textual format, information on financial support received, to the extent possible, and as available and as applicable, through different channels, such as:

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

(b) Multilateral climate change funds;

(c) Multilateral financial institutions;

(d) Specialized United Nations bodies;

(e) Contributions through bilateral, regional or other channels.

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

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

(b) Programme/project description;

(c) Allocation channel;

(d) Source/funding institution;

(e) Implementing entity;

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

(g) Time frame of support received;

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

(i) Status of support received (disbursed or committed);

(j) Sector or area that received support;

(k) Type of support (mitigation, adaptation, cross-cutting, [loss and damage]);

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

(m) [Use, impact and estimated results of the support received;]

(n) [Co-finance and/or finance mobilized, if relevant.]

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

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

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

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

(c) [Support for technology development and transfer needed with respect to loss and damage.]

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

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

(b) Project and programme description;

(c) Type of technology;

-
- (d) Expected time frame;
 - (e) Sector;
 - (f) [Expected use, impact and estimated results.]

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

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

- (a) Case studies and activities, including key success and failure stories;
- (b) How the support was used to enhance technology development and transfer, endogenous capacities and know-how;
- (c) [Technology development and transfer support received with respect to loss and damage.]

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

- (a) Title (of activity, programme or project);
- (b) Programme/project description;
- (c) Channel;
- (d) Type of technology;
- (e) Time frame;
- (f) Recipient entity;
- (g) Implementing entity;
- (h) Source;
- (i) Sector;
- (j) The stage of the technology cycle supported, including research and development, demonstration, deployment, diffusion and transfer of technology;
- (k) [Use, impact and estimated results.]

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

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

- (a) The approach a Party seeks to take to enhance capacity-building support;
- (b) Country-specific capacity-building needs, constraints and gaps in communicating those needs, and an explanation of how the provision of capacity-building support would improve the provision of that information;
- (c) Capacity-building support needed for the implementation of Article 13 of the Paris Agreement;
- (d) Processes for enhancing public awareness, public participation and access to information in relation to capacity building.

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

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

- (b) Project and programme description;
- (c) Expected time-frame;
- (d) Type of support;
- (e) Sector;
- (f) [Expected use, impact and estimated results.]

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

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

- (a) How support received has enhanced a Party's capacity;
- (b) Capacity-building support received at the national and, where appropriate, sub-regional and regional level, including priorities, participation and the involvement of stakeholders;
- (c) [Support received with respect to loss and damage.]

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

- (a) Title (of activity, programme or project);
- (b) Project/programme description;
- (c) Channel;
- (d) Implementing entity;
- (e) Recipient entity;
- (f) Type of support received;
- (g) Time frame;
- (h) Source;
- (i) Sector;
- (j) Status of support (committed or received);
- (k) [Use, impact and estimated results.]

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

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

- (a) Support needed and received for preparing reports pursuant to Article 13;
- (b) Support needed and received for addressing the areas for improvement identified by the technical expert review teams.

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

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

-
- (b) Objectives and descriptions;
 - (c) Amount (in domestic currency and in United States dollars);
 - (d) Funding source (GEF, CBIT, bilateral support or other sources);
 - (e) Financial instruments;
 - (f) Type of support;
 - (g) Sector;
 - (h) [Use, impact and estimated results.]

VII. Technical expert review

A. Scope

1. A technical expert review consists of:
 - (a) A review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with these modalities, procedures and guidelines, taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement;
 - (b) Consideration of the Party's implementation and achievement of its nationally determined contribution;
 - (c) Consideration of the Party's support provided, as relevant;
 - (d) Identification of areas of improvement for the Party related to implementation of Article 13 of the Paris Agreement;
 - (e) For those developing country Parties that need it in the light of their capacities, assistance in identifying capacity-building needs.
2. The technical expert review shall pay particular attention to the respective national capabilities and circumstances of developing country Parties.
3. In accordance with Article 13, paragraph 3, of the Paris Agreement, the technical expert review will be implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty and avoid placing undue burden on Parties.
4. Technical expert review teams shall not:
 - (a) Make political judgments;
 - (b) Review the adequacy or appropriateness of a Party's nationally determined contribution, its associated description pursuant to chapter III.B above, or the indicators identified in chapter III.C above;
 - (c) Review the adequacy of a Party's domestic actions;
 - (d) Review the adequacy of a Party's support provided;
 - (e) Review whether the Party itself possesses the capacity to implement a specific provision of these MPGs, for those developing country Parties that need flexibility in the light of their capacities.

B. Information to be reviewed

1. Information submitted under Article 13, paragraphs 7 and 9, of the Paris Agreement shall undergo a technical expert review following the MPGs contained in this chapter. This includes:
 - (a) A national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases, prepared using good practice methodologies accepted by the Intergovernmental Panel on Climate Change and agreed upon by the Conference of the Parties serving as the meeting of the Parties to this Agreement submitted by each Party;

(b) Information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4 submitted by each Party;

(c) Information on financial, technology development and transfer and capacity-building support provided to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement submitted by each developed country Party.

Parties agreed to further consider which TACCC principles are relevant for the consideration of the information from chapters III and V in the review and how these principles are applied by the review. Parties considered transparency and completeness as relevant for how the information from chapters III and V will be considered by the review and started discussion on whether accuracy may apply and did not start discussion on consistency. Parties expressed the view that if possible general definitions of transparency, completeness or other principles should be found to provide guidance to the review in chapter VII, if this is not possible separate definitions may be considered for the text in chapter VII. Parties also expressed the view that the specific definition of the principles may determine whether they agree with the conceptual approach. Parties agreed that related to GHG inventories, definitions of TACCC principles as provided in IPCC Guidelines should apply for the reporting and review of the information. If such definitions of TACCC principles in form of guidance to the review are inserted in chapter VII, the definitions in chapter I could be deleted.

C. Format of a technical expert review

1. Definitions

1. A technical expert review may be conducted as either a centralized review, in-country review, desk review[, or simplified review].
2. A centralized review is when the members of a technical expert review team conduct the review from a single, centralized location. During a centralized review, a single technical expert review team could review several Parties.
3. An in-country review is when the members of a technical expert review team conduct the review in the country of the Party undergoing a technical expert review.
4. A desk review is when the members of a technical expert review team conduct the review remotely from their respective countries.
5. [A simplified review is when the secretariat checks the timeliness of a Party's reporting and the completeness and consistency of the reported information compared with the MPGs.]

2. Applicability

[Option 3.2.1:

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

[Option 3.2.2:

1. A Party's biennial transparency reports that are not subject to an in-country, [simplified,] review shall undergo a centralized review;

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2. A Party shall undergo an in-country review for:
 - (a) The first biennial transparency report submitted following a Party's communication or update of each nationally determined contribution under Article 4;
 - (b) A biennial transparency report that contains information on the Party's achievement of each nationally determined contribution under Article 4; or
 - (c) [If a Party's prior technical expert review recommends that the subsequent technical expert review be conducted as an in-country review.]
 3. Those developing country Parties that need flexibility in the light of their capacities with respect to paragraph 2 above have the flexibility to instead choose to undergo a centralized instead of an in-country review.
 4. [A Party shall undergo a simplified review when:
 - (a) A Party's total GHG emissions are less than 50 Mt CO₂ eq (excluding land use, land-use change and forestry), in accordance with their most recent GHG inventory; or
 - (b) A Party's national inventory report is submitted in a year in which a biennial transparency report is not due.]

D. Procedures

1. [A technical expert review shall consist of two parts: a technical expert review of a Party's national greenhouse gas inventory report, and a technical expert review of a Party's biennial transparency report.]
2. For in-country, centralized, and desk reviews:
 - (a) The secretariat shall commence the preparation of the review process immediately following the submission of the information specified in chapter VII.B above and agree with the Party the dates of the technical expert review week at least 14 weeks before the technical expert review week.
 - (b) The secretariat shall compose a technical expert review team at least ten weeks prior to the technical expert review week.
 - (c) The technical expert review team should communicate any preliminary questions to the Party at least four weeks prior to a technical expert review week. The technical expert review team may request additional information before or during the technical expert review week. The Party concerned should make every reasonable effort to provide the requested information within two weeks of the request[; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are encouraged to provide the information within three weeks of the request.]
 - (d) The technical expert review team shall communicate to the Party concerned draft areas of improvement, constituting preliminary "recommendations" (for "shall" provisions) and/or "encouragements" (for non-"shall" provisions), and, for those developing country Parties that need it in the light of their capacities, any capacity-building needs identified in consultation with the Party concerned, at the end of a technical expert review week.
 - (e) The technical expert review team shall, under its collective responsibility, prepare a draft technical expert review report and through the secretariat send it to the Party concerned for comment within two months after the technical expert review week.
 - (f) The Party concerned shall then be given up to one month from its receipt to provide comments; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide comments within three months from receipt of the draft technical expert review report.
 - (g) The technical expert review team shall prepare the final version of the technical expert review report, taking into account the comments of the Party, within one month of receipt of the comments.

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

3. [For simplified reviews, the secretariat shall conduct a preliminary check to examine the completeness and timeliness of the Party's report and make the preliminary check available to the technical expert review teams no later than six weeks prior to the technical expert review week for their reference when drafting the technical expert review report.

(a) The secretariat should prepare a draft technical review report, which includes examination of the completeness and timeliness of the Party's report, and share with the Party within six weeks of the submission of a Party's information specified under chapter VII.B of this MPG.

(b) The Party may then provide comments within four weeks of receipt of the draft technical review report.

(c) The secretariat should address Party's comments and publish the final technical review report on the UNFCCC website within four weeks of the receipt of the Party's comments.]

E. Confidentiality

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

F. Role of the Party

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

G. Role of the technical expert review team

1. Participating technical experts, in conducting reviews, shall adhere to these modalities, procedures, and guidelines.

2. Technical review experts shall serve for the technical expert review in their individual expert capacity.

H. Role of the secretariat

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

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

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

4. The secretariat, under the guidance of the lead reviewers, shall develop review tools and materials for technical expert review reports.

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

I. Technical expert review team and institutional arrangements

1. General

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

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2. Technical experts are those nominated for technical expert review to the UNFCCC roster of experts by Parties and, as appropriate, by intergovernmental organizations.
 3. Technical experts shall complete the training program referred to in chapter VII.H above prior to serving on a technical expert review team.

2. Composition

1. Technical experts shall have recognized competence in the areas to be reviewed.
2. The secretariat shall compose a technical review team in such a way that the collective skills and competencies of the technical expert review teams address the areas under review. For Parties engaging in the transfer of ITMOs, the technical review team will include an expert on markets.
3. At least one team member should be fluent in the language of the Party under review, to the extent possible.
4. [For developing country Parties that need it in the light of their capacities, the technical expert review team shall include, as a high priority and to the extent possible, at least one CGE member]
5. The secretariat shall select the members of the technical expert review team with a view to achieving a balance between experts from developed and developing country Parties. The secretariat shall ensure geographical and gender balance among the technical review experts, to the extent possible.
6. Two successive reviews of a Party's submission cannot be performed by an identical technical expert review team.
7. Every effort should be made to select lead reviewers who have participated in previous reviews of Convention or Paris Agreement Article 13 reporting.
8. The technical expert review team shall include two lead reviewers, with one lead reviewer from a developed country Party and one from a developing country Party. Every effort should be made to select lead reviewers who have participated in previous reviews of Convention or Paris Agreement Article 13 reporting.
9. Participating technical experts from developing country Parties and Parties with economies in transition shall be funded according to the existing procedures for participation in UNFCCC activities.

3. Lead reviewers

1. Lead reviewers should ensure that the reviews in which they participate are performed according to the relevant technical expert review modalities, procedures, and guidelines, and in a consistent manner across Parties. They should also ensure the quality and objectivity of the technical expert review and provide for the continuity, consistency, and timeliness of the reviews.
2. Lead reviewers shall also communicate necessary information to the team; monitor the progress of the review; coordinate the submission of queries of the review team to the Party under review and coordinate the inclusion of the answers in the technical expert review report; give priority to issues raised in previous technical expert review reports; and provide technical advice to the members of the review team.
3. Lead reviewers shall oversee the work of the technical expert review team and act as co-lead reviewers in accordance with these modalities, procedures and guidelines.
4. Lead reviewers shall meet annually in a lead reviewers meeting to discuss how to improve the quality, efficiency, and consistency of technical expert reviews, and develop conclusions on these meetings.

J. Technical expert review report

1. A technical expert review report shall contain the results of a technical expert review, consistent with the scope identified in chapter VII.A above.

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

VIII. Facilitative, multilateral consideration of progress

A. Scope

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

B. Information to be considered

1. Information to be considered in a facilitative, multilateral consideration of progress will include:
 - (a) Information submitted by a Party pursuant to Article 13, paragraph 7, and Article 13, paragraphs 9 and 10 of the Paris Agreement, as applicable;
 - (b) A Party's technical expert review report pursuant to chapter VII above; and
 - (c) Any additional information provided by the Party for the purposes of a facilitative, multilateral consideration of progress.

C. Format and steps

1. A facilitative, multilateral consideration of progress shall include two phases: a written question and answer phase, followed by a workshop phase.
2. The written question and answer phase shall consist of the following steps:
 - (a) Any Party [and registered observers] may submit written questions to the Party concerned, consistent with the scope identified in chapter VIII.A above.
 - (b) Such questions shall be submitted through an online platform that opens three months prior to the workshop. The Party concerned may respond to questions received later than two months prior to the workshop at its discretion.
 - (c) The Party in question shall make best efforts to respond in writing to the questions no later than one month prior to the workshop through the online platform[; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead submit written responses up to two weeks prior to the workshop.][Developing country Parties may respond to written questions at their discretion.] The Party may indicate in its response if it considers the written question to be outside the scope of a facilitative, multilateral consideration of progress.
 - (d) The secretariat shall compile the questions and answers and publish them on the UNFCCC website prior to the workshop phase.
3. The workshop phase shall take place during SBI sessions and consist of the following steps:
 - (a) A presentation by the Party;
 - (b) A discussion session focused on the Parties' presentation and the information identified in chapter VIII.B above. All Parties may participate in the discussion session and raise questions to the Party concerned. Workshops shall be open to attendance by registered observers and shall be made publicly available through an online live recording. Registered [Observers may raise questions during the workshop];
 - (c) A Party may provide additional written responses to questions raised during the discussion session in writing through the online platform within 30 days following the session.
4. The secretariat shall also establish an online platform to, *inter alia*:
 - (a) Allow a Party to hold a webinar ahead of and/or after an SBI session;
 - (b) Facilitate the written question and answer phase;

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

5. The secretariat will coordinate the practical arrangements for a facilitative, multilateral consideration of progress, including the development and maintenance of the online platform.

D. Frequency and timing

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

2. If a Party does not submit a biennial transparency report within 12 months of the due date identified in [X/CMA.1], the secretariat, with the consent from the Party, will make arrangements for the Party to participate in a facilitative, multilateral consideration of progress at the next available opportunity.

E. Record

1. Within one month of the workshop, the secretariat will prepare and publish on the UNFCCC website a record of the facilitative, multilateral consideration of progress for each Party concerned, which will include:

- (a) Questions submitted and responses provided;
- (b) A copy of the Party's presentation;
- (c) A recording of the workshop; and
- (d) A procedural summary of the Party's facilitative, multilateral consideration of progress.

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