



Ad Hoc Working Group on the Paris Agreement

3 August 2018

Sixth part of the first session
Bangkok, 4–9 September 2018

Additional tool under item 5 of the agenda

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

Informal document by the Co-Chairs

A. Mandate

1. The Ad Hoc Working Group on the Paris Agreement (APA), in order to facilitate deliberations at APA 1.6, requested its Co-Chairs, with the assistance of, to the extent possible, the persons who facilitated work on the relevant matters at APA 1.5, to prepare, by 1 August 2018, tools that are additional to and based on the informal notes contained in the annex to the APA 1.5 conclusions,¹ including proposals for streamlining the outcome of the APA at APA 1.6 and examples of how Parties could further progress towards the development of an agreed basis for negotiations, taking account of the level of maturity and delicate balance achieved to date for individual items. The streamlining should not imply the insertion or deletion of substantive concepts or textual narratives.²

2. The APA noted that the tools referred to in paragraph 1 above would be prepared by the Co-Chairs under their own responsibility, and emphasized that at this stage in the negotiations it would be important to ensure that all options identified by Parties remain on the table, recalling the right for any Party to make submissions to be considered under the relevant agenda items.³

B. Scope

3. The annex contains the additional tool relating to agenda item 5, “Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement”. The tool was prepared by the APA Co-Chairs with the assistance of Mr. Xiang Gao (China) and Mr. Andrew Rakestraw (United States of America).

C. Approach

4. The tool contained in the annex is intended to facilitate deliberations at APA 1.6 and is additional to and based on the informal note on agenda item 5 contained in the annex to the APA 1.5 conclusions. In preparing the tool, the Co-Chairs also took into consideration the discussions held on the item to date and relevant Party submissions.

5. The tool is an example of how Parties could further progress towards the development of an agreed basis for negotiations at APA 1.6.

6. As requested at APA 1.5, the aims of the tool are to:

¹ See document FCCC/APA/2018/L.2/Add.1.

² FCCC/APA/2018/2, paragraph 21.

³ FCCC/APA/2018/2, paragraph 22.

- (a) Streamline the outcome of APA 1.5 and reduce duplication and redundancy, without inserting or deleting substantive concepts or textual narratives;
- (b) Improve clarity and readability to facilitate focused discussions;
- (c) Improve the logical flow of proposals, including by grouping similar ideas;
- (d) Identify options based on Parties' proposals.

7. In order to accurately capture and streamline Parties' views, options have been formulated in the tool in two ways:

(a) Using [square brackets] to capture certain nuances and contrasting proposals within a sentence;

(b) As larger options (labelled "**Option**") that reflect Parties' differing views on either to whom the modalities, procedures and guidelines (MPGs) would apply (the "who") or the content of the MPGs (the "what"). Options have been placed in square brackets and numbered to correspond with the relevant subheading (e.g. the options under subheading H.2 are options 2.1 and 2.2; the options under subheading H.4 are options 4.1 and 4.2). If there are multiple distinct sets of options under a subheading, this has been indicated by the use of longer option numbers (e.g. under subheading H.5 there are two distinct sets of options, one that begins with option 5.1.1 and the other that begins with option 5.2.1). Where an option includes several potential items in list format, each item in the list should be treated separately.

8. The selection of certain options may have implications for other options in other sections. In order to keep the document manageable, not all consequential implications for other parts of the tool have been indicated. With the exception of subheadings, the tool does not contain "no text" options, which are necessarily implied.

9. Text that has been *[highlighted, italicized and placed in square brackets]* is solely designed to provide information about the relevant proposal and to guide the reader.

10. Where it appears that further information on a proposal would be required for implementation, the Co-Chairs have indicated this using "[XX]".

11. The Co-Chairs recognize that Article 13, paragraphs 7 and 12, of the Paris Agreement vary in their legal nature and that this will be reflected in the MPGs. In this regard, further discussion is needed as to the mandatory versus voluntary nature of specific provisions of the MPGs (e.g. use of "shall", "should", "may", etc.). The Co-Chairs' note contains bracketed references to possible options for various provisions, which are based on Article 13 and discussions to date.

12. In the tool the Co-Chairs have attempted to capture Parties' various views on how to operationalize flexibility in the MPGs to those developing country Parties that need it in the light of their capacities. Further discussion is needed on Parties' substantive understanding of flexibility, as well as on how specifically to draft flexibility provisions in the MPGs.

13. Regarding specific sections:

(a) For **section A**, the Co-Chairs have grouped the elements from the informal note under three categories: (1) elements that could be included in the MPGs; (2) elements that could be captured in a decision of the Conference of the Parties or the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement; and (3) elements that could guide Parties' development of the MPGs;

(b) For **section B**, the Co-Chairs maintained the structure of the informal note;

(c) For **section C**, the Co-Chairs recognize that further discussion is needed on structural and procedural elements of the section, including the relationship between the section and other related workstreams. Therefore, there are a number of placeholders for related workstreams, along with a text box at the beginning to capture the Co-Chairs' understanding of larger options for the organizational and procedural aspects of the section. The Co-Chairs have also made a few minor amendments to the subheadings to facilitate clarity;

(d) For **section D**, the Co-Chairs created a new option 6 to capture an alternate proposal for the structure of the section;

(e) For **section E**, the Co-Chairs broadened and combined section headings for sections E.4 and E.5, E.6 and E.7, and E.8 and E.9 in the APA 1.5 informal note, but maintained Parties' proposals as to "whom" the MPGs would apply;

(f) For **section F**, the Co-Chairs sought to improve the clarity, readability and logical flow of the section, without inserting or deleting any substantive concepts or textual narratives;

(g) For **section G**, there are a number of areas indicated by "[XX]" where further information would be necessary for implementation of a specific provision. Further, minor amendments have been made to the subheadings in section G to avoid duplication and promote clarity, and examples of how to logically organize the information in subsections G.2, G.3, G.5.2, G.6.3 and G.7, in particular, have been provided;

(h) For **section H**, the Co-Chairs maintained the structure as in the informal note, while some minor changes have been made to the subheadings in the section to avoid duplication. Further, an example of how to logically organize the information under subheading H.4, in particular, has been provided;

(i) Other streamlining efforts were made, consistent with the approach identified in paragraph 6 above.

D. Context

14. The content of the tool is not exhaustive and does not represent agreed views, ideas or text; nor does the tool constitute an attempt to draw any conclusions on possible areas of convergence or divergence. The Co-Chairs recognize that nothing is final until all the MPGs are final, and therefore everything should be considered to be in square brackets.

15. The Co-Chairs also recognize that there are varying views on the structure of the MPGs, including how to reflect differentiation, the operationalization of the provisions of Article 13, paragraph 3, and consideration of developing country Parties' transition to the enhanced transparency framework. The intention is not to prejudice either the position of Parties on those issues or their views regarding the outcome of related agenda items or the content of the MPGs. The Co-Chairs note that the MPGs will provide flexibility to developing country Parties that need it in the light of their capacities.

16. There are two proposals for the structure of the MPGs: (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 technical expert review (TER) MPGs; and common facilitative, multilateral consideration of progress (FMCP) MPGs; and (2) to build on the existing system under the Convention, with two separate parts for developed and developing country Parties, respectively. These proposals are further referenced in the tool, without prejudice to Parties' views on this issue.

E. Possible action by the Ad Hoc Working Group on the Paris Agreement

17. APA 1.6 may wish to consider this tool, in addition to the relevant informal note contained in the annex to the APA 1.5 conclusions, in its deliberations.

Annex

Additional tool under item 5 of the agenda 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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Acronyms

AC	Adaptation Committee
AFOLU	Agriculture, Forestry and Other Land Use
BR	Biennial report
BUR	Biennial update report
CBIT	Capacity-Building Initiative for Transparency
CGE	Consultative Group of Experts
CRF	Common reporting format
CTCN	Climate Technology Centre & Network
CTF	Common tabular format
FMCP	Facilitative, multilateral consideration of progress
GEF	Global Environment Facility
GST	Global stocktake
GTP	Global temperature potential
GWP	Global warming potential
IAR	International assessment and review
ICA	International consultation and analysis
ICTU	Information for clarity, transparency and understanding
IPCC GPG	IPCC good practice guidance
ITMO	Internationally transferred mitigation outcome
LDCs	Least Developed Countries
LEG	Least Developed Countries Expert Group
LULUCF	Land Use, Land Use Change and Forestry
MPGs	Modalities, procedures and guidelines
MRV	Measurement, reporting and verification
NAP	National Adaptation Plan
NAPA	National Adaptation Programme of Action
NC	National communication
NDC	Nationally determined contribution under Article 4
NIR	National inventory report
ODA	Official development assistance
OOF	Other official flows
P&M	Policies and measures
PCCB	Paris Committee on Capacity-Building
QA/QC	Quality assurance and quality control
REDD	Reducing emissions from deforestation and forest degradation
RSO	Research and systematic observation
SCF	Standing Committee on Finance
SIDS	Small Island Developing States
TACCC	Transparency, accuracy, completeness, consistency, and comparability
TEC	Technical Expert Committee
TER	Technical expert review
TNA	Technology Needs Assessment

A. Overarching considerations and guiding principles

Box 1. Changes implemented in this section

This section of the tool was developed based on Section A in parts I and II of the APA 1.5 informal note by the co-facilitators, available at FCCC/APA/2018/L.2/Add.1. In preparing this section, the Co-Chairs also took into consideration discussions held on this item to date and Party submissions. The Co-Chairs have grouped the elements from the APA 1.5 informal note under three categories: (1) elements that could be included in the MPGs; (2) elements that could be captured in a decision of the Conference of the Parties or the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement; and (3) elements that could guide Parties' development of the MPGs.

[

[**Option 1:** A section entitled overarching considerations and guiding principles is not necessary in the MPGs.]

[**Option 2:**

PART I [Elements that could be drafted as MPGs]

A.1.1. Objectives

[**Option 1.1:** Objectives section only under each section of the MPGs and not in section A.]

[**Option 1.2:** [Articles 13.5 and 13.6]

1. Pursuant to paragraph 5 of Article 13 of the Agreement, the purpose of the framework for transparency of action is to provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties' individual nationally determined contributions under Article 4, and Parties' adaptation actions under Article 7, including good practices, priorities, needs and gaps, to inform the global stocktake under Article 14;
2. Pursuant to paragraph 6 of Article 13 of the Agreement, the purpose of the framework for transparency of support is to provide clarity on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14.]

[**Option 1.3:** [Articles 13.5 and 13.6 + 1/CP.21, paragraph 92]

1. Pursuant to paragraph 5 of Article 13 of the Agreement, the purpose of the framework for transparency of action is to provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties' individual nationally determined contributions under Article 4, and Parties' adaptation actions under Article 7, including good practices, priorities, needs and gaps, to inform the global stocktake under Article 14;
2. Pursuant to paragraph 6 of Article 13 of the Agreement, the purpose of the framework for transparency of support is to provide clarity on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14.
3. The MPGs for the transparency of action and support also have as their objectives:
 - a. Promote transparency, accuracy, completeness, comparability and consistency;
 - b. Ensure environmental integrity;
 - c. Ensure the avoidance of double counting [on both action and support];
 - d. Facilitate improved reporting and transparency over time;
 - e. Avoid duplication as well as undue burden on Parties and the secretariat;
 - f. Ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention.]

[Option 1.4:

1. Pursuant to paragraph 5 of Article 13 of the Agreement, the purpose of the framework for transparency of action is to provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties' individual nationally determined contributions under Article 4, and Parties' adaptation actions under Article 7, including good practices, priorities, needs and gaps, to inform the global stocktake under Article 14;
2. Pursuant to paragraph 6 of Article 13 of the Agreement, the purpose of the framework for transparency of support is to provide clarity on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14.
3. The MPGs for the transparency of action and support also have as their objectives:
 - a. Promote transparency, accuracy, completeness, comparability and consistency;
 - b. Ensure environmental integrity;
 - c. Ensure the avoidance of double counting [on both action and support];
 - d. Facilitate improved reporting and transparency over time;
 - e. Avoid duplication as well as undue burden on Parties and the secretariat;
 - f. Ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;
 - g. Facilitate continuous improvement over time with respect to the quality, coverage, scope and level of detail of information reported, and prevent backsliding in reporting by Parties;
 - h. Provide policy guidance to the operating entity of the financial mechanism for the timely provision of financial support to developing country Parties to implement Article 13 and build their transparency-related capacity on a continuous basis;
 - i. Facilitate matching of actions by developing country Parties with support provided by developed country Parties;
 - j. Enhance the implementation of the UN Framework Convention on Climate Change and strengthen the global response to climate change;
 - k. Facilitative sharing of best practices on low-carbon development;
 - l. Facilitate improvements in the quality and transparency of reporting over time;
 - m. Generate information that can inform the Article 15 mechanism;
 - n. Promote mutual understanding, trust, and confidence, and promote effective implementation of the Paris Agreement.]

A.1.2 Guiding principles

[Option 2.1: Principles sections only under each section of the MPGs and not in section A.]

[Option 2.2: A section on guiding principles is not necessary in the MPGs.]

[Option 2.3: *[Article 13.3 + 1/CP.21, paragraph 92]*

1. The principles guiding the MPGs for the transparency of action and support are:
 - a. Implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty, and avoid placing undue burden on Parties and the secretariat;
 - b. Need to provide flexibility to those developing country Parties that need it in the light of their capacities;
 - c. Promote transparency, accuracy, completeness, comparability and consistency;
 - d. Ensure environmental integrity;
 - e. Ensure the avoidance of double counting [on both action and support];

- f. Facilitate improved reporting and transparency over time;
- g. Avoid duplication as well as undue burden on Parties and the secretariat;
- h. Ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention.]

[Option 2.4:

1. The principles guiding the MPGs for the transparency of action and support are:
 - a. Implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty, and avoid placing undue burden on Parties and the secretariat;
 - b. Need to provide flexibility to those developing country Parties that need it in the light of their capacities;
 - c. Promote transparency, accuracy, completeness, comparability and consistency;
 - d. Ensure environmental integrity;
 - e. Ensure the avoidance of double counting [on both action and support];
 - f. Facilitate improved reporting and transparency over time;
 - g. Avoid duplication as well as undue burden on Parties and the secretariat;
 - h. Ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;
 - i. Respect the nationally determined nature of nationally determined contributions;
 - j. Ensure accountability by Parties for actions to address climate change and its impacts;
 - k. Build on and enhance the transparency arrangements under the Convention, recognizing the special circumstances of the least developed countries and small island developing States;
 - l. Enhanced based on the basis of existing differentiated arrangements under the Convention;
 - m. Ensure that the content and frequency of reporting and communications by developing countries shall not be more onerous than that for developed;
 - n. Common but differentiated responsibilities and respective capabilities, in the light of different national circumstances;
 - o. Encourage maximum participation by all Parties by recognizing Parties' different starting points, number of reporting cycles to date, experiences, and learning curves;
 - p. Effective, pragmatic, and feasible;
 - q. Facilitate continuous improvement over time with respect to the quality, coverage, scope and level of detail of information, and prevent backsliding in reporting by Parties;
 - r. Provide a direction of travel for the overall improvement of the level of transparency;
 - s. Result in indication of best practice, and encourage Parties and expert review teams to identify areas for improvement;
 - t. Recognize that improvement in reporting by developing country Parties will take time depending on their capacity and support received;
 - u. Overcoming barriers to reporting is contingent upon provision of new, additional, and adequate financial and technical resources to meet agreed full costs;
 - v. LDCs and SIDS should not be disadvantaged in accessing financial, technical, or capacity-building support.]

A.1.3 Structure/design of the MPGs

[Option 3.1: A section on structure/design of the MPGs is not necessary in the MPGs.]

[Option 3.2: 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 3.3: Build on the existing system under the Convention, with two separate parts for developed and developing country Parties, respectively.]

A.1.4 Flexibility to those developing country Parties that need it in the light of their capacities

[Option 4.1: A section on flexibility to those developing country Parties that need it in the light of their capacities is not necessary in the MPGs.]

[Option 4.2:

1. Per paragraph 2 of Article 13, these MPGs reflect flexibility in the implementation of Article 13 for those developing country Parties that need it in the light of their capacities.
2. [Those developing country Parties that need flexibility in the light of their capacities are limited to LDCs and SIDS].
3. Where a provision of these MPGs sets forth a flexibility, those developing country Parties that needs such flexibility in the light of its capacity shall indicate in its report if it using such flexibility [and the reason for doing so].
4. All Parties should be working toward continuous improvement over time. [Certain provisions in these MPGs put time limits on flexibility.]
5. [If a developing country Party has the capacity so as not to need a particular flexibility, it is to follow the provision without flexibility.]]

A.1.5 Facilitating improved reporting and transparency over time

[Option 5.1: A section on facilitating improved reporting and transparency over time is not necessary in the MPGs.]

[Option 5.2: Each Party [shall][should] prepare and submit alongside their reports planned improvements to address gaps in reporting, including related capacity-building needs. Such information [shall][should include [XX].]

PART II *[Elements that could be captured in a COP or CMA decision]*

A.2.1 COP decision

1. Elements of preambular text:
 - a. Recalling the Paris Agreement, adopted under the Convention (hereinafter referred to as “the Agreement”),
 - b. Also recalling decision 1/CP.21,
 - c.
2. Pursuant to paragraph 91 of 1/CP.21, forward a draft decision containing, *inter alia*, recommendations for modalities, procedures and guidelines in accordance with Article 13, paragraph 13, of the Agreement (MPGs), to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA), for its consideration and adoption at the third part of its first session;
3. Decision 1/CP.21, paragraph 98, provides that for Parties to the Paris Agreement the modalities, procedures and guidelines for the transparency framework under the Paris Agreement shall build upon and eventually supersede the measurement, reporting and verification (MRV) system established by decision 1/CP.16, paragraphs 40 to 47 and 60 to 64, and decision 2/CP.17, paragraphs 12 to 62, immediately following the submission of the final biennial reports and biennial update reports;
4. [Placeholder for how to operationalize paragraph 98];
5. The technical annex referred to in paragraph 7 of decision 14/CP.19 shall be submitted as an annex to the biennial transparency report referred to in the annex to the draft decision;
6. The technical analysis referred to in paragraph 11 of 14/CP.19 will be carried out concurrent with the technical expert review process referred to in the annex to the draft decision.
7. Support for developing country Parties:
 - a. Reference to Articles 13.14 and 13.15;
 - b. Guidance to CBIT;

- c. Reference to CGE.

A.2.2 CMA decision

1. Elements of preambular text:
 - a. Recalling the Paris Agreement, adopted under the Convention (hereinafter referred to as “the Agreement”),
 - b. Recalling decision 1/CP.21,
 - c. Recalling Article 13 of the Agreement,
 - d. Recalling that the enhanced transparency framework for action and support will build mutual trust and confidence and promote effective implementation,
 - e. Recalling Article 13, paragraphs 13 and 14 that support shall be provided to developing countries for the implementation of Article 13 and the building of transparency-related capacity of developing country Parties on a continuous basis, and recognizing that the Capacity-Building Initiative for Transparency will continue to contribute to building developing countries’ institutional and technical capacity, both pre- and post-2020,
 - f. Recognizing that flexibility for those developing country Parties that need it in the light of their capacities is built into the MPGs,
 - g. ...
2. Adopt, pursuant to paragraph 13 of Article 13 of the Agreement, the modalities, procedures and guidelines (MPGs) for the transparency of action and support contained in the annex to this decision;
3. The first review and update, as appropriate, of the MPGs will be undertaken on the basis of the experience gained in the first round of technical expert review and facilitative, multilateral consideration of progress, no later than [XX], and subsequent reviews and updates will be undertaken [every [XX] years thereafter][as the CMA determines appropriate];
4. Parties and, as appropriate, intergovernmental organizations to nominate technical experts with relevant qualifications to the UNFCCC roster of experts;
5. Parties [shall] submit information referenced in the MPGs in one of the official languages of the United Nations;
6. Parties [shall][should] submit, where relevant, a translation into English;
7. The secretariat, subject to the availability of resources, and in addition to the actions specified in the MPGs, to:
 - a. Produce an annual synthesis report of Parties’ report[s] and the technical expert review reports;
 - b. Develop tabular formats for technical experts review reports;
 - c. Develop a proposed outline of the biennial transparency report;
 - d. Develop and implement a training programme on the technical expert review [under the guidance of the lead reviewers];
 - e. Publish reports submitted by Parties and technical experts review reports on the UNFCCC website;
8. Parties [shall] submit their first report[s] consistent with the MPGs by [XX];
9. The first rounds of technical expert review and facilitative multilateral consideration of progress will commence within [XX] months of the submission of the first round of [XX] reports by Parties.
10. [Placeholder for further decisions on the form and/or periodicity of reporting];
11. Least developed country Parties and small island developing States may submit the information referred to in paragraphs 7, 8, 9, and 10 of Article 13 of the Agreement at their discretion;
12. [IPCC guidelines and metrics used in reporting];
13. Parties [shall] apply the MPGs to fulfill their obligations under Article 13 of the Agreement;
14. [Placeholder for further decisions on the procedural relationship, if any, between UNFCCC and Paris Agreement reporting and review processes];

15. The Global Environment Facility to continue to support the operation of the Capacity-building Initiative for Transparency as a priority reporting-related need;
16. [Reference to the role of the CGE];
17. The [Subsidiary Body for Scientific and Technological Advice][Subsidiary Body for Implementation] to [develop common tabular formats for the electronic reporting of information according to the MPGs][develop an outline of technical expert review report] for adoption by the CMA at its [XX] session;
18. [Elements related to the Biennial Assessment of the Standing Committee on Finance];
19. [Elements related to the Paris Committee on Capacity-building and Technology Framework];
20. [General principles for the provision of flexibility in the enhanced transparency framework, including a transition process].

PART III *[Elements that could guide Parties' development of the MPGs]*

A.3.1 Interlinkages with other transparency related items

1. Identified linkages include:
 - a. SBSTA agenda item on matters relating to Article 6 of the Paris Agreement;
 - b. SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement;
 - c. SBSTA and SBI items related to the technology framework;
 - d. SBI agenda item on common timeframes;
 - e. APA agenda item on further guidance in relation to the mitigation section of decision 1/CP.21;
 - f. APA agenda item on further guidance in relation to the adaptation communication, including, inter alia, as a component of nationally determined contributions, referred to in Article 7, paragraphs 10 and 11, of the Paris Agreement;
 - g. APA agenda item on matters relating to the global stocktake referred to in Article 14 of the Paris Agreement;
 - h. APA agenda item on modalities and procedures for the effective operation of the committee to facilitate implementation and promote compliance referred to in Article 15, paragraph 2, of the Paris Agreement;
 - i. Additional linkages to other parts of the Paris Agreement, including linkages to Articles 8, 9.3, 9.5, 10, 11, 14 and 15;
 - j. Interlinkages with all relevant issues under Articles 2, 3, 4, 7, 9, 10, 11 and 14 of the Paris Agreement;
 - k. COP agenda item on process to identify the information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement. COP agenda item and discussions under APA Item 8 on provision of information by developed countries in terms of Article 9.5;
 - l. Adaptation Committee and the Least Developed Countries Expert Group mandate to jointly develop modalities to recognize the adaptation efforts of developing country Parties, as referred to in Article 7, paragraph 3, of the Paris Agreement;
 - m. AC/LEG work in terms of paragraphs 41, 42 (b), and 45 (a) of 1/CP.21, as well as the relevant processes under the SBs considering the report of the AC/LEG on recognition of adaptation efforts by developing countries, on methodologies for assessing adaptation needs of developing countries, and on taking steps to mobilize support for adaptation in developing countries.
2. Key considerations with respect to linkages include:
 - a. Reflect the outputs from interlinked work streams;
 - b. Be coordinated to ensure coherence, consistency, and avoid duplication of work with the progress of related work being undertaken;
 - c. Avoid placing an additional burden on Parties, especially developing country Parties;

- d. Parties' reports, TER and FMCP serve as input to GST;
- e. Parties will use their Article 13 reporting to demonstrate they are meeting other provisions of the Paris Agreement, including Articles 4.13, 4.2, 4.3, 6.2, and 6.4;
- f. TER will provide a technical expert review report to Article 15;
- g. Provision for a synthesis report of information submitted in terms of Article 13, to serve as an input to the global stocktake, depending on work under the relevant APA agenda item;
- h. Provision of information to the compliance committee, depending on work under the relevant APA agenda item.

A.3.2 Building on and enhancing the transparency arrangements under the Convention, recognizing that the transparency arrangements under the Convention shall form part of the experience drawn upon for the development of the MPGs

1. Strengthen, not replace, existing arrangements under the Convention contained in decisions 1/CP.16, 2/CP.17 and 1/CP.18 to accommodate the Paris Agreement, but also draw on all relevant arrangements under the Paris Agreement, including the global stocktake, NDC cycles, reporting on adaptation, reporting on support needed and received, and flexibility.
2. Building on the current arrangements for response measures.
3. The transparency arrangements under the Convention, including NC, BR and BUR, IAR and ICA shall form part of the experience drawn upon for the development of the MPGs for the transparency framework. Draw on lessons learned from implementing current transparency arrangements.
4. Build upon and eventually supersede the existing MRV system under the Convention established by decision 1/CP.16, paragraphs 40-47 and 60-64 and decision 2/CP.17, paragraphs 12-62, immediately following the submission of the final BRs and BURs.

A.3.3 Flexibility to those developing countries that need it in the light of their capacities

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

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

A.3.4 Facilitating improved reporting and transparency over time

1. Improvement in reporting by developing country Parties will take time, and longer for those with limited capacities, and depend on support, and in particular for LDCs and SIDS.
2. Prioritizing improvements or identifying capacity needs; the review process will be a catalyst for improved reporting and transparency over time.
3. Identification of capacity building needs and any improvement required must be initiated by the Party concerned.
4. Overcoming barriers to reporting is contingent upon provision of new, additional and adequate financial and technical resources to meet agreed full costs.
5. The MPGs should result in indication of best practice, and encourage Parties and technical expert review teams to identify areas for improvement.
6. LDCs and SIDS should not be disadvantaged in accessing finance, technical or capacity-building support on the account of discretion afforded to LDCs and SIDS.
7. Provide support for transitioning to the 2006 IPCC Guidelines.
8. Capacity building is critical for Parties, especially LDCs and SIDS, to improve their GHG inventories with increasing accuracy and coverage over time; focus on challenges for data collection and continuity due to lack of institutional capacity, lack of institutional structures and absence of frameworks for collection of data.

A.3.5 Avoiding duplication as well as undue burden on Parties and the secretariat

1. Parties should not be required to report the same information across several reports, and the same information should not be reviewed twice.
2. Design a practical and efficient system for transparency of action and support.

3. Existing communications and procedures should be adapted to accommodate the different types of contributions under the Paris Agreement.

]

]

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

Box 2. Changes implemented in this section

This section was developed based on Section B in parts I and II of the informal note by the co-facilitators contained in FCCC/APA/2018/L.2/Add.1. In preparing this section, the Co-chairs also took into consideration discussions held on this item to date and Party submissions. The Co-chairs maintained the structure of the informal note. Provisions on reporting frequency were moved from subheading B.6 to subheading B.9.

[

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

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

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

[Option 4:

B.1. Objectives and principles

[Option 1.1: Objectives and principles to be covered in an overarching section of the MPGs.]

[Option 1.2:

[Objectives]

[Option 1.2.1.1: No objectives section necessary in the MPGs.]

[Option 1.2.1.2: **[Article 13.5]**

1. 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.]

[Option 1.2.1.3:

1. 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. The objectives of these MPGs for preparing a national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gas emissions are to:
 - a. Assist Parties in meeting their commitments under Article 13.7(a) and applicable paragraphs of decision 1/CP.21;
 - b. [For developed country Parties] Provide a clear understanding of GHG emission levels and trends, underlying data, methodologies and good practices applied [and information on climate change actions, including mitigation and adaptation and social and economic consequences of these actions];

- c. Assist Parties in ensuring and improving the quality, coverage and transparency of their national inventory report over time[, contingent on the availability of support for developing country parties,] and mindful of domestic constraints, national circumstances, and other issues;
- d. Promote national inventory reports that are transparent, accurate, complete, consistent and comparable;
- e. Facilitate technical expert review and facilitative, multilateral consideration of progress, consistent with Article 13, paragraphs 11 and 12 of the Paris Agreement;
- f. Assist Parties in tracking progress made in implementing and achieving Parties' individual NDCs under Article. 4 of the Paris Agreement;
- g. Serve as input to the global stocktake under Article 14 of the Paris Agreement to facilitate the assessment of collective progress towards achieving the purpose and long-term goal of the Paris Agreement;
- h. Facilitate the identification and prioritization of domestic mitigation measures.]

[Principles]

[Option 1.2.2.1: No principles section is necessary in the MPGs.]

[Option 1.2.2.2:

- 3. The principles guiding these MPGs for preparing a national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gas emissions are to:
 - a. Provide flexibility to those developing country Parties that need it in the light of their capacities;
 - b. Avoid duplication of reporting as well as undue burden on Parties and the secretariat;
 - c. Ensure environmental integrity and avoidance of double counting.]

B.2. Definitions

[Option 2.1: No definitions section is necessary in the MPGs.]

[Option 2.2:

[Definitions as provided in the IPCC Guidelines]

- 1. **[Option 2.2.1:** Definitions of the terms used shall be as provided in the [IPCC Guidelines identified in B.4.a] and any supplementary guidance provided by IPCC for GHG inventories and agreed upon by the CMA.]

[Option 2.2.2: Definitions of the terms used shall be as provided in the [IPCC Guidelines identified in B.4.a] and any supplementary guidance provided by IPCC for GHG inventories and agreed upon by the CMA, except that developing country Parties may use definitions provided in older sets of IPCC guidelines.]

[Defining TACCC]

- 2. The principles of transparency, accuracy, completeness, consistency, and comparability shall be defined as follows:
 - a. Transparency: data sources, assumptions and methodologies used for an inventory should be clearly explained, in order to facilitate the replication and assessment of the inventory by users of the reported information;
 - b. Accuracy: emission and removal estimates should be accurate in the sense that they are systematically neither over nor under true emissions or removals, as far as can be judged, and that uncertainties are reduced as far as practicable;
 - c. Completeness: coverage of all sources and sinks, as well as all gases, which occur in a country and for which methodologies are provided in [IPCC Guidelines identified in B.4.a] for the full geographic coverage of the country;
 - d. Consistency: inventory should be internally consistent in all its elements over a period of years. An inventory is consistent if the same methodologies are used for the base year and all subsequent years and if consistent data sets are used;
 - e. Comparability: estimates of emissions and removals reported by countries in inventories should be comparable among countries. Countries should use agreed methodologies and formats for estimating and reporting inventories.]

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

[Option 3.1: One section on national circumstances and institutional arrangements that applies to the MPGs as a whole.]

[Option 3.2:

[Requirements for institutional arrangements]

[Option 3.2.1:

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

[Option 3.2.2:

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

[Reporting on institutional arrangements]

3. Each Party [shall] provide [summary] information on national inventory arrangements, including those for collecting and archiving data and for mitigation actions that inform the GHG inventory, in the first national inventory report under the Paris Agreement, and report any changes to those national inventory arrangements in subsequent reports, as well as efforts to make this a continuous process, including information on the role of the institutions involved. [[Those developing country Parties that need flexibility in the light of their capacities][Developing country Parties] [should] report information on the implementation and maintenance of national inventory arrangements.]

B.4. Methods:

a. *Methodologies, parameters and data*

[Use of IPCC guidelines]

1. **[Option 4.1.1.1:** Each Party [shall][should] use the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] and any supplementary/further methodological guidance from the IPCC, including the 2013 supplements and any additional refinements, as agreed upon by the CMA.]

[Option 4.1.1.2: Each Party [shall][should] use the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] and any supplementary/further methodological guidance from the IPCC, including the 2013 supplements, as agreed upon by the CMA, except those developing country Parties that need flexibility in the light of their capacities that [may] use the older sets of IPCC guidelines (e.g. Revised 1996 IPCC Guidelines in conjunction with IPCC GPG, IPCC LULUCF GPG), [recognizing the important role of capacity-building initiatives such as CBIT and the CGE in developing country Parties in transitioning to the use of the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA]]. Those developing country Parties that need flexibility in the light of their capacities [are encouraged] to apply the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] to the extent possible to improve their GHG inventories over time, in accordance with national capacities [and [shall] provide information on the barriers and constraints in fully using the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] and a timeline for the future application in the improvement plan].]

[Option 4.1.1.3: Developed country Parties [shall] use the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] and any supplementary/further methodological guidance from the IPCC, including the 2013 supplements, as agreed upon by the CMA. Developing country Parties [are encouraged] to use the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] and any supplementary/further methodological guidance from the IPCC, including the 2013 supplements, as agreed upon by the CMA. [If a developing country Party is not using the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA], it [shall] provide information on the barriers and constraints in fully using the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] and include a timeline for the future application in the improvement plan].]

[Option 4.1.1.4: Each Party [may] use a combination of all available IPCC Guidelines, as appropriate.]

[Methodological choice]

2. **[Option 4.1.2.1:** Each Party [shall] use methods (tiers) contained in the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] and [may] use national methodologies which could reflect better the national situation, and produce the most accurate estimates.]

[Option 4.1.2.2: Each Party [shall] use methods (tiers) contained in the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] and [may] use national methodologies which could reflect better the national situation, and produce the most accurate estimates, except those developing country Parties that need flexibility in the light of their capacities that [may] apply a lower tier approach (methodological tier in the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA]) for key categories, if justified due to limitations of time and data availability. [In those cases, where national circumstances prohibit use of a recommended method, those developing country Parties that need flexibility in the light of their capacities [shall] provide explanations in the national inventory report, and identify the gap as part of reporting on constraints and inventory improvement planning.]

[Option 4.1.2.3: Developed country Parties [shall] use methods (tiers) contained in the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] and [may] use national methodologies which could reflect better the national situation, and produce the most accurate estimates. Developing country Parties [are encouraged] to use methods (tiers) contained in the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] and [may] use national methodologies which could reflect better the national situation, and produce the most accurate estimates. [In those cases, where national circumstances prohibit use of a recommended method, developing country Parties [shall] provide explanations in the national inventory report, and identify the gap as part of reporting on constraints and inventory improvement planning.]

3. **[Option 4.1.3.1:** Each Party [shall] use a recommended method (tier level) for key categories in accordance with the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA], including for refining estimates in the LULUCF sector, [and follow IPCC good practice guidance and other good practice guidance relevant to key categories].]

[Option 4.1.3.2: Developed country Parties [should] apply higher tier methods for key categories and for refining estimates in LULUCF sector.]

4. Each Party [may] use default emission factors and activity data in the absence of more robust methods and/or data, but is encouraged to use country-specific and regional emission factors and activity data, where available, or, propose plans to develop them in a scientifically sound and transparent manner consistent with the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA].
5. Each Party [shall][should] use alternative methods from the [2006 IPCC Guidelines][the most recent IPCC Guidelines agreed upon by CMA] to estimate the missing values, due to lack of activity data, emissions factors or other parameters, in order to ensure consistent time series.

b. Key category analysis

1. **[Option 4.2.1.1:** Each Party [shall][should] identify key categories, using key category analysis consistent with [IPCC Guidelines identified in B.4.a] with and without Land Use, Land Use Change and Forestry (LULUCF) categories.]

[Option 4.2.1.2: Each Party [shall][should] identify key categories, using key category analysis consistent with the [IPCC Guidelines identified in B.4.a] with and without Land Use, Land Use Change and Forestry (LULUCF) categories, except those developing country Parties that need flexibility in the light of their capacities [may] use a [XX%] threshold for key category assessment, allowing a focus on improving a fewer categories and prioritizing resources.]

[Option 4.2.1.3: Developed country Parties [shall][should] identify key categories, using key category analysis consistent with the [IPCC Guidelines identified in B.4.a] with and without Land Use, Land Use Change and Forestry (LULUCF) categories. Developing country Parties [shall][should][may] undertake a key category analysis as indicated in the IPCC good practice guidance to assist in developing inventories that better reflect their national circumstances, and [are encouraged] to identify key categories, using key category analysis consistent with the [IPCC Guidelines identified in B.4.a] with and without Land Use, Land Use Change and Forestry (LULUCF) categories.]

2. **[Option 4.2.2.1:** Each Party [shall][should] identify key categories using approach 1, both level and trend assessments, including and excluding LULUCF, in accordance with the [IPCC Guidelines identified in B.4.a] and is encouraged to use approach 2.]

[Option 4.2.2.2: Developed country Parties [shall] identify key categories using approach 1, both level and trend assessments, including and excluding LULUCF, in accordance with the [IPCC Guidelines identified in B.4.a] and are encouraged to use approach 2. Developing country Parties [are encouraged] to identify key categories using approach 1, both level and trend assessments, including and excluding LULUCF, in accordance with the [IPCC Guidelines identified in B.4.a].]

[Option 4.2.2.3: Developed country Parties [should] identify key categories using approach 2, both level and trend assessments, including and excluding LULUCF, in accordance with the [IPCC Guidelines identified in B.4.a] and add additional key categories to the result of approach 1. Developing country Parties [are encouraged] to identify key categories using approach 2 both level and trend assessments, including and excluding LULUCF, in accordance with the [IPCC Guidelines identified in B.4.a] and add additional key categories to the result of approach 1.]

c. Recalculations

1. When performing recalculations, each Party [shall][should] use the same methods and a consistent approach to underlying activity data and emissions factors for each year reported.
2. **[Option 4.3.1.1:** Each Party [shall][should] perform recalculations in accordance with the [IPCC Guidelines identified in B.4.a], ensuring that changes in emission trends are not introduced as a result of changes in methods or assumptions across the time series.]

[Option 4.3.1.2: Developed country Parties [shall] perform recalculations in accordance with the [IPCC Guidelines identified in B.4.a], ensuring that changes in emission trends are not introduced as a result of changes in methods or assumptions across the time series. [Developing country Parties [are encouraged to] perform recalculations in accordance with the [IPCC Guidelines identified in B.4.a], ensuring that changes in emission trends are not introduced as a result of changes in methods or assumptions across the time series.]

3. **[Option 4.3.2.1:** Each Party [shall] perform recalculations in a transparent manner, including when new information is introduced, to ensure consistency of time series and improve accuracy and/or completeness.]

[Option 4.3.2.2: Each Party [shall] perform recalculations in a transparent manner, including when new information is introduced, to ensure consistency of time series and improve accuracy and/or completeness, except those developing

country Parties that need flexibility in the light of their capacities that [shall] perform recalculations for the base year or reference years of the NDC and the latest reported year due to capacity constraints and/or data availability [and [shall] provide explanations for which categories the IPCC guidance on recalculation of time series could not be implemented and with respect to recalculating estimates for years that are earlier than relevant base years for NDCs].]

d. Uncertainty assessment

1. **[Option 4.4.1.1:** Each Party [shall] quantitatively estimate the uncertainty for all relevant source and sink categories, GHGs, inventory totals and their trends, using the [IPCC Guidelines identified in B.4.a][for at least the base year and the latest inventory year].]

[Option 4.4.1.2: Each Party [shall] quantitatively estimate the uncertainty for all relevant source and sink categories, GHGs, inventory totals and their trends, using [IPCC Guidelines identified in B.4.a], except those developing country Parties that need flexibility in the light of their capacities that [shall] provide a qualitative discussion of uncertainty for key categories and [are encouraged] to quantitatively estimate the uncertainty for all relevant source and sink categories, GHGs, inventory totals and their trends, using the [IPCC Guidelines identified in B.4.a].]

[Option 4.4.1.3: Developed country Parties [shall] quantitatively estimate the uncertainty for all relevant source and sink categories, GHGs, inventory totals and their trends, using the [IPCC Guidelines identified in B.4.a][for at least the base year and the latest inventory year]. [Developing country Parties [are encouraged] to quantitatively estimate the uncertainty for all relevant source and sink categories, GHGs, inventory totals and their trends, using the [IPCC Guidelines identified in B.4.a][for at least the base year and the latest inventory year].] [Developing country Parties [shall] provide information on the level of uncertainty associated with inventory data and their underlying assumptions, and describe the methodologies used, if any, for estimating these uncertainties.]]

2. **[Option 4.4.2.1:** Each Party [shall] elaborate/explain errors due to sampling methods, data entry, calculation, data formulation.]

[Option 4.4.2.2: Developed country Parties [shall] elaborate/explain errors due to sampling methods, data entry, calculation, data formulation Developing country Parties [are encouraged] to elaborate/explain errors due to sampling methods, data entry, calculation, data formulation.]

e. Assessment of completeness

1. **[Option 4.5.1.1:** Each Party [shall] indicate the parts of their geographical area covered and provide an explanation for any exclusion and clearly indicate the sources and sinks (categories, pools and gases), which are not considered in the inventories but for which estimation methods are included in the [IPCC Guidelines identified in B.4.a] and explain the reasons for such exclusion.]

[Option 4.5.1.2: Developed country Parties [shall] indicate the parts of their geographical area covered and provide an explanation for any exclusion and clearly indicate the sources and sinks (categories, pools and gases), which are not considered in the inventories but for which estimation methods are included in the [IPCC Guidelines identified in B.4.a] and explain the reasons for such exclusion. Developing country Parties [shall] strive to present information which is as complete as possible and [are encouraged] to indicate the parts of their geographical area covered and provide an explanation for any exclusion and clearly indicate the sources and sinks (categories, pools and gases), which are not considered in the inventories but for which estimation methods are included in the [IPCC Guidelines identified in B.4.a] and explain the reasons for such exclusion.]

2. Each Party [shall] use notation keys for cells where numerical data are not available.
3. **[Option 4.5.2.1:** Each Party [may] use the notation key “NE” (not estimated) when the estimates would be insignificant in terms of level and trend according to the defined thresholds [see Annex II (if needed)] and where a disproportionate amount of effort would be required to collect data for a gas from a specific activity.]

[Option 4.5.2.2: Each Party [should] be allowed to use the notation key “NE” (not estimated) when the estimates would be insignificant in terms of level and trend according to the defined thresholds [see Annex II (if needed)] and where a disproportionate amount of effort would be required to collect data for a gas from a specific activity. Those developing country Parties that need flexibility in the light of their capacities [may] use a [XX%] of national total GHG emissions excluding LULUCF as threshold for defining insignificant categories.]

4. **[Option 4.5.3.1:** Each Party [shall] report in subsequent submissions, emissions and removals estimated once for a category, if they continue to occur.]

[Option 4.5.3.2: Developed country Parties [shall] report in subsequent submissions, emissions and removals estimated once for a category, if they continue to occur. Developing country Parties [are encouraged] to report in subsequent submissions, emissions and removals estimated once for a category, if they continue to occur.]

f. *Quality assurance/quality control*

1. **[Option 4.6.1.1:** Each Party [shall] elaborate an inventory quality assurance/quality control (QA/QC) plan; including information on the inventory agency responsible for conducting QA/QC.]

[Option 4.6.1.2: Developed country Parties [shall] elaborate an inventory quality assurance/quality control (QA/QC) plan; including information on the inventory agency responsible for conducting QA/QC. [Developing country Parties [are encouraged to] elaborate an inventory quality assurance/quality control (QA/QC) plan; including information on the inventory agency responsible for conducting QA/QC.]]

2. **[Option 4.6.2.1:** Each Party [shall] implement and give information on general inventory QC procedures and QA procedures (e.g. basic peer review) in accordance with its QA/QC plan and the [IPCC Guidelines identified in B.4.a].]

[Option 4.6.2.2: Developed country Parties [shall] implement and give information on general inventory QC procedures and QA procedures (e.g. basic peer review) in accordance with its QA/QC plan and the [IPCC Guidelines identified in B.4.a]. Developing country Parties [are encouraged] to implement and give information on general inventory QA/QC procedures in accordance with its QA/QC plan and the [IPCC Guidelines identified in B.4.a].]

3. **[Option 4.6.3.1:** Each Party [shall] compare the national estimates of CO₂ emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the [IPCC Guidelines identified in B.4.a], and report the results of this comparison in the NIR.]

[Option 4.6.3.2: Developed country Parties [shall] compare the national estimates of CO₂ emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the [IPCC Guidelines identified in B.4.a], and report the results of this comparison in the NIR. Developing country Parties [are encouraged] to compare the national estimates of CO₂ emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the [IPCC Guidelines identified in B.4.a].]

B.5. Metrics

1. **[Option 5.1.1:** Placeholder for outputs of APA agenda item 3(c) on further guidance in relation to the mitigation section of decision 1/CP.21 on accounting for Parties' nationally determined contributions, as specified in paragraph 31, of the Paris Agreement to be incorporated into the MPGs. See < <http://unfccc.int/10128.php>>.]

2. **[Option 5.2.1:** Each Party [shall] use common metrics as agreed by CMA to report aggregate emissions and removals of GHGs, expressed in CO₂ equivalent (CO₂ eq).]

[Option 5.2.2: Each Party [shall] use the 100-year time horizon global warming potential (GWP) values from the IPCC [fourth][fifth] assessment report to report aggregate emissions and removals of GHGs, expressed in CO₂ equivalent (CO₂ eq).]

[Option 5.2.3: Developed country Parties [shall] use the 100-year time horizon global warming potential (GWP) values from the IPCC [forth][fifth] assessment report to report aggregate emissions and removals of GHGs, expressed in CO₂ equivalent (CO₂ eq). Developing country Parties [shall] use the 100-year GWPs values from the IPCC second assessment report and [are encouraged to] use the 100-year time horizon global warming potential (GWP) values from the IPCC [forth][fifth] assessment report to report aggregate emissions and removals of GHGs, expressed in CO₂ equivalent (CO₂ eq).]

[Option 5.2.4: Each Party [may] use other metrics to report aggregate emissions and removals of GHGs.]

3. **[Option 5.3.1:** Each Party [shall] report aggregate emissions and removals of GHGs, expressed in CO₂ equivalent (CO₂ eq).]

[Option 5.3.2: Each Party [shall] report, as appropriate, supplemental information on aggregated GHG emissions and removals, if other metrics applicable to national circumstances are used.]

[Option 5.3.3: Each Party [shall] report all estimates of emissions and removals in the mass of each GHG.]

4. Each Party [shall] provide in the NIR information on the values of the metrics used and, in the case of GWP or GTP being used, the IPCC assessment report they were sourced from.

B.6. Reporting guidance

a. Information on methods and cross-cutting elements

[Reporting on methods]

1. **[Option 6.1.1:** Each Party [shall] report all methods, including their choice and rationale in the context of IPCC good practice, sources of emission factors and activity data used to compile the GHG inventory including descriptions, assumptions, references and sources of information used.]
[Option 6.1.2: Developed country Parties [shall] report all methods, including their choice and rationale in the context of IPCC good practice, sources of emission factors and activity data used to compile the GHG inventory including descriptions, assumptions, references and sources of information used.]
2. Each Party, when preparing estimates using higher tier methods and models, [shall] provide transparent information on the methods, data and assumptions in line with IPCC good practice.
3. [Each Party][Developed country Parties] [shall][should] provide information on the category and gas, and the methodologies, emissions factors and activity data used, including related data references for reported emission and removal estimates for any country-specific category and gas that is not included in the [IPCC Guidelines identified in B.4.a]]
4. Each Party [shall] describe the national key categories, including information on the approach used for their identification, and information on the level of disaggregation used.
5. [Each Party][Developed country Parties] [shall] report the individual and cumulative percentage contributions from key categories, for both level and trend, consistent with the [IPCC Guidelines identified in B.4.a].
6. [Each Party][Developed country Parties] [shall] report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future.
7. [Each Party][Developed country Parties] [shall] report the results of uncertainty analysis as well as methods used and underlying assumptions; at least for base year and the latest inventory year.
8. [Each Party][Developed country Parties] [shall] report recalculations for the base year and all subsequent years of the time series, together with explanatory information and justifications with an indication of relevant changes and their impact on the emissions trends.
9. [Each Party][Developed country Parties] [shall] report information on the reasons for lack of completeness, including explanations on any methodological or data gaps.
10. [Developing country Parties][Those developing country Parties that need flexibility in the light of their capacities] [may] simplify the reporting format in accordance with their national circumstances.
11. Each Party [shall] report on methodological consistency between the GHG inventory and the communication and implementation of NDCs.

b. Sectors and gases

[General]

1. [Each Party][Developed country Parties] [shall] report emissions and removals on a gas-by-gas basis in units of mass, with emissions by sources listed separately from removals by sinks, except in cases where it may be technically impossible to separate information on emissions and removals in the land sector.
2. [Each Party][Developed country Parties] [shall] report emissions and removals at the most disaggregated level of each source/sink category, providing that a minimum level of aggregation is needed to protect confidential business and military information.
3. **[Option 6.2.1:** Each Party [shall] report estimates of emissions and removals for all IPCC categories, gases and carbon pools considered in the GHG inventory throughout the reported period including a descriptive summary and figures underlying emission trends.]
[Option 6.2.2: Developed country Parties [shall] report estimates of emissions and removals for all IPCC categories, gases and carbon pools considered in the GHG inventory throughout the reported period including a descriptive summary

and figures underlying emission trends. Developing country Parties [are encouraged to] report such information and [shall] report at the minimum the summary of GHG emissions and removals, including the information expressed in CO₂ eq. in emission trend tables provided in the [common tabular format][CRF]. Developing country Parties [may] exclude, if necessary, emission sources/removals categories and/or gases/pools if the necessary information to estimate the emissions/removals is not available according to national circumstances.]

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

[Gases]

5. **[Option 6.3.1:** Each Party [shall] report all 7 gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃).]

[Option 6.3.2: Each Party [shall] report 7 gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃), except those developing country Parties that need flexibility in the light of their capacities that [shall] report at least 3 gases (CO₂, CH₄ and N₂O) and [are encouraged to] report [7 gases][PFCs, HFCs, SF₆ and NF₃ subject to certain conditions (e.g. previously reported; included in NDCs; covered by an Article 6 activity; or significant contributor in national emissions).]

[Option 6.3.3: Each Party [shall] report 7 gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃), except those developing country Parties that need flexibility in the light of their capacities that [may] [report gases according to national circumstances][determine the coverage of GHG gases, sectors, sources, and sinks in light of their capacities and based on the best available data and key categories, moving over time to greater coverage].]

[Option 6.3.4: Developed country Parties [shall] report all 7 gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃). Developing country Parties [[should] report at least 3 gases (CO₂, CH₄, and N₂O)][are encouraged to] report PFCs, HFCs, SF₆ and NF₃ subject to certain conditions (e.g. previously reported; included in NDCs; covered by an Article 6 activity; or significant contributor in national emissions)][[may] report gases according to national circumstances].]

6. If reporting HFCs, PFCs, SF₆ and NF₃, [each Party][developed country Parties] [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.

[Sectors]

7. 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 identified in B.4.a].

[Precursor gases]

8. 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).

[Indirect emissions]

9. **[Option 6.4.1:** Each Party [should] report indirect CO₂ from the atmospheric oxidation of CH₄, carbon monoxide (CO), and non-methane volatile organic compounds (NMVOCs). For Parties that decide to report indirect CO₂, the national totals are presented with and without indirect CO₂.]

[Option 6.4.2: Each Party [should] report indirect CO₂ from the atmospheric oxidation of CH₄. For Parties that decide to report indirect CO₂, the national totals are presented with and without indirect CO₂.]

10. Each Party [should] report indirect N₂O emissions from other than the agriculture and LULUCF sources 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.

[Bunker fuel emissions]

11. Each Party [shall] report international aviation and marine bunker fuel emissions as two separate entries and not include in national totals but reported distinctly, if disaggregated data are available, making every effort to both apply and report according to the method contained in the [IPCC Guidelines identified in B.4.a] for separating domestic and international emissions.

[Feedstocks]

12. [Each Party][Developed country Parties] [shall] clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or industrial processes sector, in accordance with the [IPCC Guidelines identified in B.4.a].

[Natural disturbances]

13. Each Party [shall] report information on approach taken, if any, to ensure identification of natural disturbances and corresponding emissions and removals, in accordance with [IPCC Guidelines identified in B.4.a], and [shall] indicate if these estimates are included in national totals.

c. Time series

1. **[Option 6.5.1:** Each Party [shall] report a consistent time series from 1990 [or other base years] to X-2 (X= submission year).]

[Option 6.5.2: Each Party [shall] report a consistent time series from 1990 or other base years, [if reported in the past], to X-2 (X= submission year).]

[Option 6.5.3: Each Party [shall] report a consistent time series from 1990 or other base years, [if reported in the past], to X-2, except those developing country Parties that need flexibility in the light of their capacities that [shall] report a consistent time series from [1990][2020] or other base years, [if reported in the past], to X-4 [and provide an explanation and a timeline for moving to more recent data in the improvement plan] (X= submission year).]

[Option 6.5.4: Each Party [shall] report a consistent time series from 1990 or other base years, [if reported in the past] to X-2 except those developing country Parties that need flexibility in the light of their capacities that [shall] report a consistent time series from [a later year, but as far back as allowed by data availability (e.g. the latest year reported in the NC/BUR or base year in the NDC)][2010 at a minimum] to [X-4][X-3] in transition to X-2, depending on data availability (X= submission year).]

[Option 6.5.5: Each Party [shall] report in the NIR information covering the base year, the most recent 10 years and any previous years since the base year ending with 0 or 5. If the information required has not been reported in previous reports and/or is not available, each Party [shall] provide information of the years available, including the base year and NDC reference year.]

[Option 6.5.6: Developed country Parties [shall] report a consistent time series from 1990 or other base years to X-2 (X= submission year). Developing country Parties [are encouraged to] provide a consistent time series back to the years reported in the previous national communications under the Convention before 2020 and/or reported under the Paris Agreement, or use 2010 as the base year.]

B.7. Constraints and capacity-building needs

[Option 7.1.1: A subheading on constraints and capacity-building needs is not necessary in the MPGs.]

[Option 7.1.2:

1. [Developing country Parties][Those developing country Parties that need flexibility in the light of their capacities] [shall] identify and provide transparent updated information related to the planning, preparation, management compilation and report of the inventory, including what would be needed to improve transparency, accuracy completeness, comparability and consistency of future reports, on constraints and gaps (both domestic and external) based on national circumstances and related financial, technical and capacity-building needs in the NIR or in the outcome of the support needed process under Article 13, paragraph 10.
2. [Developing country Parties][Those developing country Parties that need flexibility in the light of their capacities] [shall] provide information on the expected improvements to the GHG inventory for which capacity-building is requested, prioritizing the proposed improvements.
3. Developing country Parties [shall] report in the [NIR][improvement plan] challenges experienced in using the [IPCC Guidelines identified in B.4.a].]

B.8. Improvement plan

[Preparing an improvement plan]

1. **[Option 8.1.1:** Each Party [shall] prepare and periodically update an improvement plan that includes improvements related to: TACCC; methodologies; activity data collection; preparation of emission factors; key category analysis and uncertainty estimation; QA/QC plan and procedures; and inventory management and include timelines and funding needs.]

[Option 8.1.2: Each Party [shall] prepare and periodically update an improvement plan that includes improvements related to: TACCC; methodologies; activity data collection; preparation of emission factors; key category analysis and uncertainty estimation; QA/QC plan and procedures; and inventory management and include timelines and funding needs. Those developing country Parties that need flexibility in the light of their capacities [should] prepare and periodically update an improvement plan that includes improvements related to: completeness; methodologies; activity data collection; preparation of emission factors; key category analysis; uncertainty estimation; QA/QC plan and procedures; inventory management, including timelines and funding needs.]

[Option 8.1.3: Developed country Parties [shall] report improvement plans related to the national inventory following the requirements established in decision 24/CP.19.]

2. Each Party [should] strive to reduce the extent of the improvement plans as reporting improves over time.

[Reporting on planned improvements]

3. Each Party [shall] report in the NIR [a summary of] the improvement plan.
4. Each Party [shall] report on implemented and planned inventory improvements based on the recommendations from the technical expert review.
5. Those developing country Parties that need flexibility in the light of their capacities [shall] explain the application of flexibility and identify planned activities to improve data quality and the TACCC of reporting, towards the full implementation of the MPGs over time.

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

[Form of national inventory report submission]

1. **[Option 9.1.1:** Each Party [shall] submit a national inventory report, comprising:
 - a. An NIR in one of the official UN languages including an English translation, if possible, to facilitate TER. The NIR [shall] include detailed and complete information on inventories [and any additional information provided by the respective Party during TER];
 - b. Detailed information by sector, category and gas, in metric tonnes, and CO₂ equivalence in the [common tabular format][CRF] submitted through an electronic reporting system maintained by the secretariat [as part of the biennial transparency reports].]

[Option 9.1.2: Developed country Parties [shall] submit a national inventory report, comprising:

- a. An NIR in one of the official UN languages including an English translation, if possible, to facilitate TER. The NIR [shall] include detailed and complete information on inventories [and any additional information provided by the respective Party during TER];
- b. Detailed information by sector, category and gas, in metric tonnes, and CO₂ equivalence in the [common tabular format][CRF] submitted through an electronic reporting system maintained by the secretariat [as part of the biennial transparency reports].

Developing country Parties [shall] provide:

- a. An NIR in one of the official UN languages including an English translation, if possible, to facilitate TER. The NIR [shall] include detailed and complete information on inventories [and any additional information provided by the respective Party during TER];
- b. [Summary information tables for the years previously reported in the GHG inventories in their NCs][Tables 1 and 2 of 17/CP.8 in reporting its national GHG inventory][Inventory sectoral tables and worksheets of the IPCC].]

[Frequency]

2. **[Option 9.2.1:** Each Party [shall] submit the national inventory report annually.]

[Option 9.2.2: Each Party [shall] submit the national inventory report annually, [except those developing country Parties that need flexibility in the light of their capacities][developing country Parties] that [may] submit the national inventory report on a biennial basis and [are encouraged to] move to annual submission over time.]

[Option 9.2.3: Developed country Parties [shall] submit the national inventory report annually. Developing country Parties [shall] submit the national inventory report on a biennial basis [with no specific deadline for the submission within this timeframe, taking into account paragraph 90 of decision 1/CP.21 and Article 13 paragraphs 2, 14 and 15]. LDCs and SIDS [may] submit at their discretion.]

[NIR submission vehicle/format]

3. **[Option 9.3.1:** Each Party [shall] submit the national inventory report under the Paris Agreement in conjunction with the inventory under the Convention/Kyoto Protocol.]

[Option 9.3.2: Each Party [shall] submit the national inventory report as a stand-alone report separated from the biennial transparency report, consistent with paragraph 7(a) of Article 13 of the Agreement.]

[Option 9.3.3: Each Party [shall] submit the national inventory report as part of a comprehensive report, in the years when other information requested by Article 13 of the Paris Agreement is reported.]

[Option 9.3.4: Developed country Parties [shall] submit the national inventory report under the Paris Agreement as a stand-alone report. Developing country Parties [may] submit the national inventory report under the Paris Agreement alongside the biennial transparency report under Article 13 and [are encouraged to] move to a stand-alone report over time.]

[Option 9.3.5: Developed country Parties [shall] submit the national inventory report under the Paris Agreement as a stand-alone report. Developing country Parties [shall] provide a summary or an update of the information contained in chapter III (national GHG inventories) of the annex to decision 17/CP.8 and include additional or supporting information, as well as sector-specific information, in a technical annex [, with flexibility on the level of detail].]

Annex I

An annotated outline for the NIR contents

Annex II

The thresholds for insignificance of categories

]

]

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

Box 3. Changes implemented in this section

This section was developed based on Section C in parts I and II of the informal note by the co-facilitators contained in FCCC/APA/2018/L.2/Add.1. In preparing this section, the Co-Chairs also took into consideration discussions held on this item to date and Party submissions. The Co-Chairs recognize that further discussion is needed on structural and procedural elements of this section, including the relationship between this section and other related workstreams. Therefore, there are a number of placeholders for related workstreams, along with a text box at the beginning to capture the Co-Chairs' understanding of larger options for the organizational and procedural aspects of the section. The provisions on reporting of institutional arrangements under subheading C.6 have been moved to subheading C.2, reporting of fairness and equity under subheading C.2 has been moved to subheading C.3, and reporting frequency has been moved from C.4 to C.14. Further, an example of how to logically organize the information in sub-heading C.4, C.8, C.9 and C.13 is provided. Finally, the Co-Chairs made a few minor amendments to the sub-headings to facilitate clarity.

[

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

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

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

[Option 4:

Proposed options on organizational and procedural aspects of the MPGs in section C:

Option 1: *[Three-layer account/accounting system]*

- First layer containing non-quantifiable and quantifiable information to “account for NDCs”, as stipulated by Article 4.13 of the Paris Agreement;
- Second layer containing quantifiable information related to the “accounting for anthropogenic emissions and removals corresponding to a Party’s NDC”;
- Third layer applying only to Parties that decided to participate in “cooperative approaches” and transfer of ITMOs (Article 6.2) and/or the “mechanisms” (Article 6.4), following additional guidance established for these Articles.

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

- In the first biennial transparency report that could focus on the ICTU and indicative list of parameters to be used to track progress on the implementation and achievement of the NDC;
- In subsequent biennial transparency report that could focus on the information (“narrative”) and parameters to track progress on the implementation of the NDC;
- In the final biennial transparency report of the NDC cycle that could focus on the information (“narrative”) and parameters to track progress on the achievement of the NDC.

Option 2: *[Different information for first, subsequent, and last biennial transparency reports of the NDC cycle]*

First report of an NDC Cycle:

- National Circumstances;
- NDC info;
- Accounting approach;
- Indicators of progress on the implementation and achievement of the NDC;
- Info on base/reference value;

- Info on the expected transfer/use of ITMOS;
- Summary of inventory;
- P&M;
- Projections.

Subsequent reports:

- Updates to info provided in the first report;
- Updated information for each indicator of progress on the implementation and achievement of the NDC;
- Any info on the transfer/use of ITMOs.

First report following the end of a NDC cycle:

- Updates to info provided in the first report;
- Updated information for each indicator of progress on the implementation and achievement of the NDC;
- Any info on the transfer/use of ITMOs;
- Assessment of whether the NDC has been achieved.

Option 3: See below.

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

[[**Option 2:**

C.1. Objectives and principles

[**Option 1.1:** Objectives and principles covered in an overarching section.]

[**Option 1.2:**

[*Objectives*]

[**Option 1.2.1.1:** No objectives section necessary in the MPGs.]

[**Option 1.2.1.2:** *Article 13.5*]

1. 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.]

[**Option 1.2.1.3:**

1. 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. The objectives of these MPGs for providing information necessary to track progress made in implementing and achieving Parties' nationally determined contributions under Article 4 of the Paris Agreement are:
 - a. To assist each Party in meeting its commitments under Article 13, paragraph 7(b) of the Paris Agreement, including by providing information on the progress made in implementing and achieving its nationally determined contribution under Article 4;
 - b. To inform the CMA and global stocktake;
 - c. To identify successes and challenges in meeting Parties' nationally determined contributions under Article 4;
 - d. To facilitate knowledge sharing amongst Parties;

- e. To facilitate the process of technical expert review.]

[Principles]

[Option 1.2.2.1: No principles section necessary in the MPGs.]

[Option 1.2.2.2: *[1/CP.21, paragraph 92]*

3. In the context of these MPGs, the principles guiding the provision of information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 are:
 - a. The importance of facilitating improved reporting and transparency over time;
 - b. The need to provide flexibility to those developing country Parties that need it in the light of their capacities;
 - c. The need to promote transparency, accuracy, completeness, consistency, and comparability;
 - d. The need to avoid duplication as well as undue burden on Parties and the secretariat;
 - e. The need to ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;
 - f. The need to ensure that double counting is avoided;
 - g. The need to ensure environmental integrity.]

[Option 1.2.2.3:

3. The principles guiding these MPGs for providing information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 are:
 - a. Transparency means all elements relevant for tracking of progress and methodologies used should be clearly explained;
 - b. Accuracy means the aggregation and summation of individual elements that reflect the overall progress is correct;
 - c. Completeness means progress is tracked for all elements of the nationally determined contribution under Article 4;
 - d. Consistency means methodologies used to establish reference level(s) or base year/periods are consistent with the methodologies used in the period of tracking progress of the implementation and achievement of nationally determined contributions under Article 4.]

[Option 1.2.2.4:

3. In the context of these MPGs, the principles guiding the provision of information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 are:
 - a. The importance of facilitating improved reporting and transparency over time;
 - b. The need to provide flexibility to those developing country Parties that need it in the light of their capacities;
 - c. The need to promote transparency, accuracy, completeness, consistency, and comparability;
 - d. The need to avoid duplication as well as undue burden on Parties and the secretariat;
 - e. The need to ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;
 - f. The need to ensure that double counting is avoided;
 - g. The need to ensure environmental integrity.
 - h. Respect sovereignty and ensure a step-wise approach in accordance with national circumstances, capacity and capability;
 - i. Based on the use of best available science and existing methods and guidance;
 - j. Developed country Parties take the lead in tracking progress of nationally determined contributions under Article 4;

- k. Flexibility to LDCs and SIDS to submit strategic plans and actions for low GHG emissions development reflecting their special circumstances.]

C.2. National circumstances and institutional arrangements

[Option 2.1: There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.]

[Option 2.2:

[National circumstances]

1. Each Party [shall][should] describe its national circumstances relevant to progress made in the implementation and achievement of nationally determined contributions 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][should] also provide information on how its national circumstances affect GHG emissions and removals over time, including disaggregated indicators.
3. Developed country Parties [shall][should] provide information on economy-wide emissions GHG emissions and removals.

[Institutional arrangements]

4. Each Party [shall][should] 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.
5. Each Party [shall][should] provide information on legal, institutional, administrative and procedural arrangements for domestic implementation, monitoring, reporting, archiving of information, stakeholder engagement, and evaluating progress towards its nationally determined contribution under Article 4.

[Other information]

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

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

[Option 3.1: Placeholder for relevant outputs of APA agenda item 3 on further guidance in relation to the mitigation section of decision 1/CP.21, to be incorporated into the MPGs.]

[Option 3.2:

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

[Option 3.3:

1. Each Party [shall][should] describe its nationally determined contribution under Article 4, including the following information, as appropriate:

- a. Any conditional components of its nationally determined contribution under Article 4, including the applicable coverage, scope, reference year, any adjustments/updates to it, and any additional factors;
- b. The components covered by the nationally determined contributions under Article 4, including mitigation (including mitigation co-benefits resulting from adaptation actions and/or economic diversification plans), adaptation, response measures, and support;
- c. Targets, including quantitative values (absolute or relative) and time frames for achieving the target (single year or multiyear);
- d. Reference level, including quantitative value for the base year or base period [for developed country Parties only];
- e. Time frames and/ or periods for implementation [for developed country Parties only];
- f. Scope and coverage, including sectors, categories or sources and sinks, carbon pools and gases [for developed country Parties only];
- g. Indicators and/or elements relevant for tracking progress of the nationally determined contribution under Article 4;
- h. Methodologies and assumptions, including by sector, category or activity, if they vary;
- i. Accounting methodologies [for developed country Parties only];
- j. Conditions and assumptions relevant to the achievement of nationally determined contributions under Article 4 [for developed country Parties only];
- k. Metrics, including global warming potentials;
- l. Expected use of internationally transferred mitigation outcomes;
- m. Data sources;
- n. Planning processes;
- o. An explanation of how double counting will be avoided in tracking progress and achievement of nationally determined contributions under Article 4;
- p. Information on fairness and equity;
- q. Information on the social and economic impact of response measures.]

[Option 3.4:

1. Developed country Parties [shall][should] provide a description of its nationally determined contribution under Article 4, guided by paragraphs 12-22 of decision 2/CP.17 and its Annex I, paragraphs 4-7.
2. **[Option 3.4.1:** Developing country Parties [shall][should] provide a description of its nationally determined contribution under Article 4, guided by paragraphs 41-44 of decision 2/CP.17 and its Annex III, paragraphs 11-13.

[Option 3.4.2: Developing country Parties [shall][should] provide a web link to its nationally determined contribution under Article 4.])

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

[Option 4.1: Placeholder for relevant outputs of APA agenda item 3(c) on further guidance in relation to the mitigation section of decision 1/CP.21, to be incorporated into the MPGs.]

[Option 4.2:

1. Each Party [shall][should] identify relevant quantitative and/or qualitative indicators relevant to tracking progress towards the implementation and achievement of its nationally determined contribution under Article 4, including associated definitions, criteria used for identifying/selecting indicator(s) in accordance with the type and components of nationally determined contribution, methodologies, assumptions, and data sources. [These indicators could include, for example, GHG emissions; CO₂ emissions/GDP; share of non-fossil fuel in primary energy consumption, etc.][The indicators [shall][should] be developed consistent with [X/CMA.1, output of APA agenda item 3(c)].

2. Each Party [shall][should] provide [in its first biennial transparency report] the initial values for the selected indicators for the base year/baseline/base point, and provide the associated definitions, criteria for selecting indicators, methodologies, assumptions, and data sources.
3. For each [subsequent] biennial transparency report, each Party [shall][should] provide updated values for each indicator identified pursuant to paragraph 1, using consistent definitions, methodologies, assumptions, and data sources. This information [shall][should] be provided for the period from the base year/baseline/base point to the latest year available in the time frame and/or period of implementation. This information [shall][should] be presented consistent with [X/CMA.1, output of APA agenda item 3(c)].
4. **[Option 4.2.1:** Each Party [shall][should] compare the updated values for each indicator in paragraph 3 with the initial values pursuant to paragraph 2 to qualitatively and quantitatively track progress made in implementing its nationally determined contribution under Article 4.][**Option 4.2.2:** Each Party [shall][should] compare the updated values for each indicator for the latest year available in the time frame and/or period of implementation with the base year/baseline/base point.]
5. Information pursuant to paragraphs 1 to 4 [shall][should] be presented in narrative and tabular format [including assessment of progress in implementing nationally determined contribution].]

[Option 4.3:

1. Each Party [shall][should] identify relevant quantitative and/or qualitative indicators relevant to tracking progress towards the implementation and achievement of its nationally determined contribution under Article 4, including associated definitions, criteria used for identifying/selecting indicator(s) in accordance with the type and components of nationally determined contribution, methodologies, assumptions, and data sources. [These indicators could include, for example, GHG emissions; CO₂ emissions/GDP; share of non-fossil fuel in primary energy consumption, etc.][The indicators [shall][should] be developed consistent with [X/CMA.1, output of APA agenda item 3(c)].
2. Each Party [shall][should] provide [in its first biennial transparency report] the initial values for the selected indicators for the base year/baseline/base point, and provide the associated definitions, criteria for selecting indicators, methodologies, assumptions, and data sources.
3. For each [subsequent] biennial transparency report, each Party [shall][should] provide updated values for each indicator identified pursuant to paragraph 1, using consistent definitions, methodologies, assumptions, and data sources. This information [shall][should] be provided for the period from the base year/baseline/base point to the latest year available in the time frame and/or period of implementation. This information [shall][should] be presented consistent with [X/CMA.1, output of APA agenda item 3(c)].
4. **[Option 4.3.1:** Each Party [shall][should] compare the updated values for each indicator in paragraph 3 with the initial values pursuant to paragraph 2 to qualitatively and quantitatively track progress made in implementing its nationally determined contribution under Article 4.][**Option 4.3.2:** Each Party [shall][should] compare the updated values for each indicator for the latest year available in the time frame and/or period of implementation with the base year/baseline/base point.]
5. Information pursuant to paragraphs 1 to 4 [shall][should] be presented in narrative and tabular format [including assessment of progress in implementing nationally determined contribution].
6. Each Party [shall][should] also provide the following, as applicable to its nationally determined contribution under Article 4:
 - a. Indicators to track progress on mitigation co-benefits from adaptation actions and/or economic diversification plans;
 - b. Information on the metrics and emissions and removals estimation methodologies used (consistent with CMA decisions);
 - c. A description of the sectors, gases, categories, pools covered, where they differ from inventory coverage and definitions;
 - d. An explanation of how the information used to track progress is consistent with the Party's most recent national inventory report;
 - e. Information on the construction of the reference emissions/ removals;

- f. A comparison of anthropogenic emissions / removals against the reference level for each reported year;
 - g. Information on how the sectors, categories, gases and, as relevant, pools, included in the Party's nationally determined contribution under Article 4 have been addressed in the reference, including updates to the reference as a result of more accurate information, and any expansion of coverage, and updates to data and parameters;
 - h. Information on how mitigation outcomes are compared to the reference level;
 - i. Information on how policies and measures have been included in the reference level and their implementation timeframes, reasons for exclusion of relevant policies and measures;
 - j. Information on the contribution to the reference level from sub-national or sectoral baselines, reference levels and projections as relevant;
 - k. Projected baseline, if relevant;
 - l. Information on approach(es) and assumptions relating to [XX];
 - m. Information on how methodologies, accounting approaches, assumptions and definitions used to track progress toward the achievement of the nationally determined contribution under Article 4 are consistent, in each reporting year, with those used in communicating the nationally determined contribution under Article 4;
 - n. Institutional setting, policy, strategy, measures, actions, and stakeholders' engagement on [XX];
 - o. For quantified mitigation actions, an estimate of their impact and underlying assumptions;
 - p. For mitigation actions, information on progress with respect to implementation, consistent with [section C.6], and indicators to monitor the progress;
 - q. Information on mitigation co-benefits resulting from adaptation policies, strategies, measures, actions and/or economic diversification plans and how they contribute to achieving the nationally determined contribution under Article 4;
 - r. Information on adaptation component of nationally determined contributions under Article 4, to be reported in accordance with [section D] below;
 - s. Information on support provided component of nationally determined contributions under Article 4, to be reported in accordance with [section E] below;
 - t. Information on support needed related to nationally determined contributions under Article 4, to be reported in accordance with [section F] below;
 - u. Contribution from the land-use sector (including natural disturbances, if any) and a description of the accounting approaches used;
 - v. Information on REDD-plus activities, REDD-plus results-based payments or results from the implementation of joint mitigation and adaptation policy approaches;
 - w. Approach taken, if any, to natural disturbance in the land sector;
 - x. Information on the social and economic impact of response measures;
 - y. Progress made in cooperating to enhance the understanding of the economic and social consequences of response measures, taking into account the need for information from those affected, and evidence of actual impacts, and of both positive and negative effects.
7. Developing country Parties [should] provide information on applicable indicators and information necessary to track progress, consistent with the level and timeliness of support [and should determine frequency of submission].]

C.5 Information on achievement of the Party's NDC under Article 4 for the target year/period

[Option 5.1: This section is not necessary in the MPGs.]

[Option 5.2:

- 1. When a Party's biennial transparency report contains information on the end point/period for its nationally determined contribution under Article 4, the Party [shall][should] provide a quantitative and qualitative assessment of whether the

Party has achieved its nationally determined contribution under Article 4, including updated values for each indicator relevant to tracking progress towards the implementation and achievement of its nationally determined contribution under Article 4.

2. Each Party [shall][should] report information in a narrative and tabular format.
3. Parties engaging on a voluntary basis in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards nationally determined contributions [shall][should] provide information consistent with [X/CMA.1, outputs of SBSTA agenda item 12].]

[Option 5.3:

1. When a Party's biennial transparency report contains information on the end point/period for its nationally determined contribution under Article 4, the Party [shall][should] provide a quantitative and qualitative assessment of whether the Party has achieved its nationally determined contribution under Article 4, including updated values for each indicator relevant to tracking progress towards the implementation and achievement of its nationally determined contribution under Article 4.
2. Each Party [shall][should] report information in a narrative and tabular format.
3. Parties engaging on a voluntary basis in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards nationally determined contributions [shall][should] provide information consistent with [X/CMA.1, outputs of SBSTA agenda item 12].
4. Parties that include a peak in GHG emissions in their nationally determined contribution under Article 4 [shall][should] provide specific additional information on achievement after the specified peaking year.
5. Parties that included quantified mitigation actions and co-benefits in their nationally determined contribution under Article 4 [shall][should] provide an estimate of the impact of the mitigation actions and co-benefits on greenhouse gas emissions at the end of the target year or period and underlying assumptions.
6. Each Party [shall][should] provide, if applicable, an assessment of its achievements in implementing adaptation policies and strategies.
7. Each Party [shall][should] provide, if applicable, information on the implementation of Article 5 of the Paris Agreement and how it contributes to achieving its nationally determined contribution.
8. Each Party [shall][should] provide information on the social and economic impact of response measures.]

[Option 5.4:

1. When a Party's biennial transparency report contains information on the end point/period for its nationally determined contribution under Article 4, the Party [shall][should] provide a quantitative and qualitative assessment of whether the Party has achieved its nationally determined contribution under Article 4, including updated values for each indicator relevant to tracking progress towards the implementation and achievement of its nationally determined contribution under Article 4.
2. Each Party [shall][should] report information in a narrative and tabular format.
3. Parties engaging on a voluntary basis in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards nationally determined contributions [shall][should] provide information consistent with [X/CMA.1, outputs of SBSTA agenda item 12].
4. Parties that include a peak in GHG emissions in their nationally determined contribution under Article 4 [shall][should] provide specific additional information on achievement after the specified peaking year.
5. Parties that included quantified mitigation actions and co-benefits in their nationally determined contribution under Article 4 [shall][should] provide an estimate of the impact of the mitigation actions and co-benefits on greenhouse gas emissions at the end of the target year or period and underlying assumptions.
6. Each Party [shall][should] provide, if applicable, an assessment of its achievements in implementing adaptation policies and strategies.
7. Each Party [shall][should] provide, if applicable, information on the implementation of Article 5 of the Paris Agreement and how it contributes to achieving its nationally determined contribution.

8. Each Party [shall][should] provide information on the social and economic impact of response measures.
9. Each Party [shall][should] provide the final accounting balance as a structured summary of all relevant quantified components to assess the achievement of its nationally determined contribution, including:
 - a. Time series of total net GHG emissions and removals/sinks;
 - b. Quantified and updated reference levels and/or base year/period;
 - c. Relevant quantified values of indicators/parameters determined by the Party, for the base year until the most recent year, that show achievement of its target;
 - d. As applicable, contribution from and/or adjustments for use of internationally transferred mitigation outcomes in each relevant year of the target period or target years, pursuant to [outputs of SBSTA agenda 12];
 - e. As applicable, contribution from the LULUCF sector for each year of the target period or target year, if not included in the time series of total net GHG emissions and removals, as applicable;
 - f. Any additional relevant quantified parameters for each year of the target period.]

C.6 Mitigation policies and measures, actions, and plans, including those with mitigation co-benefits resulting from adaptation actions, related to the implementation and achievement of an NDC under Article 4

[Option 6.1.

1. Each Party [shall][should] provide information on policies and measures [that support the implementation and achievement of its nationally determined contribution under Article 4]. This information [shall][should] be presented in textual and tabular format.
2. Each Party [shall][should], as appropriate, provide the following information on its policies and measures, as available, in a tabular format:
 - a. Name;
 - b. Description;
 - c. Objectives;
 - d. Status (i.e., planned, adopted, or implemented);
 - e. Indicators for assessing progress;
 - f. Sectors affected;
 - g. Gases affected;
 - h. Methodologies and assumptions;
 - i. Sources, sinks, and carbon pools impacted, as relevant;
 - j. Start year of implementation;
 - k. Implementing entity or entities;
 - l. Results achieved;
 - m. Estimate of expected greenhouse gas emissions reductions;
 - n. Costs;
 - o. Non-GHG mitigation benefits.
3. Each Party [shall][should] provide information about how the mitigation actions identified in paragraph 2 interact with each other.
4. Each Party [shall][should] identify those policies and measures no longer in place compared with the most recent biennial transparency report, and explain why they are no longer in place.
5. Each Party [shall][should] identify its actions that influence greenhouse gas emissions from international transport.

6. Each Party [shall][should] provide information about how its policies and measures are modifying longer-term trends in GHG emissions and removals.
7. Each Party [shall][should] provide information about the assessment of the economic and social consequences of response measures.
8. Each Party [shall][should] provide information about mitigation co-benefits from adaptation actions and/or economic diversification plans, as appropriate.
9. Each Party [shall][should] describe the methodology used to determine the greenhouse gas impact of each policy and measure, to the extent available. This information may be presented in an annex.
10. Each Party [shall][should] provide information on institutional, legal, administrative and procedural arrangements established and used for domestic compliance, monitoring, reporting and evaluation of policies, actions and measures, including stakeholders' engagement.]
11. Each Party [shall][should] also provide, as applicable, a description of policies and measures relevant to achieving the Party's nationally determined contribution under Article 4 that do not have climate change mitigation as their sole focus.
12. Those developing country Parties that need flexibility in the light of their capacities [may] report on policies and measures for which information is available, unless the implementation of a policy or measure is itself its nationally determined contribution under Article 4.
13. Each Party [shall][should] include information on mitigation actions taken to implement Article 5 of the Paris Agreement.]

[Option 6.2:

1. Developed country Parties [shall][should], as appropriate, provide the following information on its policies and measures, as available, in a tabular format:
 - a. Name;
 - b. Description;
 - c. Objectives;
 - d. Status (i.e., planned, adopted, or implemented);
 - e. Indicators for assessing progress;
 - f. Sectors affected;
 - g. Gases affected;
 - h. Methodologies and assumptions;
 - i. Sources, sinks, and carbon pools impacted, as relevant;
 - j. Start year of implementation;
 - k. Implementing entity or entities;
 - l. Results achieved;
 - m. Estimate of expected greenhouse gas emissions reductions;
 - n. Costs;
 - o. Non-GHG mitigation benefits;
2. Developing country Parties [may] self-determine the level of detail for reporting policies and measures.
3. Each Party [shall][should] provide information on how their policies and measures are modifying longer-term trends in GHG emissions and removals.
4. Developing country Parties [shall][should] also provide information on support received and needed related to policies, actions and measures.

5. Developing country Parties [shall][should] provide information on the gaps, constraints and barriers related to implementation of policies, actions and measures.]

[Option 6.3:

1. Developed country Parties [shall] continue to submit information on policies, actions and measures guided by paragraphs 6 to 8 of the biennial reporting guidelines.
2. Developing country Parties [shall] continue to submit information on policies, actions and measures guided by paragraphs 11 to 13 of the biennial update reporting guidelines.]

C.7 Summary of greenhouse gas emissions and removals

[Option 7.1: This section is not necessary in the MPGs.]

[Option 7.2:

1. Each Party [shall][should] provide a summary of its greenhouse gas emissions and removals. This information [shall][should] be provided for those reporting years corresponding to the Party's most recent national inventory report, in tabular format.
2. Where applicable, and different from paragraph 1, each Party [shall][should] also provide a summary of its greenhouse gas emissions and removals relevant to its nationally determined contribution under Article 4. This information [shall][should] be provided for those reporting years corresponding to the Party's most recent national inventory report, in a tabular format.
3. Each Party [shall][should] also provide information on greenhouse gas emissions per capita and greenhouse gas emissions per GDP, in a tabular format, from the year of its first biennial transparency report to the year in its most recent national inventory report.
4. Each Party [shall][should] provide a description of the factors underlying GHG emissions and removals trends.]

[Option 7.3:

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

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

[Option 8.1: This section is not necessary in the MPGs.]

[Option 8.2:

1. Each Party [with a nationally determined contribution containing [XX] [shall][should] provide a 'with measures' projection of all GHG emissions and removals and [should][may] report 'with additional measures' and 'without measures' projection.
2. Projections [shall][should] 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, except for those developing country Parties that need flexibility in the light of their capacities that [shall][should] extend at least to the end point of the Party's nationally determined contribution under Article 4.
3. Each Party [shall][should] describe the methodology used to develop the projections, including information on:
 - a. Models and/or approaches used and key underlying assumptions and parameters used for projections (e.g. GDP growth rate/ level, population growth rate/ level);
 - b. Changes in the methodology since the Party's most recent biennial transparency report;
 - c. Assumptions on policies and measures included in the "with measures" scenario and "with additional measures" scenario, if included;
 - d. Sensitivity analysis for any of the projections, together with a brief explanation of the methodologies and parameters used;

- e. Uncertainty analysis of the projections.
4. Each Party [shall][should][may] also provide projections of key indicators to determine progress towards its nationally determined contribution under Article 4 (e.g. emission intensity, hectares reforested, etc.).
5. Each Party [shall][should] 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, except those developing country Parties that need flexibility in the light of their capacities that [shall][should] provide projections covering sectors and gases included in the Party's nationally determined contribution under Article 4, and key categories of emissions and removals.
6. Projections [shall][should] be presented relative to actual inventory data for the preceding years.
7. Emission projections [shall][should] be provided with and without LULUCF.
8. Projections [shall][should] be presented in graphical and tabular formats.
9. Each Party [shall][should] compare the projection with the Party's nationally determined contribution under Article 4, including narrative information on whether the Party is on track towards achieving its nationally determined contribution under Article 4.]

[Option 8.3.]

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

C.9 Information on the Party's accounting under Article 4, paragraphs 13 and 14

[Option 9.1:] Placeholder for relevant outputs of the APA agenda item 3(c) on further guidance in relation to the mitigation section of decision 1/CP.21, on accounting for Parties' NDCs, as specified in paragraph 31.]

[Option 9.2:]

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

C.10 Information related to Article 6, as applicable

[Principles]

1. Parties engaging on a voluntary basis in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards nationally determined contributions [shall][should] be guided by the following principles when reporting:
 - a. Avoid double claims for financial flow for market and supports;
 - b. Avoid double counting of international transfers of mitigation outcomes;
 - c. Ensure transparency, accuracy, completeness, consistency and comparability when reporting the use of internationally transferred mitigation outcomes towards a nationally determined contribution under Article 4, or engaging in the international transfer of mitigation outcomes that may be used by another Party towards a nationally determined contribution under Article 4.

[Reporting on ITMOs]

[Option 10.1:] Placeholder for relevant outputs of SBSTA agenda item 12 on matters relating to Article 6 of the Paris Agreement.]

[Option 10.2:]

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

[Option 10.3:

1. Parties engaging on a voluntary basis in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards nationally determined contributions [shall][should] provide information consistent with [X/CMA.1, outputs of SBSTA agenda item 12].
2. Parties engaging on a voluntary basis in cooperative approaches that involve the transfer/use of internationally transferred mitigation outcomes towards nationally determined contributions [shall][should] also provide the following:
 - a. Institutional and governance arrangements in place for the creation, holding, and transfer of mitigation outcomes that may or have become internationally transferred mitigation outcomes under Article 6;
 - b. Governance and procedural arrangements that ensure the avoidance of double counting of internationally transferred mitigation outcomes towards nationally determined contributions under Article 4;
 - c. Information on the creation and holding of actual and intended transfers and acquisition of internationally transferred mitigation outcomes under Article 6;
 - d. Information on environmental integrity and sustainable development.]

[Option 10.4:

1. Parties engaging on a voluntary basis in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards nationally determined contributions [shall][should] provide information consistent with [X/CMA.1, outputs of SBSTA agenda item 12].
2. Parties engaging on a voluntary basis in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards nationally determined contributions [shall][should] also provide information on transfers and acquisition of internationally transferred mitigation outcomes under Article 6 during the implementation period of the relevant nationally determined contribution under Article 4, consistent with the guidance contained in [X/CMA.1, outputs of SBSTA agenda item 12], including:
 - a. Agreed units (e.g., ktCO₂-eq);
 - b. Information on usage for achievement of nationally determined contribution under Article 4, mitigation under other UN organizations such as ICAO, climate finance, voluntary cancellation;
 - c. Information on internationally transferred mitigation outcomes held in accounts that have not been used towards meeting a nationally determined contribution under Article 4;
 - d. Information on the expected share, in percent, of the mitigation outcomes used for achieving the nationally determined contribution under Article 4;
 - e. Information on the period and/or year (vintage) of the internationally transferred mitigation outcomes, with information how those are tracked;
 - f. Information on whether Parties have fulfilled eligibility criteria for participation, such as information on the national registry and the designated national authority.]

[Option 10.5: Information reported should be similar to information reported under the Kyoto Protocol and in the current biennial reports.]

C.11. Other information, where applicable and appropriate

1. Each Party [shall][should][may], as appropriate, provide any other information relevant for tracking progress made in implementing and achieving its nationally determined contribution under Article 4.
2. Each Party [shall][should] provide information, as appropriate, on low carbon and climate resilient development strategies.
3. Each Party [shall][should] provide information on the social and economic impact of response measures.

C.12. Capacity-building needs

[Option 12.1: This section is not necessary in the MPGs.]

[Option 12.2:

1. [Each Party][Developing country Parties] [shall][should] provide a description of any gaps and constraints, and associated financial, technical, and capacity building needs associated with planning, preparing, implementing and tracking progress towards the implementation and achievement of its nationally determined contribution under Article 4.
2. [Each Party][Developing country Parties] [shall][should] also explain how the provision of capacity-building has resulted in improvements in the quality and transparency of the information to track progress towards the implementation and achievement of its nationally determined contribution under Article 4.]

C.13. Improvement plan

[Option 13.1: This section is not necessary in the MPGs.]

[Option 13.2:

1. To facilitate continuous improvement, each Party, where appropriate, [shall][should] report planned improvements. In reporting this information each Party [shall][should] include:
 - a. Information on improvements made since the Party's previous biennial transparency report;
 - b. How the Party intends to enhance its transparency, accuracy, comparability, consistency, completeness, and data quality;
 - c. Plans to strengthen institutional arrangements related to Article 13 of the Agreement;
 - d. For those developing country Parties that utilize flexibility, an explanation of the Party's use of flexibility, how the Party intends to improve the transparency, accuracy, completeness, consistency, and comparability of its reporting to meet the common modalities, procedures, and guidelines;
 - e. When a technical expert review has identified inconsistencies between a Party's reporting and the modalities, procedures, and guidelines, the Party's intended timeline and steps to report these MPGs;
 - f. How the Party intends to implement the areas of improvement identified from the technical expert review process.]

C.14. Reporting format**[Frequency]****[Option 14.1:**

1. Each Party [shall][should] report on progress made in implementing and achieving NDCs under Article 4 to date biennially.]

[Option 14.2

1. Developed country Parties [shall][should] report on progress made in implementing and achieving NDCs under Article 4 to date annually.
2. Developing country Parties [shall][should] report on progress made in implementing and achieving NDCs under Article 4 to date biennially.]

[Format]

3. Each Party [shall][should], where indicated above, provide information in a textual and/ or common tabular format.
4. Each Party [shall][should] provide a standard annotated table of contents with chapter and section headings.]

]

]

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

Box 4. Changes implemented in this section

This section of the tool was developed based on Section D in parts I and II of the APA 1.5 informal note by the co-facilitators, available at FCCC/APA/2018/L.2/Add.1. In preparing this section, the Co-Chairs also took into consideration discussions held on this item to date and Party submissions. The Co-Chairs also created a new option 6 to capture an alternate proposal for the structure of section D.

[

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

[Option 2: All Parties continue with current UNFCCC monitoring, reporting and verification (MRV) requirements to fulfill Article 13 obligations.]

[Option 3: All Parties continue with current UNFCCC MRV requirements as a starting point, and move to option 5 below at a later point in time.]

[Option 4: Those provisions in option 5 below that apply to “developed country Parties” and “developing country Parties” should be placed under separate headings within separate documents. Further, certain provisions in option 5 that apply to each Party will be placed under both sections.]

[Option 5:

D.1. Objectives and principles

[Objectives]

[Option 1.1.1: No objectives subheading necessary in the MPGs.]

[Option 1.1.2: **[Article 13.5]**

1. 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.]

[Option 1.1.3:

2. The objectives of these modalities, procedures, and guidelines for providing information related to climate change impacts and adaptation under Article 7 of the Agreement, as appropriate, are to:
 - a. Communicate progress made on priorities, implementation and support needs, plans and actions, and implementation of efforts identified in Parties’ adaptation communications;
 - b. Report progress made on priorities, plans and actions, and towards meeting the implementation and support needs and adaptation needs identified by Parties in their adaptation communications;
 - c. Enhance reporting of developing country Parties on:
 - i. Adaptation actions and their effects;
 - ii. Support received, in accordance with national circumstances and capabilities, and in the context of availability of support.
 - d. Enhance implementation, catalyze action, enhance adaptive capacity, strengthen resilience, reduce vulnerability, contribute to sustainable development, and ensure adequate adaptation;
 - e. Enhance arrangements for adaptation and support to ensure balance with mitigation;
 - f. Facilitate understanding of the adequacy and effectiveness of support;
 - g. Provide clarity on support provided to and received by developing countries, including status of funds required and provided to meet the adaptation goal;
 - h. [Provide input to][Inform the] global stocktake to:
 - i. Understand actions, good practices, priorities, needs, and gaps, including by promoting TACCC in reporting;
 - ii. Recognize adaptation efforts of, and costs incurred by, developing country Parties;

- iii. Review the adequacy and effectiveness of adaptation and support provided for adaptation;
- iv. Assess/review collective/overall progress towards achieving the global goal on adaptation.
- i. Facilitate learning, cooperation and support, inter alia, by sharing evidence, good practices, and lessons learned;
- j. Ensure environmental integrity;
- k. Inform decisions to enhance implementation and to strengthen the adaptation framework.]

[Principles]

[Option 1.2.1: No principles subheading necessary in the MPGs.]

[Option 1.2.2:

1. The principles guiding these modalities, procedures and guidelines for providing information on climate change impacts and adaptation under Article 7 of the Agreement, as appropriate, are:
 - a. Avoid additional burdens and duplication [on developing country Parties];
 - b. [For developed country Parties][For developing country Parties][For each Party] be flexible, country-driven, nationally determined, consistent with national circumstances, participatory, and gender responsive;
 - c. Not be constrained to a single vehicle or format;
 - d. Enable and guide, not prescribe;
 - e. Provide discretion for LDCs and SIDS;
 - f. Consider vulnerable groups, communities, and ecosystems;
 - g. Not imply that adaptation aspects of the reports of developing country Parties should be part of TER/FMCP;
 - h. Be differentiated in terms of frequency, scope, level of detail, and vehicles for reporting;
 - i. For developing country Parties, be linked to information on support received.
2. Capacity-building should be provided to enable LDCs and SIDS to present the costs of meeting their adaptation needs, on the basis of relevant information provided by the LEG.
3. Efforts of developing countries should be recognized and information should feed into the global stocktake to fulfill Article 7, paragraph 14, of the Agreement.]

D.2. National circumstances and institutional arrangements

[Option 2.1: There should be one section on national circumstances and institutional arrangements that apply to the MPGs as a whole.]

[Option 2.2:

1. Each Party [should] provide the following information, as appropriate:
 - a. Relevant national circumstances, including biogeophysical characteristics, demographics, economy, infrastructure, and information on adaptive capacity;
 - b. Institutional arrangements and governance, including for assessing impacts, addressing climate change at the sectoral level, decision-making, planning, coordination, addressing cross-cutting issues, adjusting priorities and activities, consultation, participation, implementation, data governance, monitoring and evaluation, and reporting;
 - c. Legal and policy frameworks and regulations.]

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

[**Option 3.1:** Elements under this heading should continue to be reported through national communications, and existing guidelines for national communications can continue to apply.]

[**Option 3.2:**

1. [Each Party][developed country Parties][developing country Parties] [should] provide the following information, as appropriate:
 - a. Current and projected climate trends, results of relevant research and modeling, projections and scenarios used, scope of vulnerability assessments;
 - b. Observed and potential impacts of climate change, key hazards, most vulnerable areas, and economic, social and/or environmental vulnerabilities;
 - c. Approaches, methodologies, tools, including internationally recognized ones, and uncertainties and challenges.]

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

1. [Each Party][developed country Parties][developing country Parties] [should] provide the following information, as appropriate:
 - a. Information on adaptation goals, actions, undertakings, efforts, plans (e.g. process to formulate and implement NAPs and sub-national plans), strategies, policies, priorities (e.g. priority sectors, and integrated plans for coastal management, water, and agriculture), programmes, and efforts to build resilience.
2. Each Party [should] include the following information, as appropriate:
 - a. Development priorities;
 - b. Co-benefits of adaptation, including mitigation, sustainable development and health co-benefits;
 - c. Economic diversification efforts, and associated mitigation co-benefits;
 - d. How climate change will be mainstreamed or integrated into policies;
 - e. Sustainable management of natural resources;
 - f. How participation, best available science, gender perspective, as well as indigenous, traditional, and local knowledge are integrated into adaptation;
 - g. Stakeholder involvement, including private sector plans, priorities, actions, and programs.

D.5. Information related to loss and damage

[**Option 5.1:** No subheading on information related to loss and damage is necessary.]

[**Option 5.2:**

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

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

[**Option 6.1:** MPGs on adaptation support needs is covered in section F of the MPGs and therefore this section should only contain adaptation priorities, barriers and costs.]

[Option 6.2:

1. Each Party [should] include the following information, as appropriate:
 - a. Domestic priorities and progress towards these priorities;
 - b. Adaptation challenges and gaps and barriers to adaptation;
 - c. Sources invested, financial instruments used, technical capacity-building activities, as well as support provided, needed, and received.
2. Developing country Parties [should] include information on their financial, technology, and capacity-building support needs, as appropriate, including:
 - a. Quantified costs of adaptation;
 - b. Financial, technology and capacity-building needs, and indicative levels of support required;
 - c. How support needs are being met, and relevant progress.]

D.7. Progress on implementation of adaptation

[Option 7.1: No subheading on progress on implementation of adaptation is necessary.]

[Option 7.2:

1. Each Party [should] include information on, as appropriate:
 - a. Progress in implementation of adaptation plans, priorities, policies, strategies, objectives, actions, and undertakings and/or efforts towards meeting adaptation needs, including those identified in adaptation communications;
 - b. Coordination activities and changes in regulation, policies, and planning, and progress in integrating adaptation into development efforts.]

[Option 7.3:

1. [Developed country Parties][Developing country Parties] [should,] include information on, as appropriate, progress in implementation of adaptation plans, priorities, policies, strategies, objectives, actions, and undertakings and/or efforts towards meeting adaptation needs, including those identified in adaptation communications.
2. Developing country Parties [should] include the following information, as appropriate:
 - a. Implementation of supported adaptation actions, the effectiveness of already implemented adaptation measures, investments in reducing climate risks, including sources (domestic, international, private), and capacity-building activities to integrate adaptation into development planning;
 - b. Steps taken to formulate, implement, publish, and update national and regional programmes with adaptation measures, as well as policy frameworks (e.g. NAPs).
3. Developed country Parties [should] include information on, as appropriate, means of implementation provided to meet adaptation needs, including finance provided to particularly vulnerable Parties and biennial communication of quantitative and qualitative information on projected levels of public finance to be provided to developing countries.]

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

[Option 8.1: Information related to monitoring and evaluation of adaptation should only be included in national communications.]

[Option 8.2:

1. In terms of monitoring and evaluation of adaptation, each Party [should] include the following information, as appropriate:
 - a. Achievements, impacts, resilience, review, effectiveness, and results;
 - b. Approaches and mechanisms used, such as for measuring and tracking adaptation finance, and their outputs;
 - c. Assessments and indicators for:
 - i. How adaptation increased resilience and reduced impacts;

- ii. When adaptation is not sufficient to avert impacts;
- iii. Effectiveness of implemented adaptation measures.
- d. Implementation, in particular on:
 - i. Transparency of planning and implementation;
 - ii. How adaptation is integrated into development and how participation, gender, and indigenous, traditional and local knowledge are integrated into adaptation;
 - iii. How support programmes meet specific vulnerabilities and adaptation needs;
 - iv. How adaptation actions influence other development goals;
 - v. Good practices, experiences, and lessons learned from policy and regulatory changes, actions, and coordination mechanisms.
- e. Review of the adequacy and effectiveness of adaptation actions and support provided.]

[Option 8.3:

1. In terms of monitoring and evaluation of adaptation, developed country Parties [should] include the following information, as appropriate:
 - a. Achievements, impacts, resilience, review, effectiveness, and results;
 - b. Approaches and mechanisms used, such as for measuring and tracking adaptation finance, and their outputs;
 - c. Effectiveness of implemented adaptation measures.]

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

1. In terms of cooperation, good practices, experiences, and lessons learned, [each Party][developed country Parties][developing country Parties] [should] include the following information, as appropriate:
 - a. Efforts to share information, good practice, experiences and lessons learned, including as they relate to:
 - i. Science, planning and policies relevant adaptation;
 - ii. Policy innovations and pilot and demonstration projects;
 - iii. Integration of adaptation actions into planning at different levels;
 - iv. Cooperation to share information, and strengthen science/institutions and adaptation;
 - v. Area, scale and types of cooperation and good practices;
 - vi. Improving durability and effectiveness of adaptation actions;
 - vii. Helping developing countries identify effective adaptation practices, needs, priorities, support provided and received, and challenges and gaps, in a way consistent with encouraging good practices.
 - b. Strengthening scientific research and knowledge related to:
 - i. Climate, including RSO and early warning systems, to inform climate services and decision-making;
 - ii. Vulnerability and adaptation;
 - iii. Integrating adaptation into policies and financial mechanisms;
 - iv. Monitoring and evaluation.
 - c. Strengthening institutional arrangements for synthesis of information and for technical support and guidance.

D.10. Effectiveness and sustainability of adaptation action

1. Each Party [should] include the following information, as appropriate:
 - a. Ownership, stakeholder engagement, alignment of adaptation actions to national/subnational policies, and replicability;

- b. Information on results of adaptation actions, and on the sustainability of those results.

D.11. Recognition of adaptation efforts

[Option 11.1: This section is not necessary in the MPGs.]

[Option 11.2:

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

D.12. Reporting formats

1. Each Party [should] report information consistent with section D of these MPGs:

[Option 12.1.1: Biennially. To avoid duplication in reporting, a Party may cross-reference information reported in past biennial transparency reports and/or report changes or updates.]

[Option 12.1.2: Biennially. To avoid duplication in reporting, a Party may cross-reference information reported in past biennial transparency reports and/or report changes or updates. Developing country Parties should report on adaptation at a frequency no less than currently under UNFCCC, based on support.]

2. In terms of the relationship between an adaptation communication and reporting under Article 13, paragraph 8:

[Option 12.2.1: Biennial transparency reports under Article 13, paragraph 8 are one possible vehicle for an adaptation communication. If a Party submits adaptation information in a biennial transparency report, it should present that information in accordance with the guidance contained in [placeholder for outcome on APA item 4].]

[Option 12.2.2: When submitting an adaptation communication as part of a biennial transparency report, Parties [should] clearly identify where the adaptation communication is contained. Information provided in adaptation communications can be used, *inter alia*, to report on progress on efforts.]

[Option 12.2.3: The purposes and periodicity of adaptation communication and reporting under Article 13, paragraph 8, are different.]

[Option 12.2.4: It is not necessary for the MPGs to define this relationship.]

3. In terms of the relationship between reporting under Article 13, paragraph 8, and national communications:

[Option 12.3.1:

- a. National communications will continue as the primary vehicle for reporting on adaptation efforts every four years.
- b. The guidelines contained in decision 4/CP.5 (for developed country Parties) and decision 17/CP.8 (for developing country Parties), and any relevant revisions should continue to be applied. Parties wishing to report more frequently than every four years can use biennial transparency reports.
- c. Guidance for national communications could be enhanced by adding “Paris layers.”]

[Option 12.3.2: National communications should be replaced by NDC implementation reports submitted every 5 years, which would include information on progress on implementation of adaptation.]

[Option 12.3.3: It is not necessary for the MPGs to define this relationship.]

4. In terms of the relationship between reporting under Article 13, paragraph 8, and NDCs:

[Option 12.4.1:

- a. Reporting on adaptation components of NDCs should be enhanced;
- b. Adaptation information should be included when submitting, and reporting progress on, NDCs, though this is not mandatory;
- c. **[Option 12.4.1.1:** Information on mitigation co-benefits of adaptation actions and economic diversification could be reported together with progress on NDCs;]

[**Option 12.4.1.2:** Adaptation action resulting in mitigation co-benefits, which would be voluntary, reported under 13.7.b., and relevant to tracking progress of NDCs;]

- d. [**Option 12.4.2.1:** When including adaptation information in an NDC, Parties should use a tabular format.]

[**Option 12.4.2.2:** There is no need for a tabular format for adaptation information.]]

[**Option 12.4.2:** It is not necessary for the MPGs to define this relationship.]

[**Option 6:** *Alternate proposal for structure*]

D.1. Information related to loss and damage

1. [...]

D.2 Progress on implementation of adaptation

1. [...]

D.3 Monitoring and evaluation of adaptation actions and processes

1. [...]

D.4 Cooperation, good practices, experiences, and lessons learned

1. [...]

D.5 Effectiveness and sustainability of adaptation action

1. [...]

D.6 Recognition of adaptation efforts

1. [...]

D.7 Reporting formats

1. [...]

]

]

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

Box 5. Changes implemented in this section

This section of the tool was developed based on Section E in parts I and II of the APA 1.5 informal note by the co-facilitators, available at FCCC/APA/2018/L.2/Add.1. In preparing this section, the Co-Chairs also took into consideration discussions held on this item to date and Party submissions. The Co-Chairs broadened and combined section headings for sections E.4 and E.5, E.6 and E.7, and E.8 and E.9 in the APA 1.5 informal note, but maintained Parties’ proposals as to “whom” the MPGs would apply.

[

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

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

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

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

[Option 5:**E.1. Objectives and principles**

[Option 1.1: There should be one objectives and principles section that applies to the MPGs as a whole.]

[Option 1.2:**[Objectives]**

[Option 1.2.1.1: No objectives section necessary in the MPGs.]

[Option 1.2.1.2: **[Article 13.6]**

1. 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, of the Paris Agreement, and, to the extent possible, to provide a full overview of aggregate financial support provided to inform the global stocktake under Article 14.]

[Option 1.2.1.3:

1. 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, of the Paris Agreement, and, to the extent possible, to provide a full overview of aggregate financial support provided to inform the global stocktake under Article 14.]
2. The objectives of the modalities, procedures and guidelines for providing information on financial, technology development and transfer and capacity-building support provided and mobilized are as follows:
 - a. To compare with information presented by developed countries under Article 9.5;
 - b. To ensure commensurability and that support provided will not substantially differ from support received;
 - c. To enhance transparency of support provided to build mutual trust and promote effective implementation of NDCs.]

[Principles]

[Option 1.2.2.1: No principles section necessary in the MPGs.]

[Option 1.2.2.2: **[1/CP.21, paragraph 92]**

1. The principles of the modalities, procedures and guidelines for the transparency framework for financial, technology development and transfer and capacity-building support provided and mobilized are as follows:
 - a. To need to ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;
 - b. The need to promote transparency, accuracy, completeness, consistency and comparability;
 - c. The need to avoid duplication as well as undue burden on Parties and the secretariat;
 - d. The importance of facilitating improved reporting and transparency over time [in the context of Articles 4.5, 9.3, 9.5, 9.7, 11.4 and 13.9 of the Paris Agreement];
 - e. The need to ensure that double counting is avoided.]

[Option 1.2.2.3:

1. The principles of the modalities, procedures and guidelines for the transparency framework for financial, technology development and transfer and capacity-building support provided and mobilized are as follows:
 - a. To need to ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;
 - b. The need to promote transparency, accuracy, completeness, consistency and comparability;
 - c. The need to avoid duplication as well as undue burden on Parties and the secretariat;

- d. The importance of facilitating improved reporting and transparency over time [in the context of Articles 4.5, 9.3, 9.5, 9.7, 11.4 and 13.9 of the Paris Agreement];
- e. The need to ensure that double counting is avoided.
- f. To develop a common cycle for reporting under the transparency framework;
- g. Financing should not be conditional, and public provision of support needs to be concessional, and to be determined by the grant component in support provided;
- h. A report should be consistent with reports of other years, in the sense that the same methodologies are used for all years;
- i. MPGs should build upon, but go beyond, existing modalities for national reporting processes;
- j. A report should cover all relevant sources, financial instruments, and uses of funds, as well as types and locations of projects;
- k. Support should be provided on the basis of developing country needs and priorities [and gender responsive processes], in line with NDCs, NAPs, NAPAs, adaptation processes, TNAs, etc.;
- l. Tag support for adaptation and mitigation, with a view to achieving a balance between mitigation and adaptation support, in the context of Articles 9.4 and 10.6 of the Agreement;
- m. Mobilization of support reported for a particular project must be accompanied by a clear reporting of the obligation and value of contributions from national financial institutions and national projects.]

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

[Option 2.1: There should be one section on national circumstances and institutional arrangements that applies to the MPGs as a whole.]

[Option 2.2:

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

E.3. Underlying assumptions, definitions, and methodologies

[Option 3.1: Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement to be incorporated into the MPGs. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.]

[Option 3.2:

1. In reporting information in accordance with paragraphs [XX] below, developed country Parties [shall] and other Parties that provide support [should] describe the methodology used, with a view to reporting in a rigorous, robust and transparent manner the underlying assumptions and methodologies used to provide information on support, including the following:
 - a. Information on [and agree on common] definitions and methodologies used for reporting on support provided and mobilised [,and in particular to clarify what counts as and should be reported as climate finance, identifying what is new and additional to the ODA, building on the 2014 SCF definition];

- b. Information on definitions and methodologies related to reporting parameters, such as: channels, currencies including exchange rate applied, purpose, climate-specific, core/general, status, funding source, activity, financial instrument, type of support, [concessionalty][,grant equivalent], and sector;
- c. Information on assumptions used to define and report financial support mobilized;
- d. Methodology used to identify the technology transfer and capacity-building component of an activity.]

E.4. Information on financial support provided and mobilized under Article 9

[Option 4.1: 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. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.]

[Option 4.2:

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

4. Developed country Parties [shall] and other Parties that provide support [should] provide, in [narrative] and/or [tabular] format, information on financial support mobilized under Article 9, in accordance with:
 - a. Elements listed in paragraphs 8.a-e;
 - b. Elements listed in paragraph 9.a-j.

E.5. Information on technology development and transfer support provided under Article 10

[Option 5.1: Placeholder for outputs of the SBSTA agenda item on Technology framework under Article 10, paragraph 4, of the Paris Agreement to be incorporated into the MPGs. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.]

[Option 5.2:

1. Developed country Parties [shall] and other Parties that provide support [should] provide, in [narrative] and/or [tabular] format, information on technology development and transfer support provided under Article 10, as a description of individual measures and activities related to technology development and transfer implemented or planned since its last report, including:
 - a. Qualitative information on technology support provided along all stages of technology cycle, including development, measures taken to promote, facilitate and finance transfer of, access to and the deployments of climate-friendly technologies for the benefit of developing country Parties, for the support of the development and enhancement of endogenous capacities and technologies of developing country Parties [and for the implementation of Technology framework established under Article 10 paragraph 4 of the Paris Agreement];
 - b. Categories of information on technology development and transfer support provided based on experience and information from the work done by existing entities of the Technology Mechanism and the implementation of the Technology Framework to establish the structure of the reports of technology development and transfer;
 - c. Efforts to encourage private sector activities related to technology development and transfer, and how they help developing country Parties;
 - d. The strategy and approach a Party has taken to support technology development and transfer, including case studies and activities that include available qualitative and quantitative information;
 - e. Efforts to accelerate, encourage and enable innovation;
 - f. Efforts to undertake research, development and deployment, including efforts to build research capacity for the development of technologies;
 - g. Earmarking of funding for CTCN, TEC;
 - h. Information to show how this support is new and additional;
 - i. Information on activities that promote developing indigenous technologies;
 - j. Information on support provided with respect to loss and damage.
2. In reporting such measures and activities, developed country Parties [shall] and other Parties that provide support [should], to the extent possible, provided information on:
 - a. The recipient;
 - b. Title of measure or activity;
 - c. The target area of mitigation or adaptation;
 - d. The sector involved;
 - e. The sources of technology transfer from the public and private sectors;
 - f. Whether the activity was undertaken by the public and private sectors;
 - g. The types of technology, ways and means of technology transfer;
 - h. The benefits, risks and consequences;
 - i. The values, technology performances and sustainability, replicability, as appropriate.]

E.6. Information on capacity-building support provided under Article 11

1. Developed country Parties [shall] and other Parties that provide support [should] provide, in [narrative] and/or [tabular] format, information on capacity-building support provided under Article 11, as a description of individual measures and activities, including:
 - a. How it has provided capacity-building support that responds to the existing and emerging capacity-building needs identified by developing country Parties in the areas of mitigation, adaptation, and technology development and transfer, to the extent possible;
 - b. Strategy and approach a Party has taken to provide capacity-building support, including case studies and activities that include available qualitative and quantitative information;
 - c. Enabling policies to promote capacity-building;
 - d. Information to show how this support is new and additional;
 - e. Earmarking of funding for PCCB and LEG;
 - f. Information on support provided with respect to loss and damage.
2. In reporting such measures and activities, developed country Parties [shall] and other Parties that provide support [should], to the extent possible, provide information on:
 - a. The allocation channels;
 - b. The recipient;
 - c. Title of measure or activity;
 - d. The target area of mitigation or adaptation;
 - e. The objectives and results achieved;
 - f. The type of support;
 - g. The status (committed or disbursed);
 - h. The institutional arrangements, mechanisms, effectiveness, and sustainability;
 - i. The knowledge generated, stakeholders involved and their respective roles.

E.7. Reporting format

[Option 7.1: 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. The below content does not prejudice the negotiations under this SBSTA agenda item, and discussion on the below elements is not necessary until clear guidance from such agenda item is given.]

[Option 7.2:

1. **[Option 7.2.1:** Quantitative financial information on technology transfer and capacity-building to be reported under the financial part of the common tabular format (CTFs), by adding dedicated columns in the form of a tick box.]

[Option 7.2.2: Including a tick box might lead to overlapping and double-counting in reporting, so keep quantitative and qualitative reporting separate.]

[Option 7.2.3: Only qualitative information provided on technology transfer and capacity-building support provided.]

[Option 7.2.4: All reporting obligations from decisions 2/CP.17, 19/CP.18, 9/CP.21 apply under the Paris Agreement, including further revisions adopted by the COP.]

2. Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement in paragraphs [XX] previously to be provided in [narrative format and/or] common tabular format (CTF).]

]

]

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

Box 6. Changes implemented in this section

This section of the tool was developed based on Section F in parts I and II of the APA 1.5 informal note by the co-facilitators, available at FCCC/APA/2018/L.2/Add.1. In preparing this section, the Co-Chairs also took into consideration discussions held on this item to date and Party submissions. The structure of the informal note is kept. The Co-Chairs sought to improve the clarity, readability and logical flow of this section,, without inserting or deleting substantive concepts or textual narratives.

[

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

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

[Option 3:

F.1. Objectives and principles

[Option 1.1: There should be one objectives and principles section that applies to the MPGs as a whole.]

[Objectives]

[Option 1.2.1.1: No objectives section necessary in the MPGs.]

[Option 1.2.1.2: *[Article 13.6]*

1. 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, of the Paris Agreement, and, to the extent possible, to provide a full overview of aggregate financial support provided to inform the global stocktake under Article 14.]

[Option 1.2.1.3:

1. 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, of the Paris Agreement, and, to the extent possible, to provide a full overview of aggregate financial support provided to inform the global stocktake under Article 14.
2. The objectives of the modalities, procedures and guidelines for the transparency framework for financial, technology development and transfer and capacity-building support needed and received are as follows:
 - a. To facilitate and assist Parties' reporting on transparency of support needed and received, over time, to implement Articles 9.7, 11.4, 13.10 of the Paris Agreement;
 - b. To provide clarity and commensurability on support needed and received under Articles 9, 10 and 11 of the Paris Agreement;
 - c. To identify gaps in support needed and received by developing country Parties;
 - d. To ensure commensurability and that support provided will not substantially differ from support received.]

[Principles]

[Option 1.2.2.1: No principles section necessary in the MPGs.]

[Option 1.2.2.2:

1. The principles of the modalities, procedures and guidelines for the transparency framework for financial, technology development and transfer and capacity-building support needed and received are as follows:
 - a. To promote the provision of transparent, accurate, complete, consistent and comparable information;
 - b. Support needed and received to be reported in terms of grant equivalents;

- c. Needs and priorities can be communicated through a wide variety of instruments, such as BRs, NCs, NDCs, NAPs, Adaptation Communications, CTCN, or other assessments under Article 13.10;
- d. Tag support for adaptation and mitigation, with a view to achieving a balance between mitigation and adaptation support, in the context of Articles 9.4 and 10.6, and how to achieve it;
- e. To provide clear definitions and enhanced guidance and methodologies for reporting processes;
- f. Methodologies, processes and procedures to estimate support needed and received should be clearly explained and the sources of information identified;
- g. Support needed should be determined in a country-driven manner.]

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

[Option 2.1: There should be one section relating to national circumstances and institutional arrangements that apply to the MPGs as a whole.]

[Option 2.2:

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 on support needed and received;
 - b. A description of national circumstances for attracting climate finance;
 - c. Information on assumptions, definitions and methodologies. If information was reported in previous reports, the biennial transparency report should only report changes to this information;
 - d. Information on country priorities and strategies, and on any aspects of a Party's NDC that is conditional on support being provided;
 - e. Information on prioritization and programming of domestic budgetary resources;
 - f. The establishment of national plans and strategies to track and report on support needed and received under Articles 9–11 of the Paris Agreement, taking into account the implementation of Article 3 of the Paris Agreement;
 - g. Gaps, constraints and financial needs, including costs to be covered when information is available, and proposed/implemented activities for their overcoming.]

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

1. In reporting information in accordance with paragraphs [XX] below, developing country Parties [should] describe the methodology used, with a view to reporting in a rigorous, robust and transparent manner the underlying assumptions and methodologies used to provide information on support needed and received, including the following:
 - a. Information on assumptions, definitions and methodologies used to track and report support needed and received;
 - b. Information on assumptions, definitions and methodologies related to reporting on the use, impact and estimated results of support;
 - c. A clarification of what counts as climate finance support needed and received, identifying what is new and additional to ODA, building on the 2014 SCF definition];
 - d. Information on definitions and methodologies related to reporting parameters, such as: allocation channels, currencies including exchange rate applied, purpose, climate-specific, core/general, status, funding source, activity, financial instrument, type of support, [concessionality][,grant equivalent], and sector;
 - e. How country-specific incremental costs for adaptation and mitigation have been calculated and how a developing country Party has identified the climate-specific portion of an activity and excluded costs associated with general social and economic development;
 - f. Methodology used to identify the technology transfer and capacity-building component of an activity.

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

1. Developing country Parties [should] provide information on financial support needed under Article 9. Information should be reported in [narrative] and/or [tabular] format, including:
 - a. Financial support needed to implement country priorities;
 - b. Financial support needed for preparation of the biennial transparency report;
 - c. How financial support needed will be complemented by finance by domestic resources, and expected private co-financing;
 - d. Financial support needed for activities undertaken to build cooperation and enhance understanding, action and support, with respect to loss and damage under Article 8.3 and specifically in relation to the sub-elements in Article 8.4, should be provided [in qualitative and quantitative terms];
 - e. Sectors for which a country wishes to mobilize finance, existing barriers to mobilization, and which type of financial instrument is most relevant to the sector.
2. Developing country Parties [should] provide summary information in [narrative] and/or [tabular] format on financial support needed, including the following:
 - a. The allocation channels;
 - b. The expected country/source that will provide such support;
 - c. The amount of financial support needed (domestic currency and its equivalent in USD);
 - d. The expected time frame;
 - e. The type of instrument expected;
 - f. The status of disbursement;
 - g. The sectors or areas that need support;
 - h. The type of support (mitigation, adaptation, cross-cutting, loss and damage, other);
 - i. The capacity-building/technology transfer component, if relevant;
 - j. Whether the activity is anchored in a national strategy and/or NDC;
 - k. The programme/project description;
 - l. the use, impact and estimated results.

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

1. Developing country Parties [should] provide information on financial support received under Article 9, including:
 - a. Quantitative information on financial support received;
 - b. The use, impact and estimated results of support received for climate change activities [,consistent with level of support from developed country Parties and paragraph 94(d) of decision 1/CP21];
 - c. If the results of the support received activity were accounted towards the achievement of the recipient country's NDC.
2. Developing country Parties [should] provide the summary information in a [narrative] and/or [tabular] format on financial support received through different channels, such as:
 - a. The Global Environmental Facility, including CBIT, the Least Developed Countries Fund, the Special Climate Change Fund, the Adaptation Fund, the Green Climate Fund and the Trust Fund for Supplementary Activities;
 - b. Other multilateral climate change funds;
 - c. Multilateral financial institutions, including regional development banks;
 - d. Specialized United Nations bodies;
 - e. Contributions through bilateral, regional and other channels.

3. Developing country Parties [should] provide summary information in a [narrative] and/or [tabular] format on financial support received, including the following:
 - a. The implementing entity;
 - b. The source/ funding institution;
 - c. The amount of financial support received (domestic currency and its equivalent in USD);
 - d. The time-frame of support received;
 - e. The type of instrument (grant, loan, guarantee, equity), including details of the financial instruments, such as: interest rate, term, grace period, payments received on reimbursable financial instruments, when information is available;
 - f. The status of support received (disbursed or committed) and status of action;
 - g. The programme/project description;
 - h. The sector or area that received support;
 - i. The type of support (mitigation, adaptation, cross-cutting, loss and damage, other);
 - j. The capacity-building /technology transfer component;
 - k. The results and impacts of support received;
 - l. The co-contributions from domestic sources;
 - m. The private co-financing mobilized.

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

1. Developing country Parties [should] provide information on technology development and transfer support needed under Article 10, including:
 - a. The approach to enhance technology development and transfer with support needed, including case studies and activities that include available qualitative and quantitative information;
 - b. Planned investment;
 - c. Measures needed for the access and deployment of climate friendly technologies and for the enhancement of endogenous capacities and technologies;
 - d. Information on constraints, gaps, and related technology needs;
 - e. Information on nationally determined country-specific technology needs, and based on Technology Needs Assessments (TNAs), where applicable;
 - f. Information on support needed with respect to loss and damage.
2. Developing country Parties [should] provide the summary information in a [narrative] and/or [tabular] format on technology development and transfer support needed, including the following:
 - a. The objective;
 - b. The expected time-frame;
 - c. The beneficiaries;
 - d. The sector or area that need support;
 - e. The types of technology, ways and means of technology transfer, benefits and risks, consequences, technology performances, sustainability, and replication as appropriate;
 - f. The project description, including description of technology needed, and the reason of need;
 - g. The expected use, impact and estimated results.

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

1. Developing country Parties [should] provide information on technology development and transfer support received under Article 10, including:
 - a. How the Party has used the support in the enhancement of technology development and transfer, endogenous capacities and know-how;
 - b. Technology development and transfer support received with respect to loss and damage;
 - c. Technology support received along all stages of the technology cycle, including for development, transfer, deployment and dissemination for climate activities;
 - d. The key success and failure projects and available qualitative and/or quantitative information.
2. Developing country Parties [should] provide the summary information in a [narrative] and/or [tabular] format on technology development and transfer support received, including the following:
 - a. The objective, and descriptive information;
 - b. The time-frame;
 - c. The recipient entity;
 - d. The funding institution;
 - e. The implementing entity;
 - f. The total amounts of climate finance received;
 - g. The type of financial instrument used;
 - h. The source of financial support received;
 - i. The sector or area that received support;
 - j. The use, impact and estimated results thereof;
 - k. The types of technology, ways and means of technology transfer, benefits and risks, consequences, technology performances, sustainability, and replication as appropriate.

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

1. Developing country Parties [should] provide information on capacity-building support needed under Article 11, including:
 - a. The approach a Party seeks to take to enhance capacity-building support, including case studies and activities with available qualitative and quantitative information;
 - b. Capacity-building support needed with respect to loss and damage;
 - c. Country-specific capacity-building needs, constraints and gaps in communicating these needs, and an explanation of how the provision of capacity-building support would improve the provision of this information;
 - d. The approach a Party seeks to strengthen the links between regional, national and subnational government policies, plans and actions on climate change development and creation of capacity to analyse, develop and implement climate policy consistent with national development planning and reporting system;
 - e. Constraints and gaps related to national GHG inventories, projections and tracking of progress of NDCs;
 - f. Processes for enhancing public awareness, participation and access to information;
 - g. Planned investments.
2. Developing country Parties [should] provide the summary information in a [narrative] and/or [tabular] format on capacity-building support needed, including the following:
 - a. The allocation channels;
 - b. The recipient/ beneficiaries;

- c. The objective, and descriptive information;
- d. The expected time-frame;
- e. The status;
- f. The institutional arrangements;
- g. The type of support;
- h. The sector or area;
- i. The description of support needed;
- j. The expected use, impact and estimated results thereof.

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

1. Developing country Parties [should] provide information on capacity-building support received under Article 11, including:
 - a. Support received for climate activities and preparation of reports under the Paris Agreement;
 - b. Support received with respect to loss and damage;
 - c. The approach a Party has taken to enhance capacity-building by support received, including case studies;
 - d. Implementation of capacity-building support received at national and, where appropriate, at sub-regional and regional levels, including inter alia: options, priorities, participation, the involvement of stakeholders, etc.
2. Developing country Parties [should] provide the summary information in a [narrative] and/or [tabular] format on capacity-building support needed, including the following:
 - a. The allocation channels;
 - b. The recipient;
 - c. The implementing entity;
 - d. The type of support received;
 - e. The objective, and descriptive information of support received;
 - f. The total amounts of support received;
 - g. The time-frame of support received;
 - h. The type of financial instrument used;
 - i. Source/funding institution;
 - j. The sector or area that received support;
 - k. The status;
 - l. The use, impact and estimated results thereof.

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

1. Developing country Parties [should] provide information on support needed and received for implementation of Article 13 and transparency related activities, including:
 - a. Information related to the preparation of GHG inventories, tracking of progress with the NDCs, implementation of adaptation actions and reporting on support received;
 - b. Qualitative information on improvements of the information reported based on the support received, including summary information tables for previously submitted years.
2. Developing country Parties [should] provide the summary information in a [narrative] and/or [tabular] format on support needed and received for implementation of Article 13 and transparency related activities, including the following:

- a. The amount (original currency and USD), in case of financial support;
- b. The funding source (e.g., GEF, CBIT, bilateral support, or other sources);
- c. The financial instruments;
- d. The type of support;
- e. The sector where support is needed, planned activity and expected results.

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

1. Developing country Parties [should] provide information on support needed and received for the building of transparency-related capacity, including:
 - a. The preparation of the reporting under Article 13 in a transparent manner;
 - b. Support received to implement the areas of improvement identified by the technical expert review teams;
 - c. Summary information tables for previous submitted years.
2. Developing country Parties [should] provide the summary information in a [narrative] and/or [tabular] format on support needed and received for the building of transparency related capacity, including the following:
 - a. The amount (original currency and USD), in case of financial support;
 - b. The funding source (e.g., GEF, CBIT, bilateral support, or other sources);
 - c. The financial instruments [in grant equivalents];
 - d. The activity/project implemented.

F.12. Reporting format

[**Option 12.1:** There should be one reporting format section that applies to the MPGs as a whole.]

[**Option 12.2:** Narrative reporting only.]

[**Option 12.3:** Narrative reporting plus [voluntary use of] common tabular format developed by:

[**Option 12.3.1:** Consultative Group of Experts (CGE).]

[**Option 12.3.2:** SBI.]]

]

]

G. Technical expert review

Box 7. Changes implemented in this section

This section of the tool was developed based on Section G in parts I and II of the APA 1.5 informal note by the co-facilitators, available at FCCC/APA/2018/L.2/Add.1. In preparing this section, the Co-Chairs also took into consideration discussions held on this item to date and Party submissions. There are a number of areas indicated by “[XX]” where further information would be necessary for implementation of a specific provision. Further, minor amendments have been made to the subheadings of this section to avoid duplication and promote clarity, and examples of how to logically organize the information in subheadings G.2, G.3, G.5.2, G.6.3 and G.7 have been provided. The provisions on confidential information have been moved from subheading G.4 to subheading G.5.

[

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

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

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

[Option 4:

G.1. Objectives

[Option 1.1: No objectives section necessary.]

[Option 1.2:

1. The objectives of the modalities, procedures and guidelines for technical expert review are to:
 - a. Facilitate [a thorough and comprehensive][a] technical expert review pursuant to paragraph 11 of Article 13 of the Agreement;
 - b. Improve the transparency of information provided pursuant to paragraphs 7 and 9 of Article 13 of the Agreement;
 - c. Review the consistency of a Party’s reporting pursuant to Article 13 with these modalities, procedures and guidelines;
 - d. Promote transparency, accuracy, completeness, consistency and comparability;
 - e. Build mutual trust and confidence [in scientific methods] and share good practices and lessons learned;
 - f. Ensure environmental integrity;
 - g. Identify areas of improvement [and facilitate their implementation, recognizing that implementation is nationally determined by Parties, and requires support for developing country Parties];
 - h. Improve the quality of data used to design and implement effective domestic policies and measures to achieve nationally determined contributions;
 - i. Ensure that the CMA and other relevant bodies receive accurate, consistent and reliable information on the implementation of Parties’ nationally determined contributions under Article 4 of the Agreement and the provision of support to developing country Parties under Articles 9, 10, and 11 of the Agreement.]

[Option 1.3:

1. For developed country Parties, the objectives of these modalities, procedures and guidelines for technical expert review are to:
 - a. Provide a thorough and comprehensive technical review;
 - b. Facilitate improved reporting over time;
 - c. Facilitate the implementation of the IAR guidelines *mutatis mutandis*.
2. For developing country Parties, the objectives of these modalities, procedures and guidelines for technical expert review are to:
 - a. Increase the transparency of information provided pursuant to paragraphs 7 and 9 of Article 13 of the Agreement;
 - b. Facilitate the implementation of the ICA guidelines *mutatis mutandis*.]

G.2. Principles

[Option 2.1: No principles section is necessary.]

[Option 2.2:

1. The principles of the modalities, procedures and guidelines for technical expert review are:
 - a. Conducted in a facilitative, non-intrusive, non-confrontational, non-punitive manner, respectful of national sovereignty, and avoid placing undue burden on Parties;

- b. Open and transparent, detail-oriented and consequential, mindful of the respective national capabilities and circumstances of developing country Parties;
- c. Review the same information submitted by a Party only once;
- d. To be a dialogue amongst the reviewers and national specialists and experts;
- e. Support country-driven strategies and actions to implement and achieve the country's nationally determined contribution;
- f. Consider the need to identify support needed together with the Party;
- g. Focus on the interlinkages between the information submitted under paragraphs 7 and 9 of article 13 of the Paris Agreement (hereinafter referred to as transparency report) and the achievement of the country's nationally determined contribution;
- h. Focus on issues that impact the level and/or trend of total national GHG emissions and removals and financial support provided to developing country Parties;
- i. Review limited to mandatory requirements and Parties should not be allowed to request that other information be reviewed;
- j. Information that is unchanged from one transparency report to the next need not undergo in-depth review more than once.]

[Option 2.3:

1. For developed country Parties, the principles of the modalities, procedures and guidelines for technical expert review are:
 - a. Conducted in facilitative, non-intrusive, non-confrontational, non-punitive manner, respectful of national sovereignty, and avoid placing undue burden on Parties.
2. For developing country Parties, the principles of the modalities, procedures and guidelines for technical expert review are:
 - a. Conducted in facilitative, non-intrusive, non-confrontational, non-punitive manner, respectful of national sovereignty, and avoid placing undue burden on Parties;
 - b. Depth of review contingent of time of review with respect to when nationally determined contributions were communicated as a form of flexibility.]

G.3. Scope

[Option 3.1:

1. A technical expert review consists of:
 - a. A review of the consistency of the information with these modalities, procedures and guidelines, taking into account the flexibility accorded to the Party under paragraph 2 of Article 13 of the Agreement;
 - b. Consideration of the Party's implementation and achievement of its NDC;
 - c. Consideration of the Party's support provided, as relevant;
 - d. Identification of areas of improvement for the Party;
 - 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.]

[Option 3.2:

1. A technical expert review consists of:
 - a. A review of the consistency of the information with these modalities, procedures and guidelines, taking into account the flexibility accorded to the Party under paragraph 2 of Article 13 of the Agreement;

- b. Consideration of the Party's implementation and achievement of its NDC;
 - c. Consideration of the Party's support provided, as relevant;
 - d. Identification of areas of improvement for the Party;
 - e. For those developing country Parties that need it in the light of their capacities, assistance in identifying capacity-building needs.
2. The technical expert review shall pay particular attention to the respective national capabilities and circumstances of developing country Parties.
 3. Technical expert review teams shall refrain from making political judgements.
 4. A technical expert review may not review the adequacy of a Party's nationally determined contribution, domestic actions, or support provided. A technical expert review also may not review whether a developing country Party itself possesses the capacity to implement a provision.]

[Option 3.3:

1. A technical expert review consists of:
 - a. Assessment of the consistency of the information with the provisions of the MPGs under Article 13 and the accounting guidance referred to in Article 4.13 and Article 6.2;
 - b. Identification of good practice;
 - c. Identification of barriers to implementation of nationally determined contributions and sources of support to help overcome these barriers;
 - d. Consideration of the Party's support mobilized, as relevant;
 - e. For those developing country Parties that need it in the light of their capacities, support to identify specific activities to implement improvements and related capacity-building needs;
 - f. Identification of areas of improvement based on reporting requirements and relevant recommendations and encouragements by the review team;
 - g. Implementation of the improvement identified by the review team is nationally determined;
 - h. For those developing country Parties that need it in the light of their capacities, implementation of the improvement identified by the review are consistent with the support provided by developed country Parties for such improvement;
 - i. Based on reporting requirements and relevant recommendations and encouragements by the review team focusing only on improvements related to reporting;
 - j. Assessment of the progress made in implementing and achieving its nationally determined contribution under Article 4;
 - k. Transparency, accuracy, completeness, consistency, and comparability of information on support provided.
2. Technical expert review teams shall refrain from making political judgements.
3. Each Party may self-determine whether and when to implement identified areas of improvement.
4. A technical expert review may not review a Party's improvement plan prepared pursuant to paragraph [XX] of these modalities, procedures and guidelines.]

[Option 3.4:

1. For developed country Parties, a technical expert review consists of:
 - a. Assessment of the progress made in implementing and achieving its NDC under Article 4;
 - b. Assessment of progress made in the implementation of methodological and reporting requirements, taking into account national circumstances and capacities;
 - c. Assessment of the transparency, completeness, consistency, accuracy, and timeliness of the national inventory report prepared pursuant to paragraph 7 of Article 13 of the Agreement;

- d. Examination of the consistency of the reports under the Paris Agreement with information submitted under the Convention with the annual GHG inventory and NC but it will not include in-depth examination of the inventory itself;
 - e. Identification of issues.
2. For developing country Parties, a technical expert review consists of:
- a. Developing country Parties may participate voluntarily;
 - b. Recommendations depend on capacities of developing countries to implement short and long-term measures to improve their reports;
 - c. Identification of areas of improvement in relation to capacity-building needs, taking into account available domestic capacities and linked with support needed.]

G.4. Information to be reviewed

[Option 4.1:

1. Information submitted by each Party under paragraphs 7 and 9 of this Article shall undergo a technical expert review.]

[Option 4.2:

1. The following information shall undergo a technical expert review:
- a. A national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases;
 - b. Information necessary to track progress made in implementing and achieving its nationally determined contribution;
 - c. Information provided by developed country Parties, on financial, technology transfer and capacity-building support provided to developing country Parties;
 - d. Information on: mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification, adaptation, loss and damage, participation in voluntary cooperation under Article 6, and social and economic impacts of response measures;
 - e. Any additional information that may be provided by the Party;
 - f. For those developing country Parties that need flexibility in the light of their capacities, information on the reasons why a developing country Party could not fulfill a specific modality, procedure, and guideline.]

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

G.5.1.Format

[Option 5.1.1:

1. A Party's technical expert review will be conducted as either a [desk review], [centralized review], [in-country review], [simplified review], [or as a peer review in regional groups].
2. A desk review consists of [XX].
3. A centralized review consists of [XX].
4. An in-country review consists of [XX].
5. If a Party's net annual greenhouse emissions fall below [XX] percent of global greenhouse gas emissions, that Party's transparency report [may] be subject to a simplified review. A simplified review consists of an initial check by the Secretariat of the timeliness and completeness of national greenhouse gas inventory report submissions. A Party is not eligible for a simplified review for those transparency reports that are submitted immediately following the communication of a Party's nationally determined contribution under Article 4, or for those transparency reports that contain information on a Party's achievement of its nationally determined contribution under Article 4.
6. Should [a][a developing country Party that lacks capacity to participate in a technical expert review] request it, a Party's transparency report [may] be subject to a peer review in regional groups. A peer review consists of [XX]. A technical expert review team for a peer review shall be composed both of experts from Parties in and outside the region.]

[Option 5.1.2:

1. A Party's technical expert review will be conducted as either a [desk review], [as a centralized review], [as an in-country review], [as a simplified review], [or as a peer review in regional groups].
2. A Party may self-determine the review format, but shall communicate its decision to the secretariat at least [XX] months prior to the start of a technical expert review.]

[Option 5.1.3:

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

G.5.2.Procedures/Steps**[Option 5.2.1.1:**

1. A technical expert review shall commence, within [two][four] months after the submission of the information in [G.4].
2. [A technical expert review consists of a two-part process: first, a technical expert review of a Party's national greenhouse gas inventory report, followed by a technical expert review of a Party's transparency report.]
3. Prior to a technical expert review, the secretariat shall conduct an initial assessment to examine the completeness and timeliness of the Party's transparency report. The secretariat should [publish][make available to the technical expert review teams] a status report on the initial assessment within one month after the submission of the reports.
4. Prior to a [centralized review][in-country review], a technical expert review team will prepare for the review by conducting a desk review of the transparency report under review.
5. The technical expert review team, through the secretariat, may submit questions to the Party with regards to the Party's report.
6. The Party should endeavor to respond to the technical expert review team's questions and provide any additional requested information [within XX days][in a reasonable time].
7. During the technical expert review, the secretariat will arrange consultation[s] between the technical expert review team and the Party concerned.
8. At the end of the technical expert review, the technical expert review team will communicate preliminary "recommendations" and/or "encouragements."
9. If additional information is requested before or during the technical expert review [week], the Party should make every reasonable effort to provide the information within two weeks after the technical expert review [week].
10. The technical expert review team shall, under its collective responsibility, produce a draft technical expert review report to be finalized within [two][three] months after the technical expert review [week].
11. The draft technical expert review report shall be sent to the Party concerned for comment. The Party concerned shall be given [one][three] month[s] from its receipt to provide comments.
12. The technical expert review team shall produce the final version of the technical expert review report, taking into account the comments of the Party, within [one][three] month[s] of receipt of the comments.

13. The technical expert review team shall make every effort to complete the technical expert review report within [10][12][15] months of the transparency report submission [due] date.

[Option 5.2.1.2:

1. For developing country Parties, a technical expert review shall commence within six months after the submission of the information in [G.4].
2. For developed country Parties, prior to a technical expert review, a technical expert review team will conduct a preliminary desk review of the transparency report under review.
3. For developed country Parties, the technical expert review team, through the secretariat, may notify the Party concerned of any questions the team has regarding the information provided in the transparency report.
4. For developed country Parties, the Party under review shall provide the expert review team with information necessary to substantiate and clarify the implementation of their commitments under the Paris Agreement.
5. For developed country Parties, the technical expert review will offer suggestions and advice on how to resolve identified issues, taking into account the national circumstances of the Party under review.
6. For developed country Parties, if additional information is requested during the review [week], the Party should make every reasonable effort to provide the information within two weeks after the review [week].
7. The technical expert review team shall, under its collective responsibility, produce a draft technical expert review report to be finalized within two months after the review [week] for developed country Parties, and within three weeks after the review [week] for developing country Parties.
8. The draft technical expert review report shall be sent to the Party concerned for comment. Developed country Parties may provide comments within one month from its receipt, and developing country Parties may provide comments within three months from its receipt.
9. The technical expert review team shall produce the final version of the technical expert review report, taking into account the comments of the Party, within one month of receipt of the comments for developed country Parties, and within three months of receipt of the comments for developing country Parties.
10. The technical expert review team shall make every effort to complete the technical expert review report within 15 months of the transparency report submission due date for developed country Parties and within 15 months after the submission date of the transparency report for developing country Parties.
11. Developing country Parties shall have flexibility in the deadlines for: responding to questions, providing additional information and commenting in the draft technical expert review report.]

[Confidential information]

[Option 5.2.2.1:

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

[Option 5.3.2.2:

1. A technical expert review team shall apply the confidentiality provisions contained in paragraph 13 of the Annex to Decision 23/CP.19, and paragraphs 13 and 14 of the Annex to Decision 20/CP.19.]

G.5.3. Role of the secretariat

1. The secretariat shall organize the reviews, including the preparation of a schedule for the review, the coordination of the practical arrangements concerning the review and the provision of administrative support for the technical expert review team.
2. In organizing the review, the secretariat shall coordinate with other relevant UNFCCC measurement, reporting, and verification activities to avoid duplication and placing an undue burden on Parties or the secretariat.
3. The secretariat, together with the lead reviewers, shall compile and edit the final review reports.

4. The secretariat shall develop review tools and materials and templates for review reports under the guidance of the lead reviewers.
5. The secretariat shall design and implement training activities for review experts, including lead reviewers.
6. The secretariat shall facilitate annual meetings of the lead reviewers.

G.5.4. Role of the Party

1. The Party concerned should cooperate with the review team and the secretariat and make every reasonable effort to respond to all questions and requests by the technical expert review team for additional clarifying information.

G.5.5. Role of the technical expert review team

1. Participating technical experts, in conducting reviews, shall adhere to these modalities, procedures, and guidelines.
2. The technical expert review team shall prioritize identified areas of improvement and provide recommendations that are consistent across the review cycles years and are practical to implement.
3. The technical expert review team can provide suggestions on how to resolve issues identified, taking into account the national circumstances of the Party concerned.
4. The technical expert review team can communicate to the Party concerned preliminary “recommendations “or “encouragements”.
5. Participating technical experts shall serve in their personal expert capacity.

G.6. Technical expert review team and institutional arrangements

G.6.1.General

1. Each transparency report submitted to be assigned to a single technical expert review team.
2. Technical experts shall be nominated by Parties to the Convention to the UNFCCC roster of experts and, as appropriate, by intergovernmental organizations [and non-Party stakeholders].

G.6.2.Competences

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

G.6.3.Composition

[Competencies]

1. The technical experts of the technical review team shall have recognized competence in the areas to be reviewed.
2. A sub-set of the review team shall be dedicated to reviewing the national greenhouse gas inventory report.
3. For Parties engaging in the transfer of ITMOs, the review team [will] include an expert on markets and for Parties that include AFOLU, or engage in REDD-plus, the technical expert review team [will] include a LULUCF expert.
4. At least one team member should be fluent in the language of the Party under review, to the extent possible.

[Balance]

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 in the overall composition of the technical expert review team. The secretariat shall make every effort to ensure geographical and gender balance among the technical experts and balance of experts from Parties at different level of expertise.
6. The technical expert review team may vary in size and composition, taking into account various criteria.

[Selection of lead reviewers]

7. The technical expert review team shall include lead reviewers, with one lead reviewer from a developed country Party and one from a developing country Party.

8. Every effort is to be made to select lead reviewers who have participated in previous reviews of Convention or Paris Agreement reporting.

[Avoidance of conflict of interest]

9. Technical experts reviewing a Party's transparency report shall neither be nationals of the Party under review, nor participated in preparing the reports of the Party under review, nor be nominated or funded by that Party.

[Funding of experts]

10. Technical experts from developing country Parties and Parties with economies in transition shall be funded according to the existing procedures. Technical experts from other Parties shall be funded by their governments.

[ERTs for successive reviews]

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

G.6.4. Lead reviewers

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

G.7. Frequency and timing

[Frequency]

[Option 7.1:

1. **[Option 7.1.1:** Each Party's [annual] national greenhouse gas inventory report and transparency report submitted under Article 13 of the Agreement shall undergo technical expert review. A Party's [annual] national greenhouse gas inventory report [will][will not] be reviewed separately from that Party's transparency report.]

[Option 7.1.2: Each Party's transparency report submitted under Article 13 of the Agreement shall undergo technical expert review.]

[Option 7.1.3: Each Party's transparency report submitted under Article 13 of the Agreement shall undergo technical expert review, except those developing country Parties that need flexibility in the light of their capacities that may go through technical expert review every [XX] reports.]

[Option 7.1.4: Only a Party's transparency report submitted immediately following the communication of its nationally determined contribution under Article 4, and a Party's report containing information on a Party's achievement of its nationally determined contribution under Article 4 will undergo technical expert review.]

[Option 7.1.5: Consistent with [G.5.1], the frequency of a Party's technical expert review depends on whether its net greenhouse gas emissions are below [XX] percent of global greenhouse gas emissions, a Party's use of cooperative approaches under Article 6 of the Agreement, and whether recommendations contained in the Party's previous technical expert review report.]

[Option 7.1.6: Each Party will be subject to a technical expert review after the Party self-determines that it has adequate time to implement recommended improvements.]

[Option 7.2:

1. Each developed [and developing country] Party's transparency report submitted under the Article 13 of the Paris Agreement shall undergo technical expert review.
2. **[Option 7.2.1:** Developing country Parties' transparency reports shall undergo technical expert review no less than once in every five years.][**Option 7.2.2:** Developing country Parties may self-determine the frequency of its technical expert review. This frequency is dependent upon the developing country Party receiving agreed full costs to prepare the transparency report.]]

[Location and timing]

1. A Party's transparency report shall be subject to a desk review once every [XX] years.
2. A Party's transparency report shall be subject to a centralized review once every [XX] years, [or if the Party's prior technical expert review report contains a recommendation that the subsequent technical expert review be conducted as an in-country review][, except those developing country Parties that need flexibility in the light of their capacities that [may] undergo an in-country review at their discretion.]
3. A Party's transparency report shall be subject to an in-country review once every [XX] years. Developing countries may request in-country review fully funded, consistent with Article 13.14.

G.8. Technical expert review report**G.8.1. Structure and elements****[Option 8.1.1:**

1. A technical expert review report shall contain the results of a technical expert review, consistent with the scope identified in [G.3].]

[Option 8.1.2:

1. A technical expert review report shall be as concise as possible and the review team shall make every effort that the report does not exceed [XX] pages.
2. The report should include standardized tables and checklists whenever possible.
3. The report shall follow the outline adopted by Parties. The detailed outline of the technical expert review report will be agreed by Parties after the adoption of these MPGs, including standardized tables and checklists.
4. An initial status report will:
 - a. Indicate the date of receipt of the transparency report by the secretariat;
 - b. Include a check of whether the submission is complete, identifying any gaps in the reported information.
5. All technical expert review reports prepared by the expert review teams shall include the following elements:
 - a. [For developed country Parties,] an introduction and a summary;
 - b. A technical assessment of the elements specified in these MPGs presented together with the relevant recommendations and/or encouragements;
 - c. A review of the accuracy of the data reported;
 - d. [For developed country Parties,] an examination of the progress towards the achievement of its nationally determined contribution;
 - e. For those developing country Parties that need flexibility in the light of their capacities, assistance in identifying capacity-building needs in order to facilitate reporting;
 - f. [For developed country Parties,] a description of elements reviewed;
 - g. [For developed country Parties,] a description of potential issues and an assessment of efforts made to address any potential issues identified by the expert review team;
 - h. Recommendations for improvements in reporting;

- i. [For developed country Parties,] sources of information used in the formulation of the technical expert review report.]]

G.8.2. Reporting

1. Technical expert review reports shall be made publicly available on the UNFCCC website.
2. Technical expert review reports shall be forwarded to:
 - a. The Party concerned;
 - b. The global stocktake under Article 14 of the Agreement;
 - c. [The Committee under Article 15 of the Agreement;]
 - d. The subsidiary bodies; and
 - e. The CMA, as appropriate.
3. The secretariat will prepare:
 - a. A biennial synthesis report on the information reported by Parties in the transparency reports and will publish it on the UNFCCC website;
 - b. An annual report to the SBSTA on the composition of review teams;
 - c. A biennial report to the SBSTA on the conduct of the review.
4. [For developed country Parties,] lead reviewers shall collectively prepare an annual report to the SBSTA containing suggestions on how to improve the quality, efficiency and consistency of the reviews.]

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H. Facilitative, multilateral consideration of progress

Box 8. Changes implemented in this section

This section of the tool was developed based on Section H in parts I and II of the APA 1.5 informal note by the co-facilitators, available at FCCC/APA/2018/L.2/Add.1. In preparing this section, the Co-Chairs also took into consideration discussions held on this item to date and Party submissions. The Co-Chairs maintained the structure of the informal note, while some minor changes have been made to the subheadings of this section to avoid duplication. Further, an example of how to logically organize subheading H.4 is provided.

[

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

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

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

[Option 4:

H.1. Objectives

[Option 1.1: No objectives subheading necessary.]

[Option 1.2:

1. The objectives of these modalities, procedures and guidelines for a facilitative, multilateral consideration of progress are to:

- a. Consider Parties' efforts under Article 9 and its respective implementation and achievement of its nationally determined contribution;
 - b. Promote transparency, accuracy, completeness, consistency and comparability;
 - c. Facilitate improved reporting over time and the sharing of experiences, lessons learned and best practices amongst Parties [and registered Observers]; and
 - d. Build trust and confidence amongst Parties regarding each Party's respective implementation of the Paris Agreement.
2. A facilitative, multilateral consideration of progress will operate in a manner that is facilitative, non-intrusive, non-punitive, respectful of national sovereignty, open, transparent, and that builds trust and confidence among Parties, whilst ensuring environmental integrity and avoiding double counting.]

H.2. Scope

[Option 2.1:

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

[Option 2.2:

1. A facilitative, multilateral consideration of progress is with respect to:
 - a. [Each Party's][Developed country Parties'] efforts under Article 9, including financial support provided and mobilized through public interventions to developing country Parties;
 - b. [Each Party's][Developed country Parties'] respective implementation and achievement of its nationally determined contribution, including emissions, removals, participation in voluntary cooperation under Article 6, assumptions, conditions, and methodologies related to the attainment of its nationally determined contribution;
 - c. Each Party's information on climate change impacts and adaptation under Article 7, upon request of the Party;
 - d. For each Party, all thematic areas of the Paris Agreement, including mitigation, adaptation, loss and damage, and support;
 - e. Special considerations for LDCs and SIDS.]

H.3. Information to be considered

1. The information to be considered will include:
 - a. Relevant information submitted by a Party under Article 13[, including information submitted by a Party pursuant to paragraph 8 of Article 13 of the Agreement that is relevant to Article 9 of the Agreement];
 - b. The Party's technical expert review report[, if available]; and
 - c. Any additional information provided by the Party for the purposes of the facilitative, multilateral consideration of progress.

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

1. A facilitative, multilateral consideration of progress will include two phases: a written question and answer phase, followed by a workshop phase.
2. The written question and answer phase will consist of the following steps:
 - a. Any Party[, relevant stakeholders][and registered observers] may submit written questions to the Party concerned, consistent with the scope identified in H.2 above;
 - b. Such questions shall be submitted through an online platform no later than three months prior to the workshop;
 - c. The Party in question will [make best efforts to] respond in writing to the questions no later than [XX] month[s] prior to the workshop through the online platform[However, those developing country Parties that need flexibility in the light of their capacities [may] submit written responses up to [XX] week[s] prior to the workshop.][Developing country Parties may respond to written questions at their discretion];

- d. A Party may respond to questions received within [XX] months of the workshop at its discretion;
 - e. A Party may indicate in its response if it believes a written question is outside the scope of a facilitative, multilateral consideration of progress.
3. The workshop phase shall take place [**Option 4.1:** during SBI sessions][**Option 4.2:** during SBI sessions or through an online platform][**Option 4.3:** back-to-back with UNFCCC sessions] and consist of the following steps:
 - a. A presentation by the Party;
 - b. A discussion session focused on the Parties' presentation, along with the information identified in section H.3 previously;
 - c. All Parties may participate in the discussion session and raise questions;
 - d. Relevant stakeholders, and registered Observers may observe [and raise questions] during the workshop;
 - e. A Party may provide additional written responses to questions raised during the workshop in writing within [X] days following the session.
 4. Any two or more [Parties][developing country Parties] may choose to participate in a facilitative, multilateral consideration of progress as a group of Parties.
 5. The Secretariat will coordinate the practical arrangements for a facilitative, multilateral consideration of progress, including the establishment and maintenance of the online question and answer platform.

H.5. Frequency and timing

1. As set forth in paragraph 11 of Article 13 of the Agreement, each Party shall [and developing country Parties may] participate in a facilitative, multilateral consideration of progress with respect to efforts under Article 9, and its respective implementation and achievement of its nationally determined contribution.
2. LDCs and SIDS may choose to participate in a facilitative, multilateral consideration of progress at their discretion.
3. Participation in a facilitative, multilateral consideration of progress is dependent on support from developed Parties for preparing the reports, which is the input to the facilitative, multilateral consideration of progress.
4. A facilitative, multilateral consideration of progress will take place:

[**Option 5.1.1:** every [2][5] years.]

[**Option 5.1.2:** once every two submissions of information under paragraphs 7 and 9 of article 13 of the Paris Agreement (hereinafter referred to as transparency report).]

[**Option 5.1.3:** [at least once][twice] during the nationally determined contribution cycle.]

[**Option 5.1.4:** after a Party submits its transparency report containing information on achievement of its nationally determined contribution.]

[**Option 5.1.5:** after every transparency report for developed country Parties, and nationally determined for developing country Parties that need flexibility in the light of their capacities.]

5. [**Option 5.2.1:** A facilitative, multilateral consideration of progress will commence within [four][six][twelve] months of the submission of a Party's transparency report. [The technical expert review process and facilitative, multilateral consideration of progress will commence independently of each other.]] [**Option 5.2.2:** A facilitative, multilateral consideration of progress will commence within [XX] months after the completion of the technical expert review report.]
6. If a Party fails to submit a biennial transparency report within [XX] months of the due date identified in [X/CMA.1], the secretariat will make arrangements for the Party to participate in a facilitative, multilateral consideration of progress at the next available opportunity.
7. The Party and secretariat [shall] endeavour to complete a facilitative, multilateral consideration of progress [**Option 5.3.1:** within 12 months of the submission of a Party's transparency report][**Option 5.3.2:** within [9][24] months of the publication of a Party's technical expert review report][**Option 5.3.3:** once all steps are finalized].

H.6. Summary report content and format

1. Within [XX] days of the workshop, the secretariat will prepare and publish on the UNFCCC website a record of a facilitative, multilateral consideration of progress, which will include:
 - a. Questions submitted and responses provided;
 - b. A copy of a Party's presentation;
 - c. A video recording of the workshop, where available; and
 - d. A procedural summary of a Party's facilitative, multilateral consideration of progress prepared by the secretariat[, including possibilities of collaboration and/or improvements identified during the process].
2. **[Option 6.1:** The SBI will forward conclusions to relevant bodies under the Paris Agreement based on the record referred to in paragraph [XX] above.]

[Option 6.2: For developed country Parties, the SBI will forward conclusions to relevant bodies under the Paris Agreement based on the record referred to in paragraph [XX] above. The SBI will take note of developing country Parties' summary reports.]

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