



Ad Hoc Working Group on the Paris Agreement

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Revised 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-facilitators

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1. This note captures the progress of Parties' work under agenda item 5, "Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement" at the sixth part of the first session of the Ad Hoc Working Group on the Paris Agreement. The note was prepared, under the responsibility and guidance of the APA Co-Chairs, by the co-facilitators of the negotiations on this item, Mr. Xiang Gao (China) and Mr. Andrew Rakestraw (United States of America).
2. The content of the note is without prejudice to the further negotiations by Parties on these matters. It is understood that Parties may express their views thereon at any time, including through submissions to be considered in the further deliberations under this agenda item.

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[COP decision

The Conference of the Parties,

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

Recalling decision 1/CP.21,

Recalling decision 1/CP.21, paragraph 98, that for Parties to the Paris Agreement, the modalities, procedures and guidelines for the enhanced 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;

.....

1. *Decides*, pursuant to 1/CP.21, paragraph 91, to forward a draft decision containing, *inter alia*, recommendations for the modalities, procedures and guidelines in accordance with Article 13, paragraph 13, of the Agreement (MPGs), to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA), for its consideration and adoption at the third part of its first session;
2. [Placeholder for how to operationalize paragraph 98];
3. 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;
4. 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;
5. [Guidance to CBIT;]
6. **[Option 1:** No text on CGE;]

[Option 2: *Decides* that the Consultative Group of Experts, building on the arrangements and relevant processes under the Convention, shall continue its important role by serving the enhanced transparency framework under the Paris Agreement, including by, *inter alia*:

- a. Facilitating technical advice and support to developing country Parties, as applicable, including in preparation and submission of BTRs;
- b. Training of technical expert review teams;
- c. Composition of technical expert review teams;
- d. Placeholder for additional items;]

[Option 3: *Requests* the SBI to consider the possible role the Consultative Group of Experts could play under the Paris Agreement, and to consider revisions to its functions and terms of reference to that end, with a view to forwarding a recommendation to the CMA by its [XX] session.]

7. **[Option 1:** No text on guidance to the GEF;]

[Option 2:

- a. *Urges and requests* the operating entities of the [Financial Mechanism of the Convention][Global Environment Facility] serving the Paris Agreement to support developing country Parties in preparing their first and subsequent transparency reports, including for capacity building, through voluntary contributions and elements of their replenishment cycle;
- b. *Reaffirms* the GEF will provide support for developing country Parties to fulfill their obligation under Article 13 of the Paris Agreement;¹

¹ Language to be incorporated into the agenda item that provides guidance to the GEF at COP24.

- c. [Encourages][Requests][Urges] the GEF to consider, in particular, options to improve the efficiency of the process for providing support for reporting under Article 13 of the Paris Agreement, including potentially providing an avenue for Parties to apply for funding for more than one [biennial transparency report] [and national inventory report] through a single application²].

CMA decision

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

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

Recalling decision 1/CP.21,

Recalling Article 2 of the Agreement,

Recalling Article 13 of the Agreement,

Recalling that in order to build mutual trust and confidence and to promote effective implementation, an enhanced transparency framework for action and support, with built-in flexibility which takes into account Parties' different capacities and builds upon collective experience was established,

Recalling Article 13, paragraphs 14 and 15 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,

Recognizing that flexibility for those developing country Parties that need it in the light of their capacities is built into the MPGs,

.....

1. *Adopts*, 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;
2. *Decides* that [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]];
3. *Invites* Parties and, as appropriate, [intergovernmental organizations] to nominate technical experts with relevant qualifications to the UNFCCC roster of experts;
4. *Decides* that Parties [shall] submit information referenced in the MPGs in one of the official languages of the United Nations;
5. *Decides* that Parties [shall][should] submit, where relevant, a translation into English;
6. [*Requests* the secretariat, subject to the availability of resources, and in addition to the actions specified in the MPGs, to:
 - a. Produce an [annual][biennial] synthesis report of Parties' report[s];
 - b. Produce an [annual][biennial] report on the technical expert review;
 - c. Develop tabular formats for technical experts review reports;
 - d. Develop a proposed outline of the biennial transparency report;
 - e. Develop and implement a training programme on the technical expert review [under the guidance of the lead reviewers];
 - f. Publish reports submitted by Parties and technical experts review reports on the UNFCCC website];
7. *Decides* that Parties [shall] submit their first [national inventory report and] biennial transparency report consistent with the MPGs by [XX] and every [XX] years thereafter; [Those developing country Parties that need flexibility in the light of their

² Language to be incorporated into the agenda item that provides guidance to the GEF at COP24.

capacities [should] submit their first [national inventory report and] biennial transparency report consistent with the MPGs by [XX] and every [XX] years thereafter];

8. *Decides* that 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;
9. [Placeholder for further decisions on the form and/or periodicity of reporting];
10. *Decides* that 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;
11. [IPCC guidelines and metrics used in reporting];
12. [Placeholder for further decisions on the procedural relationship, if any, between UNFCCC and Paris Agreement reporting and review processes];
13. *Urges and requests* the Global Environment Facility to continue to support the operation of the Capacity-building Initiative for Transparency as a priority reporting-related need;
14. [**Option 1:** No text on guidance to the GEF;]
[Option 2: *Urges and requests* the operating entities of the [Financial Mechanism of the Convention][Global Environment Facility] serving the Paris Agreement to support developing country Parties in preparing their first and subsequent transparency reports, including for capacity building, through voluntary contributions and elements of their replenishment cycle;]
15. [**Option 1:** No text on CGE;]
[Option 2: *Decides* that the Consultative Group of Experts, building on the arrangements and relevant processes under the Convention, shall continue its important role by serving the enhanced transparency framework under the Paris Agreement, including by, inter alia:
 - a. Facilitating technical advice and support to developing countries, as applicable, including in preparation and submission of BTRs;
 - b. Training of technical expert review teams;
 - c. Composition of technical expert review teams;
 - d. Placeholder for additional items;]**[Option 3:** *Requests* the SBI to consider the possible role the CGE could play under the Paris Agreement, and to consider revisions to its functions and terms of reference to that end, with a view to forwarding a recommendation to the CMA by its [XX] session;]
16. *Requests* 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 and develop an outline of technical expert review report for adoption by the CMA at its [XX] session;
17. [Elements related to the Biennial Assessment of the Standing Committee on Finance];
18. [Elements related to the Paris Committee on Capacity-building and Technology Framework];
19. [General principles for the provision of flexibility in the enhanced transparency framework, including a transition process].

A. Overarching considerations and guiding principles

[PART I *Elements that could be drafted as MPGs*]

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

[**Option 2:**

A.1.1. Objectives

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

[Option 1.2:

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 1.2.1: No further text]

[Option 1.2.2:

1. The MPGs for the transparency of action and support also have as their objectives:
 - a. Facilitate improved reporting and transparency over time;
 - b. Provide flexibility to those developing country Parties that need it in the light of their capacities;
 - c. Promote transparency, accuracy, completeness, consistency and comparability;
 - d. Avoid duplication as well as undue burden on Parties and the secretariat;
 - e. Ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;
 - f. [Ensure][facilitate the reporting of information that demonstrate] that double counting is avoided;
 - g. [Ensure][facilitate the reporting of information that ensure] environmental integrity;
 - 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. Enhance the implementation of the UN Framework Convention on Climate Change and strengthen the global response to climate change;
 - j. [Facilitate sharing of best practices on low-carbon development;]
 - k. Generate information that can inform the Article 15 mechanism;
 - l. Promote mutual understanding, trust, and confidence, and promote effective implementation of the Paris Agreement;
 - m. Generate clear and credible information related to loss and damage associated with climate change impacts to inform the global stocktake;
 - n. [Building on the current arrangements for response measures.]]

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:

1. The principles guiding the MPGs for the transparency of action and support are:
 - a. Build on and enhance the transparency arrangements under the Convention, recognizing the special circumstances of the least developed countries and small island developing States, and be implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty, and avoid placing undue burden on Parties;
 - b. [Facilitate improved reporting and transparency over time;

- c. Provide flexibility to those developing country Parties that need it in the light of their capacities;
- d. Promote transparency, accuracy, completeness, consistency and comparability;
- e. Avoid duplication as well as undue burden on Parties and the secretariat;
- f. Ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;
- g. [Ensure][facilitate the reporting of information that demonstrate] that double counting is avoided;
- h. [Ensure][facilitate the reporting of information that ensure] environmental integrity;
- i. Respect the nationally determined nature of nationally determined contributions;
- j. Ensure accountability by Parties for actions to address climate change and its impacts;
- k. Enhance on the basis of existing differentiated arrangements under the Convention;
- l. Ensure that the content and frequency of reporting and communications by developing country Parties shall not be more onerous than that for developed country Parties;
- m. Common but differentiated responsibilities and respective capabilities, in the light of different national circumstances;
- n. Encourage maximum participation by all Parties by recognizing Parties' different starting points, number of reporting cycles to date, experiences, and learning curves;
- o. Effective, pragmatic, and feasible;
- p. Provide a direction of travel for the overall improvement of the level of transparency;
- q. [Result in indication of best practice;]
- r. Recognize that improvement in reporting by developing country Parties will take time depending on their capacity and new, additional, and adequate financial support to meet agreed full costs;
- s. [Strengthen, not replace, existing arrangements under the Convention contained in decisions 1/CP.16, 2/CP.17 and 1/CP.18 to accommodate the Paris Agreement, but also draw on all relevant arrangements under the Paris Agreement, including the global stocktake, NDC cycles, reporting on adaptation, reporting on support needed and received, and flexibility.]]]

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.]

[Option 3.4: One set of MPGs with a section for common elements for both developed country Parties and developing country Parties. For other issues where requirements are different, two separate tracks, one for developed country Parties and another for developing country Parties.]

A.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, the enhanced transparency framework shall provide flexibility in the implementation of the provisions of Article 13 to those developing country Parties that need it in the light of their capacities, and that the modalities, procedures and guidelines referred to in Article 13.13 shall reflect such flexibility.

2. These modalities, procedures and guidelines specify the flexibility that is available to those developing country Parties that need it in the light of their capacities, pursuant to paragraph 2 of Article 13.
3. [Unless otherwise provided in the modalities, procedures and guidelines, such flexibility shall be available to those developing country Parties that need it in light of their capacities for the first [XX] biennial transparency reports and national inventory reports, unless otherwise noted.]
4. [Those developing country Parties that need flexibility in the light of their capacities are limited to LDCs and SIDS].
5. [Least developed country Parties and small island developing states may continue to use flexibility in subsequent reports should they need it in the light of their capacities.]
6. Those developing country Parties that need a flexibility provision in light of their capacity should clearly indicate when it is using such a provision.
7. [If a developing country Party has sufficient capacity to follow a provision without using a flexibility available in the MPGs, it shall follow the provision without using flexibility.]

[Option 4.3:

1. Recognizing Parties' different capacities and different accumulated experience, these MPGs shall reflect flexibility in the implementation of Article 13 for those developing country parties that need it in light of their capacities.
2. As per Article 13, paragraph 2 and decision 1 CP/21, paragraph 89, these MPGs shall reflect the types of flexibility in the implementation of Article 13 for those developing parties that need it in light of their capacities, including in:
 - a. Scope;
 - b. Frequency;
 - c. Level of detail in reporting;
 - d. Scope of the review.
3. These MPGs recognize that capacity and national circumstances are self-identified by developing country parties, and the use of the types of flexibility by developing country Parties that need it in light of their capacity shall be nationally determined and not subject to review.]

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:

1. All Parties should be working toward continuous improvement over time.
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 guide Parties' development of the MPGs]*

A.2.1 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.2.2 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. 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.
2. 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.2.3 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.2.4 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.2.5 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

[

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

[Reporting on institutional arrangements]

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.

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

[Methodological choice]

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][should][provide explanations][clearly document] in the national inventory report, and identify the gap as part of reporting on constraints and inventory improvement planning[, as a priority for future improvements].]

[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 [may use the Revised 1996 IPCC Guidelines] [may][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. 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. *Time series consistency and recalculations*

[Option 4.3.1: Recalculation is not necessary in this section of the MPGs.]

[Option 4.3.2:

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 4.3.2.1.1:** 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 4.3.2.1.2: 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 4.3.2.2.1:** 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 4.3.2.2.2: Each Party [shall] perform recalculations in a transparent manner, including when new information [on methods, AD and EFs] 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

[Option 4.4.1: Uncertainty assessment is not necessary in this section of the MPGs.]

[Option 4.4.2:

1. **[Option 4.4.2.1.1:** 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 4.4.2.1.2: 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][developing country Parties] 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 4.4.2.1.3: 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 4.4.2.2.1:** Each Party [shall] elaborate/explain errors due to sampling methods, data entry, calculation, data formulation.]

[Option 4.4.2.2.2: 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

[Option 4.5.1: Assessment of completeness is not necessary in this section of the MPGs.]

[Option 4.5.2:

1. **[Option 4.5.2.1.1:** 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 4.5.2.1.2: 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 [referred to below] for cells where numerical data are not available [, when completing common reporting tables indicating the reasons for data for specific sectors, categories, and subcategories or gases not being available][:
 - a. “NO” (not occurring) for categories or processes, including recovery, under a particular source or sink category that do not occur within a Party;
 - b. “NE” (not estimated) for AD and/or emissions by sources and removals by sinks of GHGs which have not been estimated but for which a corresponding activity may occur within a Party;
 - c. “NA” (not applicable) for activities under a given source/sink category that do occur within the Party but do not result in emissions or removals of a specific gas;
 - d. “IE” (included elsewhere) for emissions by sources and removals by sinks of GHGs estimated but included elsewhere in the inventory instead of under the expected source/sink category;
 - e. “C” (confidential) for emissions by sources and removals by sinks of GHGs of which the reporting could lead to the disclosure of confidential information.].
3. **[Option 4.5.2.2.1:** Each Party [may] use the notation key “NE” (not estimated) when [data is unavailable or] 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 4.5.2.2.2: 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 4.5.2.3.1:** Each Party [shall] report in subsequent submissions, emissions and removals estimated once for a category, if they continue to occur.]

[Option 4.5.2.3.2: 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 [in accordance with the [IPCC Guidelines identified in B.4.a]]; 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 [in accordance with the [IPCC Guidelines identified in B.4.a]]; including information on the inventory agency responsible for conducting QA/QC. [[Developing country Parties][Those developing country Parties that need flexibility in the light of their capacities] [are encouraged to] elaborate an inventory quality assurance/quality control (QA/QC) plan [in accordance with the [IPCC Guidelines identified in B.4.a]]; 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][should] compare the national estimates of CO₂ emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the [IPCC Guidelines identified in B.4.a], and report the results of this comparison in the NIR.]

[Option 4.6.3.2: Developed country Parties [shall][should] compare the national estimates of CO₂ emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the [IPCC Guidelines 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.]

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

[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).]

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 all estimates of emissions and removals in the mass of each GHG.]

4. Each Party [shall] report, as appropriate, supplemental information on aggregated GHG emissions and removals, if other metrics applicable to national circumstances are used.
5. 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. [Developing country Parties [are encouraged to] report all methods, including their choice and rationale in the context of IPCC good practice, sources of emission factors and activity data used to compile the GHG inventory including descriptions, assumptions, references and sources of information used.])

2. Each Party, when preparing estimates using higher tier methods and models, [shall] provide transparent information on the methods, data and assumptions in line with IPCC good practice.
3. [Each Party][Developed country Parties] [shall][should] provide information on the category and gas, and the methodologies, emissions factors and activity data used [at the most disaggregated level], including related data references for reported

emission and removal estimates for any country-specific category and gas that is not included in the [IPCC Guidelines identified in B.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 for recalculations 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][as applicable, and to the extent possible] 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: 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)][as appropriate, and to the extent possible][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). [Developing country Parties are encouraged to provide estimates for precursor gases, if data is available.]

[Indirect emissions]

9. **[Option 6.4.1:** Each Party [should][may] report indirect CO₂ from the atmospheric oxidation of CH₄, carbon monoxide (CO), and non-methane volatile organic compounds (NMVOCs). For Parties that decide to report indirect CO₂, the national totals are presented with and without indirect CO₂. [Developing country Parties are encouraged to provide estimates for indirect emissions, if data is available.]]

[Option 6.4.2: Each Party [should][may] 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. [Developing country Parties are encouraged to provide estimates for indirect emissions, if data is available.]]

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. [Developing country Parties should, to the extent possible, provide estimates for aviation and marine bunker fuel emissions, if data is available.]

[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]. [Developing country Parties are encouraged to clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or industrial processes sector, in accordance with the [IPCC Guidelines identified in B.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. [Developing country Parties are encouraged to report information on approach taken, if any, to ensure identification of natural disturbances and corresponding emissions and removals, in accordance with [IPCC Guidelines identified in B.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 [(1990 and 1994) to X-4][before 2020 and/or reported under the Paris Agreement, or use 2010 as the base year]][estimates for the inventory year (X-4) and for years included in previous NCs or BURs e.g. 1990, 2005, 2010.]

B.7. Constraints and capacity-building needs

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

[Option 7.1.2:

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

B.8. [Improvement plan][Future areas of improvement]

[Option 8.1: [Improvement plan][Future areas of improvement] is not necessary in this section.]

[Option 8.2:

[Preparing an improvement plan]

1. **[Option 8.2.1.1:** 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 8.2.1.2: 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. [Developing country Parties][Those developing country Parties that need flexibility in the light of their capacities] [should][are encouraged to]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 8.2,1.3: 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. [Developing country Parties are encouraged to 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. [Developing country Parties are encouraged to 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] [are encouraged to] 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. [Developing country Parties are encouraged to 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][or as part of] 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 [based on the annotated outline of the NIR for developed country Parties in the annex to decision 24/CP.19]

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

[

[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:

Proposal for organizational and procedural aspects of the MPGs in section C:

Three-layer account/accounting system:

- First layer containing non-quantifiable and quantifiable information to “account for NDCs”, as stipulated by Article 4.13 of the Paris Agreement;

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

Different types of information to be provided in biennial transparency reports of the NDC cycle:

BTR	Information
First BTR	National circumstances
	Description of NDC
	Accounting approach
	Base/reference value
	Initial values (quantified) and/or status (qualitative) of indicators for tracking progress on the implementation and/or achievement of NDCs
	Policies and measures
	Summary information on GHG inventory
	Expected transfer/use of ITMOs
	[Projections]
Second and subsequent BTRs	Updates on national circumstances, NDC, accounting approach, base/reference value
	Updates of values and/or status of indicators and comparison to reference point
	Summary information on GHG inventory
	Transfer/use of ITMOs, if applicable
	Accounting balance
	[Projections]
First report following the end of an NDC cycle	Updates on national circumstances, NDC, accounting approach, base/reference value
	Updates of values and/or status of indicators and comparison to reference point
	Summary information on GHG inventory
	Transfer/use of ITMOs, if applicable
	Accounting balance
	Quantitative and/or qualitative assessment of achievement of NDC

[

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:**

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.
- f. [To facilitate reporting on any social and economic social consequences of response measures.]]

[Principles]

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

[Option 1.2.2.2:

- 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 1.2.2.3:

- 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;
 - l. [The need to ensure implementation in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty, and avoid placing undue burden on Parties and the secretariat]].

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][may] 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][may] also provide information on how its national circumstances affect GHG emissions and removals over time, including disaggregated indicators.
3. Developed country Parties [shall][should][may] provide information on economy-wide emissions GHG emissions and removals.

[Institutional arrangements]

4. Each Party [shall][should][may] 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][may] 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. To avoid undue burden, Parties should only report on changes in institutional arrangements after the first report describing those arrangements.

[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][may] 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][may] describe and provide updated information, as applicable, related to 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), time frames for achieving the target (single year or multiyear), information on data sources and methodologies used, if applicable to nationally determined contributions, and definition of carbon or emissions neutrality for carbon or emissions neutrality targets;
- d. Reference level, including quantitative value for the base year or base period [for developed country Parties only], information whether the reference level(s) and/or base year/period remain fixed during the target period or is subject to change and information on changes or recalculations of changes and explanation for such changes;
- e. Time frames and/or periods for implementation [for developed country Parties only], including indication of single year or multi-year emission target;
- f. Scope and coverage, including sectors, categories or sources and sinks, carbon pools and gases [for developed country Parties only]. If sectors or categories are used that are different to GHG inventories, information should include explanations how the indicated sectors and categories are defined with respect to inventory reporting sectors and categories;
- 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. Description of accounting approaches including for the land use, land-use change and forestry sector, taking into account any relevant decisions adopted by the CMA [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 [transfer][use of internationally transferred mitigation outcomes][transfer of 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;]
- r. [Mitigation co-benefits resulting from adaptation action and/ or economic diversification plans.]
- s. [Information on any adjustment of the NDC in accordance with Article 4, Paragraph 11 and the relevant parameters of this adjustment for the tracking of implementation and achievement of the NDC;]
- t. [Any additional clarification of parameters relevant to the implementation and achievement of progress arising from decisions taken by the Party after the submission of the NDC.]]

[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 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][may] 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 values for the indicator in the reported year 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][may] 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. Each Party [shall][should] provide the final accounting balance as a structured summary of all relevant quantified components for each year of the target period, including:
 - a. Time series of total net GHG emissions and removals in line with the scope and period of the nationally determined contribution;
 - b. Quantified reference level(s) and/or base year(s)/period;
 - c. Relevant quantified information used for the NDC of the Party for the base year until the most recent year (e.g. GDP, population, quantified indicators for mitigation actions or mitigation co-benefits from adaptation actions and/or economic diversification plans);
 - d. As applicable contributions and/or adjustments for each year of the target period in accordance with relevant guidance adopted under Article 6;
 - e. As applicable contributions from the LULUCF sector for each year of the target period if such contributions are not yet reflected in the total GHG emissions and removals above;
 - f. Any additional quantified parameters for each year of the target period arising from the NDC as determined by the Party relevant for the implementation of progress.]
6. 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].
7. Each Party [shall][should] also provide the following, as applicable to its nationally determined contribution under Article 4:
 - a. Information on the metrics and emissions and removals estimation methodologies used (consistent with CMA decisions);
 - b. A description of the sectors, gases, categories, pools covered, where they differ from inventory coverage and definitions;
 - c. An explanation of how the information used to track progress is consistent with the Party's most recent national inventory report;
 - d. 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;

- e. 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;
 - f. Projected baseline, if relevant;
 - g. [Institutional setting, policy, strategy, measures, actions, and stakeholders' engagement on [XX];]
 - h. 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;
 - i. [Information on adaptation component of nationally determined contributions under Article 4, to be reported in accordance with [section D] below;]
 - j. [Information on support provided component of nationally determined contributions under Article 4, to be reported in accordance with [section E] below;]
 - k. [Information on support needed related to nationally determined contributions under Article 4, to be reported in accordance with [section F] below;]
 - l. Contribution from the land-use sector (including natural disturbances, if any) and a description of the accounting approaches used;
 - m. Information on REDD-plus activities, REDD-plus results-based payments or results from the implementation of joint mitigation and adaptation policy approaches;
 - n. Approach taken, if any, to natural disturbance in the land sector;
 - o. Information on the social and economic impact of response measures;
 - p. 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.
8. 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].

[Option 4.3:

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

- e. [Placeholder for additional information from paragraph 9 below].
3. Each Party [shall][should] provide [in its first biennial transparency report] the initial qualitative and/or quantitative information for each selected indicator determined by the Party for the base year, base period, or baseline.
 4. For each [subsequent] biennial transparency report, each Party [shall][should] provide the most recent qualitative and/or quantitative information for each selected indicator identified in paragraph 1, in consistent with paragraph 1 a), b), c), and d) in the time frame and/or period of implementation.
 5. Each Party [shall][should] compare the most recent information for each selected indicator identified in paragraph 1 with the initial information pursuant to paragraph 2 to qualitatively and/or quantitatively track progress made in implementing its nationally determined contribution under Article 4.
 6. [For the second and subsequent nationally determined contribution under Article 4, each Party [shall][should] ensure that each selected indicator identified in paragraph 1 to 5 above is consistent with any guidance provided in [X/CMA.1, output of APA agenda item 3(c)].]
 7. Information pursuant to paragraph 1 to 5 [shall][should] be presented in narrative and tabular format [including assessment of progress in implementing nationally determined contribution].
 8. Each Party [shall][should] provide the methodology or methodologies used in tracking progress towards the implementation and achievement of its NDC under Article 4, and;
 - a. Confirm the methodology in each reporting year is consistent with the methodology or methodologies used when communicating the NDC [in C.3.1 above];
 - b. Explain how the data used is consistent with the Party's most recent National Inventory Report;
 - c. Describe how double-counting of net greenhouse gas emissions reductions has been avoided.
 9. Each Party [shall][should] also provide the following, as applicable to its nationally determined contribution under Article 4:
 - a. An explanation of how the information used to track progress is consistent with the Party's most recent national inventory report;
 - b. 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;
 - c. A description of the sectors, gases, categories, pools covered, where they differ from inventory coverage and definitions;
 - d. 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;
 - e. Information on the construction of the reference emissions/ removals baseline;
 - f. Information on the construction of projected baselines, if relevant;
 - g. Information on the contribution to the reference level from sub-national or sectoral baselines, reference levels and projections as relevant;
 - h. A comparison of anthropogenic emissions / removals against the reference level for each reported year;
 - i. Information on how mitigation outcomes are compared to the reference level;
 - j. For quantified mitigation actions, an estimate of their impact and underlying assumptions;
 - k. For mitigation actions, information on progress with respect to implementation, consistent with [section C.6], and indicators to monitor the progress;
 - l. 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;
 - m. Institutional setting, policy, strategy, measures, actions, and stakeholders' engagement on [XX];

- n. Information on adaptation component of nationally determined contributions under Article 4, to be reported in accordance with [section D] below;
- o. Information on support provided component of nationally determined contributions under Article 4, to be reported in accordance with [section E] below;
- p. Information on support needed related to nationally determined contributions under Article 4, to be reported in accordance with [section F] below;
- q. Contribution from the land-use sector (including natural disturbances, if any) and a description of the accounting approaches used;
- r. Information on REDD-plus activities, REDD-plus results-based payments or results from the implementation of joint mitigation and adaptation policy approaches;
- s. Approach taken, if any, to natural disturbance in the land sector;
- t. Information on the social and economic impact of response measures;
- u. 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.]

[Option 4.4:

1. Each Party [shall][should] identify quantitative and/or qualitative indicators relevant to tracking progress towards implementing and achievement of nationally determined contribution under Article 4, including methodologies, assumptions, and data sources.
2. 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 methodologies used;
 - c. 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;
 - d. Institutional setting, policy, strategy, measures, actions, and stakeholders' engagement.
3. Each Party [shall] also provide information on how it has considered economic and social consequences of response measures, as appropriate, specifically:
 - a. The response measure actions;
 - b. The social and economic consequences from the response measures action;
 - c. Challenges and barriers to address the consequences;
 - d. Actions needed to address consequences.]]

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

[Option 5.1: 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 5.2: This section is not necessary in the MPGs.]

[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][transfer of 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 if applicable to the nationally determined contribution by the Party, including:
 - a. Time series of total [net] GHG emissions and removals/sinks;
 - b. Quantified and updated reference levels and/or base year/period and, in the case of peaking emissions and fixed level target, information of the target year;
 - 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][transfer of 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.]

[Option 5.4:

1. When a Party's biennial transparency report contains information on the end year or end of the period for its nationally determined contribution under Article 4, the Party [shall][should] provide a qualitative and/or quantitative [as applicable] and assessment of whether the Party has achieved its nationally determined contribution under Article 4, including the most recent information for each selected indicator relevant to tracking progress towards the implementation and achievement of its nationally determined contribution under Article 4.
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] provide information consistent with [X/CMA.1, outputs of SBSTA agenda item 12].
3. [Placeholder for information on specific NDC types from paragraph 6 below.]
4. For each biennial transparency report that contains information on the end year or end of the period for its nationally determined contribution under Article 4, each Party [shall][should] provide a structured summary of all relevant [qualitative and/or] quantitative[, as applicable,] components to the Party has used to evaluate the achievement of its nationally determined contribution under Article 4, including:
 - a. For each selected indicator [identified in paragraph C.4.1][the Party has used to evaluate the achievement of its nationally determined contribution under Article 4:
 - i. Initial [qualitative and/or] quantitative[, as applicable,] information for the base year, base period, or, baseline;

- ii. Updated [qualitative and/or] quantitative[, as applicable,] information for the base year until end year or end of NDC period, that show achievement of its target.
 - b. Time series of total net GHG emissions and removals, as applicable;
 - c. For each Party participating in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards a nationally determined contribution under Article 4, contribution from and/or adjustments for use of internationally transferred mitigation outcomes in each relevant year of the target period or target years, pursuant to [outputs of SBSTA agenda 12];
 - d. As applicable, contribution from the AFOLU sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals, as applicable;
 - e. Any additional relevant quantified parameters for each year of the target period.
5. Each Party [shall][should] report the information corresponding to paragraphs 1-4 above in a narrative and tabular format.
6. Information unique to specific NDC types:
- a. Each Party that includes 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.
 - b. Each Party that includes quantified mitigation actions and co-benefits in their nationally determined contribution under Article 4 [shall][should] provide an estimate of the impact of the mitigation actions and co-benefits on greenhouse gas emissions at the end of the target year or period and underlying assumptions.
 - c. Each Party that includes activities related to the implementation of Article 5 in its nationally determined contribution under Article 4 [shall][should] provide information on how this contributes to achieving its nationally determined contribution.
 - d. Each Party that includes adaptation in its nationally determined contribution [shall][should] provide an assessment of its achievements in implementing adaptation policies and strategies [if included in APA 3a outcomes].
 - e. Each Party that includes the social and economic impact of response measures in its nationally determined contribution under Article 4 [shall][should] provide information on how this contributes to achieving its nationally determined contribution.]

C.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: 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 6.2:

1. Each Party [shall][should] provide updated information on policies and measures [that support the implementation and achievement of its nationally determined contribution under Article 4][that have the most significant impact on greenhouse gas emissions, especially those impacting key categories in the national greenhouse gas inventory]. This information [shall][should] be presented in textual and tabular format. [To the extent possible, Parties shall organise the reporting of mitigation actions by sector (energy, industrial processes and product use, agriculture, LULUCF, waste, other sectors), also indicating the gases addressed.]
2. Each Party [shall][should], as appropriate, provide the following information on its policies and measures, as available, in a tabular format [, organized by sector]:
 - a. Name;
 - b. Description;
 - c. Objectives;
 - d. Type of instrument;
 - e. Status (i.e., planned, adopted, or implemented);

- f. Indicators for assessing progress;
 - g. Sectors affected;
 - h. Gases affected;
 - i. Methodologies and assumptions;
 - j. Sources, sinks, and carbon pools impacted, as relevant;
 - k. Start year of implementation;
 - l. Implementing entity or entities;
 - m. Results achieved;
 - n. Estimate of expected or achieved greenhouse gas emissions reductions [or in the case of policies and measures that are complementary, include a quantitative[, as applicable,] estimate of the aggregate impact of those policies and measures];
 - o. [Costs;]
 - p. [Non-GHG mitigation benefits.]
3. Each Party [shall][should] provide information about how the mitigation actions identified in paragraph 2 interact with each other, as appropriate.
 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, and also should report on barriers and gaps that prevent Parties to provide the required information.
 13. Each Party [shall][should] include information on mitigation actions taken to implement Article 5 of the Paris Agreement.]

[Option 6.3:

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. Type of instrument;
 - e. Status (i.e., planned, adopted, or implemented);
 - f. Indicators for assessing progress;
 - g. Sectors affected;
 - h. Gases affected;
 - i. Methodologies and assumptions;
 - j. Sources, sinks, and carbon pools impacted, as relevant;
 - k. Start year of implementation;
 - l. Implementing entity or entities;
 - m. Results achieved;
 - n. Estimate of expected greenhouse gas emissions reductions;
 - o. Costs;
 - p. 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 6.4:

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.]

[Option 6.5:

1. Each Party [shall][should][may] provide information on policies and measures [that support the implementation and achievement of its nationally determined contribution under Article 4].
2. Each Party [shall][should][may], as appropriate, provide the following information on its policies and measures, as available:
 - a. Name;
 - b. Description;
 - c. Objectives;
 - d. Status (i.e., planned, adopted, or implemented);
 - e. Implementing entity or entities;
 - f. Non-GHG mitigation benefits.
3. Each Party [shall][should][may] provide information about the assessment of the economic and social consequences of response measures.

4. Each Party [shall][should][may] provide information about mitigation co-benefits from adaptation actions and/or economic diversification plans, as appropriate.

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: 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 8.2: This section is not necessary in the MPGs.]

[Option 8.3:

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. [A 'with measures' projection shall encompass currently implemented and adopted policies and measures. If provided, a ,with additional measures' projection shall also encompass planned policies and measures. If provided, a 'without measures' projections shall exclude all policies and measures implemented, adopted and planned after the year chosen as the starting points for the projection. If Parties refer to a 'business-as-usual' or 'baseline scenario' in their reporting, they should explain the nature of that projections and whether and which policies and measures were taken into account.]
3. 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.
4. 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.
- 5. 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.).
- 6. Each Party [shall][should] include projections on a sectoral basis and [by gas][for the following greenhouse gases: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, [NF₃]] , 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.
- 7. Projections [shall][should] be presented relative to actual inventory data for the preceding years.
- 8. Emission projections [shall][should] be provided with and without LULUCF.
- 9. Projections [shall][should] be presented in graphical and tabular formats.
- 10. 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 8.4:

- 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 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

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

[Principles]

- 1. Parties engaging on a voluntary basis in cooperative approaches that involve the [use of internationally transferred mitigation outcomes] [transfer of mitigation outcomes] towards nationally determined contributions [shall][should] be guided by the following principles when reporting:
 - a. Avoid double claims for financial flow for market and supports [as determined by relevant outcome under SBSTA agenda item];
 - b. Avoid double counting of international transfers of mitigation outcomes [as determined by relevant outcome under SBSTA agenda item];
 - c. Ensure [transparency, accuracy, completeness, consistency and comparability] [respecting the nationally determined nature of NDCs] when reporting the [use of internationally transferred mitigation outcomes] [transfer of 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;

- d. Avoid negative social and economic impacts arising from article 6 activities affecting any Party;
- e. The type of NDC does not exclude any party from participating in cooperative approaches.

[Reporting on ITMOs]

[Option 10.1:

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

[Option 10.2:

- 1. Parties engaging on a voluntary basis in cooperative approaches that involve the [use of internationally transferred mitigation outcomes] [transfer of mitigation outcomes] towards nationally determined contributions [shall][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] [transfer of 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 10.3:

- 1. Parties engaging on a voluntary basis in cooperative approaches that involve the [use of internationally transferred mitigation outcomes] [transfer of mitigation outcomes] towards nationally determined contributions [shall][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] [transfer of mitigation outcomes] towards nationally determined contributions [shall][should] also provide information on transfers and acquisition of internationally transferred mitigation outcomes under Article 6 during the implementation period of the relevant nationally determined contribution under Article 4, consistent with the guidance contained in [X/CMA.1, outputs of SBSTA agenda item 12], including:
 - a. [Agreed units (e.g., ktCO₂-eq)] [Mega-watt hours of renewable energy;]
 - 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.]

[Option 10.6:

- a. Information in the buffer registry/ account;
- b. Information on the negative social and economic impacts of response measures.]

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][may] provide information, as appropriate, on low carbon and climate resilient development strategies.
- 3. Each Party [shall][should][may] 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] [may] 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] [may] 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][Future areas of improvement]

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

[Option 13.2:

- 1. To facilitate continuous improvement, [each Party,] [the review] where appropriate, [shall][should] [may] [report planned improvements.] [identify areas of improvement for the Party] [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] [Developing countries are encouraged to] [report on progress made] [report on information necessary to track progress] in implementing and achieving NDCs under Article 4 to date biennially.]

[Option 14.2:

- 1. Developed country Parties [shall][should] report on information necessary to track progress in implementing and achieving NDCs under Article 4 to date annually.

2. Developing country Parties [shall][should] report on information necessary to track progress in implementing and achieving NDCs under Article 4 to date biennially.]]

[Format]

1. Each Party [shall][should] [Developing countries are encouraged to] where indicated above, provide information in a textual and/or common tabular formats for description of nationally determined contributions, accounting balance, mitigation actions and projections.
2. [Each Party [shall][should] [Developing countries are encouraged to] provide a standard annotated outline with chapter and section headings. This will include [XX].]

]

]

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

[

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

[Option 2: Submitting information related to climate change impacts and adaptation under Article 7 is not mandatory, and it is not subject to review, and should be prepared and submitted without creating additional burden on developing country Parties.

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

Parties may also choose to use other existing guidelines and/or guidance [1] to elaborate the information related to climate change impacts and adaptation as part of the BTR. In presenting their next BTR, Parties may choose not to include the same elements reported in the previous BTR.]

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

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

[Option 5: 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 6:

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:

1. 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. Progress on implementation of adaptation

[**Option 5.1:** No subheading on progress on implementation of adaptation is necessary.]

[**Option 5.2:**

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 5.3:**

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.]

[**Option 5.4:**

1. Information to track progress on implementation of adaptation, for Parties that choose to include this section, is:
 - a. Progress in implementation of actions (already implemented, own and supported), plans, policies, strategies, undertakings and/or efforts, actions, and associated needs, including information on objectives, time frames and progress made, and outcomes.
 - b. Progress made in relation to steps taken to formulate, implement, publish, update national and regional programmes with adaptation measures; strategies and measures, policy frameworks (e.g. NAPs) and other relevant information.
 - c. Implementation of adaptation actions identified in the previous and current adaptation communication.
 - d. Information on progress in implementing adaptation actions in accordance with the global goal for adaptation, as set out in Article 7, paragraph 1 of the Paris Agreement, including:
 - i. Information provided in monitoring and evaluating of its adaptation actions;
 - ii. Information provided in tracking progress in implementation.]

D.6. Monitoring and evaluation of adaptation actions and processes

[**Option 6.1:** Information related to monitoring and evaluation of adaptation should only be included in national communications.]

[**Option 6.2:**

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 6.3:

- 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.]

[Option 6.4:

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

D.7. Information related to loss and damage

[Option 7.1: No subheading on information related to loss and damage is necessary.]

[Option 7.2:

- 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.]

[Option 7.3:

- 1. When reporting information related to impacts, Parties are encouraged to include information, as appropriate, on:

- a. Impacts: past and current impacts, including extreme weather events and slow onset events
- b. Adaptation and its limits: adaptation efforts in response to impacts and limits to adaptation
- c. Loss and damage and related costs: past and ongoing loss and damage, including non-economic losses, residual damage, irreversible and permanent loss and damage; associated costs to avert, minimize, and address loss and damage;
- d. Displacement and planned relocation related to climate impacts, including extreme weather events and slow onset events
- e. Responses to loss and damage, including, in so far as relevant:
 - i. The Party's own efforts: Information on actions undertaken in response to loss and damage, institutional arrangements including early warning systems, comprehensive risk management approaches, contingency plans, rehabilitation plans, resources invested and any other information that that the Party considers relevant;
 - ii. International cooperation: Information on activities undertaken to build cooperation and facilitation to enhance understanding, action and support with respect to loss and damage;
 - iii. Financial, technology transfer and capacity-building support needed and, received: Information on quantified resources invested, financial instruments, risk transfer; technology development and transfer activities undertaken (to be reported under sections E and F).]

[Option 7.4:

1. When reporting information related to impacts, Parties are encouraged to include, inter alia, the following information, as appropriate:
 - a. Impacts: past, current and projected impacts, including impacts associated with extreme weather events and slow onset events;
 - b. Adaptation to impacts and limits to adaptation: efforts, and associated costs, to avert, minimize and address loss and damage when impacts exceed best efforts to adapt;
 - c. Loss and damage and related costs: past, current and projected loss and damage, and related costs, including non-economic losses, residual damage, and irreversible and permanent loss and damage;
 - d. Responses to Loss and Damage, including, in so far as relevant:
 - i. The Party's own efforts: Information on actions undertaken in response to loss and damage, institutional arrangements, early warning systems, rehabilitation plans, resources invested and any other information that that the Party considers relevant, including on climate-related displacement;
 - ii. International cooperation: Information on activities undertaken on a cooperative and facilitative basis to enhance understanding, action and support with respect to loss and damage, including on climate-related displacement;
 - iii. Financial, technological and capacity-building support provided: Information on quantified resources invested, financial instruments employed, including risk transfer mechanisms; technology development and transfer activities undertaken; capacity-building initiatives.]

D.8. Adaptation priorities and barriers

[Option 8.1: 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 8.2:

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.

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

[Option 9.1:

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.]

[Option 9.2:

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

D.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.]

[Option 11.3:

1. Developing country Parties should report information on their adaptation actions reported in [section XX] above for the purposes of the recognition of adaptation efforts of developing countries (Article 7.3) to provide inputs to the global stocktake,

taking into account [the modalities developed by the Adaptation Committee and the Least Developed Countries Expert Group pursuant decision 1/CP.21, paragraph 41 - placeholder], for the purposes of recognition of efforts in 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 7: *[Alternate proposal for structure]*]

D.1. Information related to loss and damage

1. [Option 7.3 and 7.4 in sub-section D.7 above]

D.2 Progress on implementation of adaptation

1. [Option 5.4 in sub-section D.5 above]

D.3 Monitoring and evaluation of adaptation actions and processes

1. [Option 6.4 in sub-section D.6 above]

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

1. [Option 9.2 in sub-section D.9 above]

D.5 Effectiveness and sustainability of adaptation action

1. [Sub-section D.10 above]

D.6 Recognition of adaptation efforts

1. [Option 11.3 in sub-section D.11 above]

D.7 Reporting formats

1. [Sub-section D.12 above]

]

]

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

[

[Option 1: All Parties continue with current UNFCCC 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:

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. 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 mobilised;
 - b. How financial support provided to developing country Parties is being scaled up, building from “strategies and approaches” submissions [,in line with Article 9.3];
 - c. How it seeks to ensure that the resources it provides effectively address needs of developing country Parties with regard to climate change adaptation and mitigation;
 - d. Criteria used to determine priority recipients, as applicable;
 - e. Enabling policies that promote finance, technology development and transfer, and capacity-building.]

E.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: Placeholder for outputs of the SBI agenda item 15 Matters related to climate finance: identification of the information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement]

[Option 4.3:

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

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

1. Developed country Parties [shall] and other Parties that provide support [should] provide, in [narrative] 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 [and quantitative] information on technology support provided along [all][different] 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, including efforts to undertake research, development and deployment, including efforts to build research capacity for the development of technologies;
 - f. [Earmarking of funding for CTCN, TEC;]
 - g. [Information to show how this support is new and additional;]
 - h. [Information on activities that promote developing endogenous technologies;]
 - i. [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 [quantitative] information on:
 - a. The recipient;
 - b. [Title of] measure or activity;
 - c. The target area of mitigation or adaptation [or loss and damage];
 - d. [The sector involved;]
 - e. [Status;]
 - f. The sources of technology transfer from the public and private sectors;
 - g. [Whether the activity was undertaken by the public and private sectors;]
 - h. [The types of technology,] ways [and means] of technology transfer;
 - i. [The benefits, risks and consequences;]
 - j. [The [values,] technology performances and sustainability, replicability, as appropriate;]
 - k. [Undertaking resource and development;]
 - l. [Facilitating simplified access to technology, early stage of technologies].
 3. Qualitative information on policies that facilitate implementation and that operationalize technology transfer on preferential and concessional terms.

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 [priorities, and gaps] 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 [adequate] funding for PCCB and LEG;]
 - f. [Information on support provided with respect to loss and damage;]
 - g. [Information on cooperation activities and support on capacity-building actions in developing countries to promote sharing on lessons learned and best practices.]
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 [or loss and damage];
 - 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. [Improvement plan][Future areas of improvements]

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

[Option 7.2: To facilitate continues improvements each Party where appropriate shall should report planned improvements. In relation to section E of the MPGs.]

E.8. Reporting format

[Option 8.1: 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 8.2:

1. **[Option 8.2.1:** 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. [In addition separate tables on non-financial information of technology development and transfer.]]

[Option 8.2.2: Including a tick box might lead to overlapping and double-counting in reporting, so keep quantitative and qualitative reporting separate.]

[Option 8.2.3: Only qualitative information provided on technology transfer and capacity-building support provided.]

[Option 8.2.4: 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

[

[**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.]

[**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 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 [and loss and damage], 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;]
 - h. [Delivery mechanisms, instruments and allocation channels tracked;]
 - i. [Description of national approaches and institutional arrangements relevant for attracting climate finance;]
 - j. [How it seeks to ensure that the resource it needs or has received will be\have been used to most cost effectively address their needs and priorities with regard to climate change adaptation and mitigation;]
 - k. [A description of the approach used to avoid accounting same finance multiple times.]

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, including:
 - i. Methodology used to identify the technology transfer and capacity building component of an activity;
 - ii. Convert between domestic currency and USD;
 - iii. Identify and report support as coming from specific sources;
 - iv. Identify and report the amount of co-finance;
 - v. Identify and report support as coming from the specified source of co-finance;
 - vi. Identify and report support at the chosen point of reporting (i.e. committed, received, needed);
 - vii. Identify and report the status of the supported activity (i.e. planned, ongoing, completed);
 - viii. Identify and report the channel (i.e. bilateral, regional, multilateral);

- ix. Identify and report support as being “adaptation”, “mitigation” or “cross-cutting”;
 - x. Identify and report support as being “grant”, “concessional loan”, “non-concessional loan”, “equity” “guarantee” or other;
 - xi. Identify and report the chosen section and sub-sector;
 - xii. Define the activity (example e.g. project, programme);
 - xiii. Identify and report support as going to the specified activity;
 - xiv. Identify and report whether the specified activity involve finance, technology, and, or capacity-building;
 - xv. Identify and report on the amount of actual or expected co-finance;
 - xvi. Identify and report finance as being mobilized (example those related to causality, boundaries, time-period).]
- 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, [concessional][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][may] provide information on financial support needed under Article 9. Information should be reported in [narrative] and/or [tabular] format, including[, to the extent possible]:
 - 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][may] provide summary information in [narrative] and/or [tabular] format on financial support needed, including the following [, to the extent possible]:
 - a. The allocation channels;
 - b. [The expected [level of] 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 support e.g. committed, partially committed, needed [, disbursed];]
 - g. The sectors[, sub-sector] or areas that need support;
 - h. The type of support (mitigation, adaptation, cross-cutting, [loss and damage, other]);

- i. [The][Whether the activity will contribute to technology development and transfer] 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] [of the support needed (e.g. tons of GHG emissions used, or avoided, policies developed)];]
- m. [Description of how the support contributes to its NDCs and to the long-term goal of the Paris Agreement;]
- n. [Year (i.e. calendar year, fiscal year);]
- o. [Activity (e.g. programme, project);]
- p. [Sources (e.g. country, institution);]
- q. [Amount of expected co-finance (USD);]
- r. [Sources of expected co-finance;]
- s. [Purpose;]
- t. [Financial instrument (e.g. grant, concessional loan, non-concessional loan, equity, guarantee, other (specify));]
- u. [Whether the activity contribute to the technology development and transfer objectives (yes/no);]
- v. [Whether the activity contributed to the capacity-building objectives (yes/no);]

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

1. 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.
2. Developing country Parties [should][may] provide summary information in a [narrative] and/or [tabular] format on financial support received, including the following [, to the extent possible]:
 - 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 [(sub-sector)] or area that received support;
 - i. The type of support (mitigation, adaptation, cross-cutting, [loss and damage,] other);
 - j. [Whether the activity has contributed to][The] capacity-building [/technology transfer] component [objectives];]

- k. [Whether the activity has contributed to the technology development and transfer activities;]
- l. If the results of the support received activity were accounted towards the achievement of the recipient country's NDC;
- m. [Information on the level of support received to enable the preparation and submission of biennial transparency reports;]
- n. [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];]
- o. [The co-contributions from domestic sources;]
- p. [The private co-financing mobilized;]
- q. [Year (i.e. calendar year, fiscal year);]
- r. [Activity (e.g. project, programme);]
- s. [Sources of co-financing;]
- t. [Quantitative information on financial support received;]
- u. Channel;
- v. [Information on the use, impact, and estimated result of support (example tons of GHG emissions used, or reduced, or avoided, policies developed).]

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 [measures and activities related to the approach to enhance] technology development and transfer [with] support needed under Article 10. [Such information may include case studies and activities that include available qualitative and quantitative information], 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 [and the reason of need];
 - 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[, to the extent possible]:
 - a. The objective;
 - b. [Stage;]
 - c. The expected time-frame;
 - d. [The expected recipient or beneficiaries;]
 - e. The sector or area that need support;
 - f. [Planned investment, including from domestic and international sources;]
 - g. [The types of technology, ways and means of technology transfer, benefits and risks, consequences, technology performances, sustainability, and replication as appropriate;]
 - h. [The project description, including description of technology needed, and the reason of need;]
 - i. The expected use, [impact and estimated results] [of the support].]

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

1. Developing country Parties [should] provide information on [measures and activities related to how the Party has used support for enhancing] technology development and transfer [endogenous capacities and know how. Such information may include, case studies and activates that include available qualitative and quantitative information, and narratives on successes and failures related to] 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. [Stage;]
 - k. [Description, including a description of technology, and the reason of need;]
 - l. The use, impact and estimated results thereof;
 - m. [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 [mitigation and adaptation to avoid] 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;

- h. [The approach a Party seeks to strengthen the link between regional, national, and subnational government policies, plans and actions;]
 - i. [Development and creation of capacity to analyse, develop and implement climate policy consistent with national development and reporting systems.]
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 [indented] 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 [the needs];
 - i. The [description including a] description of [capacity-building] support needed [and the reason for need];
 - j. [Planned investment including from domestic and international sources;]
 - k. [The expected use, impact and estimated results [thereof][of support]].]

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. [Objectives, including an explanation of how capacity-building support helps to enhance domestic capacity;]
 - b. [The allocation channels;]
 - c. The recipient [beneficiaries];
 - d. The implementing entity;
 - e. [The type of support received;]
 - f. The objective, and descriptive information of support received;
 - g. [The total amounts of support received;]
 - h. The time-frame of support received;
 - i. [The type of financial instrument used;]
 - j. Source/funding institution;
 - k. The sector or area that received support;
 - l. The status;

- m. [Investment, including from domestic and international sources;]
- n. 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, including for transparency related capacity-building

1. Developing country Parties [should] provide information on support needed and received for implementation of Article 13 and transparency related activities, including:
 - 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. Capacity-building for the preparation of the reporting under Article 13 in a transparent manner;
 - c. Qualitative information on improvements of the information reported based on the support received, including summary information tables for previously submitted years;
 - d. Support received to implement the areas of improvement identified by the technical expert review teams.
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 for transparency related capacity-building, [to the extent possible] 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 type of support;
 - e. The sector where support is needed, planned activity and expected results;
 - f. The activity/project implemented.

F.11. [Improvement plan][Future areas of improvements]

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

[Option 11.2: To facilitate continues improvements each Party where appropriate shall should report planned improvements. In relation to section E of the MPGs.

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

[

[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. Facilitate improving reporting over time;
 - d. Review the consistency of a Party’s reporting pursuant to Article 13 with these modalities, procedures and guidelines;
 - e. Promote transparency, accuracy, completeness, consistency and comparability;
 - f. Build mutual trust and confidence [in scientific methods] and share good practices and lessons learned;
 - g. Ensure environmental integrity;
 - h. Identify areas of improvement [and facilitate their implementation, recognizing that implementation is nationally determined by Parties, and requires support for developing country Parties];
 - i. Facilitate identification of transparency related capacity building needs for developing country Parties;
 - j. [Improve the quality of data used to design and implement effective domestic policies and measures to achieve nationally determined contributions;]
 - k. 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*;
 - c. Facilitate identification of transparency related capacity building needs for developing country Parties.]

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. Review limited to mandatory requirements and Parties should not be allowed to request that other information be reviewed;
 - f. Information that is unchanged from one transparency report to the next need not undergo technical expert 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 submitted by Parties under paragraphs 7 and 9 of Article 13 of the Paris Agreement with these modalities, procedures and guidelines, taking into account the flexibility accorded to the Party under paragraph 2 of Article 13 of the Agreement;
 - b. Consideration of the Party's implementation and achievement of its NDC;
 - c. Consideration of the Party's support provided, as relevant;
 - d. Identification of areas of improvement for the Party related to Article 13 of the Paris Agreement;
 - e. For those developing country Parties that need it in the light of their capacities, assistance in identifying capacity-building needs.
2. The technical expert review shall pay particular attention to the respective national capabilities and circumstances of developing country Parties.
3. Technical expert review teams shall not:
 - a. Make political judgements;
 - b. Review the appropriateness of a Party's nationally determined contribution;
 - c. Review the adequacy of a Party's domestic actions;
 - d. Review of the adequacy of support provided;
 - e. Review whether a developing country Party itself possesses the capacity to implement a provision.]

[Option 3.2:

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

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

G.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

1. A technical expert review may be conducted as either a [desk review], [centralized review], [in-country review], [simplified review], [or group review].

[Option 5.1.1:

2. A desk review consists of the review when [the experts will review the information in their own countries].
3. A centralized review consists of the review when [the experts will meet in a single location to review the information of that Party].
4. An in-country review consists of the review when [the experts will visit a Party to review the information of that Party].
5. A simplified review consists of the review when [the Secretariat conducts an assessment to examine the completeness and timeliness of the Party's information,[as well as a summary of the information provided on action taken to implement the areas for improvement recommended by previous TER]].
6. A [group][XX] review consists of [review conducted on biennial transparency reports of several countries from the same region or sharing similar circumstances. [This is a format applicable only to developing country Parties.]
7. A Party's transparency report [may] be subject to a [simplified][desk] review when:
 - a. A Party's net annual greenhouse emissions fall below [XX] Mt CO₂-eq;

- b. A Party's annual GHG inventory submission is not due in the same year as the BTR.
- 8. The first BTR in each NDC cycle shall be subject to [centralized][in-country][desk] review.
- 9. The BTR that includes reporting on achievement of its NDC shall be subject to [centralized][in-country][desk] review.
- 10. A Party's BTR [may] be subject to a desk review at most once every third review.
- 11. [Developing country] Parties may request to participate in a group review.

[Option 5.1.2:

- 2. A desk review consists of [XX].
- 3. A centralized review consists of [XX]. [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.]
- 4. An in-country review consists of [XX]. [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.]
- 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.]
- 7. 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] 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]. [Those developing country Parties that need flexibility in the light of their capacities [XX].]
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 to the Party concerned the draft findings, including 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]. [Those developing country Parties that need flexibility in the light of their capacities [XX].]
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. [Those developing country Parties that need flexibility in the light of their capacities [XX].]
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 months 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.]

G.5.3 Confidentiality

[Option 5.3.1:

1. A Party may designate information provided to the technical expert review teams during the review 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:

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.5.4. 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, under the guidance of 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] [biennial] meetings of the lead reviewers.
7. The secretariat, together with the lead reviewers, shall facilitate communication between the Party and the technical expert review team.

G.5.5. 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.5.6. 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 can communicate to the Party concerned preliminary "recommendations" or "encouragements" [related to XX].
3. 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.
4. The technical expert review team can provide suggestions on how to resolve issues identified, taking into account the national circumstances of the Party concerned.
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 will 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].
3. Technical experts shall complete training relevant to the technical expert review.

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

1. Technical experts 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.
5. [For developing country Parties, the technical expert review team shall include, as a high priority and to the extent possible, at least one CGE member and up to one third of the TER team.]
6. The secretariat shall select the members of the technical expert review team with a view to achieving a balance between experts from developed and developing country Parties. The secretariat shall make every effort to ensure geographical and gender balance among the technical experts and select a balance of expert with different levels of expertise.
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.
9. Technical experts reviewing a Party's submission shall neither be nationals of the Party under review, nor have participated in preparing the reports of the Party under review, nor be nominated or funded by that Party.
10. 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.
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. Lead reviewers shall oversee the work of the technical expert review team.
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 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

[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 a 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][At least] 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 7.1.7: Participation of LDCs in the TER shall be at their discretion. LDCs are strongly encouraged to participate in TER at least once during the implementation period of their NDCs.])

[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.])

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 to ensure that the report does not exceed [XX] pages.
2. The technical expert review report shall follow the outline [adopted by Parties under SBSTA as per decision [XX], [including standardized tables and checklists] [attached to these MPGs].
3. Technical expert review reports prepared by the technical expert review teams shall include the following elements:
 - a. [For developed country Parties,] an introduction and a summary;
 - b. A technical review 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,] a review of the progress towards implementation and 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.]]
4. An initial status report [for simplified review] prepared by the secretariat shall:
- a. Indicate the date of receipt of the biennial transparency report by the secretariat;
 - b. Include a check of whether the submission is complete, identifying any gaps in the reported information.

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. [For developed country Parties,] lead reviewers, with the support of the secretariat, 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

[

[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, in an open and transparent manner, and that builds trust and confidence among Parties, whilst ensuring environmental integrity and avoiding double counting.]

[Option 1.3:

1. A facilitative, multilateral consideration of progress will operate in a manner that is facilitative, non-intrusive, non-punitive, respectful of national sovereignty, in an open and transparent manner, 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 [paragraphs 7, 9 and 10] [, 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] weeks 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 [and are encouraged to participate every [xx] years].
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:

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

[Option 5.1.2: after the completion of the NDC period.])

[Option 5.2:

[Option 5.2.1: once every two submissions of a Party's transparency report.]

[Option 5.2.2: after every transparency report [for developed country Parties, and nationally determined for developing country Parties that need flexibility in the light of their capacities.])

[Option 5.2.3: after a Party submits its transparency report containing information on achievement of its nationally determined contribution.])

[Option 5.3: A written question and answer phase to be triggered by each submission of a Party's transparency report and the workshop phase every 5 years.]

5. A facilitative, multilateral consideration of progress will [commence][be completed][within [four][six][twelve] months of the submission of a Party's transparency report.][within [XX] months after the completion of the technical expert review report.]

6. If a Party [fails to][does not] 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.

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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