

DRAFT TEXT

on

APA 1.7 agenda item 5

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

Version 06/12/2018 00:04

Draft text

First iteration

COP decision

The Conference of the Parties,

Recalling the Paris Agreement, adopted under the Convention,

Recalling decision 1/CP.21,

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

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

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

CMA decision

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

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

Also recalling decision 1/CP.21,

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

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

1. *Adopts*, pursuant to Article 13, paragraph 13, of the Paris Agreement, the modalities, procedures and guidelines for the transparency framework for action and support contained in the annex (hereinafter referred to as the MPGs);

2. *Requests* the Subsidiary Body or Scientific and Technological Advice (SBSTA) to undertake the first review and update, as appropriate, of the MPGs no later than 2028 on the basis of experience gained in reporting, technical expert review and facilitative, multilateral consideration of progress, and decides that subsequent reviews and updates, as appropriate, will be undertaken every five years thereafter, or as the CMA determines otherwise;

3. *Decides* that Parties shall submit their first biennial transparency report in accordance with the MPGs by [31 December 2022][31 December 2024] and every two years thereafter[; those developing country Parties that need flexibility in the light of their capacities have the flexibility to instead submit their first biennial transparency report consistent with the MPGs by [31 December 2026] and every two years thereafter];

4. [*Decides* that each Party shall also submit an [annual] national inventory report by [31 December 2022][31 December 2024], in accordance with the MPGs contained in section B[; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead submit a national inventory report on a biennial basis starting on [31 December 2024].]

5. *Decides* that the least developed country Parties and small island developing States may submit the information referred to in Article 13, paragraphs 7, 8, 9 and 10, of the Paris Agreement at their discretion;

6. *Invites* Parties and, as appropriate, intergovernmental organizations to nominate technical experts with relevant qualifications to the UNFCCC roster of experts as referred to in section G.9 of the MPGs;

7. *Requests* the secretariat, in addition to the actions specified in the MPGs, to:

(a) Produce synthesis reports of Parties' biennial transparency and national inventory reports;

(b) Produce a report on the technical expert review;

(c) Develop and implement a training programme for technical experts participating in a technical expert review under the guidance of the lead reviewers;

(d) Publish [national inventory reports and] biennial transparency reports submitted by Parties, technical experts review reports, and the records of Parties' facilitative, multilateral consideration of progress on the UNFCCC website;

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

9. *Further urges and requests* the Global Environment Facility to consider, in particular, options to improve the efficiency of the process for providing support for reporting under Article 13 of the Paris Agreement, including potentially providing an

avenue for Parties to apply for funding for more than one [biennial transparency report][and national inventory report] through a single application.]

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

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

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

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

(c) [Placeholder for additional items;]

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

12. *Requests* the Subsidiary Body for Scientific and Technological Advice to develop: (a) common reporting tables for the electronic reporting of information referred to in section B for the national inventory report and common tabular formats for the electronic reporting of information referred to in sections C, E and F, and (b) outlines of the biennial transparency report, national inventory report and technical expert review report, according to the modalities, procedures and guidelines contained in the annex, for consideration and adoption by the CMA at its third session;

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

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

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

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

¹ https://unfccc.int/submissions_and_statements.

Annex

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

A. Introduction

A.1. Objectives

1. In accordance with of Article 13, paragraph 5, of Paris 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. In accordance with Article 13, paragraph 6, of the Paris Agreement, the purpose of the framework for transparency of support is to provide clarity on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14.

3. [The objectives of these modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (hereinafter referred to as the transparency framework) are:

(d) [Facilitate reporting on social and economic consequences of response measures;]

(e) [Generate clear and credible information on loss and damage associated with climate change impacts to inform the global stocktake.]]

A.2. Guiding principles

1. The guiding principles of these MPGs are:

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

(b) Facilitating improved reporting and transparency over time;

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

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

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

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

(g) Ensuring that double counting is avoided;

(h) Ensuring environmental integrity;

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

A.3. [Structure/design of the MPGs

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

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

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

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

1. In accordance with Article 13, paragraph 2, of the Paris Agreement, the enhanced transparency framework shall provide flexibility in the implementation of the provisions of Article 13 to those developing country Parties that need it in the light of their capacities for implementing the provisions of Article 13, and the 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, reflecting flexibility in the scope, frequency and level of detail of reporting, and in the scope of the review, as referred to in paragraph 89 of decision 1/CP.21.

3. [Unless otherwise specified in these MPGs, such flexibility shall be available to those developing country Parties that need it in light of their capacities for their first [XX] biennial transparency reports (BTRs) [and national inventory reports (NIRs)]. The LDCs and SIDS may continue to benefit from such flexibility for subsequent reports should they need it in the light of their capacities.]

4. [**Option 4.1:** It will be up to a developing country Party to determine, with respect to any particular provision, whether it is among those developing country Parties that need flexibility in the light of their capacities; if so, it shall clearly indicate when it is using such a provision and [explain] the associated capacity constraint to assist the technical expert review team in identifying capacity-building needs. If a developing country Party has sufficient capacity to follow a provision without using the flexibility, it shall do so. Technical expert review teams shall not review whether a developing country Party possesses the capacity to implement a specific provision.]

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

A.5. Facilitating improved reporting and transparency over time

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

2. To facilitate continuous improvement, each Party should, to the extent possible, prepare, regularly update, and submit as part of its biennial transparency report information on areas of improvement in relation to its reporting pursuant to sections B, C, D, E, and F of these MPGs including, as applicable:

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

(b) How the Party is addressing or intends to address areas of improvement identified in paragraph (a) and as part of a technical expert review, including associated timelines, as appropriate;

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

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

- (e) A summary of the information requested in paragraph 4 in A.4 above.

A.6. Reporting format

1. In the biennial transparency report:

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

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

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

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

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

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

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

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

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

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

]

]

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

[

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

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

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

[Option 4:

B.1. Definitions

1. Except as provided for in paragraph 2 below, definitions of the terms used shall be as provided in the IPCC guidelines referred to in section B.3.a below.

2. In the context of these MPGs:

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

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

(c) Completeness means that a GHG inventory covers at least all sources, sinks and gases, for which methodologies are provided in the IPCC Guidelines for the full geographic coverage of the country.

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

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

B.2. National circumstances and institutional arrangements

[Option 2.1:

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

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

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

(b) its inventory preparation process, including division of specific responsibilities of institutions participating in the inventory preparation to ensure that sufficient activity data collection, choice and development of methods, emission factors and other parameters are in accordance with the IPCC guidelines referred to in subsection B.3.a and these modalities, procedures and guidelines;

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

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

[Option 2.2:

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

encouraged to follow the requirements related to national inventory arrangements established in decision 24/CP.19.]

B.3. Methods

a. Methodologies, parameters and data

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

[Option 3.1.1.2: Each Party shall use the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*, and shall use any subsequent version or refinement of the IPCC guidelines once agreed upon by the CMA. Each Party is encouraged to use the *2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands*. Those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead use the *Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories*, in conjunction with the *Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories* and the *Good Practice Guidance for Land Use, Land-Use Change and Forestry*. If a developing country Party that needs flexibility in the light of its capacity is not using the *2006 IPCC Guidelines for National Greenhouse Gas Inventories* or any subsequent version or refinement of the IPCC guidelines once agreed upon by the CMA, it may provide information on the barriers and constraints in fully using such IPCC guidelines [and include a timeline for their future application in the areas of improvement].]

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

[Option 3.1.2.1:

2. Each Party shall use methods in the IPCC guidelines referred to in section B.3.a. Each Party should make every effort to use a recommended method (tier level) for key categories in accordance with the IPCC guidelines referred to in section B.3.a.

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

4. In accordance with the IPCC guidelines, in some cases, a Party may be unable to adopt a higher tier method for a particular category due to lack of resources. In this case, the Party may use a tier 1 approach, It shall in these cases be clearly documented why the methodological choice was not in line with the corresponding decision tree of the IPCC guidelines referred to in section B.3.a. The Party should prioritize for future improvements any key categories where the good practice method elaborated in the IPCC guidelines referred to in section B.3.a cannot be used.

5. Each Party is encouraged to use country-specific and regional emission factors and activity data, where available, or to propose plans to develop them, in accordance with the IPCC guidelines referred to in subsection B.3.a.]

[Option 3.1.2.2:

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

b. Key category analysis

[Option 3.2.1.1:

1. Each Party shall identify key categories for the starting year and the latest reporting year referred to in section B.5.c, including and excluding Land Use, Land Use Change and Forestry (LULUCF) categories, using approach 1, both level and trend assessments, by implementing the key category analysis consistent with the IPCC guidelines referred to in section B.3.a; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead identify key categories using a threshold no lower than 85 per cent, allowing a focus on improving fewer categories and prioritizing resources.]

[Option 3.2.1.2:

1. Developed country Parties shall, and developing country Parties should, identify key categories, using key category analysis consistent with the IPCC guidelines referred to in section B.3.a with and without Land Use, Land Use Change and Forestry (LULUCF) categories.

2. Developed country Parties shall identify key categories using approach [1][2], both level and trend assessments, including and excluding LULUCF, in accordance with the IPCC guidelines referred to in section B.3.a, and are encouraged to use approach [1][2]. Developing country Parties are encouraged to identify key categories using approach [1][2], both level and trend assessments, including and excluding LULUCF, in accordance with the IPCC guidelines referred to in section B.3.a.]

c. Time series consistency and recalculations

[Option 3.3.1.1:

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

2. Each Party should use surrogate data, extrapolation, interpolation, and other methods consistent with splicing techniques contained in the IPCC guidelines referred to in section B.3.a above to estimate missing emission values resulting from lack of activity data, emission factors or other parameters in order ensure a consistent time series.

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

[Option 3.3.1.2:

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

d. Uncertainty assessment

1. **[Option 3.4.1.1:** Each Party shall quantitatively estimate the uncertainty for all source and sink categories, GHGs and inventory totals for at least the starting year and the latest reporting year of the inventory time series referred to in section B.5.c and the trend uncertainty between the starting year and the latest reporting year of the inventory time series referred to in section B.5.c, using at least approach 1, as provided in the IPCC guidelines referred to in section B.3.a above.]

[Option 3.4.1.2: Each Party shall quantitatively estimate the uncertainty for all source and sink categories, GHGs, inventory totals and their trends, for at least the starting year and the latest reporting year of the inventory time series referred to in section B.5.c below and the trend uncertainty between the starting year and the latest reporting year of the inventory time series referred to in section B.5.c below using at least approach 1, as provided in the IPCC guidelines referred to in section B.3.a above; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide, at a minimum, a qualitative discussion of uncertainty for key categories, using the IPCC guidelines referred to in section B.3.a above.]

[Option 3.4.1.3: Developed country Parties shall[, and developing country Parties are encouraged to,] quantitatively estimate the uncertainty for all source and sink categories, GHGs, inventory totals and their trends, using the IPCC guidelines referred to in subsection B.3.a[for at least the starting year and the latest reporting year of the inventory time series referred to in subsection B.5.c]. [Developing country Parties should provide information on the level of uncertainty associated with inventory data and their underlying assumptions, and describe the methodologies used, if any, for estimating these uncertainties.]]

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

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

e. Assessment of completeness

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

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

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

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

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

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

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

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

3. Each Party may use the notation key “NE” (not estimated) when the estimates would be insignificant in terms of level according to the following considerations: emissions from a category should only be considered insignificant if the likely level of emissions is below [0.05] percent of the national total GHG emissions, excluding LULUCF or does not exceed [500 kt CO₂ eq]. The total national aggregate of estimated emissions for all gases from categories considered insignificant shall remain below [0.1] percent of the national total GHG emissions, excluding LULUCF. Parties should use approximated activity data and default IPCC emission factors to derive a likely level of emissions for the respective category; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead use [XX%] of the national total GHG emissions and [XX%] for the aggregate of estimated emissions for all gases from categories considered insignificant, excluding LULUCF, as a threshold for defining insignificant categories.

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

f. Quality assurance/quality control

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

[Option 3.6.1.2: Developed country Parties shall elaborate an inventory quality assurance/quality control (QA/QC) plan in accordance with the IPCC guidelines referred to in subsection B.3.a; including information on the inventory agency responsible for implementing QA/QC. [[Developing country Parties]][Those developing country Parties that need flexibility in the light of their capacities] are encouraged to elaborate an inventory quality assurance/quality control (QA/QC) plan [in accordance with the IPCC guidelines referred to in subsection B.3.a]; including information on the inventory agency responsible for implementing QA/QC.]

2. **[Option 3.6.2.1:** Each Party shall implement and provide information on general inventory QC procedures in accordance with its QA/QC plan and the IPCC guidelines referred to in subsection B.3.a. In addition, Parties should apply category-specific QC procedures for key categories and for those individual categories in which significant methodological changes and/or data revisions have occurred, in accordance with the IPCC guidelines referred to in subsection B.3.a. In addition, Parties should implement QA procedures by conducting a basic expert peer review of their inventories in accordance with the IPCC guidelines referred to in subsection B.3.a.]

[Option 3.6.2.2: Developed country Parties shall, and developing country Parties are encouraged to, implement and provide information on general inventory QC procedures and QA procedures (e.g. basic peer review) in accordance with its QA/QC plan and the IPCC guidelines referred to in subsection B.3.a.]

3. **[Option 3.6.3.1:** Each Party should compare the national estimates of CO₂ emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the IPCC guidelines referred to in subsection B.3.a, and report the results of this comparison in its national inventory report.]

[Option 3.6.3.2: Developed country Parties shall, and developing country Parties are encouraged to, compare the national estimates of CO₂ emissions from fuel combustion with those estimates obtained using the reference approach, as contained in the IPCC guidelines referred to in subsection B.3.a, and report the results of this comparison in its national inventory report.]

B.4. Metrics

1. Each Party shall use the 100-year time horizon global warming potential (GWP) values from the IPCC fifth assessment report and any 100-year time horizon GWP values

from a subsequent IPCC assessment report, once agreed upon by the CMA to report aggregate emissions and removals of GHGs, expressed in CO₂ equivalent (CO₂ eq). Each Party may in addition also use other metrics to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO₂ eq. In such cases, the Party shall provide in the NIR the information on the values of the metrics used and the IPCC assessment report they were sourced from.

B.5. Reporting guidance

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

a. Information on methods and cross-cutting elements

1. **[Option 5.1.1:** Each Party shall report all methods, including the rationale for the choice of methods in accordance with good practice elaborated in the IPCC guidelines referred to in subsection B.3.a, and the descriptions, assumptions, references and sources of information used for the emission factors and activity data used to compile the GHG inventory.]

[Option 5.1.2: Developed country Parties shall, and developing country Parties are encouraged to, report all methods, including their choice and rationale in the context of IPCC good practice, sources of emission factors and activity data used to compile the GHG inventory including descriptions, assumptions, references and sources of information used.]

2. Each Party shall provide information on the category and gas, and the methodologies, emission factors and activity data used at the most disaggregated level, including related data references for reported emission and removal estimates for any country-specific category and gas that is not included in the IPCC guidelines referred to in subsection B.3.a; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide data at a disaggregated level where available.

3. [Each Party shall][Developed country Parties shall, and developing country Parties should] describe the key categories, including information on the approach used for their identification, and information on the level of disaggregation used, consistent with B.3.b above.

4. [Each Party shall][Developed country Parties shall, and developing country Parties should] report the individual and cumulative percentage contributions from key categories, for both level and trend, consistent with the IPCC guidelines referred to in subsection B.3.a and the provisions referred to in subsection B.3.b above.

5. [[Each Party shall] [Developed country Parties shall[, and developing country Parties are encouraged to,]] report recalculations for the starting year referred to in subsection B.5.c and all subsequent years of the inventory time series, together with explanatory information and justifications for recalculations with an indication of relevant changes and their impact on the emissions trends, consistent with B.3.c above.]

6. [[Each Party shall] [Developed country Parties shall[, and developing country Parties are encouraged to,]] report the results of uncertainty analysis as well as methods used, underlying assumptions, and trends, at least for starting year and the latest reporting year of the inventory time series referred to in subsection B.5.c consistent with B.3.d above.]

7. [[Each Party shall] [Developed country Parties shall, and developing country Parties are encouraged to,] report information on the reasons for lack of completeness, including explanations on any methodological or data gaps, consistent with B.3.e above.]

8. [Each Party shall] [Developed country Parties shall, and developing country Parties are encouraged to,] report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future, consistent with B.3.f above.

b. Sectors and gases

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

[Option 5.2.2: Developed country Parties shall report estimates of emissions and removals for all IPCC categories, gases and carbon pools considered in the GHG inventory throughout the reported period including a descriptive summary and figures underlying emission trends. Developing country Parties are encouraged to report such information and shall as applicable, and to the extent possible report at the minimum the summary of GHG emissions and removals, including the information expressed in CO₂ eq. in emission trend tables provided in the common reporting format. 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.]

2. [Option 5.3.1: Each Party shall report 7 gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃).]

[Option 5.3.2: Each Party shall report 7 gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃); those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report at least 3 gases (CO₂, CH₄ and N₂O), and any of the additional four gases (HFCs, PFCs, SF₆, NF₃) included in the Party's NDC under Article 4; or covered by an Article 6 activity; or that are a significant contributor to national emissions).]

[Option 5.3.3: 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; or included in NDCs; or covered by an Article 6 activity; or significant contributor in national emissions)][[may] report gases according to national circumstances].]

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

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

5. [Option 5.4.1: 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).]

[Option 5.4.2: Developed country Parties should provide information on the following precursor gases: carbon monoxide (CO), nitrogen oxides (NO_x) and non-methane volatile organic compounds (NMVOCs), as well as sulphur oxides (SO_x).]

6. Each Party may report indirect CO₂ from the atmospheric oxidation of CH₄, carbon monoxide (CO), and non-methane volatile organic compounds (NMVOCs). For Parties that decide to report indirect CO₂, the national totals shall be presented with and without indirect CO₂. Each Party should report indirect N₂O emissions from sources other than those in the agriculture and LULUCF sectors as a memo item. These estimates of indirect

N₂O shall not be included in national totals. Parties may provide information on other substances that have an impact on climate.

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

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

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

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

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

c. Time series

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

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

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

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

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

]

]

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

[

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

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

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

[Option 4:

C.1. National circumstances and institutional arrangements

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

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

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

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

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

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

C.2. Description of a Party’s NDC under Article 4, including updates

[Option 2.1:

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

nationally determined contribution under Article 4 or its most recent biennial transparency report.]

[Option 2.2:

1. Each Party [shall][should] provide a description of its nationally determined contribution under Article 4, including any updated information since the communication of its nationally determined contribution under Article 4 or its most recent biennial transparency report. The information provided shall include the following, as relevant to the Party's nationally determined contribution under Article 4, noting that if a Party communicated relevant information at the time of communication of its nationally determined contribution under Article 4, it may repeat such information here [or provide the web link to that communication]:

(a) Any conditions and assumptions relevant to the achievement of its nationally determined contributions under Article 4 [for developed country Parties only], including the applicable coverage, scope, reference year, any adjustments/updates to it, and any additional factors;

(b) Components covered by the nationally determined contribution under Article 4[, including mitigation (including mitigation co-benefits resulting from adaptation actions and/or economic diversification plans), adaptation, response measures, and support, and identification of which components the Party will track progress in implementing and achieving];

(c) Targets, including quantitative values (absolute or relative), information on data sources and methodologies used if applicable, and definitions;

(d) Reference point, including quantitative values for the base year or base period [for developed country Parties only], information whether the reference level(s) and/or base year/period remain fixed during the target period or is subject to change and information on changes or recalculations of changes and explanation for such changes;

(e) Time frames and/or periods for implementation [for developed country Parties only], including indication of single year or multi-year emission target;

(f) Scope and coverage, including sectors, categories of sources and sinks, carbon pools and gases [for developed country Parties only]. Should the definitions of sectors or categories differ from those used in the national GHG inventory, explanations how the indicated sectors and categories are defined with respect to inventory reporting sectors and categories;

(g) Indicators relevant for tracking progress of the nationally determined contribution under Article 4;

(h) Description of accounting approaches, including those used for the land use, land-use change and forestry sector, and any approaches to accounting for natural disturbances and harvested wood products, taking into account any relevant decisions adopted by the CMA [for developed country Parties only];

(i) Metrics, including global warming potentials;

(j) For projected baseline scenario type of NDCs, information on policies and measures in the reference level, including associated timelines and the reason for any exclusions of any significant policies and measures;

(k) Expected [transfer][use of internationally transferred mitigation outcomes][transfer of mitigation outcomes];

(l) [Planning processes;]

(m) An explanation of how double counting will be avoided in tracking progress made in implementing achieving its nationally determined contribution under Article 4;

(n) [Information on fairness and equity;]

(o) [Information on the social and economic impact of response measures;]

(p) [Mitigation co-benefits resulting from adaptation action and/ or economic diversification plans.]

(q) [Information on the support provided component of nationally determined contributions under Article 4, to be reported in accordance with section E below;]

(r) [Information on support needed related to nationally determined contributions under Article 4, to be reported in accordance with section F below.]

[Option 2.3:

1. Developed country Parties shall provide a description of its nationally determined contribution under Article 4 *mutatis mutandis* guided by paragraphs 12-22 of decision 2/CP.17 and its Annex I, paragraphs 4-7.

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

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

1. Each Party shall identify indicator(s) relevant to tracking progress towards the implementation and achievement of its nationally determined contribution under Article 4.²

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

(a) How a Party's indicator is relevant to its nationally determined contribution under Article 4, including criteria used for identifying/selecting its indicator;

(b) Associated definitions;

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

(d) Data sources.

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

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

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

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

² These indicators could include, as appropriate, for example: percentage reduction of net GHG emissions and removals below a specified base year, base period, baseline; percentage reduction of GHG intensity below a specified base year or base period; relevant indicators for a specific policy or measure; mitigation co-benefits of adaptation actions or economic diversification plans in tonnes of CO₂eq; other (e.g. hectares of reforestation; percentage of renewable energy use or production; carbon neutrality; share of non-fossil fuel in primary energy consumption; non-GHG related indicators; etc.)

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

(a) Information on any ITMOs created and first transferred during the period of the relevant NDC, including the origin, related activities, final use (if yet known) and current holdings on an annual basis, if applicable;

(b) Information on the net sum of transferred ITMOs during the period of the relevant NDC and the consequent corresponding adjustments;

(c) Information on any ITMOs used towards an NDC;

(d) Information on how double-counting has been avoided.

8. Each Party shall provide the information in paragraphs 1 to 7 above in a structured summary to track progress made in implementing and achieving its nationally determined contribution under Article 4, including:

(a) For each selected indicator:

(i) Initial information for the base year, base period or baseline, identified in paragraph 3 above;

(ii) Information for previous reporting years during the implementation period of its nationally determined contribution under Article 4, identified in paragraph 4 above, as applicable;

(iii) The most recent information, identified in paragraph 4 above;

(b) For each Party participating in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards a nationally determined contribution under Article 4, information consistent with any CMA guidance on cooperative approaches under Article 6;

(c) [Contribution from the land use, land-use change and forestry sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals, as applicable;]

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

(a) Confirm the methodology in each reporting year is consistent with the methodology or methodologies used when communicating the NDC;

(b) Explain inconsistencies with the Party's most recent national inventory report, if applicable;

(c) Describe how double-counting of net greenhouse gas emissions reductions has been avoided.

10. For the second and subsequent nationally determined contribution under Article 4, each Party shall provide information on how the information provided pursuant to paragraphs 1 to 9 above is consistent with any guidance provided in [X/CMA.1, output of APA agenda item 3(c)].

11. [Placeholder for those developing country Parties that need flexibility in the light of their capacities with respect to paragraphs 1 to 10 above.]

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

a. Sectors and activities associated with response measures;

- b. The social and economic consequences from the response measures action;
- c. Challenges and barriers to address the consequences;
- d. Actions to address the consequences

13. Each Party shall report the information corresponding to paragraphs 1 to 12 above in a narrative and common tabular format.

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

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

C.5. [Information related to Article 6, as applicable

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

[Option 6.2:

[{Principles}

[Option 6.2.1:

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

{Reporting on ITMOs}

[Option 6.3.1:

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

[Option 6.3.2:

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

(a) Institutional and governance arrangements in place for the [creation,] holding, and transfer of mitigation outcomes that may or have become internationally transferred mitigation outcomes under Article 6;

(b) [Governance and procedural arrangements that ensure the avoidance of double counting of internationally transferred mitigation outcomes towards nationally determined contributions under Article 4;]

(c) Information on the [creation and] holding of actual and [intended transfers and] acquisition of internationally transferred mitigation outcomes under Article 6;

(d) [Information on environmental integrity and sustainable development.]

3. Parties engaging on a voluntary basis in cooperative approaches that involve the [use of internationally transferred mitigation outcomes] [transfer of mitigation outcomes] towards nationally determined contributions [shall][should] also provide information on transfers and acquisition of internationally transferred mitigation outcomes under Article 6 during the implementation period of the relevant nationally determined contribution under Article 4, consistent with the guidance contained in [X/CMA.1, outputs of SBSTA agenda item 12][, including:

(a) Information on any ITMOs created and first transferred during the period of the relevant NDC, including the origin, related activities, final use (if yet known) and current holdings on an annual basis, if applicable;

(b) Information on any ITMOs used towards the NDC;

(c) [Agreed units (e.g., ktCO₂-eq)] [Mega-watt hours of renewable energy;]

(d) Information on usage for achievement of nationally determined contribution under Article 4, [mitigation under other UN organizations such as ICAO, climate finance, voluntary cancellation;]

(e) Information on internationally transferred mitigation outcomes held in accounts that have not been used towards meeting a nationally determined contribution under Article 4;

(f) [Information on the expected share, in percent, of the mitigation outcomes used for achieving the nationally determined contribution under Article 4;]

(g) Information on the period [and/or year (vintage)] of the internationally transferred mitigation outcomes, with information how those are tracked;

(h) [Information on whether Parties have fulfilled eligibility criteria for participation, such as information on the national registry and the designated national authority.]

(i) [Information in the buffer registry/ account;]

(j) [Information on the negative social and economic impacts of response measures.]]

C.6. Mitigation policies and measures, actions, and plans, including those with mitigation co-benefits resulting from adaptation actions, related to implementing and achievement of a nationally determined contribution under Article 4

[Option 6.1:

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

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

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

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

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

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

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

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

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

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

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

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

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

[Option 6.2:]

1. Developed country Parties shall submit information on policies, actions and measures *mutatis mutandis* guided by paragraphs 6 to 8 of the biennial reporting guidelines, or as appropriate, provide the following information on its policies and measures, as available, in a tabular format:

- (a) Name;

- (b) Description;
- (c) Objectives;
- (d) Type of instrument (regulatory, economic instrument, or of other nature);
- (e) Status (i.e., planned, adopted, or implemented);
- (f) Sectors affected;
- (g) Gases affected;
- (h) Start year of implementation;
- (i) Implementing entity or entities;
- (j) Estimate of expected greenhouse gas emissions reductions;
- (k) [Costs];
- (l) [Non-GHG mitigation benefits].

2. Developing country Parties shall submit information on policies, actions and measures *mutatis mutandis* guided by paragraphs 11 to 13 of the biennial update reporting guidelines and may self-determine the level of detail for reporting policies and measures.

C.7. [Summary of greenhouse gas emissions and removals

[Option 7.1:

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

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

[Option 7.2:

1. Developed country Parties shall provide a summary of national total greenhouse gas emissions and removals from 1990 to the year in its latest national inventory report, using a tabular format.

2. Developing country Parties should provide information on total greenhouse gas emissions and/or removals for years available.]]

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

[Option 8.1:

1. Each Party [with a nationally determined contribution containing [XX]] shall report a "with measures" projection of all GHG emissions and removals and may report "with additional measures" and "without measures" projections³; those developing country Parties that need flexibility in the light of their capacities have the flexibility to instead [report projections at their discretion].

2. Projections shall begin from the most recent year in the Party's national inventory report and extend at least 15 years beyond the next year ending in zero or five; those

³ A "with measures" projection shall encompass currently implemented and adopted policies and measures. If provided, a "with additional measures" projection shall encompass implemented, adopted, and planned policies and measures. If provided, a "without measures" projection shall exclude all policies and measures implemented, adopted and planned after the year chosen as the starting points for the projection. If a Party refers to a "business-as-usual" or "baseline scenario" in their reporting, they should explain the nature of the projection and whether and which policies and measures were taken into account.

developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their nationally determined contribution under Article 4.

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

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

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

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

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

(e) Uncertainty analysis of the projections.

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

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

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

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

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

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

[Option 8.2:

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

C.9. Other information

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

]

]

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

[

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

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

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

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

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

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

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

[Option 6:

D.1. National circumstances and institutional arrangements

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

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

1. Each Party should provide the following information, as appropriate:
 - (a) Current and projected climate trends and hazards;
 - (b) Observed and potential impacts of climate change, including sectoral, economic, social, and/or environmental vulnerabilities;
 - (c) Approaches, methodologies, and tools, and associated uncertainties and challenges, used in paragraphs (a) and (b) above.

D.3. Adaptation priorities and barriers

1. Each Party should provide the following information, as appropriate:
 - (a) Domestic priorities and progress towards these priorities;
 - (b) Adaptation challenges and gaps and barriers to adaptation;
 - (c) Domestic resources invested, financial instruments used, and technical capacity-building activities.

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

1. Each Party should provide the following information, as appropriate:
 - (a) Information on adaptation goals, actions, objectives, undertakings, efforts, plans (e.g. process to formulate and implement national adaptation plans and sub-national plans), strategies, policies, priorities (e.g. priority sectors; priority regions or integrated

plans for coastal management, water, and agriculture), programmes, and efforts to build resilience;

- (b) How best available science, gender perspectives and indigenous, traditional, and local knowledge are integrated into adaptation;
- (c) Development priorities related to climate change adaptation and impacts;
- (d) Co-benefits of adaptation and/or economic diversification efforts, including mitigation, sustainable development and health co-benefits;
- (e) Efforts to integrate climate change into development efforts, plans, policies, and programming, including related capacity-building activities;
- (f) Sustainable management of natural resources;
- (g) Stakeholder involvement, including subnational, community-level, and private sector plans, priorities, actions, and programs.

D.5. [Progress on implementation of adaptation

1. Each Party should provide the following information, as appropriate, progress in:
 - (a) Implementation of the actions identified in D.4 above;
 - (b) Steps taken to formulate, implement, publish and update national and regional programmes; strategies and measures, policy frameworks (e.g. national adaptation plans) and other relevant information;
 - (c) Implementation of adaptation actions identified in current and past adaptation communications, including efforts towards meeting adaptation needs;
 - (d) Coordination activities and changes in regulation, policies and planning;
 - (e) Implementing adaptation actions in accordance with the global goal for adaptation, as set out in Article 7, paragraph 1 of the Paris Agreement.
2. Developing country Parties may also include information on, as appropriate, implementation of supported adaptation actions, and the effectiveness of already implemented adaptation measures.
3. [Information on adaptation actions and economic diversification resulting in mitigation co-benefits may be voluntarily reported consistent with section C of these MPGs.]

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

[Option 6.1:

1. Each Party should provide the following information, as appropriate, related to monitoring and evaluation:
 - (a) Achievements, impacts, resilience, review, effectiveness, and results;
 - (b) Approaches and mechanisms used, and their outputs;
 - (c) Assessments and indicators for:
 - (i) How adaptation increased resilience and reduced impacts;
 - (ii) When adaptation is not sufficient to avert impacts;
 - (iii) Effectiveness of implemented adaptation measures;
 - (d) Implementation, in particular on:
 - (i) Transparency of planning and implementation;
 - (ii) How support programmes meet specific vulnerabilities and adaptation needs;
 - (iii) How adaptation actions influence other development goals;
 - (iv) Good practices, experiences, and lessons learned from policy and regulatory changes, actions, and coordination mechanisms;

(e) Review of the adequacy and effectiveness of adaptation actions and support provided.

2. Each Party should provide information related to the effectiveness and sustainability of adaptation action, as appropriate, including:

(a) Ownership, stakeholder engagement, alignment of adaptation actions to national/subnational policies, and replicability;

(a) Information on the results of adaptation actions, and on the sustainability of those results.

[Option 6.2:

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

D.7. [Information related to loss and damage

[Option 7.1:

1. Each Party should provide the following information, as appropriate, related to loss and damage:

(a) Extreme weather and slow onset events, non-economic losses, residual damage, and irreversible loss;

(b) Current and projected impacts, vulnerabilities and risk assessments, national circumstances (e.g. how climate risks impede sustainable development) and institutional arrangements;

(c) Ongoing and projected loss and damage and costs to avert and address loss and damage;

(d) Early warning systems, financial instruments, risk transfer, task force on displacement, and rehabilitation plans;

(e) Activities to build cooperation and facilitation to enhance understanding, action and support;

(f) Financial, technology transfer and capacity-building support provided, needed and received.]

[Option 7.2:

1. When reporting information related to impacts, each Party is encouraged to provide information, as appropriate, on:

(a) Impacts: past, current, and projected impacts, including impacts associated with extreme weather events and slow onset events

(b) Adaptation and its limits: adaptation efforts in response to impacts and limits to adaptation, and associated costs to avert, minimize and address loss and damage when impacts exceed best efforts to adapt;

(c) Loss and damage and related costs: past, ongoing and projected loss and damage, and related costs, including non-economic losses, residual damage, irreversible and permanent loss and damage; associated costs to avert, minimize, and address loss and damage;

(d) Displacement and planned relocation related to climate impacts, including extreme weather events and slow onset events;

(e) Responses to loss and damage, including, in so far as relevant:

(i) The Party's own efforts: Information on actions undertaken in response to loss and damage, institutional arrangements including early warning systems, comprehensive risk management approaches, contingency plans, rehabilitation

plans, resources invested and any other information that that the Party considers relevant, including on climate-related displacement;

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

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

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

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

[Option 8.1:

1. Each Party should provide the following information, as appropriate, related to cooperation, good practices, experiences and lessons learned:

(a) Efforts to share information, good practices, experiences and lessons learned, including as they relate to:

(i) Science, planning and policies relevant to adaptation;

(ii) Policy innovations and pilot and demonstration projects;

(iii) Integration of adaptation actions into planning at different levels;

(iv) Cooperation to share information, and strengthen science/institutions and adaptation;

(v) Area, scale and types of cooperation and good practices;

(vi) Improving durability and effectiveness of adaptation actions;

(vii) Helping developing countries identify effective adaptation practices, needs, priorities, support provided and received, and challenges and gaps, in a way consistent with encouraging good practices.

(b) Strengthening scientific research and knowledge related to:

(i) Climate, including research and systematic observation and early warning systems, to inform climate services and decision-making;

(ii) Vulnerability and adaptation;

(iii) Monitoring and evaluation.

(c) Strengthening institutional arrangements for synthesis of information and for technical support and guidance.]

[Option 8.2:

1. Each Party is encouraged to:

(a) Share information, experiences and lessons learned from implementation of adaptation actions [planning, policies, innovations, projects, programmes and/or strategies];

(b) Consider the good practice guidance developed by the Secretariat pursuant to paragraph [XX] in implementing their adaptation actions and to provide feedback on its usefulness, in order to inform updates of the good practice guidance;

(c) Cooperate to strengthen scientific institutions that provide information relevant to impacts, adaptation and loss and damage.]

D.9. [Recognition of adaptation efforts

[Option 10.1:

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

[Option 10.2:

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

]

[Option 7: {Alternate proposal for structure}

D.1. Objectives and principles

D.2. Information related to loss and damage

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

D.3. Progress on implementation of adaptation

1. [Sub-section D.5 above]

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

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

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

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

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

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

D.7. Reporting formats

]

]

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

[

[Option 1: All Parties continue with current UNFCCC measurement, reporting and verification (MRV) requirements to 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 provisions in option 5 on a voluntary basis with flexibility.]

[Option 5:

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

1. [Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement⁴, to be incorporated into the MPGs for reporting information on national circumstances, institutional arrangements and country-driven strategies.]

⁴ The progress on this agenda item is reflected at <https://unfccc.int/documents/182113> and <https://unfccc.int/documents/183225>.

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

E.2. Underlying assumptions, definitions, and methodologies

[**Option 2.1:** Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement⁵, to be incorporated into the MPGs for reporting information on underlying assumptions, definitions, and methodologies.]

[Option 2.2:

1. In reporting information in accordance with paragraphs [XX] below, developed country Parties shall and other Parties that provide support should report in a rigorous, robust and transparent manner the underlying assumptions and methodologies used to provide information on support, including the following:

(a) ...

(b) The methodology used to identify the technology transfer and capacity-building component of an activity.]

E.3. Information on financial support provided and mobilized under Article 9 of the Paris Agreement

[Placeholder for outputs of SBI agenda item 15, Matters related to climate finance: identification of the information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement⁶, and for any potential outcome relevant to the provision of information under Article 9.5 from discussions under APA agenda item 8 on “further matters related to implementation of the Paris Agreement.”⁷]

[Option 3.1:

1. Placeholder for outputs of the SBSTA agenda item on modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with Article 9, paragraph 7, of the Paris Agreement⁸, to be incorporated into the MPGs for reporting information on financial support provided and mobilized under Article 9.

[Option 3.2:

1. Developed country Parties [shall] and other Parties that provide support [should] provide, in [narrative] and/or [tabular] format, information on financial support provided and mobilized under Article 9, including:

(a) [Information relating to Article 9.5;]

(b) Support provided pursuant to Articles 4.5, 7.13, 13.14 and 13.15 of the Agreement;

(c) Information on assistance provided to the most vulnerable countries;

(d) Information to show how support is new and additional;

(e) [Information on financial support provided and mobilized with respect to loss and damage.]

⁵ As footnote 11 above.

⁶ The progress on this agenda item is reflected at <https://unfccc.int/documents/182115> and <https://unfccc.int/documents/183225>.

⁷ The progress on this agenda item is reflected at <https://unfccc.int/documents/182077> and <https://unfccc.int/documents/183225>.

⁸ As footnote 11 above.

2. Developed country Parties [shall] and other Parties that provide support [should] provide, in [narrative] and/or [tabular] format, information on financial support provided under Article 9, including the information on allocation channels:

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

(b) Other multilateral climate change funds;

(c) Multilateral financial institutions, including regional development banks;

(d) Specialized United Nations bodies;

(e) Contributions through bilateral, regional and other channels[, as well as other public interventions].

3. In reporting information on financial support provided, developed country Parties [shall] and other Parties that provide support [should], to the extent possible, provide information on:

(a) The recipient country;

(b) The amount of financial support provided (domestic currency and its equivalent in USD);

(c) The financial instrument (grant, loan, other) and/or type of public intervention;

(d) The sector (OECD classification system);

(e) The source of funding (ODA, OOF);

(f) The concessional or non-concessional terms;

(g) The type of support (mitigation, adaptation, cross-cutting, other);

(h) The status (committed or disbursed);

(i) The time frame, or agreement period;

(j) The mechanisms and institutions involved;

(k) If the activity includes a capacity-building and/or technology transfer component.

4. Developed country Parties [shall] and other Parties that provide support [should] provide, in [narrative] and/or [tabular] format, information on financial support mobilized under Article 9, in accordance with:

(a) Elements listed in paragraphs 2.a-e;

(b) Elements listed in paragraph 3.a-k.

E.4. Information on support for technology development and transfer provided under Article 10 of the Paris Agreement

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

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

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

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

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

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

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

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

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

(a) Title;

(b) Recipient;

(c) Description and objectives;

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

(e) Sector involved;

(f) Type of technology;

(g) Status of measure or activity;

(h) Knowledge generated;

(i) Stakeholders involved;

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

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

E.5. Information on capacity-building support provided under Article 11 of the Paris Agreement

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

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

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

(c) Policies that promote capacity-building support;

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

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

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

(a) Title;

(b) Recipient;

- (c) Description and objectives;
- (d) Target area (mitigation or adaptation [or loss and damage] or cross-cutting);
- (e) Sector involved;
- (f) Status of measure or activity.

]

]

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

[Option 1: All Parties continue with current UNFCCC measurement, reporting and verification (MRV) requirements to 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:

1. Developing country Parties should provide information on financial, technology transfer and capacity-building support needed and received under Articles 9, 10 and 11 of the Paris Agreement.

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

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

- (a) A description of the systems and processes used to identify, track and report support needed and received, including a description of the challenges and limitations;
- (b) Information on country priorities and strategies and on any aspects of the Party's nationally determined contribution under Article 4 of the Paris Agreement that require support.

F.2. Underlying assumptions, definitions, and methodologies

1. In reporting information in accordance with sections F.3 to F.8 below, developing country Parties should, in a common tabular format, describe the underlying assumptions, definitions and methodologies used to provide information on support needed and received, including, to the extent possible and as available and as applicable, those used to:

- (a) Conversion between domestic currency and United States dollars;
- (b) Identify support as coming from specific sources;
- (c) Determine support as committed, received or needed;
- (d) Identify and report status of the supported activity (planned, ongoing or completed);
- (e) Identify and report the channel (i.e., bilateral, regional, or multilateral);
- (f) Identify and report the type of support (adaptation, mitigation or cross-cutting);
- (g) Identify and report the financial instrument (i.e., grant, concessional loan, non-concessional loan, equity, guarantee or other);
- (h) Identify and report sectors;
- (i) [Identify and report the amount of co-finance;]
- (j) [Report on the use, impact and estimated results of the support needed and received;]

(k) Identify and report support as contributing to technology development and transfer and capacity-building.

F.3. Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement

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

(a) [Financial support needed for activities undertaken to build cooperation and enhance understanding, action and support with respect to loss and damage under Article 8, paragraph 3, and specifically in relation to the sub-elements in Article 8, paragraph 4 of the Paris Agreement[,in qualitative and quantitative terms];]

(b) Sectors for which the Party wishes to mobilize international finance, including existing barriers to mobilization;

(c) Description of how the support will contribute to its nationally determined contribution and to the long-term goals of the Paris Agreement.

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

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

(b) Programme/project description;

(c) Expected amount (in domestic currency and in United States dollars);

(d) Expected time frame;

(e) Expected financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other (specify));

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

(g) Sector;

(h) Subsector;

(i) Whether the activity will contribute to technology development and transfer and/or capacity-building, if relevant;

(j) [Whether the activity is anchored in a national strategy and/or a nationally determined contribution;]

(k) [Expected use, impact and estimated results of the support needed;]

(l) [Expected co-finance, if relevant (in domestic currency and in United States dollars).]

F.4. Information on financial support received by developing country Parties under Article 9 of the Paris Agreement

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

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

(b) Multilateral climate change funds;

(c) Multilateral financial institutions;

(d) Specialized United Nations bodies;

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

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

- (a) Title (of activity, programme or project);
- (b) Programme/project description;
- (c) Allocation channel;
- (d) Source/funding institution;
- (e) Implementing entity;
- (f) Amount of financial support received (in domestic currency and in United States dollars);
- (g) Time frame of support received;
- (h) Financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other (specify));
- (i) Status of support received (disbursed or committed);
- (j) Sector or area that received support;
- (k) Type of support (mitigation, adaptation, cross-cutting, [loss and damage]);
- (l) Whether the activity has contributed to technology development and transfer and/or capacity-building;
- (m) [Use, impact and estimated results of the support received;]
- (n) [Co-finance and/or finance mobilized, if relevant.]

F.5. Information on technology transfer support needed by developing country Parties under Article 10 of the Paris Agreement

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

- (a) Plans, needs and priorities related to technology development and transfer, including those identified in Technology Needs Assessments, where applicable;
- (b) Technology development and transfer related needs for the enhancement of endogenous capacities and technologies;
- (c) [Support for technology development and transfer needed with respect to loss and damage.]

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

- (a) Title (of activity, programme or project);
- (b) Project and programme description;
- (c) Type of technology;
- (d) Expected time frame;
- (e) Sector;
- (f) [Expected use, impact and estimated results.]

F.6. Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement

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

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

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

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

F.7. Information on capacity-building support needed by developing country Parties under Article 11 of the Paris Agreement

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

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

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

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

F.8. Information on capacity-building support received by developing country Parties under Article 11 of the Paris Agreement

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

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

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

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

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

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

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

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

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

]

]

G. Technical expert review

[

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

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

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

[Option 4:

G.1. Scope

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

G.2. Information to be reviewed

1. Information submitted by each Party under paragraphs 7 and 9 of Article 13 shall undergo a technical expert review[, except for “other Parties that provide support” that provide information in accordance with paragraph 9 of Article 13 of the Agreement]. 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 development and transfer and capacity-building support provided to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement.

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

G.3. Format of a technical expert review

G.3.1. Definitions

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

G.3.2 Applicability

[Option 3.2.1:

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

[Option 3.2.2:

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

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

[Option 3.2.3:

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

G.4. Procedures

1. [A technical expert review shall consist of two parts: a technical expert review of a Party's national greenhouse gas inventory report, and a technical expert review of a Party's biennial transparency report.]
2. For in-country, centralized, and desk reviews:
 - (a) The secretariat shall commence the preparation of the review process immediately following the submission of the information specified in G.2 and agree with the Party the dates of the technical expert review week at least 14 weeks before the technical expert review week.
 - (b) The secretariat shall compose a technical expert review team at least ten weeks prior to the technical expert review week.
 - (c) The technical expert review team should communicate any preliminary questions to the Party at least four weeks prior to a technical expert review week. The technical expert review team may request additional information before or during the technical expert review week. The Party concerned should make every reasonable effort to provide the requested information within two weeks of the request[; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are encouraged to provide the information within three weeks of the request.]
 - (d) The technical expert review team shall communicate to the Party concerned draft areas of improvement, constituting preliminary "recommendations" (for "shall"

provisions) and/or “encouragements” (for non-“shall” provisions), along with any identified capacity-building needs for those developing country Parties that need it in the light of their capacities, at the end of a technical expert review week.

(e) The technical expert review team shall, under its collective responsibility, prepare a draft technical expert review report and through the secretariat send it to the Party concerned for comment within two months after the technical expert review week.

(f) The Party concerned shall then be given up to one month from its receipt to provide comments; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide comments within two months from receipt of the draft technical expert review report.

(g) The technical expert review team shall prepare the final version of the technical expert review report, taking into account the comments of the Party, within one month of receipt of the comments.

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

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

(a) The secretariat should prepare a draft technical review report, which includes examination of the completeness and timeliness of the Party’s report, and share with the Party within six weeks of the submission of a Party’s information specified under section G.2 of this MPGs.

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

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

G.5. Confidentiality

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

G.6. Role of the Party

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

G.7. Role of the technical expert review team

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

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

G.8. Role of the secretariat

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

2. The secretariat, together with the lead reviewers, referred to in G.9.3 below shall facilitate communication between the Party and the technical expert review team.
3. The secretariat, under the guidance of the lead reviewers, shall compile and edit the final technical expert review reports.
4. The secretariat, under the guidance of the lead reviewers, shall develop review tools and materials for technical expert review reports.
5. The secretariat shall design and implement a training program for technical review experts.
6. The secretariat shall facilitate annual meetings of the lead reviewers.

G.9. Technical expert review team and institutional arrangements

G.9.1. General

1. Each transparency report submitted will be assigned to a single technical expert review team with members selected from the UNFCCC roster of experts.
2. Technical experts are those nominated for technical expert review to the UNFCCC roster of experts by Parties and, as appropriate, by intergovernmental organizations.
3. Technical experts shall complete the training program referred to in G.8 prior to serving on a technical expert review team.

G.9.2. Composition

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

G.9.3. Lead reviewers

1. Lead reviewers should ensure that the reviews in which they participate are performed according to the relevant technical expert review modalities, procedures, and guidelines, and in a consistent manner across Parties. They should also ensure the quality and objectivity of the technical expert review and provide for the continuity, consistency, and timeliness of the reviews.
2. Lead reviewers shall also communicate necessary information to the team; monitor the progress of the review; coordinate the submission of queries of the review team to the

Party under review and coordinate the inclusion of the answers in the technical expert review report; give priority to issues raised in previous technical expert review reports; and provide technical advice to the members of the review team.

3. Lead reviewers shall oversee the work of the technical expert review team and act as co-lead reviewers in accordance with these modalities, procedures and guidelines.

4. Lead reviewers shall meet annually in a lead reviewers meeting to discuss how to improve the quality, efficiency, and consistency of technical expert reviews, and develop conclusions on these meetings.

G.10. Technical expert review report

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

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

]

]

H. Facilitative, multilateral consideration of progress

[

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

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

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

[**Option 4:**

H.1. Scope

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

H.2. Information to be considered

1. Information to be considered in a facilitative, multilateral consideration of progress will include:

(a) Information submitted by a Party pursuant to Article 13 paragraph 7, and Article 13 paragraphs 9 and 10 of the Agreement, as applicable;

(b) A Party’s technical expert review report pursuant to section G above; and

(c) Any additional information provided by the Party for the purposes of a facilitative, multilateral consideration of progress.

H.3. Format and steps

1. A facilitative, multilateral consideration of progress shall include two phases: a written question and answer phase, followed by a workshop phase.

2. The written question and answer phase shall consist of the following steps:

(a) Any Party [and registered observers] may submit written questions to the Party concerned, consistent with the scope identified in H.1 above.

(b) Such questions shall be submitted through an online platform that opens three months prior to the workshop. The Party concerned may respond to questions received later than two months prior to the workshop at its discretion.

(c) The Party in question shall make best efforts to respond in writing to the questions no later than one month prior to the workshop through the online platform; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead submit written responses up to two weeks prior to the workshop. [Developing country Parties may respond to written questions at their discretion.] The Party may indicate in its response if it considers the written question to be outside the scope of a facilitative, multilateral consideration of progress.

(d) The secretariat shall compile the questions and answers and publish them on the UNFCCC website prior to the workshop phase.

3. The workshop phase shall take place during SBI sessions and consist of the following steps:

(a) A presentation by the Party;

(b) A discussion session focused on the Parties' presentation and the information identified in section H.2 above. All Parties may participate in the discussion session and raise questions to the Party concerned. Workshops shall be open to attendance by registered observers and shall be made publicly available through an online live recording. [Registered Observers may raise questions during the workshop.]

(c) A Party may provide additional written responses to questions raised during the discussion session in writing through the online platform within 30 days following the session.

4. The secretariat shall also establish an online platform to, *inter alia*:

(a) Facilitate the written question and answer phase;

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

5. [For those developing country Parties that need flexibility in the light of their capacities with respect to paragraph 3 above, any two or more such Parties may choose to participate in a facilitative, multilateral consideration of progress as a group of Parties.]

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

H.4. Frequency and timing

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

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

H.5. Record

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

(a) Questions submitted and responses provided;

(b) A copy of the Party's presentation;

(c) A recording of the workshop; and

(d) A procedural summary of the Party's facilitative, multilateral consideration of progress.

]

]
