



FAQ on the operationalization of the Enhanced Transparency Framework




United Nations
Climate Change Secretariat



Table of contents

Introduction	3
Objectives	4
1. Transitioning from reporting of Biennial Reports and Biennial Update Reports to Biennial Transparency Reports	5
2. Linkages between communication of NDCs under Article 4 and the ETF	7
3. Linkages between reporting of national communications and the ETF	10
4. Reporting of GHG inventories in the ETF	12
5. Reporting of BTRs	14
6. Cross-cutting issues: Flexibility and discretion	17
7. Technical expert review	24
8. Institutional arrangements and support for developing countries	28
9. Training for the ETF	31
10. Reporting, Review and FMCP tools	34
10. Non-Paris Agreement Parties	36



Introduction

Aiming to strengthen the global response to the threat of climate change, Parties adopted the Paris Agreement in 2015, and through it established an enhanced transparency framework (ETF). Countries are now actively engaged in establishing the necessary arrangements to implement the ETF. As these efforts advance, questions are arising related to the operationalization of the ETF, and how requirements, activities, and systems under the current measurement, reporting and verification system under the Convention and the Kyoto Protocol will transition to the ETF.

These frequently asked questions (FAQ) provide responses to some of the key questions and aim to enhance Parties' and other stakeholders' understanding of the ETF.

Additional questions will be included over time. If you have a question regarding the implementation of the ETF which has not been addressed, please send an email to etf@unfccc.int.

Disclaimer: The responses provided in the FAQ are not a substitute for the decisions reached by Parties; please refer to the relevant decision text for further information. This is a living document and will be updated as new questions arise.



Objectives

Highlight FAQ from Parties

Ensure a common understanding of the key elements of the ETF.

Serve as a repository of questions and answers about the ETF.

1. Transitioning from reporting of Biennial Reports and Biennial Update Reports to Biennial Transparency

How do the modalities, procedures and guidelines (MPGs) for the ETF as contained in decision 18/CMA.1 and the guidance for operationalizing the MPGs as contained in decision 5/CMA.3 supersede the current MRV requirements?

The MPGs will **supersede the existing MRV requirements** under the Convention (see decision 1/CP.24, para. 39)

- Reporting of the biennial report (BR)/biennial update report (BUR) under the Convention will be superseded by reporting of the biennial transparency report (BTR) for PA Parties.
- Review of the BR and technical analysis (TA) of the BUR under the Convention will be superseded by technical expert review for PA Parties.
- Multilateral assessment (MA) and facilitative sharing of views (FSV) under the Convention will be superseded by the facilitative multilateral consideration of progress (FMCP) for PA Parties.
- Developed country Parties will follow the MPGs for reporting their annual Greenhouse Gas (GHG) inventory instead of decision 24/CP.19.

Parties to the Convention that are not Parties to the PA will continue the current annual GHG inventory, IAR and ICA processes, as appropriate (see decision 1/CP.24, para. 44).

The following elements will continue to be reported under the Convention and are not superseded by the MPGs:

- **A National Communications (NC) must continue to be submitted** by developed and developing countries.
- **An annual GHG inventory must continue to be submitted by developed countries but following the requirements of the MPGs instead of decision 24/CP.19.** In the years in which a BTR is due, the GHG inventory can be submitted as a stand-alone report or as a section of the BTR (decision 18/CMA.1, para. 3). If submitted as a stand-alone report, a summary of the Party's GHG emissions/removals must be included in the BTR (decision 18/CMA.1, annex, para. 91).
- **The proposed REDD+ forest reference emission level and/or forest reference level by developing country Parties** which may be submitted on a voluntary basis in accordance with decision 12/CP.17 (para. 13) and will be subject to a technical assessment per decision 13/CP.19.

- The **technical annex on REDD+** (to be reported in BURs per decision 14/CP.19 (para. 7) for those Parties seeking results-based payments) is to be reported as an annex to the BTR and is technically analyzed during the review of the BTR (paras. 45-46 of decision 1/CP.24).

When are the final¹ BRs and BURs due under the current MRV system?

The final BR by developed countries is to be submitted as early as the due date for the annual GHG inventory in 2022 (15 April 2022), but **no later than 31 December 2022** (decisions 1/CP.24, para. 38 and 6/CP.25, para.3). The final BR will include GHG inventory data for 2020 and thus allow assessment of whether the Party met its 2020 economy-wide emission reduction target. **The final BURs by developing countries shall be those that are submitted no later than 31 December 2024** (decision 1/CP.24, para. 38). This implies that a developing country Party may submit their final BUR prior to 2024.

When is the first BTR due?

According to decision 18/CMA.1, para. 3, the first BTR must be submitted by all Parties no later than 31 December 2024. Least developed countries and small island developing states have discretion to submit their first BTR later (decisions 1/CP.21, para. 90 and 18/CMA.1, para 4).

¹ Final BR/BUR is relevant for the Parties of the Convention that are also Parties to the Paris Agreement. The Parties of the Convention that are not Parties under the Paris Agreement will continue reporting BR/BURs as appropriate.

2. Linkages between communication of NDCs under Article 4 and the ETF

How is the submission of a Nationally Determined Contributions (NDC) under Article 4 related to the ETF?

An NDC under Article 4 is communicated by Parties every five years (Article 4.9 of the Paris Agreement) and **is not subject to review under the ETF**.

There is a relationship between the NDC and the ETF as Parties need to provide a description of their NDC in their BTR against which progress made will be tracked (decision 18/CMA.1, para. 64). The information on a Party's NDC that is required to be provided in the BTR is similar, but not identical, to the information that is necessary for transparency, clarity and understanding in their NDC (decision 4/CMA.1, para. 7).

Although the **adequacy and appropriateness of the Party's NDC** (including the adequacy and appropriateness of the description of that NDC in the BTR) and the indicators chosen to track progress made in implementing the NDC are not subject to review under the ETF (decision 18/CMA.1, para.149(b)), the Party's tracking of progress made in implementing its NDC, including the description of its NDC, and information provided for each selected indicator used for tracking progress *is* subject to review in accordance with the MPGs (decision 18/CMA.1, paras. 146(a) and 150(b)).

The progress a Party has made in implementing and / or achieving the NDC is summarized in the "structured summary" of the BTR and reviewed by a technical expert review team.

What must a Party include in its NDC under Article 4?

NDCs under Article 4 are self-determined and hence the scope of the NDC is decided by each Party, including any mitigation targets contained therein, recognizing that developed countries should undertake an economy-wide absolute emissions reductions target, while developing countries are encouraged to work towards such a target over time (Article 4.4). LDCs and SIDs may submit low GHG emissions development strategies, plans and actions (decision 4/CMA.1, para.4).

Moreover, the Paris Agreement determines that each Party's successive NDC will represent a progression beyond the Party's then current NDC and reflect the highest possible ambition (Article 4.3 of the Paris Agreement).

Furthermore, a Party may at any time adjust its existing NDC with a view to enhancing its level of ambition (Article 4.11 of the Paris Agreement).

However, once the NDC has been decided by a Party, **decision 4/CMA.1 (annex I) outlines the information required to be contained in the NDC**, as applicable to the selected NDC.

All Parties must provide information on the following, as applicable to their NDC:

- Quantifiable information on the reference point;
- Time frame and/or periods for implementation (when is the start and end date of the target? Is it multiple or a single year?)
- Scope and coverage of the NDC (e.g. what is the target? Categories and gases covered?)
- National planning processes for developing the NDC, and if available implementation plans, taking into account national circumstances;
- All assumptions and methodological approaches;
- How the Party determines that its NDC is fair and ambitious? and
- How the NDC contributes towards achieving the objective of the Convention.

The information necessary for clarity, transparency and understanding shall be provided for the second and subsequent NDCs and Parties are strongly encouraged to provide this information in relation to their first NDC, including when communicating or updating it.

When developing the NDC, the Party should clearly think through its NDC and related targets, how it will domestically track implementation and achievement of the NDC, and how it will ensure the availability of information on indicators over time for reporting in subsequent BTRs. This is necessary for a Party to ensure methodological consistency between the NDC it originally communicates and tracking of progress made in implementation through the BTRs (decision 18/CMA.1, annex, para. 76(b)). This consistency in turn will promote a more robust accounting framework.

When is the next NDC under Article 4 due?

For those countries whose intended nationally determined contributions (INDC)/NDC contained a time frame up to 2025, they were required to **communicate a “new” NDC by 2020**. For those whose INDC/NDC contained a time frame up to 2030, they were to **communicate or update their NDC by 2020** (decision 1/CP.21, paras. 23–24). The subsequent NDC must be communicated by 2025 for all Parties and every five years thereafter (Art. 4.9 of the Paris Agreement). Decision 1/CMA.3 requests Parties to revisit and strengthen the 2030 targets in their NDCs, as necessary to align with the Paris Agreement temperature goal, by the end of 2022, taking into account different national circumstances. Decision 6/CMA.3 encourages Parties to communicate in 2025 an NDC with an end date of 2035, in 2030 an NDC with an end date of 2040, and so forth every five years thereafter.

3. Linkages between reporting of national communications and the ETF

How are National Communications (NC) reported?

The MPGs **do not replace the NC reporting guidelines for Annex I and non-Annex I Parties under the Convention**. Accordingly, developed countries are required to submit an NC every four years (decision 2/CP.17, para. 14) and developing countries should submit an NC every four years (decision 1/CP.16, para. 60(b)).

Once the MPGs are in effect, and taking the mandated timelines into account, **Parties to the PA** may either:

- Continue to report a separate NC every 4 years, following the guidelines in decision 17/CP.8 or 6/CP.25, as appropriate, OR
- Submit a single BTR/NC report in the years an NC is submitted, following the guidance in the MPGs for BTRs and including supplemental chapters on research and systematic observations (RSO) and education/training and public awareness following the guidelines in decisions 6/CP.25 and 17/CP.8, as appropriate (para. 43 of 1/CP.24). In addition, Parties that have not reported information on adaptation in section IV of the BTR must also include an additional chapter on adaptation, in accordance with the relevant guidelines in decisions 6/CP.25 and 17/CP.8, as appropriate (para. 43 of 1/CP.24).

When will the first National Communication be submitted in conjunction with a BTR?

For developed countries, NC9, due in 2026, is expected to be the first NC submitted with the MPGs in effect.

Consistent with the para. 3 of decision 6/CP.25, NC8 will be due as early as the GHG inventory submission in 2022 but no later than December 31, 2022. The deadline for subsequent NCs (e.g. NC9) was not addressed in this decision. Under the existing guidance, NC9 would be due January 1, 2026 (decision 2/CP.17, para. 14) while BTR2 is due no later than 31 Dec 2026. In

order to operationalize provisions of para. 3 of decision 6/CP.25 when submitting NC9 and any subsequent NC, it may be necessary for Parties to consider changing the future submission dates of NC

According to decision 1/CP.16, para. 60(b), NCC by developing countries are due every four years but without a clear starting date. This is why, for practical reasons and with a view to having a robust overview of trends, it might be helpful for developing countries to strive to submit their National Communication in conjunction with their BTRs, when applicable.

How will the National Communications be reviewed?

For Parties included in Annex I to the Convention that are also Party to the PA (i.e. developed countries): Review is guided by decision 18/CMA.1, as well as the relevant guidelines in decision 13/CP.20 for the additional chapters on research and systematic observation (RSO), training and public awareness and adaptation (para. 43 of decision 1/CP.24). The guidelines noted here are relevant regardless of whether the Party submits the NC as a separate report or integrated with the BTR.

For Parties that are not included in Annex I to the Convention and are also Party to the PA (i.e. developing countries), the BTR will only be reviewed per decision 18/CMA.1. If the BTR/NC is submitted as a single report, the additional chapters in the NC (RSO, education/training/awareness, adaptation) will not be reviewed. If a separate NC is submitted, it will not undergo any review.

4. Reporting of GHG inventories in the ETF

Are all Parties required to submit a GHG inventory as a part of the BTR?

Yes. In accordance with Article 13. 7(a) of the Paris Agreement, all Parties must submit a GHG inventory as part of the BTR. The GHG inventory must be developed consistent with chapter II of the MPGs, including the use of the 2006 IPCC Guidelines and following the common reporting tables in annex I to decision 5/CMA.3.

Will developed country Parties continue to submit annual GHG Inventories under the Paris Agreement?

Yes. All Annex I Parties under the Convention and the Kyoto Protocol must continue to submit annual GHG inventories. Decision 5/CMA.1 affirms that these Parties must submit the GHG inventory by 15 April of each year in years a BTR is due, the GHG inventory is submitted either as a chapter in the BTR, or as a standalone document. This GHG inventory submission must be made even in years when a BTR is not due (para. 42 of decision 1/CP.24).

Will the GHG inventory be physically submitted at the same time as the BTR?

No. The GHG inventory may be submitted as a part of the BTR or submitted as a standalone document. These documents do not need to be submitted at the same time, as long as the respective deadlines are met. For Annex I Parties under the Convention that are a Party to the Paris Agreement, this means the 15 April for the GHG inventory and no later than 31 December for the BTR in year in which the BTR is due. For developing country Parties the BTR, including the GHG inventory if a standalone document, must be submitted by 31 December in a year in which a BTR is due.

Which guidelines are to be followed for preparing GHG inventories under the Paris Agreement?

When preparing their GHG inventories under the Paris Agreement, Parties are to follow the guidance outlined in the MPGs (decisions 18/CMA.1 and 5/CMA.3), noting also the deadline for submission of the first BTR (at the latest in December 2024 per para. 42 of decision 1/CP.24). The common reporting tables adopted for use in reporting may be found in Annex I to decision 5/CMA.3. The outline for reporting the GHG inventory information may be found in Annex V to decision 5/CMA.3. The outline may be used in cases where the GHG inventory is included as a chapter in the BTR, as well as where it is included as a standalone document. In both cases, its use is encouraged, but not required. Decision 18/CMA.1, section VII will guide the review of information on the GHG inventory once the inventory is submitted in accordance with the MPGs.

Will the secretariat develop a reporting tool for reporting the GHG inventory?

Yes. Among the reporting tools to be developed by the secretariat pursuant to decision 5/CMA.3 is a tool for reporting the GHG inventory in accordance with the MPGs. A test version of the reporting tool for GHG inventories will be developed by June 2023, with a final version scheduled to be developed by June 2024, subject to the timely availability of sufficient financial resources. The secretariat will notify Parties when the test version is available. The secretariat encourages Parties to be actively involved in the test phase, both to facilitate capacity building and to generate feedback to help the secretariat prepare the final version.

Some developing countries are currently using the 2006 IPCC software. Can Parties use the IPCC software to meet requirements under the Paris Agreement?

The IPCC software is a tool to help Parties estimate GHG emissions in accordance with the 2006 IPCC Guidelines. The IPCC software is not a **reporting** tool. The secretariat will work with the IPCC to facilitate interoperability between the new reporting tools under the ETF and the IPCC software with a view to enabling a Party to use the IPCC software to help estimate emissions and with minimal effort report the necessary information to meet the requirements of the MPGs.



5. Reporting of BTRs

When can the submission for the first BTR be expected?

According to decision 18/CMA.1, para. 3, the first BTR must be submitted by all Parties no later than 31 December 2024.

Is there a suggested outline for preparing the BTR?

In accordance with paragraph 2 to decision 5/CMA.3, Parties are encouraged, but not required, to follow the outline for the BTR contained in Annex IV of that decision. The BTR outline covers the elements in decision 18/CMA.1. In addition, the outline contains a chapter for information to be reported when an NC and BTR are submitted jointly, and addresses cases where a technical annex for REDD+ is reported or a Party reports information in relation to its participation in cooperative approaches.

How do Parties track progress in the implementation and achievement of their NDC?

Each Party identifies the relevant indicator(s) it will use to track progress made in implementing and achieving its NDC (decision 18/CMA.1, annex, paras 65–78).

Indicators are self-selected by each country and **may be qualitative or quantitative and thus may come in many formats**, *inter alia*, net GHG emissions and removals, percentage reduction of GHG intensity, relevant qualitative indicators for a specific policy or measure, mitigation co-benefits of adaptation actions and/or economic diversification plans.

Parties with an NDC that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits must provide information to track progress on implementation and achievement of the domestic policies and measures implemented, including the sectors and activities associated with the response measures and the social and economic consequences of the response measures (decision 18/CMA.1, annex, para. 78).

Progress in the implementation and achievement of the NDC is tracked through submission of the BTR, including through a structured summary of information (decision 4/CMA.1, para. 17) **and the review of that information** (decision 18/CMA.1, para. 150(b)). Specifically, for each selected indicator(s) Parties shall compare the most recent information in the implementation period with the information for the reference point to track progress and to assess whether it has achieved its NDC (decision 18/CMA.1, paras. 67–70).

Information is reported in the narrative of the BTR (see the question on the BTR outline above) as well as in common tabular formats, as applicable. For the list of common tabular formats, see Annex II to decision 5/CMA.3.

What is the relationship between the BTR chapter on climate change impacts and adaptation and the Adaptation Communication?

Parties may submit their Adaptation Communication as a component of, or in conjunction with, a BTR (para. 4 of decision 9/CMA.1). If a Party chooses to do so, then it should **clearly identify which part of the BTR comprises the Adaptation Communication** (para. 13 of the annex to decision 18/CMA.1).

Parties may, when submitting an Adaptation Communication as a component of, or in conjunction with, other documents (such as the BTR), tailor the information provided, taking into account the “vehicle” document (i.e. the document in which the Adaptation Communication is included) (para. 9 of decision 9/CMA.1).

The chapter on adaptation in the BTR is not subject to review.

Are all countries required to report on financial, technology development and transfer and capacity building (FTC) support in their BTR?

Developed country Parties are required to report information on FTC support provided and mobilized to developing countries Parties under Articles 9, 10 and 11, in accordance with paras. 118- 129 of the annex to decision 18/CMA.1, and the CTF tables contained in annex III to decision 5/CMA.3 (Article 13.9 of the Paris Agreement).

Other Parties that provide support should report information on FTC support provided and mobilized to developing country Parties under Articles 9, 10 and 11. It is important to note that in accordance with para. 118 of the annex to decision 18/CMA.1, these Parties are

encouraged, but not required, to use the MPGs when reporting this information (Article 13.9 of the Paris Agreement).

Developing country Parties should, but are not required to, report information contained in paras. 130–145 of the annex to decision 18/CMA.1 (Article 13.10 of the Paris Agreement).

- It is beneficial for developing country Parties to report information on FTC needed and received in order to help facilitate implementation of their NDC under Article 4 of the Paris Agreement.
- It is also noteworthy that the Paris Agreement specifically encourages these Parties to report on support needed and received for implementing Article 13 of the Paris Agreement (decision 18/CMA.1, annex, paras. 143–145).

Will the secretariat develop reporting tools (software) to facilitate reporting of information in the BTR?

Yes. Decision 5/CMA.3 requests the secretariat to develop reporting tools for the electronic reporting of the common reporting tables (GHG inventory) and common tabular formats (for tracking progress and FTC). In accordance with para. 8 of the same decision, a test version of the reporting tools will be made available to Parties by June 2023 and a final version by June 2024, subject to the timely availability of sufficient financial resources.

Parties will be notified when the test version of the reporting tools is available. The secretariat intends to organize regular training workshops to engage Parties and facilitate learning in the use of these tools, both during the test phase and upon finalization of the tools.

6. Cross-cutting issues: Flexibility and discretion

What is meant by ‘flexibility for developing countries that need it in light of their capacities’ in the Paris Agreement?

The Paris Agreement, and specifically the ETF, refers to “flexibility” under specific circumstances- **flexibility is available to those developing countries that need it in the light of their capacities.**

- This flexibility is offered for specific provisions related to the scope, frequency and level of detail of reporting, and in the modalities of the review and of the facilitative multilateral consideration of progress and is to be **self-determined by those developing countries who elect to apply it**. Developing countries that have capacity constraints and apply the flexibility must indicate in their BTR that they have done so, explaining their capacity constraints and their intended timeframe for improvement related to the identified capacity constraint(s) (decision 18/CMA.1, para. 6).
- **The technical expert review team cannot review** the Party’s determination to apply a flexibility provision, including the estimated time frame for improvement, nor can it assess whether the Party has the capacity to implement the provision without flexibility (decision 18/CMA.1, para. 149(e)).
- In recognition of the fact that Parties have different starting points, the flexibility provisions allow Parties that need them in light of their capacities a means of adhering to the MPGs now while enabling them to highlight specific capacity building needs.

Note: Informal discussions among technical experts may also use the word “flexibility” when referring to national actions to implement the Paris Agreement, however it is important to note that this is a more generic use of the term “flexibility” and is not specific to the ETF. For example, Parties have options on the vehicle for reporting adaptation communications (decision 9/CMA.1, para.2(a)), or the choice to select from one of three emissions calculation methods when using the 2006 IPCC Guidelines for national GHG inventories, or the opportunity to report a notation key if data are confidential. Parties may also make choices regarding the extent to which they are able to report non-mandatory information (i.e. should provisions) in their BTRs. Such “choices” available to Parties should be distinguished from the

“flexibility available to those Parties that need it in the light of their capacities”, or the discretion granted to LDCs/SIDs (decisions 1/CP.21, para. 90 and 18/CMA.1 para. 4).

Which flexibilities are offered to those developing countries that need it in the light of their capacities in reporting their BTRs?

Developing countries that need flexibility in light of their capacities **may only apply flexibilities specifically identified in the MPGs** (see Table 1. below).

For each flexibility provided, the Party is required to explain the capacity constraint that does not allow them to apply the full provision and is required to provide its anticipated timeframe for improvements related to the capacity constraint (decision 18/CMA.1, annex, para. 6).

How will a Party indicate it has used a flexibility provision in its reporting?

In accordance with decision 5/CMA.3 (para. 5) Parties may choose one or more of the following options to indicate their use of a flexibility provision:

- Use the notation key “FX” (for flexibility) in the respective cell(s) of the common reporting tables (GHG inventory) or common tabular formats (for tracking progress);
 - Collapse entire rows or columns for display purposes, where “FX” is used (describing this choice in the documentation box of the relevant table);
 - Collapse for display, tables where the Party has applied flexibility and not reported HFCs, PFCs, SF6 or NF₃;
 - Generate data for only certain years of the time series, thus not generating columns or tables for years of the time series for which flexibility has been applied (describing the Party’s choice in a documentation box); and/or
 - Report on the threshold selected for the key category analysis (in accordance with paragraph 25 of the MPGs) or completeness (in accordance with paragraph 32 of the MPGs).
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What are the specific provisions for least developed countries (LDCs) and small island developing states (SIDS) under the ETF?

In recognition of their national circumstances, LDCs/ SIDS are offered additional discretion in reporting. LDCs and SIDS can choose to submit the information in their BTR at their discretion (i.e. it may be less frequently than biennial) (decision 1/CP.21, para. 90 and decision 18/CMA.1 para. 4).

No specific justification in the BTR for the Party's use of this discretion is required as it would be for those developing countries that elect to apply a specific flexibility provision.

As with all developing countries that need it in light of their capacities, LDCs and SIDS have the opportunity to apply the flexibility provisions in decision 18/CMA.1 and highlight their capacity building constraints.

Table 1. Summary of flexibility provisions in MPGs to those developing country parties that need it in light of their capacities

Area of flexibility	Reference in MPGs (Annex to decision 18/CMA.1)	Flexibility provisions for those developing country Parties that need flexibility in the light of their capacities
GHG inventory		
<p>Key category analysis</p> <p>Option to identify fewer key categories; less complex methodologies can be used to estimate GHG emissions and or removals for these categories</p>	<p>para. 25</p>	<p>Flexibility to identify key categories using a threshold no lower than 85 per cent in place of the 95 per cent threshold defined in the IPCC guidelines (i.e. key categories are those that, when summed together in descending order of magnitude, add up to 95 percent of the national sum of the absolute values of emissions and removals).</p>
<p>Uncertainty assessment</p> <p>Option to omit reporting of quantitative uncertainty information if data are not available</p>	<p>para. 29</p>	<p>Flexibility to provide, at a minimum, a qualitative discussion of uncertainty for key categories, using the IPCC guidelines, both for the latest inventory year and the trend, instead of quantitatively estimating and qualitatively discussing the uncertainty of the emissions and removal estimates for all categories, including inventory totals, for at least the starting year and the latest reporting year of the inventory time series and also estimating the trend uncertainty for these same categories/inventory totals for the entire time series.</p>
<p>Completeness</p> <p>Option to omit estimation of more insignificant categories</p>	<p>para. 32</p>	<p>Flexibility to consider emissions insignificant if the likely level of emissions is below 0.1 per cent of the national total GHG emissions, excluding LULUCF, or 1,000 kt CO₂ eq, whichever is lower. For the other Parties that do use flexibility provisions, a category can only be considered insignificant if the likely level of emissions is below 0.05 per cent of the national total GHG emissions, excluding LULUCF, or 500 kt CO₂ eq, whichever is lower. If flexibility is chosen, the total national aggregate of estimated emissions for all gases from categories considered</p>

insignificant, shall remain below 0.2 per cent of the national total GHG emissions, excluding LULUCF, as opposed to 0.1 per cent for other Parties.

QA/QC	para. 34	Developing countries that need flexibility in light of their capacities are encouraged to elaborate an inventory QA/QC plan in accordance with the IPCC guidelines, including information on the inventory agency responsible for implementing QA/QC; instead of a mandatory requirement to elaborate the QA/QC plan for other Parties.
Option to neither develop a formal QA/QC plan nor provide information on general QC procedures implemented	para. 35	Developing countries that need flexibility in light of their capacities are encouraged to implement and provide information on general inventory QC procedures in accordance with their QA/QC plan and the IPCC guidelines; instead of mandatory requirement to implement and provide this information.
Gases	para. 48	Flexibility to report at least 3 gases (CO₂, CH₄ and N₂O) as well as any of the additional four gases (HFCs, PFCs, SF ₆ and NF ₃) that are included in the Party's NDC under Article 4 of the Paris Agreement, are covered by an activity under Article 6 of the Paris Agreement, or have been previously reported; instead of mandatory requirement to report on the basket of 7 gases.
Time series	para. 57	Flexibility to report data covering, at a minimum, the reference year/period for its NDC and, in addition, a consistent annual time series from at least 2020 onward; instead of mandatory requirement to report a consistent annual time series starting from 1990.
Option to report a shorter time series and an earlier "latest reporting year"	para. 58	Flexibility that the latest reporting year shall be no more than three years prior to the submission of the national inventory report, compared to no more than two years for Parties to which flexibility is not applicable.

Mitigation policies and measures, actions and plans

<p>Estimates of expected and achieved GHG emissions reductions</p>	<p>para. 85</p>	<p>Developing countries that need flexibility in light of their capacities are encouraged to report estimates of expected and achieved GHG emission reductions for their actions, policies and measures in tabular format; instead of a mandatory requirement to report this information.</p>
<p>Option to omit reporting these estimates</p>		
<p>Projections</p>		
<p>Projections of GHG emissions and removals</p>	<p>para. 92</p>	<p>Developing countries that need flexibility in light of their capacities are encouraged to report projections pursuant to paras. 93-101 of the MPGs; instead of a mandatory requirement to report this information.</p>
<p>Option to omit reporting projections, or report less details</p>	<p>para. 95</p>	<p>Flexibility to extend projections at least to the end point of their NDCs; instead of extending for at least 15 years beyond the next year ending in zero or five applicable for other Parties.</p>
	<p>para. 102</p>	<p>Flexibility to report less detail information (methodology and coverage).</p>
<p>Technical expert review</p>		
<p>Format of review</p>		
<p>Option to be subject to a centralized review in lieu of in-country review</p>	<p>para. 159</p>	<p>Flexibility to undergo a centralized instead of an in-country review but are encouraged to undergo an in-country review. Parties that are not subject to flexibility in light of their capacities shall undergo an ICR for a) the first BTR, b) at least two BTRs in a 10-year period, of which one is the BTR that contains information on the Party's achievement of the NDC, c) if there was a recommendation to have an ICR in the previous BTR review report and d) Parties that request it.</p>
<p>Responding to TERT questions</p>		
<p>Option for more time to respond to the TERT's questions</p>	<p>para. 162 (c)</p>	<p>Flexibility to provide information within three weeks of the date the questions were received, compared to two weeks applicable for other Parties.</p>
<p>Responding to TERT's review report</p>	<p>para. 162(f)</p>	<p>Flexibility to take three months to provide comments to the draft report, compared to one month applicable for other Parties.</p>

Option for more time to provide comments to the draft report

Facilitative multilateral consideration of progress

Responding to written questions

Option for more time to respond to written questions

para. 193(c)

Flexibility to respond in writing to the Parties' questions no **later than two weeks** prior to the working group session through an online platform, compared to no later **than one month** applicable for other Parties.

7. Technical expert review

What is the timeline of a technical expert review (TER) cycle?

The ERT shall complete the full technical expert review cycle one year from the start of the technical expert review process (decision 18/CMA.1, annex, para. 162(h)).

The secretariat has discretion as to when to organize the review within the two-year cycle.

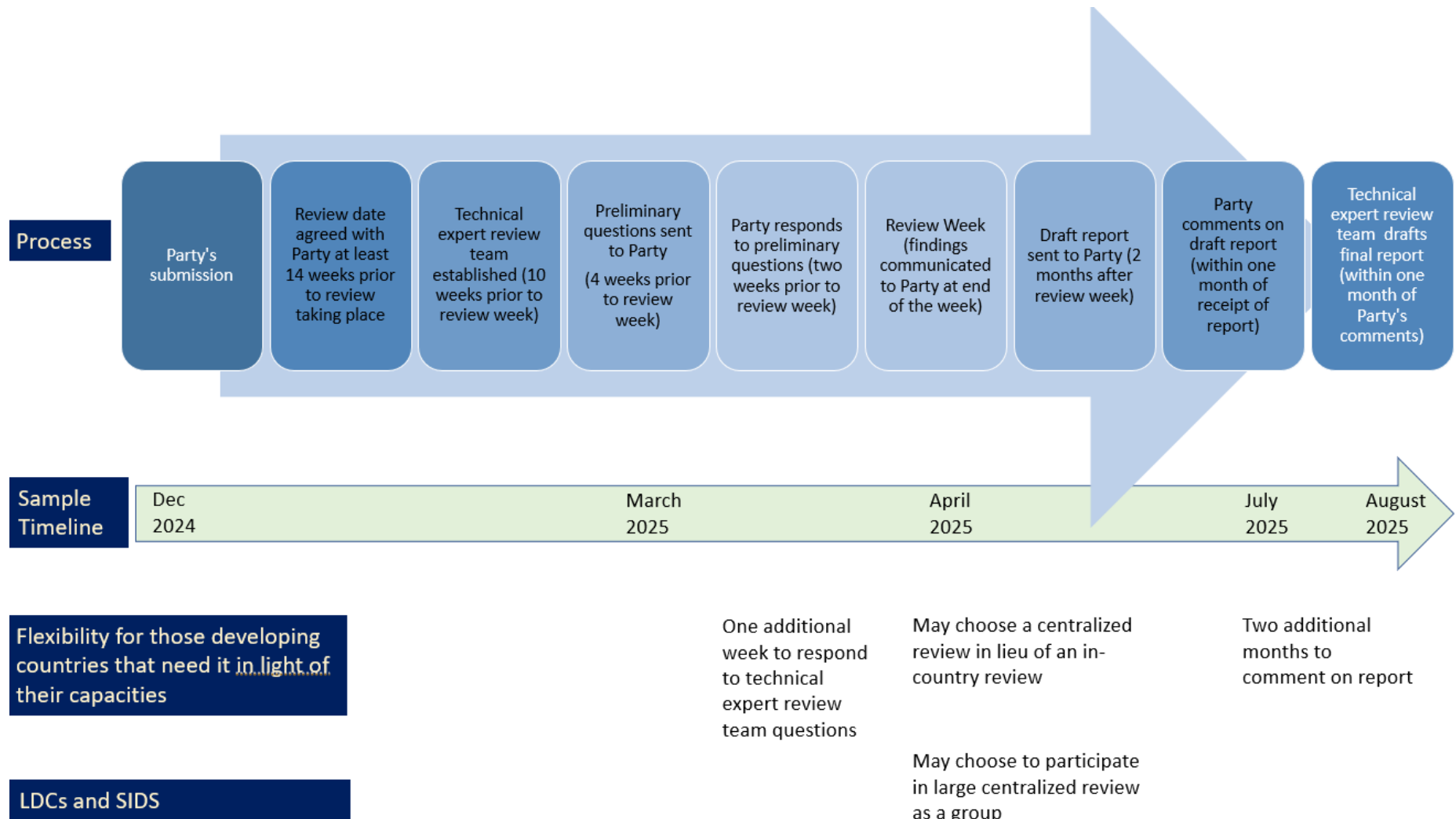
Although the secretariat must immediately initiate consultations with the Party upon submission of the BTR, the date must be agreed, at the latest, 14 weeks (3.5 months) prior to the review week.

- In practice, if a BTR is submitted 31 December, the first review would not take place until at least mid-April of the following year.
- Given that review reports are to be completed within 4 months of the technical expert review week, the entire process of preparing for the review through to publication of the final report takes at least 7.5 months (9.5 months in the case where a Party applies flexibility), meaning the first reports would be published mid-August, at the earliest.

As the secretariat can stagger reviews, the 7.5 – 9.5-month cycle may start at any time in the two-year period, but ideally it is started early enough to allow the Party to incorporate findings from one review into the next BTR.

There are **specific flexibility provisions for those developing country Parties that need it in the light of their capacities** regarding the timing of the review process. Specifically, such developing countries are allowed one additional week to respond to preliminary questions from the technical expert review team prior to the review week and two additional months to comment on the draft report from the technical expert review team (decision 18/CMA.1, annex, paras. 162(c) and 162(d)). These developing country Parties may also request a centralized review in lieu of an in-country review, although they are encouraged to undergo an in-country review (decision 18/CMA.1, annex, para.159).

Timeline of the Review Process



How will a simplified review of annual GHG inventories submitted by developed country Parties be conducted?

The simplified review involves the secretariat undertaking an initial assessment of the Party's submission (decision 18/CMA.1, annex, para. 155). The exact procedures of the initial assessment will be developed by a group of "Lead Reviewers", with the assistance of the secretariat (decision 18/CMA.1, annex, para. 163). A follow-up of the findings of the simplified review will form part of the technical expert review in the subsequent year (decision 18/CMA.1, annex, para. 161).

The current practice of the initial assessment undertaken for the review of Annex I GHG inventories submitted under the Convention and the Kyoto Protocol could serve as a good basis for reference.

How will LDCs and SIDS be reviewed and undergo FMCP?

The MPGs provide a choice to LDCs and SIDS, who may choose to participate in the same centralized review as a group (decision 18/CMA.1, para. 157).

Parties may suggest a centralized location for the review other than at the UNFCCC secretariat.

In terms of who initiates such a group review the secretariat may approach a group of countries based on the timing of submissions, and if applicable, results of previous reviews, and seek their interest in a combined review. There will be a need to consider how many countries are to be covered by a single technical expert review team? This number may depend on the overall approach to review, degree of elaboration of the BTR and the size of the technical expert review team. It is also possible that a specific subset of Parties could approach the secretariat requesting such a review.

In addition, LDCs and SIDS may choose to participate as a group during the subsequent working group phase of the FMCP (decision 18/CMA.1, para. 194).

Is information on adaptation submitted in the BTR subject to review?

Under the PA, **information on adaptation submitted by developed and developing countries** pursuant to section IV of the annex to decision 18/CMA.1 **is not subject to review.**

However, if a developed country submits adaptation information as an additional chapter in the BTR to meet its reporting obligations for National Communications under the Convention (decision 4/CP.5 (to be updated by 6/CP.25)), **this would be subject to review.**

Such a review for developed countries would be conducted following decision 13/CP.20 (para. 118 (c)(v)). This is clear in decision 1/CP.24 para. 43(c) which says that if a Party's NC is subject to review the review will be conducted in accordance with decision 18/CMA.1 and shall also include a review of the information submitted under para. 43(b) (which refers to adaptation).

Information on adaptation submitted by developing countries is currently not subject to a review. However, recognizing that some Parties may be interested in the voluntary review of information submitted on adaptation, the SBSTA will consider this voluntary review further at its fifty-sixth session (June 2022), including options for conducting reviews on a voluntary basis, with a view to taking a decision on this matter at CMA 4 (decision 5/CMA.3, para. 35–38).

Is information reported on FTC support in the BTR subject to review?

Information reported by a developed country Party in its BTR on FTC support provided and mobilized to developing country Parties under Articles 9, 10 and 11 **is subject to review** by a technical expert review team.

Other Parties that choose to provide information in their BTR on FTC provided and mobilized as referred to in Article 9, paras 2 and 3 **may undergo a technical expert review** of this information at their discretion.

Information reported on FTC **needed and received by developing country Parties is not subject to a technical expert review.** If a developing country Party chooses to report information on support provided, this information may undergo review at the Party's discretion, as noted above.

8. Institutional arrangements and support for developing countries

What is the role of Lead Reviewers (LRs) in the ETF?

According to the MPGs, there is **an early role for LRs** under the PA to develop the initial assessment procedures for simplified reviews of annual GHG inventories (para.155 of annex to decision 18/CMA.1).

Para. 180 of the annex to decision 18/CMA.1 refers to selecting LRs that have participated as LRs under the Convention when composing technical expert review teams. Experienced LRs who have participated in processes under the Convention will be essential to implementation of the PA in the early years.

In practice, many LRs for BR/NC and technical leads of TA of BURs are the same experts. **Further joint discussions on operationalization of the ETF and the role of the LRs under the ETF are planned among current LRs of BR/NCs and technical leads under the Convention at the LR meetings.**

What is the role of the Consultative Group of Experts (CGE) to support the ETF?

The primary role of the CGE under the Paris Agreement is to support developing countries in implementing the ETF under Article 13, similar to the work undertaken by the group to support developing countries in fulfilling their measurement and reporting obligations under the Convention.

In addition, **the CGE will, along with lead reviewers, provide technical advice to the secretariat in development and implementation of the training of the technical expert review teams under the Paris Agreement** (decision 18/CMA.1, para. 15 and decision 5/CMA.3, paras. 30 and 31), recognizing that the CGE focuses its support on developing countries, while the training programme must be designed and implemented to be applicable to all Parties.

What financial support is available for preparation of NCs and BURs as well as BTRs?

The Global Environment Facility (GEF), as an operating entity of the Financial Mechanism, is entrusted with the responsibility to provide support to developing country Parties to implement both the MRV arrangements under the Convention and the ETF under the Paris Agreement.

The GEF has set aside resources, so that each country can access up to USD 500,000 for the preparation of NCs and USD 352,000 for the preparation of BURs. There are currently four options for countries to access GEF resources for NCs and BURs. In the first option, countries work with a GEF agency of their choice to develop a project proposal. In the second option, countries are part of a UNEP umbrella project for NCs and BURs. In the third option, countries access the set-aside resources directly from the GEF secretariat. Fourthly, those countries that wish to utilize additional resources can use their STAR allocation to complement the set-aside resources.

The COP at its 25th meeting, (decision 13/CP.25, paragraph 13) requested the GEF, under its seventh replenishment and throughout its replenishment cycles, to adequately support developing country Parties in preparing their first and subsequent BTRs in accordance with Article 13, paragraphs 14–15, of the Paris Agreement and decision 18/CMA.1.

In line with this decision, the GEF has put in place the following modalities:

- Modality 1: Developing countries can access up to USD 484,000 for the preparation of a stand-alone BTR;
- Modality 2: Developing countries can access up to USD 517,000 for the preparation of combined BTR and NC; and,
- Modality 3: Developing countries can access additional financing of USD 200,000 maximum, to top-up an ongoing enabling activity (EA) project.

In addition, developing country Parties can access support from the GEF via the Capacity-building Initiative for Transparency (CBIT) program to:

- Strengthen national institutions for transparency-related activities in line with national priorities;

- Provide relevant tools, training, and assistance for meeting the provisions stipulated in Article 13 of the Agreement; and,
- Assist in the improvement of transparency over time.

At its third meeting (COP26 in 2021) the CMA, [requested the GEF](#) to:

- Continue to facilitate improved access to the CBIT by developing country Parties;
- Consider increasing its support for the ETF as part of its eighth replenishment process;
- Consider combining the application processes for support for producing BTRs, including by considering raising the funding ceiling of expedited enabling activity projects, and for CBIT projects, as appropriate, and by developing an expedited process for projects related to preparing BTRs.

For more information on obtaining access to GEF support, please [contact the GEF](#).

9. Training for the ETF

Is there a training programme to become an expert reviewer of BTRs and what is the timeline for development?

The training programme for reviewers of the BTR is currently under development, as requested by decision 5/CMA.3, and will be made available in 2023.

The programme will offer the following courses (and sub-courses):

1. General and cross-cutting aspects for the technical expert review under the ETF under the Paris Agreement;
2. Technical review of national inventory reports of GHG emissions and removals, including the following sub-courses:
 - General guidance and cross-cutting issues;
 - Courses pertaining to the GHG inventory sectors referred to in the MPGs:
 - Energy;
 - Industrial processes and product use;
 - Agriculture;
 - Land use, land-use change and forestry;
 - Waste;
3. Technical review of the information necessary to track progress made in implementing and achieving NDCs under Article 4 of the Paris Agreement;
4. Technical review of the information on financial, technology development and transfer and capacity building support provided to developing country Parties under Article 9-11 of the Paris Agreement.

General and cross-cutting aspects for the technical expert review under the ETF under the Paris Agreement is scheduled to be ready for enrollment by March 2023, with all courses available by September 2023.

It is expected that experts reviewing the GHG inventory section of the BTR will take two courses, one on “general guidance and cross-cutting issues” and at least one sectoral course (energy; industrial processes and product use; agriculture; land use, land-use change and forestry; and/or waste).

How many technical review experts are needed to support reviews of BTRs under the ETF?

The review process depends on the participation of qualified and available technical experts. **Under the ETF, review processes could require up to approximately 1,500 qualified and available experts on a biennial basis**, depending on the number of BTR submissions received. This implies that a large number of new experts will be needed in the coming years.

Expert Demand for the Enhanced Transparency Framework		
Possible scenarios for submissions of BTRs	# of Parties	# of Experts for in-country reviews of BTR#1
All	185	1,472
All but LDCs and SIDS	136	1,088

Training of review experts is different from activities related to capacity building for developing countries to enable them to meet the reporting obligations under the Paris Agreement. Yet, there is a clear link between the two processes. Following existing approaches, the expectations are that Parties and intergovernmental organizations nominate to the UNFCCC Roster of Experts, those experts that already have participated in capacity building activities and gained some experience with national reporting. This is with a view to be able to take the training courses, successfully pass the exams and contribute to the review process. Then, the review experts can bring the experience from review back to the national level and help improve the national reporting system.

What is the process to become a technical expert reviewer under the Paris Agreement?

Similar to the other review processes, technical expert reviewers under the PA must be nominated to the UNFCCC roster of experts by a Party or an intergovernmental organization.

Prior to serving on a review team, technical expert reviewers must complete the training programme referred to in decision 18/CMA.1, paragraph 12(c).

New experts (i.e. those who have not participated in training programmes and/or related technical reviews under the MRV arrangements under the Convention) will have to take the relevant courses and pass the exam(s) prior to participating on a technical expert review

team. Please see information on [how to become a technical expert reviewer under the current MRV system](#).

What further training is needed for existing review experts?

Experts who have already participated in training programmes and related technical reviews under the Convention will not need to take examinations for courses under the training programme for review of BTRs that cover the same information as courses taken previously, taking into account their knowledge and experience. Experienced experts may need to complete some training where new areas have been introduced to the reporting and review. More information will be available in the coming year. The secretariat, with the technical advice of the CGE and Lead Reviewers will develop and implement the training programme as requested by decision 5/CMA (Annex III)



10. Reporting, Review and FMCP tools

Will the secretariat develop reporting tools to support reporting of the BTR?

Yes. The secretariat will develop three reporting tools to facilitate reporting:

- A reporting tool to submit common reporting tables for the GHG inventory;
- A reporting tool to submit the common tabular format for tracking progress made in implementing and achieving NDCs, and;
- A reporting tool to submit the common tabular format for financial, technology transfer and development and capacity building provided, mobilized, needed and received.

What is the timeline for development of the reporting tools?

A test version of the reporting tools will be developed by June 2023, with a final version available by June 2024, subject to the timely availability of sufficient financial resources. The secretariat will notify Parties when the test version is available. The secretariat encourages Parties to be actively involved in the test phase, both to facilitate capacity building and also to generate feedback to help the secretariat prepare the final version.

Will the reporting tools be the same as the current CRF Reporter (for GHG Inventory) and common tabular formats (for BRs) used by developed Parties?

The secretariat is developing new tools to facilitate reporting under the ETF. The new tools will reflect the common reporting tables and common tabular formats adopted in decision 5/CMA.3. and will take into consideration experience in implementing the current MRV system under the Convention and Kyoto Protocol.

How will information technology (IT) tools evolve to support the ETF?

To the extent possible, the secretariat will start streamlining and transitioning the existing systems, tools and applications under the current MRV system to fit the purpose of the ETF and the continuation of other processes (NDCs, NAMAs, etc.). The secretariat has already implemented some enhancements to existing tools (BR common tabular formats (CTF), BR data interface, virtual team rooms, review tools and statistical outlier detection tool, etc.) to ensure the effective operation of these tools for the finalization of current MRV requirements.

10. Non-Paris Agreement Parties

How does implementation of the MPGs affect Parties to the Convention that are not Parties to the PA?

Non-PA Parties must continue meeting their reporting obligations under Articles 4 and 12 of the Convention, as appropriate (i.e. submission of an annual GHG Inventory for developed countries, national communications and BR or BUR) (para. 44 of decision 1/CP.24) using the relevant reporting guidelines (decisions 6/CP.25, 17/CP.8, 1/CP.16, 2/CP.17, and 24/CP.19).

These Parties *may*, but are not required, to use the MPGs (decision 18/CMA.1) as the relevant reporting guidelines. This means that non-Parties to the PA may use:

- Either decision 24/CP.19 in its entirety or decision 18/CMA.1 in its entirety for reporting their annual GHG inventory (para. 44 of decision 24/CP.19).
- Either decision 6/CP.25 or 17/CP.8 to guide the full national communications reporting, or they may use decision 18/CMA.1 for information contained in the national communications reporting guidelines *plus* adding chapters on Research and Systematic Observation, and Education, Training and Public Awareness. Adaptation must be reported using either decision 6/CP.25 or 18/CMA.1 for developed countries and either decision 17/CP.8 or 18/CMA.1 for developing countries.

Developed and developing countries may continue to report a separate NC every 4 years or they may choose to submit a single BR/NC or BUR/NC report (as applicable) in the years the submission of NCs and BRs/BURs coincide.

The review guidelines used for the review of these Parties' submissions will be dependent on the reporting guidelines applied. The ICA process will continue following the modalities and guidelines of ICA in accordance with decision 2/CP.17.