
Technical handbook for developing country Parties on

Preparing for implementation of the enhanced transparency framework under the Paris Agreement

Second Edition
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United Nations
Framework Convention on
Climate Change

Abbreviations and Acronyms

2006 IPCC Guidelines	<i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
Annex I Party	Party included in Annex I to the Convention
BTR	biennial transparency report
CGE	Consultative Group of Experts
CH ₄	methane
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
COP	Conference of the Parties to the Convention
CRF	common reporting format
CRT	common reporting table
ETF	enhanced transparency framework
GEF	Global Environment Facility
GHG	greenhouse gas
HFCs	hydrofluorocarbons
IPCC	Intergovernmental Panel on Climate Change
LDC	least developed country
LULUCF	land use, land-use change and forestry
MPGs	Modalities, Procedures and Guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, contained decision 18/CMA.1 and its annex
MRV	measurement, reporting and verification
N ₂ O	nitrous oxide
NAP	national adaptation plan
NDC	nationally determined contribution referred to in Article 4 of the Paris Agreement
NF ₃	nitrogen trifluoride
NID	national inventory document
non-Annex I Party	Party not included in Annex I to the Convention
PAMs	mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans
PFCs	perfluorocarbons
QA	quality assurance
QC	quality control
REDD-plus	reducing emissions from deforestation; reducing emissions and forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks (decision 1/CP.16, para. 70)
SBSTA	Subsidiary Body for Scientific and Technological Advice
SF ₆	sulfur hexafluoride
SIDS	small island developing States
TER	technical expert review
Wetlands Supplement	<i>2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands</i>

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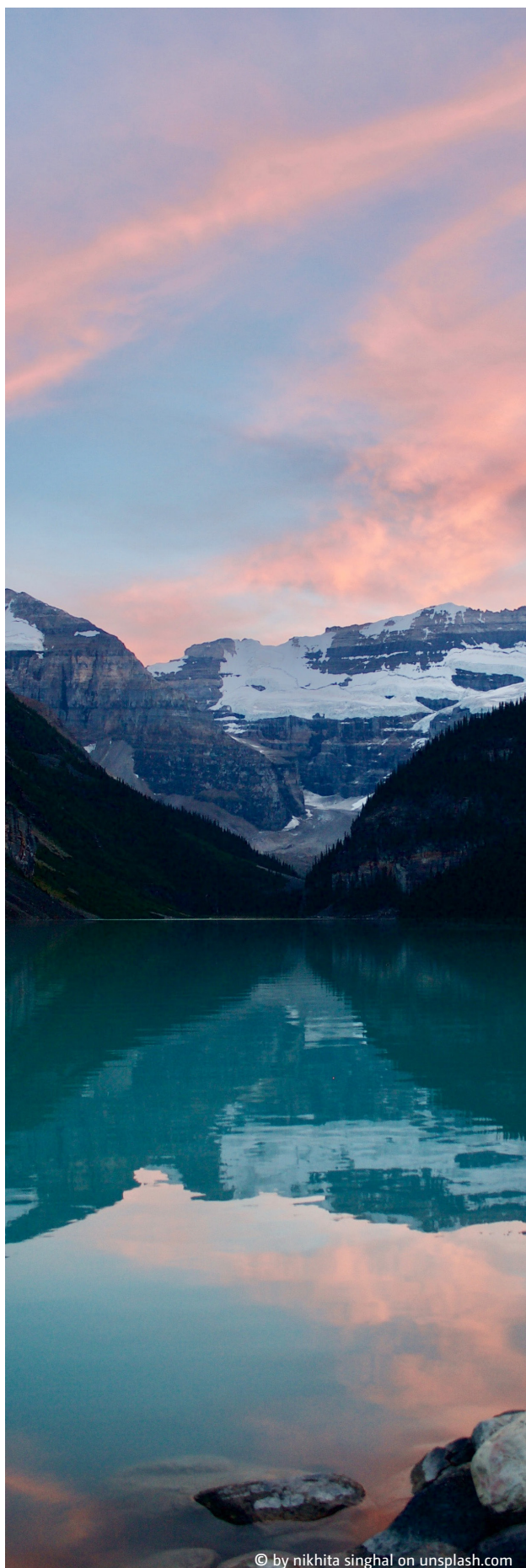
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Chapter I

Introduction

1. Objectives and outline of the technical handbook

This technical handbook represents an effort by the CGE to help developing countries prepare for implementation of the ETF for action and support referred to in Article 13 of the Paris Agreement. In this regard, the handbook aims to improve awareness and understanding of the ETF and its MPGs by national experts and practitioners from developing country Parties so that they may consider opportunities to improve current reporting and start planning for the establishment of institutional arrangements and reporting under the ETF.

The MPGs are guided by the principle of building on and enhancing the transparency arrangements under the Convention. Each Party has a different starting point in the transition from the current MRV arrangements under the Convention to the ETF under the Paris Agreement. Therefore, continuing to enhance efforts to prepare and submit national communications and biennial update reports, and participate in the international consultation and analysis process will help developing country Parties develop their national capacity to prepare biennial transparency reports and participate effectively in the TER process and the facilitative, multilateral consideration of progress.

This technical handbook is prepared as a supporting knowledge tool, and attempts to strike a balance in communicating the MPGs in “plain” language to improve accessibility, and as such, it is important to note that decision 18/CMA.1 and its annex, decision 5/CMA.3 and its annexes, and other future relevant decisions, remain the authoritative source on the ETF. For this reason, the CGE strongly encourages countries that are planning to use the handbook to do so in conjunction with the MPGs, and provisions included in decision 5/CMA.3, and its annexes by which the CMA adopted the common reporting tables and common

tabular formats, as well as the outlines and training programme for technical experts participating in TER of BTRs. The CGE intends to continually improve this handbook based on the feedback from practitioners that use it. This technical handbook comprises six chapters, as follows:

- Chapter I. Introduction: Provides context on the technical handbook. It also includes introductory and background information on the ETF and its MPGs;
- Chapter II. Reporting under the enhanced transparency framework: Provides an overview of the information that is to be reported explains, using examples and illustrations, key provisions contained in the MPGs and decision 5/CMA.1, and its annexes, how they differ from the existing MRV arrangements, and highlights the flexibility provisions related to reporting requirements, explaining what they involve in practical terms;
- Chapter III. Technical expert review: Provides an overview of TER processes, including the scope, format, procedures, etc. This chapter also explains what information will be subject to review, the types of reviews and their applicability, and the roles of the TER teams, the Parties and the secretariat. It highlights the flexibility provisions and explains what they mean in practical terms;
- Chapter IV. Facilitative, multilateral consideration of progress: Provides an overview of the processes under a facilitative, multilateral consideration of progress, including the scope, information to be considered and output, format, steps, frequency and timing.
- Chapter V. Linkages: Provides an overview of the linkages between Article 13 and other relevant provisions of the Paris Agreement;
- Chapter VI. Transitioning to the enhanced transparency framework: Explains the relationship between the existing MRV arrangements under the Convention and the ETF under the Paris Agreement, including how the technical analysis

of REDD-plus technical annex in the context of REDD+ results-based payments referred to in decision 14/CP.19, paragraph 7 will be undertaken, and how the preparation and submission of national communications can be harmonized with the ETF;

2. Overview of the enhanced transparency framework and its modalities, procedures and guidelines

The first CMA, held in Katowice in December 2018, adopted the MPGs for the transparency framework for action and support referred to in Article 13 of the Paris Agreement. The adopted MPGs are contained in decision 18/CMA.1 and its annex.¹ As illustrated in Figure 1, the annex to decision 18/CMA.1 contains eight chapters elaborating the MPGs for the different parts of the ETF.

The MPGs are guided by the following principles:²

- Building on and enhancing the transparency arrangements under the Convention; recognizing the special circumstances of LDCs and SIDS, and implementing the ETF in a facilitative, non-intrusive, non-punitive manner; respecting national sovereignty and avoiding placing undue burden on Parties;
- Recognizing the importance of facilitating improved reporting and transparency over time;
- Providing flexibility to those developing country Parties that need it in the light of their capacities;
- Promoting transparency, accuracy, completeness, consistency and comparability;
- Avoiding duplication of work and undue burden on Parties and the secretariat;
- Ensuring that Parties maintain at least the frequency and quality of reporting in accordance with their

¹ Decision 18/CMA.1, paragraph 2, includes a request to the SBSTA to undertake the first review of the MPGs and update them as appropriate no later than 2028 on the basis of experience in reporting, the TER and the facilitative, multilateral consideration of progress. Subsequent reviews and updates will be undertaken as and when the CMA determines them to be appropriate.

² Decision 18/CMA.1, annex, chapter I.B, paragraph 3.

respective obligations under the Convention;

- Ensuring that double counting is avoided;
- Ensuring environmental integrity.

Article 13 establishes the two clear purposes of the ETF, one on climate action and another on support for such action:

1. With respect to climate action, the purpose of the ETF 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 NDCs under Article 4 of the Paris Agreement (herein after referred to as “NDCs”), and Parties’ adaptation actions under Article 7, including good practices, priorities, needs and gaps, to inform

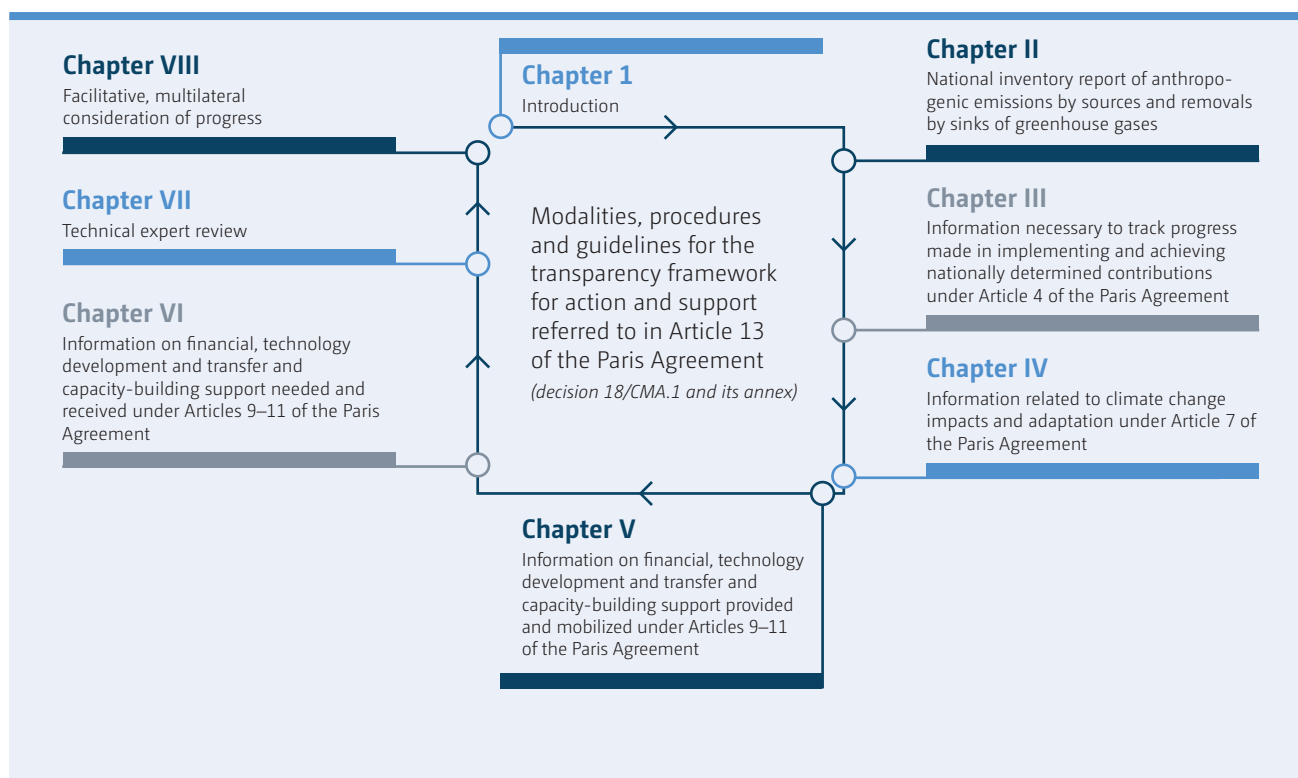
the global stocktake under Article 14”;³

2. Similarly, with respect to support for climate action, the purpose of the ETF 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”.⁴

Article 13 provides the core structure of the ETF, which includes reporting, the TER and a facilitative, multilateral consideration of progress (see Figure 2). Subsequent chapters in this handbook provide detailed explanations of each of these structural elements. The ETF will be implemented on the basis of MPGs that apply to all Parties, with flexibility to those developing countries that need it in the light of their capacities.⁵

Figure 1

Chapters of the modalities, procedures and guidelines contained in the annex to decision 18/CMA.1



³ Article 13 of Paris Agreement, paragraph 5, and decision 18/CMA.1, annex, chapter I.A, paragraph 1.

⁴ Article 13 of Paris Agreement, paragraph 6, and decision 18/CMA.1, annex, chapter I.A, paragraph 2.

⁵ Decision 18/CMA.1, annex, chapter I.C, paragraphs 4–6.

With a view to promoting universal participation,⁶ the ETF and its MPGs include built-in flexibility which takes into account Parties' different capacities and build upon the collective experience⁷ of both developed and developing countries. The MPGs specify the flexibility provisions that are available to those developing country Parties that need it in the light of their capacities, pursuant to Article 13, paragraph 2, reflecting flexibility, including in the scope, frequency and level of detail of reporting, and the scope of the review.⁸

The application of the flexibility provided for in the provisions of the MPGs for those developing country Parties that need it in the light of their capacities is to be self-determined. That is, the concerned developing country Party will be the one to determine when flexibility could be applied in the light of its capacity constraint(s) and always in relation to a particular reporting requirement that the possibility of applying such flexibility. In doing so, developing countries shall "clearly indicate the provision to which flexibility is

applied, concisely clarify capacity constraints, noting that some constraints may be relevant to several provisions, and provide self-determined estimated time frames for improvements in relation to those capacity constraints".⁹ When a developing country Party applies a flexibility provided for in the MPGs, the TER teams shall not review the Party's determination to apply such flexibility or whether the Party possesses the capacity to implement that specific provision without flexibility.

In addition to the provisions of the MPGs, further guidance on operationalizing the MPGs was developed and agreed by decision 5/CMA.3 and its annexes, at CMA 3 held in Glasgow in November 2021. Those developing country Parties that need flexibility in the light of their capacities may, when reporting in an area in which they have a capacity constraint, choose specific options, as applicable, to reflect the application of the specific flexibilities provided in certain provisions. These are described in the relevant subsequent chapters of this handbook and its addendum.

⁶ More information related to the initiative "Universal Participation in the Enhanced Transparency Framework" is available at: https://unfccc.int/universal-participation-ETF#tab_home

⁷ Article 13 of Paris Agreement, paragraph 1 and decision 18/CMA.1, annex, Chapter I.C.

⁸ Decision 18/CMA.1., annex, Chapter I.C, see full paragraph 5.

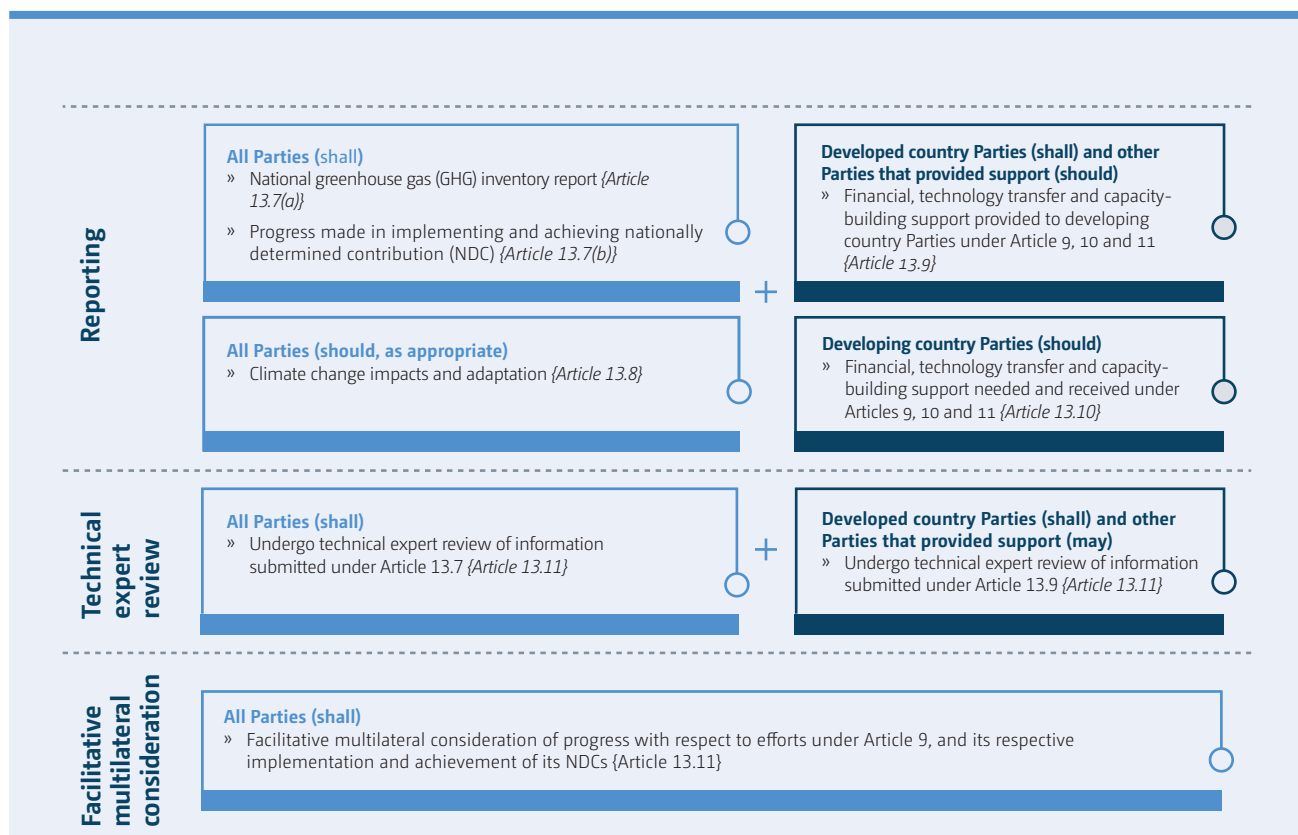
⁹ Decision 18/CMA.1., annex, Chapter I.C, paragraph 6.



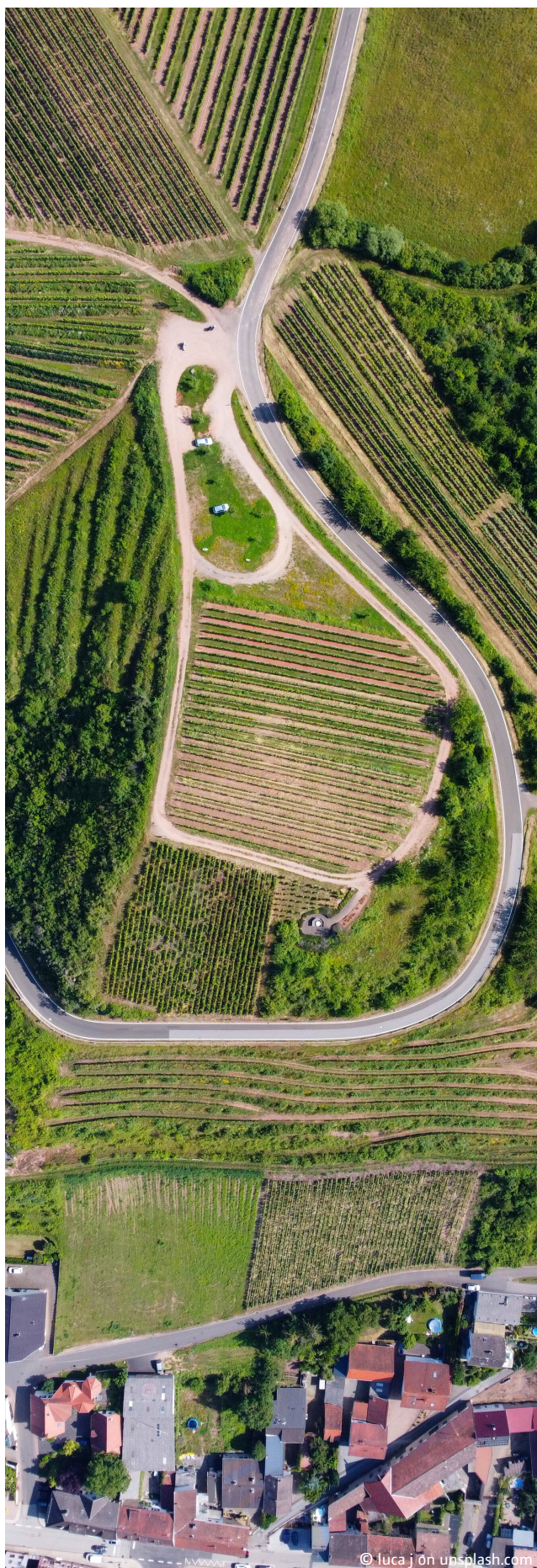
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Figure 2

Enhanced transparency framework for action and support established by Article 13 of the Paris Agreement



Note: 1. The transparency framework shall provide flexibility in the implementation of the provisions of this Article to those developing country Parties that need it in the light of their capacities {Article 13.2}; 2. The transparency framework shall recognize the special circumstances of the least developed countries and small island developing States {Article 13.3}.



Chapter II

Reporting under the enhanced transparency framework

In accordance with the MPGs, Parties must submit their first BTR and national inventory report (if submitted separately from the BTR), at the latest by 31 December 2024.¹ Figure 3 shows the information to be provided by Parties in the BTR and the corresponding chapters of the MPGs that guide the reporting of that information. In addition, Parties are encouraged to prepare their BTRs and NID in accordance with the outlines contained in decision 5/CMA.3, annexes IV and V.² Each Party should, to the extent possible, also identify, regularly update and include information on areas of improvement in relation to its reporting; see chapter II.6 for additional details. Given their special circumstances, LDCs and SIDS may submit the relevant information at their discretion³.

Further, the MPGs address some pertinent procedural aspects relating to submissions. These include the following:

1. The national inventory report referred to in Figure 3 may be submitted either as a stand-alone report or as part of the BTR;⁴
2. If a Party submits an adaptation communication as a component of or in conjunction with a BTR, it should clearly identify which part of the report is the adaptation communication;⁵
3. When reporting information related to climate change impacts and adaptation under Article 7 of the Paris Agreement, a Party may cross-reference previously reported information and focus its reporting on updates to such previously reported information;⁶

¹ Decision 18/CMA.1, paragraph 3.

² Available at <https://unfccc.int/documents/460951>.

³ Decision 18/CMA.1, annex, paragraph 11.

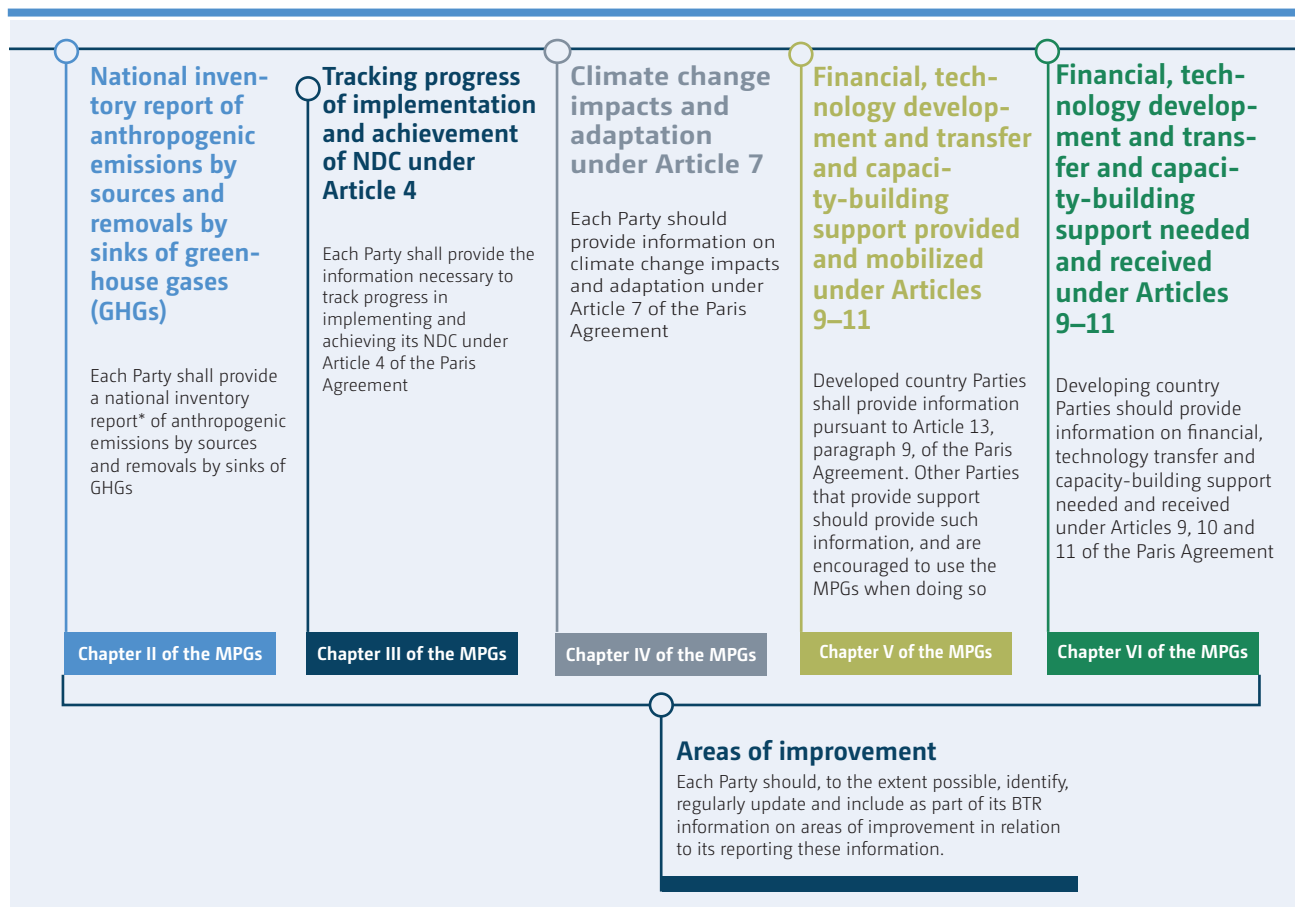
⁴ Decision 18/CMA.1, annex, paragraph 12.

⁵ Decision 18/CMA.1, annex, paragraph 13.

⁶ Decision 18/CMA.1, annex, paragraph 14.

Figure 3
Information to be reported in the biennial transparency report*

* Decision 18/CMA.1, annex, paragraph 10.



*National inventory report may be submitted as a stand-alone report or as a component of a biennial transparency report (paragraph 12 of chapter II of MPGs) and consists of a national inventory document and the common reporting tables (paragraph 38 of chapter II of MPGs).

Note: Chapters in this figure refer to those corresponding chapters contained in annex to decision 18/CMA.1.

4. Parties shall submit their BTR and national inventory report (if submitted as a stand-alone report), via an online portal maintained by the secretariat, which in turn will post the reports on the UNFCCC website.⁷ These reports shall be submitted in one of the official languages of the United Nations (i.e. in Arabic, Chinese, English, French, Russian or Spanish).⁸

The following subchapters describe the MPGs for the different types of information to be reported in the BTR (illustrated in Figure 3).

In addition, by decision 5/CMA.3, the CMA adopted the CRTs and CTFs (see Figure 4) and decided on application of flexibility provisions in the CRTs and CTFs (illustrated in Figure 5).

⁷ Decision 18/CMA.1, annex, paragraph 15.

⁸ Decision 18/CMA.1, annex, paragraph 16.

Figure 4
Information to be reported in the CRTs and CTFs

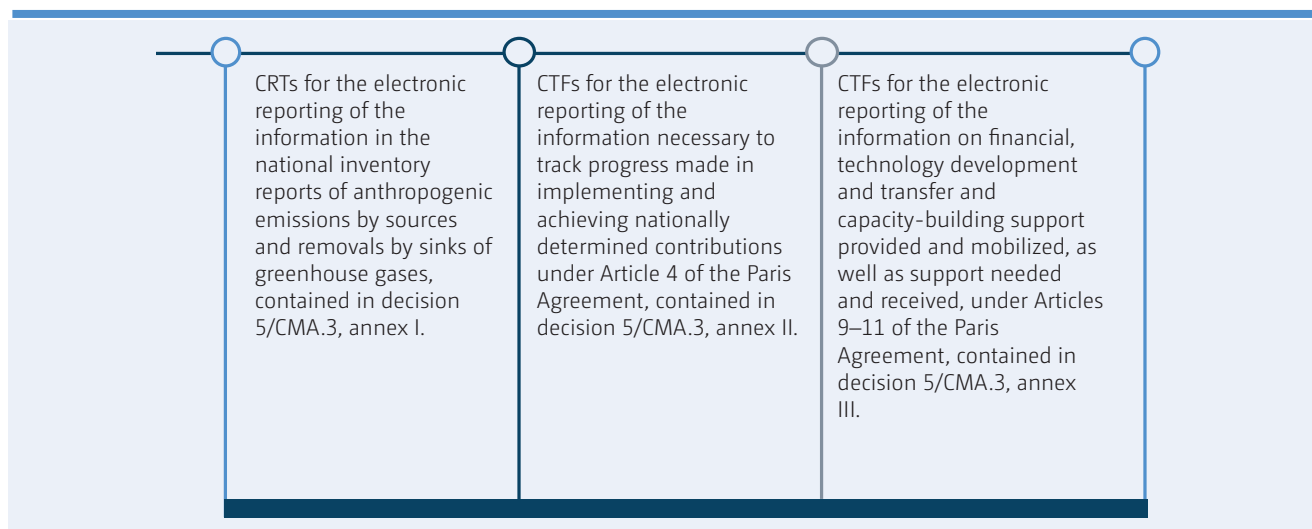


Figure 5
Incorporating flexibilities in the CRTs and CTFs

Those developing country Parties that need flexibility in the light of their capacities may, when reporting in an area in which they have a capacity constraint, choose one or more of the following options, as applicable, to reflect the application of the specific flexibility provisions established by the MPGs in the CRTs and CTFs.

Option 1

Use the notation key “FX” in the relevant CRTs and CTFs to indicate its use of flexibility provisions. To do so, the Party needs to enter “FX” in each cell relevant to the flexibility being applied and include an explanation in the corresponding documentation box of how each particular flexibility provision has been applied.

Option 2

Collapse relevant row(s) or column(s) where “FX” is reported in each cell in the row or column and expand them again for display purposes, providing an explanation of how the specific flexibility provision has been applied in the corresponding documentation box.

Option 3

Collapse tables related to the four additional gases included in decision 18/CMA.1, annex, paragraph 48, where “FX” is reported in each cell in the row or column and expand it again for display purposes, providing an explanation of how the specific flexibility provision has been applied in the corresponding documentation box.

Option 4

Indicate the first year and last year of the inventory time series, consistent with decision 18/CMA.1, annex, paragraphs 57–58, and generate columns and tables consistent with this selection, providing an explanation of how the specific flexibility provision has been applied in the corresponding documentation boxes.

Option 5

Indicate the thresholds selected, consistent with decision 18/CMA.1, annex, paragraphs 25 and 32, providing an explanation of how the specific flexibility provision has been applied in the corresponding documentation box.

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

As noted in Figure 3 above, all Parties shall report their estimates of anthropogenic emissions by source and removals by sinks of GHGs in the form of a national inventory report, consisting of a national inventory document and common reporting tables,⁹ in accordance with chapter II of the MPGs.

Chapter II of the MPGs, on providing a national inventory report, contains provisions on the following:

- Definitions
- National circumstances and institutional arrangements
- Methods, including:
 - Methodologies, parameters and data
 - Key category analysis
 - Time series consistency and recalculations
 - Uncertainty assessment
 - Assessment of completeness
 - QA/QC;
- Metrics
- Reporting guidance on information to be reported, including:
 - Information on methods and cross-cutting elements

- Sectors and gases
- Time series.

For those developing country Parties that need them in the light of their capacities, the MPGs provide specific flexibility provisions (see Table 1). The national inventory report may be submitted as a stand-alone report or as a component of a biennial transparency report.¹⁰ It should be noted that the common reporting tables for the electronic reporting of information¹¹ referred to in this chapter as well as the outline of the NID,¹² have been adopted by CMA 3.

1.1. Definitions

The definitions of the GHG inventory principles used shall be as provided in the 2006 IPCC Guidelines, volume 1, chapter 1, section 1.4.¹³

1.2 Information to be reported: National circumstances and institutional arrangements

Parties should implement and maintain national inventory arrangements, including institutional, legal and procedural arrangements that can support the continued estimation, compilation and timely preparation and submission of their national inventory reports.¹⁴ Such arrangements will vary by Party depending on their national circumstances and preferences, and will change over time.¹⁵

In accordance with the MPGs, each Party shall report on the following aspects of inventory planning, preparation and management:¹⁶

1. The national entity or national focal point with the overall responsibility for the national inventory;
2. The inventory preparation process, including the division of specific responsibilities among institutions participating in the inventory preparation to ensure that sufficient activity data collection, choice and development of methods, emission factors and

⁹ Decision 18/CMA.1, annex, paragraph 38.

¹⁰ Decision 18/CMA.1, annex, paragraph 12.

¹¹ Decision 5/CMA.3, annex I. Available at: <https://unfccc.int/documents/311076>.

¹² Decision 5/CMA.3, Annex V

¹³ Decision 18/CMA.1, annex, paragraph 17.

¹⁴ Decision 18/CMA.1, annex, paragraph 18.

¹⁵ Decision 18/CMA.1, annex, paragraph 19.

¹⁶ Decision 18/CMA.1, annex, paragraph 47.

other parameters are in accordance with the 2006 IPCC guidelines and the Wetlands Supplement (see also chapter II.1.2 below);

3. The archiving of all information for the reported time series, including all disaggregated emission factors and activity data, all documentation on generating and aggregating data, including QA/QC, review results and planned inventory improvements;
4. The processes in place for the official consideration and approval of the inventory.

1.3 Methods to be used: Methodologies, parameters and data

Guidelines: In preparing their national inventory report, all Parties shall use the 2006 IPCC Guidelines, and any subsequent version of or refinement to these IPCC guidelines agreed upon by the CMA. Further, each Party is encouraged to use the Wetlands Supplement.¹⁷ In this chapter, the term “the IPCC guidelines” refers to the 2006 IPCC Guidelines and the Wetlands Supplement together.

Use of nationally appropriate methodologies: The MPGs also provide that a Party should use nationally appropriate methodologies if they better reflect its national circumstances and are consistent with the IPCC guidelines. For such cases, the Party must transparently explain the national methods, data and/or parameters selected.¹⁸

Tiers: Each Party should make every effort to use a recommended method (tier level) for key categories.¹⁹ A Party may be unable to apply a higher tier method for a particular key category owing to a lack of resources. In such cases, the Party may use a tier 1 approach, and shall clearly document why the methodology used was not in line with the corresponding decision tree of the IPCC guidelines. The Party should prioritize for future improvement any key categories for which the good practice

method elaborated in the IPCC guidelines cannot be used.²⁰

Country-specific emission factors and activity data:

Parties are encouraged to use country-specific and regional emission factors and activity data, where available, or to propose plans to develop such emission factors and activity data in accordance with the IPCC guidelines.²¹

Key category analysis: Each Party must identify key categories using IPCC approach 1, whereby key categories are identified using a predetermined cumulative emissions threshold²² for the starting year and the latest reporting year of its GHG inventory with and without LULUCF categories for both level and trend assessment. Those developing country Parties that need flexibility in the light of their capacities have the flexibility to identify key categories at a lower threshold value, no lower than 85 per cent, in place of the 95 per cent threshold defined in the IPCC guidelines. This flexibility is intended to allow Parties that apply it to focus on improving fewer categories and prioritizing resources.²³

Time series consistency and recalculations: The same methods and approach to underlying activity data and emission factors should be used consistently for each reported year.²⁴ In cases when there are missing emission values resulting from a lack of activity data, emission factors or other parameters, surrogate data, extrapolation, interpolation and other methods consistent with splicing techniques contained in the IPCC guidelines should be used to fill in data gaps and ensure a consistent time series.²⁵ In the event there are any changes in the methods and/or assumptions, it is important to recalculate the complete time series to ensure that changes in emission trends are not introduced as a result of changes in methods or assumptions across the time series, in accordance with the IPCC guidelines.²⁶

¹⁷ Decision 18/CMA.1, annex, paragraph 20.

¹⁸ Decision 18/CMA.1, annex, paragraph 22.

¹⁹ Decision 18/CMA.1, annex, paragraph 21.

²⁰ Decision 18/CMA.1, annex, paragraph 23.

²¹ Decision 18/CMA.1, annex, paragraph 24.

²² See page 4.12 of https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/1_Volume1/V1_4_Ch4_MethodChoice.pdf.

²³ Decision 18/CMA.1, annex, paragraph 25.

²⁴ Decision 18/CMA.1, annex, paragraph 26.

²⁵ Decision 18/CMA.1, annex, paragraph 27.

²⁶ Decision 18/CMA.1, annex, paragraph 28.

Uncertainty assessment: Parties must quantitatively estimate and qualitatively discuss the uncertainty of the emission and removal estimates for all source and sink categories, including inventory totals, for at least the starting year and the latest reporting year of the inventory time series. It is also essential to estimate the trend uncertainty of emission and removal estimates for all source and sink categories, including totals, between the starting year and the latest reporting year of the inventory time series, using at least approach 1 contained in the 2006 IPCC guidelines. Those developing country Parties that need flexibility in the light of their capacities have the flexibility to instead provide, at a minimum, a qualitative discussion of uncertainty for key categories in the event that quantitative input data are unavailable to quantitatively estimate uncertainties. At the same time, these Parties are encouraged to provide a quantitative estimate of uncertainty for all source and sink categories of the GHG inventory.²⁷

Assessment of completeness: If the national inventory report does not consider some sources and sinks (categories, pools and gases) for which estimation methods are included in the IPCC guidelines, the Party should clearly indicate those sources and sinks, and explain the reasons for their exclusion.²⁸ When completing common reporting tables, notation keys (see Box 1) must be used where numerical data are not available, and reasons must be provided as to why emissions from sources and removals by sinks and associated data for specific sectors, categories and subcategories or gases are not

reported.²⁹ Once emissions or removals have been estimated for a category, these must be reported in subsequent submissions if they continue to occur.³⁰

QA/QC: All Parties must elaborate an inventory QA/QC plan in accordance with the IPCC guidelines, including information on the inventory agency responsible for implementing QA/QC. They must implement and provide information on general inventory QC procedures in accordance with their QA/QC plan and the IPCC guidelines. However, flexibility is offered in this reporting area to those developing country Parties that need flexibility in the light of their capacities; they are instead encouraged to elaborate an inventory QA/QC plan in accordance with the IPCC guidelines, and implement and provide information on general inventory QC procedures in accordance with their QA/QC plan and the IPCC guidelines.³¹

Metrics: The value of the global warming potential to be used for expressing emissions and removals of GHGs in CO₂ eq shall be a 100-year time-horizon from the IPCC Fifth Assessment Report,³² or 100-year time-horizon global warming potential values from a subsequent IPCC assessment report, as agreed by the CMA. In addition, other metrics, such as global temperature potential, may be used to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO₂ eq. In such cases, the Party shall provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from, in addition to the estimates of GHG emission and removal.³³

²⁷ Decision 18/CMA.1, annex, paragraph 29.

²⁸ Decision 18/CMA.1, annex, paragraph 30.

²⁹ Decision 18/CMA.1, annex, paragraph 31.

³⁰ Decision 18/CMA.1, annex, paragraph 33.

³¹ Decision 18/CMA.1, annex, paragraphs 34 and 35.

³² Table 8.A.1 of chapter 8 of Working Group I contribution to the IPCC Fifth Assessment Report available at: https://www.ipcc.ch/site/assets/uploads/2018/02/WG1AR5_Chapter08_FINAL.pdf

³³ Decision 18/CMA.1, annex, paragraph 37.

Box 1

Notation keys for use in common reporting tables where numerical data are not available*

* Decision 18/CMA.1, annex, paragraphs 31 and 32.

NO (not occurring): For categories or processes, including recovery, under a particular source or sink category that do not occur in the country.

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 in the country. This notation key may be used when the emission level estimate is insignificant; emissions from a category should 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. The total national aggregate of estimated emissions for all gases from categories considered insignificant shall remain below 0.1 per cent 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 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. In such cases, the total national aggregate of estimated emissions for all gases from categories considered insignificant shall remain below 0.2 per cent of the national total GHG emissions, excluding LULUCF.

NA (not applicable): For activities under a given source/sink category that do occur within the country but do not result in emissions or removals of a specific gas.

IE (included elsewhere): For emissions by sources and removals by sinks of GHGs that have been estimated but are included in a part of the inventory other than the expected source/sink category.

C (confidential): For emissions by sources and removals by sinks of GHGs where the reporting would involve the disclosure of confidential information.



Further, Parties should, in accordance with the IPCC guidelines:

1. Apply category-specific QC procedures to key categories and those individual categories in which significant methodological changes and/or data revisions have occurred;³⁴
2. Implement QA procedures by conducting a basic expert peer review of their inventories;³⁵
3. Compare the national estimates of CO₂ emissions from fuel combustion with those obtained using the reference approach, as set out in the 2006 IPCC Guidelines, and report the results of this comparison in their national inventory report.³⁶

1.4 Information to be reported: Methods and cross-cutting elements

In relation to information on methods, Parties shall:

1. Report on methods used, including the rationale for the selection of those methods, in accordance with the good practice elaborated in the IPCC guidelines, and the descriptions, assumptions, references and sources of information used for the emission factors and activity data used to compile the GHG inventory;³⁷
2. Provide, according to IPCC guidelines, information on category and gas, and the methodologies, emission factors and activity data used at the most disaggregated level, to the extent possible, 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;³⁸
3. Describe key categories³⁹ including information

on the approach used for their identification and information on the level of disaggregation used;⁴⁰

4. Report the individual and cumulative percentage contributions from key categories (for both level and trend);⁴¹
5. Report recalculations for the starting year 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 emission trend;⁴²
6. Report the results of the uncertainty analysis as well as the methods used, underlying assumptions, as applicable, and trends, at least for the starting year and the latest reporting year of the inventory time series;⁴³
7. Report information on reasons for a lack of completeness, including information on any methodological or data gaps;⁴⁴
8. Report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future.⁴⁵

1.5 Information to be reported: Sectors and gases

The MPGs require Parties to report information on GHG emissions by sources and removals by sinks for the following sectors: energy, industrial processes and product use, agriculture, LULUCF and waste.⁴⁶ Further, Parties should clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory under the energy or industrial processes

³⁴ Decision 18/CMA.1, annex, paragraph 35.

³⁵ Decision 18/CMA.1, annex, paragraph 35.

³⁶ Decision 18/CMA.1, annex, paragraph 36.

³⁷ Decision 18/CMA.1, annex, paragraph 39.

³⁸ Decision 18/CMA.1, annex, paragraph 40.

³⁹ The 2006 IPCC Guidelines provide that "a key category is one that is prioritized within the national inventory system because its estimate has a significant influence on a country's total inventory of GHG in terms of the absolute level, the trend, or the uncertainty in emissions and removals". See https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/1_Volume1/V1_4_Ch4_MethodChoice.pdf.

⁴⁰ Decision 18/CMA.1, annex, paragraph 41.

⁴¹ Decision 18/CMA.1, annex, paragraph 42.

⁴² Decision 18/CMA.1, annex, paragraph 43.

⁴³ Decision 18/CMA.1, annex, paragraph 44.

⁴⁴ Decision 18/CMA.1, annex, paragraph 45.

⁴⁵ Decision 18/CMA.1, annex, paragraph 46.

⁴⁶ Decision 18/CMA.1, annex, paragraph 50.

sector.⁴⁷ In addition, Parties should report international aviation and marine bunker fuel emissions as two separate entries without including them in the national totals, if disaggregated data are available.⁴⁸

For gases, Parties shall report estimates of emissions and removals of 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 for all categories under the sectors listed above (a minimum level of aggregation is needed to protect confidential business and military information). Parties shall also include a descriptive summary and figures underlying emission trends, with emissions by sources listed separately from removals by sinks (i.e. with and without LULUCF).⁴⁹

Parties shall report on seven gases: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃. Those developing country Parties that need flexibility in the light of their capacities have the flexibility to instead report on a minimum of three gases (CO₂, CH₄ and N₂O) as well as on any of the additional four gases (HFCs, PFCs, SF₆ and NF₃) that are included in their NDC, are covered by an activity under Article 6 of the Paris Agreement or have been previously reported.⁵⁰

For the “F gases” (HFCs, PFCs, SF₆ and NF₃), Parties shall report actual emissions of the gases, providing disaggregated data by chemical (e.g. HFC-134a) and category in units of mass as well as in CO₂ eq.⁵¹ Parties should also provide information on the following precursor gases: carbon monoxide, nitrogen oxides, non-methane volatile organic compounds and sulfur oxides.⁵²

Parties may report indirect CO₂ from the atmospheric oxidation of CH₄, carbon monoxide and non-methane volatile organic compounds. For such cases, 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. Those estimates of indirect N₂O shall not be included in national totals. Parties may provide information on other substances that have an impact on climate.⁵³

In relation to LULUCF:

- In the case of addressing emissions and subsequent removals from natural disturbances on managed lands, the Party shall report information on the approach taken, and how it is consistent with IPCC guidance, as appropriate, and shall indicate if the estimates are indicated in national totals.⁵⁴
- In cases when a Party uses an approach to reporting emissions and removals from harvested wood products in accordance with IPCC guidance other than the production approach, the Party shall also provide supplementary information on emissions and removals from harvested wood products estimated using the production approach.⁵⁵

1.6 Information to be reported: Time series

Parties shall report a consistent annual time series starting from 1990. Those developing country Parties that need flexibility in the light of their capacities have the flexibility to instead report data covering, at a minimum, the reference year/period for their NDC, and, in addition, a consistent annual time series from at least 2020 onwards.⁵⁶

For each Party, the latest reporting year must be no more than two years prior to the submission of its national inventory report; those developing country Parties that need flexibility in the light of their capacities have the flexibility to instead use their latest reporting year as three years prior to the submission of their national inventory report.⁵⁷

⁴⁷ Decision 18/CMA.1, annex, paragraph 54.

⁴⁸ Decision 18/CMA.1, annex, paragraph 53.

⁴⁹ Decision 18/CMA.1, annex, paragraph 47.

⁵⁰ Decision 18/CMA.1, annex, paragraph 48.

⁵¹ Decision 18/CMA.1, annex, paragraph 49.

⁵² Decision 18/CMA.1, annex, paragraph 51.

⁵³ Decision 18/CMA.1, annex, paragraph 52.

⁵⁴ Decision 18/CMA.1, annex, paragraph 55.

⁵⁵ Decision 18/CMA.1, annex, paragraph 56.

⁵⁶ Decision 18/CMA.1, annex, paragraph 57.

⁵⁷ Decision 18/CMA.1, annex, paragraph 58.

For example, if a Party intends to submit its national inventory report in 2024, then the start year shall be 1990 and the latest reporting year shall be, at a minimum, 2022, with a consistent annual time series. If this Party is a developing country Party with an NDC containing 2010 as the base year and chooses to, in the light of its capacity, apply the flexibility provision for the start year, then inventory shall include, at a minimum, the following years: 2010, 2020, 2021 and 2022. However, if the same Party decides to apply the flexibility provision for both the starting and latest reporting year, then

inventory shall include, at a minimum, the following years: 2010, 2020 and 2021.

1.7 Flexibility provisions

Table 1 provides an overview of the specific provisions that offer flexibility to those developing country Parties that need it in the light of their capacities in relation to reporting anthropogenic emissions by sources and removals by sinks of GHG in the national inventory report.

Table 1
Overview of specific flexibility provisions for those developing country Parties that need it in the light of their capacities in relation to a national inventory report

REFERENCE IN THE MPGS (ANNEX TO DECISION 18/ CMA.1)	PROVISION IN THE MPGS	FLEXIBILITY PROVISION FOR THOSE DEVELOPING COUNTRY PARTIES THAT NEED IT IN THE LIGHT OF THEIR CAPACITIES
Paragraph 25 <i>Key category analysis</i>	Parties shall implement the key category analysis consistent with the IPCC guidelines (i.e. apply the 95 per cent threshold defined in the IPCC guidelines).	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.
Paragraph 29 <i>Uncertainty assessment</i>	Parties shall quantitatively estimate and qualitatively discuss the uncertainty of the emission 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 shall also estimate the trend uncertainty for these same categories/inventory totals for the entire time series.	Provide, at a minimum, a qualitative discussion of uncertainty for key categories, using the IPCC guidelines where quantitative input data are unavailable to quantitatively estimate uncertainties. Parties are also encouraged to provide a quantitative estimate of uncertainty for all source and sink categories of the GHG inventory.
Paragraph 32 <i>Use of the notation key "NE" (not estimated)</i>	A category should 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 CO ₂ eq, whichever is lower. The total national aggregate of estimated emissions for all gases from categories considered insignificant shall remain below 0.1 per cent of the national total GHG emissions, excluding LULUCF.	Consider emissions to be 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 CO ₂ eq, whichever is lower. The total national aggregate of estimated emissions for all gases from categories considered insignificant, in this case, shall remain below 0.2 per cent of the national total GHG emissions, excluding LULUCF.

Table 1 (continued)

Overview of specific flexibility provisions for those developing country Parties that need it in the light of their capacities in relation to a national inventory report

REFERENCE IN THE MPGS (ANNEX TO DECISION 18/ CMA.1)	PROVISION IN THE MPGS	FLEXIBILITY PROVISION FOR THOSE DEVELOPING COUNTRY PARTIES THAT NEED IT IN THE LIGHT OF THEIR CAPACITIES
Paragraph 34 <i>QA/QC</i>	Parties shall elaborate an inventory QA/QC plan in accordance with the IPCC guidelines, including information on the inventory agency responsible for implementing QA/QC.	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.
Paragraph 35 <i>QA/QC</i>	Parties shall implement and provide information on general inventory QC procedures in accordance with the QA/QC plan and the IPCC guidelines.	Encouraged to implement and provide information on general inventory QC procedures in accordance with the QA/QC plan and the IPCC guidelines.
Paragraph 48 <i>Gases</i>	Parties shall report on seven gases: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ and NF ₃ .	Report at least three gases (CO ₂ , CH ₄ and N ₂ O) 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.
Paragraph 57 <i>Time series</i>	Parties shall report a consistent annual time series starting from 1990.	Parties may report data covering, at a minimum, the reference year/period for their NDC under Article 4 of the Paris Agreement and, in addition, a consistent annual time series from at least 2020 onward.
Paragraph 58 <i>Reporting year</i>	The latest reporting year shall be no more than two years prior to the submission of the national inventory report.	The latest reporting year shall be no more than three years prior to the submission of the national inventory report.

2. Information necessary to track progress made in implementing and achieving the nationally determined contribution

As noted in Figure 3, all Parties shall report information necessary to track progress made in implementing and achieving their NDC in a narrative and common tabular format,⁵⁸ as applicable, in accordance with chapter III of MPGs. It should be noted that the common tabular formats for the electronic reporting of information

referred to in this chapter⁵⁹ have been adopted by CMA 3.

- National circumstances and institutional arrangements;
- Description of a Party's NDC, including updates;
- Information necessary to track progress made in implementing and achieving the NDC;

⁵⁸ Decision 18/CMA.1, annex, paragraph 79.

⁵⁹ Decision 5/CMA.3, annex II

- Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving the NDC;
- Summary of GHG emissions and removals;
- Projections of GHG emissions and removals, as applicable;
- Other information.

For those developing country Parties that need them in the light of their capacities, the MPGs provide specific flexibility provisions (see Table 3).

2.1 National circumstances and institutional arrangements

Information on national circumstances relevant to the progress made in implementing and achieving an NDC must include a description of the government structure, a population profile, a geographical profile, an economic profile, a climate profile and sector details.⁶⁰

In addition, Parties must provide information on:

1. How their national circumstances affect GHG emissions and removals over time;⁶¹
2. The institutional arrangements in place to track progress made in implementing and achieving their NDC, including those used for tracking internationally transferred mitigation outcomes, if applicable, along with any changes in institutional arrangements since the most recent BTR;⁶²
3. Legal, institutional, administrative and procedural arrangements for domestic implementation, monitoring, reporting, archiving of information and stakeholder engagement related to the implementation and achievement of the NDC.⁶³

When reporting the information referred to above, a Party may reference previously reported information.⁶⁴

2.2 Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates

Parties must provide information describing their NDC, against which progress will be tracked. Specifically, Parties must provide the following information about the NDC, as applicable, including any updates to information previously provided:⁶⁵

1. Target(s), including a description and the target type(s) (e.g. economy-wide absolute emissions reduction, emissions intensity reduction, emissions reductions below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other);
2. Target year(s) or period(s), and whether they are single-year or multi-year target(s);
3. Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s);
4. Time frame(s) and/or periods for implementation;
5. Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases;
6. Intention to use cooperative approaches that involve the use of internationally transferred mitigation outcomes under Article 6 towards NDCs;
7. Any updates or clarifications of previously reported information (e.g. recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches).

⁶⁰ Decision 18/CMA.1, annex, paragraph 59.

⁶¹ Decision 18/CMA.1, annex, paragraph 60.

⁶² Decision 18/CMA.1, annex, paragraph 61.

⁶³ Decision 18/CMA.1, annex, paragraph 62.

⁶⁴ Decision 18/CMA.1, annex, paragraph 63.

⁶⁵ Decision 18/CMA.1, annex, paragraph 64.

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

Indicators identified and selected by Parties themselves shall be used to track progress towards the implementation and achievement of their NDC. The indicators may be either qualitative or quantitative and must be relevant to a Party's NDC.⁶⁶

The MPGs provide some examples of possible indicators that Parties may select, including: 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, or other (e.g. hectares of reforestation, percentage of renewable energy use or production, carbon neutrality, share of non-fossil fuel in primary energy consumption and non-GHG related indicators).⁶⁷

For each selected indicator, a Party shall provide:

1. The information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s), and shall update the information in accordance with any recalculation of the GHG inventory, as appropriate;⁶⁸
2. The most recent information for each reporting year during the implementation period of its NDC.⁶⁹

A Party shall track progress made in two stages: tracking of progress made in implementing its NDC, and then tracking progress made in the achievement of its NDC or assessing whether it has achieved the target(s) for its NDC. The tracking of progress made in implementing NDCs involves four steps, which are illustrated in Figure 6.

The same logic illustrated above will apply for tracking progress made in achieving NDCs under Article 4 or to assess whether the target(s) for an NDC has been achieved. Such an exercise will happen only once for each NDC period which will be undertaken and reported in the first BTR that contains information on the end year or end of the period of the NDC.⁷⁰

For the first NDC, each Party shall clearly indicate and report its accounting approach, including how it is consistent with Article 4, paragraphs 13 and 14, of the Paris Agreement. Parties may choose to apply accounting guidance contained in decision 4/CMA.1, annex II to its first NDC.⁷¹

For the second and subsequent NDCs, the description of the NDC and the information on tracking of progress, including accounting of NDCs, must be consistent with the guidance contained in decision 4/CMA.1 and its annexes. Further, Parties must clearly indicate how their reporting is consistent with decision 4/CMA.1.⁷²

A Party must provide any definitions needed to understand its NDC, including definitions of indicators selected to track progress of implementation or achievement of the NDC; any sectors or categories defined differently than in the national inventory report; and mitigation co-benefits of adaptation actions and/or economic diversification plans.⁷³

Parties must provide a description of each methodology and/or accounting approach used, as applicable, for targets referred to in section 2.2 above, construction of baseline targets referred to in section 2.2 above, to the extent possible, and each selected indicator referred to earlier in this section.⁷⁴

The information on accounting shall also include, as applicable and available to an NDC:⁷⁵

⁶⁶ Decision 18/CMA.1, annex, paragraph 65.

⁶⁷ Decision 18/CMA.1, annex, paragraph 66.

⁶⁸ Decision 18/CMA.1, annex, paragraph 67.

⁶⁹ Decision 18/CMA.1, annex, paragraph 68.

⁷⁰ Decision 18/CMA.1, annex, paragraph 70.

⁷¹ Decision 18/CMA.1, annex, paragraph 71.

⁷² Decision 18/CMA.1, annex, paragraph 72.

⁷³ Decision 18/CMA.1, annex, paragraph 73.

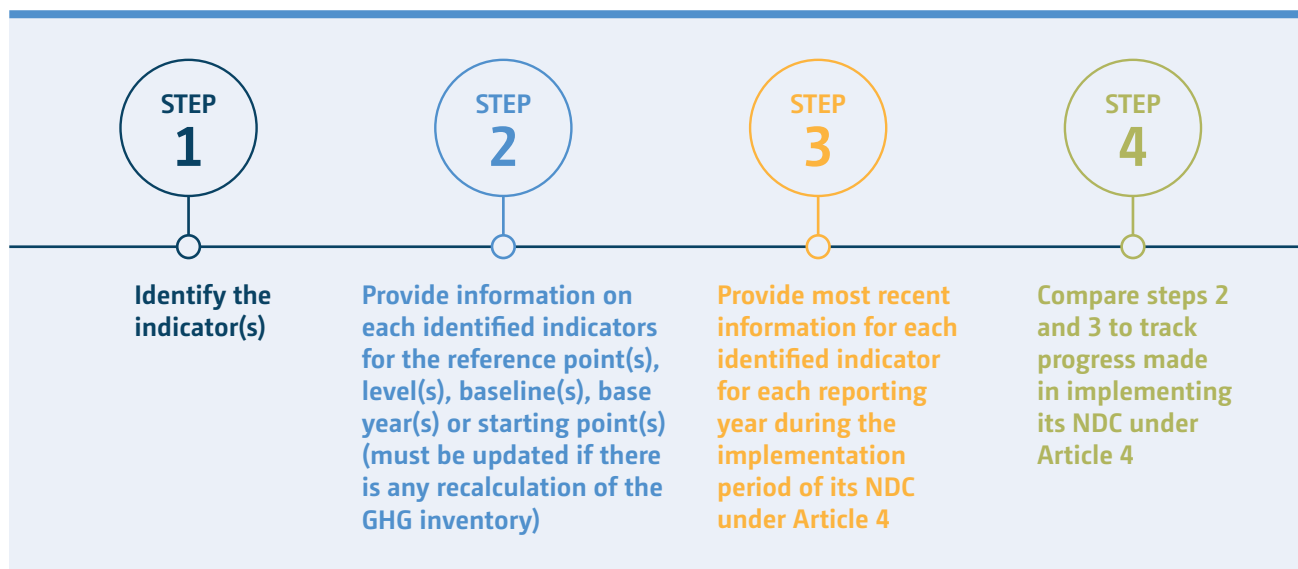
⁷⁴ Decision 18/CMA.1, annex, paragraph 74.

⁷⁵ Decision 18/CMA.1, annex, paragraph 75.

Figure 6

General approach for Parties to track progress made in implementing nationally determined contributions using indicators*

* Decision 18/CMA.1, annex, paragraph 69.



- Key parameters, assumptions, definitions, data sources and models used;
 - The IPCC guidelines used;
 - The metrics used;
 - Where applicable to its NDC, any sector-, category- or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, taking into account any relevant decision under the Convention, including as applicable:
 - The approach used to address emissions and subsequent removals from natural disturbances on managed lands;
 - The approach used to account for emissions and removals from harvested wood products;
 - The approach used to address the effects of age-class structure in forests;
 - Methodologies used to estimate mitigation co-benefits of adaptation actions and/or economic diversification plans;
 - Methodologies associated with any cooperative approaches that involve the use of internationally transferred mitigation outcomes towards the NDC, consistent with CMA guidance related to Article 6;⁷⁶
 - Methodologies used to track progress arising from the implementation of policies and measures;
 - Any other methodologies related to the NDC;
 - Any conditions and assumptions relevant to the achievement of the NDC.
- In addition, each Party shall also:⁷⁷
- For each indicator identified, describe how it is related to its NDC;
 - Explain how the methodology in each reporting year is consistent with the methodology(ies) used when communicating the NDC;
 - Explain methodological inconsistencies with its

⁷⁶ Decision 2/CMA.3. Available at: https://unfccc.int/sites/default/files/resource/cma2021_10_add1_adv.pdf#page=11

⁷⁷ Decision 18/CMA.1, annex, paragraph 76.

most recent national inventory report, if applicable;

4. Describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed in relation to Article 6, if relevant.

All the information referred to above (including information related to the chosen indicator(s)) will be presented in a “structured summary” to track progress made in implementing and achieving the NDC. That information includes:⁷⁸

1. For each selected indicator:
 - a) Information on the reference point(s), level(s), baseline(s), base year(s), or starting point(s);
 - b) Information on previous reporting years during the implementation period of the NDC, as applicable;
 - c) The most recent information on each reporting year during the implementation period of the NDC;
2. Where applicable, information on GHG emissions and removals consistent with the coverage of the NDC;
3. Contribution from the LULUCF 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;
4. Parties that participate in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards their NDC, or authorize the use of mitigation outcomes for international mitigation purposes other than achievement of their NDC, must provide the following additional information:
 - a) The annual level of GHG emissions and removals covered by the NDC on an annual

basis, reported biennially;

- b) An emissions balance reflecting the level of GHG emissions covered by the NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for internationally transferred mitigation outcomes first-transferred/transferred and a subtraction for such outcomes used/acquired, consistent with guidance developed under Article 6;
- c) Any other information consistent with guidance developed under Article 6, if relevant;
- d) Information on how each cooperative approach promotes sustainable development; ensures environmental integrity and transparency, including in governance; and applies robust accounting to ensure, inter alia, the avoidance of double counting, consistent with guidance developed under Article 6.

Parties with an NDC that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits⁷⁹ must 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:⁸⁰

1. Sectors and activities associated with the response measures;
2. Social and economic consequences of the response measures;
3. Challenges and barriers to addressing the consequences;
4. Actions to address the consequences.

⁷⁸ Decision 18/CMA.1, annex, paragraph 77.

⁷⁹ Consistent with Article 4, paragraph 7, of the Paris Agreement.

⁸⁰ Decision 18/CMA.1, annex, paragraph 78.

2.4 Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving a nationally determined contribution under Article 4 of the Paris Agreement

Other types of information necessary to tracking progress made in the implementation and achievement of the NDC concern PAMs related to implementing and achieving an NDC.

Parties should focus on information that has the most significant impact on GHG emissions or removals and that affects key categories in the national GHG inventory. This information shall be presented in narrative and tabular format.⁸¹

Parties should organize the information submitted, to the extent possible, by the following sectors: energy, transport, industrial processes and product use, agriculture, LULUCF, waste management and other.⁸² While Parties are required to provide some information (i.e. the corresponding provision states that “Parties shall” provide such information), reporting of other types of information is recommended (i.e. Parties “should”, “may” or “are encouraged” to report the information). See Table 2.

For Parties with an NDC goal that involves mitigation co-benefits resulting from adaptation actions and/or economic diversification plans consistent with Article 4, paragraph 7, of the Paris Agreement, information to be reported includes relevant information on

policies and measures contributing to mitigation co-benefits resulting from adaptation actions or economic diversification plans.⁸³

Each Party shall provide, to the extent possible, estimates of the GHG emission reductions expected and achieved as a result of its PAMs. Those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to report such information.⁸⁴ When presenting the expected and achieved GHG emission reductions, Parties must describe the methodologies and assumptions used to estimate the GHG emission reductions or removals resulting from each PAM, to the extent available. This information may be presented in an annex to the BTR.⁸⁵

Further, each Party should:

1. Identify those PAMs that are no longer in place compared with the most recent BTR and explain why they are no longer in place;⁸⁶
2. Identify the PAMs that influence GHG emissions from international transport;⁸⁷
3. Provide, to the extent possible, information about how its PAMs are modifying longer-term trends in GHG emissions and removals.⁸⁸

Parties are also encouraged to provide detailed information, to the extent possible, on the assessment of economic and social impacts of response measures.⁸⁹

⁸¹ Decision 18/CMA.1, annex, paragraph 80.

⁸² Decision 18/CMA.1, annex, paragraph 81.

⁸³ Decision 18/CMA.1, annex, paragraph 84.

⁸⁴ Decision 18/CMA.1, annex, paragraph 85.

⁸⁵ Decision 18/CMA.1, annex, paragraph 86.

⁸⁶ Decision 18/CMA.1, annex, paragraph 87.

⁸⁷ Decision 18/CMA.1, annex, paragraph 88.

⁸⁸ Decision 18/CMA.1, annex, paragraph 89.

⁸⁹ Decision 18/CMA.1, annex, paragraph 90.

Table 2

Information to be reported on mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans

INFORMATION THAT PARTIES “SHALL” PROVIDE IN A TABULAR FORMAT*	INFORMATION THAT PARTIES “MAY” PROVIDE**
Name	Costs
Description	Non-GHG mitigation benefits
Objectives	How the mitigation actions interact with each other, as appropriate
Type of instrument (regulatory, economic or other)	
Status (planned, adopted or implemented)	
Sector(s) affected (energy, transport, industrial processes and product use, agriculture, LULUCF, waste management or other)	
Gases affected	
Start year of implementation	
Implementing entity or entities	

* Decision 18/CMA.1, annex, paragraph 82.

** Decision 18/CMA.1, annex, paragraph 83.

2.5 Summary of greenhouse gas emissions and removals

If a Party submits its national GHG inventory report as a stand-alone report, then a summary of its GHG emissions and removals must be provided as part of the information necessary to track progress made in implementing and achieving its NDC. This information must include, in tabular format, the reporting years covered in the most recent national inventory report.⁹⁰

2.6 Projections of greenhouse gas emissions and removals, as applicable

Parties must report information on projections of GHG emissions and removals. However, those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report these projections;⁹¹ they can report using a less detailed methodology or coverage.⁹²

Projections are meant to provide an indicative picture of the impact of mitigation policies and measures on the future trends of GHG emissions and removals, and shall not be used to assess progress towards the implementation and achievement of a Party’s NDC unless the Party has identified a reported projection as its baseline for its NDCs.⁹³ There are three scenarios for projections: “with measures”, “with additional measures” and “without measures”. The scenarios are explained in Figure 7. Of the three scenarios, Parties must report a projection of GHG emissions and removals under a “with measures” scenario, and may report projections under the other two scenarios.⁹⁴

Projections shall begin from the most recent year reported in the Party’s national inventory report and extend at least 15 years beyond the next year ending in zero or five. Those developing country Parties that

⁹⁰ Decision 18/CMA.1, annex, paragraph 91.

⁹¹ Decision 18/CMA.1, annex, paragraph 92.

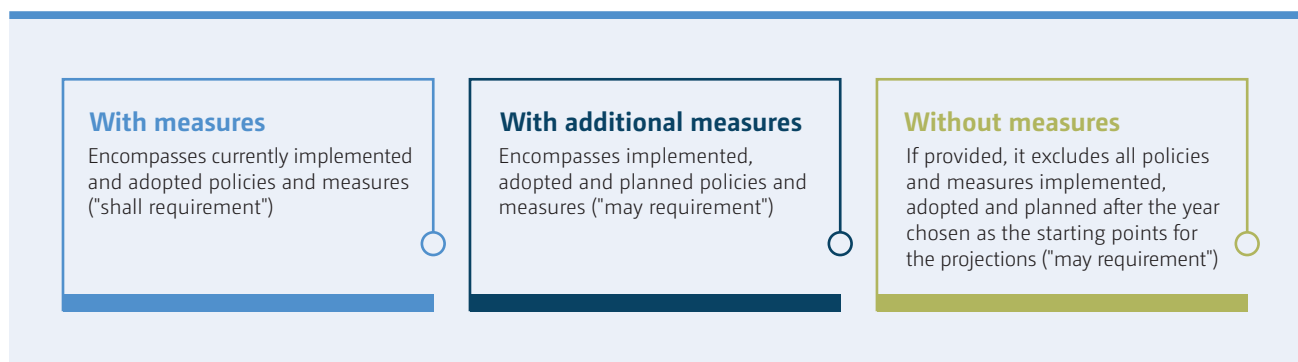
⁹² Decision 18/CMA.1, annex, paragraph 102.

⁹³ Decision 18/CMA.1, annex, paragraph 93.

⁹⁴ Decision 18/CMA.1, annex, paragraph 94.

Figure 7

Scenarios for projections of greenhouse gas emissions and removals



need flexibility in the light of their capacities have the flexibility to instead extend their projections at least to the end point of their NDC.⁹⁵ An illustration of this provision is provided in Figure 8.

Parties should describe the methodology used to develop the projections by including the following:⁹⁶

1. Models and/or approaches used and key underlying assumptions and parameters used for projections

(e.g. gross domestic product growth rate/level, population growth rate/level);

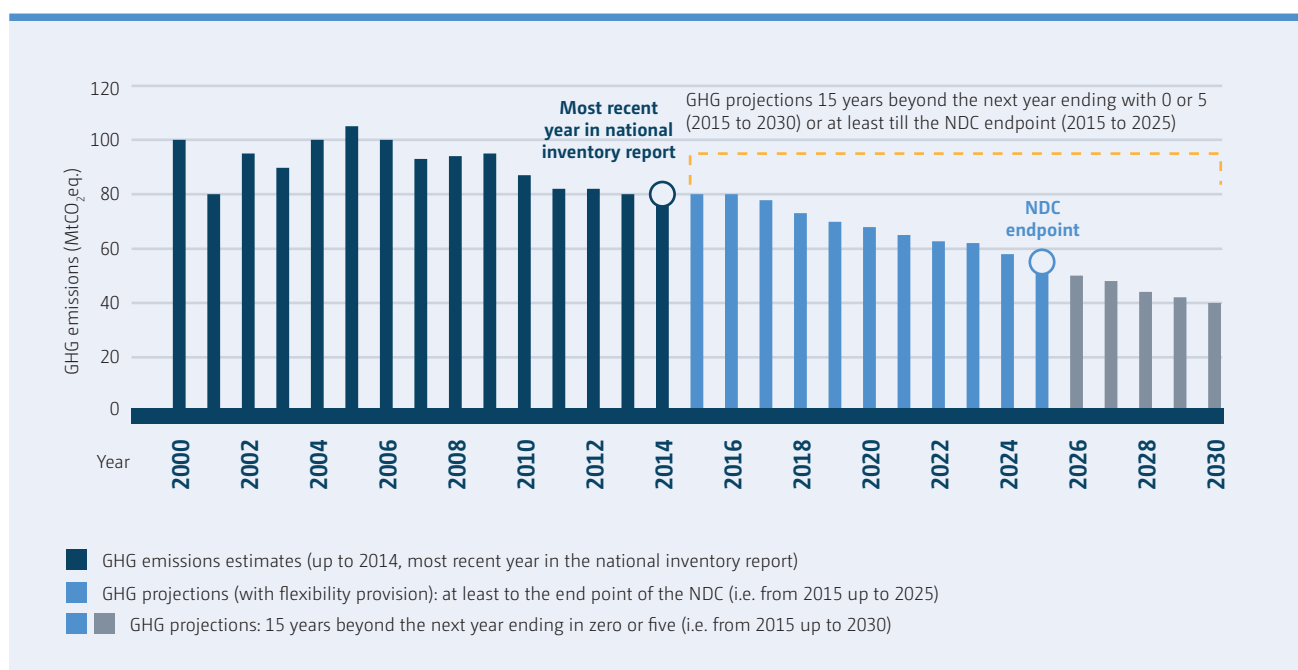
2. Changes in the methodology since the Party's most recent BTR;
3. Assumptions on policies and measures included in the "with measures" projections and "with additional measures" projections, if included;

⁹⁵ Decision 18/CMA.1, annex, paragraph 95.

⁹⁶ Decision 18/CMA.1, annex, paragraph 96.

Figure 8

Example of time period for projections of all greenhouse gas emissions and removals, as applicable, including with application of the flexibility provision



4. Sensitivity analysis of any of the projections, together with a brief explanation of the methodologies and parameters used.

Each Party shall also provide projections of key indicators to determine progress towards its NDC.⁹⁷ The projections reported in graphical (see an example in Figure 9) and tabular format,⁹⁸ shall:

- Include projections on a sectoral basis and by gas, as well as for the national total, using a common metric consistent with the one used in the national inventory report;⁹⁹
- Be presented relative to actual inventory data for the preceding years;¹⁰⁰
- Be provided with and without LULUCF.¹⁰¹

2.7 Other information

Finally, the MPGs provide that Parties may report, if they deem necessary, any other additional information relevant to tracking progress made in implementing and achieving their NDC.¹⁰²

2.8 Flexibility provisions

Table 3 provides an overview of the provisions that provide flexibility to those developing country Parties that need it in the light of their capacities in relation to reporting information to track progress in implementing and achieving the NDC.

In addition to the provision of the MPGs, further guidance on operationalizing the MPGs was developed and agreed by CMA 3, which reflects the application of the specific flexibility provisions established in the MPGs in the CRTs and CTFs (illustrated in Figure 5).

⁹⁷ Decision 18/CMA.1, annex, paragraph 97.

⁹⁸ Decision 18/CMA.1, annex, paragraph 101.

⁹⁹ Decision 18/CMA.1, annex, paragraph 98.

¹⁰⁰ Decision 18/CMA.1, annex, paragraph 99.

¹⁰¹ Decision 18/CMA.1, annex, paragraph 100.

¹⁰² Decision 18/CMA.1, annex, paragraph 103.

Figure 9
Hypothetical projections of greenhouse gas emissions and removals under different scenarios

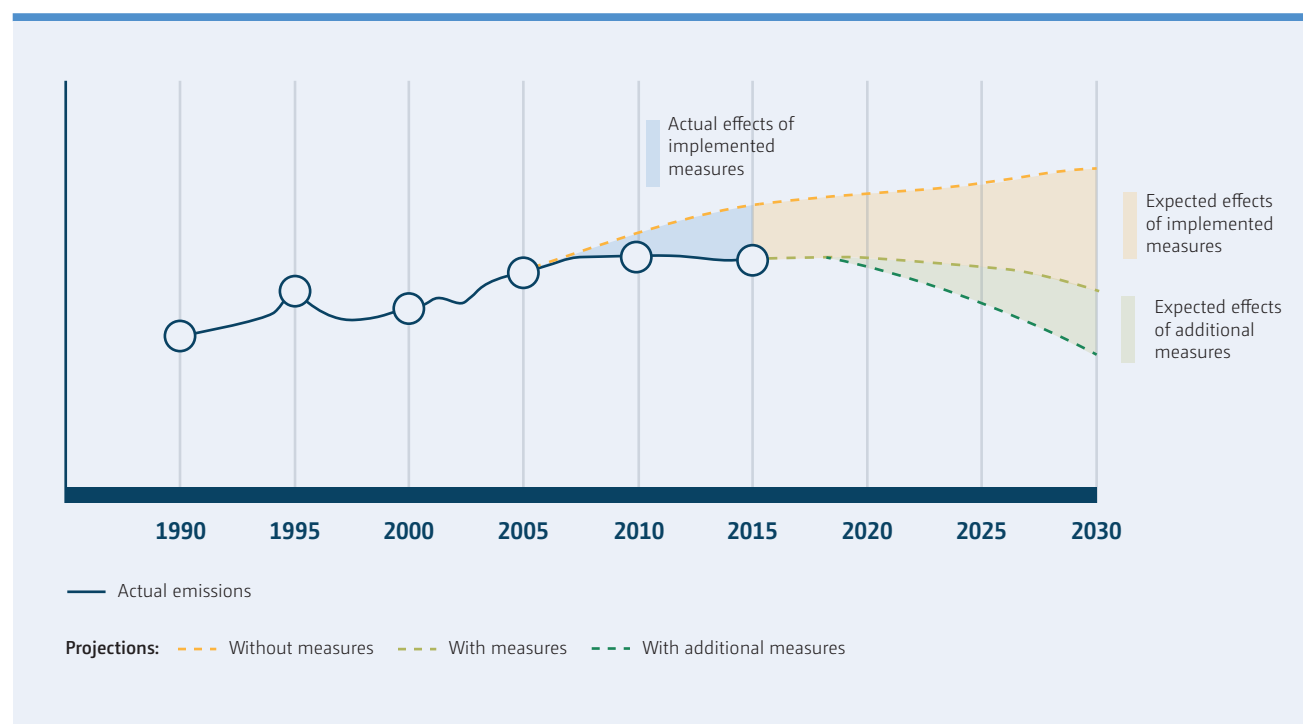


Table 3

Flexibility provisions available to those developing country Parties that need it in the light of their capacities in relation to reporting progress in implementing and achieving the nationally determined contribution

REFERENCE IN THE MPGS (ANNEX TO DECISION 18/CMA.1)	PROVISION IN THE MPGS	FLEXIBILITY PROVISION FOR THOSE DEVELOPING COUNTRY PARTIES THAT NEED IT IN THE LIGHT OF THEIR CAPACITIES
Paragraph 85 <i>Expected and achieved GHG emission reductions for PAMs</i>	Each Party shall provide, to the extent possible, estimates of expected and achieved GHG emission reductions of its PAMs	Instead encouraged to report such information
Paragraph 92 <i>GHG emission and removals projections</i>	Each Party shall report projections	Instead encouraged to report such projections
Paragraph 95 <i>Projections extension</i>	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	May extend their projections at least to the end point of their NDC
Paragraph 102 <i>Projections methodology or coverage</i>	See paragraphs 93 through 101 of the annex to decision 18/CMA.1	May report using a less detailed methodology or coverage



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3. Information related to climate change impacts and adaptation

As noted in Figure 3, Parties should provide “information related to climate change impacts and adaptation under Article 7, as appropriate”. Such information may be included in the BTRs on a voluntary basis,¹⁰³ and chapter IV of the MPGs outlines a set of provisions that Parties should consider applying when preparing this section of their BTRs.

Chapter IV of MPGs contain provisions on the following:

- A. National circumstances, institutional arrangements and legal frameworks
- B. Impacts, risks and vulnerabilities, as appropriate
- C. Adaptation priorities and barriers
- D. Adaptation strategies, policies, plans, goals and actions to integrate adaptation into national policies and strategies
- E. Progress on implementation of adaptation
- F. Monitoring and evaluation of adaptation actions and processes
- G. Information related to averting, minimizing and addressing loss and damage associated with climate change impacts
- H. Cooperation, good practices, experience and lessons learned
- I. Any other relevant information

An important aspect is the flexibility provided to Parties in terms of whether to include adaptation information, the types of information they should include in that respect and the reporting and communication instruments they choose to employ.

The MPGs provide some additional orientation as to the purpose of including adaptation information, noting that such information could “facilitate, inter alia, recognition of the adaptation efforts of developing country Parties”.¹⁰⁴

Section 3.1 of this chapter describes the types of information that Parties should include if they choose to include information related to climate change impacts and adaptation in their BTRs. Section 3.2 offers some considerations for preparing information related to climate change impacts and adaptation and introduces the provisions for providing information related to averting, minimizing and addressing loss and damage associated with climate change impacts

Under the Convention and the Paris Agreement, Parties have developed a set of interconnected instruments for adaptation information. Additional information on these instruments and the linkages between them can be found in document AC/2019/9, *Mapping of relevant existing guidance to inform the preparation of draft supplementary guidance for voluntary use by Parties in communicating adaptation information in accordance with the elements of an adaptation communication*,¹⁰⁵ and the report, *25 Years of Adaptation Under the UNFCCC*, of the Adaptation Committee.

3.1 Information to be included in a biennial transparency report

The specific types of information on climate change impacts and adaptation that Parties should include, where appropriate, in their BTRs are outlined in paragraphs 104 to 117 of the annex to decision 18/CMA.1. These include the general categories of national circumstances, institutions, legal frameworks, impacts and vulnerabilities, adaptation priorities and barriers, adaptation goals and efforts, progress on implementation of adaptation, monitoring and evaluation of adaptation, averting, minimizing and addressing loss and damage associated with climate change impacts, cooperation, good practices, experience and lessons learned. Table 4 sets out the specific types of information to be included.

¹⁰³ Decision 18/CMA.1, annex, paragraph 104.

¹⁰⁴ Decision 18/CMA.1, annex, paragraph 105.

¹⁰⁵ Available at <https://unfccc.int/documents/199417>.

Table 4

Specific types of information on climate change impacts and adaptation to be included in biennial transparency reports

SECTION	SPECIFIC TYPES OF INFORMATION (NUMBERS IN THE TABLE CORRESPOND TO PARAGRAPH NUMBERS IN CHAPTER IV OF THE MPGS)
A. National circumstances, institutional arrangements and legal frameworks	<p>106. Each Party should provide the following information, as appropriate:</p> <ul style="list-style-type: none"> (a) National circumstances relevant to its adaptation actions, including biogeophysical characteristics, demographics, economy, infrastructure and information on adaptive capacity; (b) Institutional arrangements and governance, including for assessing impacts, addressing climate change at 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.
B. Impacts, risks and vulnerabilities, as appropriate	<p>107. Each Party should provide the following information, as appropriate:</p> <ul style="list-style-type: none"> (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, in relation to paragraph 107 (a) and (b) above.
C. Priorities and barriers	<p>108. Each Party should provide the following information, as appropriate:</p> <ul style="list-style-type: none"> (a) Domestic priorities and progress towards those priorities; (b) Adaptation challenges and gaps, and barriers to adaptation.
D. Adaptation strategies, policies, plans, goals and actions to integrate adaptation into national policies and strategies	<p>109. Each Party should provide the following information, as appropriate:</p> <ul style="list-style-type: none"> (a) Implementation of adaptation actions in accordance with the global goal for adaptation as set out in Article 7, paragraph 1, of the Paris Agreement; (b) Adaptation goals, actions, objectives, undertakings, efforts, plans (e.g. national adaptation plans and subnational 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; (c) How best available science, gender perspectives and indigenous, traditional and local knowledge are integrated into adaptation; (d) Development priorities related to climate change adaptation and impacts; (e) Any adaptation actions and/or economic diversification plans leading to mitigation co-benefits; (f) Efforts to integrate climate change into development efforts, plans, policies and programming, including related capacity-building activities; (g) Nature-based solutions to climate change adaptation; (h) Stakeholder involvement, including subnational, community-level and private sector plans, priorities, actions and programmes.

Table 4 (continued)

Specific types of information on climate change impacts and adaptation to be included in biennial transparency reports

SECTION	SPECIFIC TYPES OF INFORMATION (NUMBERS IN THE TABLE CORRESPOND TO PARAGRAPH NUMBERS IN CHAPTER IV OF THE MPGS)
E. Progress on implementation of adaptation	<p>110. Each Party should provide the following information, as appropriate, on progress on:</p> <ul style="list-style-type: none"> (a) Implementation of the actions identified in chapter IV.D 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, as appropriate; (d) Implementation of adaptation actions identified in the adaptation component of NDCs, as applicable; (e) Coordination activities and changes in regulations, policies and planning. <p>111. Developing country Parties may also include information on, as appropriate, implementation of supported adaptation actions, and the effectiveness of already implemented adaptation measures.</p>
F. Monitoring and evaluation of adaptation actions and processes	<p>112. In order to enhance their adaptation actions and to facilitate reporting, as appropriate, each Party should report on the establishment or use of domestic systems to monitor and evaluate the implementation of adaptation actions. Parties should report on approaches and systems for monitoring and evaluation, including those in place or under development.</p> <p>113. Each Party should provide the following information, as appropriate, related to monitoring and evaluation:</p> <ul style="list-style-type: none"> (a) Achievements, impacts, resilience, review, effectiveness and results; (b) Approaches and systems used, and their outputs; (c) Assessment of and indicators for: (i) How adaptation increased resilience and reduced impacts; (ii) When adaptation is not sufficient to avert impacts; (iii) How effective implemented adaptation measures are; (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, experience and lessons learned from policy and regulatory changes, actions and coordination mechanisms. <p>114. Each Party should provide information related to the effectiveness and sustainability of adaptation actions, as appropriate, including on:</p> <ul style="list-style-type: none"> (a) Ownership, stakeholder engagement, alignment of adaptation actions with national and subnational policies, and replicability; (b) The results of adaptation actions and the sustainability of those results.

Table 4 (continued)

Specific types of information on climate change impacts and adaptation to be included in biennial transparency reports

SECTION	SPECIFIC TYPES OF INFORMATION (NUMBERS IN THE TABLE CORRESPOND TO PARAGRAPH NUMBERS IN CHAPTER IV OF THE MPGS)
G. Information related to averting, minimizing and addressing loss and damage associated with climate change impacts	<p>115. Each interested Party may provide, as appropriate, information related to enhancing understanding, action and support, on a cooperative and facilitative basis, to avert, minimize and address loss and damage associated with climate change impacts, taking into account projected changes in climate-related risks, vulnerabilities, adaptive capacities and exposure, including, as appropriate, on:</p> <ul style="list-style-type: none"> (a) Observed and potential climate change impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science; (b) Activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change; (c) Institutional arrangements to facilitate the implementation of the activities referred to in paragraph 115(b) above.
H. Cooperation, good practices, experience and lessons learned	<p>116. Each Party should provide the following information, as appropriate, related to cooperation, good practices, experience and lessons learned:</p> <ul style="list-style-type: none"> (a) Efforts to share information, good practices, experience 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 to 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 to identify effective adaptation practices, needs, priorities, and challenges and gaps in a way that is 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.
I. Any other relevant information	<p>117. Each Party may provide, as appropriate, any other information related to climate change impacts and adaptation under Article 7</p>

3.2 What considerations are important when preparing an adaptation section for the biennial transparency report?

When considering whether and how to include adaptation information in their BTRs, Parties have significant flexibility in terms of:

- Whether to include an adaptation section in their BTRs
- The types of information to include
- The ways in which they may cross-reference previous documents to reduce the reporting burden.

Such flexibility requires Parties to decide by what means they will carry out their communication and reporting. In that regard, Parties will need to consider the various purposes of reporting adaptation information and understand the roles the other relevant instruments play under the Convention (see section V on linkages below). This will help Parties to select the optimal combination of channels of information to meet international and national information needs, while avoiding an undue reporting burden and maintaining consistency in their adaptation efforts.

Regarding the possibility of cross-referencing previous documents, Parties will benefit from mapping the

information they have previously submitted in other documents, cross-referencing information that remains valid in such documents, and considering what information needs to be collected and submitted anew. In this regard, a Party can limit its reporting of adaptation information to an update of information already provided in other documents.

In the last decade, Parties have significantly scaled up adaptation efforts, in particular by establishing the process to formulate and implement NAPs, setting up the Adaptation Committee as a key constituted body on adaptation serving both the Convention and the Paris Agreement, developing a robust system for adaptation information under the Paris Agreement and scaling up support for NAPs through the Green Climate Fund and other mechanisms.

In order to apply the adaptation arrangements under the Convention and the Paris Agreement to the highest national benefit, enhance the global adaptation effort, reduce duplication of efforts and support the international arrangements to assess progress on adaptation under the global stocktake, Parties will need to consider how they combine not just the instruments for communication and reporting on adaptation, but also those for planning and implementation of adaptation actions. This will require them to consider how the communication and reporting provisions for adaptation can best be synchronized with national- and, as appropriate, subnational-level planning. By including in the BTRs detailed information on the implementation of national- and subnational-level actions included and submitted in relevant planning and programming documents, Parties can strengthen the coherence and relevance of international reporting and domestic action on adaptation.

As per Table 4, the ETF also provides an opportunity to Parties to provide information related to averting, minimizing and addressing loss and damage associated with climate change impacts¹⁰⁶ (Box 2). The Paris Agreement recognizes the importance of averting, minimizing and addressing loss and damage

associated with climate change impacts, including extreme weather events and slow onset events, and provides for Parties to enhance understanding, action and support, including through the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, as appropriate, on a cooperative and facilitative basis with respect to loss and damage associated with the adverse effects of climate change.¹⁰⁷

Consistent with the requirements on information on adaptation, reporting information on climate change impacts, including on averting, minimizing and addressing loss and damage associated with climate change impacts, is voluntary. Nevertheless, countries that are vulnerable to the impacts of climate change could benefit from reporting such information.

Also, it is important to note that in order to assess the collective progress towards achieving the Paris Agreement's purpose and long-term goals in the thematic areas of mitigation, adaptation and means of implementation, the global stocktake may take into account, as appropriate, efforts related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.¹⁰⁸

In this regard, the global stocktake will consider the sources of information, at a collective level and, inter alia, on efforts to enhance understanding, action and support, on a cooperative and facilitative basis, related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.¹⁰⁹ In this regard, reports and communications of Parties will be part of the sources of input for the global stocktake.¹¹⁰

Since Parties will report for the first time such information and there have previously not been reporting systems or modalities in place under the Convention to report on averting, minimizing and addressing loss and damage associated with climate change impacts, providing such information could be challenging, in particular for countries with limited capacities and resources.

¹⁰⁶ Decision 18/CMA.1, annex, paragraph 115.

¹⁰⁷ Article 8, paragraph 1, of the Paris Agreement.

¹⁰⁸ Decision 19/CMA.1, paragraph 6(b)(ii).

¹⁰⁹ Decision 19/CMA.1, paragraph 36 (e).

¹¹⁰ Decision 19/CMA.1, paragraph 37 (a).

The MPGs provide good basis for reducing the undue reporting burden by including averting, minimizing and addressing loss and damage associated with climate change impacts as part of the overall reporting setup on climate change impacts and adaptation. Parties could decide how best to include information

on e.g. institutional arrangements, legal frameworks, impacts, risk and vulnerabilities to avoid duplicating relevant information already included in other parts of the chapter. To that end, similar elements of this chapter could be worked in together and be addressed in a streamlined and integrated manner.

Box 2

Additional information related to averting, minimizing and addressing loss and damage associated with climate change impacts

Loss and damage associated with the adverse effects of climate change may be related to extreme weather events and slow onset events such as sea level rise, salinization, increasing temperatures, ocean acidification, salinization, desertification, loss of biodiversity, land and forest degradation, and glacial retreat and related impacts. The types of knowledge, action, support and approaches to address loss and damage vary considerably and are wide in scope.

Climate change will affect a wide range of social, economic and environmental systems. Such impacts are commonly divided into non-economic losses and economic losses. Economic losses can be understood as the loss of resources, goods and services that are commonly traded in markets. As such, economic losses should be recorded by and manifest in the system of national accounts (although they may not be in countries with large informal economies). Market prices can be used to value economic losses.

Non-economic losses can be understood as other items, which are not commonly traded in markets. The absence of a market price is one of the main reasons why assessing non-economic losses is challenging. However, their effect on human welfare is no less important.

Averting, minimizing and addressing loss and damage involves a wide range of approaches and actions that

vary depending upon the circumstances, which include the demography, geography and socioeconomic status of the region, country or community experiencing the impacts and the types of impacts experienced. In addition to national trends and circumstances, a country's development priorities and risk tolerance can also influence the domestic approaches to addressing loss or damage.

In the broadest understanding, all efforts being taken to curb the global average temperature increase and to adapt to the adverse effects of climate change can contribute to preventing or reducing the risks of loss and damage associated with climate change borne by societies and individuals. Similarly, efforts to manage risk comprehensively, take preventive measures and carry out pre-emptive efforts (such as planned adaptation) will have an effect on the magnitude of the impacts.

Effective actions to avoid, minimize and address avert, minimize and address loss and damage associated with climate change impacts call for enhancing the understanding of and promoting comprehensive risk management approaches (e.g. assessment, reduction, transfer, retention) to build the long-term resilience of countries, vulnerable populations and communities through measures to enhance recovery and rehabilitation, social protection instruments and transformational approaches.

4. Information on financial, technology development and transfer and capacity-building support provided and mobilized

As noted in Figure 3 above, developed country Parties shall provide information on financial, technology development and transfer and capacity-building support provided and mobilized pursuant to Article 13, paragraph 9, in accordance with chapter V of the MPGs and common reporting tables III.1 to III.5 as contained in annex III of the decision 5/CMA.3.¹¹¹ In addition, other Parties that provide such support should provide this information and, in doing so, are encouraged to use the MPGs contained in chapter V. For the purpose of this document, information provided in this chapter focuses mainly on the reporting required of these “other Parties” that provide support to developing country Parties.

Chapter V of the MPGs includes provisions on the following:

- A. National circumstances and institutional arrangements
- B. Underlying assumptions, definitions and methodologies
- C. Information on financial support provided and mobilized under Article 9
- D. Information on support for technology development and transfer provided under Article 10
- E. Information on capacity-building support provided under Article 11.

4.1 National circumstances and institutional arrangements

In reporting information on financial support provided and mobilized, developed country Parties shall and other

Parties that provide support are encouraged to use the MPGs when providing information that explains the national context and efforts undertaken. This includes:¹¹²

1. A description of the systems and processes used to identify, track and report on support provided and mobilized through public interventions;
2. A description of challenges and limitations;
3. Information on experience and good practices in relation to public policy and regulatory frameworks to incentivize further private climate financing and investment;
4. Efforts taken to enhance the comparability and accuracy of information reported on financial support provided and mobilized through public interventions, such as through use of international standards or harmonization with other countries, institutions and international systems.

Developed country Parties shall and other Parties that provide support are encouraged to use the MPGs also when providing similar information, if available, for the provision of technology development and transfer and capacity-building support.¹¹³

4.2 Underlying assumptions, definitions and methodologies

The information on underlying assumptions, definitions and methodologies¹¹⁴ is key to enhancing the transparency of reporting. Many times, different Parties have different understandings of a reporting category (e.g. how the support is considered as being climate-specific and/or allocated to mitigation or adaptation actions). While it currently may not be feasible for Parties to use the same underlying assumptions, definitions and methodologies, they shall or should still explain the underlying assumptions, definitions and methodologies they used in a transparent way. This will enhance understanding of the information reported and improve

¹¹¹ Decision 5/CMA.3, annex III. Available at: <https://unfccc.int/documents/311138>.

¹¹² Decision 18/CMA.1, annex, paragraph 119.

¹¹³ Decision 18/CMA.1, annex, paragraph 120.

¹¹⁴ Decision 18/CMA.1, annex, paragraphs 121 and 122.

comparability. Another key consideration in reporting information on support provided is double counting. In this regard, the MPGs contain a set of provisions on reporting information on the efforts taken to avoid double counting (see Table 5).

4.3 Information on financial support provided and mobilized under Article 9

As illustrated in Figure 10, the MPGs are most extensive for the reporting requirements on information on financial support provided and mobilized¹¹⁵, as Parties are required to report on information pertaining to bilateral, regional and other channels (in a tabular format); multilateral channels (in a tabular format); and information on finance mobilized through public interventions.

Information on financial support provided through bilateral and multilateral channels is probably the

reporting category where Parties (essentially developed country Parties) have the most experience and established methodologies. Because there is already a wealth of experience, the level of detail required in the reporting is greater than that required for other types of information, and includes, among other reporting parameters: year of submission, recipient, amount, funding source, financial instrument, type of support and sector.

On the other hand, reporting information on finance mobilized through public interventions is a much more complex task, as the existing methodologies are still being enhanced to allow for more accurate reporting. Accordingly, the reporting requirements on financial support mobilized through public interventions are not as specific and comprehensive as for the reporting on financial support provided.

¹¹⁵ Decision 18/CMA.1, annex, paragraphs 123–125.

Figure 10
Information to be reported on financial support provided and mobilized

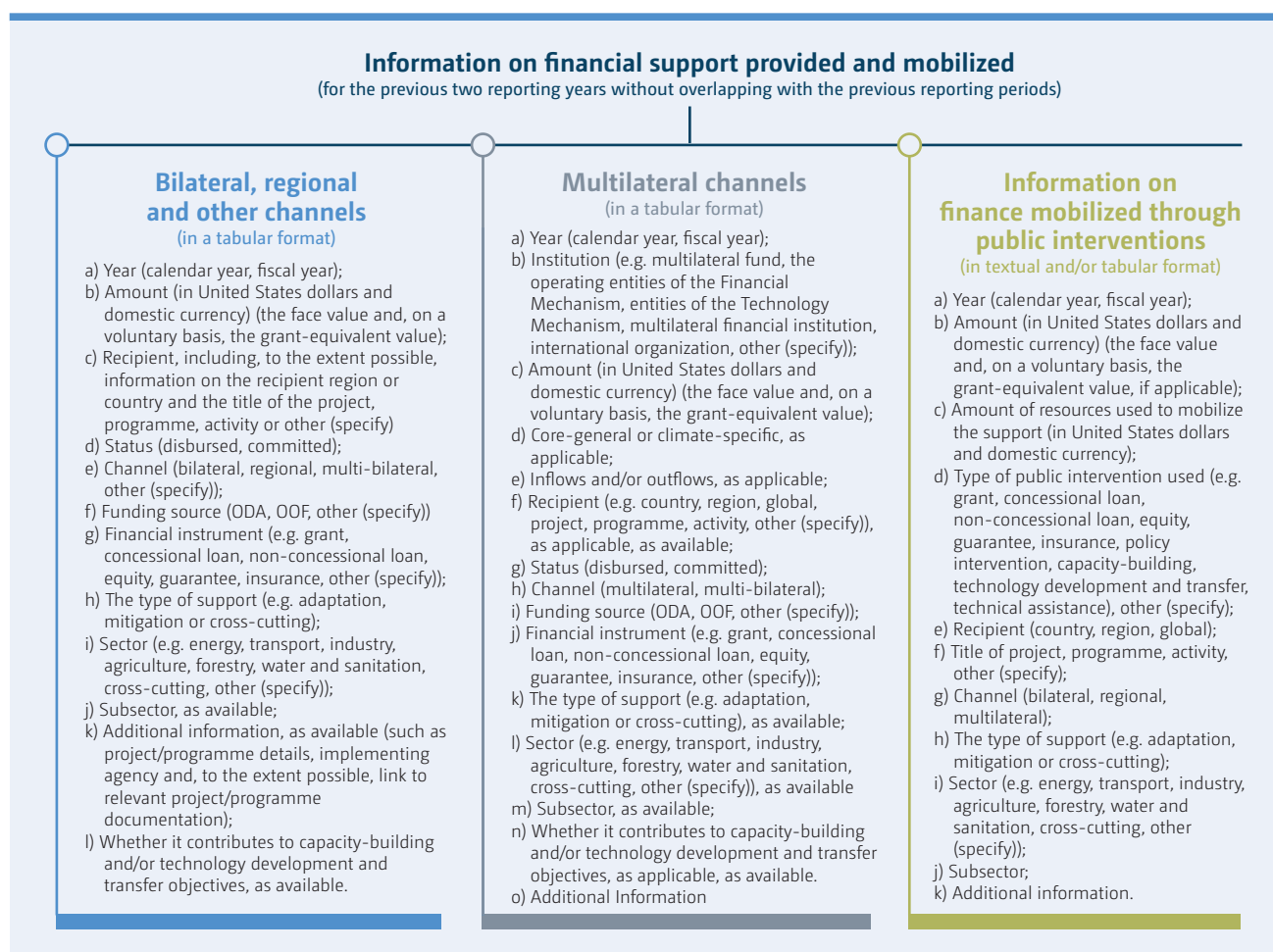


Table 5

Information to be reported on avoidance of double counting of support provided*

PARTIES THAT PROVIDE SUPPORT SHOULD REPORT INFORMATION ON THEIR EFFORTS TAKEN TO AVOID DOUBLE COUNTING, INCLUDING ON:

How double counting among multiple Parties involved in the provision of support was avoided
How double counting among multiple Parties involved in the mobilization of private finance through public interventions was avoided, including the methodologies and assumptions used to attribute the mobilized resources through public interventions reported to the Party that reports them, if possible relative to the type of instrument used for the mobilization
How double counting was avoided between the resources reported as provided or mobilized, and the resources used under Article 6 of the Paris Agreement by the acquiring Party for use towards the achievement of its NDC
How support is attributed between multiple recipient countries, in cases where a project involves multiple recipient countries and where this information is reported on a country-by-country basis

* Decision 18/CMA.1, annex, paragraph 121 (m).

4.4 Information on support for technology development and transfer provided under Article 10 and capacity-building under Article 11

The MPGs also cover reporting requirements for support for technology development and transfer provided¹¹⁶ under Article 10 (Figure 11) and information on capacity-building support provided¹¹⁷ under Article 11 (Figure 12). Because of the nature of technology development and

transfer and capacity-building actions, the reporting of these kinds of support is generally qualitative, in contrast with the reporting of financial support provided, which can often be quantified. Therefore, the information on financial support provided and mobilized will be more granular and specific than the information on technology development and transfer and capacity-building, which will be reported in a textual format.

¹¹⁶ Decision 18/CMA.1, annex, paragraph 126 and 127.

¹¹⁷ Decision 18/CMA.1, annex, paragraphs 128 and 129.

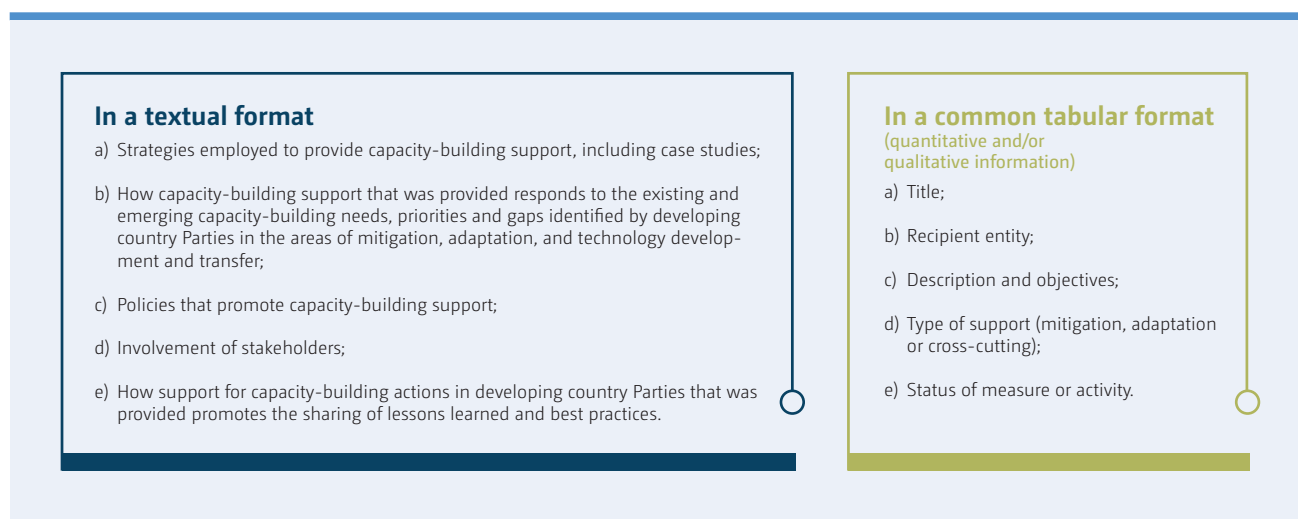
Figure 11

Information to be reported on technology development and transfer support provided

<p>In a textual format</p> <ul style="list-style-type: none"> a) Strategies employed to support technology development and transfer, including case studies; 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 such efforts support developing country Parties; e) Efforts to accelerate, encourage and enable innovation, including research, development and deployment efforts, and collaborative approaches to research and development; f) Knowledge generated. 	<p>In a common tabular format (quantitative and/or qualitative information)</p> <ul style="list-style-type: none"> a) Title; b) Recipient entity; c) Description and objectives; d) Type of support (mitigation, adaptation or cross-cutting); e) Sector; f) Type of technology; g) Status of measure or activity; h) Whether the activity was undertaken by the public and/or private sector.
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Figure 12

Information to be reported on capacity-building support provided



5. Information on financial, technology development and transfer and capacity-building support needed and received

As noted in Figure 3 above, developing country Parties should provide information on the financial, technology development and transfer and capacity-building support they need or have received under Articles 9–11 of the Paris Agreement, in accordance with chapter VI of the MPGs.

Chapter VI of the MPGs includes provision on the following:

- A. National circumstances, institutional arrangements and country-driven strategies
- B. Underlying assumptions, definitions and methodologies
- C. Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement
- D. Information on financial support received by developing country Parties under Article 9 of the Paris Agreement

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

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

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

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

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

Reporting by developing country Parties on financial, technology development and transfer, and capacity-building support needed and received is recommended (i.e. the Parties “should” provide the information), and when reported, such information will not be subject to the TER.¹¹⁸

¹¹⁸ See chapter III.1 of this document on the scope of the TER.

In addition, it should be noted that the common tabular formats for the electronic reporting of information referred to in this chapter have been adopted by CMA 3.¹¹⁹

5.1 National circumstances and institutional arrangements

Developing country Parties, when reporting information on support needed and received, should provide information that explains the national context and the institutional arrangements put in place. This includes:¹²⁰

1. 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;
2. Information on country priorities and strategies and on any aspects of the Party's NDC that need support.

5.2 Underlying assumptions, definitions and methodologies

Similar to the MPGs for support provided and mobilized, the MPGs setting out the reporting requirements on the

underlying assumptions, definitions and methodologies for support needed and received¹²¹ provide guidance to Parties on the information they should include on their domestic tracking systems for climate support received, their processes to identify climate needs as well as the premises underlying these efforts.

5.3 Information on financial support needed and received by developing country Parties under Article 9 of the Paris Agreement

With regard to the reporting requirements on financial support needed¹²² (see Figure 13), developing country Parties should provide information on, among other things, sectors for which they wish to attract international financial support and how that support will contribute to their NDCs and the long-term goals of the Paris Agreement. The MPGs list specific reporting parameters that could be used to provide information on the programmes or projects that require international financial support. The reporting on financial support received¹²³ (see Figure 13) follows a similar format and should be completed using the common tabular format adopted by CMA 3 and contained in decision 5/CMA.3, annex III.

¹¹⁹ Decision 5/CMA.3, annex III. Available at: <https://unfccc.int/documents/311138>

¹²⁰ Decision 18/CMA.1, annex, paragraph 130.

¹²¹ Decision 18/CMA.1, annex, paragraph 131.

¹²² Decision 18/CMA.1, annex, paragraphs 132 and 133.

¹²³ Decision 18/CMA.1, annex, paragraph 134.

Figure 13
Information to be reported on financial support needed and received*

* Developing country Parties should report such information to the extent possible, as applicable.

In a textual format

– financial support needed

- a) Sectors for which the Party wishes to attract international finance, including existing barriers to attracting international finance;
- b) Description of how the support will contribute to its NDC and to the long-term goals of the Paris Agreement.

In a common tabular format

(quantitative and/or qualitative information) – financial support needed

- a) Title (of activity, programme, project or other);
- b) Programme/project description;
- c) Estimated 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, insurance or other);
- f) Type of support (mitigation, adaptation or cross-cutting);
- g) Sector (energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other);
- 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 an NDC;
- k) Expected use, impact and estimated results.
- l) Additional information

In a common tabular format

(quantitative and/or qualitative information) – financial support received

- a) Title (of activity, programme, project or other);
- b) Programme/project description;
- c) Channel (multilateral, bilateral, regional, other);
- d) Recipient entity;
- e) Implementing entity;
- f) Amount received (in domestic currency and in United States dollars);
- g) Time frame;
- h) Financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee, insurance or other);
- i) Status (committed or received);
- j) Sector (energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other);
- k) Subsector;
- l) Type of support (mitigation, adaptation or cross-cutting);
- m) Whether the activity has contributed to technology development and transfer and/or capacity-building;
- n) Status of activity (planned, ongoing or completed);
- o) Use, impact and results.
- p) Additional information

Note: The tabular format referred to in this figure was adopted by CMA 3 and is contained in decision 5/CMA.3, annex III.

5.4 Information on support needed and received for technology development and transfer under Article 10 and capacity-building under Article 11

Similarly to the reporting to be done by developed country Parties and other Parties that provide support on technology development and transfer and capacity-building support provided, the reporting on support

needed and received for technology development and transfer¹²⁴ (see Figure 14 and Figure 15) and capacity-building¹²⁵ (see Figure 16 and Figure 17) is for the most part qualitative in nature. Nevertheless, some information should be provided in a common tabular format (see Figures 14 to 17).

¹²⁴ Decision 18/CMA.1, annex, paragraphs 135-138.

¹²⁵ Decision 18/CMA.1, annex, paragraphs 139-142.

Figure 14

Information to be reported on technology development and transfer support needed*

* Developing country Parties should report such information to the extent possible, as applicable.

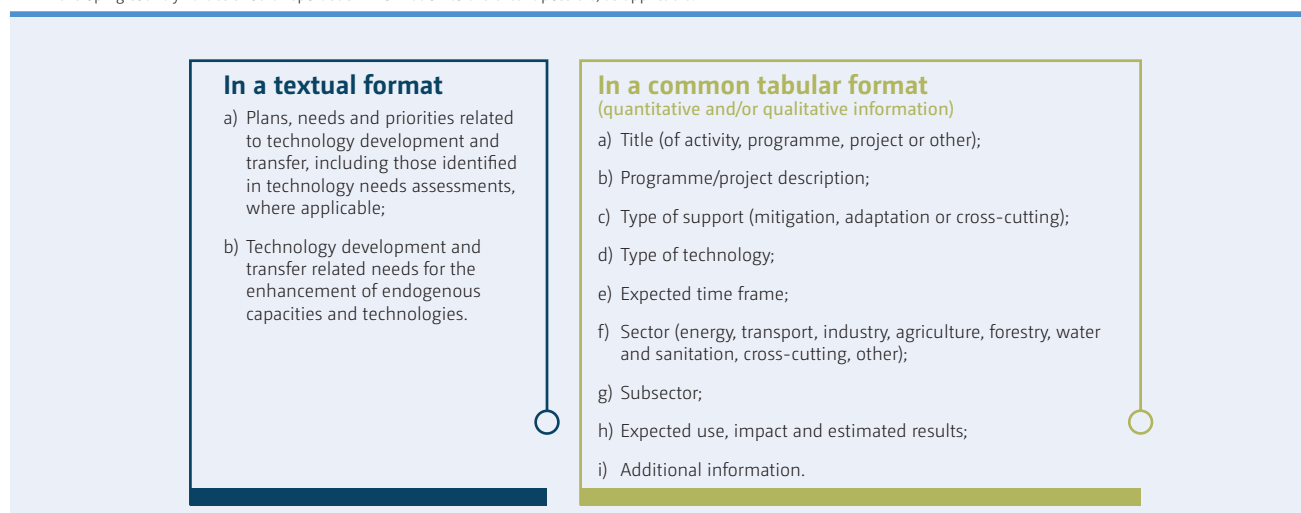


Figure 15

Information to be reported on technology development and transfer support received*

* Developing country Parties should report such information to the extent possible, as applicable.

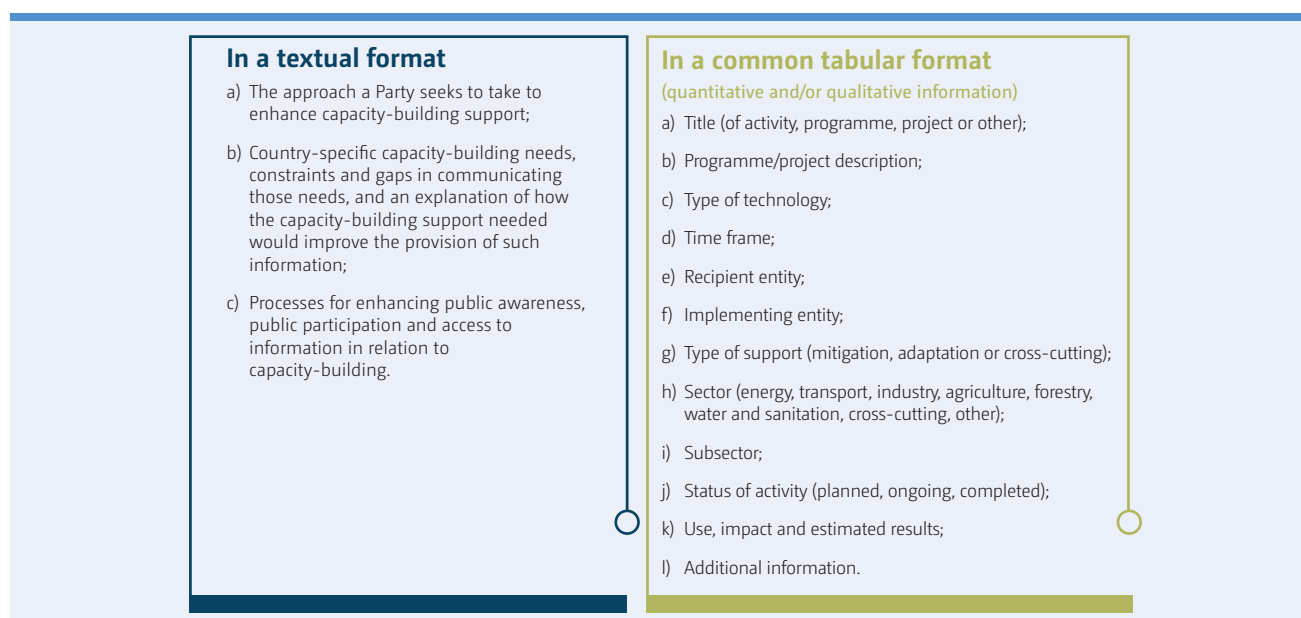


Figure 16
Information to be reported on capacity-building support needed*

* Developing country Parties should report such information to the extent possible, as applicable.

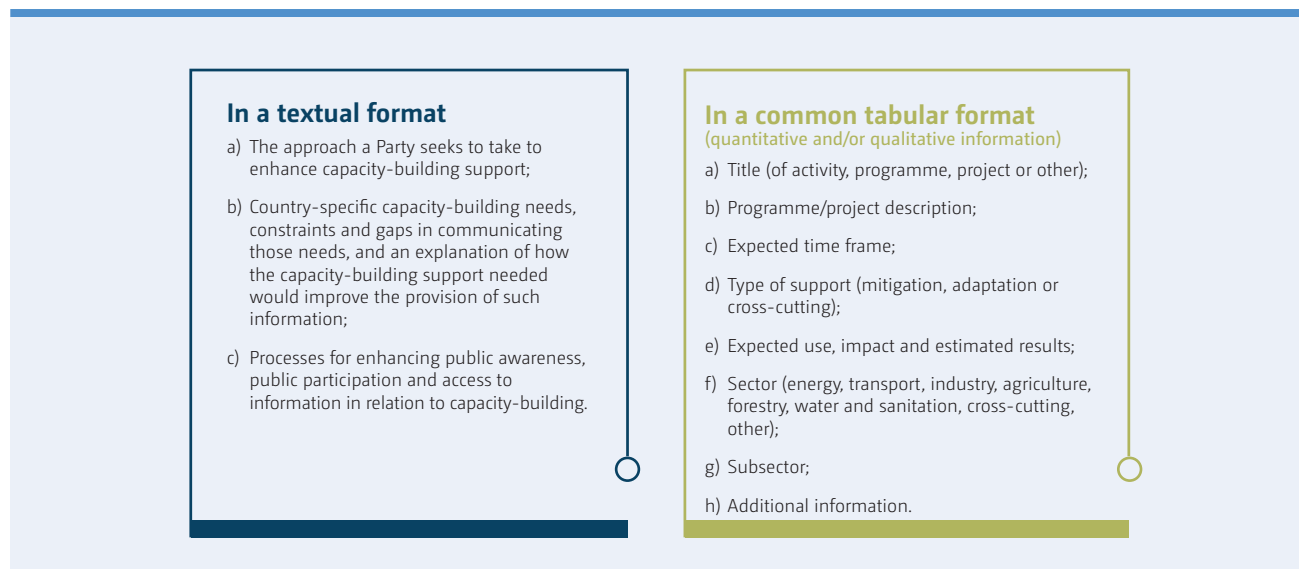
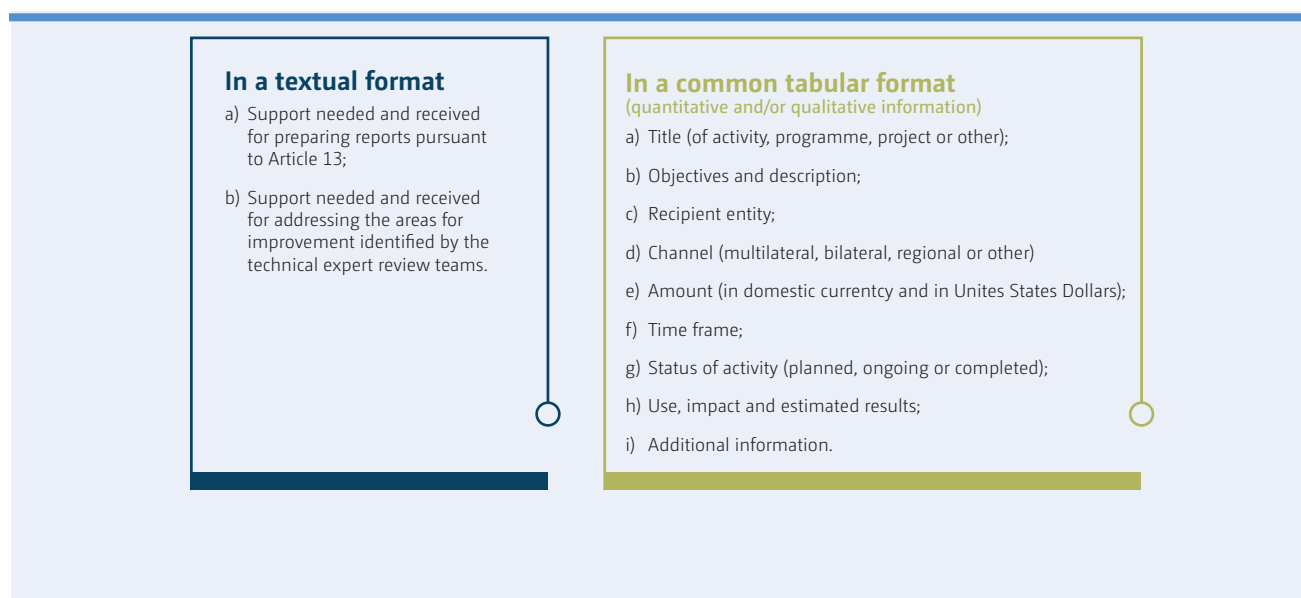


Figure 17
Information to be reported on capacity-building support received*

* Developing country Parties should report such information to the extent possible, as applicable.



5.5 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

The last reporting requirements in the MPGs for support needed and received concern the support needed and received for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building (see Figure 18 and 19).¹²⁶ In presenting this information, developing country Parties should avoid double counting by reporting it separately from other information on financial, technology development and

transfer and capacity-building support needed and received.

As developing country Parties enhance their reporting practices under the ETF, the need for support, including for transparency-related capacity-building, may become more evident. Using the reporting parameters under the ETF MPGs, developing country Parties will have an opportunity to report on the support received thus far, including for specific projects (e.g. GEF-financed support for transparency obligations), and share how additional support may help them to enhance their reporting practices.

¹²⁶ Decision 18/CMA.1, annex, paragraphs 143-145

Figure 18

Information to be reported on support needed for the implementation of the enhanced transparency framework and transparency-related activities*

* Developing country Parties should report such information to the extent possible and as applicable.

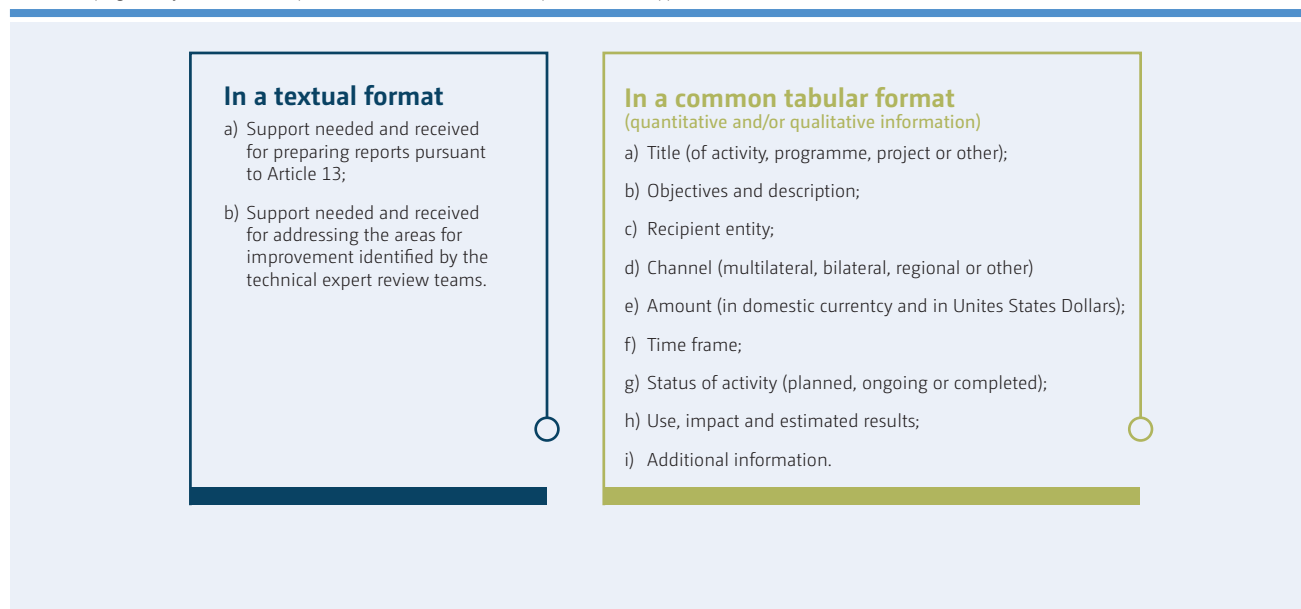
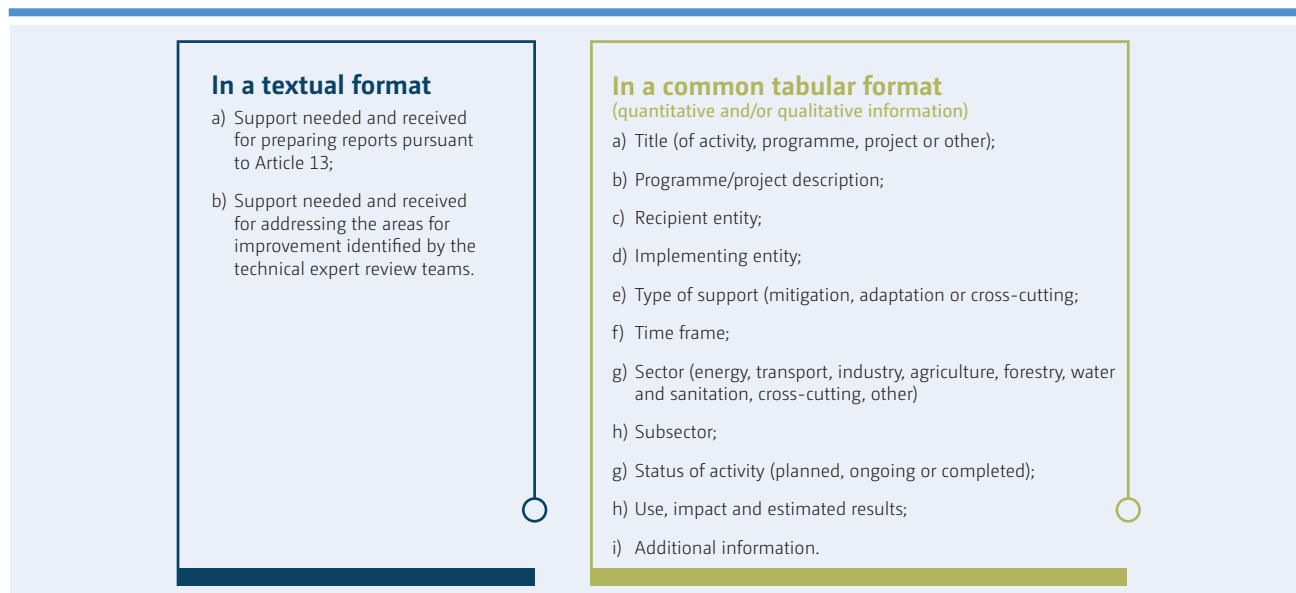


Figure 19

Information to be reported on support received for the implementation of the enhanced transparency framework and transparency-related activities*

* Developing country Parties should report such information to the extent possible and as applicable



6. Information on areas of improvement

To facilitate continuous improvement, Parties should, to the extent possible, identify, regularly update and include¹²⁷ as part of their BTR information on areas of improvement, including, as applicable:¹²⁸

- Areas of improvement identified by the Party itself as well as those identified by the TER team as part of the BTR technical review process;
- How the Party is addressing or intends to address areas of improvement, as appropriate;
- Those developing country Parties that need flexibility in the light of their capacities are encouraged to highlight the areas of improvement that are related to the flexibility provisions used;
- Identification of reporting-related capacity-building support needs, including those related to flexibility provisions, and any progress made, including those needs previously identified as part of the TER.

Domestic plans and priorities with regard to improved reporting reported as a part of information on areas of improvement are not subject to TER, but the information may inform discussions on areas of improvement and identification of capacity-building needs between the TER team and the Party concerned.¹²⁹

Article 13, paragraphs 14 and 15, of the Paris Agreement stipulates that support shall be provided to developing country Parties for the implementation of Article 13 and for the building of transparency-related capacity of developing country Parties on a continuous basis.¹³⁰ To that end, when presenting information on “how the Party is addressing or intends to address areas of improvement”, it might be helpful for developing country Parties to indicate clearly which improvement they intend to implement through international support and domestic resources.

Box 3 provides examples of the financial and technical support available under the Convention and the Paris Agreement to developing country Parties.

¹²⁷ Decision 5/CMA.3, annex IV, including the Outline of the BTR.

¹²⁸ Decision 18/CMA.1, annex, paragraph 7.

¹²⁹ Decision 18/CMA.1, annex, paragraph 8.

¹³⁰ Decision 18/CMA.1, annex, paragraph 9.

Box 3

Financial and technical support for reporting available to developing countries under the Convention and the Paris Agreement

CGE

COP 24 extended the mandate of the Consultant Group of Experts on National Communications from Parties not included in Annex I to the Convention for eight years, from 1 January 2019 to 31 December 2026, and renamed it the Consultative Group of Experts (CGE). Further, CMA 1 decided that the CGE will also support the implementation of the ETF by:

- a) Facilitating the provision of technical advice and support to developing country Parties, as applicable, including for the preparation and submission of their BTRs and by facilitating improved reporting over time;
- (b) Providing technical advice to the secretariat on the implementation of the training of the TER teams.

For additional details, see <https://unfccc.int/CGE>.

Global Environmental Facility GEF

Upon request of the COP, the GEF, as an operating entity of the Financial Mechanism, provides financial support to developing countries for the preparation of their reports. CMA 1 requested the GEF to further support developing country Parties in the preparation of their first and subsequent BTRs.

For additional details, see <https://www.thegef.org>.



CBIT Global Coordination Platform Global Support Programme (GSP)

The CBIT Global Coordination Platform Global Support Programme is funded by the GEF and is under implementation by UNEP Copenhagen Climate Centre until the end of 2026, and focuses on the provision of global streamlined support, capacity building and coordination, to help developing countries meet enhanced transparency requirements under Article 13 of the Paris Agreement.

For more information: <https://unepccc.org/who-we-are/>





Chapter III

Technical expert review

As noted in Figure 5, information submitted under Article 13, paragraphs 7 and 9, of the Parties Agreement shall undergo a technical expert review in accordance with chapter VII of the MPGs.

Chapter VII of the MPGs contains provisions on the following:

- Scope
- Information to be reviewed
- Format of a TER, including definitions and applicability
- Procedures
- Confidentiality
- Role of the Party
- Role of the TER team
- Role of the secretariat
- TER team and institutional arrangements
- TER report.¹

For those developing country Parties that need them in the light of their capacities, the MPGs provide specific flexibility provisions (see Table 7).

¹ Decision 5/CMA.3, Annex VI

1. Scope

The TER will be implemented in a facilitative, non-intrusive, non-punitive manner, be respectful of national sovereignty and avoid placing undue burden

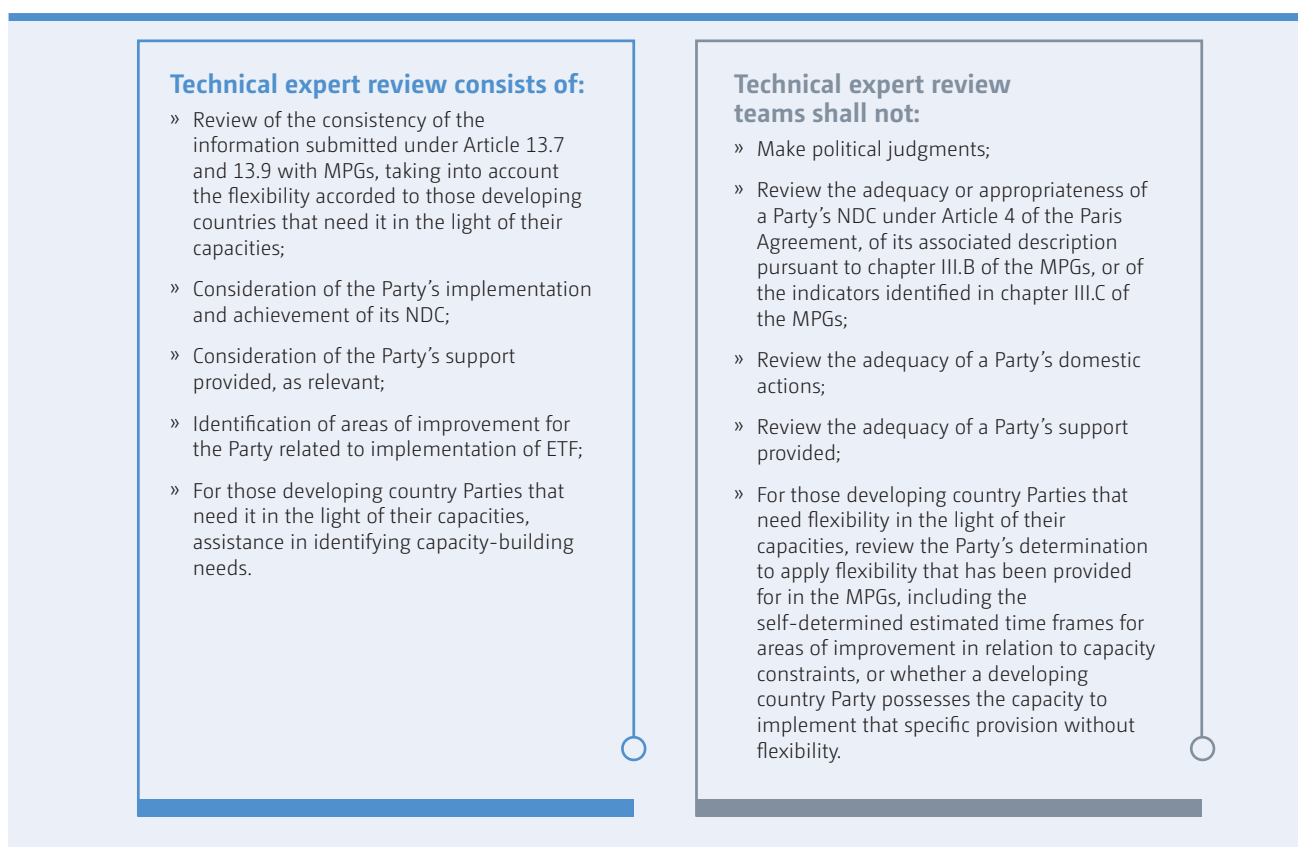
on Parties.² The TER must also pay particular attention to the respective national capabilities and circumstances of developing country Parties.³ The MPGs clearly define what a TER will and will not involve (see Figure 20).

² Decision 18/CMA.1, annex, paragraph 148.

³ Decision 18/CMA.1, annex, paragraph 147.

Figure 20
Scope of the technical expert review*

* Decision 18/CMA.1, annex, paragraphs 146 and 149.



2. Input and output

Information reported in the BTR that shall be considered during the TER includes: the national inventory report of anthropogenic emissions by sources and removals by sinks of GHGs; the information necessary to track progress made

in implementing and achieving the NDC; and 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. Information submitted by other Parties that provide support may undergo a TER at the Party's discretion.⁴

⁴ Decision 18/CMA.1, annex, paragraph 150.

The final outcome of the TER will be a technical expert review report⁵ containing the results of the review. The report will be made publicly available on the UNFCCC website.⁶

or a simplified review.⁷ Descriptions of these formats are provided in Table 6.

The MPGs clearly define to whom, when and how each of these TER formats will be applied (see Table 6).

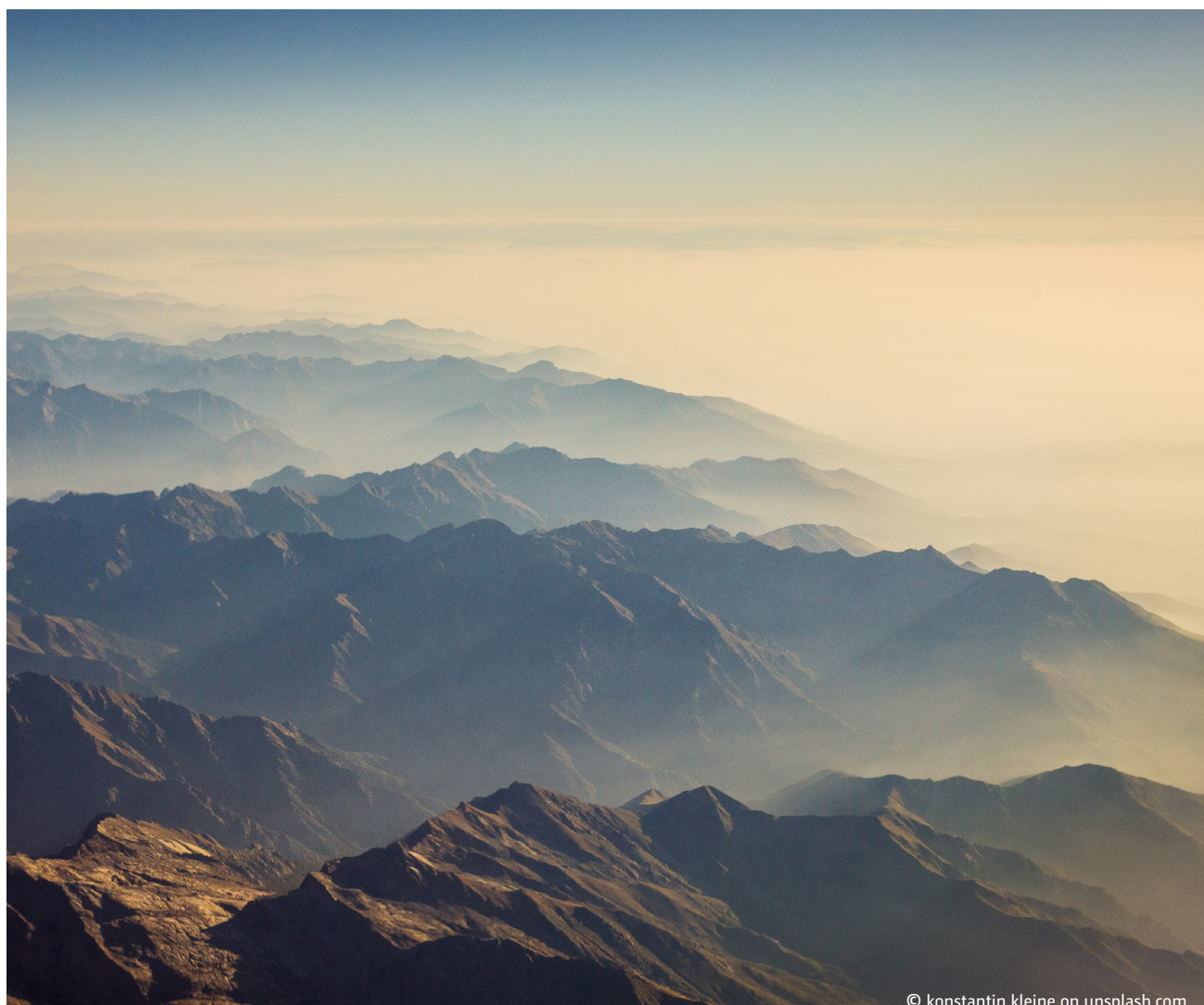
3. Formats and applicability of the technical expert review

The TER may be conducted in four different formats: a centralized review, an in-country review, a desk review

⁵ Decision 5/CMA.3, annex VI. Available at: <https://unfccc.int/documents/311138>.

⁶ Decision 18/CMA.1, annex, paragraphs 187 and 188.

⁷ Decision 18/CMA.1, annex, paragraph 151.



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Table 6
Technical expert review formats and their applicability

REVIEW FORMAT	APPLICABILITY OF THE FORMAT
In-country review: A TER team conducts the review in the country of the Party subject to review. In-country visits are scheduled, planned and conducted with the consent of and in close coordination with the Party. ^a	<ul style="list-style-type: none"> • 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 its NDC;^c • If recommended in the TER of the Party's prior BTR;^d • Upon request by the Party under TER.^e
Centralized review: A TER team conducts the review from a single, centralized location. A single TER team could review several Parties' BTRs. ^f	<ul style="list-style-type: none"> • A BTR that is not subject to an in-country or simplified review;^g • Those developing country Parties that need flexibility in the light of their capacities with respect to undergoing in-country review have the flexibility to instead choose to undergo a centralized review, but are encouraged to undergo an in-country review;^h • LDCs and SIDS may choose to participate in the same centralized review as a group where a single expert review team will review several BTRs from the LDCs and SIDS.ⁱ
Desk review: Members of a TER team conduct the review remotely from their respective countries. ^{j,10}	<ul style="list-style-type: none"> • A BTR that is not subject to an in-country or simplified review;^{k,11} • Should not be conducted: (1) more than once every five years; (2) for the first BTR submitted following a Party's communication or update of its NDC; or (3) for a BTR that contains information on the Party's achievement of its NDC;^{l,12}
Simplified review of a Party's national inventory report/national inventory document: The secretariat undertakes an initial assessment of completeness and consistency of the report/document with MPGs, consistent with the initial assessment procedures. A review of the findings of this initial assessment will form part of the consequent TER of the Party's national inventory report/national inventory document.	<ul style="list-style-type: none"> • A national inventory report submitted in a year in which a BTR is not due;^{m,13}

a Decision 18/CMA.1, annex, paragraph 153.
b Decision 18/CMA.1, annex, paragraph 158(a).
c Decision 18/CMA.1, annex, paragraph 158(b).
d Decision 18/CMA.1, annex, paragraph 158(c).
e Decision 18/CMA.1, annex, paragraph 158(d).
f Decision 18/CMA.1, annex, paragraph 152.
g Decision 18/CMA.1, annex, paragraph 156.
h Decision 18/CMA.1, annex, paragraph 159.
i Decision 18/CMA.1, annex, paragraph 157.
j Decision 18/CMA.1, annex, paragraph 154.
k Decision 18/CMA.1, annex, paragraph 156.
l Decision 18/CMA.1, annex, paragraph 160.
m Decision 18/CMA.1, annex, paragraph 161.

4. Procedures

Figure 21 outlines the procedures, including the timelines, for in-country, centralized and desk reviews.

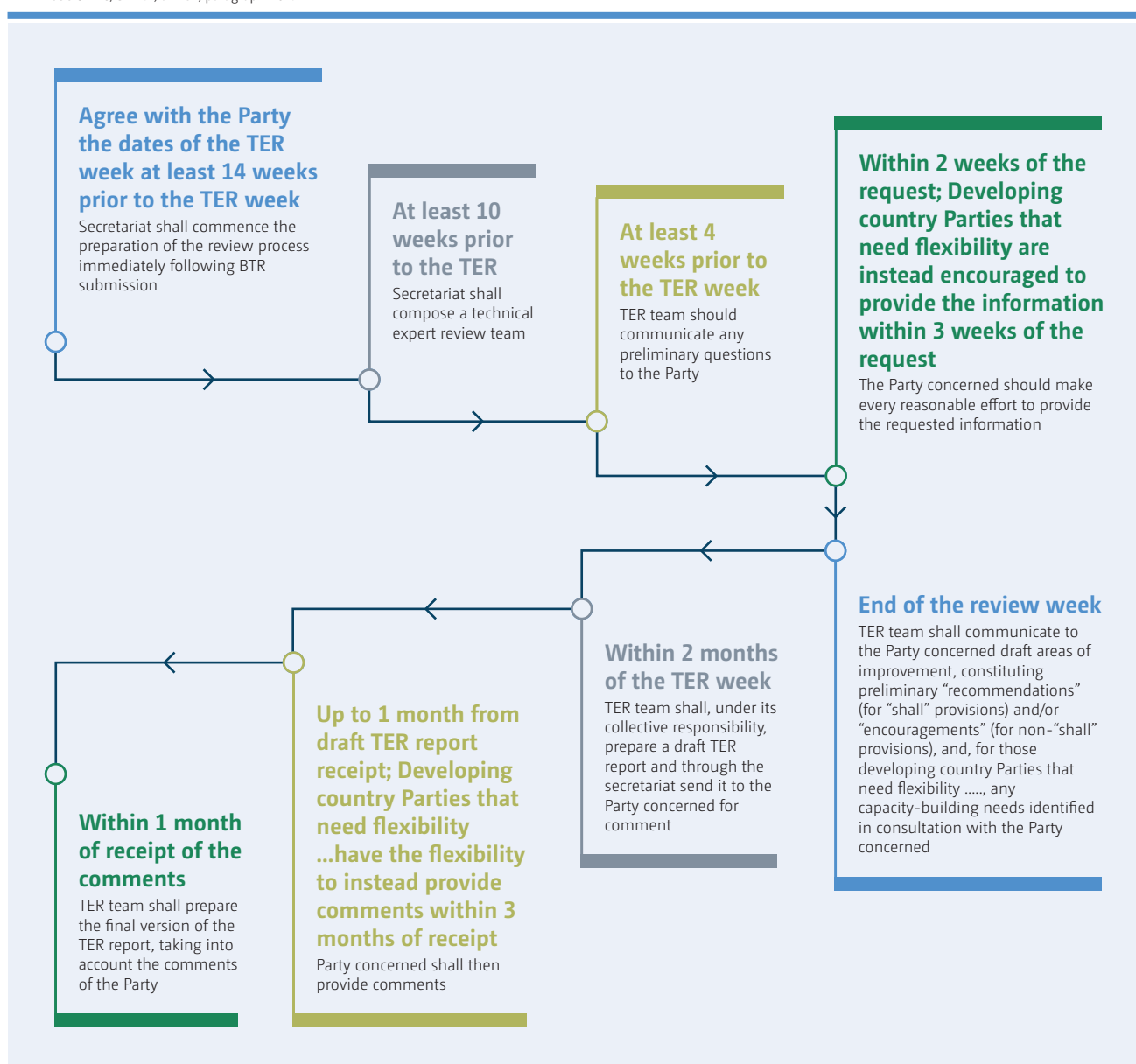
For simplified reviews of national inventory reports, the secretariat should prepare a draft initial assessment

and send it to the Party within six weeks of the BTR submission. The Party may then provide comments within four weeks of receipt of the draft initial assessment. The secretariat should address the Party's comments and publish the final initial assessment on the UNFCCC website within four weeks of receipt of the Party's comments.⁸

⁸ Decision 18/CMA.1, annex, paragraph 163.

Figure 21
Procedures and timelines for in-country, centralized and desk reviews*

* Decision 18/CMA.1, annex, paragraph 162.



5. Confidentiality

During the review, Parties may designate information provided to the TER team as confidential. In such cases, the Party should provide the basis for protecting the information. The TER team and the secretariat shall not make such information publicly available. The obligation of the TER team members to maintain confidentiality continues after completion of the TER.⁹

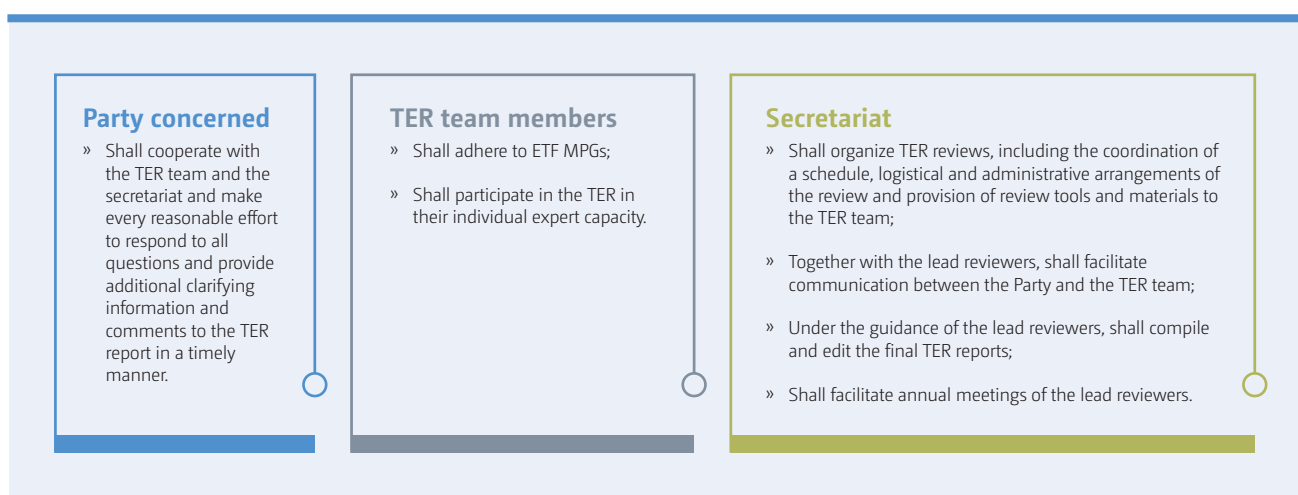
⁹ Decision 18/CMA.1, annex, paragraph 164.

6. Key actors and their roles

The TER process involves three key actors: The Party concerned whose BTR is undergoing the TER, the TER team and the secretariat. Their roles are elaborated in Figure 22.

Figure 22
Roles under the technical expert review*

* Decision 18/CMA.1, annex, paragraphs 165–171.



7. Technical expert review team and institutional arrangements

In order to be part of a TER team, an expert must be nominated to the UNFCCC roster of experts by a Party or an intergovernmental organization and complete the training programme in accordance with, decision 5/CMA.3, annex VII.¹⁰

Each BTR submitted will be assigned to a single TER team, with members selected from the UNFCCC roster of experts in line with the guidance outlined in Figure 23.¹¹

In addition, the following needs to be taken into consideration when composing a TER team:

1. The same TER team cannot perform two successive reviews of a Party's submission;¹²
2. Every effort should be made to select lead reviewers who have participated in reviews under the Convention or Article 13 of the Paris Agreement;¹³
3. Experts from developing country Parties participating in the TER team shall be funded according to the existing procedures for participation in UNFCCC activities.¹⁴

¹⁰ Available at: <https://unfccc.int/documents/311138>.

¹¹ Decision 18/CMA.1, annex, paragraph 174.

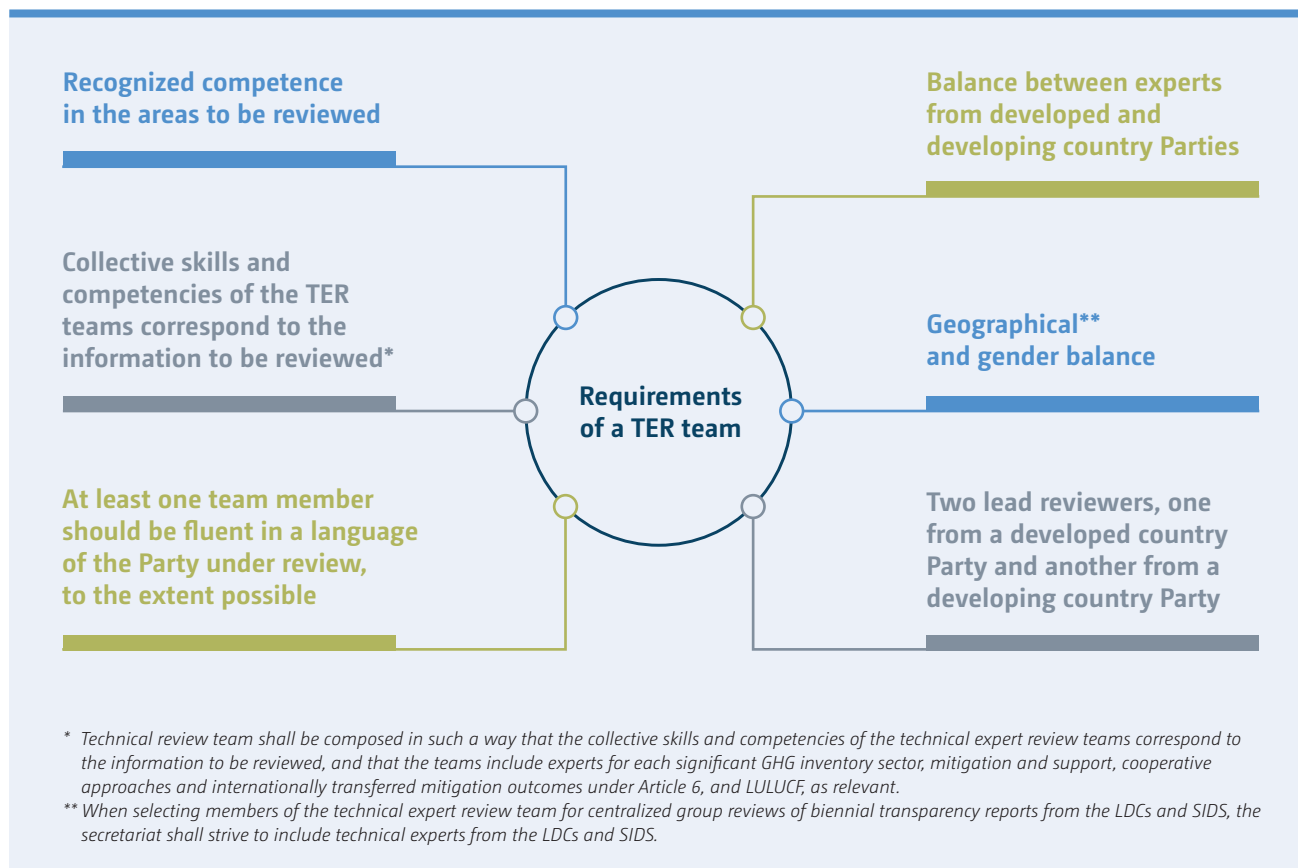
¹² Decision 18/CMA.1, annex, paragraph 179.

¹³ Decision 18/CMA.1, annex, paragraph 180.

¹⁴ Decision 18/CMA.1, annex, paragraph 182.

Figure 23
Guidance for the composition of a technical expert review team*

* Decision 18/CMA.1, annex, paragraphs 175–178 and 181.



The two lead reviewers referred to in Figure 23 play an important role in the TER, since they shall oversee the work of the TER team and act as co-lead reviewers.¹⁵ As co-lead reviewers, they should ensure that the TER is conducted in accordance with the MPGs. They should also ensure the quality and objectivity of the TER and provide for the continuity, consistency across Parties and timeliness of the TER.¹⁶ Other roles of the lead reviewers include:¹⁷

- Communicating necessary information to the TER team;
- Monitoring the progress of the TER;
- Coordinating the submission of queries of the TER

team to the Party concerned and coordinating the inclusion of the answers in the TER report;

- Giving priority to issues raised in previous TER reports;
- Providing technical advice to the members of the TER team.

The lead reviewers shall meet annually at a lead reviewers' meeting to discuss how to improve the quality, efficiency and consistency of the TER and develop conclusions.¹⁸

¹⁵ Decision 18/CMA.1, annex, paragraph 183.

¹⁶ Decision 18/CMA.1, annex, paragraph 184.

¹⁷ Decision 18/CMA.1, annex, paragraph 185.

¹⁸ Decision 18/CMA.1, annex, paragraph 186.

8. Flexibility provisions

that need it in the light of their capacities in relation to a TER.

Table 7 provides an overview of the provisions that provide flexibility to those developing country Parties

Table 7

Flexibility provisions available to those developing country Parties that need it in the light of their capacities in relation to the technical expert review

REFERENCE IN THE MPGS (ANNEX TO DECISION 18/CMA.1)	PROVISION IN THE MPGS	FLEXIBILITY PROVISION FOR THOSE DEVELOPING COUNTRY PARTIES THAT NEED IT IN THE LIGHT OF THEIR CAPACITIES
Paragraphs 158–159 <i>Format of the TER</i>	A Party shall undergo an in-country review 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 its NDC under Article 4 of the Paris Agreement (c) A BTR if recommended in the TER of the Party's previous BTR (d) A BTR upon request of the Party under TER	Choose to undergo a centralized instead of an in-country review, but are encouraged to undergo an in-country review
Paragraph 162(c) <i>Provide requested information to TER team</i>	The Party concerned should make every reasonable effort to provide the requested information within two weeks of the request	Encouraged to provide the information within three weeks of the request
Paragraph 162(f) <i>Comments on the draft TER report</i>	The Party concerned shall be given up to one month from receipt of the draft TER report to provide comments	Instead provide comments within three months of receipt of the draft TER report



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Chapter IV

Facilitative, multilateral consideration of progress

As noted in Figure 3, the ETF includes a facilitative, multilateral consideration of progress with respect to each Party's efforts under Article 9 of the Paris Agreement and its respective implementation and achievement of its NDC. The facilitative, multilateral consideration of progress will be conducted in accordance with chapter VIII of the MPGs.

Chapter VIII of the MPGs contains provisions on the following:

- Scope
- Information to be considered
- Format and steps
- Frequency and timing
- Record

For those developing country Parties that need them in the light of their capacities, the MPGs provide specific flexibility provisions (see Table 8).

1. Scope

A facilitative, multilateral consideration of progress is undertaken with respect to the Party's efforts under Article 9 of the Paris Agreement and the Party's respective implementation and achievement of its NDC.¹

¹ Decision 18/CMA.1, annex, paragraph 189.

2. Information to be considered and output

The information to be considered in a facilitative, multilateral consideration of progress includes the elements set out in Figure 24.

The output of a facilitative, multilateral consideration of progress will be a record, to be prepared by the secretariat and made available on the UNFCCC website within one month of the working group session.

The record will include:²

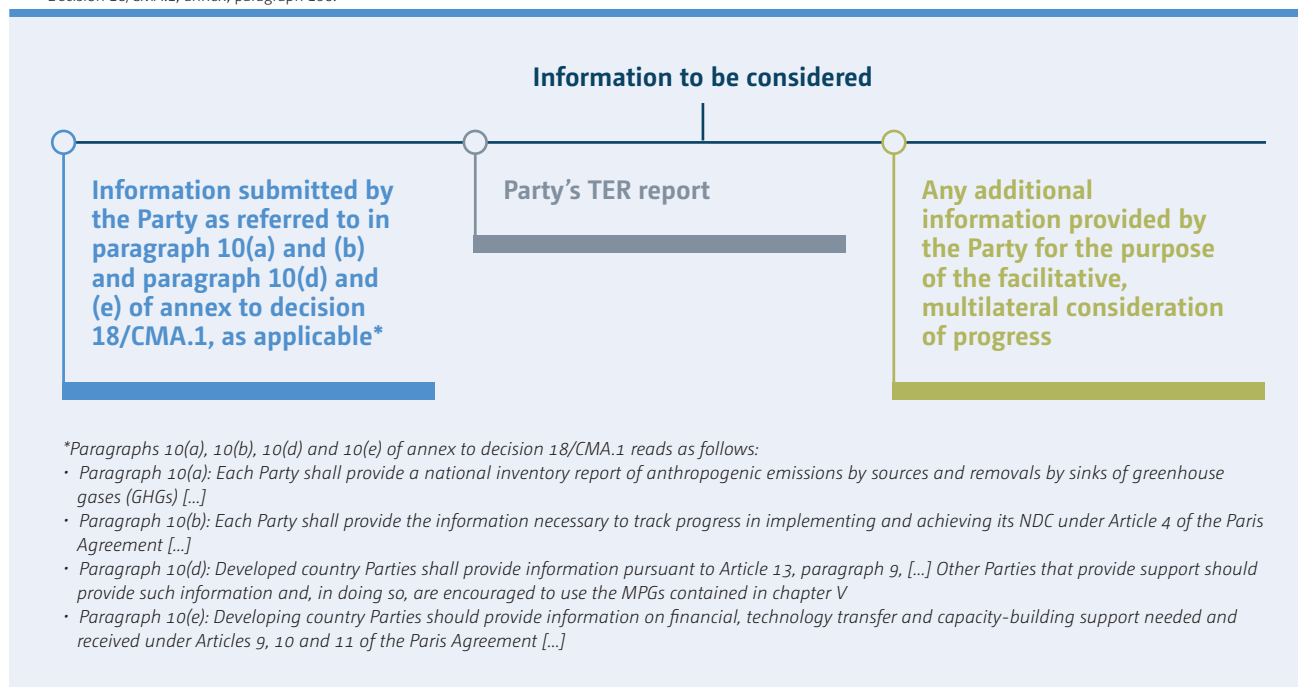
1. Questions submitted and responses provided;
2. A copy of the Party's presentation; A recording of the working group session;
3. A procedural summary of the Party's facilitative, multilateral consideration of progress;
4. Any additional information generated through the online platform, as available.

² Decision 18/CMA.1, annex, paragraph 199.

Figure 24

Information to be considered in a facilitative, multilateral consideration of progress*

* Decision 18/CMA.1, annex, paragraph 190.



3. Format, steps, frequency and timing

A facilitative, multilateral consideration of progress will take place as soon as possible following the publication of a Party's TER report. Should the TER report not become available within 12 months of the submission of the Party's BTR, the secretariat will make arrangements for the Party to participate in a facilitative, multilateral consideration of progress at the next available opportunity.³ If a Party does not submit a BTR within 12 months of the due date identified in decision 18/CMA.1, paragraph 3 (at the latest by 31 December 2024), the secretariat, in consultation with the Party concerned, will make arrangements for the Party to participate in a facilitative, multilateral consideration of progress at the next available opportunity.⁴

The facilitative, multilateral consideration of progress will be conducted in two phases,⁵ a written question and answer phase and a working group session phase, in line with the procedures and timeline provided in Figure 25.

³ Decision 18/CMA.1, annex, paragraph 197.

⁴ Decision 18/CMA.1, annex, paragraph 198.

⁵ Decision 18/CMA.1, annex, paragraph 191.

⁶ Decision 18/CMA.1, annex, paragraph 196.

⁷ Decision 18/CMA.1, annex, paragraph 195.

The secretariat shall coordinate the practical arrangements of the facilitative, multilateral consideration of progress⁶ and establish an online platform to:⁷

- Allow a Party to hold a webinar ahead of and/or after a session of the Subsidiary Body for Implementation;
- Facilitate the written question and answer phase;
- Facilitate the working group session phase, including by allowing participation during the working group session by experts in remote locations.

4. Flexibility provisions

Table 8 provides an overview of the provisions that provide flexibility to those developing country Parties that need it in the light of their capacities in relation to a facilitative, multilateral consideration of progress.

Table 8

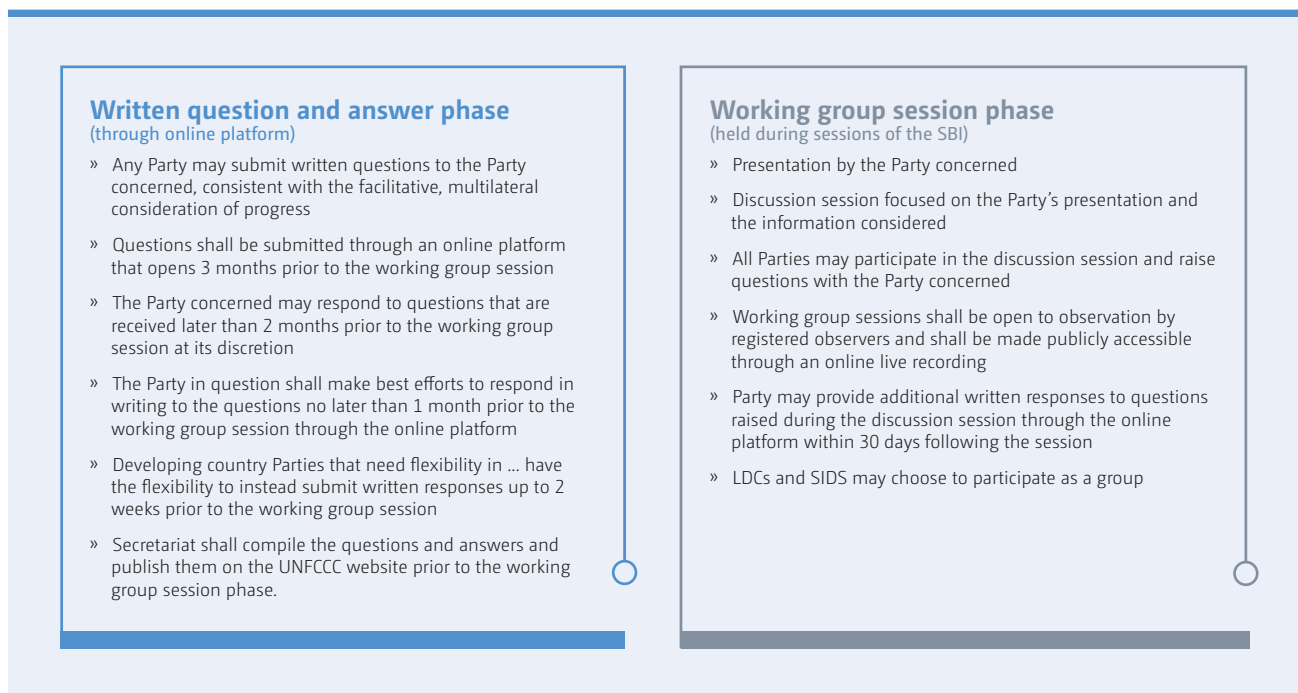
Flexibility provisions available to those developing country Parties that need it in the light of their capacities for the facilitative, multilateral consideration of progress

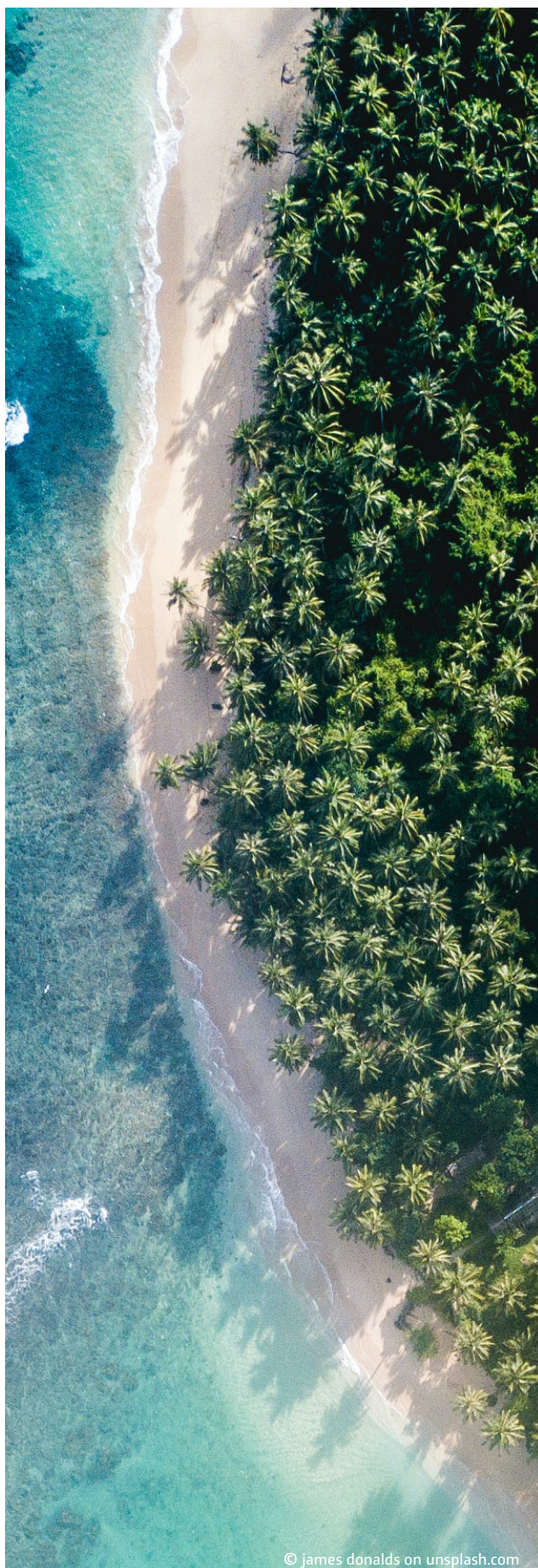
REFERENCE IN THE MPGS (ANNEX OF DECISION 18/CMA.1)	PROVISION IN THE MPGS	FLEXIBILITY PROVISION FOR THOSE DEVELOPING COUNTRY PARTIES THAT NEED IT
Paragraph 192 (c) <i>Time to respond to questions</i>	The Party in question shall respond in writing no later than one month prior to the working group session through the online platform	Instead submit written responses to questions up to two weeks prior to the working group session

Figure 25

Phases, procedures and timeline of the facilitative, multilateral consideration of progress*

* Decision 18/CMA.1, annex, paragraphs 192 and 193.





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Chapter V Linkages

The ETF encompasses the whole spectrum of the Paris Agreement and has a number of explicit and implicit interlinkages with the Agreement. This section discusses some of the key explicit interlinkages of the ETF with:

- Communication and accounting of NDCs;
- The global stocktake;
- The process for adaptation communications and other arrangements for adaptation information;
- The committee to facilitate implementation and promote compliance.

1. Communication and accounting of nationally determined contributions under Article 4

As explained in chapter III.3, the information necessary to facilitate clarity, transparency and understanding of an NDC under Article 4 of the Paris Agreement overlaps in a number of ways with the description of the NDC that must be included in the ETF as part of the information necessary to track the progress of implementation and achievement of the NDC under Article 4. Further, according to the accounting guidance applied to the second and subsequent NDCs, the accounting of NDCs will be undertaken and reported in the BTR, including through a structured summary.

2. Global stocktake

Consistent with the purposes of the ETF to inform the global stocktake under Article 14,¹ one of the sources of input for the global stocktake is reports and

¹ Decision 18/CMA.1, annex, paragraphs 1 and 2.

communications from Parties, in particular those submitted under the Paris Agreement (i.e. the BTRs) and the Convention.² The sources of input for the global stocktake will consider information at a collective level on,³ inter alia:

1. The state of GHG emissions by sources and removals by sinks and mitigation efforts undertaken by Parties, including the information provided in the national inventory report;⁴
2. The overall effect of Parties' NDCs and the overall progress made by Parties towards the implementation of their NDCs, including the information necessary to track progress in implementing and achieving them;⁵
3. The state of adaptation efforts, support, experience and priorities, including the information provided in adaptation communications⁶ and in the BTR;⁷
4. The finance flows and means of implementation, including information referring to support provided, needed and received.⁸

3. Linkages between reporting adaptation in the biennial transparency report and other arrangements for providing adaptation information

The MPGs for adaptation information in BTRs also specify or imply a set of linkages with other arrangements for adaptation information. These linkages relate to the process of communication/reporting or to the types of information to be included in various documents.

Generally, the MPGs for the transparency framework for action and support specify that, when including adaptation information, Parties may cross-reference adaptation information in other documents, and focus on updating information previously supplied.⁹ This means that Parties that may have recently submitted a national communication, an adaptation communication or documents relating to their NAPs can reference the information provided in those documents and do not need to resubmit or recompile similar information.

More specifically, the adaptation sections of a BTR are linked with the process of adaptation communications. In its paragraph 4, decision 9/CMA.1 provides that Parties may submit and update their adaptation communication "as a component of or in conjunction with the reports on impacts and adaptation as stipulated in Article 13, paragraph 8, of the Paris Agreement. In addition, the MPGs emphasizes that, when doing so, Parties should clearly identify which parts of the adaptation sections of the BTR constitute the adaptation communication, so that it may be easily identified.¹⁰

An additional aspect linking the adaptation sections of the BTRs with other processes is the types of information to be provided. There are significant overlaps between the types of adaptation information to be reported defined the MPGs for the BTRs, and the guidance other processes such national communications, adaptation communications or documents related to national adaptation plans. Table 9 compares the general types of information to be reported in BTR and other processes.

² Decision 19/CMA.1, paragraph 37(a).

³ Decision 19/CMA.1, paragraph 36(a)–(d).

⁴ Article 13, paragraph 7(a) of the Paris Agreement.

⁵ Article 13, paragraph 7(b) of the Paris Agreement.

⁶ Article 7, paragraphs 10 and 11, of the Paris Agreement.

⁷ Article 13, paragraph 8 of the Paris Agreement.

⁸ Article 13, paragraphs 9 and 10, of the Paris Agreement.

⁹ Decision 18/CMA.1, paragraph 14.

¹⁰ Decision 18/CMA.1, paragraph 13.

Table 9

Comparison of the general types of adaptation information to be reported in biennial transparency reports and other processes

TYPE OF INFORMATION	BIENNIAL TRANSPARENCY REPORT	ADAPTATION COMMUNI- CATION	NATIONAL COMMUNI- CATION OF ANNEX I PARTY	NATIONAL COMMUNI- CATION OF NON-ANNEX I PARTY	DOCUMENTS RELATED TO NATIONAL ADAPTATION PLANS
<i>National circumstances, institutions, legal frameworks</i>	●	●		●	●
<i>Impacts, risks, vulnerabilities</i>	●	●	●	●	●
<i>Priorities and barriers related to adaptation</i>	●	●		●	
<i>Strategies, policies, plans, goals, steps to integrate adaptation into other policies</i>	●	●	●	●	●
<i>Support needed/support received</i>	●	●			●
<i>Progress in implementation of adaptation</i>	●	●	●	●	●
<i>Monitoring and evaluation</i>	●	●	●	●	●
<i>Information related to loss and damage</i>	●				
<i>Cooperation, good practices, experiences, lessons learned</i>	●	●			●
<i>Adaptation-related economic diversification/mitigation co-benefits of adaptation</i>	●	●			
<i>Contributions to other international frameworks</i>		●			
<i>Gender perspective and/or traditional, indigenous and local knowledge</i>	●	●			

Note: 1. While adaptation information to be included in BTRs, adaptation communications and national communications has specific guidance in the form of the MPGs or guidelines, the information that may be included in documents related to NAPs are based on COP decisions 5/CP.17, 3/CP.20 and 8/CP.24, as well as the NAP Technical Guidelines published by the Least Developed Countries Expert Group in 2012.

2. Note: For a detailed comparison of the types of adaptation information requested by the guidelines of various UNFCCC documents and communications, please see document AC/2019/9. Available at <https://unfccc.int/documents/199417>.

4. Committee to facilitate implementation and promote compliance

The mechanism to facilitate implementation of and promote compliance with the provisions of the Paris Agreement, referred to in Article 15 of the Agreement, consists of a committee.¹¹ The committee considers issues related to, as appropriate, a Party's

implementation of or compliance with the provisions of the Paris Agreement.¹² In addition, in certain circumstances, the committee will itself initiate consideration of a matter. The ETF-related conditions that will prompt the committee to initiate consideration of issues include the following:

- If a Party fails to submit a mandatory report or communication of information under Article 13,

¹¹ Decision 20/CMA.1, annex, paragraph 1.

¹² Decision 20/CMA.1, annex, paragraph 20.

paragraphs 7 and 9, or Article 9, paragraph 7, of the Paris Agreement;¹³

- If Party does not participate in the facilitative, multilateral consideration of progress, based on information provided by the secretariat.¹⁴

Furthermore, pursuant to Article 13, paragraphs 7 and 9, of the Paris Agreement and the MPGs, the committee may, with the consent of the Party concerned, engage in a facilitative consideration of issues in cases of significant and persistent inconsistencies in the information

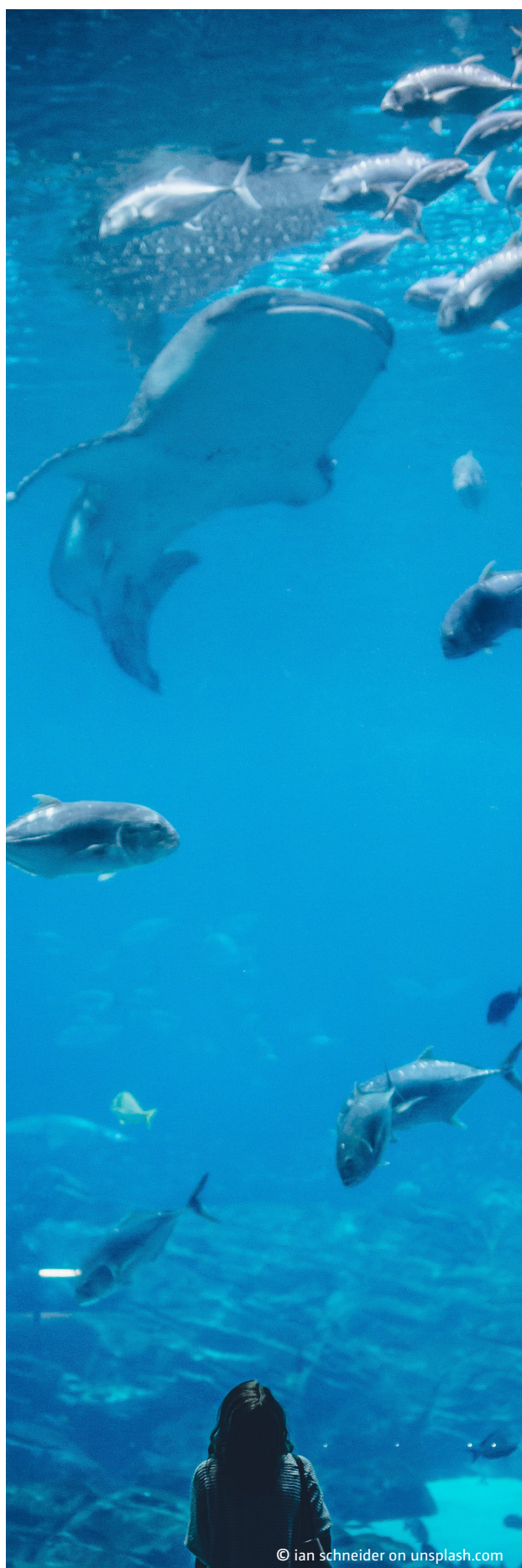
submitted by a Party. This consideration will be based on the recommendations made in the final TER reports, together with any written comments provided by the Party during the review. In its consideration of such matters, the Committee shall take into account Article 13, paragraph 14 and 15, which provide that support shall be provided to developing country Parties for the implementation of the ETF and for the building of transparency-related capacity, as well as flexibilities provided in the provisions of the MPGs for those developing countries that need it in the light of their capacities.

¹³ Decision 20/CMA.1, annex, paragraph 22(a)(ii).

¹⁴ Decision 20/CMA.1, annex, paragraph 22(a)(iii).



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Chapter VI

Transitioning to the enhanced transparency framework

COP 21 decided that the ETF will supersede the MRV arrangements established by decision 1/CP.16, paragraphs 40–47 and 60–64, and decision 2/CP.17, paragraphs 12–62, following the submission of the final biennial reports and BURs which will be superseded by BTRs. This is applicable to those Parties to the Convention that are also Parties to the Paris Agreement.¹

Decisions adopted in Katowice by COP 24 and CMA 1 addressed a number of practical aspects that operationalize the decision by COP 21 referred to above. These include the following:

- Submission of final biennial reports: COP 24 decided that the dates for submission of the final biennial reports shall be those that are submitted to the secretariat no later than 31 December 2022.
- Submission of the final BURs: COP 24 decided that the dates for submission of the final BURs shall be those that are submitted to the secretariat no later than 31 December 2024.²
- Submission of the first BTRs: CMA 1 decided that Parties shall submit their first BTR at the latest by 31 December 2024.³ However, LDCs and SIDS may submit the first BTR at their discretion.⁴
- Superseding the existing MRV arrangements: COP 24 decided that, for those Parties to the Convention that are also Parties to the Paris Agreement, the BTRs, TER and the facilitative, multilateral consideration

¹ Decision 1/CP.24, paragraph 39.

² Decision 18/CMA.1, paragraph 38.

³ Decision 18/CMA.1, paragraph 3.

⁴ Decision 18/CMA.1, paragraph 4.

of progress prepared and conducted in accordance with the MPGs above shall replace the BRs, BURs, IAR, and ICA.⁵

- Annual GHG inventories: COP 24 decided that, in order to fulfil national inventory reporting obligations under the Convention, Parties to the Paris Agreement submitting annual national inventory reports under the Convention shall use the MPGs for national inventory reports by the date that the reports are first due under the Paris Agreement, with the TER to be conducted in accordance with the corresponding MPGs contained in chapter VII of the annex to decision 18/CMA.1, in place of the greenhouse gas inventory reporting guidelines contained in the annex to decision 24/CP.19 and the review guidelines in the annex to decision 13/CP.20, respectively, including in years in which a BTR is not due under the Paris Agreement.⁶
- National communications under the Convention: COP 24 decided that, with respect to the reporting and review of national communications under the Convention every four years, starting from the date that reports are first due under the Paris Agreement:⁷
 1. Parties may submit their national communication and BTR as a single report, in accordance with the ETF MPGs for information also covered by the national communication reporting guidelines contained in, as applicable, decisions 4/CP.5 and 17/CP.8;
 2. In addition, Parties shall include in the report:
 - a) Supplemental chapters on research and systematic observation and on education, training and public awareness, in accordance with the guidelines contained in, as applicable, decisions 4/CP.5 and 17/CP.8;
 - b) For those Parties that have not reported under chapter IV of the annex to decision 18/

CMA.1, an additional chapter on adaptation, in accordance with the relevant guidelines contained in, as applicable, decisions 4/CP.5 and 17/CP.8;

3. For those Parties whose national communications are subject to review under decision 13/CP.20, the review shall be conducted in accordance with the relevant guidelines contained in chapter VII of the annex to decision 18/CMA.1, and shall also include a review of the information submitted under paragraph 43(b) of decision 1/CP.24, in accordance with the relevant guidance in decision 13/CP.20, as applicable.
- Reporting obligations of Parties to the Convention that are not Parties to the Paris Agreement: The reporting obligations under Articles 4 and 12 of the Convention and existing MRV arrangements under the Convention shall continue to apply to those Parties to the Convention that are not Parties to the Paris Agreement. However, these Parties can choose to use the MPGs contained in decision 18/CMA.1 and its annex to meet their reporting commitments under Articles 4 and 12 of the Convention, in lieu of the guidance adopted under the Convention. For the purpose of national communications, the arrangements described in paragraph above are applicable here as well if the Party so chooses.⁸
 - REDD-plus technical annex: COP 24 decided that the REDD-plus technical annex shall be submitted as an annex to the BTR⁹ and that its technical analysis shall be carried out concurrently with the TER.¹⁰ The MRV modalities for REDD-plus¹¹ have not been modified as part of the MPGs. Hence, there will not be any major changes in the way developing country Parties submit the results of REDD+ activities in the context of “results-based payments” as a technical annex to the BTR. In other words, for REDD-plus, the only difference between the current MRV arrangements and the ETF procedure will be the “vehicle” to which the

⁵ Decision 1/CP.24, paragraph 41

⁶ Decision 1/CP.24, paragraph 42.

⁷ Decision 1/CP.24, paragraph 43.

⁸ Decision 1/CP.24, paragraph 44.

⁹ Decision 1/CP.24, paragraph 45.

¹⁰ Decision 1/CP.24, paragraph 46.

¹¹ Decision 14/CP.19.

REDD-plus technical annex will be attached. The content of the technical annex will continue to be elaborated according to the Warsaw Framework for REDD-plus, in particular decision 14/CP.19.

Decisions adopted in Glasgow by CMA 3 also addressed a number of important aspects that provide a guidance for operationalizing the MPGs, such as the following:

- Common reporting tables (CRTs) and common tabular formats (CTFs): The CMA 3 adopted the CRTs and CTFs for electronic reporting of:

1. The information in the national inventory reports of anthropogenic emissions by sources and removals by sinks of greenhouse gases, as contained in annex I of decision 5/CMA.3;
2. The information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement, as contained in annex II of decision 5/CMA.3;
3. The information on financial, technology development and transfer and capacity-building support provided and mobilized, as well as support needed and received, under Articles 9–11 of the Paris Agreement, as contained in annex III of decision 5/CMA.3.

- The CMA 3 also adopted the outline of the biennial transparency report, national inventory document and technical expert review report, as contained in annexes IV, V and VI of decision 5/CMA.3.
- The CMA 3 adopted the training programme for technical experts participating in the technical expert review of biennial transparency reports, as contained in annex VII of decision 5/CMA.3. It also requested the secretariat to incorporate technical advice from the CGE and lead reviewers when developing the training programme, taking into account experience and lessons learned from existing training programmes under the Convention. It further requested the secretariat to prioritize the development of courses aimed at general overview of the ETF and make these

courses available from the 1 March 2023, while making the other courses relating to information to be reviewed in accordance with decision 18/CMA.1, annex, paragraph 150, available by September 2023.

- Development of reporting tools: The CMA 3 requested the secretariat to develop reporting tools for the electronic reporting of the CRTs and CTFs, taking into account the operationalization of the flexibility provisions, and make available a test version of the reporting tools by June 2023 with a view to the complete the final version of the tools by June 2024. It also invited Parties to submit their views on their experience with the test version of the reporting tools, including experience with integrating the tools into their national inventory arrangements, and inputs on improving the tools via the UNFCCC submission portal by December 2023. In addition, it requested the secretariat to develop user manuals for the reporting tools and to organize regular technical training workshops (online and/or in person) after the test version as well as after the final version are available, to facilitate an interactive exercise with experts from Parties that demonstrates the functions of the reporting tools and to facilitate peer learning and the sharing of experience among Party experts. The decision 5/CMA.3 included a number of practical aspects related to the specific reporting tools, including:
 1. Reporting tool for CRTs for GHG inventory: CMA decided that, if the final version of the reporting tool for inventory information is not available by June 2024, Parties can submit the national inventory report after 31 December 2024, but with a delay not exceeding the delay in the availability of the reporting tool. It is important to note that the secretariat was requested to facilitate interoperability between the reporting tools and the IPCC inventory software to facilitate the transfer of data.
 2. Reporting tool for CTFs for financial, technology development and transfer and capacity-building (FTC) support: The CMA requested the secretariat to establish an interactive web portal to facilitate the availability of information, by parameter and by year, reported by Parties in their BTRs, and to

make it available from December 2025.

- **Loss and damage:** The CMA emphasized that each Party may provide information related to averting, minimizing, and addressing loss and damage associated with climate change impacts in chapter IV of its BTRs.

In Sharm El-Sheikh, the CMA addressed the remaining issue of voluntary reviews of the information reported pursuant to decision 18/CMA.1, annex, chapter IV (related to climate change impacts and adaptation), and respective training courses. This decision¹² also addressed several practical aspects that can support Parties in operationalizing the MPGs, including the following:

- **Review of the information:** The CMA decided that a Party may, on a voluntary basis, request the secretariat to organize a review of the information related to climate change impacts and adaptation, as part of the technical expert review pursuant to decision 18/CMA.1, annex, chapter VII. The review of the reported information will be in accordance with the MPGs, as contained in decision 18/CMA.1, annex, chapter IV. In addition, the CMA decided that the Party undergoing the voluntary review may select specific sections of the chapter IV of the BTR for particular attention by the expert review team.
- **Training course:** The CMA requested the secretariat to develop and implement a training course for review experts, incorporating, as appropriate, technical advice from the CGE and lead reviewers. It decided to undertake a review of the training course in the context of the review of the MPGs, no later than in 2028 and to integrate relevant outcomes from the Glasgow-Sharm el-Sheikh work programme and global goal on adaptation.

Figure 26 provides an indicative timeline of the evolution of the transparency arrangements under the Convention and the Paris Agreement.

Since the MPGs for the ETF were guided by the principle of building on and enhancing the transparency arrangements under the Convention¹³ it is no surprise that several reporting and review requirements under the ETF are similar and/or consistent with those of the current MRV arrangements under the Convention.

Regardless of the specific challenges, each Party will be at a different “starting point” in the transition from the current MRV arrangements under the Convention to the ETF. By assessing their data availability, capacity, gaps and constraints vis-a-vis the ETF provisions as soon as possible, Parties will not only facilitate better planning, but also help identify from an early stage, areas where support is needed the most. By further continuing to enhance their efforts to prepare and submit national communications and BURs, and participate in the ICA in the immediate future (from now through the next two or three years), developing country Parties will develop their national capacity to prepare BTRs and stand prepared to participate effectively in the TER process and the FMCP.

Developing country Parties could begin to assess their data availability, capacity, gaps and constraints to deliver the first BTR and steps that need to be taken in the transition to the ETF by mapping the information that has already been reported under the current MRV arrangements under the Convention and its correlation and eventual changes in scope and depth in relation to the provisions contained in the MPGs for the ETF. The table contained in an addendum to this handbook, provides an example of how such an assessment could be undertaken. Using this table as a tool, a developing country Party could identify the specific information that already exists and the gaps in relation to the provisions contained in the MPGs. It is important to highlight that if such an exercise is undertaken, it needs to be carried out by the Party on an individual basis, since the availability of information, capacities and existing gaps will be country-specific and will need to be evaluated with an appropriate level of detail.

¹² Available at https://unfccc.int/sites/default/files/resource/cma4_auv_5b_reviews_voluntary_basis.pdf

¹³ Decision 18/CMA.1, annex, paragraph 3(a).

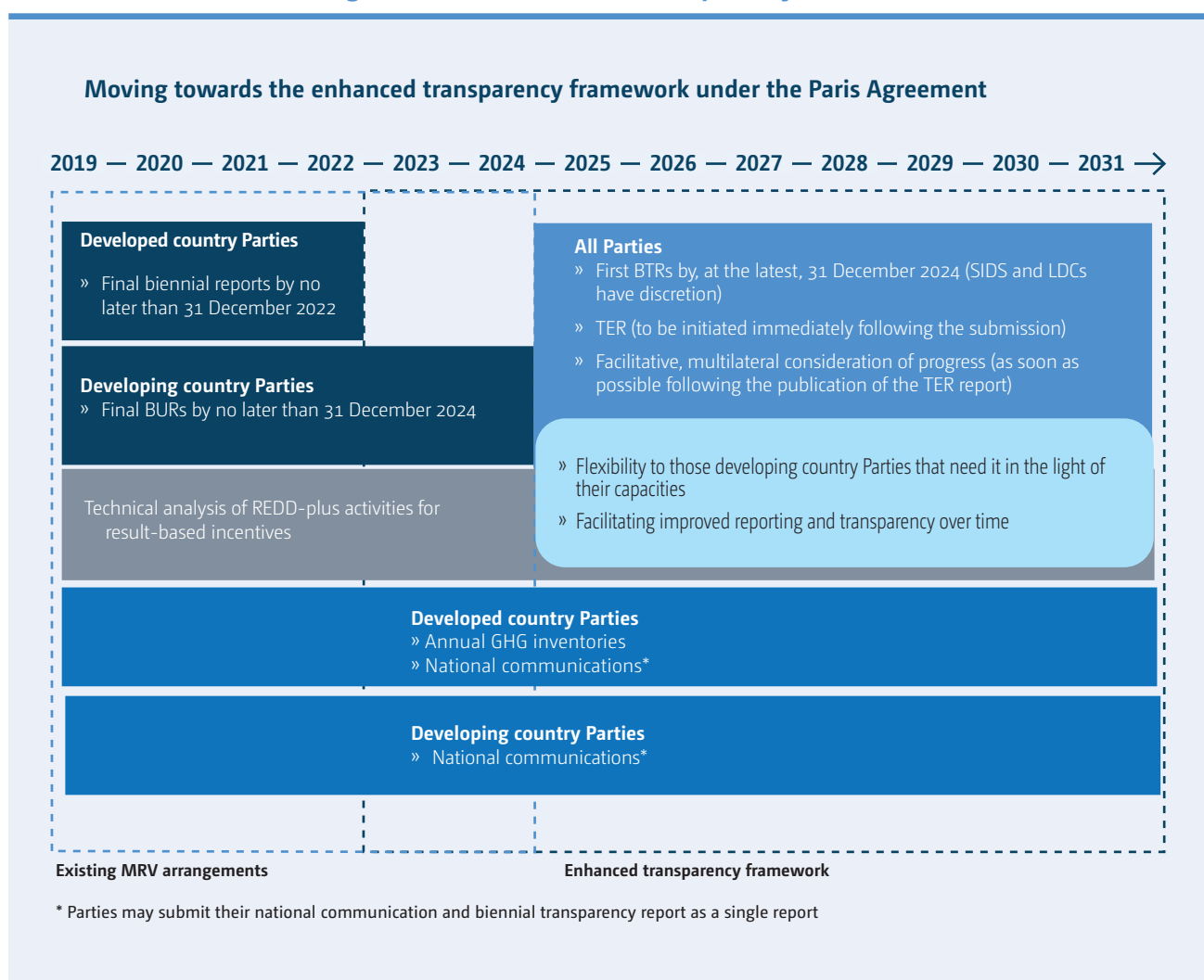
country Parties on preparing for implementation of the ETF under the Paris Agreement.¹⁴

There are number of technical reference documents similar to this one that have been issued the secretariat or by other organizations with the aim to help developing

14 Technical reference documents can be accessed via MRV/Transparency Helpdesk. Available at: <https://www4.unfccc.int/sites/transparency/Pages/Documents.aspx>

Figure 26

Indicative timeline of moving towards the enhanced transparency framework





United Nations
Framework Convention on
Climate Change