

Informal note containing elements of a draft decision
on
SBI 63 agenda item 5
Reporting and review pursuant to Article 13 of the Paris Agreement: provision of financial
and technical support to developing country Parties for reporting and capacity-building
Version 14/11/2025 16:30

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

Recalling Article 13, paragraphs 1–3 and 14–15, of the Paris Agreement and decisions 18/CMA.1, paragraphs 7–11, 5/CMA.3, paragraphs 14, 16 and 43–46, 1/CP.24, paragraph 43, 18/CMA.5, paragraphs 2 and 8–12, 10/CMA.6, paragraphs 2–4, and 21/CMA.6, paragraphs 5 and 18,

1. *Notes* that, as at x.x.2025, x biennial transparency reports (BTRs) had been submitted, *extends appreciation* to the Parties that submitted them and *encourages* Parties that have not yet submitted a BTR to do so as soon as possible;
2. *Welcomes* the synthesis report on progress, best practices and remaining challenges related to implementing the Paris Agreement,¹ the facilitative dialogue, to discuss the report,² and the workshop, held at the sixty-second session of the Subsidiary Body for Implementation (SBI), to facilitate the sharing of the experience of developing country Parties in preparing their BTRs, including in accessing the funds received and their adequacy for the sustainability of the implementation of the enhanced transparency framework (ETF),³ and *expresses appreciation* to the secretariat for organizing the workshop and facilitative dialogue and preparing the synthesis report;
3. *Recognizes* that, as set out in the synthesis report referred to in paragraph 2 above, there is a gap between the amount needed to establish, improve and maintain national reporting systems, including for preparing BTRs, and the amount provided to developing country Parties under the seventh replenishment of the Global Environment Facility (GEF);
4. *Acknowledges* that implementation of the ETF fosters enhanced climate ambition, strengthens accountability for reporting under the Paris Agreement and encourages cooperation among stakeholders and Parties, and that it is complex for all Parties, particularly for developing country Parties owing to the challenges they face and the different starting points of developed and developing country Parties in terms of their capacity for and experience in preparing for ETF implementation;
5. *Also acknowledges* the ongoing challenges faced by developing country Parties in implementing the ETF, including those related to institutional capacity, technical expertise, data systems and workflows, and resource availability;
6. *Reaffirms*, recalling paragraph 10 of decision 18/CMA.5, the importance of the adequacy, predictability and timeliness of the support provided to developing country Parties, recognizing the special circumstances of the least developed countries (LDCs) and small island developing States (SIDS), for building and enhancing their institutional and technical capacity for implementing the ETF;
7. *Underscores* that, to achieve the scale and ambition of implementation of the ETF reflected in Article 13 of the Paris Agreement, financing models must bridge funding mechanisms, extend beyond project-based approaches to preparing BTRs and address long-term institutional needs;
8. *Acknowledges* that developing country Parties continue to be supported in building their institutional and technical capacity for implementing the ETF and *emphasizes* the importance of the continued provision of support for building the transparency-related capacity of developing country Parties on a continuous basis and in a sustainable manner;

¹ FCCC/SBI/2025/10.

² As per decision 18/CMA.5, para. 19.

³ As per decision 21/CMA.6, para. 16.

9. *Underscores* the importance of developing country Parties making full use of the financial, technical and capacity-building support available through bilateral, multilateral and other channels for enhancing their capacity to implement the ETF and *stresses* the critical importance of the timely submission of applications for funding under the GEF for preparing BTRs to avoid gaps in the BTR reporting cycle and ensure sustainability of institutional capacity;

10. *[Calls upon][Urges]* developed country Parties and relevant financial institutions to [provide additional financial resources and technical and capacity-building support to developing country Parties aimed at strengthening their institutional and technical capacities to effectively implement the ETF on a continuous basis;] [enhance their provision of financial, technical and capacity-building support to developing country Parties, in particular the LDCs and SIDS, for preparing and submitting BTRs and effectively participating in the technical expert review of BTRs and the facilitative, multilateral consideration of progress;]

11. *Invites* the CGE and the secretariat, in their provision of technical support to developing country Parties, to consider the emerging needs of and give special consideration to the LDCs and SIDS;

12. *Encourages* Parties to promote participation in peer-to-peer learning, knowledge exchange, regional collaboration and South–South cooperation opportunities with the aim of strengthening national and regional capacity for implementing the ETF;

Option 1:

13. *Requests* the secretariat to organize, in collaboration with the GEF and its implementing agencies, a workshop to be held at SBI 64 (June 2026) aimed at facilitating the sharing of experience of developing country Parties in relation to preparing their BTRs, including with regard to accessing related funding under the GEF and the adequacy of that funding in terms of enabling the implementation of the ETF in a sustainable manner;

13 bis. Also requests the secretariat to prepare a summary report on the workshop referred to in paragraph 13 above and make it available no later than three weeks prior to the eighth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (November 2026) for its consideration at that session;

13 ter. Invites Parties to submit via the submission portal⁴ by 31 March 2027 information on their experience and challenges related to implementing Article 13 of the Paris Agreement, including in relation to establishing or enhancing their institutional capacity and national reporting systems;

13 quat. Requests the secretariat to prepare a synthesis report on the submissions referred to in paragraph 13 ter. above and to hold a dialogue thereon at SBI 66 (June 2027) with the aim of identifying actions for enhancing coordination and accessibility of support for developing country Parties;

13 quin. Also requests the secretariat to develop and implement, in collaboration with the CGE and other UNFCCC constituted bodies and relevant partners, as appropriate, the following yearly cycle of activities in 2026–2028 to support the effective implementation of the ETF by developing country Parties, in accordance with their capacities and national circumstances, and to inform the revision of the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (MPGs)⁵ in 2028:

(a) Issuing a call for submission of views by Parties via the submission portal⁶ on experience and challenges related to implementing Article 13 of the Paris Agreement, including in relation to *[open to discuss the elements]*;

(b) Preparing an annual synthesis report on the submissions referred to in paragraph x(a) above, as well as on information reported in developing country Parties'

⁴ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

⁵ Decision 18/CMA.1, annex., para. 2.

⁶ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

BTRs, to be made available no later than three weeks prior to SBI 64, 66 and 68 (June 2028) respectively;

(c) Holding an annual structured intersessional dialogue with the GEF, its implementing agencies, and Parties, as appropriate, on the submissions referred to in paragraph x(a) above and on simplifying and streamlining the process referred to in paragraph x above;

(d) Preparing a summary report on the outcomes of the structured dialogue referred to in paragraph x(c) above, including possible solutions to challenges identified, to be made available no later than three weeks prior to SBI 65 (November 2026), 67 (November 2027) and 69 (November 2028) respectively;

(e) Organizing an annual in-session workshop, to be held at SBI 65, 67 and 69 respectively, to consider the submissions, synthesis report and summary report referred to in paragraph x (a), (b) and (d) above respectively;

(f) Organizing regional workshops, to be held both in person and virtually, on experience, best practices, lessons learned and challenges related to implementing Article 13 of the Paris Agreement, including in relation to:

(i) Strengthening institutional arrangements and national reporting systems for implementing the MPGs;

(ii) Methodological issues related to greenhouse gas inventories, tracking progress in the implementation and achievement of NDCs, developing indicators for the global goal on adaptation and developing GHG emission projections;

(iii) Using the ETF reporting tools;

(iv) Participating in the technical expert review of BTRs and the facilitative, multilateral consideration of progress;

(v) Implementing the MPGs, including with respect to requests submitted by Parties, on a voluntary basis, to the secretariat for the review of information reported by the Party pursuant to chapter IV of the MPGs;⁷

Option 2:

13. Requests the secretariat to develop and implement, in collaboration with the CGE and other constituted bodies and relevant partners, as appropriate, the following yearly cycle of activities over the next [x] years to support the effective implementation of the ETF by developing country Parties, in accordance with their capacities and national circumstances, including:

(a) Issuing a call for submission of views by Parties via the submission portal⁸ on experience and challenges related to implementing Article 13 of the Paris Agreement, including in relation to [a potential list of elements of the first annual cycle];

(b) Preparing an annual synthesis report on the submissions referred to in paragraph 13(a) above, as well as on information reported in developing country Parties' BTRs [, experience and lessons learned from the technical expert review of BTRs], to be made available no later than three weeks prior to each SBI June session ;

(c) Organizing a workshop, in world café format, to be held at each SBI June session , for:

(i) Parties to reflect on the submissions referred to in paragraph 13(a) above and the synthesis report referred to in paragraph 13(b) above;

(ii) Parties to engage in a structured dialogue with the GEF and its implementing agencies, as appropriate, with a view to simplifying and streamlining the process referred to in paragraph x above;

⁷ As per decision 9/CMA.4, paras. 1–2. See also decision 5/CMA.3, paras. 35–38.

⁸ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

(d) Preparing a summary report on the outcomes of the workshop referred to in paragraph 13(c) above, including possible solutions to challenges identified, to be made available no later than three weeks prior to each SBI June session ;

(e) Preparing a [summary report] [technical paper] on experience, best practices, lessons learned and challenges related to implementing Article 13 of the Paris Agreement identified during regional activities under the joint programme of the Capacity-building Initiative for Transparency and the Global Support Programme, for example through its regional transparency networks, to be made available no later than three weeks prior to each SBI June session respectively;

(f) Organizing regional workshops, to be held [in person] [and] [virtually], on experience, best practices, lessons learned and challenges related to implementing Article 13 of the Paris Agreement;

(g) Organizing a workshop, in world café format, to be held at each end of year SBI session , for considering the outcomes of all activities mentioned in paragraph 13(a–f) above with a view to informing the next annual cycle of activities;

14. *Invites* the secretariat, the CGE and relevant organizations, as appropriate, to consider the following messages in their work:

(a) Support for transparency should be aligned with national priorities and guided by clearly defined national plans for reporting and reporting-related capacity-building;

(b) Country-driven institutional reforms, such as establishment of interministerial bodies, robust systems and institutional arrangements, can improve the effectiveness of climate reporting, address long-term institutional needs and reduce turnover of staff;

(c) Strengthening partnerships with stakeholders, including local communities, academic institutions, the private sector and Indigenous Peoples, for data collection and verification can reinforce the overall credibility of the climate reporting process;

(d) Continued dialogue on and exchange of best practices among Parties with the aim of enabling Parties to learn from the collective experience of preparing BTRs gathered with each cycle can contribute to improved reporting over time;

(e) Using advanced technologies in national reporting systems can improve data accessibility and enhance the quality of reporting;

(f) Many Parties lack national capacity to establish and maintain a domestic MRV system, as a result of a lack of up-to-date and reliable data and methodologies, limited availability and poor quality of appropriate emission factors, and inadequate support and institutional arrangements for the long-term development and retention of qualified technical staff;

(g) Lack of standardized metrics and insufficient data availability can inhibit efforts by Parties to track progress in implementing their NDCs;

15. *Also invites* organizations, if applicable and as appropriate, to submit views via the submission portal⁹ on how they have taken into account the messages referred to in paragraph 14 above in their work and report on the usefulness of those messages for their work;

16. *Invites* the CGE and relevant institutions to facilitate the provision of technical support for capacity-building with a view to addressing the challenges reflected in the synthesis report referred to in paragraph 2 above pertaining to BTR preparation and the establishment of institutional arrangements, including projections of greenhouse gases, data management tools, BTR preparation project management tools, stakeholder engagement, tracking support received, navigating the MPGs, including the flexibility provisions therein, and managing human resources;

17. *Requests* SBI 68 to consider the outcomes of the activities referred to in paragraph x above with a view to recommending a draft decision on this matter, including future activities,

⁹ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

as appropriate, for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its tenth session (November 2028);

18. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs x and x above;

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