

**Informal note by co-facilitators  
on**

**SBI 62 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 25/6/2025 12:30**

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Note: *This note has been prepared by the co-facilitators under their own responsibility and has no formal status. These elements have been drawn from Parties' interventions, discussions, and submissions on this matter in order to facilitate their consideration thereof at this session. The elements are preliminary and non-exhaustive, and do not prejudge further work by Parties. The co-facilitators noted that some Parties were of the view that this agenda item should not include discussions on provision of guidance to the GEF under the CMA. Some Parties were of the view that discussions on financial support for the preparation of biennial transparency reports and capacity-building for transparency are part of this agenda item.*

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) have 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,<sup>1</sup> the workshop to facilitate the sharing of experiences of developing country Parties in preparing their first biennial transparency reports, including in accessing the funds received and their adequacy for the sustainability of the implementation of the enhanced transparency framework, and the facilitative dialogue to discuss the synthesis report,<sup>2</sup> held at this session, 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,<sup>3</sup> there is a gap between the amount needed to establish, improve and maintain national reporting systems, including preparing BTRs, and the amount provided to developing country Parties under the GEF-7 cycle;
4. *Acknowledges* that implementing the ETF fosters enhanced climate ambition, strengthens accountability for reporting and encourages cooperation among stakeholders and Parties, and that ETF implementation 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

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<sup>1</sup> FCCC/SBI/2025/10.

<sup>2</sup> Decision 18/CMA.5, para. 18-20; decision 21/CMA.6, para.16

<sup>3</sup> FCCC/SBI/2025/10, para.14.

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mechanisms and 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;

9. *Underscores* the importance of developing country Parties to make full use of the financial, technical and capacity-building support available through bilateral, multilateral and other channels for enhancing the capacity of developing country Parties 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 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 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* the promotion amongst Parties to participate in peer-to-peer learning, knowledge exchange, regional collaboration and South–South cooperation with the aim of strengthening national and regional capacity for implementing the ETF;

13. *Requests* the secretariat to organize, in collaboration with the GEF and its implementing agencies, a workshop to be held at the sixty-fourth session (June 2026) of the SBI 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;

14. *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 consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at that session;

15. *Invites* Parties to submit via the submission portal<sup>4</sup> 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;

16. *Requests* the secretariat to prepare a synthesis report on the submissions referred to in paragraph 15 above and to hold a dialogue thereon at the sixty-sixth session (June 2027) of the SBI with the aim of identifying actions for enhancing coordination and accessibility of support for developing country Parties;

17. *Also requests* the secretariat, in collaboration with the CGE and other constituted bodies and relevant partners, as appropriate, to develop and implement a set of activities over the next three years to support the effective implementation of the ETF by developing country Parties, in accordance with their capacities and national circumstances, and to inform the

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

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revision of the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement<sup>5</sup> in 2028, including:

(a) Views submitted by Parties via the submission portal<sup>6</sup> on experience and challenges related to implementing Article 13 of the Paris Agreement, including in relation to [open to discuss the elements];

(b) Synthesis reports on the submissions referred to in paragraph 17(a) above, as well as on information reported in developing country Parties' BTRs, prepared by the secretariat and made available no later than three weeks prior to the June sessions of the SBI (June 2026, June 2027 and June 2028);

(c) Annual structured intersessional dialogues, with the GEF, its implementing agencies, and Parties, as appropriate, on the submissions referred to in paragraph 17(a) above and on simplifying and streamlining the process referred to in paragraph x above;

(d) Summary reports on the outcomes of the structured dialogues referred to in paragraph 17(c) above, including possible solutions to challenges identified, prepared by the secretariat and made available no later than three weeks prior to each end of year session of the SBI (November 2026, November 2027 and November 2028);

(e) Annual in-session workshops, held at each end of year session of the SBI (November 2026, November 2027 and November 2028), to consider the submissions, synthesis reports and summary reports referred to in paragraph 17 (a)(b) and (d) above;

(f) Regional workshops, held both in-person and online, 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 emissions projections among others;

(iii) Using the ETF reporting tools;

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

(v) Implementing the MPGs, including with respect to requests, on a voluntary basis, by Parties, for the review of information on climate change impacts and adaptation against the respective MPGs contained in decision 18/CMA.1, annex, chapter IV;<sup>7</sup>

18. *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;

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<sup>5</sup> Decision 18/CMA.1, annex.

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

<sup>7</sup> Decision 9/CMA.4 para. 1 and 2. and Decision 5/CMA.3 paras. 35, 36,37 and 38.

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(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;

19. *Also invites* organizations, if applicable and as appropriate, to submit views via the submission portal<sup>8</sup> on how they have taken into account the messages referred to in paragraph 30 above in their work and report on the usefulness of those messages for their work;

20. *Invites* the CGE and relevant institutions to facilitate the provision of technical support for capacity-building with a view to addressing 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;

21. *Requests* the SBI, at its sixty-eighth session (June 2028), to consider the outcomes of the activities referred to in paragraph 17 above with a view to recommending a draft decision on this matter, including future activities, 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);

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

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

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