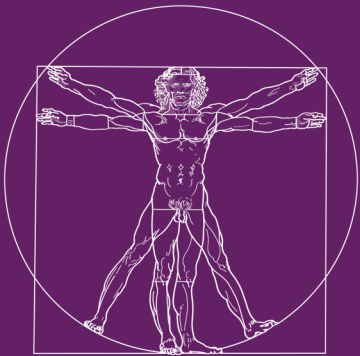


2019 EDITION

POCKET GUIDE TO TRANSPARENCY

UNDER THE UNECCC



ecbi

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FOREWORD

For over a decade, the European Capacity Building Initiative (ecbi) has adopted a two-pronged strategy to create a more level playing field for developing countries in the UN Framework Convention on Climate Change (UNFCCC): training for new negotiators; and opportunities for senior negotiators from developing countries and Europe to interact, understand each other's positions, and build mutual trust.

The first part of the strategy focuses on providing training and support to new developing country negotiators, particularly from least developed countries. The climate change negotiations are often technical and complex, and difficult for new negotiators to fully grasp even over a period of two or three years. We hold regional training workshops to bring them up to speed on the negotiations. We also organise workshops before the Conference of Parties (COPs) to the UNFCCC, covering topics specific to that COP. To ensure continuity in our capacity building efforts, we offer a few negotiators, particularly women, bursaries to attend the negotiations and represent their country and region/grouping. Finally, we help negotiators build their analytical capacity through our publications, by teaming them up with global experts to author policy briefs and background papers.

This strategy has proven effective over time. “New” negotiators that trained in our early regional and pre-COP workshops have risen not only to become senior negotiators in the process, but also leaders of regional groups and of UNFCCC bodies and committees, and ministers and envoys of their countries. These individuals are still part of our growing alumni, now capacity builders themselves, aiding our efforts to train and mentor the next generation of negotiators. Their

insights from being “new” negotiators themselves have helped us improve our training programmes.

The second ecbi strategy relies on bringing senior negotiators from developing countries and from Europe together, at the annual Oxford Fellowship and Seminar and the Bonn Seminar. These meetings provide an informal space for negotiators to try to understand the concerns that drive their national positions and come up with compromises. They have played a **vital role** in resolving some difficult issues in the negotiations.

Following the adoption of the Paris Agreement in 2015, ecbi produced Guides to the Agreement in English and in French. These proved popular with both new and senior negotiators. We therefore decided to develop a series of thematic Pocket Guides, to provide negotiators with a brief history of the negotiations on the topic; a ready reference to the key decisions that have already been adopted; and a brief analysis of the outstanding issues from a developing country perspective. These Guides are mainly web-based and updated regularly. Although we have printed copies of the English version of the Guides due to popular demand (**write to us** if you would like copies), the online versions have the added advantage of hyperlinks to access referred material quickly.

As the threat of climate change grows rather than diminishes, developing countries will need capable negotiators to defend their threatened populations. The Pocket Guides are a small contribution to the armoury of information that they will need to be successful. We hope they will prove useful, and that we will continue to receive your feedback.

Anju Sharma

Head, ecbi Publications and Policy Analysis Unit, ecbi

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LIST OF ABBREVIATIONS

BR	Biennial Report
BTR	Biennial Transparency Report
BUR	Biennial Update Report
CBIT	Capacity Building Initiative for Transparency
CGE	Consultative Group of Experts
CMA	Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement
COP	Conference of the Parties (to the UNFCCC)
CTF	Common Tabular Format
CTU	Clarity, Transparency and Understanding
ERT	Expert Review Team
ETF	Enhanced Transparency Framework
FMCP	Facilitative, Multilateral Consideration of Progress
FSV	Facilitative Sharing of Views (under ICA)
GEF	Global Environment Facility
ICA	International Consultations and Analysis
IAR	International Assessment and Review
IPCC	Intergovernmental Panel on Climate Change
MPGs	Modalities, Procedures and Guidelines
MRV	Monitoring, Reporting, and Verification
NDC	Nationally Determined Contribution
NIR	National Inventory Report
SBI	Subsidiary Body for Implementation
SBSTA	Subsidiary Body for Scientific and Technological Advice
TACCC	Transparency, Accuracy, Completeness, Consistency and Comparability
TER	Technical Expert Review

WHY DOES TRANSPARENCY MATTER?

Are we doing enough to address climate change? Are countries living up to their promises? Are some doing better than they pledged? Transparency is key for answering these questions.

The 2015 [Paris Agreement](#) put forward a new “*enhanced transparency framework*” (ETF) to monitor, report, and review information relevant to the implementation of the UN Framework Convention on Climate Change (UNFCCC) and the series of other agreements that followed it. This includes information related to Parties’ greenhouse gas (GHG) emissions, actions taken to reduce those emissions and to adapt to the impacts of climate change, as well as the financial, technological, and capacity building support provided and received by some Parties.

The regular provision of this information, and a subsequent review by experts to ensure that information is reliable, has become one of the backbones of international climate agreements. By making clear what Parties are doing to implement their commitments under international agreements like these, transparency helps to build trust and confidence. Transparency can indicate whether the level of collective efforts undertaken by countries is adequate to address climate change, by shining a light on what they do individually.

By generating information on Parties' efforts, transparency can also help mobilise domestic support for stronger climate action, and uncover new opportunities for countries to increase the ambition of their actions. For example non-governmental organisations can use public information to encourage their governments to follow through on their Paris commitments. The success of the Paris Agreement rests on each country following through on their Nationally Determined Contributions (NDCs), the achievement of which is not legally binding (for more information, see the *Pocket Guide to NDCs*).

As one of the few mechanisms to assess progress made towards the achievement of NDCs, transparency is key to securing that success. Moreover, given the diversity of NDCs, the ETF can help clarify the information that underpins them and facilitate a comparison of efforts.

WHAT HAS BEEN DONE UNDER THE UNFCCC AND KYOTO PROTOCOL?

The Paris Agreement's ETF is the latest stage in the development of transparency arrangements under the UNFCCC that goes all the way back to its drafting in 1992. The Paris Agreement introduces new elements, but largely follows existing rules and practices. The major change is that reporting requirements have increased for developing nations. Below, we outline the transparency arrangements preceding Paris.

► REPORTING AND REVIEW UNDER UNFCCC

The UNFCCC (Article 12) requires all Parties to submit regular **national reports**, in the form of **National Communications**. **Table 1** lists the information required for Annex I and **non-Annex I Parties**. Revised guidelines for Annex I Parties are currently **under consideration**.

Parties agreed to make the National Communications submitted by Annex I Parties every four years subject to regular **in-depth reviews**. These reviews are organised by the **UNFCCC Secretariat** and are carried out by Expert Review Teams (ERTs), which comprise **experts** nominated by Parties and, at times, from intergovernmental organisations. National Communications submitted by non-Annex I Parties are not subject to review.

TABLE 1: INFORMATION FOR NATIONAL COMMUNICATIONS

ANNEX I	NON-ANNEX I
National circumstances	National circumstances
GHG inventory, including information on national systems and national registry for Kyoto Parties	GHG inventory
Policies and measures and their effects, including domestic and regional programmes and/or legislative arrangements and enforcement and administrative procedures for Kyoto Parties	General description of steps taken or envisaged to implement the UNFCCC, including adaptation/mitigation measures
Projections of the total effect	Other information relevant to achieving the objective of the UNFCCC, including technology transfer, research and systematic observation, education, training and public awareness, capacity building, and information and networking
Vulnerability assessment, climate change impacts and adaptation measures	Constraints and gaps, and related financial, technical, and capacity needs
Financial resources and transfer of technology	
Research and systematic observation	
Education, training, and public awareness	

Sources: Decisions 4/CP.5, 22/CP.7, 17/CP.8, Annotated Outline for the Fifth National Communication

ERTs play an important part by reviewing the information provided and assessing progress made. While the experts are more often than not government officials, the review process is intended to be non-political, and experts are to serve in their personal capacity. The reviews can be:

- **Desk-based**, with experts reviewing the information at home.
- **Centralised**, with experts meeting up to review the information.
- **In-country**, with experts visiting the country under review.

The review reports are made public, though the process allows Parties to respond to the reports before their release.

In addition to National Communications, all Parties need to submit regular GHG inventory reports, with Annex I Parties required to do so on an annual basis. These reports consist of a National Inventory Report (NIR) and a Common Reporting Format, which provides the main information in tabular form. The reporting guidelines specify the main criteria – also known as “TACCC” – to which the reports should adhere:

- **Transparency:** assumptions and methodologies need to be clearly explained.
- **Accuracy:** estimates of emissions or removals should be as exact as possible, and uncertainties reduced as much as possible.
- **Consistency:** inventories should be internally consistent with previous inventories (by applying the same methodologies).
- **Comparability:** inventories should be comparable across Annex I Parties.
- **Completeness:** inventories should cover all sources and sinks; all gases; and the entire territory of a Party.

To meet these criteria, Annex I Parties are encouraged to follow the Intergovernmental Panel on Climate Change’s

(IPCC) *2006 Guidelines for National Greenhouse Gas Inventories* in preparing their inventories. An *update of the Guidelines* was adopted by the IPCC in May 2019; however, Parties to the UNFCCC still have to decide how to incorporate this update in their reporting guidelines.

Since 2003, each inventory has been subject to a technical expert review. Like the in-depth reviews of National Communications, these reviews include desk-based reviews, centralised reviews and in-country visits (the latter at least once in every five years), and review reports are made publicly available.

The UNFCCC does not require non-Annex I Parties to submit separate NIRs, but these Parties do need to include the results of their GHG inventories in their National Communications.

► REPORTING AND REVIEW UNDER KYOTO

Expanding the reporting and review requirements of the UNFCCC, the Kyoto Protocol *introduced further transparency arrangements for developed countries*, requiring them to report annually on (and demonstrate compliance with) their Kyoto emission reduction targets (see Table 1). Given the crucial role of emissions accounting for the environmental integrity of the treaty, the information in these reports is more detailed than that contained in the National Communications under the UNFCCC. These reports are also reviewed by ERTs. In this process, the reviews of National Communications and GHG inventories of Annex I Parties that are also Kyoto Parties are combined.

A key difference between the review under Kyoto and the UNFCCC is that, under the former, ERTs can raise so-called “*questions of implementation*”. If these questions cannot be

resolved by the Party in question, an ERT can refer the matter to the Kyoto Protocol's Compliance Committee, which can adopt various measures to promote compliance. While ERTs are to refrain from political judgements, they can still play an important role in facilitating compliance.

► REPORTING AND REVIEW UNDER THE CANCÚN AGREEMENTS

The **Copenhagen Accord**, which was taken note of at the 15th Conference of the Parties (COP15) in 2009, offered a blueprint for future international climate policy, not only by introducing new, voluntary climate pledges for both developed and developing countries for the period leading up to 2020, but also by signaling a new direction for transparency arrangements under the UNFCCC.

These arrangements were fleshed out and formally decided in the **Cancún Agreements** adopted one year later. The Agreements specify that Annex I Parties need to submit new Biennial Reports (BRs) every two years, either independently or together with their National Communications. **Table 2** lists the information to be included in the BRs. Following **Decision 19/CP.18**, such reports also need to include a new **Common Tabular Format**, offering a detailed and organised overview of part of the information reported.

The BRs are subject to **International Assessment and Review (IAR)**, a process that combines a TER with a new peer-to-peer process called **Multilateral Assessment**. The technical review of BRs resembles the review of National Communications and GHG inventories. Experts can ask questions and request information from the Party, and can also offer suggestions and advice. The Multilateral Assessment draws on the technical review, the Party's

TABLE 2: INFORMATION FOR BIENNIAL (UPDATE) REPORTS

BIENNIAL REPORTS (DEVELOPED COUNTRIES)	BIENNIAL UPDATE REPORTS (DEVELOPING COUNTRIES)
GHG emissions and trends, including summary of inventory	National circumstances and institutional arrangements
Quantified economy-wide emission reduction target, including assumptions and conditions	National Inventory Report
Progress in achieving quantified economy-wide targets, including mitigation actions and effects, including estimates from use of market mechanisms and land use, land-use change and forestry activities	Mitigation actions and effects, including methodologies and assumptions
Emissions projections	Constraints and gaps, and related financial, technical and capacity needs, including support needed and received
Provision of financial, technological and capacity-building support to developing countries	Support received to prepare and submit Biennial Update Report
Any other relevant information	Domestic measurement, reporting and verification
	Any other relevant information

Source: Decision 2/CP.17

reports, and supplementary information. Other Parties can submit written questions, or raise questions in a session of the **Subsidiary Body for Implementation** (SBI). The Secretariat maintains a record of the questions and answers, and the SBI can forward conclusions to the COP.

The first round of Multilateral Assessments took place at SBI sessions in 2014 and 2015, resulting in a review of 43 developed country Parties. The second round took place

in 2016 and 2017 and resulted in a review of 42 Parties. A third cycle is currently underway, with 11 Parties reviewed at COP24 in Katowice in December 2018, and 19 further Parties under review at the 50th SBI session in June 2019.

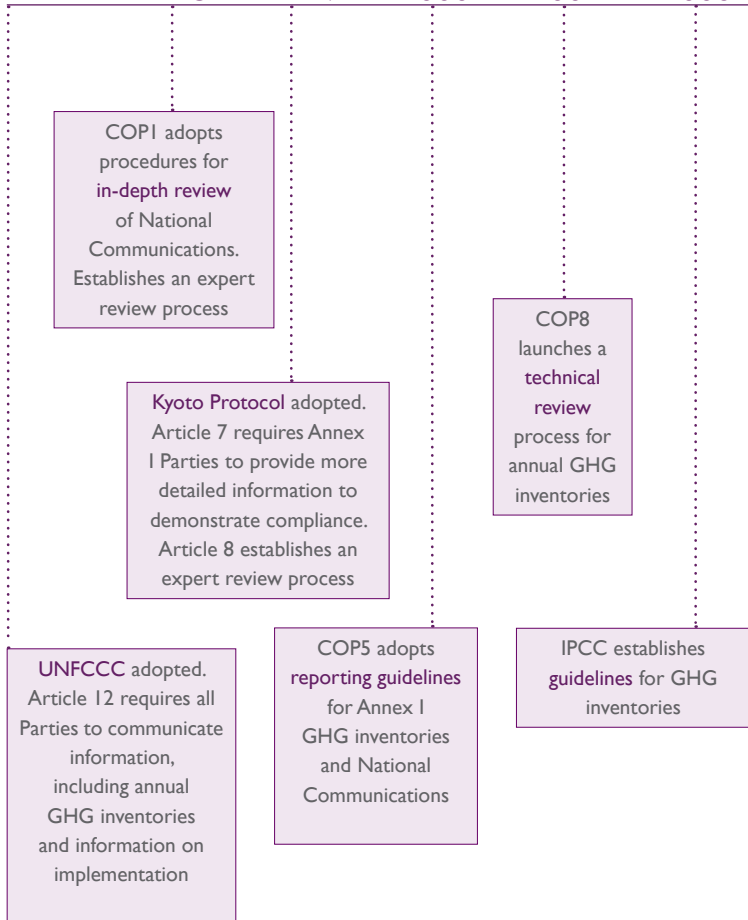
Cancún also introduced new obligations and processes for developing country Parties, who agreed to submit **Biennial Update Reports** (BURs) every two years from 2014 onwards – with the exception of **Least Developed Countries** (LDCs) and Small Island Developing States (SIDS), who can so at their discretion. The BURs should include information on, among other things, national circumstances and institutional arrangements, mitigation actions, and financial, technical, and capacity needs (**Table 2**).

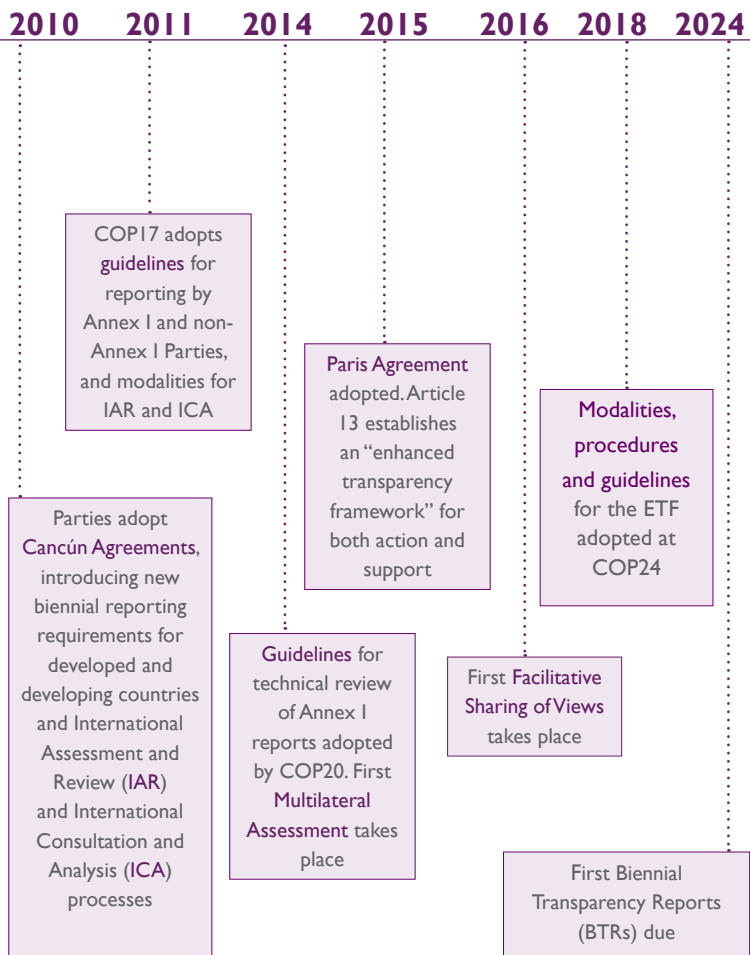
These reports are subject to **International Consultation and Analysis** (ICA) under the SBI. The aim of the ICA is to enhance transparency through a process that is to be non-confrontational and non-intrusive, and that respects national sovereignty. The process mirrors the two steps of the IAR that developed countries go through, by starting with an analysis of BURs by a team of technical experts, in consultation with a Party. Based on the experts' report, a **Facilitative Sharing of Views** (FSV) will take place, which can include questions and answers between Parties. Since 2016, FSV workshops have been organised alongside SBI meetings, covering a total of 40 developing country Parties (including Brazil, China, India, Mexico, South Africa, and South Korea), with 13 Parties undergoing a second FSV.

For the purposes of the ICA, LDCs and SIDS can be analysed in groups, rather than individually. However, to date, no group of Parties has availed of this possibility.

TIMELINE

1992 1995 1997 2000 2002 2006





► LESSONS LEARNED

The experience with the existing review processes shows a gradual convergence of review arrangements for developed and developing countries, with flexibilities for developing countries, particularly for LDCs and SIDS. Differentiation of the transparency arrangements was most pronounced under the UNFCCC's initial reporting and review process and the Kyoto Protocol, with the latter's reporting and review requirements only applying to developed countries. Before Copenhagen, developing countries such as China and India resisted a move towards enhanced transparency for developing countries' climate actions, insisting that domestic verification would be sufficient.¹ However, as part of a trade-off to strengthen the transparency of support provided, developing countries agreed to the system embedded in the Cancún Agreements.²

In terms of reporting, the record of mitigation-related reporting by developed country Parties is generally seen as adequate, albeit with some variation.³ However, it is apparent from TERs of the second BRs that the two sections that were the most challenging for Parties with regard to complying with the mandatory reporting requirements were those related to information on the progress made towards the achievement of the quantified economy-wide emission reduction target, including projections; and information on the provision of support to developing country Parties.⁴

There were also variations in the compliance of developed country Parties in reporting requirements linked to the provision of support.⁵ Reporting on the provision of support has improved somewhat since 2010, with the introduction of the Common Tabular Format in BRs. However, as project-level reporting of the support provided is not required,

users of this information are largely unable to understand what is included in the summaries reported in the tables.⁶ Moreover, very little information has been provided on private financial flows mobilised in developing countries through public interventions by developed countries. In short, developed country Parties have used a large variety of accounting methodologies for financial support, making it largely impossible to compare data between countries, or even compare one country's contributions from year to year.⁷

For developing countries, the challenge of ever more regular and comprehensive reporting can be discerned from the fact that, by May 2019, only 46 (out of 156) developing countries had **submitted their first BURs**, which were due by the end of 2014 (though 76 LDCs and/or SIDS are allowed to submit such reports at their discretion). Although reporting requirements for developing countries are less stringent than those for developed countries, this suggests that developing countries are struggling with aspects of reporting. For example, while most developing countries have provided some information on their needs in terms of support within their National Communications or BURs, few of them have reported on support received.⁸ The absence of a common format (similar to the Common Tabular Format) for reporting information on financial support needed and received has led to widely different practices in this regard between developing countries. Because of the inconsistency and incompleteness of this information, no global picture can be assembled of whether and where climate finance promises are being met.⁹

Reporting hurdles may be related to a lack of financial resources, data, or established domestic reporting infrastructures.¹⁰ However, while reporting challenges are

associated with capacity constraints, there may also be a lack of political willingness to report to the UNFCCC.¹¹

The existing arrangements have also shown that technical reviews can place a significant burden on Parties, expert reviewers and the UNFCCC Secretariat, and that it requires significant financial and human resources. By **one estimate**, the average amount of working days for carrying out one Party's review is 153 days if it involves an in-country review, or 83 days if it involves a centralised review.¹² This has been problematic, as the number of technical experts available for carrying out reviews – particularly from developing countries – is still limited.¹³

Finally, the jury on the outcomes and usefulness of state-to-state multilateral review processes established under the Cancún Agreements is still out. The Multilateral Assessments thus far involved many Party-to-Party questions, for instance related to individual Parties' use of market-based mechanisms and the progress made in achieving climate pledges. The process has been said to create greater clout at the domestic level for ministries involved in implementation, contribute to policy exchange and learning, clarify technical issues in reporting and offer space for asking political questions.¹⁴ The FSV similarly offers a forum for information exchange. However, both processes are hampered by limited participation by states. This reflects resource limitations: for smaller countries, it is not always possible to engage in detail with the lengthy reports and their reviews.¹⁵

WHAT DO THE PARIS AGREEMENT AND RULEBOOK SAY ABOUT TRANSPARENCY?

The Paris Agreement establishes an enhanced transparency framework (ETF), which will be the main system for reporting and review for Parties to the Agreement, superseding over time the transparency arrangements under the Cancún Agreements.

The framework for transparency of action (Article 13.5) aims to provide clarity on the climate actions taken by Parties, including progress made towards achieving NDCs, their adaptation actions, and priorities, needs and gaps, with a view to informing the global stocktake under Article 14. The framework can thus offer much-needed insights into how Parties are implementing their mitigation and adaptation commitments under the Paris Agreement.

In addition, the framework for transparency of support (Article 13.6) aims to provide clarity on support provided and/or received by individual countries in the context of climate actions (mitigation, adaptation, finance, technology transfer and capacity building), and to provide a full overview of aggregate financial support to inform the global stocktake. The framework might therefore provide a much-improved view of what is happening on whether promises on climate finance are being met.

The ETF consists of two main elements: reporting and review (Table 3).

TABLE 3: PARTY OBLIGATIONS UNDER THE ETF**REPORTING**

- Each Party shall provide a National Inventory Report (NIR)
- Each Party shall provide the information necessary to track progress in implementing and achieving its NDC
- Each Party should provide information on climate impacts and adaptation
- Each developed country Party shall and each other Party providing support should provide information on support provided
- Each developing country Party should provide information on support needed and received

REVIEW**Technical Expert Review (TER)**

- Each Party shall undergo a TER of GHG inventory and information on progress towards its NDC
- Each Party shall undergo a TER of information on support provided

Facilitative, Multilateral Consideration of Progress (FMCP)

- Each Party shall undergo a FMCP on the implementation and achievement of its NDC
- Each Party shall undergo a FMCP of its efforts related to support provided

Source: Decision 2/CP.17

In terms of reporting, Article 13.7 requires each Party to submit annual inventory reports as well as Biennial Transparency Reports (BTRs) with information necessary to track progress made in implementing and achieving its NDC (except for LDCs and SIDS, who can submit reports at their discretion). There is also a soft obligation for all Parties to provide information on adaptation and climate change impacts (Article 13.8). In addition, developed country Parties are required to provide information on support provided, whereas “*other Parties*” that provide support are under a softer obligation to do so (Article 13.9). Lastly, developing

countries should provide information on the support needed and received (Article 13.10).

The information reported by each Party is subject to review. Like the arrangements established by the Cancún Agreements, the review process will include two main elements: a Technical Expert Review (TER) and a Facilitative, Multilateral Consideration of Progress (FMCP). The expert reviewers can identify “*areas of improvement*” for the Party under review and examine the consistency of the reported information with multilateral guidelines. The FMCP focuses on the implementation and achievement of NDCs as well as the obligations related to providing climate finance.

At COP24 in December 2018, Parties adopted the Katowice Climate Package, including the “Paris Rulebook” – a set of decisions to make key parts of the Paris Agreement work. The Rulebook includes an agreement on detailed modalities, procedures, and guidelines (MPGs) to implement the transparency framework ([Decision 18/CMA.1](#)). The MPGs outline several guiding principles for the transparency framework:

- Building on and enhancing the UNFCCC transparency arrangements, recognising the special circumstances of LDCs and SIDS and implementing the transparency framework in a facilitative, non-intrusive, non-punitive manner, respecting national sovereignty and avoiding placing undue burden on Parties;
- 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 respective obligations under the Convention;
- Ensuring that double counting is avoided; and
- Ensuring environmental integrity.

The following sections will offer an overview of the MPGs agreed at COP24. It is important to note that the work on the details of the ETF is not yet completed. Negotiators still need to develop outlines of the BTRs and national inventory documents, “*common reporting tables*” for GHG inventories, and “*common tabular formats*” for reporting information on progress in implementing and achieving NDCs and on support needed, provided, and received. They are also still working on the development of an outline for the TER report and on a training programme for technical experts participating in the TER. The adoption of these outlines, tables, and formats, and the training programme, is expected to happen in November 2020 (Annex of [Decision 18/CMA.1](#), paragraph (§)12).

► FLEXIBILITY

The Paris Agreement’s transparency framework provides for “*built-in flexibility*” considering Parties’ different capacities (Article 13.1-13.2), meaning that not all requirements for reporting and review are the same for all Parties. The Agreement already states clearly that LDCs and SIDS require flexibility. But what about other developing country Parties? The MPGs specify that it will be up to each developing country Party to self-determine if it needs flexibility or not.

However, flexibility is only available for specific elements of the MPGs. The MPGs contain 18 instances of flexibility that are available to developing country Parties that need it in the light of their capacities, often specifying conditions on that application (Table 4 lists examples). Flexibility relates to the scope, frequency, and level of detail of reporting; and the scope of the review. In addition, when a developing country Party applies flexibility, it shall also “*concisely clarify capacity constraints*” and “*provide self-determined estimated time frames for improvements in relation to those capacity constraints*” (Annex of Decision 18/CMA.1, §6).

► REPORTING

The information to be provided in the BTRs includes:

- NIR of GHG emissions by sources and removals by sinks;
- Information to track progress in implementing and achieving NDCs;
- Information related to climate change impacts and adaptation;
- For developed country Parties, information on financial, technology development and transfer, and capacity-building support provided and mobilised; and
- For developing country Parties, information on support needed and received on finance, technology development and transfer, and capacity building.

The NIR consists of a national inventory document and common reporting tables. All Parties are required to follow the *2006 IPCC Guidelines for National Greenhouse Gas Inventories* and, as such, they are required to follow the methodologies for estimating emissions and removals specified in those guidelines. Exceptions are possible, however,

TABLE 4: EXAMPLES OF FLEXIBILITIES FOR DEVELOPING COUNTRY PARTIES, IN LIGHT OF CAPACITY

	GENERAL OBLIGATION	FLEXIBILITY AVAILABLE
National Inventory Reports (NIR)		
Sectors and gases (§48)	Each Party shall report seven gases: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulphur hexafluoride, and nitrogen trifluoride	Party to report at least three gases (carbon dioxide, methane, nitrous oxide) and any of the other four gases included in the Party's NDC; covered by an activity under voluntary cooperation; or previously reported
Time series (§57)	Each Party shall report a consistent annual time series starting from 1990	Party to report data covering, at a minimum, the reference year/period for its NDC and a consistent annual time series from at least 2020 onwards
Information on mitigation action, policies, and measures related to implementing and achieving an NDC		
§85	Each Party shall provide estimates of expected and achieved GHG emission reductions for its actions, policies and measures	Party encouraged to report such information
Projections of GHG emissions and removals		
§92	Each Party shall report projections	Party encouraged to report such projections
§95	Projections shall begin from the most recent year in the Party's NIR and extend at least 15 years beyond the next year ending in zero or five	Party to extend their projections at least to the end point of their NDC

Source: Annex to *Decision 18/CMA.1*

for instance because of national circumstances or a lack of resources. Under these limited conditions, Parties may opt to follow lower-tier, less complex methodologies. Overall, the

reporting requirements resemble those for Annex I country inventory reporting under the UNFCCC, meaning that for non-Annex I countries the requirements are significantly more stringent than before.¹⁶

To track progress in implementing and achieving NDCs, Parties are required to: describe their NDCs, including possible updates; identify qualitative and/or quantitative indicators for tracking progress (e.g. net GHG emissions and removals); provide recent information on these indicators and compare this with baseline information; and describe the methodologies and accounting approaches used for the targets, baselines, and indicators. Moreover, the first BTR containing information on the end year or end of the period of a Party's NDC needs to include an assessment of whether the Party has achieved its target(s). To synthesise the information, each Party is required to include a “*structured summary*” in its BTR.

In addition to the information necessary to track progress in achieving the NDC, Parties are also required to provide information on the actions, policies, and measures that support the implementation and achievement of their NDCs, including information on estimates of expected and achieved GHG emissions reductions. However, developing country Parties that need it in the light of their capacities are merely “*encouraged*” to provide this information. Likewise, while Parties are required to offer projections on the impact of mitigation policies and measures on future trends in GHG emissions and removals, this information is voluntary for developing country Parties that need it in the light of their capacities.

In line with the Paris Agreement, providing information on climate change impacts and adaptation is not mandatory.

Nonetheless, Parties are requested to report information on, among others, trends and hazards, observed and potential impacts, adaptation priorities and challenges, and adaptation actions and their implementation. Moreover, Parties may provide information on loss and damage associated with climate impacts.

The provisions on reporting of support related to finance, technology development and transfer, and capacity building support will be discussed later in this Pocket Guide.

► TECHNICAL EXPERT REVIEW

The MPGs adopted in Katowice offer details on the process through which the reported information is reviewed. The first stage of the review process, the TER, will consist of:

- A review of the consistency of the information submitted by the Party and the MPGs, taking into account any flexibilities availed of;
- Consideration of a Party's implementation and achievement of its NDC;
- Consideration of the Party's support provided;
- Identification of areas of improvement related to implementing Article 13; and
- Assistance in identifying capacity-building for developing countries.

However, the TER cannot:

- Make political judgments;
- Review the adequacy or appropriateness of a Party's NDC or its chosen indicators for reporting progress;
- Review the adequacy of a Party's domestic actions;
- Review the adequacy of a Party's support provided; and
- Review a Party's determination to apply flexibility or the self-determined estimated time frames for improvement.

There are four types of TERs:

- **Centralised review**, where a team reviews one or several Parties from a centralised location;
- **In-country review**, through a visit planned in coordination with the Party under review;
- **Desk review**, where the review is carried out in the reviewers' home countries; or
- **Simplified review** of a NIR, where the Secretariat carries out an initial assessment of completeness and consistency with the MPGs.

The use of the most labour-intensive form of review, the in-country review, is limited to specific instances (Table 5). If a Party does not undergo an in-country review or simplified review, it will be subject to either a centralised or a desk review.

TABLE 5: TYPES AND APPLICABILITY OF TER

TYPE	APPLICABILITY
In-country reviews	<ul style="list-style-type: none"> ■ First BTR ■ At least twice every 10-year period ■ If recommended by a TER ■ At a Party's request
Centralised	<ul style="list-style-type: none"> ■ At the request of a group of LDCs or SIDS ■ Instead of in-country review for developing country Parties that need flexibility in the light of their capacities
Desk review	<ul style="list-style-type: none"> ■ Not more than once every five years ■ Not for the first BTR after communicating or updating NDC ■ Not for BTR containing information on NDC achievement
Simplified review	<ul style="list-style-type: none"> ■ For NIR submitted in year in which BTR is not due

Source: Annex to Decision 18/CMA.1

The MPGs provide detailed instructions for the review process, with a view to completing the entire review within one year (for in-country, centralised, and desk reviews). Within this process, developing country Parties that need it in the light of their capacities can avail of several flexibilities granting them more time (Table 6). For simplified reviews, the procedure is more straightforward (Table 7).

The TER teams consist of experts acting in their personal capacity. Experts can be selected from a roster maintained by the Secretariat, for which they can be nominated by Parties

TABLE 6. TIMELINE OF A TECHNICAL EXPERT REVIEW

TIMELINE	DEVELOPED COUNTRY	DEVELOPING COUNTRY (FLEXIBILITY)
	Secretariat starts preparing TER immediately after BTR submission	
0 Week	Agreement on dates of TER week	
4 Weeks	Secretariat composes TER team	
10 Weeks	TER team to communicate preliminary questions	
14 Weeks	TER WEEK	
	TER team communicates draft areas of improvement	TER team communicates draft areas of improvement and capacity-building needs
	Party to respond to information requests within 2 weeks	Party to respond to information requests within 3 weeks
+2 Months	Draft TER report sent to Party	
+1 Month	Provide comments on draft TER report	
+2 Months		Provide comments on draft TER report
	TER to prepare final TER report within a month of receiving comments	
1 Year	TER completed	

Source: Annex to Decision 18/CMA.1

TABLE 7: TIMELINE OF A SIMPLIFIED REVIEW

0	Submission of National Inventory Report
6 Weeks	Secretariat drafts initial assessment
+4 Weeks	Party provides comments on draft assessment
+4 Weeks	Secretariat publishes final assessment

Source: Annex to Decision 18/CMA.1

and international organisations and are required to complete a training programme. In the selection of experts for review BTRs, a variety of considerations come into play, including ensuring the experts have the necessary competences, geographical and gender balance, and language proficiency. The organisation of the TERs is in the hands of the Secretariat. In doing so, the Secretariat works in close collaboration with lead reviewers (two per review, one from a developed country, and one from a developing country), which are responsible for overseeing individual reviews and ensuring adherence to the MPGs.

The final product of the review – the TER report – will be made publicly available. In line with existing review practices, the expert reviewers will convey “*recommendations*” for those reporting provisions that are phrased with the legally binding “*shall*”, whereas “*encouragements*” are used for “*non-shall*” provisions.

► FACILITATIVE, MULTILATERAL CONSIDERATION OF PROGRESS

For the implementation and achievement of NDCs, as well as efforts related to Article 9 (on financial support), Parties are also subject to a Facilitative, Multilateral Consideration of Progress (FMCP), even if no BTR has been submitted. The

FMCP looks at the Party's reports, the TER report, and any other information provided by the Party.

The FMCP is a two-stage process, consisting of a written question-and-answer phase, and a working group session phase (Table 8). Flexibilities are once again available to developing country Parties in this phase, allowing them more time to respond to questions. Moreover, LDCs and SIDS can participate in the process as a group.

TABLE 8. TIMELINE OF A FMCP

TIMELINE	DEVELOPED COUNTRY	DEVELOPING COUNTRY (FLEXIBILITY)
-3 Months	Start as soon as possible after publication of the TER report. Other Parties can submit questions through an online platform	
-2 Months	Cut-off date for mandatory answers to written questions	
-1 Month	Written response to questions	
-2 Weeks		Written response to questions
0	Working group session, including a presentation by Party and a discussion	
+1 Month	Possible additional written responses by Party under review. Secretariat to publish record of FMCP of Party under review	

Source: Annex to *Decision 18/CMA.1*

Although only Parties can ask questions, the FMCP will be open to observers and will be accessible via a webcast. Moreover, the full record – including questions and answers, a recording, and a summary of the process – will be made available online.

HOW DO THE PARIS AND UNFCCC TRANSPARENCY ARRANGEMENTS COMPARE AND RELATE?

The ETF builds on the existing transparency arrangements under the UNFCCC (Article 13.4). **Tables 9 and 10** provide a comparison of the transparency arrangements established by the UNFCCC and the ETF of the Paris Agreement, for reporting and review. It shows that most elements from existing transparency arrangements will be transposed in some form. This includes biennial reporting, technical expert reviews, multilateral Party-to-Party review, and flexibilities for LDCs and SIDS.

Decision 1/CP.24 provides clarity on the transition from the “old” to the “new” transparency arrangements. It specifies that the developed countries’ final BRs are due by 31 December 2022; developing countries’ final BURs are due by 31 December 2024. Following the submission of the final reports, the MPGs of Article 13 will supersede the arrangements under the Cancún Agreements. For NIRs, the MPGs will replace existing UNFCCC guidance for Parties to the Paris Agreement.

Streamlining the UNFCCC and Paris Agreement guidance, Parties can submit National Communications and BTRs as one report. However, in doing so, Parties need to ensure that they include the information that is required under National Communications but not BTRs, such as information on research and systematic observation, and on education, training, and public awareness.

TABLE 9. COMPARISON OF UNFCCC AND PARIS AGREEMENT TRANSPARENCY ARRANGEMENTS FOR REPORTING

	UNFCCC	PARIS AGREEMENT
GHG inventories	<p>Who:All Parties</p> <p>Frequency: Every year for developed countries; every 2 years for developing countries; flexibility for LDCs and SIDS</p>	<p>Who:All Parties</p> <p>Frequency: Every year for developed countries; every 2 years for developing countries; flexibility for LDCs and SIDS</p> <p>Scope: Flexibility for countries that need it in the light of their capacities</p>
National Communications	<p>Who:All Parties</p> <p>Frequency: Every 4 years for developed countries; developing countries encouraged to do the same, depending on support</p> <p>Scope: Information on support only mandatory for developed countries</p> <p>Guidelines: Different guidelines for developed and developing countries</p>	<p>No new provisions; UNFCCC continues to apply</p>
Biennial reports	<p>Who:All Parties</p> <p>Frequency: Every 2 years</p> <p>Scope: Information on support only mandatory for developed countries</p> <p>Guidelines: Different guidelines for developed and developing countries</p>	<p>Who:All Parties</p> <p>Frequency: At least every 2 years; flexibility for LDCs and SIDS</p> <p>Scope: Flexibility for countries that need it in light of their capacities</p>

Source: Adapted from Briner, G. & Moarif, S. (2016). *Enhancing Transparency of Climate Change Mitigation under the Paris Agreement: Lessons from Experience*. OECD, Paris

TABLE 10. COMPARISON OF UNFCCC AND PARIS AGREEMENT TRANSPARENCY ARRANGEMENTS FOR REVIEW

	UNFCCC	PARIS AGREEMENT
Review of GHG inventories	Who: Developed countries; review of developing country inventories part of technical review of BUR	Who: Developed countries; review of developing country inventories part of technical review of BTR Scope: Simplified review for National Inventory Report in years when no BTR is due
In-depth review of National Communications	Who: Developed countries	No new provisions; UNFCCC continues to apply
Technical expert analysis/review	Who: All Parties Guidelines: Different guidelines for review/ consideration of developed and developing country reports	Who: All Parties Scope: Flexibility for countries that need it in light of their capacities
Multilateral review/ consideration	Who: All Parties Guidelines: Different guidelines for review/ consideration of developed and developing countries; review voluntary for LDCs and SIDS, who can also be reviewed as group	Who: All Parties Scope: Flexibility for countries that need it in the light of their capacities; review voluntary for LDCs and SIDS, who can also be reviewed as group

Source: Adapted from Briner, G. & Moarif, S. (2016). *Enhancing Transparency of Climate Change Mitigation under the Paris Agreement: Lessons from Experience*. OECD, Paris

HOW DOES THE TRANSPARENCY FRAMEWORK RELATE TO OTHER PARTS OF THE PARIS AGREEMENT?

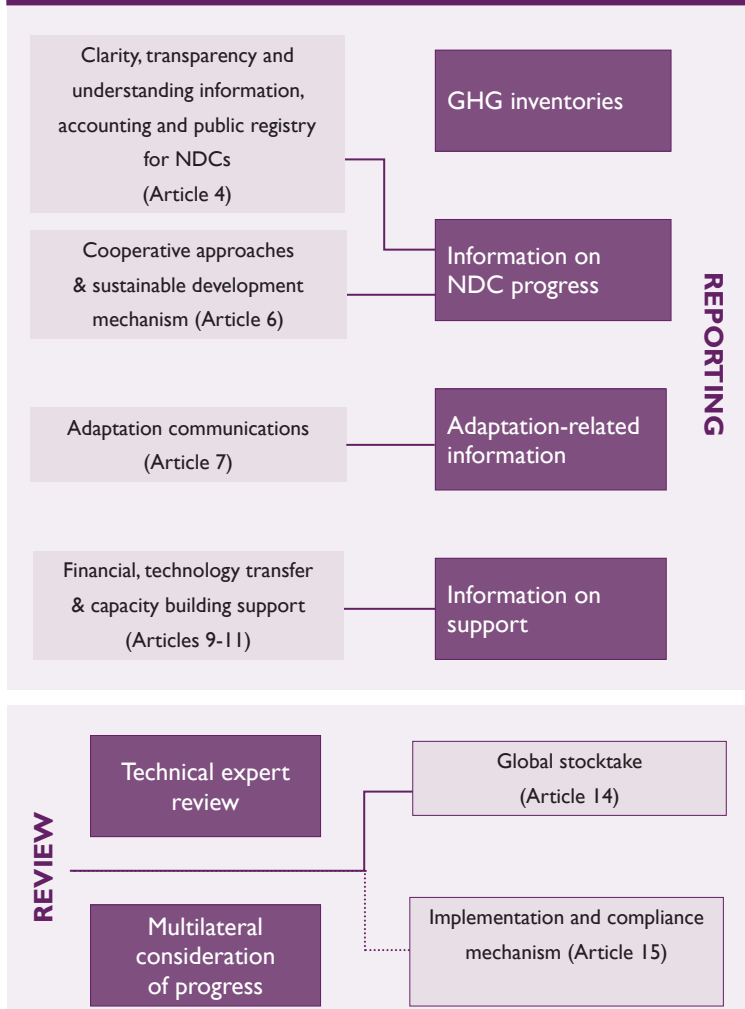
The ETF is **closely interlinked** with various other parts of the Paris Agreement (see **Figure 1**).

► LINKAGES WITH NDC GUIDANCE AND ACCOUNTING

Given that BTRs need to provide information necessary to track progress towards NDCs, the information requirements for NDCs under Article 4 are important. One of these requirements is to provide information to facilitate the clarity, transparency and understanding (CTU) of the NDCs (Article 4.8). This may include, for example, information on reference points, time frames, scope and coverage, assumptions and methodological approaches, and information on how a Party considers its NDC to be fair and ambitious.

Another key requirement from the Paris Agreement is that Parties are to account for NDCs (Article 4.13 and 4.14). Creating a link between Articles 4 and 13 of the Agreement, §17 of **Decision 4/CMA.1** specifies that this accounting should be done in Parties' BTRs, including through the structured summary mentioned above. Moreover, the Article 13 MPGs specify that Parties are to clearly report their accounting approach, including its consistency with Article 4.13 and 4.14, in their first NDCs. Further, from the second NDC onwards, Parties have to explain how their reporting is consistent with Decision 4/CMA.1 (Annex of **Decision 18/CMA.1**, §71-72).

FIGURE 1. LINKAGES BETWEEN THE TRANSPARENCY FRAMEWORK AND OTHER ELEMENTS OF THE PARIS AGREEMENT



Source: Adapted from Dagnet, Y., et al. (2017). *Mapping the Linkages between the Transparency Framework and Other Provisions of the Paris Agreement*. World Resources Institute, Washington, DC

▶ LINKAGES WITH ADAPTATION

The ETF is also connected to Article 7 on adaptation. Adaptation-related information has been communicated by Parties to the COP in the past as part of their National Communications, **National Adaptation Plans** (NAPs) and **National Adaptation Programmes of Action** (NAPAs), and some developing countries have included adaptation-related information in their NDCs. The Paris Agreement introduces a new, voluntary, Adaptation Communication, which can be submitted together with an NDC, a NAP, a National Communication and/or a BTR. The Article 13 MPGs underscore the voluntary nature of submission of adaptation-related information and offer details on the types of information countries should report. To a large extent, the information to be reported under Article 13 and the Adaptation Communication under Article 7 is overlapping, with a few exceptions – such as reporting on loss and damage, which is included in the Article 13 MPGs (for more information, see the *Pocket Guide to Adaptation*).

Reporting adaptation-related information may have certain advantages. For instance, reporting adaptation needs can help attract adaptation finance, understand whether international adaptation finance is effective, and clarify whether the temperature goals of the Paris Agreement are appropriate, especially for LDCs and SIDS. Furthermore, reporting on adaptation needs and efforts could help Parties learn from each other and from themselves.¹⁷ However, reporting on adaptation may entail a risk of further shifting the burden to adapt to developing countries, if efforts to reduce vulnerabilities are seen as their responsibility. It may be useful for developing countries, particularly LDCs and SIDS, to begin with reporting on the impacts, costs,

and needs related to adaptation, rather than on adaptation policies and measures. Nevertheless, developing countries that wish to have their adaptation efforts recognised may still want to highlight their adaptation actions.

► LINKAGES WITH SUPPORT

The ETF provisions are inter-related to the provisions on financial (Article 9), technology transfer (Article 10) and capacity building (Article 11) support. The Article 13 MPGs offer detailed information requirements for developed country Parties to report on financial, technology transfer, and capacity building support provided (with “*other Parties*” having a slightly softer obligation to report such information). The MPGs also contain detailed guidance for developing country Parties on reporting financial, technology transfer, and capacity building support needed and received. The linkages with financial support are discussed in more detail below.

► LINKAGES WITH OTHER REVIEW PROCESSES

The ETF can also be linked to two other review processes under the Paris Agreement: the five-yearly global stocktake (Article 14) and the mechanism to facilitate implementation of and promote compliance with the provisions of the Paris Agreement (Article 15).

Parties decided that the sources of input for the global stocktake include reports by individual Parties such as BTRs, NIRs, or Adaptation Communications (Annex of [Decision 19/CMA.1](#), §37(a)). However, it is less clear whether TER reports and summaries of the FMCP for individual Parties will serve as sources of input for the global stocktake.

There are multiple linkages between the ETF and the Article 15 mechanism. First, if a Party fails to submit one of the mandatory reports under Article 13.7 (for all Parties) or Article 13.9 (for developed country Parties only), the Article 15 Committee will initiate a consideration of issues (Annex of [Decision 20/CMA.1](#), §22(a)(ii)). However, the Committee cannot examine the substance of the reports, but merely examine whether the report is submitted on time (e.g., for the first BTR, whether it has been submitted by 31 December 2024). In addition, the Committee can consider cases of Parties that have failed to participate in the FMCP (Annex of [Decision 20/CMA.1](#), §22(a)(iii)).

A second linkage is that the Article 15 Committee may begin a “*facilitative consideration of issues*” in case of “*significant and persistent inconsistencies*” between a Party’s report and the Article 13 MPGs. Such a consideration is to be based on “*recommendations*” in TER reports – which, as noted above, can only be given for “*shall*” provisions in the MPGs – and requires the consent of the Party concerned. Moreover, the flexibilities for developing country Parties that need it in the light of their capacities need to be taken into account. The Article 15 guidance does not spell out what “*significant and persistent*” inconsistencies entail, but arguably refer to serious reporting issues that may undermine the effectiveness of the transparency framework, as well as repeated failures to meet the reporting requirements.¹⁸

The linkages with the Article 15 Committee mean that the technical review of reports may lead to a slightly more political review of implementation and compliance. While this may be regarded as intrusive of national sovereignty, the link also provides an important backstop in case the transparency framework does not function as well as hoped.

HOW DO UNFCCC AND PARIS TRANSPARENCY ARRANGEMENTS ON SUPPORT COMPARE?

The key differences between the approach to transparency of support before and after Paris are summarised in [Table 11](#). A key change brought about by the Paris Agreement's ETF is that developing countries that provide financial, technology transfer, and capacity building support to other developing countries in the context of climate actions should report information on such support on a biennial basis (Article 13.9).

Another key difference with the pre-Paris approach is that developing countries should now provide information on financial, technology transfer, and capacity building support received every two years – except for LDCs and SIDS, which may submit this information at their discretion (Article 13.10). Previously, developing countries were only encouraged to report such information in their National Communications and BURs. However, there is still no common format (like the Common Tabular Format) for reporting information on financial support needed and received.

The communication of ex-ante projections of future funding is not completely new, as developed countries were expected to report earlier on how they were going to scale up finance to meet the 2020 pledge of jointly mobilising US\$ 100 billion per year ([Decision 3/CP.19](#)). However, the text of Article 9.5 is much broader, and turns this into an obligation for developed country Parties. The voluntary nature of reporting for developing country contributors is emphasised.

TABLE II. TRANSPARENCY OF SUPPORT BEFORE AND AFTER PARIS

BEFORE PARIS	AFTER PARIS
Information on support provided and mobilised to developing countries	
<p>Developed countries required to provide information on financial, technology transfer and capacity building support provided and mobilised on a biennial basis (in their National Communications and Biennial Reports)</p>	<ul style="list-style-type: none"> ■ Developed countries <i>shall</i> continue to provide information on financial, technology transfer and capacity building support provided on a biennial basis (Article 13.9) ■ Other countries that provide financial, technology transfer and capacity-building support to developing countries in the context of climate actions <i>should</i> now report information on such support on a biennial basis (Article 13.9)
Information on projected levels of public financial resources to be provided to developing countries	
<p>Developed countries expected to report on how they would scale up finance to meet the 2020 pledge of jointly mobilising US\$100 billion per year (Decision 3/CP.19)</p>	<ul style="list-style-type: none"> ■ Developed countries shall biennially communicate indicative quantitative and qualitative information on financial support, including as available on projected levels of public financial resources to be provided to developing countries (Article 9.5) ■ Other Parties providing financial resources are encouraged to communicate biennially such information on a voluntary basis (Article 9.5)
Information on support needed and received	
<p>Developing countries encouraged to report this information in National Communications and BURs.</p>	<p>Developing countries <i>should</i> provide information on financial, technology transfer and capacity-building support received on a biennial basis – except for LDCs and SIDS, which may submit this information at their discretion (Article 13.10)</p>
TER on the information submitted on support provided	
<p>Information on support provided from developed countries subject to TER</p>	<p>Information submitted by developed countries and other countries that provide financial, technology transfer and capacity-building support shall undergo a technical expert review (Article 13.11)</p>

CONTD.	
BEFORE PARIS	AFTER PARIS
Multilateral consideration of progress with respect to financial support provided	
No multilateral consideration of progress	Developed countries and other Parties that provide financial, technology transfer and capacity-building support <i>shall</i> participate in a multilateral consideration of progress with respect to efforts on financial support provided (Article 13.11)
Global stocktake	
No global stocktake, although the Standing Committee on Finance produces a Biennial Assessment and Overview of Climate Finance	The ETF for support is to provide clarity on support provided and received in the context of climate change actions (mitigation, adaptation, finance, technology transfer, and capacity building), and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake (Article 13.6)

It will therefore be important to identify incentives and build capacity for countries to provide this important information. The types of information to be provided by Parties in accordance with Article 9.5 is detailed in the Annex to [Decision 12/CMA.1](#).

During the Paris Conference, a crucial task was delegated to the [Subsidiary Body for Scientific and Technological Advice](#) (SBSTA) to develop modalities for accounting of financial resources provided and mobilised through public interventions. As a result of this work, the MPGs agreed by Parties in Katowice in December 2018 contain details on the information that Parties have to report on support provided and mobilised through public interventions (Annex of [Decision 18/CMA.1](#), §118-129).

The new accounting modalities for financial resources provided and mobilised still leave considerable discretion to Parties in the accounting of climate finance provided and

mobilised through public interventions. Parties are required to provide more information than before on several key aspects of their accounting methodologies. They are also required to explain how the information provided reflects a progression from previous levels in the provision and mobilisation of finance under the Paris Agreement. However, each contributing Party will still be able to decide what it counts as climate finance and why its climate finance can be considered as “*new and additional*”. Parties are still allowed to report their financial support at face value; the grant-equivalent value is only to be reported on a voluntary basis. This means that a loan of US\$ 50 million could still appear to be equal to a US\$ 50 million grant in the figures reported by some contributing countries.¹⁹

The MPGs also detail the information that is to be reported by developing country Parties on support needed and received (see Annex of [Decision 18/CMA.1](#), §130-145). Reporting requirements on support received are far less detailed than on support provided, which will make it difficult to assemble a global picture of whether and where climate finance promises are being met.

WHAT CAN DEVELOPING COUNTRIES DO TO IMPROVE TRANSPARENCY OF SUPPORT?

Access to information about the financial support received for mitigation and adaptation is severely limited in many developing countries, making it difficult to assess where it is distributed and how effectively it is being used.

A possible way to overcome these limitations would be to put in place standing arrangements at the government level through which climate finance received could be tracked over time. One example would be to create national dashboards of mitigation and adaptation efforts (supported by financial support), such as those that exist for development aid in several developing countries (for instance, the [Aid Management Programmes](#) that exist in 30 countries). The set-up of such national dashboards involves collecting and displaying in one place (for instance, on an online platform) data from bilateral and multilateral donors, national and local governments in developing countries, and possibly from private philanthropic agencies, non-governmental organisations and private actors. Combining all this information will allow major advances in coordination between these actors, improving effectiveness and collaboration, and will lead to improved national strategic planning in the face of climate change. The systematic presentation of climate finance received also could highlight topical areas and geographic regions of nations where vulnerability and green energy needs have not been addressed with international funding.

WHAT IS THE CAPACITY-BUILDING INITIATIVE FOR TRANSPARENCY?

The UNFCCC and subsequent climate agreements call on developed countries to provide support to developing countries to help the latter comply with their reporting duties (e.g. UNFCCC Article 4.3). Several initiatives have supported non-Annex I Parties in the preparation of their National Communications and BURs to the UNFCCC. These include the **Global Support Programme** (jointly administered by the UN Development Programme and the UN Environment Programme, with funding from the Global Environment Facility (GEF)), a five-year (2014-2019) initiative aiming at providing logistical and technical support in order to facilitate the preparation of these and their (intended) NDCs.

In Paris, developing countries called upon developed countries to provide additional support to help them meet the enhanced transparency requirements of the Paris Agreement. To do so, Parties decided to **establish the Capacity-building Initiative for Transparency (CBIT)**. The CBIT is a trust fund (hosted by the GEF) that aims to build institutional and technical capacity, both pre- and post-2020. Pledges to the CBIT currently amount to approximately **US\$ 62 million**. As of 1 February 2019, the GEF Secretariat had approved **45 CBIT projects**, including projects in 11 LDCs and 5 SIDS, and 4 global projects that aim to improve knowledge sharing, coordination, and facilitate additional capacity building. A global coordination platform has also been put in place to share lessons learned and engage with partners to help deliver more country projects.

WHAT ARE KEY CHALLENGES FOR CLIMATE TRANSPARENCY?

The ETF will likely help Parties and observers to uncover useful information on country-specific emissions trends and projections, on how Parties are living up to their promises to provide climate finance and other support, and on whether Parties are on track towards their NDCs. Moreover, reporting and reviewing information on progress made in implementing and achieving NDCs could help other Parties and observers in identifying whether a Party is on track.

Some of the features of the ETF outlined above are however likely to limit the extent to which it will provide clarity on the climate actions taken by Parties (Article 13.5 of the Paris Agreement) and on support provided and/or mobilised in the context of climate actions (Article 13.6).

In the near term, the timing of the transition to the new ETF means that at least some of the information related to transparency will not be available in time for the preparation of the next round of NDCs, expected in 2020. Parties are only expected to submit their first BTR and NIR, if submitted as a stand-alone report, at the latest by 31 December 2024.

More fundamentally, the ETF is not designed to make visible the ambition or fairness of Parties' individual efforts. In the lead-up to Paris, some Parties pushed for the inclusion of an ex-ante review of NDCs that would help clarify whether pledges are sufficient.²⁰ However, while the idea of such a review was integrated in the Paris Agreement's global stocktake (see Article 14.1), it focuses on collective rather

than individual efforts.²¹ In this section, we identify several other challenges for climate transparency linked to the two main elements (reporting and review) of the ETF.

► REPORTING

A significant challenge for climate transparency is that existing reporting weaknesses would need to be overcome. As noted above, few non-Annex I Parties have submitted their first BUR so far. Will the ETF be able to generate more than fragmented and outdated information?

Many observers explain current reporting hurdles by pointing to capacity constraints in developing countries,²² and call for increased international support to build capacities to report. This rationale is apparent in the Paris Agreement's reference to "*built-in flexibility which takes into account Parties' different capacities*" (Article 13.1), and the creation of the new CBIT. Capacity constraints are real in some countries, and the CBIT could help overcome some of these constraints. However, the demand for CBIT support is currently exceeding resource availability. It seems likely that capacity building for transparency will be a long-standing need and that capacity constraints will not be resolved anytime soon. For some countries, gaps in reporting may consequently persist for a long time.

In addition to international support to build capacities, several processes set up by the Paris Agreement – such as the TER and the mechanism to facilitate implementation and promote compliance – could be helpful in supporting countries in identifying capacity gaps and needs. They could also help Parties identifying solutions and good practices already implemented in other countries that can be replicated at home.²³

However, beyond capacity constraints, timely and adequate reporting may also be limited by a lack of political willingness to report. The transparency framework of the Paris Agreement does not address these cases, by for example identifying and promoting incentives to report or specifying consequences of not reporting. Although a lack of reporting can be taken up by the implementation and compliance Committee set up under Article 15, this Committee “*shall neither function as an enforcement or dispute settlement mechanism, nor impose penalties or sanctions*” (Annex of [Decision 20/CMA.1](#), §4). While this may result in some “naming and shaming”, persistent non-compliance with reporting requirements will be hard to prevent entirely.

The way the “built-in flexibility” of the Paris Agreement has been translated into the MPGs could also lead to the generation of fragmented information by the transparency framework. Instead of defining objective criteria²⁴ to differentiate between those developing country Parties that need flexibility in the light of their capacities and those that do not, the MPGs specify that it will be up to each developing country Party to “self-determine” if it needs flexibility or not. While the number of flexibilities in the MPGs is limited, and a Party needs to indicate its capacity constraints as well as a time-frame for improvement, the TER teams are barred from reviewing a Party’s determination to apply flexibility provided for in the MPGs and from reviewing whether a Party possesses the capacity to implement a specific provision without flexibility (Annex of [Decision 18/CMA.1](#), §6).

Such self-determination by developing country Parties could lead to an unpredictable and problematic system in which some Parties could choose the most flexible requirements, making data incomplete and incomparable.

In addition, some of the flexibilities provided for in the MPGs could give countries the perverse incentive to submit intentionally limited NDCs to avoid having to report in detail in the future. That is for example the case regarding the gases that Parties have to report in their NIRs (see [Table 4](#); and Annex of [Decision 18/CMA.1](#), §48).

A more pervasive issue is linked to the fact that, even with the new MPGs, Parties will retain much discretion over many accounting and reporting dimensions of their climate efforts. The ETF still largely relies on a bottom-up approach to accounting and reporting, in which limited guidance for tracking climate action means that Parties will likely adopt a variety of accounting and reporting practices but have to report on several dimensions of the accounting and reporting methodologies that they use to prepare their transparency reports. The ETF could consequently generate information that could be largely incomparable between Parties. Based on such heterogeneous information, significant resources will have to be available to allow for meaningful comparisons between the climate efforts of different Parties. In some cases – when Parties do not make available crucial details on the methodologies that they used to account for and report on their climate efforts – such comparisons will be very challenging or even impossible to make.

Similarly, it will also be complicated to assess progress made by some Parties towards achieving their NDCs. For instance, some Parties have put forward qualitative NDCs or have made some or all of their commitment's conditional on financial support, making it difficult to track progress.²⁵ The [NDC Explorer](#) counts 71 NDCs where the mitigation contribution is partly dependent on international finance

forthcoming, and another 17 NDCs where this contribution is fully conditional on finance.

► REVIEW

Concerning review, a major challenge will be ensuring that sufficient capacity exists among the expert reviewer community as well as the UNFCCC Secretariat to carry out a much larger number of technical reviews than in the past. A lack of financial resources can easily compound already existing challenges in securing sufficient capacity in this regard and will likely lead to trade-offs that will limit the scope and depth of the review.²⁶

Besides these capacity constraints, the standards of evaluation of the TERs will likely limit the extent to which such reviews will generate useful information for non-state actors to play a role in pushing governments to strengthen the ambition of their NDCs. In the context of both the existing and the enhanced TERs, Parties are solely evaluated against procedural rather than substantive standards. These procedural standards – i.e., the TACCC criteria – relate to the quality of the reporting of information that the transparency framework seeks to make visible. These standards used by the TER teams are detached from the climate actions implemented by Parties. This means that a Party could perform extremely well against procedural standards (for instance, submit a timely report with all the necessary information on how it is doing), while at the same time refraining from implementing meaningful climate action. TER teams are barred from making political judgments and from reviewing the adequacy of a Party's NDC, or of its domestic actions (Annex of [Decision 18/CMA.1](#), §149). And while a TER can confirm whether a Party has achieved its

NDC – something a Party is to report itself – this does not lead to any further consequences, such as the engagement of the Article 15 Committee.²⁷

The FMCP is probably more likely to generate information that could give some leverage to observers to encourage governments to progressively strengthen the ambition of their promised efforts. However, it remains to be seen if Parties will be able to devote the necessary resources to truly engage in this process. More fundamentally, it is uncertain whether many Parties will ask questions that concern the ambition of other Parties' NDCs and if the concerned Parties will answer such questions in a meaningful manner.

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ANNEX: TRANSPARENCY PROVISIONS IN THE CLIMATE TREATIES

UNFCCC

ARTICLE 4

COMMITMENTS

1. All Parties, taking into account their common but differentiated responsibilities and their specific national and regional development priorities, objectives and circumstances, shall:

(...)

(j) Communicate to the Conference of the Parties information related to implementation, in accordance with Article 12.

(...)

ARTICLE 7

CONFERENCE OF THE PARTIES

(...)

2. The Conference of the Parties, as the supreme body of this Convention, shall keep under regular review the implementation of the Convention and any related legal instruments that the Conference of the Parties may adopt, and shall make, within its mandate, the decisions necessary to promote the effective implementation of the Convention. To this end, it shall:

(...)

(e) Assess, on the basis of all information made available to it in accordance with the provisions of the Convention, the implementation of the Convention by the Parties, the overall effects of the measures taken pursuant to the Convention, in particular environmental, economic and social effects as well as their cumulative impacts and the extent to which progress towards the objective of the Convention is being achieved;

(...)

ARTICLE 12

COMMUNICATION OF INFORMATION RELATED TO IMPLEMENTATION

1. In accordance with Article 4, paragraph 1, each Party shall communicate to the Conference of the Parties, through the secretariat, the following elements of information:

(a) A national inventory of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol, to the extent its capacities permit, using comparable methodologies to be promoted and agreed upon by the Conference of the Parties;

(b) A general description of steps taken or envisaged by the Party to implement the Convention; and

(c) Any other information that the Party considers relevant to the achievement of the objective of the Convention and suitable for inclusion in its communication, including, if feasible, material relevant for calculations of global emission trends.

2. Each developed country Party and each other Party included in Annex I shall incorporate in its communication the following elements of information:

(a) A detailed description of the policies and measures that it has adopted to implement its commitment under Article 4, paragraphs 2(a) and 2(b); and

(b) A specific estimate of the effects that the policies and measures referred to in subparagraph (a) immediately above will have on anthropogenic emissions by its sources and removals by its sinks of greenhouse gases during the period referred to in Article 4, paragraph 2(a).

3. In addition, each developed country Party and each other developed Party included in Annex II shall incorporate details of measures taken in accordance with Article 4, paragraphs 3, 4 and 5.

(...)

5. Each developed country Party and each other Party included in Annex I shall make its initial communication within six months of the entry into force of the Convention for that Party. Each Party not so listed shall make its initial communication within three years of the entry into force of the Convention for that Party, or of the availability of financial resources in accordance with Article 4, paragraph 3. Parties that are least developed countries may make their initial communication at their discretion. The frequency of subsequent communications by all Parties shall be determined by the Conference of the Parties, taking into account the differentiated timetable set by this paragraph.

(...)

7. From its first session, the Conference of the Parties shall arrange for the provision to developing country Parties of technical and financial support, on request, in compiling and communicating information under this Article, as well as in identifying the technical and financial needs associated with proposed projects and response measures under Article 4. Such support may be provided by other Parties, by competent international organizations and by the secretariat, as appropriate. (...)

KYOTO PROTOCOL

ARTICLE 7

1. Each Party included in Annex I shall incorporate in its annual inventory of anthropogenic emissions by sources and removals by sinks of greenhouse gases not controlled by the Montreal Protocol, submitted in accordance with the relevant decisions of the Conference of the Parties, the necessary supplementary information for the purposes of ensuring compliance with Article 3, to be determined in accordance with paragraph 4 below.

2. Each Party included in Annex I shall incorporate in its national communication, submitted under Article 12 of the Convention, the supplementary information necessary to demonstrate compliance with its commitments under this Protocol, to be determined in accordance with paragraph 4 below.

3. Each Party included in Annex I shall submit the information required under paragraph 1 above annually, beginning with the first inventory due under the Convention for the first year of the commitment period after this Protocol has entered into force for that Party. Each such Party shall submit the information required under paragraph 2 above as part of the first national communication due under the Convention after this Protocol has entered into force for it and after the adoption of guidelines as provided for in paragraph 4 below. The frequency of subsequent submission of information required under this Article shall be determined by the Conference of the Parties serving as the meeting of the Parties to this Protocol, taking into account any timetable for the submission of national communications decided upon by the Conference of the Parties.

4. The Conference of the Parties serving as the meeting of the Parties to this Protocol shall adopt at its first session, and review periodically thereafter, guidelines for the preparation of the information required under this Article, taking into account guidelines for the preparation of national communications by Parties included in Annex I adopted by the Conference of the Parties. The Conference of the Parties serving as the meeting of the Parties to this Protocol shall also, prior to the first commitment period, decide upon modalities for the accounting of assigned amounts.

ARTICLE 8

1. The information submitted under Article 7 by each Party included in Annex I shall be reviewed by expert review teams pursuant to the relevant decisions of the Conference of the Parties and in accordance with guidelines adopted for this purpose by the Conference of the Parties serving as the meeting of the Parties to this Protocol under paragraph 4 below. The information submitted under Article 7, paragraph 1, by each Party included in Annex I shall be reviewed as part of the annual compilation and accounting of emissions inventories and

assigned amounts. Additionally, the information submitted under Article 7, paragraph 2, by each Party included in Annex I shall be reviewed as part of the review of communications.

2. Expert review teams shall be coordinated by the secretariat and shall be composed of experts selected from those nominated by Parties to the Convention and, as appropriate, by intergovernmental organizations, in accordance with guidance provided for this purpose by the Conference of the Parties.

3. The review process shall provide a thorough and comprehensive technical assessment of all aspects of the implementation by a Party of this Protocol. The expert review teams shall prepare a report to the Conference of the Parties serving as the meeting of the Parties to this Protocol, assessing the implementation of the commitments of the Party and identifying any potential problems in, and factors influencing, the fulfilment of commitments. Such reports shall be circulated by the secretariat to all Parties to the Convention. The secretariat shall list those questions of implementation indicated in such reports for further consideration by the Conference of the Parties serving as the meeting of the Parties to this Protocol.

4. The Conference of the Parties serving as the meeting of the Parties to this Protocol shall adopt at its first session, and review periodically thereafter, guidelines for the review of implementation of this Protocol by expert review teams taking into account the relevant decisions of the Conference of the Parties.

5. The Conference of the Parties serving as the meeting of the Parties to this Protocol shall, with the assistance of the Subsidiary Body for Implementation and, as appropriate, the Subsidiary Body for Scientific and Technological Advice, consider:

- (a) The information submitted by Parties under Article 7 and the reports of the expert reviews thereon conducted under this Article; and
- (b) Those questions of implementation listed by the secretariat under paragraph 3 above, as well as any questions raised by Parties.

6. Pursuant to its consideration of the information referred to in paragraph 5 above, the Conference of the Parties serving as the meeting of the Parties to this Protocol shall take decisions on any matter required for the implementation of this Protocol.

PARIS AGREEMENT

ARTICLE 7

(...)

10. Each Party should, as appropriate, submit and update periodically an adaptation communication, which may include its priorities, implementation and support needs, plans and actions, without creating any additional burden for developing country Parties.

11. The adaptation communication referred to in paragraph 10 of this Article shall be, as appropriate, submitted and updated periodically, as a component

of or in conjunction with other communications or documents, including a national adaptation plan, a nationally determined contribution as referred to in Article 4, paragraph 2, and/or a national communication.

12. The adaptation communications referred to in paragraph 10 of this Article shall be recorded in a public registry maintained by the secretariat.

ARTICLE 9

(...)

5. Developed country Parties shall biennially communicate indicative quantitative and qualitative information related to paragraphs 1 and 3 of this Article, as applicable, including, as available, projected levels of public financial resources to be provided to developing country Parties. Other Parties providing resources are encouraged to communicate biennially such information on a voluntary basis.

(...)

7. Developed country Parties shall provide transparent and consistent information on support for developing country Parties provided and mobilized through public interventions biennially in accordance with the modalities, procedures and guidelines to be adopted by the Conference of the Parties serving as the meeting of the Parties to this Agreement, at its first session, as stipulated in Article 13, paragraph 13. Other Parties are encouraged to do so.

ARTICLE 11

(...)

4. All Parties enhancing the capacity of developing country Parties to implement this Agreement, including through regional, bilateral and multilateral approaches, shall regularly communicate on these actions or measures on capacity-building. Developing country Parties should regularly communicate progress made on implementing capacity-building plans, policies, actions or measures to implement this Agreement.

(...)

ARTICLE 13

1. In order to build mutual trust and confidence and to promote effective implementation, an enhanced transparency framework for action and support, with built-in flexibility which takes into account Parties' different capacities and builds upon collective experience is hereby established.

2. 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. The modalities, procedures and guidelines referred to in paragraph 13 of this Article shall reflect such flexibility.

3. The transparency framework shall build on and enhance the transparency arrangements under the Convention, recognizing the special circumstances of the least developed countries and small island developing States, and be implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty, and avoid placing undue burden on Parties.

4. The transparency arrangements under the Convention, including national communications, biennial reports and biennial update reports, international assessment and review and international consultation and analysis, shall form part of the experience drawn upon for the development of the modalities, procedures and guidelines under paragraph 13 of this Article.

5. The purpose of the framework for transparency of action is to provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties' individual nationally determined contributions under Article 4, and Parties' adaptation actions under Article 7, including good practices, priorities, needs and gaps, to inform the global stocktake under Article 14.

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

7. Each Party shall regularly provide the following information:

(a) A national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases, prepared using good practice methodologies accepted by the Intergovernmental Panel on Climate Change and agreed upon by the Conference of the Parties serving as the meeting of the Parties to this Agreement; and

(b) Information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4.

8. Each Party should also provide information related to climate change impacts and adaptation under Article 7, as appropriate.

9. Developed country Parties shall, and other Parties that provide support should, provide information on financial, technology transfer and capacity-building support provided to developing country Parties under Articles 9, 10 and 11.

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

11. Information submitted by each Party under paragraphs 7 and 9 of this Article shall undergo a technical expert review, in accordance with decision 1/CP.21. For those developing country Parties that need it in the light of their capacities, the review process shall include assistance in identifying capacity-building needs. In addition, each Party shall participate in a facilitative, multilateral consideration of progress with respect to efforts under Article

9, and its respective implementation and achievement of its nationally determined contribution.

12. The technical expert review under this paragraph shall consist of a consideration of the Party's support provided, as relevant, and its implementation and achievement of its nationally determined contribution. The review shall also identify areas of improvement for the Party, and include a review of the consistency of the information with the modalities, procedures and guidelines referred to in paragraph 13 of this Article, taking into account the flexibility accorded to the Party under paragraph 2 of this Article. The review shall pay particular attention to the respective national capabilities and circumstances of developing country Parties.

13. The Conference of the Parties serving as the meeting of the Parties to this Agreement shall, at its first session, building on experience from the arrangements related to transparency under the Convention, and elaborating on the provisions in this Article, adopt common modalities, procedures and guidelines, as appropriate, for the transparency of action and support.

14. Support shall be provided to developing countries for the implementation of this Article.

15. Support shall also be provided for the building of transparency-related capacity of developing country Parties on a continuous basis.

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