

**Understanding the Enhanced
Transparency Framework and Its
Modalities under the UNFCCC's
Paris Agreement**

VICENTE PAOLO YU, AMR ABDEL-AZIZ,
WANG TIAN and GAO XIANG

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Third World Network

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Note

The contents of this paper were written by the authors in their personal capacity and do not necessarily reflect the views of their respective institutions or governments.

1

Introduction

THE United Nations Framework Convention on Climate Change (UNFCCC) is the multilateral framework for intergovernmental action to combat climate change and its impacts. The ultimate objective of the Convention and any related legal instruments that the Conference of the Parties to the UNFCCC may adopt is “to achieve stabilization of greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system within a time-frame sufficient to allow ecosystems to adapt naturally to climate change, to ensure that food production is not threatened and to enable economic development to proceed in a sustainable manner.”¹

In order to be able to gauge Parties’ individual and collective progress towards the achievement of the Convention’s objective, reliable, transparent and comprehensive information on greenhouse gas (GHG) emissions, national mitigation and adaptation actions and the provision of support under the Convention is needed. By providing information on GHG emissions and actions to reduce them, as well as on adaptation and means of implementation such as finance, technology transfer and capacity-building, the Convention’s reporting system allows Parties to track progress and understand better what more might need to be done, and hence informs decision-making under the COP.

¹ UNFCCC, Article 2.

2

National Climate Change Reporting for Developing Countries under the UNFCCC and Its Paris Agreement

NATIONAL reporting on the implementation of climate change actions that have been undertaken is among the core common obligations of Parties to the UNFCCC. This is provided for in Article 12 of the UNFCCC, under which Parties are commonly required to communicate to the Conference of the Parties (COP) information related to their implementation of the Convention and their common but differentiated responsibilities (CBDR) thereunder.

In order to reflect such common but differentiated responsibilities, the information to be communicated by Parties under the UNFCCC is differentiated, with developed countries being required to provide more information under Article 12, paragraphs 2 and 3, of the UNFCCC² in addition to the common information required of all Parties under Article 12, paragraph 1, of the UNFCCC.³ Additionally, the national communications made by Parties under the UNFCCC also had common and differentiated treatment, with the Subsidiary Body for Implementation (SBI) being mandated by the UNFCCC

² This includes, under UNFCCC Article 12, paragraph 2, more detailed mitigation-related information with respect to Annex I-listed developed country Parties' actions to meet their quantified economy-wide emission reduction targets under UNFCCC Article 4, paragraphs 2(a) and (b); and, under UNFCCC Article 12, paragraph 3, for developed countries listed in Annex II of the UNFCCC to provide details of measures taken with respect to the provision of adaptation support, finance and technology transfer to developing countries in accordance with UNFCCC Article 4, paragraphs 3, 4 and 5.

³ The common information required to be communicated by all Parties under UNFCCC Article 12, paragraph 1, includes a national inventory of anthropogenic greenhouse gas emissions and removals, a general description of steps taken or envisaged to implement the Convention, and any other information that the Party considers relevant to the achievement of the objective of the Convention and suitable for inclusion in its communication.

to: (i) consider and use the information communicated by Parties under UNFCCC Article 12, paragraph 1, in order to do an assessment of the overall aggregated effect of the steps and actions taken and communicated by the Parties; and (ii) consider the mitigation information communicated by Annex I developed country Parties under UNFCCC Article 12, paragraph 2, so that the COP can review whether their mitigation actions are adequate.

These provisions of the UNFCCC were elaborated on by the COP through subsequent decisions that provided more detail on how such provisions would be implemented. The arrangements for national reporting under the Convention and its Kyoto Protocol have become a comprehensive system for measurement, reporting and verification (MRV) of Parties' climate change actions. Under the Convention's transparency framework, both developed and developing country Parties are expected to provide periodic national reports with respect to the implementation of their respective commitments under the Convention, with the level of detail and the frequency of such reporting generally being different for Annex I Parties⁴ and Parties not included in Annex I to the Convention⁵ (non-Annex I Parties), in accordance with the principle of common but differentiated responsibilities and respective capabilities (CBDRRC).

A. The Existing Transparency Framework under the UNFCCC

Existing (i.e., pre-Paris Agreement implementation) transparency arrangements under the Convention for developed and developing countries are essentially bifurcated, with one set of arrangements for Annex I developed country Parties and another set for non-Annex I developing country Parties, in order to reflect CBDRRC, as can be seen below (Table 1).

⁴ See UNFCCC, List of Parties, at https://unfccc.int/process/parties-non-party-stakeholders/parties-convention-and-observer-states?field_national_communications_target_id%5B515%5D=515

⁵ See UNFCCC, Overview of MRV Framework for Non-Annex I Parties, at <https://cop23.unfccc.int/process/transparency-and-reporting/reporting-and-review-under-the-convention/support-for-developing-countries/overview>

Table 1: Transparency Framework under the UNFCCC

MRV component	Developed countries (Annex I Parties)	Developing countries (Non-Annex I Parties)
Reporting	<ul style="list-style-type: none"> • Annual submission of GHG inventory⁶ • National communication every four years⁷ • Biennial report every two years starting in 2014⁸ 	<ul style="list-style-type: none"> • National communication every four years⁹ • Biennial update report (BUR) every two years beginning in 2014, with LDCs and SIDS able to submit at their discretion¹⁰ <p>Note: The GHG inventory would be part of the national communication and biennial update report (i.e., not annual). The reporting frequency of developing countries depends on the support provided.</p>
<p>Technical and multilateral consideration</p> <p><i>Technical review/analysis</i></p> <p><i>Multilateral process</i></p>	<p>International Assessment and Review process (IAR)¹¹ composed of:</p> <ul style="list-style-type: none"> • Technical review by an expert review team (ERT) of the GHG inventories, national communications and biennial reports¹³ • Multilateral assessment under which developed countries are assessed and compared on their progress in meeting their quantified economy-wide emission reduction target for 2020¹⁵ 	<p>International Consultation and Analysis process (ICA)¹² composed of:</p> <ul style="list-style-type: none"> • Technical analysis of biennial update reports by a team of technical experts (TTE)¹⁴ • Facilitative sharing of views on the BURs submitted by non-Annex I Parties¹⁶

⁶ See, for the reporting requirements, <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-convention/greenhouse-gas-inventories-annex-i-parties/reporting-requirements>; and for the GHG inventory submissions of Annex I Parties, see <https://unfccc.int/process-and-meetings#:0c4d2d14-7742-48fd-982e-d52b41b85bb0:f666393f-34f5-45d6-a44e-8d03be236927:47b07104-5cc8-4c7b-bcbe-c78a92b46100>

⁷ See UNFCCC, National Communications and Biennial Reports – Annex I, at <https://unfccc.int/process-and-meetings#:0c4d2d14-7742-48fd-982e-d52b41b85bb0:f666393f-34f5-45d6-a44e-8d03be236927:1365cc9c-bf82-40a4-8f1a-d53a3cdf4f43>

⁸ See UNFCCC, National Communications and Biennial Reports – Annex I, at <https://unfccc.int/process-and-meetings#:0c4d2d14-7742-48fd-982e-d52b41b85bb0:f666393f-34f5-45d6-a44e-8d03be236927:1365cc9c-bf82-40a4-8f1a-d53a3cdf4f43>

⁹ See UNFCCC, National Communications submissions from non-Annex I Parties, at <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-convention/national-communications-and-biennial-update-reports-non-annex-i-parties/national-communication-submissions-from-non-annex-i-parties>

¹⁰ See UNFCCC, Biennial Update Reports from Non-Annex I Parties, at <https://unfccc.int/BURs>. LDCs refer to least developed countries; SIDS refer to small island developing States.

¹¹ See UNFCCC, International Assessment and Review, at <https://unfccc.int/IAR>

¹² See UNFCCC, International consultation and analysis for non-Annex I Parties, at <https://unfccc.int/ICA>

¹³ See UNFCCC, Reviews, at <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-convention/national-communications-and-biennial-reports-annex-i-parties/international-assessment-and-review/reviews>; and decision 13/CP.20, at <https://unfccc.int/resource/docs/2014/cop20/eng/10a03.pdf#page=3>

¹⁴ See UNFCCC, Technical analysis of biennial update reports under the ICA process, at <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-convention/national-communications-and-biennial-update-reports-non-annex-i-parties/technical-analysis-of-biennial-update-reports-under-the-ica-process>

¹⁵ See UNFCCC, Multilateral Assessment, at <https://unfccc.int/MA>

¹⁶ See UNFCCC, The facilitative sharing of views under the ICA process, at <https://unfccc.int/FSV>

Wang and Gao provide a useful and clear summary overview of the bifurcated approach in existing (pre-Paris Agreement) transparency arrangements under the UNFCCC, as follows:

Existing provisions of the international climate change transparency framework.

Category	Mechanism	Developed countries	Developing countries
Measuring	GHG inventory	<u>IPCC 1996, 2000, 2006, 2013</u>	<u>IPCC 1996, 2000</u>
Reporting	National inventory report	<u>3/CP.5, 18/CP.8, 24/CP.19</u>	No specific provision
Reporting	National Communication	<u>A/AC.237/55, 9/CP.2, 4/CP.5</u>	<u>10/CP.2, 17/CP.8 (including inventory)</u>
Reporting	Cancun tools: BR and BUR	<u>BR: 1/CP.16, 2/CP.17, 19/CP.18, 9/CP.21</u>	<u>BUR: 1/CP.16, 2/CP.17</u>
Reporting	Information under Kyoto Protocol	<u>15/CP.1</u>	Not applicable
Review	GHG inventory	<u>6/CP.5, 19/CP.8, 13/CP.20</u>	Not applicable
Review	National Communication	<u>2/CP.1, 23/CP.19, 13/CP.20</u>	Not applicable
Review	Cancun tools	<u>IAR: 2/CP.17, 13/CP.20</u>	<u>ICA: 2/CP.17</u>
Review	Information under Kyoto Protocol	<u>22/CP.1</u>	Not applicable
Assessment	Cancun tools	<u>IAR: 2/CP.17</u>	<u>ICA: 2/CP.17</u>
Assessment	Compliance	<u>27/CP.1</u>	Not applicable

Note: 1) Underlined provisions are in use; 2) IPCC refers to methodologies developed by the Inter-Governmental Panel on Climate Change, and the methodologies have been fully or partially updated several times, as indicated by years; 3) BR = Biennial Report, BUR = Biennial Update Report, IAR = International Assessment and Review, ICA = International Consultation and Analysis.

Common but differentiated reporting and review practice under the existing transparency framework.

		Developed countries	Developing countries
Reporting	GHGs inventory	Annual, mandatory, stand-alone report	Biennial, mandatory, as part of NC or BUR
	Mitigation target and actions	Biennial, mandatory, as part of NC or BR	Biennial, mandatory, as part of NC or BUR
	Adaptation actions	Once every four years, mandatory, as part of NC	Once every four years, mandatory, as part of NC
	Support provided to developing countries	Biennial, mandatory, as part of NC or BR	Not applicable, or voluntarily reporting
	Support needed and received	Not applicable	Biennial, non-mandatory, as part of NC or BUR
Review	GHGs inventory	Annual, mandatory	Not applicable
	Mitigation target and actions	Biennial, mandatory	biennial, mandatory
	Adaptation actions	Once every four years, mandatory	Not applicable
	Support provided to developing countries	Biennial, mandatory	Not applicable
	Support needed and received	Not applicable	Biennial, mandatory
Multi-lateral consideration		Biennial, mandatory	Biennial, mandatory

Note: 1) For developing countries, the preparation and submission of NC and BUR shall take into account the prompt provision of financial resources to cover the agreed full costs incurred by the Party, as decided by the Convention and Decision 1/CP.16; 2) NC = National Communication, BR = Biennial Report, BUR = Biennial Update Report.

Source: Wang Tian and Gao Xiang, Reflection and operationalization of the common but differentiated responsibilities and respective capabilities principle in the transparency framework under the international climate change regime, *Advances in Climate Change Research* (December 2018), p. 3, Tables 1 and 2, at <https://doi.org/10.1016/j.accre.2018.12.004>

However, since at least the mid-2000s with the launch of the Bali Action Plan, the developed countries have generally sought to change this CBDRRC-based bifurcated approach into a single transparency framework that would be applicable to all Parties and under which only least developed countries (LDCs) and small island developing States (SIDS) would have some kind of flexibility. They argued that greater levels of transparency and comparability with respect to reporting were essential to be able to effectively track progress towards further reducing GHG emissions. Developing countries, on the other hand, generally emphasized their constraints and lack of capabilities, argu-

ing that the flexibilities inherent in such a system allowed them to implement transparency commitments at their own pace and as appropriate to their circumstances.

With the MRV framework established under the Cancun Agreements (decision 1/CP.16) at COP 16 in 2010 and subsequently operationalized through modalities adopted in Durban (under decision 2/CP.17) at COP 17 in 2011, the transparency arrangements for both developed and developing countries under the UNFCCC became more convergent albeit still bifurcated, under which there was established “a parallel system with similar reporting and review processes but captured in different texts for the two categories” (developed and developing countries).¹⁷

B. The Enhanced Transparency Framework under the Paris Agreement

Despite the evolution of the UNFCCC’s transparency regime under the Cancun Agreements into a more convergent but still bifurcated system, developed countries continued to push between 2011 and 2015 for a common transparency framework for climate change actions. Developing countries also continued to insist that the convergent though bifurcated approach under the UNFCCC remained highly relevant given that developed and developing countries continued to have differentiated responsibilities and also have different national circumstances and capabilities that would make a common and single transparency system more burdensome for developing countries.

These contradictory negotiating positions on transparency continued up to December 2015 at COP 21 when UNFCCC Parties adopted the Paris Agreement. Article 13 of the Agreement established an Enhanced Transparency Framework (ETF) for action and support using common modalities, procedures and guidelines (MPGs), with built-in flexibility. The new ETF is in-

¹⁷ Wang Tian and Gao Xiang, Reflection and operationalization of the common but differentiated responsibilities and respective capabilities principle in the transparency framework under the international climate change regime, *Advances in Climate Change Research* (December 2018), p. 4, at <https://doi.org/10.1016/j.accre.2018.12.004>

tended to take into account Parties' different capacities and builds upon Parties' collective experience in implementing transparency arrangements under the Convention.¹⁸ The ETF can hence be seen as a compromise arrangement that seeks to address the wish of developed countries to have a common transparency framework applicable to all Parties and the insistence of developing countries that differentiation still be reflected – e.g., “the compromise reached in Paris resulted in Article 13 of the Agreement, with neither a bifurcated system, nor a single common framework, and a transparency framework characterized as neither ‘common’ nor ‘differentiated’, but ‘enhanced’.”¹⁹

1. Article 13 of the Paris Agreement

The purpose of the ETF with respect to the *transparency of action* – i.e., the implementation of climate change actions such as mitigation and adaptation under the Parties' respective nationally determined contributions (NDCs) – 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”.²⁰ The purpose of the ETF with respect to

¹⁸ See Paris Agreement, Article 13, paragraphs 1, 3 and 4, stating that:

“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.”

“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.”

¹⁹ Wang Tian and Gao Xiang, Reflection and operationalization of the common but differentiated responsibilities and respective capabilities principle in the transparency framework under the international climate change regime, *Advances in Climate Change Research* (December 2018), p. 3, at <https://doi.org/10.1016/j.accre.2018.12.004>

²⁰ Paris Agreement, Article 13, paragraph 5.

the *transparency of support* is to provide clarity on the financial, technology transfer and capacity-building support provided by developed country Parties to developing country Parties under the Convention and the Paris Agreement, while developing countries are expected (but not required) to provide information on financial, technology transfer and capacity-building support needed and received, so that a full overview of aggregate financial support provided can be provided in order to inform the global stocktake under Article 14 of the Paris Agreement.²¹

The ETF, by both intent and design, is not a new transparency framework. Rather, it is an enhancement of existing transparency arrangements under the Convention. This was made explicit in Article 13, paragraphs 3 and 4, of the Paris Agreement, which stated that:

“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.”

What this implies is that the implementation and interpretation of Article 13 of the Paris Agreement should be undertaken in light of the provisions of Article 2, paragraph 2, of the Paris Agreement – i.e., that the Paris Agreement “will be implemented to reflect equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances” – and therefore consciously reflect the differentiation between developed and developing country Parties. The relationship of Article 13 with Article 2 of the Paris Agreement also means, in effect, that the ETF should be implemented in a way that reflects, on one hand, the common obligation of all Parties to report on their implementation of their commitments under the Convention and its Paris Agreement and, on

²¹ Paris Agreement, Article 13, paragraph 6.

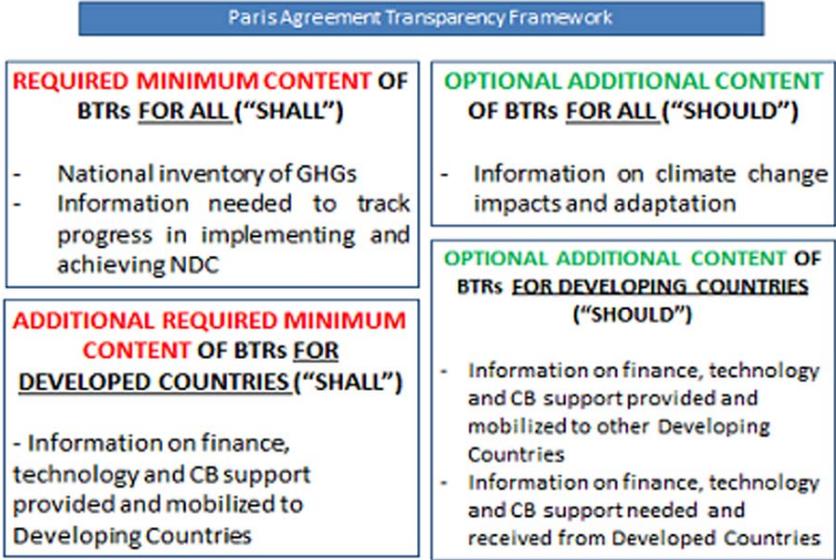
the other hand, the differences among Parties when it comes to having the capacity to provide national climate change action reports. Therefore, the provision of flexibility to developing countries is a key aspect of the ETF. This is recognized in Article 13.²²

Under the Article 13 ETF of the Paris Agreement, there is:

- a common set of information that is required (i.e., mandatory) to be regularly provided by all Parties relating to national GHG inventories and NDC progress tracking and implementation,
- a common set of information that may be (i.e., not mandatory) provided by Parties relating to climate change impacts and adaptation,
- a set of information that is required to be provided by developed country Parties relating to finance, technology and capacity-building support provided and mobilized to developing country Parties, while such information may be voluntarily provided by developing country Parties, and
- a set of information that does not apply to developed country Parties but may be voluntarily provided by developing country Parties relating to the support that they may have provided to other developing country Parties and the support that they need and may have received from developed country Parties (see Figure 1).

²² See Paris Agreement, Article 13, paragraph 2, which states: “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.” This was also reiterated in COP decision 1/CP.21, paragraph 89, which states that: “[I]n accordance with Article 13, paragraph 2, of the Agreement, developing country Parties shall be provided flexibility in the implementation of the provisions of that Article, including in the scope, frequency and level of detail of reporting, and in the scope of review, and that the scope of review could provide for in-country reviews to be optional, while such flexibilities shall be reflected in the development of modalities, procedures and guidelines referred to in paragraph 91 below.”

Figure 1: Information to Be Communicated by Parties under the ETF



This information is to be communicated every two years in the form of biennial transparency reports (BTRs), except for LDCs and SIDS, which may communicate the information at their discretion.²³ The first BTRs (together with national GHG inventory reports) are to be submitted by Parties “at the latest by 31 December 2024” while the LDCs and SIDS “may submit the information ... at their discretion.”²⁴

Another way of identifying the information that could be reported under the ETF is set out in Table 2 below.

²³ COP decision 1/CP.21, paragraph 90, states that: “all Parties, except for the least developed country Parties and small island developing States, shall submit the information referred to in Article 13, paragraphs 7, 8, 9 and 10, of the Agreement, as appropriate, no less frequently than on a biennial basis, and that the least developed country Parties and small island developing States may submit this information at their discretion.”

²⁴ See CMA decision 18/CMA.1, paragraphs 3 and 4.

Table 2: Information to Be Periodically Reported under Article 13 ETF

<p>Mandatory common set of information for all Parties (Article 13, paragraph 7)</p> <ul style="list-style-type: none"> • 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 • Information necessary to track progress made in implementing and achieving [each Party's] nationally determined contribution under Article 4.²⁵ 	<p>Discretionary common set of information for all Parties (Article 13, paragraph 8)</p> <p>Each Party should also provide information related to climate change impacts and adaptation under Article 7, as appropriate.²⁶</p>	<p>Mandatory information for developed country Parties but discretionary for developing country Parties (Article 13, paragraph 9)</p> <p>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 11.²⁷</p>	<p>No requirement for developed country Parties and discretionary for developing country Parties (Article 13, paragraph 10)</p> <p>Developing country Parties should provide information on financial, technology transfer and capacity-building support needed and received under Articles 9, 10 and 11.²⁸</p>
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²⁵ See Paris Agreement, Article 13, paragraph 7.

²⁶ See Paris Agreement, Article 13, paragraph 8.

²⁷ See Paris Agreement, Article 13, paragraph 9. The mandatory information required to be provided by developed country Parties under this provision that is now provided for in the ETF modalities, procedures and guidelines (MPGs) includes financial support provided through bilateral, regional, multilateral and other channels, as well as finance mobilized through public interventions under Article 9, paragraph 7, of the Paris Agreement. See CMA decision 18/CMA.1, paragraphs 123, 124 and 125. In addition, see also in this regard the biennial communications beginning in 2020 that developed country Parties are required to provide with respect to the projected levels of support from public financial resources provided to developing country Parties pursuant to Article 9, paragraph 5, of the Paris Agreement and CMA decision 12/CMA.1. These biennial communications are not part of the ETF MPGs.

²⁸ See Paris Agreement, Article 13, paragraph 10.

The mandatory information submitted by all Parties under Article 13, paragraph 7, with respect to their national GHG inventory reports and to track progress in the implementation and achievement of their NDCs; and the mandatory information submitted by developed country Parties under Article 13, paragraph 9, with respect to the financial, technology transfer and capacity-building support provided to developing country Parties, are both required to undergo a technical expert review.²⁹ Developed country Parties are also required to participate, after the technical expert reviews, in “a facilitative, multilateral consideration of progress with respect to efforts under Article 9” (i.e., the provision by developed country Parties of “financial resources to assist developing country Parties with respect to both mitigation and adaptation in continuation of their existing obligations under the Convention”).³⁰ Both developed and developing country Parties are also required to participate in a “facilitative, multilateral consideration of ... its respective implementation and achievement of its nationally determined contribution.”³¹

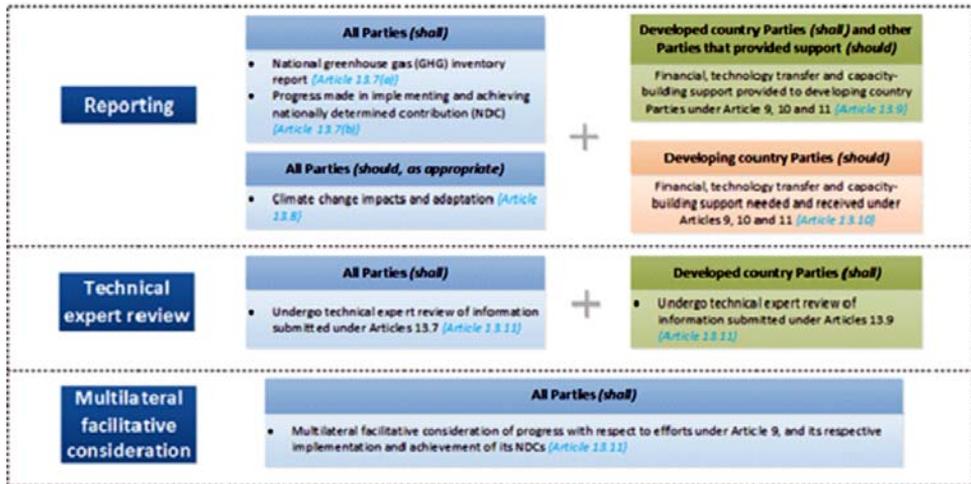
²⁹ See Paris Agreement, Article 13, paragraph 11. The nature and scope of the technical expert review referred to here is outlined in Paris Agreement, Article 13, paragraph 12, as follows: “The technical expert review under this paragraph shall consist of a consideration of the Party’s support provided, 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.”

³⁰ Paris Agreement, Article 13, paragraph 11.

³¹ Id.

Based on the provisions of the Paris Agreement, the core arrangements of the ETF under Article 13 are well captured in Figure 2 below.

Figure 2: Article 13 of the Paris Agreement: Transparency of Action and Support



* The transparency framework shall provide flexibility in the implementation of the provisions of this Article to those developing country Parties that need it in the light of their capacities (Article 13.2).
 * The transparency framework shall recognize the special circumstances of the least developed countries and small island developing States (Article 2.3.3).

Source: UNFCCC, What is transparency and reporting, at <https://unfccc.int/process-and-meetings/transparency-and-reporting/the-big-picture/what-is-transparency-and-reporting>

In addition, developed country Parties are also required to “biennially communicate [starting in 2020] indicative quantitative and qualitative information related to Article 9, paragraphs 1 and 3, of the Paris Agreement, as applicable, including, as available, projected levels of public financial resources to be provided to developing country Parties”, while other Parties providing such resources are encouraged to do so.³²

³² See Paris Agreement, Article 9, paragraph 5, and CMA decision 12/CMA.1, paragraphs 2, 4 and 5.

2. Modalities, Procedures and Guidelines for the Implementation of Article 13 of the Paris Agreement

(i) *Development of the ETF MPGs for Article 13*

At the time of the adoption of the Paris Agreement, the COP established and mandated the Ad Hoc Working Group on the Paris Agreement (APA) to, inter alia, “develop recommendations for modalities, procedures and guidelines in accordance with Article 13, paragraph 13, of the Agreement, and to define the year of their first and subsequent review and update, as appropriate, at regular intervals, for consideration by the Conference of the Parties, at its twenty-fourth session [in December 2018], with a view to forwarding them to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement for consideration and adoption at its first session.”³³ In doing so, the COP provided the following parameters for the APA to take into account in fulfilling its mandate:

- “(a) The importance of facilitating improved reporting and transparency over time;
- “(b) The need to provide flexibility to those developing country Parties that need it in the light of their capacities;
- “(c) The need to promote transparency, accuracy, completeness, consistency and comparability;
- “(d) The need to avoid duplication as well as undue burden on Parties and the secretariat;
- “(e) The need to ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;
- “(f) The need to ensure that double counting is avoided;
- “(g) The need to ensure environmental integrity.”³⁴

³³ COP decision 1/CP.21, paragraph 91.

³⁴ COP decision 1/CP.21, paragraph 92.

Additionally, the COP asked the APA to consider in its work, inter alia, the following:

- “(a) The types of flexibility available to those developing country Parties that need it on the basis of their capacities;
- “(b) The consistency between the methodology communicated in the nationally determined contribution and the methodology for reporting on progress made towards achieving individual Parties’ respective nationally determined contribution;
- “(c) That Parties report information on adaptation action and planning including, if appropriate, their national adaptation plans, with a view to collectively exchanging information and sharing lessons learned;
- “(d) Support provided, enhancing delivery of support for both adaptation and mitigation through, inter alia, the common tabular formats for reporting support, and taking into account issues considered by the Subsidiary Body for Scientific and Technological Advice on methodologies for reporting on financial information, and enhancing the reporting by developing country Parties on support received, including the use, impact and estimated results thereof;
- “(e) Information in the biennial assessments and other reports of the Standing Committee on Finance and other relevant bodies under the Convention;
- “(f) Information on the social and economic impact of response measures.”³⁵

The COP also requested the APA, when developing the Article 13 modalities, “to draw on the experiences from and take into account other ongoing relevant processes under the Convention”³⁶ and “to enhance the transparency of support provided in accordance with Article 9 of the Agreement.”³⁷

The APA undertook its work to fulfil the above mandate from 2016 to 2018, and concluded its work at COP 24 in December 2018. The APA’s recommendations in relation to its mandate to develop the MPGs for Article 13 of the Paris Agreement were adopted by the COP and subsequently forwarded to the Conference of the Parties Meeting as the Parties to the Paris Agreement (CMA).³⁸ At the conclusion of its first session in December 2018, the CMA adopted the APA-developed and -recommended MPGs for Article 13.³⁹

³⁵ COP decision 1/CP.21, paragraph 94.

³⁶ COP decision 1/CP.21, paragraph 93.

³⁷ COP decision 1/CP.21, paragraph 95.

³⁸ COP decision 1/CP.24, paragraph 4(m).

³⁹ See CMA decision 18/CMA.1 and its Annex, entitled “Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement”, at https://unfccc.int/sites/default/files/resource/CMA2018_03a02E.pdf

However, there were still some items left over that were not concluded by the APA at COP 24. These items include defining the common reporting tables for national GHG inventory reports; the common tabular formats for the reporting of information on tracking NDC progress and on the finance, technology transfer and capacity-building support provided, needed and received; the outlines for the BTRs, the national inventory documents and technical expert review reports; and development of a training programme for technical experts participating in the technical expert review. Accordingly, the CMA requested the Subsidiary Body for Scientific and Technological Advice (SBSTA) to develop these items for consideration and adoption by the CMA at its third session in 2021.⁴⁰

The ETF MPGs that were adopted by the CMA at COP 24 in December 2018, as well as those to be adopted in 2021, will already be applicable given that the Paris Agreement has already entered into force.⁴¹ The biennial transparency reports, technical expert reviews and multilateral facilitative consideration for all Parties under the Article 13 ETF will replace the arrangements for the biennial reports, technical review and multilateral assessment for developed countries, and the biennial update reports, technical analysis and facilitative sharing of views for developing countries under the MRV arrangements established by decisions 1/CP.16 and 2/CP.17 (Cancun MRV system)⁴² once Parties have submitted their final biennial reports and biennial update reports.⁴³ However, all Parties will still be subject to the provisions and implementing COP decisions for Article 12 of the UNFCCC with respect to the submission of their respective national communications.

⁴⁰ CMA decision 18/CMA.1, paragraph 12(a)-(c). The third session of the CMA will be held in conjunction with COP 26, originally scheduled in November 2020 in Glasgow but since postponed to 2021 by the United Kingdom presidency for COP 26 due to the Covid-19 coronavirus pandemic.

⁴¹ COP decision 1/CP.21, paragraph 97, states that such modalities, procedures and guidelines for the ETF “shall be applied upon the entry into force of the Paris Agreement.” The Paris Agreement entered into force on 4 November 2016. See <https://unfccc.int/process/the-paris-agreement/status-of-ratification>

⁴² A summary of these existing Convention-based transparency processes for Annex I and non-Annex I Parties can be found at <https://unfccc.int/process-and-meetings/transparency-and-reporting/the-big-picture/what-is-transparency-and-reporting>

⁴³ COP decision 1/CP.21, paragraph 98.

The final biennial reports for developed countries are due on 1 January 2022 and they will be multilaterally assessed to complete the final IAR cycle during 2023-2024.⁴⁴ Developing countries should have started, subject to the provision of support, submitting their BURs in December 2014 and every two years thereafter.⁴⁵ Parties under the Paris Agreement are required to submit their first biennial transparency report (BTR1) and national inventory report, if submitted as a standalone report, in accordance with the MPGs, at the latest by 31 December 2024.⁴⁶

The ETF is intended to enable Parties, through increased transparency and reporting, to build mutual trust and confidence in each other's respective actions and commitments, and to promote Parties' effective implementation of their respective commitments under the Paris Agreement. The trust-building and implementation promotion functions of the ETF would be achieved by allowing Parties to obtain a clear understanding of each other's climate change actions, the progress and how they are achieving such actions (e.g., on mitigation and adaptation), and the support provided and received, so as to inform the global stocktake (GST) of progress under Article 14 of the Paris Agreement.

(ii) Structure of the ETF MPGs

By its design, the ETF covers all the substantive aspects of the Paris Agreement, including tracking progress of implementation and achievement of NDCs. All aspects of the ETF, including the reporting, technical expert review, and the facilitative, multilateral consideration of progress, are applicable to all Parties, subject to the appropriate flexibility to those developing countries that need it in the light of their capacities.

⁴⁴ UNFCCC, Preparation of NCs and BRs, at <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-convention/national-communications-and-biennial-reports-annex-i-parties/preparation-of-ncs-and-brs/preparation-of-ncs-and-brs>

⁴⁵ UNFCCC, Biennial Update Reports, at <https://unfccc.int/process/transparency-and-reporting/reporting-and-review-under-the-convention/biennial-update-reports-and-international-consultation-and-analysis-non-annex-i-parties/biennial-update-reports>

⁴⁶ CMA decision 18/CMA.1, paragraph 3.

The Article 13 ETF MPGs that were adopted by the CMA in December 2018 are structured into eight sections covering discrete parts of the entire ETF. Section I outlines the purpose, the guiding principles for the MPGs, how flexibilities for developing countries are to be identified and exercised, how to improve reporting over time, and the reporting format. Section II provides details about the national GHG inventory reports. Section III identifies the MPGs for communicating the information necessary to track progress in implementing and achieving the NDCs. Section IV details how information related to climate change impacts and adaptation could be provided under the ETF. Section V is with respect to the information on financial, technology development and transfer and capacity-building support provided and mobilized, while Section VI is with respect to information on financial, technology development and transfer and capacity-building support needed and received. Section VII details the MPGs for the technical expert review, while Section VIII details the MPGs for the facilitative, multilateral consideration of progress.

Section I – Context and Guiding Principles

Section I of the ETF MPGs has an important function in terms of providing the context in which the rest of the sections should be read, interpreted and implemented. For example, the purpose of the MPGs as identified in Section I directly links the MPGs to the purpose of the ETF under Article 13, paragraphs 5 and 6, of the Paris Agreement. Such linkage is important because it clarifies that the ETF, and the MPGs implementing the ETF, is “to inform the global stocktake under Article 14” of the Paris Agreement.⁴⁷ The GST is the process whereby the CMA would “periodically take stock of the implementation of this [Paris] Agreement to assess the collective progress towards achieving the purpose of this Agreement and its long-term goals ... in a comprehensive and facilitative manner, considering mitigation, adaptation and the means of implementation and support, and in the light of equity and the best available science.”⁴⁸ The ETF’s main purpose, therefore, is to serve as the basis for inputs to the GST with respect to information on Parties’

⁴⁷ CMA decision 18/CMA.1, Annex, paragraphs 1 and 2.

⁴⁸ Paris Agreement, Article 14, paragraph 1.

climate change actions (both mitigation and adaptation) and the support provided and received as well as the aggregate financial support provided.⁴⁹

Another key function that Section I serves is providing the guiding principles for the ETF MPGs, including in particular that the ETF builds on the transparency framework of the Convention and that it should be implemented in “a facilitative, non-intrusive, non-punitive manner, respecting national sovereignty and avoiding placing undue burden on Parties.”⁵⁰ Following the approach taken under the Convention, the ETF is intended to serve as a mechanism through which Parties’ implementation of their commitments under the Paris Agreement is encouraged and supported through positive means rather than through a sanctions-based approach.

Another important principle highlighted in Section I is the principle of flexibility for developing country Parties that need it in the light of their capacities when it comes to the implementation of the MPGs. While the ETF creates a common transparency system for all Parties to comply with, the application and reflection of this principle of flexibility provides developing countries with some leeway in terms of their implementation of the MPGs when their circumstances make them unable to comply fully with such MPGs.⁵¹ Such flexibility for developing countries can be in terms of the scope, frequency and level of detail of reporting, and in the scope of the technical expert review.⁵² It is important to note that the decision on whether or not to use such flexibility is a sovereign national decision – i.e., it is “self-determined”⁵³ – but the developing country Party exercising such flexibility “shall clearly indicate the provision to which flexibility is applied, concisely clarify capacity constraints, ... and provide self-determined estimated time frames for improvements in relation to those capacity constraints.”⁵⁴

⁴⁹ This is implemented through CMA decision 19/CMA.1, paragraphs 23 and 36, in relation to the synthesis reports to be developed by the UNFCCC Secretariat and the sources of inputs for the GST.

⁵⁰ CMA decision 18/CMA.1, Annex, paragraph 3(a).

⁵¹ CMA decision 18/CMA.1, Annex, paragraphs 3(c) and 4-6.

⁵² CMA decision 18/CMA.1, Annex, paragraph 5.

⁵³ This “self-determined” clause is further bolstered by the MPGs not making such self-determination subject to the technical expert review. CMA decision 18/CMA.1, Annex, paragraph 6, states that “[w]hen a developing country Party applies flexibility provided for in these MPGs, the technical expert review teams shall not review the Party’s determination to apply such flexibility or whether the Party possesses the capacity to implement that specific provision without flexibility.”

⁵⁴ CMA decision 18/CMA.1, Annex, paragraph 6.

Section I also highlights the importance of the principle of facilitating improved reporting and transparency over time, with Parties being encouraged to report information on areas of improvement in relation to their reporting of information about their national GHG inventories, the tracking of progress of their NDC implementation, their climate change adaptation actions, and the support provided and received.⁵⁵

It is important to stress that such improvements are conditional on the provision of support from developed countries both for implementation of such improvements and for capacity building of developing countries in order to be able to implement such improvements as per paragraph 9 of the MPGs. An example of support that is needed to implement the requirements of Article 13 is the purchase of the needed infrastructure (databases, satellite images, etc.) to be able to collect the required data for reporting on a specific sector. An example of capacity-building support is the required training on the use of specific software, e.g., IPCC 2006 software, or the training on specific guidelines, e.g., IPCC 2006 guidelines.

Finally, Section I also outlines the types of information to be provided by Parties in their BTRs under the ETF, with some of the information being mandatory and other information being discretionary. For example, Parties are mandatorily required to provide a national inventory report of GHG emissions and removals and information necessary to track progress in implementing and achieving their NDCs,⁵⁶ while the provision of information about climate change impacts and adaptation is discretionary.⁵⁷ Developed countries are required to provide information on the support that they have provided, while doing so is discretionary for developing countries.⁵⁸ It is also discretionary for developing countries to provide information on the support needed and received.⁵⁹ LDCs and SIDS, in contrast to other developing countries, may submit their BTRs “at their discretion”.⁶⁰

⁵⁵ CMA decision 18/CMA.1, Annex, paragraphs 3(b) and 7.

⁵⁶ CMA decision 18/CMA.1, Annex, paragraph 10(a) and (b).

⁵⁷ CMA decision 18/CMA.1, Annex, paragraph 10(c).

⁵⁸ CMA decision 18/CMA.1, Annex, paragraph 10(d).

⁵⁹ CMA decision 18/CMA.1, Annex, paragraph 10(e).

⁶⁰ CMA decision 18/CMA.1, Annex, paragraph 11.

Section II – National Greenhouse Gas Inventory

Section II of the MPGs identifies the reporting requirements with respect to national inventory reports of anthropogenic emissions and removals. It requires Parties to provide, in their national inventory reports, the following:

- National circumstances and institutional arrangements relevant to inventory planning, preparation and management;⁶¹
- Methods for the development of the national greenhouse gas inventory, including methodologies, parameters and data, key category analysis, time-series consistency and recalculations, uncertainty assessment, assessment of completeness, and quality assurance/quality control (QA/QC);⁶²
- Metrics for their inventory;⁶³ and
- Information to be included in the national inventory report, including information on methods and cross-cutting elements, sectors and gases, and time series.⁶⁴

Developing countries have some flexibilities with respect to GHG inventory reporting under this Section, including:

- Their national inventory arrangements “can vary by Party depending on their national circumstances and preferences, and change over time”;⁶⁵
- Using nationally appropriate methodologies for their GHG inventories,⁶⁶ or using a lower-tier method for a particular key category if resources are lacking;⁶⁷
- Using a threshold of no lower than 85 percent to identify key categories;⁶⁸
- Providing, at a minimum, a qualitative discussion of uncertainty for key categories where quantitative input data are unavailable to quantitatively estimate uncertainties;⁶⁹

⁶¹ CMA decision 18/CMA.1, Annex, paragraphs 18-19.

⁶² CMA decision 18/CMA.1, Annex, paragraphs 20-36.

⁶³ CMA decision 18/CMA.1, Annex, paragraph 37.

⁶⁴ CMA decision 18/CMA.1, Annex, paragraphs 38-58.

⁶⁵ CMA decision 18/CMA.1, Annex, paragraph 18.

⁶⁶ CMA decision 18/CMA.1, Annex, paragraph 22.

⁶⁷ CMA decision 18/CMA.1, Annex, paragraph 23.

⁶⁸ CMA decision 18/CMA.1, Annex, paragraph 25.

⁶⁹ CMA decision 18/CMA.1, Annex, paragraph 29.

- Considering emissions insignificant if the likely level of emissions is below 0.1 percent of the national total GHG emissions, excluding LULUCF, or 1,000 kt CO₂eq, whichever is lower;⁷⁰
- Not be required but rather only encouraged to elaborate an inventory QA/QC plan in accordance with the Intergovernmental Panel on Climate Change (IPCC) guidelines;⁷¹
- Reporting at least three gases (CO₂, CH₄ and N₂O) as well as any of the additional four gases (HFCs, PFCs, SF₆ and NF₃), rather than having to report on all seven gases;⁷²
- Reporting data covering, at a minimum, the reference year/period for their NDCs under Article 4 of the Paris Agreement and, in addition, a consistent annual time series from at least 2020 onwards, rather than having a time series starting from 1990;⁷³ and
- Having their latest reporting year as three years, rather than two years, prior to the submission of their national inventory report.⁷⁴

Section III – Tracking NDC Implementation and Progress, Including Mitigation

Section III of the MPGs identifies the information to be reported by Parties in order to track progress in implementing and achieving their NDCs. This includes the following:

- National circumstances and institutional arrangements relevant to progress in implementing and achieving their NDCs;⁷⁵
- Description of their NDCs, including updates thereon;⁷⁶
- Information to track progress made in implementing and achieving NDCs, including indicators which may be either qualitative or quantitative;⁷⁷ (It is important to note that the indicator to be selected depends on the type of NDC of the Party. The Paris Agreement does not require

⁷⁰ CMA decision 18/CMA.1, Annex, paragraph 32.

⁷¹ CMA decision 18/CMA.1, Annex, paragraph 34.

⁷² CMA decision 18/CMA.1, Annex, paragraph 48.

⁷³ CMA decision 18/CMA.1, Annex, paragraph 57.

⁷⁴ CMA decision 18/CMA.1, Annex, paragraph 58.

⁷⁵ CMA decision 18/CMA.1, Annex, paragraphs 59-63.

⁷⁶ CMA decision 18/CMA.1, Annex, paragraph 64.

⁷⁷ CMA decision 18/CMA.1, Annex, paragraphs 65-79.

a specific type of NDC to be submitted by all Parties as it adopts a bottom-up approach where Parties are free to choose the type of NDC whether quantitative or qualitative. An example of a quantitative NDC which requires a quantitative indicator is an economy-wide type of NDC where the relevant indicator may be the GHG inventory of the Party. An example of a qualitative NDC is a policies and measures-type NDC where a relevant indicator may be a “Yes/No”, i.e., whether the policy/measure has been implemented or not.)

- Information on mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans;⁷⁸
- A summary of the Party’s greenhouse gas emissions and removals, if the Party had submitted a standalone national inventory report;⁷⁹
- Projections of greenhouse gas emissions and removals – it is important to note that projections of GHG emissions are not mandatory for developing countries;⁸⁰
- Other information that the Party may deem relevant to tracking progress in NDC implementation and achievement.⁸¹

Section IV – Vulnerability and Adaptation

Section IV identifies the information that Parties may provide relating to climate change impacts and adaptation. The provision of such information is explicitly indicated as “not mandatory.”⁸² The information that could be provided in relation to adaptation includes the following:

- National circumstances, institutional arrangements and legal frameworks relating to adaptation;⁸³
- Climate change impacts, risks and vulnerabilities;⁸⁴
- Adaptation priorities and barriers;⁸⁵

⁷⁸ CMA decision 18/CMA.1, Annex, paragraphs 80-90.

⁷⁹ CMA decision 18/CMA.1, Annex, paragraph 91.

⁸⁰ CMA decision 18/CMA.1, Annex, paragraphs 92-102.

⁸¹ CMA decision 18/CMA.1, Annex, paragraph 103.

⁸² CMA decision 18/CMA.1, Annex, paragraph 104.

⁸³ CMA decision 18/CMA.1, Annex, paragraph 106.

⁸⁴ CMA decision 18/CMA.1, Annex, paragraph 107.

⁸⁵ CMA decision 18/CMA.1, Annex, paragraph 108.

- Adaptation strategies, policies, plans, goals and actions to integrate adaptation into national policies and strategies;⁸⁶
- Progress on implementation of adaptation – it is important to note that Parties may report the progress of implementation of their adaptation component of NDCs under this section as per paragraph 110(d);⁸⁷
- Monitoring and evaluation of adaptation actions and processes;⁸⁸
- Information related to averting, minimizing and addressing loss and damage associated with climate change impacts;⁸⁹
- Cooperation, good practices, experience and lessons learned;⁹⁰ and
- Other information related to climate change impacts and adaptation that the Party deems fit to provide.⁹¹

Sections V and VI – Finance, Technology Development and Transfer, and Capacity Building

Section V of the MPGs identifies the information required to be provided by developed country Parties with respect to the financial, technology development and transfer and capacity-building support that they have provided and mobilized under the Paris Agreement.⁹²

Section VI outlines the information that developing country Parties, on the other hand, are encouraged to provide with respect to the financial, technology development and transfer and capacity-building support needed and received under the Paris Agreement.⁹³

Sections VII and VIII – Technical Expert Review and Facilitative Multilateral Consideration of Progress

The subsequent Sections of the MPGs – Section VII on the technical expert review and Section VIII on the facilitative multilateral consideration of progress – lay out the scope, information to be considered, format, proce-

⁸⁶ CMA decision 18/CMA.1, Annex, paragraph 109.

⁸⁷ CMA decision 18/CMA.1, Annex, paragraphs 110-111.

⁸⁸ CMA decision 18/CMA.1, Annex, paragraphs 112-114.

⁸⁹ CMA decision 18/CMA.1, Annex, paragraph 115.

⁹⁰ CMA decision 18/CMA.1, Annex, paragraph 116.

⁹¹ CMA decision 18/CMA.1, Annex, paragraph 117.

⁹² CMA decision 18/CMA.1, Annex, paragraphs 119-129.

⁹³ CMA decision 18/CMA.1, Annex, paragraphs 130-145.

dures and bodies relevant to these activities. Section VII specifies the conditions and procedures under which Parties' BTRs will be subjected to different types of technical expert reviews, the role of different actors (i.e., the Parties, technical expert reviewers, the UNFCCC secretariat), and the institutional arrangements for conducting the technical expert review of Parties' BTRs.⁹⁴ Section VIII on the facilitative, multilateral assessment of progress identifies the scope, information, format and steps, frequency and timing, and output of this process.⁹⁵ Developing countries have the option of selecting a centralized review instead of an in-country review, which is mandatory for developed countries. However, developing country Parties are encouraged to undergo an in-country review.

Another important issue in the review process that applies to developing country Parties which elect to use certain flexibilities is that the Expert Review Team are not allowed to review the self-determined estimated time frames nor whether the Party possesses the capacity to implement that specific provision without flexibility as per paragraph 149(e) of the MPGs.

(iii) Nature of ETF Provisions: Mandatory vs. Non-Mandatory

Overall, in the Sections of the MPGs which identify the information that can be reported under the BTRs, there are a total of 170 provisions – i.e., specific paragraphs or parts of paragraphs – that can be identified as providing substantive mandatory or discretionary norms for reporting specific information. Out of these, 50 provisions are unconditionally mandatory for all Parties; 25 are mandatory only for developed country Parties; 3 are mandatory only for developing country Parties; 11 are mandatory for all Parties only upon the existence of certain conditions; 50 provisions are discretionary for all Parties; 29 are discretionary only for developing country Parties; 1 is discretionary only for LDCs and SIDS; and 1 is discretionary for all Parties only upon the existence of certain conditions. In a number of instances, some provisions have mandatory and non-mandatory elements. See Annex 2, Sections I to VI, of this paper for a provision-by-provision review of the substantive mandatory or discretionary norms for reporting under the ETF MPGs for Parties.

⁹⁴ CMA decision 18/CMA.1, Annex, paragraphs 146-187.

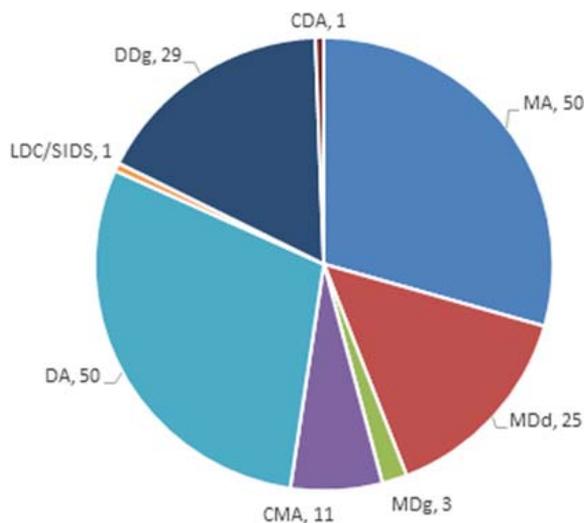
⁹⁵ CMA decision 18/CMA.1, Annex, paragraphs 189-199.

Table 3: ETF Mandatory and Non-Mandatory Provisions

Nature of the ETF MPG provision	Provisions of decision 18/CMA.1, Annex (paragraphs)
MA – Mandatory (provisions with “shall” text) for all Parties – 50 provisions	10a, 10b, 15, 16, 17, 19, 20*, 21*, 28*, 31, 37*, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 50, 52*, 59, 60, 61, 62, 64, 65, 67, 68, 69, 70, 71*, 72, 73, 74, 75, 76, 77, 79, 80, 81, 82, 86, 97, 98, 99, 100, 101
MDd – Mandatory (provisions with “shall” text) only for developed country Parties, including provisions applicable to all Parties but with flexibility provided for developing countries in the same provision – 25 provisions	10d*, 25*, 29*, 32*, 34*, 35*, 48*, 57*, 58*, 85*, 92*, 95*, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129
MDg – Mandatory (provisions with “shall” text) only for developing country Parties – 3 provisions	6, 32*, 48*
CMA – Conditional mandatory for all Parties (provisions with “shall” text that are conditioned on the exercise of a discretionary requirement) – 11 provisions	22*, 33, 37*, 49, 52*, 55, 56, 78, 84, 91, 94*
DA – Discretionary (provisions with “should”, “may” or “encouraged” text) for all Parties – 50 provisions	7, 10c, 12, 13, 14, 18, 20*, 21*, 22*, 23, 24, 26, 27, 30, 32*, 35*, 36, 37*, 51, 52*, 53, 54, 63, 66, 71*, 83, 87, 88, 89, 90, 96, 103, 104, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117
DDg – Discretionary (provisions with “should”, “may” or “encouraged” text) only for developing country Parties, including in relation to the exercise of the applicable flexibility in the light of their capacities – 29 provisions plus 1 provision only for LDCs and SIDS	10d*, 10e, 11 (LDCs and SIDS only), 25*, 29*, 32*, 34*, 35*, 57*, 58*, 85*, 92*, 95*, 102, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145
CDA – Conditional discretionary for all Parties (provisions with “should”, “may” or “encouraged” text that are conditioned on the exercise of a discretionary requirement) – 1 provision	94*

* Provisions with both mandatory and non-mandatory elements applicable to different sets of Parties differentially.

Figure 3: Distribution of Mandatory and Non-Mandatory Provisions



Legend:

- MA = Mandatory (provisions with “shall” text) for all Parties;
- MDd = Mandatory (provisions with “shall” text) only for developed country Parties, including provisions applicable to all Parties but with flexibility provided for developing countries in the same provision;
- MDg = Mandatory (provisions with “shall” text) only for developing country Parties;
- CMA = Conditional mandatory for all Parties (provisions with “shall” text that are conditioned on the exercise of a discretionary requirement);
- DA = Discretionary (provisions with “should”, “may” or “encouraged” text) for all Parties;
- DDg = Discretionary (provisions with “should”, “may” or “encouraged” text) only for developing country Parties, including in relation to the exercise of the applicable flexibility in the light of their capacities;
- CDA = Conditional discretionary for all Parties (provisions with “should”, “may” or “encouraged” text that are conditioned on the exercise of a discretionary requirement);
- LDC/SIDS = Discretionary provision for LDCs and SIDS

3

Impact of the Article 13 ETF on Developing Countries' Climate Change Reporting Requirements

THE impact of the Paris Agreement's ETF on the climate action reporting obligations of Parties under the UNFCCC and the Paris Agreement is quite significant, particularly for non-Annex I developing country Parties.

Together with Annex I Parties, non-Annex I Parties have existing reporting obligations under Article 12(1) of the UNFCCC to provide, through national communications, information related to their implementation of the UNFCCC. The national communications are required to include the following:⁹⁶

- (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;⁹⁷

⁹⁶ See UNFCCC, Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention, COP decision 17/CP.8, paragraph 2.

⁹⁷ The minimum mandatory GHG inventory reporting requirement for non-Annex I Parties under the current guidelines is that "each non-Annex I Party shall, as appropriate and to the extent possible, provide in its national inventory, on a gas-by-gas basis and in units of mass, estimates of anthropogenic emissions of carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O) by sources and removals by sinks." See UNFCCC, Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention, COP decision 17/CP.8, paragraph 14.

- (b) A general description of steps taken or envisaged by the Party to implement the Convention with respect to adaptation and mitigation;⁹⁸ 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.

The developed country Parties and other developed Parties included in Annex II of the UNFCCC “shall provide new and additional financial resources to meet the agreed full costs incurred by developing country Parties in complying with their obligations under Article 12, paragraph 1” – i.e., Annex II-listed UNFCCC developed country Parties are legally obliged under the UNFCCC to provide financial resources to meet the “agreed full costs” that may be incurred by developing countries to produce and submit their national communications and GHG inventories.⁹⁹ This same obligation by developed country Parties to provide support to developing countries with respect to their climate change reporting is also applicable with respect to the implementation of the ETF by developing countries under Article 13 of the Paris Agreement.¹⁰⁰

⁹⁸ See UNFCCC, Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention, COP decision 17/CP.8, paragraphs 28 and 37. Under the guidelines for the biennial update reports for non-Annex I Parties, such Parties “shall provide ... to the extent possible” information relating to each mitigation action or groups of mitigation actions that they might include in their biennial update reports. See UNFCCC, UNFCCC biennial update reporting guidelines for Parties not included in Annex I to the Convention, COP decision 2/CP.17, Annex III, paragraph 12.

⁹⁹ UNFCCC, Article 4, paragraph 3.

¹⁰⁰ Under Article 13, paragraph 14, the Paris Agreement states that “Support shall be provided to developing countries for the implementation of this Article”, and paragraph 15 states that “Support shall also be provided for the building of transparency-related capacity of developing country Parties on a continuous basis.” As the Paris Agreement is intended to enhance the implementation of the UNFCCC (see the chapeau of Paris Agreement Article 2, paragraph 1), Article 13, paragraphs 14 and 15, of the Agreement is to be understood as enhancing the implementation of UNFCCC Article 4, paragraph 3, which means that the obligations to provide support to developing countries stated in Article 13, paragraphs 14 and 15, of the Paris Agreement are obligations of UNFCCC Annex II developed country Parties. Note as well that decision 18/CMA.1, paragraph 7, recalls that in accordance with Article 13, paragraphs 14 and 15, of the Paris Agreement, support shall be provided to developing country Parties for the implementation of Article 13 and for the building of transparency-related capacity of developing country Parties on a continuous basis, while paragraph 8 thereof urges the Global Environment Facility (GEF), “as an operating entity of the Financial Mechanism, throughout its replenishment cycles, to support developing country Parties in preparing their first and subsequent biennial transparency reports.” The GEF is an operating entity under the Financial Mechanism of the UNFCCC and its Paris Agreement.

UNFCCC Annex II Parties¹⁰¹ have additional reporting obligations “to incorporate details of measures taken in accordance with Article 4, paragraphs 3, 4 and 5” – i.e., information related to the provision of support in terms of finance, support for adaptation costs, and technology development and transfer to developing countries.¹⁰²

In comparing against the existing reporting requirements for non-Annex I developing country Parties under the UNFCCC guidelines relevant to their national communications¹⁰³ and biennial update reports (BURs),¹⁰⁴ it is quite clear that the Paris Agreement ETF represents a significant scaling up of developing countries’ UNFCCC reporting requirements, particularly with respect to the following:

- Communication of a national greenhouse gas inventory report – Under the existing UNFCCC guidelines on non-Annex I Parties’ national communications (decision 17/CP.8), developing countries are required to submit their national GHG inventory only when they submit their national communications, with a requirement to report on CO₂, CH₄ and N₂O emissions, with a great degree of flexibility with respect to the methodologies and the reporting modalities that can be used for developing the GHG inventory¹⁰⁵ (as compared with those which Annex I Parties are mandatorily required to comply with¹⁰⁶). For their BTRs un-

¹⁰¹ These are UNFCCC Parties listed in Annex II of the UNFCCC. For the list of Annex II Parties, see UNFCCC, Annex II, at p. 33, at https://unfccc.int/files/essential_background/background_publications_htmlpdf/application/pdf/conveng.pdf

¹⁰² UNFCCC, Article 12, paragraph 3.

¹⁰³ UNFCCC, Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention, COP decision 17/CP.8.

¹⁰⁴ UNFCCC biennial update reporting guidelines for Parties not included in Annex I to the Convention, COP decision 2/CP.17, Annex III.

¹⁰⁵ Developing country Parties under COP decision 17/CP.8 are only required to report, at the minimum, a national GHG inventory for the year 1994 (for their first national communication) and 2000 (for their second national communication) of emissions and removals of CO₂, CH₄ and N₂O. See COP decision 17/CP.8, paragraphs 7 and 14.

¹⁰⁶ See UNFCCC, Revision of the UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the Convention, COP decision 24/CP.19; UNFCCC, Guidelines for the preparation of national communications by Parties included in Annex I of the Convention, COP decision 4/CP.5, Part II: UNFCCC reporting guidelines on national communications, paragraphs 10-11; UNFCCC, UNFCCC biennial reporting guidelines for developed country Parties, COP decision 2/CP.17, Annex I, paragraphs 2-3.

der the ETF in decision 18/CMA.1, the reporting requirements that developing countries have to comply with with respect to their national GHG inventories are more rigorous and detailed.¹⁰⁷

- Communication of national arrangements for national climate change actions – Under decision 17/CP.8, developing country Parties are required to include in their national communications a description of the general steps taken or envisaged to implement the UNFCCC.¹⁰⁸ Under decision 18/CMA.1 with respect to the BTR, developing countries are now required, on par with developed countries, to include in their BTRs much more detailed information about their national circumstances, institutional, legal and other arrangements, descriptions of their nationally determined contributions, and indicators for tracking progress, among other things.¹⁰⁹
- Communication of national mitigation actions – Under decision 17/CP.8, developing countries are required to provide information on the general description of steps taken or envisaged in relation to measures to mitigate climate change.¹¹⁰ This is supplemented by the requirement in the BUR guidelines for developing countries to provide a minimal set of information for each mitigation action or groups of mitigation actions that may be included in their BURs,¹¹¹ including those nationally appropriate mitigation actions (NAMAs)¹¹² that they had listed pursuant to the Cancun Agreements.¹¹³ Under decision 18/CMA.1 with respect to the BTR, developing countries are now required together with

¹⁰⁷ See CMA decision 18/CMA.1, Annex, paragraphs 10(a), 17-21, 28, 31-32, 37-48, 50, 52. These include, for example, requirements to use the 2006 IPCC Guidelines on GHG Inventories, more detailed reporting with respect to GHG inventory institutional arrangements, methodologies, recalculations and other technical details. However, a big difference in the BTRs is that while developed countries are required to include in their GHG inventories the emissions and removals of CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃, developing countries are required to report at least on CO₂, CH₄, N₂O plus at least one of the other gases (HFCs, PFCs, SF₆ and NF₃) (see CMA decision 18/CMA.1, Annex, paragraph 48).

¹⁰⁸ COP decision 17/CP.8, paragraph 25.

¹⁰⁹ See CMA decision 18/CMA.1, Annex, paragraphs 59-62, 64-65, 67-69.

¹¹⁰ COP decision 17/CP.8, paragraph 37.

¹¹¹ COP decision 2/CP.17, Annex III, paragraph 12. The information to be provided includes the following: (a) name and description, (b) information on methodologies and assumptions, (c) objectives and steps taken or envisaged, (d) information on progress of implementation, underlying steps taken or envisaged, and results achieved, and (e) information on international market mechanisms.

¹¹² See FCCC/AWGLCA/2011/INF.1.

¹¹³ COP decision 1/CP.16, paragraph 49.

developed countries to provide more detailed specific information with respect to the mitigation component of their NDCs.¹¹⁴

For a tabular comparison of these mandatory reporting requirements for developing countries with respect to the national communications, the BURs and the BTRs, please see Annex 1.

Nonetheless, a significant degree of flexibility continues to exist for developing countries under the ETF that distinguishes their reporting requirements in a differentiated manner from those applicable to developed countries. As pointed out above, there are a total of 170 provisions – i.e., specific paragraphs or parts of paragraphs – in the MPGs for the ETF under CMA decision 18/CMA.1 that can be identified as providing substantive mandatory or discretionary norms for reporting specific information. Out of these, developing countries are required to comply with 50 provisions to the same extent as developed countries, another 50 provisions are of discretionary application for both developed and developing countries, 11 more are mandatory for all Parties only upon the existence of certain conditions, and 1 provision is discretionary for all Parties only upon the existence of certain conditions. To this extent, it can be said that there is a set of common MPGs which are now applicable to both developed and developing countries. However, differentiation continues to exist in that there are 25 provisions that are mandatory only for developed country Parties while 3 provisions are mandatory only for developing country Parties, and 29 provisions are discretionary only for developing country Parties (plus 1 provision is discretionary only for LDCs and SIDS). Thus, it can be said that despite the significant scaling up of reporting requirements for developing countries under the ETF in the Paris Agreement, the principle of common but differentiated responsibilities continues to be reflected and respected in the design and architecture of the ETF.

At the same time, the significant expansion of mandatory climate change action reporting requirements for developing countries under the Paris Agreement's ETF, pursuant to decision 18/CMA.1, will also trigger the corresponding application of another aspect of the principle of CBDR – i.e., the existing and continuing obligation of developed country Parties to provide financial

¹¹⁴ See CMA decision 18/CMA.1, Annex, paragraphs 70-77, 79-82, 91, 94, 97-101.

support to developing countries in fulfilling the latter's reporting requirements under the UNFCCC and its Paris Agreement.¹¹⁵ This is because requiring developing countries to provide more information and enhancing their mandatory reporting elements will entail a correspondingly significant expansion of the institutional, human, financial and technical resources needed in developing countries in order to be able to comply with such mandatory reporting requirements, so that quality BTRs can be produced by developing country Parties. This was one of the major concerns that developing countries had expressed in the course of the negotiations with respect to Article 13 of the Paris Agreement and its modalities, and is reflected in the modalities themselves.

Therefore, in order for the Paris Agreement ETF system to be fully implementable as designed and intended, and for the CMA and the broader global community to be able to make use of the information that can be obtained from the ETF system through the BTRs, it is necessary for developed country Parties to scale up their provision of financing and technical assistance to developing countries, including through the Capacity-Building Initiative for Transparency (CBIT)¹¹⁶ as well as through bilateral channels, in accordance with their obligation to do so under the UNFCCC. This relationship between what developed countries provide, and what developing countries can do, in terms of reporting on their national climate change actions is precisely captured by the UNFCCC's Article 4, paragraph 7, as follows:

“The extent to which developing country Parties will effectively implement their commitments under the Convention will depend on the effective implementation by developed country Parties of their commitments under the Convention related to financial resources and transfer of technology and will take fully into account that economic and social development and poverty eradication are the first and overriding priorities of the developing country Parties.”

¹¹⁵ See UNFCCC, Article 4, paragraph 3; Paris Agreement, Article 13, paragraphs 14 and 15.

¹¹⁶ The CBIT was established under COP decision 1/CP.21 upon the adoption of the Paris Agreement. It is intended “to build institutional and technical capacity, both pre- and post-2020; this initiative will support developing countries, upon request, in meeting enhanced transparency requirements as defined in Article 13 of the Agreement in a timely manner.” The CBIT will be operated by the Global Environment Facility and funded “including through voluntary contributions to support developing country Parties in the sixth replenishment of the [GEF] and future replenishment cycles, to complement existing support under the [GEF].” See COP decision 1/CP.21, paragraphs 84-86.

The link between the implementation by developing countries of their reporting under the ETF and the provision of support, including finance and capacity building, is a key feature of the ETF, as clearly expressed in the MPGs: “In accordance with Article 13, paragraphs 14 and 15, of the Paris Agreement, support shall be provided to developing country Parties for the implementation of Article 13 of the Paris Agreement and for the building of transparency-related capacity of developing country Parties on a continuous basis.”¹¹⁷

Without the provision of such support for ETF implementation from developed to developing countries, as required under both the UNFCCC and its Paris Agreement, many developing countries will find it difficult, if not impossible, to actually implement and comply with the requirements of the ETF.

¹¹⁷ CMA decision 18/CMA.1, Annex, paragraph 9. See also Paris Agreement, Article 13, paragraphs 14 and 15. The operationalization of these provisions, in part, is done through the CBIT.

ANNEX 1

Comparison of Mandatory Reporting Elements for Non-Annex I Developing Country Parties in the National Communications, BURs and BTRs

National Communications <i>Decision 17/CP.8</i>	BURs <i>Decision 2/CP.17, Annex III</i>	BTRs <i>Decision 18/CMA.1, Annex</i>	
I. Greenhouse Gas Inventory			
6 – Communicate a national inventory of anthropogenic emissions by sources and removals by sinks of all GHGs	<u>No mandatory reporting elements</u> with respect to the updates of national GHG inventories (see paragraphs 3-10, all using “should”, “encouraged” or “may” language)	10(a) 17 18 19	Provide a national GHG inventory report Use of 2006 IPCC Guidelines for definitions of GHG inventory principles Implement and maintain national inventory arrangements Report on functions related to GHG inventory planning, preparation and management
7 – Estimate national GHG inventories for the year 1994 for the initial national communications or alternatively provide data for the year 1990. For the second national communication, estimate national GHG inventories for the year 2000.		20 (first sentence) 20 (second sentence) 21 (first sentence) 28 31	Use 2006 IPCC Guidelines and use any subsequent version or refinement thereof Use 2013 Supplement to the 2006 IPCC Guidelines Use methods from 2006 IPCC Guidelines Perform recalculations in accordance with IPCC guidelines Use specific notation keys where numerical data are not available when completing common reporting tables, indicating the reasons why emissions and removals and associated data are not reported
14 – Provide in the national inventory, on a gas-by-gas basis and in units of mass, estimates of anthropogenic emissions of CO ₂ , CH ₄ and N ₂ O by sources and removals by sinks		32 (fifth sentence) 37 (first sentence)	For developing countries exercising flexibility under paragraph 32 (fourth sentence), keep total national aggregate estimated emissions from all gases from categories considered insignificant below 0.2 percent of national total GHG emissions, excluding LULUCF Use the 100-year time-horizon global warming potential values from the IPCC 5 th or subsequent Assessment Reports to report aggregate emissions and removals of GHGs, expressed in CO ₂ eq

National Communications Decision 17/CP.8	BURs Decision 2/CP.17, Annex III		BTRs Decision 18/CMA.1, Annex
		38	Provide a national inventory report on anthropogenic emissions by sources and removals by sinks of GHGs, consisting of a national inventory document and the common reporting tables, and containing the information referred to in paragraphs 39-46 of the MPGs
		39	Report methods used, including the rationale for the choice of methods, and the descriptions, assumptions, references and sources of information used for the emission factors and activity data used to compile the GHG inventory
		40	Provide information on the category and gas, and the methodologies, emission factors and activity data used at the most disaggregated level, to the extent possible, according to the IPCC guidelines, including related data references for reported emission and removal estimates for any country-specific category and gas that is not included in the IPCC guidelines
		41	Describe the key categories, including information on the approach used for their identification, and information on the level of disaggregation used
		42	Report the individual and cumulative percentage contributions from key categories, for both level and trend, consistent with the IPCC guidelines
		43	Report recalculations for the starting year referred to in paragraphs 57 and 58 of the MPGs and all subsequent years of the inventory time series, together with explanatory information and justifications for recalculations with an indication of relevant changes and their impact on the emission trends
		44	Report the results of the uncertainty analysis as well as methods used, underlying assumptions, as applicable, and trends, at least for the starting year and the latest reporting year of the inventory time series

National Communications <i>Decision 17/CP.8</i>	BURs <i>Decision 2/CP.17, Annex III</i>	BTRs <i>Decision 18/CMA.1, Annex</i>	
		45 46 47 48 (second part) 50 52 (fourth sentence)	Report information on the reasons for lack of completeness, including information on any methodological or data gaps Report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future Report estimates of emissions and removals for all categories, gases and carbon pools considered in the GHG inventory throughout the reported period on a gas-by-gas basis in units of mass at the most disaggregated level, in accordance with the IPCC guidelines, using the common reporting tables, including a descriptive summary and figures underlying emission trends, with emissions by sources listed separately from removals by sinks, except in cases where it may be technically impossible to separate information on emissions and removals in the LULUCF sector Report at least three gases (CO ₂ , CH ₄ and N ₂ O) as well as any of the additional four gases (HFCs, PFCs, SF ₆ and NF ₃) that are included in the Party's NDC under Article 4 of the Paris Agreement, are covered by an activity under Article 6 of the Paris Agreement, or have been previously reported Report the following sectors: energy, industrial processes and product use, agriculture, LULUCF and waste, according to the IPCC guidelines Not include estimates of indirect N ₂ O in national totals
II. National Climate Change Actions			
25 – Communicate a general description of steps taken or envisaged to implement the		59	Describe the national circumstances relevant to progress made in implementing and achieving the Party's NDC under Article 4 of the Paris Agreement, including: (a) government

National Communications <i>Decision 17/CP.8</i>	BURs <i>Decision 2/CP.17, Annex III</i>	BTRs <i>Decision 18/CMA.I, Annex</i>	
Convention, in accordance with Article 12.1(b) of the Convention		60	structure; (b) population profile; (c) geographical profile; (d) economic profile; (e) climate profile; (f) sector details
		61	Provide information on how the national circumstances affect GHG emissions and removals over time
		62	Provide information on the institutional arrangements in place to track progress made in implementing and achieving the NDC under Article 4, including those used for tracking internationally transferred mitigation outcomes, if applicable, along with any changes in institutional arrangements since the Party's most recent biennial transparency report
		64	Provide information on legal, institutional, administrative and procedural arrangements for domestic implementation, monitoring, reporting, archiving of information and stakeholder engagement related to the implementation and achievement of the NDC
			Provide a description of the NDC under Article 4, against which progress will be tracked. The information provided shall include the following, as applicable, including any updates to information previously provided: (a) target(s) and description, including target type(s) (e.g., economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other); (b) target year(s) or period(s), and whether they are single-year or multi-year target(s); (c) reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s); (d) time frame(s) and/or periods for implementation; (e) scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases; (f) intention to use

National Communications <i>Decision 17/CP.8</i>	BURs <i>Decision 2/CP.17, Annex III</i>	BTRs <i>Decision 18/CMA.1, Annex</i>	
of steps taken or envisaged in relation to measures to mitigate climate change	mitigation actions including, as appropriate, those listed as NAMAs in document FCCC/AWGLCA/2011/INF.1, provide the following information: (a) name and description, (b) information on methodologies and assumptions, (c) objectives and steps taken or envisaged, (d) information on progress of implementation, underlying steps taken or envisaged, and results achieved, (e) information on international market mechanisms	71 (first sentence) 72 73 74 75	the Party's NDC, provide an assessment of whether the Party has achieved the target(s) for its NDC based on the relevant information described in paragraphs 59-69 and 78 of the MPGs, as applicable, and the most recent information for each selected indicator relevant to tracking progress towards the implementation and achievement of its NDC For the first NDC, each Party shall clearly indicate and report its accounting approach, including how it is consistent with Article 4, paragraphs 13 and 14, of the Paris Agreement For the second and subsequent NDC, each Party shall provide information referred to in chapter III.B and C of the MPGs consistent with decision 4/CMA.1. ¹¹⁸ Each Party shall clearly indicate how its reporting is consistent with decision 4/CMA.1. Provide any definitions needed to understand the NDC, including those related to each indicator identified, those related to any sectors or categories defined differently than in the national inventory report, or the mitigation co-benefits of adaptation actions and/or economic diversification plans Provide a description of each methodology and/or accounting approach used, as applicable for: (a) target(s), as described in paragraph 64 of the MPGs; (b) the construction of baselines, as described in paragraph 64 of the MPGs, to the extent possible; (c) each indicator identified under paragraph 65 of the MPGs Include in the information to be provided under paragraph 74 of the MPGs, as applicable and available to the Party's NDC, the information identified in paragraph 75 of the MPGs

¹¹⁸ CMA decision 4/CMA.1 provides the guidance in terms of how Parties are to provide information about their NDCs in order to facilitate clarity, transparency and understanding of the NDCs, and to account for their NDCs. See the text of decision 4/CMA.1 at https://unfccc.int/sites/default/files/resource/cma2018_03a01E.pdf

National Communications <i>Decision 17/CP.8</i>	BURs <i>Decision 2/CP.17, Annex III</i>	BTRs <i>Decision 18/CMA.1, Annex</i>	
		76	Each Party to: (a) describe, for each indicator identified in paragraph 65 of the MPGs, how it is related to its NDC; (b) explain how the methodology in each reporting year is consistent with the methodology or methodologies used when communicating the NDC; (c) explain methodological inconsistencies with its most recent national inventory report, if applicable; (d) describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed in relation to Article 6 [of the Paris Agreement], if relevant
		77	Provide the information referred to in paragraphs 65-76 of the MPGs in a structured summary to track progress made in implementing and achieving the NDC, including the information identified in paragraph 77 of the MPGs
		79	Report the information referred to in paragraphs 65-78 of the MPGs in a narrative and common tabular format, as applicable
		80	Provide information in narrative and tabular format on actions, policies and measures that support the implementation and achievement of the NDC, focusing on those that have the most significant impact on GHG emissions or removals and those impacting key categories in the national GHG inventory
		81	Organize the reporting of actions by sector (energy, transport, industrial processes and product use, agriculture, LULUCF, waste management and other)
		82	Provide the following information on the Party's actions, policies and measures, to the extent possible, in a tabular format: (a) name; (b) description; (c) objectives;

National Communications <i>Decision 17/CP.8</i>	BURs <i>Decision 2/CP.17, Annex III</i>	BTRs <i>Decision 18/CMA.I, Annex</i>	
		86 91 94 (first part) 97 98 99 100 101	<p>(d) type of instrument (regulatory, economic instrument or other); (e) status (planned, adopted or implemented); (f) sector(s) affected (energy, transport, industrial processes and product use, agriculture, LULUCF, waste management or other); (g) gases affected; (h) start year of implementation; (i) implementing entity or entities</p> <p>Describe the methodologies and assumptions used to estimate the GHG emission reductions or removals due to each action, policy and measure, to the extent available</p> <p>If submitting a standalone national inventory report, provide a summary of the Party’s GHG emissions and removals. This information shall be provided for those reporting years corresponding to the Party’s most recent national inventory report, in a tabular format.</p> <p>If reporting a projection under paragraph 92 of the MPGs, Parties shall report a “with measures” projection of all GHG emissions and removals</p> <p>Provide projections of key indicators to determine progress towards its NDC</p> <p>Include projections on a sectoral basis and by gas, as well as for the national total, using a common metric consistent with that in the Party’s national inventory report</p> <p>Projections shall be presented relative to actual inventory data for the preceding years</p> <p>Emission projections shall be provided with and without LULUCF</p> <p>Projections shall be presented in graphical and tabular formats</p>
III. Identifying Flexibility Applied			
Flexibility automatic	Flexibility automatic	6	Requirement to identify the provision to which flexibility is applied, the capacity constraints, and self-determined timeframes for improvement

ANNEX 2

Matrix of Mandatory and Discretionary Provisions under the Article 13 Enhanced Transparency Framework of the Paris Agreement

Legend:

- MA = Mandatory (provisions with “shall” text) for all Parties;
- MDd = Mandatory (provisions with “shall” text) only for developed country Parties, including provisions applicable to all Parties but with flexibility provided for developing countries in the same provision;
- MDg = Mandatory (provisions with “shall” text) only for developing country Parties;
- CMA = Conditional mandatory for all Parties (provisions with “shall” text that are conditioned on the exercise of a discretionary requirement);
- DA = Discretionary (provisions with “should”, “may” or “encouraged” text) for all Parties;
- DDg = Discretionary (provisions with “should”, “may” or “encouraged” text) only for developing country Parties, including in relation to the exercise of the applicable flexibility in the light of their capacities;
- CDA = Conditional discretionary for all Parties (provisions with “should”, “may” or “encouraged” text that are conditioned on the exercise of a discretionary requirement).

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
Section I. Introduction								
6	Requirement to identify the provision to which flexibility is applied, the capacity constraints, and self-determined timeframes for improvement			X				
7	Report information on areas of improvement for the Party’s reporting					X		
10(a)	Provide a national GHG inventory report	X						

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
10(b)	Provide information necessary to track progress in implementing and achieving NDCs	X						
10(c)	Provide information on climate change impacts and adaptation					X		
10(d)	Provide information on support mobilized and provided		X				X	
10(e)	Provide information on support needed and received						X	
11	Provide paragraph 10 information at their discretion						X (LDCs and SIDS only)	
12	Submit the national GHG inventory report as a standalone report or as a component of a BTR					X		
13	Submit an adaptation communication as a component of or in conjunction with a BTR, and identify which part is the adaptation communication					X		
14	Cross-reference previously reported climate change adaptation information and focus reporting on updates					X		
15	Submission of BTR via the UNFCCC online portal	X						
16	Submission of BTR in one of the official UN languages	X						
Section II. National inventory report of GHG emissions and removals								
17	Use of 2006 IPCC Guidelines for definitions of GHG inventory principles	X						

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
18	Implement and maintain national inventory arrangements					X		
19	Report on functions related to GHG inventory planning, preparation and management	X						
20 (first sentence)	Use 2006 IPCC Guidelines and use any subsequent version or refinement thereof	X						
20 (second sentence)	Use 2013 Supplement to the 2006 IPCC Guidelines					X		
21 (first sentence)	Use methods from 2006 IPCC Guidelines	X						
21 (second sentence)	Use a recommended method (tier level) for key categories in accordance with 2006 IPCC Guidelines					X		
22 (first sentence)	Use nationally appropriate methodologies if they better reflect national circumstances and are consistent with IPCC guidelines					X		
22 (second sentence)	Transparently explain the use of national methods, data and/or parameters selected, if using nationally appropriate methodologies under paragraph 22 (first sentence)				X			
23 (first and second sentences)	Use of tier 1 approach if unable to adopt a higher-tier method for a particular key category, and explaining why					X		
23 (third sentence)	Prioritize for future improvement key categories for which IPCC guideline methods were not used					X		
24	Use country-specific and regional emission factors					X		

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
	and activity data, where available, or propose plans to develop them							
25 (first sentence)	Identify key categories for the starting year and latest reporting year (with and without LULUCF), using approach 1, for both level and trend assessment, by implementing a key category analysis consistent with IPCC guidelines		X					
25 (second sentence)	Identify key categories using a threshold no lower than 85 percent instead of the 95 percent threshold in the IPCC guidelines						X	
26	Use the same methods and a consistent approach to activity data and emission factors for each reported year					X		
27	Use surrogate data, extrapolation, interpolation and other methods to estimate missing emission values due to lack of activity data, emission factors or other parameters in order to have a consistent time series					X		
28	Perform recalculations in accordance with IPCC guidelines	X						
29 (first sentence)	Quantitatively estimate and qualitatively discuss the uncertainty of the emission and removal estimates for at least the starting and latest reporting year of the GHG inventory time series		X					

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
29 (second sentence, first part)	Estimate the trend uncertainty of emission and removal estimates between the starting and latest reporting year using at least approach 1 under the IPCC guidelines		X					
29 (second sentence, second part)	Provide, at a minimum, a qualitative discussion of uncertainty for key categories using IPCC guidelines where quantitative data are unavailable, and provide a quantitative estimate of uncertainty for all source and sink categories of the GHG inventory						X	
30	Indicate the GHG sources and sinks that are not considered in the national GHG inventory report and explain the reasons for such exclusion					X		
31	Use specific notation keys where numerical data are not available when completing common reporting tables, indicating the reasons why emissions and removals and associated data are not reported	X						
32 (first sentence)	Use notation key “NE” when estimates would be insignificant in terms of level (i.e., below 0.05 percent of the national total GHG emissions, excluding LULUCF, or 500,000 tonnes of CO ₂ equivalent, whichever is lower)					X		

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
32 (second sentence)	Keep total national aggregate estimated emissions from all gases from categories considered insignificant below 0.1 percent of national total GHG emissions, excluding LULUCF		X					
32 (third sentence)	Use approximated activity data and default IPCC emission factors to derive a likely level of emissions for a category					X		
32 (fourth sentence)	Consider emissions insignificant if the likely level of emissions is below 0.1 percent of national total GHG emissions, excluding LULUCF, or 1 million tonnes of CO ₂ equivalent, whichever is lower						X	
32 (fifth sentence)	For developing countries exercising flexibility under paragraph 32 (fourth sentence), keep total national aggregate estimated emissions from all gases from categories considered insignificant below 0.2 percent of national total GHG emissions, excluding LULUCF			X				
33	Continue to report on emissions or removals for categories that have been estimated and been reported if they continue to occur				X			
34	Elaborate an inventory quality assurance/quality control (QA/QC) plan in accordance with IPCC guidelines, including information on the inventory agency responsible for implementing QA/QC		X				X	

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
35 (first sentence)	Implement and provide information on general inventory QC procedures in accordance with the QA/QC plan and IPCC guidelines		X				X	
35 (second sentence)	Apply category-specific QC procedures in accordance with IPCC guidelines for key categories and for those individual categories in which significant methodological changes and/or data revisions occurred					X		
35 (third sentence)	Implement QA procedures by conducting a basic expert peer review of the Party's inventories in accordance with IPCC guidelines					X		
36	Compare, and report on the results of such comparison, the national estimates of CO ₂ emissions from fuel combustion with those obtained using the reference approach					X		
37 (first sentence)	Use the 100-year time-horizon global warming potential values from the IPCC 5 th or subsequent Assessment Reports to report aggregate emissions and removals of GHGs, expressed in CO ₂ eq	X						
37 (second and third sentences)	Use other metrics (e.g., global temperature potential) to report supplemental information on aggregate emissions and removals in GHGs, expressed in CO ₂ eq, and provide information on the values of the metrics used					X		

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
	and the IPCC assessment report they were sourced from							
37 (third sentence)	Provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from, if the Party used other metrics to report supplemental information on aggregate emissions and removals in GHGs				X			
38	Provide a national inventory report on anthropogenic emissions by sources and removals by sinks of GHGs, consisting of a national inventory document and the common reporting tables, and containing the information referred to in paragraphs 39-46 of the MPGs	X						
39	Report methods used, including the rationale for the choice of methods, and the descriptions, assumptions, references and sources of information used for the emission factors and activity data used to compile the GHG inventory	X						
40	Provide information on the category and gas, and the methodologies, emission factors and activity data used at the most disaggregated level, to the extent possible, according to the IPCC guidelines, including related data references for reported emission and removal	X						

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
	estimates for any country-specific category and gas that is not included in the IPCC guidelines							
41	Describe the key categories, including information on the approach used for their identification, and information on the level of disaggregation used	X						
42	Report the individual and cumulative percentage contributions from key categories, for both level and trend, consistent with the IPCC guidelines	X						
43	Report recalculations for the starting year referred to in paragraphs 57 and 58 of the MPGs and all subsequent years of the inventory time series, together with explanatory information and justifications for recalculations with an indication of relevant changes and their impact on the emission trends	X						
44	Report the results of the uncertainty analysis as well as methods used, underlying assumptions, as applicable, and trends, at least for the starting year and the latest reporting year of the inventory time series	X						
45	Report information on the reasons for lack of completeness, including information on any methodological or data gaps	X						

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
46	Report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future	X						
47	Report estimates of emissions and removals for all categories, gases and carbon pools considered in the GHG inventory throughout the reported period on a gas-by-gas basis in units of mass at the most disaggregated level, in accordance with the IPCC guidelines, using the common reporting tables, including a descriptive summary and figures underlying emission trends, with emissions by sources listed separately from removals by sinks, except in cases where it may be technically impossible to separate information on emissions and removals in the LULUCF sector	X						
48 (first part)	Report seven gases (CO ₂ , methane (CH ₄), nitrous oxide (N ₂ O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF ₆) and nitrogen trifluoride (NF ₃))		X					
48 (second part)	Report at least three gases (CO ₂ , CH ₄ and N ₂ O) as well as any of the additional four gases (HFCs, PFCs, SF ₆ and NF ₃) that are included in the Party's NDC under Article 4 of the Paris Agreement, are covered by an activity			X				

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
	under Article 6 of the Paris Agreement, or have been previously reported							
49	If reporting HFCs, PFCs, SF ₆ and NF ₃ , report actual emissions of the gases, providing disaggregated data by chemical (e.g., HFC-134a) and category in units of mass and in CO ₂ eq				X			
50	Report the following sectors: energy, industrial processes and product use, agriculture, LULUCF and waste, according to the IPCC guidelines	X						
51	Provide information on the following precursor gases: carbon monoxide (CO), nitrogen oxides and non-methane volatile organic compounds (NMVOCs), as well as sulfur oxides					X		
52 (first sentence)	Report indirect CO ₂ from the atmospheric oxidation of CH ₄ , CO and NMVOCs					X		
52 (second sentence)	For Parties that decide to report indirect CO ₂ , the national totals shall be presented with and without indirect CO ₂				X			
52 (third sentence)	Report indirect N ₂ O emissions from sources other than those in the agriculture and LULUCF sectors as a memo item					X		
52 (fourth sentence)	Not include estimates of indirect N ₂ O in national totals	X						
52 (fifth sentence)	Provide information on other substances that have an impact on climate					X		

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
53	Report international aviation and marine bunker fuel emissions as two separate entries and should not include such emissions in national totals but report them distinctly, if disaggregated data are available, making every effort to both apply and report according to the method contained in the IPCC guidelines for separating domestic and international emissions					X		
54	Clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or industrial processes sector, in accordance with the IPCC guidelines					X		
55	In the case of a Party addressing the emissions and subsequent removals from natural disturbances on managed lands in its national GHG inventory, that Party shall report information on the approach taken, and how it is consistent with IPCC guidance, as appropriate, and shall indicate if the estimates are indicated in national totals				X			
56	In the case of a Party using an approach to reporting emissions and removals from harvested wood products in accordance with IPCC guidance other				X			

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
	than the production approach, that Party shall also provide supplementary information on emissions and removals from harvested wood products estimated using the production approach							
57 (first part)	Report a consistent annual time series starting from 1990		X					
57 (second part)	Report data covering, at a minimum, the reference year/period for the Party's NDC under Article 4 of the Paris Agreement and, in addition, a consistent annual time series from at least 2020 onwards						X	
58 (first part)	The latest reporting year shall be no more than two years prior to the submission of the Party's national inventory report		X					
58 (second part)	Have the latest reporting year as three years prior to the submission of the national inventory report						X	
Section III. Information necessary to track progress made in implementing and achieving NDCs								
59	Describe the Party's national circumstances relevant to progress made in implementing and achieving its NDC under Article 4 of the Paris Agreement, including: (a) government structure; (b) population profile; (c) geographical profile; (d) economic profile;	X						

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
	(e) climate profile; (f) sector details							
60	Provide information on how the national circumstances affect GHG emissions and removals over time	X						
61	Provide information on the institutional arrangements in place to track progress made in implementing and achieving the NDC under Article 4, including those used for tracking internationally transferred mitigation outcomes, if applicable, along with any changes in institutional arrangements since the Party's most recent biennial transparency report	X						
62	Provide information on legal, institutional, administrative and procedural arrangements for domestic implementation, monitoring, reporting, archiving of information and stakeholder engagement related to the implementation and achievement of the NDC	X						
63	In reporting the information referred to in paragraphs 59-62, a Party may reference previously reported information					X		
64	Provide a description of the NDC under Article 4, against which progress will be tracked. The information provided shall include the following, as applicable, including any updates to	X						

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
	<p>information previously provided: (a) target(s) and description, including target type(s) (e.g., economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other); (b) target year(s) or period(s), and whether they are single-year or multi-year target(s); (c) reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s); (d) time frame(s) and/or periods for implementation; (e) scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases; (f) intention to use cooperative approaches that involve the use of internationally transferred mitigation outcomes under Article 6 towards NDCs under Article 4 of the Paris Agreement; (g) any updates or clarifications of previously reported information (e.g., recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches)</p>							
65	Identify the indicator(s) that the Party has selected to track progress towards the implementation and	X						

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
	achievement of its NDC under Article 4. Indicators shall be relevant to a Party's NDC under Article 4, and may be either qualitative or quantitative.							
66	Include various relevant indicators to track progress towards implementation and achievement of the NDC (see paragraph 66 for non-inclusive listing of appropriate indicators)					X		
67	Provide the information for each selected indicator for the reference point(s), level(s), baseline(s), base year(s) or starting point(s), and update the information in accordance with any recalculation of the GHG inventory, as appropriate	X						
68	Provide the most recent information for each selected indicator identified for each reporting year during the implementation period of the NDC	X						
69	Compare the most recent information for each selected indicator with the information provided pursuant to paragraph 67 above to track progress made in implementing the NDC	X						
70	For the first biennial transparency report that contains information on the end year or end of the period of the NDC, provide an assessment of whether the	X						

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
	Party has achieved the target(s) for its NDC based on the relevant information described in paragraphs 59-69 and 78 of the MPGs, as applicable, and the most recent information for each selected indicator relevant to tracking progress towards the implementation and achievement of its NDC							
71 (first sentence)	For the first NDC, each Party shall clearly indicate and report its accounting approach, including how it is consistent with Article 4, paragraphs 13 and 14, of the Paris Agreement	X						
71 (second sentence)	Provide information on accounting of the Party's first NDC consistent with decision 4/CMA.1					X		
72	For the second and subsequent NDC, each Party shall provide information referred to in chapter III.B and C of the MPGs consistent with decision 4/CMA.1 ¹¹⁹ Each Party shall clearly indicate how its reporting is consistent with decision 4/CMA.1.	X						
73	Provide any definitions needed to understand the NDC, including those related to each indicator identified, those related to any sectors	X						

¹¹⁹ CMA decision 4/CMA.1 provides the guidance in terms of how Parties are to provide information about their NDCs in order to facilitate clarity, transparency and understanding of the NDCs, and to account for their NDCs. See the text of decision 4/CMA.1 at https://unfccc.int/sites/default/files/resource/cma2018_03a01E.pdf

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
	or categories defined differently than in the national inventory report, or the mitigation co-benefits of adaptation actions and/or economic diversification plans							
74	Provide a description of each methodology and/or accounting approach used, as applicable for: (a) target(s), as described in paragraph 64 of the MPGs; (b) the construction of baselines, as described in paragraph 64 of the MPGs, to the extent possible; (c) each indicator identified under paragraph 65 of the MPGs	X						
75	Include in the information to be provided under paragraph 74 of the MPGs, as applicable and available to the Party's NDC, the information identified in paragraph 75 of the MPGs	X						
76	Each Party to: (a) describe, for each indicator identified in paragraph 65 of the MPGs, how it is related to its NDC; (b) explain how the methodology in each reporting year is consistent with the methodology or methodologies used when communicating the NDC; (c) explain methodological inconsistencies with its most recent national inventory report, if applicable; (d) describe how double counting of net GHG	X						

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
	emission reductions has been avoided, including in accordance with guidance developed in relation to Article 6 [of the Paris Agreement], if relevant							
77	Provide the information referred to in paragraphs 65-76 of the MPGs in a structured summary to track progress made in implementing and achieving the NDC, including the information identified in paragraph 77 of the MPGs	X						
78	Each Party with an NDC under Article 4 that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits consistent with Article 4, paragraph 7, of the Paris Agreement shall provide the information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures				X			
79	Report the information referred to in paragraphs 65-78 of the MPGs in a narrative and common tabular format, as applicable	X						
80	Provide information in narrative and tabular format on actions, policies and measures that support the implementation and achievement of the NDC,	X						

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
	focusing on those that have the most significant impact on GHG emissions or removals and those impacting key categories in the national GHG inventory							
81	Organize the reporting of actions by sector (energy, transport, industrial processes and product use, agriculture, LULUCF, waste management and other)	X						
82	Provide the following information on the Party's actions, policies and measures, to the extent possible, in a tabular format: (a) name; (b) description; (c) objectives; (d) type of instrument (regulatory, economic instrument or other); (e) status (planned, adopted or implemented); (f) sector(s) affected (energy, transport, industrial processes and product use, agriculture, LULUCF, waste management or other); (g) gases affected; (h) start year of implementation; (i) implementing entity or entities	X						
83	Provide the following information for each action, policy and measure reported: (a) costs; (b) non-GHG mitigation benefits; (c) how the mitigation actions as identified in paragraph 80 of the MPGs interact with each other, as appropriate					X		

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
84	For each Party with an NDC under Article 4 of the Paris Agreement that consists of mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans consistent with Article 4, paragraph 7, information to be reported under paragraphs 80, 82 and 83 of the MPGs includes relevant information on policies and measures contributing to mitigation co-benefits resulting from adaptation actions or economic diversification plans				X			
85	Provide, to the extent possible, estimates of expected and achieved GHG emission reductions for the Party's actions, policies and measures in the tabular format		X				X	
86	Describe the methodologies and assumptions used to estimate the GHG emission reductions or removals due to each action, policy and measure, to the extent available	X						
87	Identify those actions, policies and measures that are no longer in place compared with the most recent biennial transparency report, and explain why they are no longer in place					X		
88	Identify the Party's actions, policies and measures that influence GHG emissions from international transport					X		

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
89	Provide information about how the Party's actions, policies and measures are modifying longer-term trends in GHG emissions and removals					X		
90	Provide detailed information, to the extent possible, on the assessment of economic and social impacts of response measures					X		
91	If submitting a standalone national inventory report, provide a summary of the Party's GHG emissions and removals. This information shall be provided for those reporting years corresponding to the Party's most recent national inventory report, in a tabular format.				X			
92	Report projections ¹²⁰ of GHG emissions and removals		X				X	
94 (first part)	If reporting a projection under paragraph 92 of the MPGs, Parties shall report a "with measures" projection of all GHG emissions and removals				X			
94 (second part)	If reporting a projection under paragraph 92 of the MPGs, Parties may report a "with additional measures" projection and a "without measures" projection							X

¹²⁰ CMA decision 18/CMA.1, Annex, paragraph 93, states that "Projections are indicative of the impact of mitigation policies and measures on future trends in GHG emissions and removals, and shall not be used to assess progress towards the implementation and achievement of a Party's NDC under Article 4 of the Paris Agreement unless the Party has identified a reported projection as its baseline as identified in chapter III.B above."

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
95 (first part)	Projections shall begin from the most recent year in the Party's national inventory report and extend at least 15 years beyond the next year ending in zero or five		X					
95 (second part)	Projections to begin from the most recent year in the Party's national inventory report and extend at least to the end point of its NDC						X	
96	Provide information in describing the methodology used to develop the projections, including models and approaches and underlying assumptions and parameters, methodological changes, assumptions on policies and measures included in the "with measures" and "with additional measures" projections, and sensitivity analysis for the projections with explanation of the methodologies and parameters used					X		
97	Provide projections of key indicators to determine progress towards the NDC	X						
98	Include projections on a sectoral basis and by gas, as well as for the national total, using a common metric consistent with that in the Party's national inventory report	X						
99	Projections shall be presented relative to actual inventory data for the preceding years	X						

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
100	Emission projections shall be provided with and without LULUCF	X						
101	Projections shall be presented in graphical and tabular formats	X						
102	Report on projections under paragraphs 93-101 of the MPGs using a less detailed methodology or coverage						X	
103	Provide any other information relevant to tracking progress made in implementing and achieving the NDC					X		
Section IV. Information related to climate change impacts and adaptation								
104	Provide information related to climate change impacts and adaptation under Article 7					X		
106	Information on national circumstances, institutional arrangements and legal frameworks related to climate change impacts and adaptation					X		
107	Information on climate change impacts, risks and vulnerabilities					X		
108	Information on adaptation priorities and barriers					X		
109	Information on adaptation strategies, policies, plans, goals and actions to integrate adaptation into national policies and strategies					X		
110	Information on progress on implementation of adaptation					X		

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
111	Information on implementation of supported adaptation actions and the effectiveness of already implemented adaptation measures					X		
112	Information on establishment or use of domestic systems to monitor and evaluate the implementation of adaptation actions, including those in place or under development					X		
113	Information related to monitoring and evaluation of adaptation actions and adaptation support					X		
114	Information related to the effectiveness and sustainability of adaptation actions					X		
115	Information on averting, minimizing and addressing loss and damage associated with climate change impacts					X		
116	Information on cooperation, good practices, experience and lessons learned in adaptation					X		
117	Any other information related to climate change impacts and adaptation under Article 7					X		
Section V. Information on financial, technology development and transfer and capacity-building support provided and mobilized								
118	Information pursuant to Article 13(9) of the Paris Agreement (information on financial, technology transfer and capacity-building support provided to developing		X					

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
	country Parties under Articles 9, 10 and 11)							
119	Information on national circumstances and institutional arrangements relevant to reporting on the provision and mobilization of financial support		X					
120	Information on national circumstances and institutional arrangements for the provision of technology development and transfer and capacity-building support		X					
121	Description of underlying assumptions, methodologies and definitions used to identify and/or report on the provision and mobilization of financial support		X					
122	A description of the underlying assumptions, definitions and methodologies used to provide information on technology development and transfer and capacity-building support		X					
123	Information in tabular format on financial support provided and mobilized under Article 9 through bilateral, regional and other channels for the previous two reporting years		X					
124	Information in tabular format on financial support provided and mobilized under Article 9 through multilateral channels for the previous two reporting years		X					

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
125	Information in textual and/or tabular format on financial support provided and mobilized under Article 9 mobilized through public interventions through bilateral, regional and multilateral channels for the previous two reporting years		X					
126	Information in textual format on support for technology development and transfer provided under Article 10		X					
127	Quantitative and/or qualitative information in common tabular format on measures or activities related to support for technology development and transfer implemented or planned since the previous report		X					
128	Information in textual format on capacity-building support provided under Article 11		X					
129	Quantitative and/or qualitative information in common tabular format on measures or activities related to capacity-building support implemented or planned since the previous report		X					
Section VI. Information on financial, technology development and transfer and capacity-building support needed and received								
130	Information on national circumstances, institutional arrangements and country-driven strategies relevant to reporting on support needed and received						X	

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
131	Description of the underlying assumptions, definitions and methodologies used to provide information on support needed and received						X	
132	Information in textual format on financial support needed (sectors to be financed and description of how the support will contribute to the NDC)						X	
133	Information in common tabular format on financial support needed						X	
134	Information in common tabular format on financial support received						X	
135	Information in textual format on technology development and transfer support needed (plans, needs and priorities, and technology transfer needs for endogenous capacities and technologies)						X	
136	Information in common tabular format on technology development and transfer support needed						X	
137	Information in textual format on technology development and transfer support received (case studies, contribution of support to technology transfer and endogenous capacity, stage of the technology cycle supported)						X	
138	Information in common tabular format on technology development and transfer received						X	

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
139	Information in textual format on capacity-building support needed (approach, country-specific needs, constraints and gaps in communicating needs, explanation on how capacity-building support needed will improve provision of information, processes for enhancing public awareness, participation and access to information on capacity building)						X	
140	Information in common tabular format on capacity-building support needed						X	
141	Information in textual format on capacity-building support received (case studies, how capacity has been enhanced, capacity-building support received at national, sub-regional and regional levels)						X	
142	Information in common tabular format on capacity-building support received						X	
143	Information on support needed and received for implementing transparency provisions, including for preparing reports and addressing areas for improvement identified by technical expert review teams						X	
144	Summary information in common tabular format on support needed and received for implementing transparency						X	

ETF MFG Provision (Decision 18/CMA.1, Annex, paragraph no.)	Provision Description	MA	MDd	MDg	CMA	DA	DDg	CDA
145	Ensure the avoidance of double counting in reporting information on support needed and received for implementing transparency by reporting such information separately from other information on support needed or received						X	
Total: 170 provisions with reporting requirements		50	25	3	11	50	29 for all developing countries and 1 for LDCs and SIDS only	1
Section VII. Technical expert review								
156	Undergo a centralized or desk review if the biennial transparency report is not subject to an in-country or simplified review	X						
158	Undergo an in-country review for: (a) first BTR; (b) at least 2 BTRs in a 10-year period; (c) BTR if recommended in the TER; (d) BTR upon request of Party under TER		X					
159	Choose to undergo a centralized instead of an in-country review for paragraph 158 BTR reviews						X	
161	Simplified review for Party national inventory report submitted in year in which BTR is not due	X						
Total: 4 provisions with review requirements		2	1	0	0	0	1	0

UNDERSTANDING THE ENHANCED TRANSPARENCY FRAMEWORK AND ITS MODALITIES UNDER THE UNFCCC'S PARIS AGREEMENT

To assess progress towards curbing global warming, Parties to the United Nations Framework Convention on Climate Change are required to provide information on actions taken to reduce emissions of greenhouse gases, deal with the impacts of climate change, and support implementation of the UNFCCC commitments. Such reporting has now been significantly scaled up under the Enhanced Transparency Framework (ETF) established by the UNFCCC's Paris Agreement.

Complying with these more rigorous reporting rules under the Paris Agreement may pose a challenge for developing countries given their capacity constraints. However, in line with the UNFCCC principle of "common but differentiated responsibilities", a measure of flexibility is accorded to developing countries in the form of differentiated commitments with regard to the coverage and level of detail of reporting. Further, the ETF envisages the channelling of financial and technical assistance by developed countries to aid developing countries in reporting on their climate actions.

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