



**Submission by the Republic of Maldives  
on behalf of the Alliance of Small Island States**

**APA Agenda Item 5: Modalities, procedures and guidelines for the  
transparency framework for action and support referred to in Article  
13 of the Paris Agreement**

3 October 2017

AOSIS welcomes the opportunity to provide its views on the modalities, procedures and guidelines (MPGs) for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (PA), as requested in paragraph 13(a) of the Ad Hoc Working Group on the Paris Agreement (APA) conclusions from APA 1-3 in Bonn. This submission builds upon AOSIS's prior submissions and interventions, and we look forward to further discussion amongst all Parties on this agenda item.

1. AOSIS is of the view that the Annex to the Co-facilitators Informal Note provides a useful framework for elaborating specific operational details that will ultimately comprise the MPGs for the transparency framework under Article 13 of the PA.
2. AOSIS is willing to work from the Annex's listing of possible "headings and subheadings" in elaborating the MPGs. In this submission we propose approaches and priorities under different headings. We also provide some initial suggestions on how different elements of the MPGs could: (i) build on and enhance existing transparency arrangements; and, (ii) operationalise flexibility for specific provisions, where necessary.
3. It will be important to make substantive progress under Agenda item 5 at APA 1-4 in November. The outcomes of the November session should include a draft negotiating text for all elements of the MPGs and a clear work-plan to enable the finalization of the MPGs by COP24 in December 2018.

**I. Overarching considerations and guiding principles**

**Objectives**

4. MPG objectives should include and reflect the purposes included in Article 13.5 and 13.6 of the PA.
5. Other overarching objectives could include, for example:
  - a. To facilitate implementation of the transparency framework for action and support under Article 13, including its elements relating to reporting of

- information, technical expert review (TER), and facilitative, multilateral consideration of progress (FMCP).
- b. To enable tracking of collective progress towards the long-term temperature goal and other goals under the PA
  - c. To facilitate the aggregation of information needed as inputs to the global stocktake under Article 14
  - d. To support Parties in accounting for their NDCs under Article 4.13 and Article 6
  - e. To enable consideration of the implementation and achievement of Parties' individual NDCs
6. Another objective of the transparency framework is to ensure that information reported is of sufficient transparency, accuracy, completeness, consistency and comparability (TACCC) to enable internationally transferred mitigation outcomes and land-use activities to be accounted toward mitigation efforts, while ensuring environmental integrity and avoidance of double counting.

### **Guiding principles**

7. A central guiding principle to be reflected in the drafting of reporting guidelines is that the MPGs should encourage maximum participation from Parties, facilitate continuous improvement over time with respect to the quality, coverage, scope and level of detail of information reported, and should prevent backsliding in reporting by Parties.
8. In supporting Parties in continuous improvement, the MPGs for the transparency framework shall:
  - a. provide flexibility in the implementation of the provisions of Article 13 to those developing country Parties that need it in light of their capacities (Article 13.2)
  - b. build on and enhance the transparency arrangements under the Convention, recognising the special circumstances of the least developed countries (LDCs) and small island developing States (SIDS) (Article 13.3)
  - c. be implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty (Article 13.3)
  - d. avoid placing undue burden on Parties (Article 13.3)
  - e. reflect principles outlined in paragraph 92(a)-(g) of Decision 1/CP.21:

### **Structure/design of the MPGs**

9. We envisage a single set of MPGs applicable to all Parties, containing three main sections:

- a. common reporting guidelines that elaborate the details of reporting requirements in Articles 13.7 to 13.10, with annexed common tabular formats for applicable elements
  - b. common MPGs for the Technical Expert Review (TER) that elaborate operational details consistent with the elements in Articles 13.11 and 13.12
  - c. common MPGs for the Facilitative, Multilateral Consideration of Progress (FMCP) that elaborate operational details consistent with Article 13.12
10. The MPGS will ultimately supersede the measurement, reporting and verification system established by decision 1/CP.16, paragraphs 40–47 and 60–64, and decision 2/CP.17, paragraphs 12–62, meaning they will have to be written to ensure that we build on and enhance the existing system without losing any of the existing requirements so that Parties do not backslide in the quality or frequency of their reporting or review.
  11. In designing the MPGs, it will be important to recognise that there will be differences in the contents and details of Parties' reports due to, for example, different NDC types, capacity limitations and different national circumstances (e.g. different GHG sources).
  12. The operationalisation of flexibility should be built into the specific components of the MPGs and their individual provisions as appropriate.

#### **Inter-linkages with other transparency related items**

13. Important inter-linkages exist between the MPGs being developed under Article 13 and other rules/processes being developed under other provisions of the PA (e.g. Articles 6, 7, 9, 14, 15) and other mandates (e.g. development of modalities for accounting of financial resources under SBSTA) . These links, relationships and interactions will need to be kept in mind in the progress of work under APA 5, both to ensure consistency and to enable each element to perform its function.
14. The scope and progress of work being undertaken by all relevant bodies (e.g. APA, SBI, SBSTA, COP, Adaptation Committee, Standing Committee on Finance) needs to be coordinated in the course of developing the transparency framework MPGs to avoid duplication of work.
15. The reporting, TER and MCP components of the MPGs will have to reflect the requirements of the accounting guidelines to be agreed under Article 4 and Article 6 (1/CP.21, paragraphs 31 and 36), and accounting modalities to be developed under Article 9.7.

**Building on and enhancing the transparency arrangements under the Convention, recognizing that the transparency arrangements under the Convention shall form part of the experience drawn upon for the development of the MPGs**

16. The MPGs must be designed so that reporting of information by Parties produces a more accurate picture than we have had in the past of aggregate and individual Party progress on climate change action and support provided, needed and received.
17. To achieve this outcome, and deliver on the purposes and requirements under Article 13, the MPGs must do more than simply replicate the existing measurement, reporting and verification (MRV) system under the Convention.
18. The MPGs should draw upon relevant elements in the existing MRV guidelines but also address and reflect new purposes (e.g. Articles 13.5 and 13.6), and new principles (e.g. MPGs common to all Parties with flexibility for developing countries that need it in light of their capacities), and inform new processes (e.g. global stocktake and NDC cycle, Article 15 mechanism) The MPGs will in some areas require new formats and provisions to support the PA and its implementation needs.
19. Common reporting guidelines and formats (as applicable), use of common IPCC guidelines and common metrics (e.g. GWPs, GHG sources) and common sectoral definitions will be needed.
20. Building on the experience of the current transparency arrangements, the MPGs should enable universal participation in the enhanced transparency framework.

**Flexibility to those developing countries that need it in the light of their capacities**

21. Any flexibility included in the MPGs should:
  - a. only arise as a result of capacity considerations (consistent with Article 13.2)
  - b. apply to specific applicable components/provisions within the MPGs, and
  - c. include provisions/formats designed to facilitate improved reporting and transparency over time, and
  - d. reflect the discretion accorded to SIDS and LDCs (1/CP/.21, paragraph 90).
22. There are various ways in which the MPGs could provide flexibility through the drafting of individual provisions, and enable a developing country Party to be afforded the required flexibility. Each Party will determine at its discretion which option or tier to apply. For example:

- a. by providing reporting tiers or options (e.g. IPCC tiered approach to methodologies) - where the choice of a tier or option will necessarily be a reflection of a Party's capacity
  - b. by leaving a developing country Party to determine at its discretion that flexibility is required in some instances, with this translating into the detail of information provided (e.g. use of notation keys where information cannot currently be estimated – similar to current practice under IPCC guidelines where Parties report “NE”, for not estimated).
23. Opportunities could be provided (either in the reports or in review processes) for parties to explain the capacity constraints that led them to select a particular option or tier if they wish to do so, recognising that this should not result in undue reporting burden on Parties.

#### **Facilitating improved reporting and transparency over time**

24. The MPGs should support Parties in improving their reporting and transparency over time, by indicating best practice, and by encouraging Parties and expert review teams to identify areas for improvement, so that the necessary capacity building support can be assessed.
25. The Capacity Building Initiative for Transparency (CBIT) should provide practical and continuous financial support to developing countries in improving their reporting capabilities for both action and support.

#### **Avoiding duplication as well as undue burden on Parties and the secretariat**

26. Those LDCs and SIDS that wish to report or to improve their reporting should not be disadvantaged in accessing finance, technical support or capacity building they need to enhance participation in the transparency framework, on account of the discretion afforded to LDCs and SIDS under paragraph 90 of Decision 1/CP.21.
27. Enhanced opportunities for reporting and review will support LDCs and SIDS in highlighting identified mitigation and adaptation options, and provide evidence needed to secure finance and other support in-country for these ends.

#### **Procedural aspects**

28. Parties have agreed that the MPGs for the new transparency framework will build on and supersede the MRV system established by decision 1/CP.16 paras. 40-47 and 60-64, and 2/CP.17, paras. 12-62, immediately following the submission of the final BRs and BURs (1/CP.21, para. 98).
29. To facilitate this transition, it would be helpful to identify dates for:

- a. the submission of final BURs and BRs under the existing MRV system;
- b. the submission of first national reports under the new system;
- c. the first TERs and FMCPs, (taking into account, for example, the timetable for the global stocktake); and
- d. a timeline for the first review and update of the MPGs (1/CP.21, paragraph 91).

## **II. National inventory reports on anthropogenic emissions by sources and removals by sinks of greenhouse gases**

30. The National inventory report guidelines (NIR guidelines) within the new MPGs should build on existing reporting guidelines, recognizing that support shall be provided for the building of transparency-related capacity of developing country parties on a continuous basis to encourage continuous improvement in reporting by all parties.
31. In adapting these guidelines, the NIR guidelines will need to be applicable to all Parties and reflect key objectives and principles under Article 13 and applicable paragraphs of Decision 1/CP.21 (e.g. consistent with TACCC principles, facilitate aggregation of information and continuous improvement over time)
32. The NIR guidelines need to facilitate the reporting of information that enables Parties to account for their NDCs.
33. The guidelines should acknowledge that not all Parties may have all the necessary institutional, legal and procedural arrangements in place at the start of reporting. Capacity building will be critical for Parties to improve their GHG inventories with increasing accuracy and coverage over time, and should be a priority given the central role that inventories will play in tracking progress against NDCs and aggregating inventory information for the global stocktake.
34. For SIDS and LDCs, collection and continuity of inventory data present particular challenges - targeted capacity building and support through CBIT and other avenues will therefore be critical. Challenges for data collection and continuity includes lack of institutional capacity, lack of institutional structures and absence of frameworks for collection of data.
35. The guidelines should include specific guidance to ensure quality assurance/quality control (QA/QC) within existing data sets.
36. The guidelines should include specific guidance in the context of managing uncertainty and gaps in data, and guidance on use of proxy data.
37. Provision for improvement plans in the NIR guidelines could play a valuable role in helping Parties to identify capacity building needs and priorities.

38. The UNFCCC Inventory reporting guidelines already contain various flexibility provisions, including for example, the option to use different methods (tiers) in the IPCC Guidelines; recognition of national circumstances that may prohibit the use of a recommended method; flexibility to use national emission factors (EFs) and activity data where available, or otherwise to use EFs in the IPCC Emission Factor Database or default methodologies in the Guidelines; flexibility in approaches to key category identification and uncertainties; reasons for exclusions - e.g. "NO" or "NE".
39. Identifying challenges that Parties have experienced with their use of the latest IPCC Guidelines will be important.
40. Article 13.7(a) provides that national inventory reports shall be prepared using good practice methodologies accepted by the IPCC and agreed upon by the CMA.
41. Parties should strive to use the most recent IPCC Guidelines adopted by the CMA, recognizing that: (i) experience under the current MRV system has shown that aggregation of information is difficult where Parties use different guidelines and metrics, and (ii) using the latest IPCC guidelines will involve changes to existing inventory systems which will take time.
42. Common definitions for sectors, in line with latest IPCC Guidelines, are needed to enable aggregation of information within and across sectors.
43. All Parties should report consistent time series from base year of their NDCs to the most recent year being reported if possible.

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

44. The MPGs should identify core information required for all NDC types and additional information necessary to track progress made in implementing and achieving different types of NDCs.
45. This includes information on Parties' starting points, progress and end points.
46. Guidance (with appropriate indicators, as necessary) will need to be provided for reporting on progress made in implementing and achieving an NDC
47. Information on projected end points of GHG emissions and removals can be useful in tracking progress, informing the global stocktake and targeting support needs. Projections should be provided with and without LULUCF.
48. The guidelines should facilitate reporting to track progress towards both quantitative and qualitative goals. The guidelines should also facilitate the

reporting of information on mitigation actions, including policies and measures planned and implemented, where relevant.

49. The guidelines should provide specific guidance on the types of information required from all Parties and for all NDC types that Parties have communicated, including:
  - a. economy-wide absolute emission reduction targets
  - b. economy-wide emission reduction target relative to business-as-usual (BAU)
  - c. economy-wide emission reduction targets per unit of GDP or per capita
  - d. sectoral emission reduction targets
  - e. goals to peak emissions in a given year
  - f. goals expressed using non-GHG indicators (e.g. renewable energy targets), and
  - g. qualitative mitigation actions.
50. Some elements of the guidelines could be drawn from the UNFCCC biennial and biennial update reporting guidelines for developed and developing country Parties, and common tabular format (2/CP.17, Annex I; 19/CP.18), but modified to apply to all Parties and cater to the range of NDC types presented beyond economy-wide emission reduction targets.
51. Lessons should also be drawn from experiences under the existing biennial and biennial update reporting guidelines (e.g. the need to ensure all Parties submit reports in a timely manner; better information is needed on assumptions used for emissions projections; more complete and consistent reporting will be needed in connection with use of market-based units under Article 6 and in connection with accounting for emissions and removals in the LULUCF sector).
52. The inclusion of objectives and principles will be important to frame the role of the guidelines and draw appropriate links to the principles in paragraph 92 of Decision 1/CP.21.
53. Parties should provide a description of their NDCs in their reports, and show consistency in the assumptions/methodologies used in the NDCs and those used to report progress in implementing and achieving these NDCs (paragraph 94(b), 1/CP.21). Any adjustments (Article 4.11) or other changes or updated assumptions relevant to the NDC since its communication should be clearly identified.
54. The guidelines should require Parties to identify and confirm: (i) the accounting approach used under Articles 4.13 and 4.14 and (ii) their consistency with agreed guidance.
55. The guidelines should require information on use of cooperative approaches and mechanisms under Article 6, as applicable. Related work being done in these areas



under the APA and SBSTA on, for example, the avoidance of double counting and ensuring environmental integrity, will be relevant for reports tracking progress.

56. The guidelines should seek clarity on the role and contribution of the LULUCF sector in achieving a Party's NDC.

**Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement, as appropriate**

57. AOSIS is of the view that Parties should provide information related to climate change impacts and adaptation under Article 7 with regards to: National circumstances, including legal framework and institutional arrangements; Impacts, vulnerabilities and risk assessments (including future scenarios); Priorities, policies, plans, actions and strategies and/or programmes, as appropriate; Adaptation support needs of developing countries; Adaptation efforts of developing countries (for recognition); Biennial communication of indicative support by developed countries, including finance, technology and capacity-building and information relating to loss and damage.

**Information on financial, technology transfer and capacity-building support provided, needed and received under Articles 9–11 of the Paris Agreement**

**Capacity Building**

58. SIDS will benefit from efforts to address capacities that can lead to greater transparency in the implementation of climate change actions and the ability to report on these efforts.
59. The Capacity Building Initiative for Transparency (CBIT) must establish a close working relationship with the Paris Committee for Capacity Building.
60. Efforts to find solutions for Capacity-building must take into consideration the special nature of the unique national circumstances of SIDS in particular how to prepare for and recover from severe weather events such as tropical cyclones and droughts.

**Finance provided**

61. In response to the request for Parties to elaborate, as appropriate, the specific operational details under the possible "headings and sub-headings", AOSIS recalls the work programme under the SBSTA on *Modalities for the accounting of financial resources provided and mobilized through public interventions in accordance with*

Article 9, paragraph 7, of the Paris Agreement,<sup>1</sup> and its submission thereunder<sup>2</sup>. The outcome of the SBSTA work programme is a key input for the MPGs of the framework for transparency of support provided<sup>3</sup>.

62. As acknowledged by the SBSTA itself,<sup>4</sup> it is critical for the SBSTA work programme to be completed in a timely manner to feed into the work being conducted under the APA Transparency Working Group on Agenda Item 5. AOSIS underscores the importance of coordination between SBSTA and APA particularly in respect of any deliberation on headings and sub-headings and elaboration of MPGs under discussion by the APA Working Group so as to ensure consistency and coherence.
63. In AOSIS's view, the SBSTA should aim to complete textual proposals for a CMA decision on accounting modalities for financial resources provided and mobilized through public interventions latest at its 48th session in 2018 so that the modalities relevant to financial resources provided can be incorporated into the framework for transparency of support.
64. AOSIS wishes to clarify whether the transparency framework of support should cover not only financial resources provided but also financial resources mobilized through public interventions.
65. Article 13.9 provides generally for information on support provided under Article 9. Article 9.7 distinguishes support *provided* from support *mobilized*. Moreover SBSTA deliberations, as reflected in the Co-Chair's Reflection Note, all submissions made under SBSTA Agenda Item 11, as well as the technical paper prepared by the Secretariat<sup>5</sup>, likewise confirm the distinction.
66. Accordingly, reading article 13.9 and article 9.7 together would imply that the scope of information to be provided under the transparency framework is limited

---

<sup>1</sup> FCCC/SBSTA/2017/4, <http://unfccc.int/resource/docs/2017/sbsta/eng/04.pdf>. See also Informal note by the co-chairs on SBSTA item 11, 8 - 18 May 2017

[http://unfccc.int/files/meetings/bonn\\_may\\_2017/in-session/application/pdf/sbsta\\_11\\_informal\\_note.pdf](http://unfccc.int/files/meetings/bonn_may_2017/in-session/application/pdf/sbsta_11_informal_note.pdf)

<sup>2</sup> FCCC/SBSTA/2016/MISC.3 at pp. 34-40, <http://unfccc.int/resource/docs/2016/sbsta/eng/misc03.pdf>.

See also Technical paper by the Secretariat, FCCC/TP/2017/1, <http://unfccc.int/resource/docs/2017/tp/01.pdf>.

<sup>3</sup> Article 13.9. Developed country Parties shall, and other Parties that provide support should, provide information on financial, technology transfer and capacity-building support provided to developing country Parties under Articles 9, 10 and 11, Paris Agreement, No. 54113, C.N.92.2016.TREATIES-XXVII.7.d, United Nations Treaty Collection.

<sup>4</sup> See FCCC/SBSTA/2017/4 para 130, The SBSTA requested its Chair to continue consultations with the Co-Chairs of the APA, with a view to ensuring coherence and coordination and the timely incorporation of the modalities for the accounting of financial resources provided and mobilized through public interventions developed by the SBSTA into the modalities, procedures and guidelines for the transparency framework referred to in Article 13 of the Paris Agreement developed by the APA.

<sup>5</sup> See *supra* note 1 and 2.

to information on support provided, and *ipso facto*, does not extend to support mobilized. Given that possible reading, the MPGs should be explicit on the scope of the reference to financial support provided in Article 13.9 and in particular on whether this includes support mobilized through public interventions.

### **Finance needed and received**

67. Article 13.10 provides that “[d]eveloping country Parties *should* provide information on financial, technology transfer and capacity-building support needed and received under Articles 9, 10 and 11.” (*Emphasis added*)<sup>6</sup>
68. The mandate for the development of MPGs relating to support needed and received rests with the APA Transparency Working Group. Pursuant to paragraph 94d of 1/CP.21, the APA shall take into account SBSTA’s work 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. Based on current experience, further guidance and technical work is necessary to inform the MPGs to address article 13.10.

### **Finance received**

69. Non Annex I Parties may report on financial resources received in their biennial updated reports (BUR) and national communications. BUR reporting guidelines found in Annex III of Decision 2/CP.17 provides at section V. *Finance, technology and capacity-building needs and support received* that:

“14. Non-Annex I Parties should provide updated information on constraints and gaps, and related financial, technical and capacity-building needs.

15. Non-Annex I Parties should also provide updated information on financial resources, technology transfer, capacity-building and technical support received from the Global Environment Facility, Parties included in Annex II to the Convention and other developed country Parties, the Green Climate Fund and multilateral institutions for activities relating to climate change, including for the preparation of the current biennial update report.

16. With regard to the development and transfer of technology, non-Annex I Parties should provide information on technology needs, which must be nationally determined, and on technology support received. “<sup>7</sup>

---

<sup>6</sup> Paris Agreement, No. 54113, C.N.92.2016.TREATIES-XXVII.7.d, United Nations Treaty Collection.

<sup>7</sup> FCCC/CP/2011/9/Add.1

70. While the guidelines do not provide for a common format for the submission of information, the Consultative Group of Experts (CGE) has developed tables for reporting on this information.<sup>8</sup>
71. It is notable that, of BURs submitted to date, the level of detail provided as well as the coverage, definitions and methods used vary widely. The focus on finance received was largely based on national-level information, and the explanation of how figures were derived was not clear.
72. It is observable as well that current information on finance provided by developed countries would have limited utility as it is not easily disaggregated by recipient country; definitions are not consistent even between developed and developing countries on what counts as climate finance; and different time periods are applied for reporting.

### **Financial support needed**

73. As above referenced, the BUR guidelines provide that non-Annex I Parties may provide information on constraints, gaps and related needs in their biennial updated reports. Here again the experience is limited and information thus far provided varied in terms of level of information and detail provided.
74. National Communications also provide a platform for non-Annex I Parties to provide a list of projects, programmes or other activities proposed for financing.<sup>9</sup> In addition some developing countries have provided information on finance needed in their Nationally Determined Contributions.

### **Observations**

75. Whether addressing MPGs for information on support needed or received, a data capacity gap exists as does a gap in consistent definitions and guidelines for reporting including with definitions and guidelines applicable to developed countries' reporting obligations on support provided.
76. Since developing countries are at different starting points in terms of data capacity, the transparency framework should contemplate a progressive reporting system which would allow developing countries to build capacity overtime. The MPGs should provide clarity on the level of information and detail to be provided at specific intervals so as to ensure continually enhanced reporting. Additionally the MPGs should allow for consistency between information on support received with

---

<sup>8</sup>[http://unfccc.int/files/national\\_reports/non-annex\\_i\\_natcom/training\\_material/methodological\\_documents/application/pdf/cross\\_cutting\\_issues\\_\\_2\\_%2831\\_oct\\_2013%29\\_v06-handbook.pdf](http://unfccc.int/files/national_reports/non-annex_i_natcom/training_material/methodological_documents/application/pdf/cross_cutting_issues__2_%2831_oct_2013%29_v06-handbook.pdf)

<sup>9</sup> FCCC/CP/2002/7/Add.2.

information on support provided especially with a view to addressing the gap in understanding of what counts as climate finance.

77. AOSIS sees value in building on the work of the CGE to recommend a common format for reporting information on financial support needed and received and would further propose inclusion of the requirement for underlying assumptions, definitions and methodologies to be reported.
78. Additional technical work will be required to determine a common methodology for assessing financial support needed and received. Such work could use as a basis the information that becomes available through the transparency framework.

### **Technical expert review**

79. MPGs related to the technical expert review (TER) can build upon the relevant guidelines for the existing review/analysis processes for Parties, recognising that the common MPGs will have to be made applicable to all Parties with flexibility provided to those developing country Parties that need it in light of their capacities.
80. The objectives, functions and purposes of the TER could include to:
  - a. increase the quality, detail and consistency of reporting in accordance with the transparency framework MPGs, and
  - b. assist countries to improve their capacities through identifying capacity building needs and areas of improvement in reporting (as per Articles 13.11 and 13.12)
81. The TER process should support Parties' continuous improvement in the quality of their reporting.
82. General modalities and procedures for the TER could cover:
  - a. scope – consistent with Article 13.11 and 13.12
  - b. timing/frequency – should be biennial to coincide with the biennial reporting cycle (except for SIDS and LDCs)
  - c. process/format – e.g. desk reviews, centralised reviews and/or in-country reviews; the MPGs could provide in-country reviews as an option for SIDS and LDCs to support capacity building
  - d. composition of TER teams
  - e. other institutional arrangements, and
  - f. outputs – technical expert report, with conclusions, identification of capacity building needs and recommendations for improvements in reporting – that could inform proposals to CBIT.

83. Guidelines for the TER of information reported will need to cover:
- a. GHG inventory reports
  - b. Information provided to track progress made in implementing and achieving NDCs under Article 4, including information on corresponding adjustments consistent with accounting guidelines to be adopted pursuant to 1/CP.21, paragraphs 31 and 36
  - c. Information on financial, technology transfer and capacity building support provided to developing country Parties
  - d. Review of consistency of information by a Party with the transparency framework MPGs.