

LMDC SUBMISSION ON MODALITIES, PROCEDURES AND GUIDELINES FOR THE TRANSPARENCY FRAMEWORK FOR ACTION AND SUPPORT UNDER THE PARIS AGREEMENT

In accordance with paragraph 25(a) of the Report of the Ad Hoc Working Group on the Paris Agreement (APA) on the third part of its first session (FCCC/APA/2017/2) and taking into account the possible “headings and subheadings” contained in the annex to the informal note by the co-facilitators, the Like-Minded Developing Countries (LMDC) Group in the UNFCCC would like to make the following focused submission on the modalities, procedures and guidelines (MPGs) for the transparency framework of action and support under the Paris Agreement.

In this submission, Chapter I introduces the general comments on the transparency framework and rationale for the LMDC’s submission, and Chapter II provides the blueprint of MPGs for the enhanced transparency framework under Paris Agreement, noting that some more detailed issues, for instance, the development of reporting tables might need further work, probably after 2018, which will require a new mandate with a clear timeframe that might be set for SBSTA.

CHAPTER I

General Comments on the Transparency Framework under the Paris Agreement

1. Guiding principles for the transparency framework under the Paris Agreement
 - (a) **To be enhanced on the basis of the existing differentiated arrangements:** As stated in its Article 2, the Paris Agreement, in enhancing the implementation of the Convention, including its objective, “will be implemented to reflect equity and the principle of common but differentiated responsibilities and respective capabilities in the light of national circumstances.” The Paris Agreement establishes an “enhanced” transparency framework for the post-2020 period, rather than a “common” or “unified” framework. Hence, the transparency framework under the Paris Agreement shall be based on differentiated obligations and recognize the different capabilities and capacities of developed and developing country Parties. Such differentiation forms the foundation of the MPGs for the transparency framework under the Paris Agreement, which is crucial to enable developing country Parties to increase their acceptance of and willingness to be subject to such framework. Therefore, the transparency framework under the Paris Agreement should be built on and enhance the existing arrangements under the Convention and operationalize differentiation in the MPGs.

- (b) **To match actions by developing country Parties with support by developed country Parties:** Enhanced support is indispensable for enhanced action, and enhanced action requires enhanced support. Both must be treated with equal rigor in the transparency framework of the Paris Agreement. It should be also kept in mind that the extent to which developing country Parties will effectively implement their commitments will depend on the effective implementation by developed country Parties of their commitments related to financial resources and transfer of technology. All reporting-related activities of developing country Parties are subject to agreed full cost financing, consistent with Article 4.3 of the Convention. This must be taken into account in the context of Articles 13.14 and 13.15 of the Paris Agreement, which stress that adequate and continuous support shall be provided to developing country Parties for the implementation of the Article on transparency and building of transparency-related capacities on a continuous basis.
- (c) **To respect the nationally determined nature:** The transparency framework should recognize and reflect the nationally-determined nature of Parties' contributions. National circumstances, plans and strategies and institutional arrangements for their determination must be country-driven. The nationally-determined nature must be primordial. The framework should not result in creating *de facto* limitations on the extent to which Parties, particularly developing country Parties, may exercise national determination in contributing to address climate change. In this regard, the transparency framework should be facilitative, non-punitive and non-intrusive, especially for developing country Parties that have limited capacities.
- (d) **Flexibility for developing country Parties:** In accordance with Article 13.2 of the Paris Agreement, developing country Parties shall be provided flexibility in the implementation, while such flexibilities shall be reflected in the development of MPGs. Since the NDCs should include mitigation, adaptation and means of implementation, reporting progress made in implementing NDCs should cover all of these elements in an appropriate manner. However, the full scope of NDCs does not necessarily trigger any mandatory requirements for developing country Parties to provide the information on adaptation and support needed and received or place such information under the review and multilateral consideration. Furthermore, according to Article 9.2 of the Paris Agreement, support provided by developing country Parties is on a voluntary basis rather than it being an obligation. Therefore, there is no need to develop the MPGs for such voluntary support. It is upon the developing country Party concerned to decide whether and how to report and review its information on support provided.
- (e) **To be pragmatic and feasible:** Developed and developing country Parties have different starting points in applying the MPGs of transparency. Therefore, it is not necessary to set a unified ultimate quality goal of transparency at this initial implementation stage of the Paris Agreement. More time and space should be given to developing country Parties for their "learning by doing" and "doing by learning", bearing in mind that the quality of reporting, as well as the development

of MPGs will be improved overtime, taking into account the adequate and continuous support by developed country Parties to developing country Parties for their relevant capacity-building.

2. How the MPGs “build on the transparency arrangements under the Convention”

- (a) The transparency framework under the Paris Agreement should be based on existing transparency arrangements under the Convention. This means that these existing arrangements should continue to play a fundamental and significant role in the transparency framework for the Paris Agreement. There exists no compelling reason to abandon the existing transparency arrangements under the Convention and to invent some instruments from a scratch.
- (b) **On the structure of the MPGs:** The existing transparency arrangements under the Convention have established a transparency framework for both action and support which reflects differentiation between developed and developing country Parties. This differentiated transparency arrangements under the Convention requires that developed country Parties’ implementation be made comparable with each other, with greater amounts and detail of information and more frequent periodicity, and more stringent verification processes; while developing countries would have greater flexibility and less stringency in terms of what to report, when to report, and how the information would be verified. Therefore, the structure of the MPGs should build on the existing one under the Convention, with two separate parts for developed and developing country Parties respectively.
- (c) **On national GHG inventory reports:** The relevant modalities, procedures and guidelines related to the GHG inventories under the Convention shall be applied *mutatis mutandis* in the transparency framework under the Paris Agreement, with limited technical adjustment if needed.
- (d) **On reporting the information on the progress made in implementing NDCs, technical expert review (TER) and facilitative, multilateral consideration of progress (FMCP):** When developing the MPGs for reporting the information on the progress made in implementing NDCs, TER and FMCP, Parties need to, at first, list the existing arrangements for the national communications (NCs), biennial report (BRs)/biennial update reports (BURs) and international assessment and review (IAR)/international consultation and analysis (ICA), and thereafter, discuss which elements should be maintained as they are, which elements should be further improved and what additional elements should be developed in the MPGs. Such enhancement to the existing differentiated arrangements should be a fundamental part of the work on elaborating the MPGs for the transparency framework under the Paris Agreement.
- (e) **On transparency of adaptation and support:** Parties have implemented relatively well-developed MRV system for mitigation actions, but we fall much behind on the transparency of adaptation and support, including adaptation support. The enhancement should be based on a prior assessment of gaps and

challenges that may have been identified. Particularly, developing the MPGs for transparency of support should be informed by the following ongoing work under the Convention:

- (1) The long-term finance process, which will determine modalities for identifying the needs and priorities of developing country Parties and their country-driven strategies, both for mitigation and for adaptation, as well as capacity-building needs;
 - (2) The process to identify the indicative quantitative and qualitative information provided by developed country Parties in accordance with Article 9.5 of the Paris Agreement and paragraph 55 of decision/CP.21;
 - (3) The work under the SBSTA on the modalities for accounting for the financial support provided and mobilized by developed country Parties, in accordance with paragraph 57 of decision 1/CP.21;
 - (4) The methodologies for reporting financial information by developed country Parties to “enhance consistency and transparency through adjustments in the reporting parameters of the common tabular formats for the UNFCCC biennial reporting guidelines for developed country Parties”;
 - (5) The work plan on the MRV of support under the Standing Committee on Finance (SCF);
 - (6) The process to operationalize the technology framework under Articles 10.4, 10.5 and 10.6 of the Paris Agreement;
 - (7) The work to elaborate the linkage between the Financial Mechanism and Technology Mechanism under the COP; and
 - (8) The work under the Paris Committee on Capacity-building (PCCB) and the Capacity-building Initiative for Transparency (CBIT).
3. How the MPGs “build on experience from the arrangements related to transparency under the Convention”
- (a) As for the Convention, the contents of national communications of Annex I and non-Annex I Parties differ as laid out in Article 12.1 of the Convention for all Parties, and Article 12.2 for each developed country Party and each other Party included in Annex I. This forms the fundamental structure of the transparency arrangement. Although there is a procedural obligation for all Parties to communicate or provide information related to transparency, the specific contents and guidelines should be differentiated between developed and developing country Parties.
 - (b) For the purpose of transparency of support, Article 12.3 of the Convention provided that “each developed country Party and each other developed Party included in annex II shall incorporate details of measures taken in accordance with Article 4, paragraphs 3 (provision of financial resources); 4 (meeting costs of

adaptation); and 5 (access and transfer of technology). These Parties then included this information in their NCs, in accordance with the relevant decisions adopted by the COP. Reporting information on support provided by developed country Parties is crucial for mutual trust among Parties.

- (c) The frequency of submissions of reports is differentiated in the Convention under its Article 12.5, and must be followed on support. It specifies that the submission of communications for non-Annex I Parties shall be made depending on the “availability of financial resources”. This experience could be considered when Parties design the timeline and frequency of the reporting under the Paris Agreement, in order to secure the board participation of developing country Parties in the transparency framework.
- (d) Capacity-building for developing country Parties is the key for them to implement the transparency provisions. Experience under the Convention shows that lack of capacity of developing country Parties must be taken into consideration when developing the MPGs. The future work of CBIT under the GEF must be guided by the COP. Developed country Parties shall provide adequate, enhanced and continuous support to developing country Parties for their improving transparency-related capacities overtime.

4. How the flexibility for developing country Parties is operationalized in the MPGs

- (a) The determination for the need for flexibility in the light of their capacities should be made by the developing countries themselves, in a country-driven manner and based on needs. Hence, if and only if a developing country clearly states that it does not need such flexibility, it shall be deemed so.
- (b) Flexibility should be exercised for developing country Parties, at all stages of the reporting, TER and FMCP. The flexibility to be provided to developing country Parties shall include:
 - (1) Reporting: scope, frequency, level of details, choice of different version of IPCC GHG inventory methodology, channels and vehicles for reporting, etc.
 - (2) TER: scope, frequency, modality (desk review, centralized review, optional in-country review), timeline, implementation of recommendations from previous reviews, etc.
 - (3) FMCP: scope, frequency, modality, timeline, etc.
 - (4) Other areas in which developing country Parties need flexibility in the light of their capacities when applying the MPGs.
- (c) Several instruments and approaches could be considered in the transparency framework to operationalize the flexibility for developing country Parties, including, inter alia, as appropriate:
 - (1) A transition period shall be established for developing country Parties from applying the MRV system under the Cancun agreement (established through

decisions 1/CP.16, 2/CP.17, 1/CP.18, 19/CP.18, etc.) to implementing the enhanced transparency framework under the Paris Agreement. According to paragraph 98 of decision 1/CP.21, when developing country Parties will eventually stop applying the MRV system under the Cancun agreement and start applying the MPGs for the transparency framework under the Paris Agreement depends on when they can submit the final BUR for the information in the year of 2020 on their pre-2020 action.

- (2) A “layered approach” or a menu of options on methodologies, detailed reporting items (or levels of detail), approaches of review, etc. shall be provided for developing country Parties to choose (opt-in or opt-out) in a nationally determined manner, taking into account their different capabilities, national circumstances and support received.
- (3) A series of wordings as “qualifiers” or “modulators” shall be considered when the MPGs is crafted, in order to illustrate different nature of the specific requirements in different stages of reporting, TER and FMCP, such as “shall”, “should”, “may”, “be encouraged to”, “to the extent of possibilities”, “as appropriate”, “if applicable”, etc.
- (4) Flexible arrangements for the timing and frequency of the delivery of reports should be established, ensuring that it would not add an unnecessary additional burden to developing country Parties.

5. Relationship with the existing arrangements under the Convention

- (a) The transparency framework under the Paris Agreement will not replace or supersede the arrangements for NCs and national GHGs inventory reports under the Convention, which had been established prior to the adoption of the MRV system under the Cancun agreement.
 - (1) Each developed country Party shall continue to submit the annual national GHGs inventory report (NIR) together with the common report format tables (CRF) under the Convention, and shall undergo the annual review according to decision 13/CP.20. Each developed country Party shall continue to submit the NC every four years under the Convention and undergo the review according to decision 13/CP.20.
 - (2) Each developing country Party should submit the NC under the Convention every four years, taking into account a differentiated timetable and the provision of financial resources to cover the agreed full costs incurred by Parties not included in Annex I to the Convention in preparing their NC.
- (b) However, some clarification is needed in the year in which Parties submit both their information under the Convention and their information under the Paris Agreement.
 - (1) Developed country Parties to the Paris Agreement shall submit the information under its Articles 13.7 and 13.9 and should submit information

under its Article 13.8, with such information under Articles 13.7, 13.8 and 13.9 either as a separate document from, or as an annex to the NC/NIR under the Convention in the year in which the NC/NIR is submitted. Any conjunction with the NC and the relevant review could be further considered if necessary.

- (2) Developing country Parties to the Paris Agreement could provide the information under its Articles 13.7, 13.8 and 13.9, either as a summary of parts of, or as a stand-alone update report related to the NC in the year in which the NC is submitted. If a developing country Party has submitted a NC under the Convention in the year in which they shall provide the information under Article 13.7 of the Paris Agreement, that developing country Party shall be considered to have satisfied the mandatory requirement under this Article, unless that developing country Party concerned decides otherwise.
- (c) Furthermore, there should be a smooth transition from the MRV system under the Cancun agreement to the enhanced transparency framework under the Paris Agreement.
- (1) Developed country Parties to the Paris Agreement do not need to submit the BR under the Convention, and do not need to undergo IAR according to decision 2/CP.17, after their information on 2020 target is reported as the final BR and the IAR for that report is concluded. They shall eventually apply the MPGs for the transparency framework under the Paris Agreement no later than 2022, the year of deadline in which they shall submit the final BR.
 - (2) Developing country Parties to the Paris Agreement do not need to submit BURs under the Convention, and do not need to undergo ICA according to decision 2/CP.17, after their information on the 2020 action is reported as the final BUR and the ICA for that report is concluded. They should apply the MPGs for the transparency framework under the Paris Agreement after they submit the final BUR, bearing in mind that the actual timeline of the submission of final BUR mainly depends on the support for preparing such report.
- (d) Last but not least, it may be necessary to establish some tentative arrangement on transparency for the Party that is not a Party to the Paris Agreement.
- (1) Each developed country Party that is not a Party to the Paris Agreement shall continue to submit the BR every two years under the Convention in consistency with decisions 2/CP.17, 19/CP.18 and 9/CP.21 with necessary updating of these guidelines, and undergo the review according to decision 13/CP.20 and continue to undergo the IAR according to decision 2/CP.17 with necessary updating of these guidelines.
 - (2) Each developing country Party that is not a Party to the Paris Agreement, consistent with their capabilities and the level of support provided for

reporting, should submit the BUR under the Convention, and should participate in the ICA in consistency with decision 2/CP.17.

CHAPTER II

Modalities, Procedures and Guidelines for the Enhanced Transparency Framework of Action and Support under the Paris Agreement

PART I

Modalities, Procedures and Guidelines for Transparency under the Paris Agreement for Developed Country Parties

I. Objectives

1. The objectives of the MPGs are:
 - a) To assist developed country Parties to the Paris Agreement in meeting their commitments under Articles 13 of the Paris Agreement;
 - b) To promote the provision of consistent, transparent, comparable, accurate and complete information in order to enable a thorough TER and FMCP of the implementation of the Paris Agreement by developed country Parties, and to monitor the progress that developed country Parties are making towards meeting their goals under the Paris Agreement;
 - c) To assist the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) in carrying out its responsibility to review the implementation of the Paris Agreement;
 - d) To facilitate providing 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 developed country Parties' individual NDCs under Article 3 and Article 4, and developed country Parties' adaptation actions under Article 7, including good practices, priorities, needs and gaps, to inform the global stocktake under Article 14 of the Paris Agreement;
 - e) To facilitate providing clarity on support provided by relevant individual developed country Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14 of the Paris Agreement.

II. Greenhouse gas inventory information¹

¹ Section II draws from paragraphs 5-8 of the Revised NC reporting guidelines for Annex I Parties, in the draft decision to be adopted at COP-23, with modification.

A. Summary tables

2. Summary information from the national GHG inventory prepared in accordance with the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories” (hereinafter referred to as the UNFCCC Annex I inventory reporting guidelines) (annex I to decision 24/CP.19 and any relevant decisions adopted subsequently by the COP) shall be provided for the period from 1990 (or another base year) to the latest year reported in the most recent annual inventory submission available (the most recent inventory year). The information provided in this report under the Paris Agreement should be consistent with that provided in the most recent annual inventory submission available (for the year prior to the due date of submission of the national communication) and any differences should be fully explained.
3. For the purpose of this report under the Paris Agreement, complete inventory information need not be provided. However, at a minimum, developed country Parties shall report the summary of GHG emissions and removals, including the information expressed in carbon dioxide (CO₂) equivalent in emission trend tables provided in the common reporting format contained in the UNFCCC Annex I inventory reporting guidelines. The tables may be provided as an annex, as part of this report under the Paris Agreement rather than in the main text.

B. Descriptive summary

4. In the main text of this report under the Paris Agreement, developed country Parties should provide a descriptive summary and figures illustrating the GHG emissions reported in the summary tables referred to in paragraph 3 above. Developed country Parties should provide a description of the factors underlying emission trends.

C. National inventory arrangements

5. Developed country Parties shall provide summary information on their national inventory arrangements in accordance with the reporting requirements related to national inventory arrangements contained in the UNFCCC Annex I inventory reporting guidelines and on any changes to those national inventory arrangements since their previous national communication or the report under the Paris Agreement.

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

6. According to Article 3 of the Paris Agreement, as nationally determined contributions to the global response to climate change, all Parties are to undertake and communicate ambitious efforts as defined in Articles 4, 7, 9, 10, 11 and 13 with the view to achieving the purpose of this Agreement as set out in Article 2 of the Paris Agreement. Each developed country Party shall report on the progress made in implementing and achieving its NDC.

7. Each developed country Party shall specify whether or not its NDC (hereinafter referred to as “NDC”) covers components of mitigation and/or adaptation and provision of financial, technology transfer and capacity building support to developing countries Parties. Each developed country Party shall also describe its NDC, including any conditions or assumptions that are relevant to the attainment of relevant targets related to mitigation, adaptation and provision of support, and evaluation of the progress towards its NDC. This section will focus on information regarding to mitigation component of NDCs, while the information regarding to adaptation and support provided components of NDCs will be reported according to the following sections.

Information regarding to mitigation component of NDCs²

A. Selection of policies and measures to be reported in the report under the Paris Agreement

8. In accordance with Article 13, paragraph 7(b), of the Paris Agreement, developed country Parties shall communicate information necessary to track progress made in implementing and achieving its NDC under Article 4 of the Paris Agreement, which need not have the limitation or reduction of GHG emissions or the enhancement of removals as a primary objective.
9. In their reporting, developed country Parties should give priority to policies and measures, or combinations of policies and measures, that have the most significant impact on GHG emissions and removals, and they may also indicate those that are innovative and/or effectively replicable by other Parties. Developed country Parties may report on adopted policies and measures and those in the planning stage, but should clearly distinguish them from implemented policies and measures. The report under the Paris Agreement does not have to report every policy and measure that affects GHG emissions.
10. Policies and measures reported on should be: those implemented (those for which one or more of the following applies: (1) national legislation is in force; (2) one or more voluntary agreements have been established; (3) financial resources have been allocated; and (4) human resources have been mobilized); those adopted (those for which an official government decision has been made and there is a clear commitment to proceed with implementation); and/or those planned (options under discussion or announced and with a realistic chance of being adopted and implemented in the future) by governments at the national, state, provincial, regional and local levels, as applicable. Furthermore, policies and measures reported may also include those adopted in the context of regional or international efforts.
11. Developed country Parties should report on actions taken to implement their mitigation efforts and targets, which requires them to identify and periodically update their own policies and practices that encourage activities that lead to greater levels of

² Sub-Sections A-E of Section III draw from paragraphs 9-45 of the Revised NC reporting guidelines for Annex I Parties, in the draft decision to be adopted at COP-23, with modification.

anthropogenic GHG emissions than would otherwise occur. Developed country Parties should also provide the rationale for such actions in the context of their report under the Paris Agreement. Developed country Parties are encouraged to provide, to the extent possible, detailed information on the assessment of the economic and social consequences of response measures.

B. Structure of the policies and measures section of the report under the Paris Agreement

12. Developed country Parties shall organize the reporting on policies and measures by sector, indicating which GHGs (CO₂, methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃)) are affected by which policies and measures. To the extent appropriate, the following sectors should be considered: energy, transport, industry/industrial processes and product use, agriculture, forestry/land use, land-use change and forestry (LULUCF), waste management/waste, other sectors and cross-cutting. Each sector shall have its own textual description of the significant policies and measures, as set out in section D below, supplemented by common tabulate tables to be developed and adopted by the CMA. Developed country Parties may include separate text describing cross-sectoral policies and measures. Policies and measures influencing GHG emissions from international transport should be reported under the transport sector.
13. In cases where a policy or measure has been maintained over time and is thoroughly described in a Party's previous report under the Paris Agreement and/or national communication, reference should be made to it and only a brief description contained in the latest report under the Paris Agreement and/or national communication, focusing on any alterations to the policy or measure or effects achieved.
14. Some information, such as the effect of policies and measures, may be presented in aggregate for several complementary measures in a particular sector or affecting a particular gas.

C. Policymaking process

15. The report under the Paris Agreement should describe the overall policy context, including any national targets for GHG mitigation. Strategies for sustainable development, long-term mitigation strategies or other relevant policy objectives may also be covered.
16. The report under the Paris Agreement should provide a description of the way in which progress with policies and measures to mitigate GHG emissions is monitored and evaluated over time. Institutional arrangements for the monitoring of GHG mitigation policy should also be reported in this context.

D. Policies and measures and their effects

17. The presentation of each policy or measure shall include information on each of the subject headings listed below. The presentation of each policy or measure should be

concise and include the details suggested after each subject heading as follows:

- a) *Name of policy or measure;*
 - b) *Sector(s) affected.* To the extent possible, the following sectors should be used: energy, transport, industry/industrial processes and product use, agriculture, forestry/LULUCF, waste management/waste, other sectors and cross-cutting, as appropriate;
 - c) *The GHG(s) affected;*
 - d) *Objective and/or activity affected.* The description of the objectives should focus on the key purposes and benefits of the policy or measure, including a description of activities and/or source and sink categories affected. Objectives should be described in quantitative terms, to the extent possible;
 - e) *Type of instrument.* To the extent possible, the following terms should be used: economic, fiscal, voluntary agreement, regulatory, information, education, research or other;
 - f) *Status of implementation.* It should be noted whether the policy or measure is no longer in place, in the planning stage, has been adopted or is under implementation. For adopted and implemented measures, additional information may include the funds already provided, future budget allocated and the time frame for implementation;
 - g) *Brief description of the policy or measure;*
 - h) *Start year of implementation;*
 - i) *Implementing entity or entities.* This should describe the role of national, state, provincial, regional and local governments and the involvement of any other entities;
 - j) *Estimate of mitigation impact* (for a particular year, not cumulative, in kt CO₂ eq).
18. In the description of each policy or measure or set of complementary measures reported, developed country Parties shall include, as appropriate, a quantitative estimate of the impact of individual policies or measures or collections of policies and measures (if such estimation is not possible, developed country Parties shall explain why), including estimated changes in activity levels and/or emissions and removals due to adopted and implemented policies and measures reported and a brief description of estimation methods. Estimates should be presented for a particular year, ending in either a zero or a five, following the most recent inventory year.
19. Developed country Parties may also provide information under the following headings for each policy or measure reported:
- a) *Information on costs of policy or measure.* Such information should be accompanied by a brief definition of the term 'cost' in this context;

- b) *Information on non-GHG mitigation benefits.* Such benefits may include, for example, reduced emissions of other pollutants, or health benefits;
 - c) *Information on how it interacts with other policies and measures at the national level.* This may include a description of how policies complement each other in order to enhance overall GHG mitigation.
20. In the light of the information provided in paragraph 34 below, developed country Parties shall provide information on how they believe their policies and measures are modifying longer-term trends in anthropogenic GHG emissions and removals consistent with the objective of the Convention and the Paris Agreement.

E. Policies and measures no longer in place

21. When policies and measures listed in previous report under the Paris Agreement and/or national communications are no longer in place, developed country Parties may explain why this is so.

Information regarding to adaptation component of NDCs

{to be reported according to Section IV below}

Information regarding to support provided component of NDCs

{to be reported according to Section V below}

IV. Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement³

22. The Paris Agreement stipulates that “each Party should also provide information related to climate change impacts and adaptation under Article 7, as appropriate”. The report under the Paris Agreement should include information on the expected impacts of climate change and an outline of the action taken to implement Article 7 of the Paris Agreement with regard to adaptation.
23. Developed country Parties should and reference relevant methodologies and guidance for assessing climate change impacts, vulnerability and adaptation measures. Developed country Parties may refer, inter alia, to integrated plans for coastal zone management, water resources and agriculture. Developed country Parties may also report on specific results of scientific research in the field of vulnerability assessment and adaptation.
24. Developed country Parties should use the following structure when reporting information in this section:
- a) Climate modelling, projections and scenarios: for example, updated information on climate modelling, climate projections and scenarios relevant to the

³ Sections IV draws from paragraphs 46-47 of the Revised NC reporting guidelines for Annex I Parties, in the draft decision to be adopted at COP-23, with modification.

assessment of climate change impacts and vulnerability;

- b) Assessment of risks and vulnerability to climate change: for example, updated information on key economic, social and/or environmental vulnerabilities or risks related to current and expected climate change impacts;
- c) Climate change impacts: for example, updated information on both observed and potential future impacts of climate change;
- d) Domestic adaptation policies and strategies: for example, updated information on progress on adaptation policies, strategies or plans that illustrate the Party's medium- and long-term approaches to addressing risks and vulnerability through its broader domestic development and sectoral planning;
- e) Monitoring and evaluation framework: for example, updated information on approaches to the monitoring and evaluation of implemented adaptation strategies or plans; and
- f) Progress and outcomes of adaptation action: for example, updated information on adaptation measures taken to address current risks and vulnerabilities and on their status of implementation; and updated information on progress and, where possible, outcomes and the effectiveness of already implemented adaptation measures.

V. Financial, technological and capacity-building support⁴

- 25. Each developed country Party shall provide information on the provision of financial, technological and capacity-building support to developing country Parties, including information to show how this support is new and additional. In reporting such information, developed country Parties should distinguish, to the extent possible, between support provided to developing country Parties for mitigation and adaptation activities, noting the capacity-building elements of such activities, where relevant. For activities with multiple objectives, the funding could be reported as a contribution allocated partially to the other relevant objectives. Each developed country Party should also submit information on how its provision of support has taken needs and priorities of developing country Parties into account and on how its provision is striving to achieve a balance between support for mitigation and for adaptation.
- 26. Each developed country Party shall provide a description of its national approach to the tracking of the provision of financial, technological and capacity-building support to developing country Parties, if appropriate. This description shall also include information on indicators and delivery mechanisms used and allocation channels tracked.
- 27. In reporting information in accordance with paragraphs 29 and 30 below, developed

⁴ Sections V draws from paragraphs 48-59 of the Revised NC reporting guidelines for Annex I Parties, in the draft decision to be adopted at COP-23, with modification.

country Parties shall use any methodology to be developed under the Convention, taking into account international experience. Developed country Parties shall describe the methodology used and shall report in a rigorous, robust and transparent manner the underlying assumptions and methodologies used to produce information on finance.

A. Finance

28. Each developed country Party shall describe, to the extent possible, how it seeks to ensure that the resources it provides effectively address the needs of developing country Parties with regard to climate change adaptation and mitigation.
29. Each developed country Party shall provide information on the financial support that it has disbursed and committed for the purpose of assisting developing country Parties to mitigate GHG emissions and adapt to the adverse effects of climate change and any economic and social consequences of response measures, and for capacity-building and technology transfer in the areas of mitigation and adaptation, where appropriate. To that end, each developed country Party shall provide summary information in textual and tabular format to be adopted by the CMA on allocation channels and annual contributions for the previous two calendar or financial years, without overlapping with the previous reporting periods, including, as appropriate, the following:
 - a) The Global Environment Facility, the Least Developed Countries Fund, the Special Climate Change Fund, the Adaptation Fund, the Green Climate Fund and the UNFCCC Trust Fund for Supplementary Activities;
 - b) Other multilateral climate change funds;
 - c) Multilateral financial institutions, including regional development banks;
 - d) Specialized United Nations bodies;
 - e) Contributions through bilateral, regional and other channels.
30. Each developed country Party shall provide the summary information referred to in paragraph 29 above for the previous two calendar or financial years in textual and tabular format on the annual financial support that it has provided for the purpose of assisting developing country Parties, including the following:
 - a) The amount of financial resources (including the amount in original currency and its equivalent in United States dollars/international currency);
 - b) The type of support (for mitigation and adaptation activities);
 - c) The source of funding;
 - d) The financial instrument;
 - e) The sector;
 - f) An indication of what new and additional financial resources it has provided

pursuant to Article 4, paragraph 3, of the Convention, including clarification of how it has determined that such resources are new and additional.

31. Each developed country Party shall provide detailed information on the assistance provided by it for the purpose of assisting developing country Parties that are particularly vulnerable to the adverse effects of climate change in meeting the costs of adaptation to those adverse effects, in textual format and with reference to table to be adopted by the CMA.
32. Each developed country Party shall also report, to the extent possible, on private financial flows leveraged by bilateral climate finance towards mitigation and adaptation activities in developing country Parties, and shall report on policies and measures that promote the scaling up of private investment in mitigation and adaptation activities in developing country Parties.
33. Each developed country Party should specify the types of instrument used in the provision of their assistance, such as grants and concessional loans.

B. Technology development and transfer

34. Each developed country Party shall provide information on measures taken to promote, facilitate and finance the transfer of, access to and the deployment of climate-friendly technologies for the benefit of developing country Parties and for the support of the development and enhancement of endogenous capacities and technologies of developing country Parties. Developed country Parties shall, where feasible, report activities related to technology transfer, including success and failure stories, using table to be adopted by the CMA.
35. Each developed country Party shall provide, in textual and tabular formats (to be adopted by the CMA), information on measures and activities related to technology transfer implemented or planned since its previous national communication or biennial report. In reporting such measures and activities, developed country Parties shall, to the extent possible, provide information on the recipient country, the targeted area of mitigation or adaptation, the sector involved and the sources of technology transfer from the public or private sectors, and shall distinguish between activities undertaken by the public and private sectors. As the ability of developed country Parties to collect adequate information on private-sector activities is limited, developed country Parties may indicate, where feasible, how they have encouraged private-sector activities and how those activities help developing country Parties.

C. Capacity-building

36. Each developed country Party shall provide information, to the extent possible, on how it has provided capacity-building support that responds to existing and emerging capacity-building needs identified by developing country Parties in the areas of mitigation, adaptation and technology development and transfer. Information should be reported in textual and tabular format (to be adopted by the CMA) as a description of individual measures and activities.

VI. Technical expert review⁵

A. Objectives of the review

37. The objectives of the review of information reported under the Paris Agreement are the following:
- a) To provide, in a facilitative, non-confrontational, open and transparent manner, a thorough, objective and comprehensive technical review of all aspects of the implementation of the Convention by individual developed country Party and developed country Parties as a whole;
 - b) To promote the provision of consistent, transparent, comparable, accurate and complete information by developed country Parties;
 - c) To assist developed country Parties in improving their reporting of information contained in the reports under the Paris Agreement, and pursuant to other relevant decisions of the CMA and the implementation of their commitments under the Paris Agreement;
 - d) To ensure that the CMA has accurate, consistent and relevant information in order to review the implementation of the Paris Agreement.

B. General approach

38. Each developed country Party's report submitted under paragraphs 7 and 9 of Article 13 of the Paris Agreement shall undergo a technical expert review. A Party's report submitted under the Paris Agreement shall be reviewed in conjunction with its National Communication under the Convention in the years in which both these two reports are submitted.
39. The same information submitted by a developed country Party in its GHG inventory and National Communication under the Convention and the report under the Paris Agreement will be reviewed only once, by an expert review team (ERT).
40. The ERTs shall provide a thorough and comprehensive technical review of all aspects of the implementation of the Paris Agreement by developed country Parties and shall identify any potential issues referred to in paragraphs 48 below. The ERTs shall conduct technical reviews to provide information expeditiously to the CMA in accordance with the procedures detailed in these guidelines.
41. At any stage in the review process, the ERTs may put questions to, or request additional or clarifying information from, the developed country Parties under review regarding identified issues. The ERTs should offer suggestions and advice to those developed country Parties on how to resolve such issues, taking into account the national circumstances of the Party under review. The ERTs shall also provide

⁵ Section VI draws from paragraphs 5, 9-14, 16-20, 24-57 and 99-112 of the Review guidelines for developed country Parties in decision 13/CP.20, with modification.

technical advice to the CMA or the Subsidiary Body for Implementation (SBI), upon request.

42. Prior to the review, as part of its preparation, the ERT shall conduct a desk review of the reports submitted under the Paris Agreement of the developed country Party under review. The ERT, through the Secretariat, shall notify the developed country Party concerned of any questions the team has regarding the information provided in the report and of any focal areas for the review.
43. The developed country Parties under review should provide the ERTs with access to the information necessary to substantiate and clarify the implementation of their commitments under the Paris Agreement, in accordance with the relevant reporting guidelines adopted by the CMA, and, during in-country visits, should also provide appropriate working facilities. The developed country Parties should make every reasonable effort to respond to all questions and requests of the ERTs for additional clarifying information.
44. The output of the technical review will be a technical review report, building on existing reporting MPGs and including an examination of developed country Party's progress in achieving its NDCs.

Confidentiality

45. In response to a request from the ERT for additional data or information, or access to data used in the preparation of the reports under the Paris Agreement, a developed country Party may indicate whether such information or data are confidential. In such a case, the Party should provide the basis for protecting such information, including any domestic law, and, upon receipt of assurance that the data will be maintained as confidential by the ERT, will submit the confidential data in accordance with domestic law and in a manner that allows the ERT access to sufficient information or data for the assessment of the implementation of the commitments under the Paris Agreement by developed country Parties and the conformity with the relevant methodological guidance as agreed by the CMA. Any confidential information or data submitted by a Party in accordance with this paragraph shall be maintained as confidential by the ERT, in accordance with any decisions on this matter adopted by the CMA.
46. An ERT member's obligation not to disclose confidential information and data submitted by a Party in accordance with paragraph 45 above shall continue after the termination of his or her service on the ERT.

C. Scope of the review

47. The individual review will:
 - a) Provide an assessment of the completeness of the reports under the Paris Agreement, in accordance with the reporting requirements of these MPGs, and an indication of whether it was submitted on time;
 - b) Examine the consistency of the reports under the Paris Agreement with the

annual GHG inventory and National Communication submitted under the Convention but it will not include in-depth examination of the inventory itself;

- c) Undertake a detailed technical examination of only those parts of the reports under the Paris Agreement that are not included in the annual GHG inventory review, including the following:
 - i. 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;
 - ii. Information necessary to track progress made in implementing and achieving its NDC under Article 4;
 - iii. Information on financial, technology transfer and capacity-building support provided to developing country Parties under Articles 9, 10 and 11.

Identification of issues

48. The issues identified during the technical review of individual sections of the reports submitted under the Paris Agreement shall be identified as relating to the following:
 - a) Transparency;
 - b) Completeness;
 - c) Timeliness;
 - d) Adherence to these MPGs.

D. Timing and procedures

49. If a developed country Party expects difficulties with the timeliness of its submission by the due date, it should inform the Secretariat thereof by the due date of the submission, to the extent possible, in order to facilitate the arrangements of the review process.
50. The ERTs shall make every effort to complete the individual review of report submitted under the Paris Agreement by a developed country Party within 15 months of the due date of their submission for each developed country Party.
51. If additional information is requested during the review week, the Annex I Party should make every reasonable effort to provide the information within two weeks after the review week.
52. In the year when National Communication is submitted under the Convention, the report submitted under the Paris Agreement by a developed country Party will be subject to an in-country review in conjunction with the review of its National Communication.

53. In the year when the National Communication is not submitted under the Convention, the report submitted under the Paris Agreement by a developed country Party shall be subject to a centralized review. However, the ERT, based on the findings of the review, can recommend that the next review be an in-country review and, upon a Party's request, the Secretariat shall organize an in-country review for that Party.
54. The Secretariat, where appropriate, may consider other UNFCCC review processes when coordinating reviews, in particular with a view to addressing the need to improve the cost-effectiveness of the review process and national circumstances.
55. The ERT of each developed country Party shall, under its collective responsibility, produce a draft technical review report following the format detailed in paragraph 88 below, to be finalized within eight weeks after the review week.
56. The draft technical review report of each report submitted under the Paris Agreement shall be sent to the developed country Party subject to the review for comment. The Party concerned shall be given four weeks from its receipt of the draft report to provide comments thereon.
57. The ERT shall produce the final version of the technical review report, taking into account the comments of the developed country Party within four weeks of receipt of the comments. All final review reports shall be published and forwarded by the Secretariat, together with any written comments on the final review report by the Party that is the subject of the report, to the CMA.

E. Expert review teams and institutional arrangements

Expert review teams

58. Each submission of information reported under the Paris Agreement and pursuant to relevant decisions of the CMA shall be assigned to a single ERT, which shall be responsible for performing the review thereof in accordance with the procedures and time frames established in these guidelines. The submissions of a developed country Party shall not be reviewed in two successive reviews by an ERT with identical composition.
59. Each ERT shall provide a thorough and comprehensive technical review of the information reported under the Paris Agreement and shall, under its collective responsibility, prepare a review report, assessing the implementation of the commitments of the developed country Party and identifying any potential issues referred to in paragraphs 48 above. The ERTs shall refrain from making any political judgment.
60. The ERTs shall be coordinated by the Secretariat and shall be composed of experts selected on an ad hoc basis from the UNFCCC roster of experts and shall include lead reviewers. The ERTs formed to carry out the tasks under the provisions of these guidelines may vary in size and composition, taking into accounts the national circumstances of the Party under review, the format of the review, the number of reports and the different needs for expertise for each review task. Additional experts

may be added to a review team where necessary.

61. Participating experts shall serve in their personal capacity.
62. Experts shall be nominated by Parties to the Paris Agreement to the UNFCCC roster of experts and, as appropriate, by intergovernmental organizations.
63. Participating experts shall have recognized competence in the areas to be reviewed in accordance with these guidelines. The training to be provided to the experts, and the subsequent assessment after the completion of the training and/or any other means needed to ensure the necessary competence of the experts for their participation in ERTs, shall be designed and operationalized by the Secretariat in accordance with relevant decisions of the CMA.
64. Experts selected for a specific review activity shall neither be nationals of the Party under review nor be nominated or funded by that Party.
65. Participating experts from Parties not included in Annex I to the Convention (non-Annex I Parties) and Annex I Parties with economies in transition shall be funded according to the existing procedures for participation in UNFCCC activities. Experts from other Annex I Parties shall be funded by their governments.
66. In conducting reviews, the ERTs shall adhere to these MPGs and work on the basis of established and published procedures agreed upon by the CMA and the Subsidiary Body for Scientific and Technological Advice (SBSTA), including quality assurance (QA) and quality control (QC) and confidentiality provisions.

Competences of the expert review teams

67. The competences required to be a member of an ERT for the technical expert review of reports submitted under the Paris Agreement are in the areas of:
 - 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;
 - b) Information necessary to track progress made in implementing and achieving its NDC under Article 4;
 - c) Information related to climate change impacts and adaptation under Article 7;
 - d) Information on financial, technology transfer and capacity-building support provided to developing country Parties under Articles 9, 10 and 11.

Composition of the expert review teams

68. The Secretariat shall select the members of the ERTs to review the reports submitted under the Paris Agreement and pursuant to relevant decisions of the CMA in such a way that the collective skills and competencies of the ERTs address the areas

mentioned in paragraphs 67 above, respectively.

69. The Secretariat shall select the members of the ERTs with a view to achieving a balance between experts from developed and developing Parties in the overall composition of the ERTs, without compromising the selection criteria referred to in paragraph 68 above. The Secretariat shall make every effort to ensure geographical balance among the experts selected from developing country Parties and among those selected from developed country Parties.
70. The Secretariat shall ensure that in any ERT one co-lead reviewer shall be from a developed country Party and one from a developing country Party.
71. Without compromising the selection criteria referred to in paragraphs 68, 69 and 70 above, the formation of ERTs should ensure, to the extent possible, that at least one member is fluent in the language of the Party under review.
72. The Secretariat shall prepare an annual report to the SBSTA on the composition of ERTs, including the selection of experts for the review teams and the lead reviewers, and on the actions taken to ensure the application of the selection criteria referred to in paragraphs 68 and 69 above.

Lead reviewers

73. Lead reviewers shall act as co-lead reviewers for the ERTs in accordance with these MPGs.
74. Lead reviewers should ensure that the reviews in which they participate are performed by each ERT according to these MPGs and consistently across developed country Parties. They should also ensure the quality and objectivity of the thorough and comprehensive technical examinations in the reviews and provide for the continuity, comparability and timeliness of the reviews.
75. With the administrative support of the Secretariat, lead reviewers shall, for each review:
 - a) Ensure that the reviewers have all of the necessary information provided by the Secretariat prior to the review;
 - b) Monitor the progress of the review;
 - c) Coordinate the submission of queries of the ERT to the Party under review and coordinate the inclusion of the answers in the review report;
 - d) Provide technical advice to the members of the ERT, if needed;
 - e) Ensure that the review is performed and the review report is prepared in accordance with these guidelines;
 - f) Ensure that the ERT gives priority to issues raised in previous review reports.
76. Lead reviewers shall also collectively prepare an annual report to the SBSTA as part of the annual report referred to in paragraph 72 above, containing suggestions on how to improve the quality, efficiency and consistency of the reviews.

Ad hoc review experts

77. Ad hoc review experts shall be selected by the Secretariat from those nominated by Parties or, exceptionally and only when the required expertise for the task is not available among them, from those nominated by relevant intergovernmental organizations belonging to the UNFCCC roster of experts for specific reviews. They shall perform individual review tasks in accordance with the duties set out in their nomination.
78. Review experts shall, as necessary, perform desk review tasks in their home countries and participate in in-country visits and centralized reviews.

Role of the Secretariat

79. The Secretariat shall organize the reviews, including the preparation of a schedule for the review, the coordination of the practical arrangements concerning the review and the provision of all relevant reported information to the ERT concerned.
80. The Secretariat shall develop review tools and materials and templates for review reports under the guidance of the lead reviewers.
81. The Secretariat shall coordinate, together with the lead reviewers, the communication during the review between the ERT concerned and the developed country Party under review and shall maintain a record of communications between ERTs and developed country Parties.
82. The Secretariat, together with the lead reviewers, shall compile and edit the final review reports.
83. The Secretariat shall facilitate annual meetings of the lead reviewers. It shall summarize information on issues raised in the reviews to facilitate the work of lead reviewers in fulfilling their task to ensure consistency in the reviews across developed country Parties.
84. The Secretariat shall design and implement training activities for review experts, including lead reviewers, and the subsequent assessment of the experts' qualifications, under the guidance of the SBSTA.

Guidance provided by the Subsidiary Body for Scientific and Technological Advice

85. The SBSTA shall provide general guidance to the Secretariat on the selection of experts and the coordination of the ERTs, and to the ERTs on the expert review process. The reports mentioned in paragraphs 72 and 76 above are intended to provide the SBSTA with inputs for elaborating such guidance.

F. Reporting and publication

86. The ERTs shall, under their collective responsibility, produce review reports. The review reports should be produced for each developed country Party.
87. The review reports for each developed country Party shall follow a format and outline

comparable to that set out in paragraph 88 below.

88. All review reports prepared by ERTs shall include the following elements:
- a) An introduction and a summary;
 - b) A description of the technical review of each of the elements reviewed, including:
 - i. A description of any potential issues identified in accordance with paragraphs 48 above;
 - ii. Any suggestions provided by the ERT to resolve the potential issues;
 - iii. An assessment of any efforts made by the developed country Party under review to address any potential issues identified by the ERT during the current review or during previous reviews that have not been addressed;
 - iv. An examination of the developed country Party's progress in achieving its NDC;
 - v. The sources of information used in the formulation of the final report.
89. Following their completion, all review reports shall be published and forwarded by the Secretariat, together with a written comment on the final review report made by the Party under review, to the Party concerned, the CMA and the subsidiary bodies, as appropriate, following these MPGs.

VII. Facilitative multilateral consideration of progress⁶

90. For each developed country Party the following elements will be multilaterally considered:
- a) Efforts under Article 9 of the Paris Agreement;
 - b) Its respective implementation and achievement of its NDC.
91. The FMCP will be carried out for each developed country Party on the basis of the following:
- a) The technical review report referred to in paragraph 86 above and any other relevant review reports of the annual GHG inventory and national communication;
 - b) The reports submitted under the Paris Agreement;
 - c) Supplementary information on the achievement of the developed country Party's NDCs, including on the role of land use, land-use change and forestry, and carbon credits from market-based mechanisms.
92. Each developed country Party will take FMCP during an SBI session.

⁶ Section VII draws from paragraphs 5 and 8-12 of the IAR guidelines in decision 2/CP.17, with modification.

93. The FMCP should entail the following:
- a) Any Party may submit electronically through the Secretariat written questions to the Party concerned in advance of the FMCP;
 - b) The Party under FMCP should endeavour to respond to those questions, through the Secretariat, within two months. The Secretariat will compile the questions and answers and publish them on the UNFCCC website;
 - c) During the SBI session, developed country Parties will undergo the FMCP with the participation of all Parties. The Party under review may make a brief oral presentation, which will be followed by oral questions by Parties and responses by the Party under review.
94. The outputs of the FMCP for each Party will include the following: a record prepared by the Secretariat which includes in-depth review reports, the summary report of the SBI, questions submitted by Parties and responses provided, and any other observations by the Party under review that are submitted within two months of the working group session of the SBI.
95. The SBI will forward conclusions based on the record referred to in paragraph 94 above to relevant bodies under the Paris Agreement as appropriate.

PART II

Modalities, Procedures and Guidelines for Transparency under the Paris Agreement for Developing Country Parties

I. Objectives

1. The objectives of the MPGs are:
 - a) To assist developing country Parties in meeting the transparency requirements set for them under Article 13 of the Paris Agreement;
 - b) To encourage the presentation of information in a consistent, transparent, complete, accurate and timely manner, taking into account specific national and domestic circumstances;
 - c) To enable enhanced reporting by developing country Parties on mitigation and adaptation actions and their effects, needs and support received, in accordance with their national circumstances, capacities and respective capabilities, and the availability of support;
 - d) To facilitate the presentation of information on finance, technology and capacity-building support needed and received, including for the preparation of the reports under the Paris Agreement;
 - e) To facilitate reporting by developing country Parties, to the extent possible, on any economic and social consequences of response measures;
 - f) To provide policy guidance to an operating entity of the financial mechanism for the timely provision of financial support needed by developing country Parties in order to meet the agreed full costs of preparing their reports under the Paris Agreement.

II. Greenhouse gas inventory information⁷

2. Each developing country Party shall submit greenhouse gas inventory information under the Paris Agreement at the frequency no less than its practice under the Convention before 2020 and shall be consistent with the level and timely support provided by developed country Parties for the preparation of GHG inventory information. Developing country Parties that need flexibility in the light of their capacities shall be entitled to determine the frequency of submission.
3. Developing country Parties should provide updates of national GHG inventories according to paragraphs 8-24 in the “Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention” (hereinafter

⁷ Section II draws from paragraphs 3-10 of the BUR guidelines in decision2/CP.17, with modification.

referred to as the UNFCCC guidelines for the preparation of national communications from non-Annex I Parties) as contained in the annex to decision 17/CP.8. Developing country Parties that need flexibility in the light of their capacities shall be entitled to determine, inter alia, the coverage of GHG gases and sectors, reporting year(s), disaggregate level of GHG emission and removal, level of detail of activity data and emission factors, use of reporting tables and so on.

4. Developing country Parties should use the methodologies established by the latest UNFCCC guidelines for the preparation of national communications from developing country Parties under the Convention approved by the COP or those determined by any future decision of the COP on this matter.
5. The updates of the sections on the national inventories of anthropogenic emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol should contain updated data on activity levels based on the best information available using the IPCC guidelines for national GHG inventories. Developing country Parties that need flexibility in the light of their capacities shall be entitled to determine on the application of IPCC guidelines, inter alia, Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories (hereinafter referred to as the Revised 1996 IPCC Guidelines), the Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories, and the Good Practice Guidance for Land Use, Land-Use Change and Forestry (hereinafter referred to as the IPCC good practice guidance for LULUCF), 2006 IPCC Guidelines for National Greenhouse Gas Inventories (hereinafter referred to as the 2006 IPCC Guidelines).
6. Developing country Parties are encouraged to include, as appropriate and to the extent that capacities permit, in the inventory section of the reports provided under the Paris Agreement, tables included in annex 3A.2 to the IPCC good practice guidance for LULUCF and the sectoral report tables annexed to the Revised 1996 IPCC Guidelines.
7. Each developing country Party is encouraged to provide a consistent time series back to the years reported in the previous national communications under the Convention and/or reports provided under the Paris Agreement.
8. Developing country Parties which have previously reported on their national GHG inventories contained in their national communications and/or reports provided under the Paris Agreement are encouraged to provide summary information tables of inventories for previous submission years.
9. The inventory section of the reports provided under the Paris Agreement should consist of a national inventory report as a summary or as an update of the information contained in chapter III (National greenhouse gas inventories) of the annex to decision 17/CP.8, including table 1, on “National greenhouse gas inventory of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol and greenhouse gas precursors”, and table 2, on “National greenhouse gas inventory of anthropogenic emissions of HFCs, PFCs and SF₆”.

10. Additional or supporting information, including sector-specific information, may be supplied in a technical annex.

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

11. According to Article 3 of the Paris Agreement, as nationally determined contributions to the global response to climate change, all Parties are to undertake and communicate ambitious efforts as defined in Articles 4, 7, 9, 10, 11 and 13 with the view to achieving the purpose of this Agreement as set out in Article 2 of the Paris Agreement. Each developing country Party shall, as appropriate, report on the progress made in implementing and achieving its NDC, in the light of the content of its NDC, national circumstances and capacities and depending on the level and timely support provided by developed country Parties for the preparation of such information. This section will focus on information regarding to mitigation component of NDCs, while the information regarding to adaptation and support needed components of NDCs, if applicable, will be reported according to the following sections. Inclusion of adaptation and support needed does not necessarily trigger any mandatory requirements for developing country Parties to provide the information on adaptation and support needed and received or put such information under the TER and FMCP.

Information related to mitigation component of NDCs⁸

12. Each developing country Party shall provide information necessary to track progress made in implementing and achieving its mitigation efforts in the NDC at the frequency no less than its practice under the Convention before 2020 and shall be consistent with the level and timely support provided by developed country Parties for the preparation of such information. Developing country Parties that need flexibility in the light of their capacities shall be entitled to determine the frequency of submission.
13. Developing country Parties should provide information, in a tabular format, as appropriate, on actions to mitigate climate change, by addressing anthropogenic emissions by sources and removals by sinks of those categories of GHGs not controlled by the Montreal Protocol in those sectors covered by their NDCs.
14. For each mitigation action or groups of mitigation actions including, as appropriate, those in the NDCs, developing country Parties should provide the following information to the extent possible:
 - a) Name and description of the mitigation action, including information on the nature of the action, coverage (i.e. sectors and gases), quantitative goals and progress indicators, which could be provided by indicating the web linkage of the NDC document uploaded on the UNFCCC website, if the NDC document

⁸ Paragraphs 13-15 of Section III draw from paragraphs 11-13 of the BUR guidelines in decision2/CP.17, with modification.

includes such information;

- b) Information on methodologies and assumptions, which could be provided by indicating the web linkage of the NDC document uploaded on the UNFCCC website, if the NDC document includes such information;
 - c) Objectives of the action and steps taken or envisaged to achieve that action;
 - d) Information on the progress of implementation of the mitigation actions and the underlying steps taken or envisaged, and the results achieved, such as estimated outcomes (metrics depending on type of action) and estimated emission reductions, to the extent possible;
 - e) Information on international market mechanisms, if applicable.
15. Developing country Parties should provide information on the description of domestic measurement, reporting and verification arrangements.
16. When reporting on information according to paragraph 13, 14 and 15 above, developing country Parties that need flexibility in the light of their capacities shall be entitled to determine, inter alia, the disaggregate level of mitigation actions, methodologies used for estimation, level of detail of actions and methodologies used, use of reporting tables and so on.

Information related to adaptation component of NDCs

{to be reported on a voluntary basis, taking into account Section IV below}

Information related to support needed component of NDCs

{to be reported on a voluntary basis, taking into account Section V below}

IV. Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement⁹

17. Each developing country Party are encouraged to provide information related to climate change impacts and adaptation under Article 7 of the Paris Agreement at the frequency no less than its practice under the Convention before 2020, which should be consistent with the level and timely support provided by developed country Parties for the preparation of such information. Developing country Parties that need flexibility in the light of their capacities shall be entitled to determine the frequency of submission.
18. Each developing country Party should, in accordance with Article 13, paragraph 8, of the Paris Agreement, provide to the CMA information on the general descriptions of steps taken or envisaged towards formulating, implementing, publishing and regularly updating national and, where appropriate, regional programmes containing measures

⁹ Section IV draws from paragraphs 28-36 of the NC reporting guidelines for Non-Annex I Parties in decision 17/CP.8, with modification.

to facilitate adequate adaptation to climate change, and any other information they consider to be relevant to the achievement of the objective of the Paris Agreement and suitable for inclusion in their communications.

19. In doing so, developing country Parties should provide information on their vulnerability to the adverse effects of climate change, and on adaptation measures being taken to meet their specific needs and concerns arising from these adverse effects.
20. Developing country Parties may use appropriate methodologies and guidelines they consider better able to reflect their national situation for assessing their vulnerability and adaptation to climate change, provided that these methodologies and guidelines are consistent, transparent and well documented.
21. Developing country Parties are encouraged to use, for the evaluation of adaptation strategies and measures, appropriate methodologies they consider better able to reflect their national situation, provided that these methodologies are consistent, transparent and well documented.
22. Developing country Parties are encouraged to provide information on the scope of their vulnerability and adaptation assessment, including identification of vulnerable areas that are most critical.
23. Developing country Parties are encouraged to include a description of approaches, methodologies and tools used, including scenarios for the assessment of impacts of, and vulnerability and adaptation to, climate change, as well as any uncertainties inherent in these methodologies.
24. Developing country Parties are encouraged to provide information on their vulnerability to the impacts of, and their adaptation to, climate change in key vulnerable areas. Information should include key findings, and direct and indirect effects arising from climate change, allowing for an integrated analysis of the country's vulnerability to climate change.
25. Developing country Parties are encouraged to provide information on and, to the extent possible, an evaluation of, strategies and measures for adapting to climate change, in key areas, including those which are of the highest priority.
26. Where relevant, developing country Parties may report on the use of policy frameworks, such as national adaptation programmes, plans and policies for developing and implementing adaptation strategies and measures.
27. When reporting on information according to paragraph 18 to 26 above, developing country Parties that need flexibility in the light of their capacities shall be entitled to determine, inter alia, the disaggregate level of adaptation actions and vulnerability assessment, methodologies used for estimation, level of detail of actions and methodologies used, use of reporting tables and so on.

V. Financial, technological and capacity-building support¹⁰

28. Developing country Parties are encouraged to provide updated information on constraints and gaps, and related financial, technical and capacity-building needs at the frequency no less than its practice under the Convention before 2020, and should be consistent with the level and timely support provided by developed country Parties for the preparation of such information. Developing country Parties that need flexibility in the light of their capacities shall be entitled to determine the frequency of submission.
29. Developing country Parties are also encouraged to provide updated information on financial resources, technology transfer, capacity-building and technical support received from developed country Parties, the Global Environment Facility, the Green Climate Fund and multilateral institutions for activities relating to climate change, including for the preparation of the reports provided under the Paris Agreement, at the frequency no less than its practice under the Convention before 2020, and should be consistent with the level and timely support provided by developed country Parties for the preparation of such information. Developing country Parties that need flexibility in the light of their capacities shall be entitled to determine the frequency of submission.
30. With regard to the development and transfer of technology, developing country Parties should provide information on technology needs, which must be nationally determined, and on technology support received.
31. Developing country Parties are encouraged to use the tabulate format to be adopted by the CMA for reporting on financial, technological and capacity-building support needed, gaps and received.
32. When reporting on information according to paragraph 28 to 31 above, developing country Parties that need flexibility in the light of their capacities shall be entitled to determine, inter alia, the disaggregate level of support needed, gaps and received; methodologies used for estimation, level of detail of support projects and methodologies used, use of reporting tables and so on.

VI. Technical expert review¹¹

33. Each developing country Party's information provided under paragraphs 7 and 9 of Article 13 of the Paris Agreement shall undergo a technical expert review, and shall be consistent with the level and timely support provided by developed country Parties for the preparation of such review. Developing country Parties that need flexibility in the light of their capacities shall be entitled to determine the scope and frequency of the review.

¹⁰ Section V draws from paragraphs 14-16 of the BUR reporting guidelines in decision 2/CP.17, with modification.

¹¹ Section VI draws from paragraphs 3(a), 4 and 5 of the ICA guidelines in decision 2/CP.17 and guidelines to team of technical experts in decision 20/CP.19, with modification.

34. The review shall be conducted in a manner that is non-intrusive, non-punitive and respectful of national sovereignty, include assistance in identifying capacity-building needs of the Party concerned, and that does not include discussion about the appropriateness of domestic policies and measures. The review shall be conducted in the form of technical analysis.
35. The review shall be conducted by a team of technical experts (TTE) in consultation with the Party, and will result in a summary report.
36. The Secretariat will provide administrative support to the TTE. In the selection of the members of the TTE, the Secretariat will be guided by the Consultative Group of Experts on National Communications from Parties not included in Annex I to the Convention (CGE), which shall provide periodic advice to the Secretariat to assist it in fulfilling the criteria in accordance with paragraphs 37 to 39 below. The Secretariat shall report to the CGE on the composition of the TTEs on a semi-annual basis.
37. A TTE shall be composed of experts nominated to the UNFCCC roster of experts, taking into consideration the expertise needed to cover the areas of information contained in the reports provided by developing country Parties under the Paris Agreement, taking into account the national circumstances of the developing country Party concerned.
38. Only those nominated experts who have successfully completed the CGE training programme referred to in paragraph 4 of this decision 20/CP.19 shall be eligible to serve in the TTE. A TTE shall include, as a high priority and to the extent available, at least one CGE member and up to one third of the TTE. For other experts on the TTE, priority will be given to experts who served as the members of the CGE.
39. The TTE shall be composed with a view to ensuring in the overall composition of the TTEs that the majority of experts come from developing country Parties. All effort should be made to ensure geographical balance among the experts selected from developing country Parties and developed country Parties. Each TTE shall be co-led by two experts: one from a developing country Party and another from a developed country Party. The co-lead experts should ensure that the technical analyses in which they participate are performed in accordance with these MPGs.
40. The participating experts shall serve in their personal capacity. They shall neither be a national of the developing country Party whose information provided is under analysis nor be nominated by that Party, nor have been involved in the preparation of the information provided under analysis. The technical analysis of successive reports provided under the Paris Agreement from the same Party shall not be undertaken by the same TTE.
41. Technical expert review of reports provided by developing country Parties under the Paris Agreement shall be conducted by a TTE as desk review or centralized review. A TTE may analyze several such reports in a series of separate technical analyses. Developing country Parties may inform the Secretariat in advance that it wishes to undergo in-country review.

42. The technical review of reports provided by developing country Parties under the Paris Agreement shall result in an individual summary report for each report provided and analyzed.
43. The TTE shall complete a draft summary report, referred to in paragraph 42 above, no later than three months after the start of the technical analysis. The draft summary report should be shared with the respective developing country Party for review and comment, to be provided within three months of its receipt.
44. The TTE shall respond to and incorporate the comments referred to in paragraph 43 above from the developing country Party concerned and finalize, in consultation with the developing country Party concerned, the summary report within three months of the receipt of the comments.
45. The summary report referred to in paragraph 44 above will be noted by the Subsidiary Body for Implementation in its conclusions and shall be made publicly available on the UNFCCC website.
46. In the course of a technical review, additional technical information may be provided by the Party concerned to the TTE.
47. Where some of the additional technical information provided by the developing country Party falls under confidentiality protection in accordance with the national legislation of the developing country Party concerned, the confidentiality of this information shall be protected by the TTE.
48. The obligation of a member of a TTE not to disclose confidential information referred to in paragraph 47 above shall continue after termination of his or her service on the TTE.
49. The technical expert review will aim to increase transparency of information provided by developing country Parties under paragraphs 7 and 9 of Article 13 of the Paris Agreement; discussion on the appropriateness of domestic policies and measures is not part of the process. The TTE shall:
 - a) Identify the extent to which the elements of information listed in Section II and III of PART II of these MPGs are included in the report of the Party concerned;
 - b) Undertake a technical analysis of information contained in the reports as outlined in Section II and III of PART II of these MPGs, and any additional technical information that may be provided by the Party concerned;
 - c) In consultation with the developing country Party concerned, identify area of improvement and capacity-building needs in order to facilitate reporting in accordance with these MPGs.
50. For those areas of improvement identified by the TTEs, developing country Parties that need flexibility in the light of their capacities shall be entitled to determine, inter alia, when and how to improve, and shall be consistent with the level and timely support provided by developed country Parties for such improvement.

VII. Facilitative multilateral consideration of progress¹²

51. For each developing country Party the following elements will be multilaterally considered:
 - a) Efforts under Article 9 of the Paris Agreement, if that Party concerned decides to do so;
 - b) Its respective implementation and achievement of its NDC.
52. The SBI shall, at regular intervals, convene a workshop for the facilitative multilateral consideration of progress, in the form of sharing of views, open to all Parties, for all developing country Parties for which there is a report provided under the Paris Agreement and a final summary report as referred to paragraph 35 above. Parties will be allowed to provide written questions in advance.
53. The facilitative multilateral consideration of progress among Parties will consist of a one- to three-hour session for each developing country Party or group of developing country Parties. Developing country Parties may request to go individually or in a group of up to five developing country Parties. The session will consist of a brief presentation by the developing country Party or Parties concerned on their biennial update report, followed by oral questions and answers among Parties.
54. The outcome of the FMCP will be a summary report and a record of the facilitative multilateral consideration of progress.
55. Developing country Parties that need flexibility in the light of their capacities shall be entitled to determine the frequency of participating in the FMCP.

¹² Section VII draws from paragraphs 3(b) and 6-8 of the ICA guidelines in decision 2/CP.17 and Article 13.11 of the Paris Agreement, with modification.