



## **SUBMISSION BY THE REPUBLIC OF ESTONIA AND THE EUROPEAN COMMISSION ON BEHALF OF THE EUROPEAN UNION AND ITS MEMBER STATES**

Tallinn, 09/10/2017

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

### **Summary of key points**

- This submission provides specific operational details under the possible “headings and subheadings” of the common modalities, procedures and guidelines (MPGs) of the enhanced transparency framework for action and support, to support the further elaboration of text at COP23.
- Applying flexibility for those developing countries that need it in light of their capacities at the level of individual provisions enables the APA to elaborate common MPGs for Parties' differentiated national circumstances and differentiated contributions, thereby ensuring the fine balance from Article 13 is reflected in the MPGs. Through the concept of national determination of Parties contributions, the Agreement safeguards this diversity and operationalises the principles expressed in Article 2(2) of the Agreement. Thus it is essential that the MPGs developed under the transparency framework accommodate this diversity in order to assist all Parties in providing the necessary information to fulfil the purposes of Articles 13(5) and 13(6).
- In the MPGs, the EU has elaborated flexibility for those developing countries that need it, in light of their capacities, related to individual provisions within the scope of reporting, the frequency and the level of detail of reporting, and related to the scope and format of the review. These are in addition to provisions that are not mandatory for Parties.
- In addition, the transparency framework builds on a concept of improving capacities through but not limited to, the Capacity Building Initiative on Transparency (CBIT). Thus Parties' capacities are not enshrined, but will be developed continuously in a dynamic framework that promotes continuous improvements for all Parties.
- The outcome of APA5 should be a cover decision with separate annexes of reporting guidelines for biennial submissions, guidelines and procedures for the technical expert review and modalities and procedures for multilateral consideration to be adopted by CMA at COP24. It is important that by the end of COP23, Parties further advance with elaboration on the headings and subheadings of the MPGs. After COP23, the co-facilitators should assist Parties in reflecting the views expressed, through further iterations of the negotiation text during and in between the APA sessions.

## I. Introduction

We welcome the opportunity to submit views on the specific operational details under the possible “headings and subheadings” of the modalities, procedures and guidelines (MPGs) for the transparency framework for action and support referred to in Article 13 of the Paris Agreement contained in the annex to the informal note by the co-facilitators under APA5. The specific proposals on operational details are included in the Annex to this submission. The headings and subheadings of the Annex follow the “headings and sub-headings” as forwarded in the informal note. Nevertheless, we indicate where we propose additional headings or subheadings or where certain headings or subheadings may not be necessary. As we see room for streamlining some “headings and sub-headings” we are reserving the right to provide respective suggestions in the upcoming discussion. The main part of this submission explains and summarizes the key aspects and approaches included in the Annex.

## II. Key aspects and approaches

### 1. **Structure and design of MPGs**

The final product of the work under APA5 should be a cover decision with annexes. For future ease in updating or revision, separate annexes of reporting guidelines for biennial submissions, guidelines and procedures for the technical expert review and modalities and procedures for multilateral consideration should be elaborated. The cover decision would

- adopt the modalities, procedures and guidelines in the annexes;
- decide when Parties shall start using the reporting guidelines and establish a submission date;
- address the reporting frequency of information required in MPGs;
- request the UNFCCC secretariat to start the first reviews and first multilateral facilitative considerations at specific dates;
- address support for reporting, its aims and the link to CBIT;
- mandate the SBSTA to continue work on tabular reporting formats if such work cannot be completed by COP24;
- address future revisions of the MPGs.

### 2. **Linkages to other agenda items and topics**

Given the many interlinkages between the MPGs developed under APA5, and the other agenda items of APA or SBs, the risk of duplication of work is high. In the context of the limited amount of time to develop the MPGs before their adoption in 2018, we must reduce this risk as much as possible through the following modalities of work:

- By close coordination of APA5 co-facilitators with co-facilitators of other agenda items that may provide inputs to the MPGs (e.g. APA3, APA4, SBSTA work on matters relating to Article 6, SBSTA work on modalities for accounting of financial resources provided and mobilized) under the guidance of APA co-chairs and SB chairs, as appropriate;

- By close coordination of APA5 co-facilitators with co-facilitators of other agenda items that may rely on outputs under this agenda item (e.g. APA6, APA7);
- By a clear outline of the work schedule during sessions and workshops or round tables and the avoidance of parallel sessions when certain related items are discussed to allow participation of related experts in discussions on MPGs;
- By putting placeholders in draft MPGs where input from other agenda items is expected to directly be incorporated in the MPGs before the final adoption (the concept of placeholder would for example apply related to the outcome of the SBSTA work 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'; any outcome related to 'Guidance on accounting under Article 4, Paragraph 13' under APA3; potential additional information needs for tracking of progress of NDCs arising from SBSTA discussions on matters relating to Article 6).

### 3. Flexibility

As outlined in our previous submission<sup>1</sup>, the concept of "flexibility for those developing countries that need it in the light of their capacities" in accordance with Article 13, Paragraph 2 should be implemented related to individual provisions in the MPGs. Application of flexibility at the level of individual provisions in the MPGs would enable the APA to elaborate common MPGs for Parties' differentiated national circumstances and differentiated contributions, thereby ensuring the fine balance from Article 13 is reflected in the MPGs.

The diversity of NDCs represents a key strength of the Paris Agreement. Through the concept of national determination, the Agreement safeguards this diversity and operationalises the principles expressed in Article 2(2) of the Agreement. Thus it is essential that the MPGs developed under the transparency framework accommodate this diversity in order to assist all Parties in providing the necessary information to fulfil the purposes of Articles 13(5) and 13(6).

The detailed implementation of flexibility in the light of Parties' capacity will need to be expressed in the MPG text in ways that directly address the type of capacity issues that may arise from the specific provisions and recognizing Paragraph 89 of Decision 1/CP.21 listing flexibility as relating to the scope, frequency and level of detail of reporting and scope of the review.

Reporting requirements linked to a 'should' provision under Article 13, such as Paragraph 8 related to climate change impacts and adaptation under Article 7 or Paragraph 19 related to support needed and received are framed as a non-mandatory provision and therefore no further flexibilities need to be elaborated in the MPGs related to these paragraphs.

The information necessary to track progress made in implementing and achieving NDCs under Paragraph 7(b) is defined largely by the contribution determined by the Party, therefore the concept of 'applicability' is more relevant in this section of the reporting guidance than the concept of 'flexibility'. Applicability means that while some of the guidance will be common to all NDCs, some parts related to the processes of accounting or providing accompanying information will apply only to the relevant subset of NDCs.

<sup>1</sup> Available at [http://www4.unfccc.int/Submissions/Lists/OSPSubmissionUpload/783\\_323\\_131324010340848514-MT-02-23-EU%20Submission%20Transparency%20APA%205%20FINAL.pdf](http://www4.unfccc.int/Submissions/Lists/OSPSubmissionUpload/783_323_131324010340848514-MT-02-23-EU%20Submission%20Transparency%20APA%205%20FINAL.pdf)

In this submission, "Flexibility for those developing countries that need it in the light of their capacities" has been implemented in the Annex to this submission inter alia in the following areas:

- Scope of reporting:
  - Completeness of reporting of source categories, gases, sectors;
  - Reporting of historic emission time series;
  - Reporting of latest inventory year;
  - Application of good practice methods and full application of 2006 IPCC guidelines;
  - Identification of key categories based on lower threshold;
  - Application of recalculation methods;
  - Implementation of quantitative uncertainty estimates;
  - Elaboration and reporting of a QA/QC plan and implementation of QA/QC procedures;
  - Reporting on projections;
  - Completeness of reporting on mitigation actions.
- Frequency of reporting
  - Biennial inventory information for developing countries, annual inventory information for developed countries;
  - Least developed countries and small island states may submit their reports less frequently than on a biennial basis, but they should strive to submit at least one report between each global stocktake.
- Level of detail in reporting
  - Level of detail of reporting on inventory methods;
  - Level of detail of the national inventory report;
  - Level of detail of reporting on projections;
  - Level of detail of tabular reporting formats for inventory data;
  - Level of detail on reporting on mitigation actions.
- Scope of the review:
  - The EU introduced a review format in form of peer reviews in regional groups of Parties which we intend as a format that may be particularly suitable for developing countries;
  - The flexibilities related to the scope of reporting automatically implies flexibilities in the scope of the review as information not reported due to the flexibility provisions cannot be reviewed;
  - In-country reviews should be optional for developing countries where capacities may not allow the organisation and hosting of an in-country review.

During the elaboration of this submission, the EU recognized that a consistent and standardized wording referring to "flexibility for those developing countries that need it in the light of their capacities" did not always fully capture the specific capacity constraints. Therefore the EU in some cases used different terminology to address flexibility as appropriate. It is also important to note that the text introduced related to flexibility has to be read together with the principle that Parties shall maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention.



Flexibility in light of transparency on support provided and mobilised and on support needed and received is mainly based on the different provisions for country categories. Developed countries are requested to take the lead and will report fully in line with the MPGs, in a mandatory manner. Other countries providing support are encouraged to use the same MPGs on a voluntary basis, while developing countries should report in line with their capacities.

A Party that makes use of the flexibilities in the MPGs should explain in the report why it was unable to implement a certain requirement and should address in an improvement plan the steps and capacities needed to implement the related requirement. Flexibility in the light of capacities should be linked with the principle of improved reporting and transparency over time, and the EU sees improvement plans that describe capacity constraints and needs as a pragmatic instrument in the improvement of capacities over time together with support provided through CBIT and other channels.

#### 4. Overarching considerations and guiding principles

Guiding principles for the MPGs were established in Article 13 and summarized in Paragraph 92 of Decision 1/CP.21:

- (a) The importance of facilitating improved reporting and transparency over time;
- (b) The need to provide flexibility to those developing country Parties that need it in the light of their capacities;
- (c) The need to promote transparency, accuracy, completeness, consistency and comparability;
- (d) The need to avoid duplication as well as undue burden on Parties and the secretariat;
- (e) The need to ensure that double counting is avoided;
- (f) The need to ensure environmental integrity.

These principles should be referred to, should guide the overall elaboration of the common MPGs and should be implemented through detailed provisions in the common MPGs. The EU has already elaborated on these overarching considerations and guiding principles in past submissions<sup>2</sup>.

#### 5. Specific considerations

The annex to this submission presents an elaboration of the specific elements of the MPGs. In this section we elaborate on a few key concepts and in particular on new approaches that we are proposing in relation to the specific areas of the MPGs.

Whereas the MPGs shall be adopted by COP24, some operational details, such as reporting formats or reporting templates may need to be further elaborated in 2019. The annex to this submission identifies such cases where further work may be needed post 2018.

<sup>2</sup> [http://www4.unfccc.int/Submissions/Lists/OSPSubmissionUpload/75\\_281\\_131203153443541418-SK-10-07-EU%20submission%20on%20APA%205%20transparency.pdf](http://www4.unfccc.int/Submissions/Lists/OSPSubmissionUpload/75_281_131203153443541418-SK-10-07-EU%20submission%20on%20APA%205%20transparency.pdf) and [http://www4.unfccc.int/Submissions/Lists/OSPSubmissionUpload/783\\_323\\_131324010340848514-MT-02-23-EU%20Submission%20Transparency%20APA%205%20FINAL.pdf](http://www4.unfccc.int/Submissions/Lists/OSPSubmissionUpload/783_323_131324010340848514-MT-02-23-EU%20Submission%20Transparency%20APA%205%20FINAL.pdf)

### **Reporting guidelines**

Common tabular formats should be developed in order to facilitate the provision of information on GHG inventories, information describing the NDCs, accounting balance, reporting on mitigation actions, GHG projections, support provided, support needed and received. The EU envisages that tabular formats would be elaborated in a second step after the adoption of MPGs in those areas where time does not allow completion of the work on such formats by COP24.

### **Modalities and procedures for technical expert review**

New formats of review could be explored in addition to the current practice, such as regional peer reviews. Centralised reviews and regional peer reviews would be the default modalities, while desk and in-country reviews could be triggered in specific situations. The technical expert review should focus on identifying areas of improvement in Party reporting. The review process would help identify success stories and best practices. In order to ensure that the review process is conducted in an efficient and cost-effective manner, review cycles could be aligned closer to the period of implementation of NDCs. A review shall be organised for a Party at least once during the period of implementation of its each NDC, and for the report on the achievement of NDCs after the end of the target period.

### **Facilitative Multilateral Consideration of Progress (FMCP)**

FMCP could take place in parallel to the review process. Completion of the technical review should not be a prerequisite to the start of the FMCP. FMCP could be more closely linked to the period of reporting on implementation of an NDC and thus may not follow a biennial periodicity.

### **III. Closing remarks**

Given the considerable amount of work necessary for the elaboration of MPGs, it is important to follow an efficient work plan. Next steps will be:

- The preparation of an informal note by the co-facilitators reflecting the views expressed in Parties' submissions as an input to the round table discussion in November.
- The pre-session round table discussion on 4/5 November 2017 focussing on Parties' submissions and the informal note of co-facilitators.
- A further elaboration of the co-facilitators' informal note through discussions at the round table and APA5 sessions with the aim to complete the headings and subheadings of the MPGs with elements of text based on Parties' submissions by the end of COP23.
- Further elaboration in 2018 of this outcome from COP23 through discussions at APA sessions, technical workshops and additional specific inputs from Parties via submissions. Co-facilitators should assist Parties in reflecting the views expressed in further iterations of the negotiation text during and in between the APA sessions.
- Further elaboration of the mode of work in 2018 as part of the APA conclusions of COP23.
- Avoid duplication of work on financial support provided and mobilised, which is being dealt with under the SBSTA item on the development of modalities for accounting. The APA should mainly focus on reporting guidelines for support needed and received.



## Annex

Specific operational details under the possible “headings and subheadings” of the modalities, procedures and guidelines (MPGs) for the transparency framework for action and support referred to in Article 13 of the Paris Agreement are included below in the following structure:

1. *Overarching considerations and guiding principles;*
2. *National inventory report on anthropogenic emissions by sources and removals by sinks of greenhouse gases;*
3. *Information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4 of the Paris Agreement;*
4. *Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement, as appropriate;*
5. *Information on financial, technology transfer and capacity-building support provided under Articles 9-11 of the Paris Agreement;*
6. *Information on financial, technology transfer and capacity-building support needed and received under Articles 9-11 of the Paris Agreement;*
7. *Technical expert review;*
8. *Facilitative, multilateral consideration of progress.*

*For text proposal for operational details regular font is used, comments or explanatory text appears in italics.*

### **1. Overarching considerations and guiding principles**

*The headings in this section refer to elements that guide the development of the MPGs but do not need to be standalone sections of the MPGs and would therefore not be elaborated as a separate section of the MPGs. We therefore highlight the appropriate considerations without going into specific details.*

*While the structure/ design of MPGs is an important consideration, we also would not see this as a heading as part of the MPGs.*

*We have elaborated this section with the purpose of clarifying further some key principles and considerations that apply to the transparency framework.*

*Decision 21/CP.22 on Gender and Climate Change encourages Parties, when reporting on their climate policies under the UNFCCC process, to include information on how they are integrating gender considerations into such policies; The same decision also requests the secretariat to prepare a technical paper identifying entry points for integrating gender considerations in workstreams under the UNFCCC process for consideration by the Subsidiary Body for Implementation at its forty-eighth session (April–May 2018). The MPGs could be such a potential entry point and the EU may come back to this issue informed by this technical paper.*

### 1.1. Objectives

- *General objectives and purposes of the transparency framework are already established in Article 13, Paragraph 5 and 6 of the Paris Agreement.*
- *Individual objectives for the respective sections of the reporting, review and FMCP guidelines are inserted in the specific section.*

### 1.2. Guiding principles

*Guiding principles for the MPGs were established in Article 13 and summarized in Paragraph 92 of Decision 1/CP.21. These should guide the work on the MPGs, but do not need to be elaborated in a separate section.*

- *Some specific principles could be nevertheless highlighted:*
  - *Parties shall maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention.*
  - *The need to promote transparency, accuracy, completeness, consistency and comparability (TACCC).*

*As a common definition for the TACCC principles does not apply to all areas of the MPGs, TACCC has been further defined in this submission in relation to specific chapters.*

### 1.3. Structure/design of the MPGs

*The MPGs would be included in Annexes to a cover decision. Three separate annexes would be prepared: for reporting guidelines, for guidelines for technical expert review and for modalities and procedures for the facilitative, multilateral consideration of progress.*

### 1.4. Interlinkages with other transparency related items

- *The biennial submissions and review reports will be also essential inputs for the global stocktake. The biennial reports together with other sources of information will also provide inputs to the SCF Biennial Assessment which provides an aggregate overview of climate finance flows.*
- *The reporting under the transparency framework or reports from expert review and multilateral consultation may be used as inputs for the mechanism established under Article 15. This linkage is further elaborated in the EU's submission related to APA agenda item 7.*
- *A good coordination among working groups is necessary to guarantee consistency and to avoid duplication of work. Each element of the future MPGs can be developed regardless of the working group, as long as duplication and inconsistency is avoided. A strict equilibrium among agenda items in APA5's discussion time is not a priority as long as the balance is respected during the elaboration of the Paris rulebook as a whole.*





- *Specific interlinkages should be addressed in each relevant section of the MPGs, not further elaborated in this section.*

#### **1.5. 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**

- *This principle should guide the work on the MPGs; does not need elaboration in a separate section.*
- The transparency arrangements under the Convention, including national communications, biennial reports and biennial update reports, international assessment and review and international consultation and analysis shall form part of the experience drawn upon for the development of the modalities, procedures and guidelines for the transparency framework. The MPGs shall build upon and eventually 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, immediately following the submission of the final biennial reports and biennial update reports.

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

- *This is addressed in relevant sections of the MPGs; not further elaborated in this section.*
- *Application of flexibility in accordance with Art. 13(2). As capacities improve, the extent of flexibilities a country needs will reduce over time.*
- *In this submission, flexibility has been addressed through several terms, as it does not seem feasible to have a unique way to reflect flexibility.*

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

- *Addressed in relevant section of the MPGs; not further elaborated in this section.*
- All Parties shall strive to improve their reporting and transparency over time. Tools for improving reporting include prioritising improvements - such as the key category analyses for GHG inventories –or identifying capacity needs. The review process would be a catalyst for facilitating improved reporting and transparency over time.

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

- *Principle should guide the work on the MPGs; does not need elaboration in a separate section.*

- Parties should not be required to report same information across several reports, and same information should not be reviewed twice.

### 1.9. Procedural aspects

- *Elements related to submission process, procedures, timelines and formats. Some elements are being considered under the specific headings below (e.g. formats), procedural aspects such as the submission process and timelines should be part of a cover decision /decisions.*

## 2. National inventory report on anthropogenic emissions by sources and removals by sinks of greenhouse gases

### 2.1. Objectives and principles

#### 2.1.1. Objectives

- This section should include the following objectives:
  - to provide a clear understanding of GHG emission levels and trends, underlying data, methodologies and good practices applied;
  - to facilitate the tracking of progress towards implementing and achieving Parties' individual NDCs;
  - to facilitate the assessment of collective progress towards achieving the purpose and long-term goal of the PA, serving as input to the global stocktake under Article 14 of the PA;
  - to promote transparency, accuracy, completeness, consistency and comparability of GHG inventories;
  - to facilitate improved reporting and transparency of GHG inventories over time and assist Parties in ensuring and improving the quality of the GHG inventory;
  - to facilitate the identification and prioritisation of domestic mitigation measures.

#### 2.1.2. Principles

- The GHG inventory shall be transparent, consistent, comparable, complete and accurate. In this context
  - Transparency means that the data sources, assumptions and methodologies used for an inventory should be clearly explained, in order to facilitate the replication and assessment of the inventory by users of the reported information.
  - Accuracy means that emission and removal estimates should be accurate in the sense that they are systematically neither over nor under true emissions or

removals, as far as can be judged, and that uncertainties are reduced as far as practicable. Appropriate methodologies conforming to guidance on good practices should be used to promote accuracy in inventories.

- Completeness means that an annual GHG inventory covers all sources and sinks, as well as all gases, which occur in a country and for which methodologies are provided in IPCC Guidelines for the full geographic coverage of the country.
- Consistency means that an inventory should be internally consistent in all its elements over a period of years. An inventory is consistent if the same methodologies are used for the base year and all subsequent years and if consistent data sets are used to estimate emissions or removals from sources or sinks. An inventory using different methodologies for different years can be considered to be consistent if it has been estimated in a transparent manner taking into account IPCC guidance on good practice in time series consistency.
- Comparability means that estimates of emissions and removals reported by countries in inventories should be comparable among countries. For this purpose, countries should use agreed methodologies and formats for estimating and reporting inventories.

## **2.2. Definitions**

- The definitions of common terms used in GHG inventory preparation are those provided in the most recent IPCC Guidelines adopted by the CMA.

## **2.3. National circumstances and institutional arrangements**

### **2.3.1. Inventory planning, preparation and management**

- Each Party shall implement and maintain national inventory arrangements for the estimation of anthropogenic GHG emissions by sources and removals by sinks. The national inventory arrangements include all institutional, legal and procedural arrangements made within a Party for estimating anthropogenic emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol, and for reporting and archiving inventory information. National inventory arrangements can vary depending on national circumstances and preferences, and also change over time.
- Parties should implement the following functions relating to inventory planning, preparation and management:
  - Plan, establish and maintain the inventory preparation process including division of specific responsibilities of institutions participating in the inventory preparation to ensure that sufficient activity data collection, Choice/development of methods, EFs and other parameters is in accordance with the IPCC Guidelines;

- Emission and removal estimates are estimated and documented transparently;
- Recalculations are performed, where needed;
- Uncertainty assessment and key category analysis is performed and used in identifying needs for inventory improvements and their prioritization;
- QA/QC measures are implemented;
- A process for the inventory submission is established;
- Inventory data is archived.
- The institutional arrangement should in addition facilitate the conduct of the review of the national inventory and participation in the FMCP.
- The institutional arrangements should be described in the first national inventory report under the Paris Agreement. After an initial reporting on national inventory arrangements, subsequent reports can focus on changes since the last report.

## 2.4. Methods

### 2.4.1. Methodologies, parameters and data

- Parties shall use the 2006 IPCC Guidelines for national GHG inventories or any more recent IPCC guidelines adopted by the CMA.<sup>3</sup>
- Parties that in light of their capacities are not able to fully use 2006 IPCC guidelines or any more recent IPCC guidelines mentioned in the paragraph above shall strive to use these guidelines to the extent possible. Such Party shall explain in its NIR as to why it was unable to implement a recommended method and the capacities needed to fully apply the IPCC Guidelines. The Party should address in the improvement plan the steps and capacities needed to implement the IPCC Guidelines in future.
- In accordance with the IPCC guidelines, Parties may use different methods (tiers) included in the guidelines, giving priorities to those methods which are believed to produce the most accurate estimates, depending on national circumstances and availability of data. Parties are encouraged to use national methodologies where they consider these to be better able to reflect their national situation, provided that these methodologies are compatible with the IPCC Guidelines, scientifically-based and transparently documented.

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<sup>3</sup> In this paragraph a reference that the use of the term “IPCC Guidelines” in the subsequent text means the IPCC guidelines outlined in this paragraph.

- Parties are encouraged to use country-specific and regional emission factors and activity data for key sources, or, where these do not exist, propose plans to develop them in a scientifically sound and transparent manner.

#### **2.4.2. Key category analysis**

- Parties shall identify key categories using approach 1 in accordance with IPCC Guidelines. Parties are encouraged to also use approach 2 and to add additional key categories to the result of approach 1.

*Based on Parties' experiences with the current reporting under the Convention, the EU would be open to consider a threshold lower than 95% for the key category assessment, for developing countries that need it in the light of their capacities. This allows countries to focus improvement activities on a smaller number of categories. After capacities are developed to implement improvements for a limited number of key categories, Parties should then apply the general threshold for key categories. We foresee that the key category analysis as such can be implemented in an automated way in an electronic reporting format tool.*

- For categories that are determined to be key categories, Parties should make every effort to use a recommended method (tier level) and follow IPCC good practice guidance, in accordance with the corresponding decision trees in the IPCC Guidelines, and follow other good practice guidance relevant to key categories.
- If a Party, in the light of its capacity and national circumstances does not use a recommended method, the Party shall explain in its NIR the reason(s) as to why it was unable to implement a recommended method and the capacities needed for such implementation. If applicable, the Party should address in the improvement plan the steps and capacities needed to implement a recommended method in future.

#### **2.4.3. Recalculations and time series consistency**

- The inventory for a time series should be estimated using the same methodologies, and the underlying activity data (AD) and emission factors (EFs) should be obtained and used in a consistent manner, ensuring that changes in emission trends are not introduced as a result of changes in estimation methods or assumptions over the time series of estimates.
- Recalculations should be carried out to improve accuracy and/or completeness of the inventory and performed in accordance with IPCC Guidelines, ensuring time series consistency.
- In some cases it may not be possible to use the same methods and consistent data sets for all years of a time series, owing to a possible lack of AD, EFs or other parameters directly used in the calculation of emission estimates for some historical years. In such cases, emissions or removals may need to be recalculated using alternative methods. In these instances, Parties should use one of the techniques provided in the IPCC Guidelines to estimate the missing values.

- Parties that in the light of their capacities are not able to use one of the techniques provided in the IPCC guidelines should report for which categories this applies.
- Recalculations should be reported with explanatory information and justifications for recalculations with an indication of the relevant changes in each source or sink category where these changes have taken place. Small differences (e.g. due to annual statistical updates or due to rounding of estimates) should not be considered as recalculations.

#### **2.4.4. Uncertainty assessment**

- Parties should quantitatively estimate the uncertainty of the data used. Parties that in light of their capacities are not able to quantitatively estimate uncertainties, should elaborate in the improvement plan the steps and capacities needed to implement this requirement. Parties that quantitatively estimated uncertainties in past submissions shall continue to do so.
- The uncertainty of the data used shall be qualitatively discussed in a transparent manner in the NIR in particular for categories that were identified as key categories.

#### **2.4.5. Assessment of completeness**

- Parties should estimate and report emissions and removals from categories for which estimation methods are included in the IPCC Guidelines.
- Parties shall clearly indicate the categories of emissions by sources and removals by sinks which are not considered in their inventories, and explain the reasons for such exclusion. Where methodological or data gaps in inventories exist, information on these gaps shall be presented in a transparent manner using notation keys as defined in IPCC Guidelines.
- Parties shall indicate the parts of their geographical area, if any, not covered by their inventory and explain the reasons for their exclusion.
- A Party may consider that a disproportionate amount of effort would be required to collect data for a gas from a specific category that would be insignificant in terms of the overall level and trend in national emissions and in such cases use would not estimate the emissions. The Party should provide justifications for exclusion in terms of the likely level of emissions. An emission should only be considered insignificant if the likely level of emissions is below 0.05 per cent of the national total GHG emissions, and does not exceed 500 kt CO<sub>2</sub> eq. The total national aggregate of estimated emissions for all gases and categories considered insignificant shall remain below 0.1 per cent of the national total GHG emissions. Parties should use approximated AD and default IPCC EFs to derive a likely level of emissions for the respective category.

*To add flexibility for Parties that need it in the light of their capacities, the EU would be open to consider a different threshold of significance which would need further analysis and discussion related to appropriate values.*

- A Party that in the light of its capacities is not able to estimate emissions and removals for all significant source or sink categories for which estimation methods are included in the IPCC Guidelines shall report which categories could not be estimated and explain the reason(s) as to why it was not able to estimate these categories. The Party should address in the improvement plan the steps and capacities needed to estimate such categories in future.
- Once emissions and removals from a specific category have been reported in a previous GHG inventory submission, emissions and removals from this specific category shall be reported in subsequent GHG inventory submissions if they continue to occur.

#### **2.4.6. Quality assurance/quality control**

- Each Party shall elaborate an inventory quality assurance/quality control (QA/QC) plan and implement general inventory QC procedures in accordance with its QA/QC plan following the IPCC Guidelines.
- Parties should apply category-specific QC procedures for key categories and for those individual categories in which significant methodological changes and/or data revisions have occurred, in accordance with the IPCC Guidelines. Parties should implement QA procedures by conducting a basic expert peer review of their inventories in accordance with the IPCC Guidelines.
- Parties shall report on their QA/QC plan and give information on QA/QC procedures implemented.
- A Party that in the light of its capacities is not able to elaborate, implement or report a QA/QC plan and give information on QA/QC procedures implemented shall explain the reason(s) as to why it was not able to do so. The Party should address in the improvement plan the steps and capacities needed to elaborate, implement or report a QA/QC plan or QA/QC procedures.
- Parties that estimated CO<sub>2</sub> emissions from the reference and the sectoral approach in the energy sector, should compare their national estimates of CO<sub>2</sub> emissions from fuel combustion with those estimates obtained using the IPCC reference approach, as contained in the IPCC Guidelines, and report the results of this comparison.

#### **2.5. Metrics**

- Parties shall report aggregate emissions and removals of GHGs, expressed in CO<sub>2</sub> equivalent (CO<sub>2</sub> eq), using the global warming potential values as agreed by the CMA.



- From 2022 until a decision is adopted by the CMA, the GWP values used to calculate the carbon dioxide equivalence of anthropogenic emissions by sources and removals by sinks of GHG shall be those listed in the Fourth Assessment Report of the IPCC, based on the effects of greenhouse gases over a 100-year time horizon, as contained in annex X (*annex X would be similar to Annex III of Decision 24/CP.19 and is not included in this submission*).
- The electronic reporting format shall include gases in metric tonnes and the calculation of carbon dioxide equivalence of anthropogenic emissions by sources and removals by sinks for the aggregation of GHG information.

## 2.6. Reporting guidance

### 2.6.1. Information on methods

- Parties shall report descriptions, references and sources of information of the specific methodologies, assumptions, emission factors and activity data, including an indication of the level of complexity (IPCC tiers) applied and a description of any national methodology used.
- A Party that in the light of its capacities is not able to report this information for all emission and removal categories shall at least report this information for key categories and document any country-specific emission factors used in tabular formats.
- For key categories, an explanation should be provided if the recommended methods from the appropriate decision tree in the IPCC guidelines are not used. The improvement plan should address planned improvements for such cases.

### 2.6.2. Sectors and gases

- As a minimum requirement, inventories shall contain information on carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O). In addition Parties shall estimate all gases and chemical species in the GHG inventory that are included in the scope of their NDC. Parties that estimated perfluorocarbons (PFCs), hydrofluorocarbons (HFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>) in past submissions shall continue to estimate these gases in line with IPCC guidelines. Parties shall also estimate PFCs, HFCs, SF<sub>6</sub> or NF<sub>3</sub> if fluorinated gases present significant contributions to their total GHG emissions.
- Parties are encouraged to provide information on the following precursor gases: carbon monoxide (CO), nitrogen oxides (NOX) and non-methane volatile organic compounds (NMVOCs), as well as sulphur oxides (SOX). Parties that estimated these gases in past submissions shall continue to estimate these gases.





- Parties may report indirect CO<sub>2</sub> from the atmospheric oxidation of CH<sub>4</sub>, CO and NMVOCs. For Parties that decide to report indirect CO<sub>2</sub> the national totals shall be presented with and without indirect CO<sub>2</sub>. Parties may report as a memo item indirect N<sub>2</sub>O emissions from other than the agriculture and LULUCF sources. These estimates of indirect N<sub>2</sub>O should not be included in national totals.
- Parties may report additional greenhouse gases and substances if relevant under their national circumstances and shall report additional greenhouse gases and substances if those are included in their NDC.
- GHG emissions and removals shall be presented on a gas-by-gas basis in units of mass, with emissions by sources listed separately from removals by sinks, except in cases where it may be technically impossible to separate information on sources and sinks in the area of LULUCF.
- For HFCs and PFCs, emissions should be reported for each relevant chemical in the category on a disaggregated basis, except in cases where the protection of confidential data does not allow such presentation.
- In accordance with the IPCC Guidelines, international aviation and marine bunker fuel emissions should not be included in national totals but should be reported separately. Parties should also report emissions from international aviation and marine bunker fuels as two separate entries.
- Parties should clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or industrial processes sector, in accordance with the IPCC Guidelines.
- Emissions and removals should be reported at the most disaggregated level of each source/sink category, taking into account that a minimum level of aggregation may be required to protect confidential business and military information.
- In accordance with the IPCC Guidelines, in the case of LULUCF categories, all pools should be included. A Party may choose not to report a given pool if transparent and verifiable information is provided that the pool is not a source. If a Party does not include a pool, it should explain why it has been excluded.

### 2.6.3. Time series

- Parties shall report consistent time series of GHG emissions and removals for individual years. The starting year of the time series shall be consistent with any base year established as part of a Party's NDC, or at least starting from the reporting year 2020. Parties that reported consistent time series of GHG emissions starting from 1990 or other base years in past submissions, shall continue to report such time series, but may report more than 10 years back since the last reported year in 5-year intervals.

- The most recent year of such time series shall be the year X-2, where X is the reporting year. If data is not available for the year X-2 at the time of reporting, Parties shall strive to report for the year X-3.

#### **2.6.4. Frequency**

- Parties shall report national inventory reports together with their biennial submission under Paragraph 90 of Decision 1/CP.21. In accordance with the provision that Parties shall at least maintain the frequency and quality of reporting in accordance with their respective obligations under the Convention, developed country Parties shall continue to report annual GHG inventories.

*The frequency of reporting should be addressed as part of the cover decision accompanying the MPGs.*

#### **2.6.5. Constraints and capacity-building needs**

*The EU would expect reporting requirements related to constraints and capacity-building needs to be reported in the parts of the MPGs addressing Article 13, Paragraph 10 on support needed.*

#### **2.6.6. Improvement plans**

- Parties shall prepare an improvement plan outlining, inter alia and where applicable:
  - Planned improvements related to the completeness of the GHG inventory;
  - Planned improvements in the use of methodologies (tier level);
  - Planned improvements of activity data collection;
  - Planned improvements of emission factors;
  - Planned improvement in the key category analysis and uncertainty estimation;
  - Planned improvements related to the inventory management and functions, including;
  - QA/QC procedures, where applicable.
- A Party that in the light of its capacities was not able to implement specific requirements, should address in the improvement plan the steps and capacities needed to for such implementation.
- The improvement plans should include a description of timelines, and if applicable funding needs for these planned improvements.
- In preparing the improvement plans, Parties should take into account findings from any review process of GHG inventories, as appropriate.
- A summary of planned improvements should be included in the NIR.

- Parties are encouraged to periodically update the improvement plan to reflect the ongoing progress. Improvement plans are expected to become less extensive and detailed as reporting and transparency improve over time.

#### **2.6.7. Submission process, and reporting formats and tables**

- The national inventory report (NIR) shall be accompanied by an electronic reporting format for the quantitative information (CRF tables) adopted by the CMA.
- The NIR shall include:
  - Information on the national inventory arrangements and changes to the national inventory arrangements;
  - Updated information regarding descriptions, references and sources of information for the specific methodologies, including higher-tier methods and models, assumptions, EFs and AD. A Party that in the light of its capacities is not able to report this information for all emission and removal categories shall at least report this information for key categories and document any country-specific emission factors used in tabular formats;
  - For key categories, an explanation if the recommended methods from the appropriate decision tree in the 2006 IPCC Guidelines are not used;
  - Information on how and where feedstocks and non-energy use of fuels have been reported in the inventory;
  - Assessment of completeness, including information and explanations in relation to categories not estimated or included elsewhere, and information related to the geographical scope;
  - Information on uncertainties;
  - Information on any recalculations relating to previously submitted inventory data;
  - Information on how the Party has responded to the recommendations from the review process;
  - Information on important planned improvements.
- A Party that in the light of its capacities is not able to report certain areas of the information outlined above, shall explain the reason(s) as to why it was not able to report such information.
- The level of detail provided by Parties related to the elements outlined for the national inventory report will reflect Parties' capacities for reporting.
- Parties should gather and archive all relevant inventory information for each year of the reported inventory time series.

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

#### **3.1. Objectives and principles**

##### **3.1.1. Objectives**

- Assist Parties in tracking progress made in implementing and achieving NDCs.
- Provide information on the progress with and achievement of NDCs for the CMA and the global stocktake.
- In accordance with Article 4, Paragraph 13, in tracking progress made in implementing and achieving NDCs, Parties shall promote environmental integrity, transparency, accuracy, completeness, comparability and consistency, and ensure the avoidance of double counting, in accordance with guidance adopted by the CMA.

##### **3.1.2. Principles**

- In relation to tracking progress with NDCs
  - Transparency means that all elements relevant for tracking of progress and methodologies used should be clearly explained.
  - Accuracy means that the aggregation and summation of individual elements that reflect the overall progress is correct.
  - Completeness means that progress is tracked for the full scope of the NDC.
  - Consistency means that the methodologies used to establish reference level(s) or base year/periods are consistent with the methodologies used in the period of tracking progress of the implementation and achieving the NDCs.

#### **3.2. National circumstances and institutional arrangements**

- Each Party should describe relevant national circumstances related to the implementation and achievement of its NDC and the tracking of progress.
- Each Party should describe the institutional arrangements established for the implementation and achievement of its NDC and the tracking of progress, including institutional, legal, administrative and procedural arrangements used for domestic compliance, monitoring, reporting, archiving of information and evaluation of the progress towards its NDC.
- To avoid undue burden, Parties should only report on changes in institutional arrangements after the first report describing those arrangements.

### **3.3. Description of a Party's NDC under Article 4, including updates**

- Each Party shall describe the elements of its NDC relevant for the tracking of progress, including the following information, if applicable:

#### **3.3.1. Description of the target(s)**

- Information on type of mitigation contribution;
- If applicable, the quantified mitigation contribution in absolute or relative terms in accordance with the NDC;
- If applicable, parameters and their values used to define the mitigation contribution, for the base and target year(s), including information on related data sources and methodologies as relevant (e.g. emissions, GDP, population, policy metric, etc.);
- If the NDC includes achieving carbon / emission neutrality information explaining the Party's definition of carbon or emission neutrality.

#### **3.3.2. Quantified information on the reference level (including base year) or period**

- Reference level(s) and/or base year/period;
- Information whether the reference level(s) and/or base year/period remain fixed during the target period or will be subject to change. If these will be subject to changes, the reasons for changes envisaged as well as the timing of such changes shall be explained;
- Quantified information related to reference level(s) emissions and removals, including explanations on any recalculations implemented.

#### **3.3.3. Time frames and/or periods for implementation**

- Target year(s) and target period, taking into account relevant decisions under Art. 4(10);
- In case of absolute emission reduction or limitation targets, indicate whether this is a single year target or multi-year emission trajectory or emission budget.

#### **3.3.4. Scope and coverage of mitigation commitments**

- Sectors, categories, pools, gases covered as well as definitions used, explaining how the indicated sectors and categories are defined with respect to inventory reporting sectors and categories;
- Global warming potential values as used for the determination of the NDC;

- Approach to account for emissions and removals from the land use, land-use change and forestry (LULUCF) sector, taking into consideration any relevant decisions adopted by the CMA;
- Use of voluntary cooperation under Article 6 in achieving its emission reduction target, taking into consideration any relevant decisions adopted by the COP.

### **3.3.5. Information on any adjustments in accordance with Art. 4(11)**

- Information on any adjustment of the NDC with a view to enhancing its level of ambition in accordance with Article 4, Paragraph 11 and the relevant parameters of this adjustment for the tracking of implementation and achievement of the NDC.

### **3.3.6. Information on any changes or additional decisions taken on NDC since submission and ratification**

- Any additional clarification of parameters relevant to the implementation and achievement of progress arising from decisions taken by the Party after the submission of the NDC.

## **3.4. Progress made in implementing its NDC under Article 4 to date**

- Parties shall report the following information, if applicable to the NDC determined by the Party:
  - Relevant indicators determined by the Party to track progress and their quantified values to track progress made in implementing the NDC for the relevant reporting period.
  - An accounting balance as a structured summary of all relevant quantified components that were determined as being part of the NDC for the relevant reporting period for each year of the target period in accordance with any templates for such accounting balance agreed by the CMA:
    - Time series of total net GHG emissions and removals in line with the scope and period of the NDC;
    - quantified reference level(s) and/or base year(s)/period;
    - relevant quantified information used for the NDC of the Party for the base year until the most recent year (e.g. GDP, population, quantified indicators for mitigation actions or mitigation co-benefits);
    - contributions and / or adjustments for each year of the target period in accordance with relevant guidance adopted under Article 6;
    - contributions from the LULUCF sector for each year of the target period if such contributions are not yet reflected in the total GHG emissions and removals above;

- any additional quantified parameters for each year of the target period arising from the NDC as determined by the Party relevant for the implementation of progress.

*The concept of accounting balance is meant to provide a structure that reflects the diversity of NDCs in the tracking of progress and provides transparent information at the same time. It is meant to provide a summary of the key quantitative information for those Parties with quantified NDCs.*

- Information related to methodological consistency between emission/removal data for the base year/ period or reference level(s) and the emission/ removal data used in the accounting balance and on any recalculations made to achieve methodological consistency.
- If the NDC includes quantified mitigation actions an estimate of the impact of the implemented mitigation actions on the emission and removals and underlying assumptions.
- If the NDC includes mitigation actions information on progress with implementation of mitigation actions *which can be cross-referenced with section 3.6 (mitigation policies and measures)* and any indicators chosen by the Party to monitor progress with mitigation actions.
- Explanatory information related to the contributions from the land-use sector to achieving the NDC and a description of the accounting approaches used, if the accounting approach differs from the approach chosen for other sectors or categories.
- Information on the use and the implementation of cooperative approaches under Article 6 in accordance with guidance adopted under Article 6.
- Information on mitigation co-benefits resulting from the Parties' adaptation actions and/or economic diversification plans under Article 4, Paragraph 7.

### **3.5. Progress made in achievement of the Party's NDC under Article 4 for the target year/period**

*This section would only be included in the biennial submission following the end of the target year/ period of an NDC and data is reported for the completed NDC target.*

- Parties shall report the following information, if applicable to the NDC determined by the Party:
  - Relevant indicators determined by the Party that show the progress made in achieving the Party's NDC for the target year or target period.
  - A final accounting balance as a structured summary of all relevant quantified components that were determined as being part of the NDC for the target year or target period in accordance with any templates for such accounting balance agreed by the CMA:

- Time series of total net GHG emissions and removals in line with the scope and period of the NDC;
  - quantified reference level(s) and/or base year(s)/period;
  - relevant quantified indicators used for the NDC of the Party for the base year until the most recent year (e.g. GDP, population, quantified indicators for mitigation actions or mitigation co-benefits);
  - contributions and/or adjustments for each year of the target period in accordance with relevant guidance adopted under Article 6;
  - contributions from the LULUCF sector for each year of the target period if such contributions are not yet reflected in the total GHG emissions and removals above;
  - any additional quantified parameters for each year of the target period arising from the NDC as determined by the Party relevant for the implementation of progress.
- If the NDC includes a peak in GHG emissions and/or removals, marking the point in time with highest level of GHG emissions for the Party, the Party shall continue to provide information after the specified peaking year indicating the current level of GHG emissions and/or removals relative to the peaking year or period.
  - If the NDC includes quantified mitigation actions an estimate of the impact of the implemented mitigation actions on the emission and removals at the end of the target year or period and underlying assumptions and whether the objectives of the actions were achieved.
  - If the NDC includes quantified mitigation co-benefits resulting from the Parties' adaptation actions and/or economic diversification plans under Article 4, Paragraph 7, an estimate of the impact of the quantified mitigation co-benefits at the end of the target year or period and underlying assumptions.

### **3.6. Mitigation policies and measures, actions, and plans, and other actions with mitigation co-benefits, related to the implementation and achievement of an NDC under Article 4, including effects (historical and expected), barriers and costs**

- Each Party shall provide updated information on its mitigation actions, including on the policies and measures it has implemented or plans to implement to achieve its NDC.
- Parties should describe the way in which progress with mitigation actions is monitored and evaluated over time, including a description of institutional arrangements for the domestic measurement, reporting and verification arrangements for mitigation policies.



- To the extent possible, Parties shall organize the reporting of mitigation actions by sector (energy, industrial processes and product use, agriculture, LULUCF, waste, other sectors) also indicating the gases addressed.
- To the extent possible, Parties shall include the following information for each mitigation action or group of actions, if applicable:
  - Name of mitigation action and brief description;
  - Coverage: Sector(s) and GHG(s);
  - Objective and/ or activity affected and steps taken or envisaged to achieve the action;
  - Type of instrument or nature of the action;
  - Information on progress with implementation or status of implementation;
  - Start year of implementation;
  - Implementing entity or entities;
  - Estimate of expected quantified mitigation impact (for a particular year, not cumulative, in kt CO<sub>2</sub> eq) and related time horizon;
  - Estimate of quantified results achieved and related period or years.
- If available and applicable, Parties are encouraged to include the following information for each mitigation action or group of actions:
  - Information on costs of policy or measure. Such information should be accompanied by a brief definition of the term 'cost' in this context;
  - Information on non-GHG mitigation benefits. Such benefits may include, for example, reduced emissions of other pollutants, health benefits or adaptation;
  - Information on how the mitigation action interacts with other actions and development priorities at national level;
  - Support received related to the mitigation action and related period or years;
  - Support needs related to the mitigation action;
  - Gaps, constraints or barriers related to the implementation.

*The latter elements (support received, support needs and gaps/ constraints) may also be included in the related other sections of the MPGs and the EU is open to discuss the most appropriate placement.*

### **3.7. Summary of greenhouse gas emissions (GHG) and removals**

*The EU sees the inventory information as key information already captured in the sections on progress made with implementation and achievement of targets (see above). In addition GHG emissions and removals are part of the NIR under Article 13, Paragraph 7(a).*

*Therefore we do not see the need for an additional summary of GHG emissions and removals.*

### **3.8. Projections of GHG emissions and removals, as applicable**

- To the extent capacities permit, each Party shall report updated projections of GHG emissions and removals, including a 'with measures' projections and may report a 'without measures' projection and a 'with additional measures' projection. Parties that reported GHG projections in past submissions shall continue to report updated projections. Parties whose NDC is based on a projected scenario should report updated projections consistent with the type of scenario used for the NDC.
- A 'with measures' projection shall encompass currently implemented and adopted policies and measures. If provided, a 'with additional measures' projection also encompasses planned policies and measures. If provided, a 'without measures' projection excludes all policies and measures implemented, adopted or planned after the year chosen as the starting point for that projection. If Parties refer to a 'Business as Usual' or 'baseline' scenario in their reporting, they should explain the nature of that projection and whether and which policies and measures are taken into account.
- Parties may report a sensitivity analysis for any of the projections, but should aim to limit the number of scenarios presented. Parties may provide the results of a sensitivity analysis for the reported GHG emissions together with a brief explanation of the methodologies and parameters used.
- Emission projections shall be presented relative to actual inventory data for the preceding years. To the extent capacities permit, projections shall be presented on a sectoral basis, on a gas-by-gas basis for the following gases: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, PFCs, HFCs, SF<sub>6</sub>, NF<sub>3</sub> (treating PFCs and HFCs collectively in each case). Parties should include projections on a quantitative basis, starting from a recent inventory year and for subsequent years that end in either a zero or a five, extending at least 15 years from the most recent inventory year.
- Parties should provide information on models or approaches used and on sensitivity analysis performed on projections. Parties should also report information about key underlying assumptions and variables used in their projections.
- Information on Parties' accounting under Article 4, Paragraphs 13 and 14.

*Placeholder to insert information requirements resulting from accounting guidance developed under Article 4(13). This text is not expected to be developed as part of the work under APA5.*

### **3.9. Information related to Article 6, as applicable**

*Placeholder to insert any information requirements resulting from the application of accounting guidance or reporting requirements developed under Article 6. This text is not expected to be developed as part of the work under APA5.*

### **3.10. Other information, where applicable and appropriate**

*For the time being, the EU does not foresee any reporting requirements on other information.*

### **3.11. Capacity-building needs**

*The EU would expect reporting requirements related to capacity building needs to be reported in the parts of the MPGs addressing Article 13, Paragraph 10 on support needed.*

### **3.12. Improvement plan**

- The biennial submission should summarize the planned and implemented improvements related to the reporting on tracking of progress, in particular those improvements that address recommendations of the review process.

### **3.13. Reporting format**

- Tabular reporting formats should be agreed for:
  - Information describing the NDCs;
  - Accounting balance;
  - Reporting on mitigation actions;
  - GHG projections.

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

### **4.1. Objectives and principles**

- Facilitate learning by sharing evidence and good practice;
- Inform the review on the overall progress towards the global goal on adaptation;
- Recognize adaptation efforts of Parties;
- Inform future decisions under UNFCCC (with a view to enhancing implementation and providing recommendations for strengthening and improving effectiveness and efficiency of the adaptation framework);

- Enhancing the implementation of adaptation and catalysing further action.

*Not all information requirements listed in sections 4.2-4.6 and 4.8-4.10 below may need to be updated on a biennial frequency, reporting could therefore be limited to changes or updates of information available to Parties to avoid repetition of information and reporting burden. To be further discussed also in light of the relationship with the adaptation communication. Other parts of the information listed below may not apply or be available in all countries. This is not specifically addressed in the sections below due to the fact that the reporting under Article 13, Paragraph 8 is generally a 'should' provision.*

#### **4.2. National circumstances and institutional arrangements**

- Institutional arrangements and governance systems to manage adaptation, including on vertical and horizontal coordination, generation and dissemination of data and information to decision makers and stakeholders;
- Legal, regulatory and institutional framework enabling adaptation-related processes (including inter alia planning, decision-making, consultation, participation, implementing, monitoring, evaluation, reporting).

#### **4.3. Vulnerabilities, risks and impacts, and methodologies used**

- Information on climate scenarios, key climate hazards (observed and expected, including scale and time frames), observed and expected climate impacts;
- Assessment of (existing and expected) risks, impacts and vulnerabilities and adaptive capacity, including the description of methodologies used for the assessment, including the associated uncertainty.

#### **4.4. Adaptation policies, strategies, plans and actions and efforts to mainstream adaptation into national policies and strategies**

- Adaptation and development objectives and priorities;
- Policies, strategies, main programmes and lines of actions and plans in place / planning process(es) to be undertaken to enable progress towards objectives, including a description of methodologies used for their selection;
- Arrangements in place to ensure co-ordination and adjustment of priorities and activities in the light of experience, noting stakeholder involvement and feedback, both across sectors and levels of governance, including civil society and the private sector, as relevant;
- Information on integration of adaptation-related planning in government wide planning mechanisms and processes;
- Co-benefits of adaptation for other areas of sustainable development;
- Information on e.g. plans, priorities, actions, programmes, strategies from the private sector, if available.

#### **4.5. Information related to loss and damage**

*Article 13, Paragraph 8 does not address information on loss and damage as being part of the reporting under Article 13. Therefore this section goes beyond the scope of Art. 13(8) and is not necessary.*

#### **4.6. Adaptation priorities, barriers, costs and needs**

- Domestic and international, public and private, resources invested in adaptation (international/national/sub-national, sectoral as available), including sources of data;
- Financial instruments and/or budget provisions enabling implementation of adaptation action, including domestic, international and private finance mobilization;
- Adaptation related technology development and transfer measures and activities, support provided, needed and received;
- Adaptation related capacity building provided, received and needed.

#### **4.7. Progress on implementation of adaptation**

- Description of co-ordination action undertaken;
- Description of activities carried out under adaptation plans, with assessment of effectiveness and /or plans for evaluation;
- Progress on introduction of or changes in regulation, policies and planning;
- Progress on adaptation action and programmes;
- Progress on mainstreaming/integrating adaptation into overall development strategies and sectoral plans and programmes.

#### **4.8. Monitoring and evaluation of adaptation actions and processes**

- Mechanisms in place or under development to track adaptation action and outcomes (including scope, purpose, and indicators used, if appropriate);
- Systems in place or under development to measure and track national, international and private finance for adaptation;
- Good practice and (negative) lessons learned from policy and regulatory changes, practical action or co-ordination mechanisms, including remaining challenges, and plans to address them.

#### **4.9. Cooperation, good practices, experiences, and lessons learned**

- Information on regional and international cooperation to strengthen adaptation action (sharing of experiences and approaches as well as joint action to address shared challenges).

#### **4.10. Effectiveness and sustainability of adaptation action**

- Information resulting from monitoring and evaluation of adaptation actions, including on effectiveness of implemented actions, and results in increased resilience/ reduced vulnerability/ enhanced adaptive capacity from action undertaken.

#### **4.11. Recognition of adaptation efforts**

*Recognition of efforts is the purpose of why Parties are reporting. No separate section necessary.*

#### **4.12. Reporting formats**

*No need for tabular format to be developed for this section.*

### **5. Information on financial, technology transfer and capacity-building support provided under Articles 9-11 of the Paris Agreement**

#### **5.1. Objectives and principles**

##### **5.1.1. Objectives**

- Provide clarity on support provided by individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11 of the Paris Agreement to the CMA.
- Assist Parties in the transparent reporting on support provided and mobilised through public interventions.
- Provide information that contributes to the extent possible to a full overview of aggregate financial support provided, to inform the global stocktake.

##### **5.1.2. Principles**

- Transparency means that the methodologies, processes and procedures to estimate financing should be clearly explained and that the sources of information are identified to facilitate the checking of information.
- Completeness means that a report should cover all relevant sources, instruments, and uses of funds (types and locations of projects). It refers to finance provided by governments and the private sector.
- Consistency means that a report should be internally consistent with reports of other years. A report is consistent if the same methodologies are used for all years.

#### **5.2. National circumstances and institutional arrangements**

- Each developed country Party shall provide a description of its national approach for tracking of the provision of financial, technological and capacity-building support to

developing country Parties, if appropriate. If this information was already reported in previous reports, the biennial submission should only report changes to this information.

- Each other Party that provides support to developing country Parties should provide such a description.

#### **5.2.1. Plans and strategies**

*No separate section on plans and strategies needed.*

### **5.3. Underlying assumptions, definitions, and methodologies for financial, technology transfer and capacity-building support provided to developing country Parties under Articles 9-11 of the Paris Agreement**

*Placeholder to reflect results of elaboration under SBSTA item on accounting modalities for financial resources.*

- Provide information on definitions or methodologies used for reporting information, including the following reporting parameters: “climate-specific” or “core/general”, “status”, “funding source”, “activity”, “financial instrument”, “type of support” and “sector”.
- Other Parties that provide support to developing country Parties are encouraged to provide information on support provided and mobilized in line with the paragraphs under section 5.3, with the results of elaboration under SBSTA item on Accounting modalities for financial resources.

### **5.4. Information on financial support provided and mobilized under Article 9 by developed country Parties to developing country Parties**

*Placeholder to reflect results of elaboration under SBSTA item on accounting modalities for financial resources.*

#### **5.4.1. Information on financial support provided under Article 9 by developed country Parties to developing country Parties**

*Placeholder to reflect results of elaboration under SBSTA item on accounting modalities for financial resources.*

- Provide information on allocation channels and annual contributions for two calendar years, including, the following:
  - GEF, LDCF, SCCF, AF, GCF;
  - Other multilateral climate change funds;
  - Multilateral financial institutions, including regional development banks;



- Specialized United Nations bodies;
- Contributions through bilateral, regional and other channels.
- This information should include the following:
  - The amount of financial resources (original currency and its equivalent in USD/EUR);
  - Type of support (mitigation, adaptation, cross-cutting);
  - Source of funding (ODA, OOF);
  - Financial instrument (grant, concessional loan, loan, etc.);
  - Sector (on the basis of the OECD sector classification system);
  - Status (committed or disbursed);
  - Recipient.

#### **5.4.2. Information on financial support mobilized under Article 9 by developed country Parties to developing country Parties**

*Placeholder to reflect results of elaboration under SBSTA item on accounting modalities for financial resources.*

#### **5.5. Information on financial support provided and mobilized under Article 9 by other Parties that provide support to developing country Parties, on a voluntary basis**

##### **5.5.1. Information on financial support provided under Article 9 by other Parties that provide support to developing country Parties, on a voluntary basis**

- Other Parties that provide support to developing country Parties should provide information on the support provided in line with the paragraphs x (sections 5.3 to 5.4] above.

##### **5.5.2. Information on financial support mobilized under Article 9 by other Parties that provide support to developing country Parties, on a voluntary basis**

- Other Parties that mobilize support to developing country Parties are encouraged to provide information on the support provided in line with the paragraphs x (section 5.4.2] above.





#### **5.6. Information on technology development and transfer support provided under Article 10 by developed country Parties to developing country Parties**

- 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. Parties may also provide information on success and failure stories.
- Each developed country Party shall provide, in textual and tabular formats, information on measures and activities related to technology transfer implemented or planned since its last biennial submission. In reporting such measures and activities, Parties shall, to the extent possible, provide information on the recipient country, the target 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.

#### **5.7. Information on technology development and transfer support provided under Article 10 by other Parties that provide support to developing country Parties, on a voluntary basis**

- Other Parties that provide support to developing country Parties should provide information on technology development and transfer in line with the section 5.6, paragraphs x to z above.

#### **5.8. Information on capacity-building support provided under Article 11 by developed country Parties to developing country Parties**

- Each developed country Party shall provide information, to the extent possible, on how it has provided capacity-building support that responds to the 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 a textual and tabular format as a description of individual measures and activities.

#### **5.9. Information on capacity-building support provided under Article 11 by other Parties that provide support to developing country Parties, on a voluntary basis**

- Other Parties that provide support to developing country Parties should provide information on technology development and transfer in line with the paragraphs x to z above.

## 5.10. Reporting format

*Placeholder to reflect results of elaboration under SBSTA item on accounting modalities for financial resources. Tabular format to be prepared for provision of financial support unless already a result of the SBSTA item on accounting modalities.*

*Tabular formats to be prepared also for provision of TT and CB support.*

## 6. Information on financial, technology transfer and capacity-building support needed and received under Articles 9-11 of the Paris Agreement

### 6.1. Objectives and principles

#### 6.1.1. Objectives

- Provide clarity on support received by individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11 of the Paris Agreement to the CMA.
- Deliver information to provide, to the extent possible, a full overview of aggregate financial support provided, to inform the global stocktake.
- Assist Parties in the transparent reporting on support needed and received.

#### 6.1.2. Principles

- Transparency means that the methodologies, processes and procedures to estimate support needed and received should be clearly explained and that the sources of information are identified.
- Completeness means that a report should cover all relevant sources and instruments of support received.
- Consistency means that a report should be internally consistent with reports of other years. A report is consistent if the same methodologies are used for all years. Under certain circumstances a report using different methodologies for different years can be considered to be consistent if it has been recalculated in a transparent manner.

### 6.2. National circumstances and institutional arrangements

- A description of the national approach for tracking of the provision of financial, technological and capacity-building support, if appropriate. If this information was already reported in previous reports, the biennial submission should only report changes to this information.

#### 6.2.1. Priorities and country-driven strategies

*No separate section on priorities and country-driven strategies needed.*

### **6.3. Underlying assumptions, definitions and methodologies related to tracking and reporting mitigation and adaptation support**

- Information on assumptions, definitions and methodologies related to tracking and reporting mitigation and adaptation support;

### **6.4. Information on financial support needed by developing country Parties under Article 9**

- Information on financial, technology transfer and capacity building support needed for activities relating to climate change, including for the preparation of the biennial submission.
- Information on proposed and/or implemented activities for overcoming the gaps and constraints, associated with the implementation of activities, measures and programmes envisaged under the Convention.
- Information on financial resources and technical support provided by own resources.

### **6.5. Information on financial support received by developing country Parties under Article 9**

- Information on financial, technology transfer and capacity building support received from multilateral institutions, as applicable, such as:
  - The Global Environment Facility, CBIT, the Least Developed Countries Fund, the Special Climate Change Fund, the Adaptation Fund, the Green Climate Fund;
  - Other multilateral climate change funds;
  - Multilateral financial institutions, including regional development banks;
  - Specialized United Nations bodies
- Information on support received through bilateral and regional channels.
- To the extent possible and if applicable, Parties should indicate for the multilateral, bilateral and regional support received:
  - the projects or activities for which support was received;
  - the amounts of support received;
  - the years or periods to which the quantitative information applies;
  - the donor countries for bilateral support;
  - the type of support (mitigation, adaptation or cross-cutting);
  - the financial instrument (grant, loan, guarantees etc);
  - whether the amounts reported are disbursed or committed;

- co-contributions from domestic sources to the reported projects or activities.

#### **6.6. Information on technology development and transfer support needed by developing country Parties under Article 10**

- Information on country-specific technology needs, based on Technology Needs Assessments, where applicable.

#### **6.7. Information on technology development and transfer support received by developing country Parties under Article 10**

- Information on technology development and transfer support received and, as appropriate, how the Party has used this support in support of the development and enhancement of endogenous capacities, technologies and know-how.
- Information on key success and failure projects.

#### **6.8. Information on capacity-building support needed by developing country Parties under Article 11**

- Information on country-specific capacity building support needs.
- Constraints and capacity-building needs in relation to the preparation of the GHG inventory.
- Constraints and capacity-building needs in relation to tracking of progress with NDCs.

#### **6.9. Information on capacity-building support received by developing country Parties under Article 11**

- Information on capacity building received.
- Information on how capacity building activities are being implemented at national and, where appropriate, at subregional and/or regional levels. this could include inter alia options and priorities for capacity building, participation in and promotion of cooperation, the involvement of stakeholders in capacity building, coordination and sustainability of capacity building activities, and the dissemination and sharing of information on capacity-building activities.
- Information on key success projects.

#### **6.10. Information on support received by developing country Parties for the implementation of Article 13**

- Information on support received from the Global Environment Facility, the CBIT, developed countries, or other sources for the preparation of the biennial submissions.

#### **6.11. Information on support received by developing country Parties for the building of transparency-related capacity**

- Information on support received from the Global Environment Facility, the CBIT, developed countries, or other sources for the building of transparency-related capacity.
- Parties are encouraged to report information separately related to the preparation of GHG inventories, tracking progress with the NDCs, implementation of adaptation action and reporting on support received.

#### **6.12. Reporting format**

- Tabular formats for reporting on financial, support needed and financial support received.
- Tabular formats for other types of support needed and received.

### **7. Technical expert review**

#### **7.1. Objectives, functions and purposes**

- To promote the provision of transparent, consistent, comparable, complete and accurate information by Parties.
- To assist Parties in improving their reporting of information under Article 13.
- To ensure that the CMA and relevant bodies and mechanisms have accurate, consistent and relevant information in order to assess the implementation of the Paris Agreement.
- To assist with identification of capacity building needs for those developing countries that need it in light of their capacities.
- The review shall:
  - Consider the Party's implementation and achievement of its nationally determined contribution;
  - Consist of a consideration of the Party's support provided, as relevant;
  - Assess the consistency of the information with the provisions of these modalities, procedures and guidelines under Article 13, in particular related to the transparency, completeness, consistency and accuracy of the reported information;
  - Assist Parties in the improvement of their reporting by identifying areas of improvements for the Party under review;
  - If applicable, assist Parties with identifying capacity-building needs;
  - Assist in identifying best practice examples for the implementation and

achievement of NDCs and related mitigation actions.

## 7.2. Principles

- Non-confrontational, non-intrusive, non-punitive, respectful of national sovereignty, open and transparent.
- The same information submitted by a Party will be reviewed only once by an expert review team.
- Participating experts shall serve in their personal capacity.
- Participating experts shall not disclose any confidential information presented to them during the review.
- Participating experts shall refrain from making any political judgement.
- The appropriateness of a Party's NDC is not within the scope of the review.

## 7.3. Scope

- These procedures and guidelines apply to the technical expert review of the information submitted by Parties under Article 13, Paragraphs 7 and 9.
- For each Party the technical expert review shall consider the GHG inventory information, and the information on the implementation and achievement of its NDC. The technical expert review shall also consider information on support provided, where such information is included in a country's report.

## 7.4. Information to be reviewed

- Technical expert review will be performed on the information submitted under Article 13, Paragraphs 7 and 9 as part of biennial submission.
- Information submitted under Article 13, Paragraph 7 (GHG inventories and information to track progress with NDCs): *more detailed elaboration depends on elaboration of reporting guidelines and is not further detailed in this submission.*
- Information submitted under Article 13, Paragraph 9 (information on support provided under Articles 9, 10 and 11): *more detailed elaboration depends on elaboration of reporting guidelines and is not further detailed in this submission.*
- Application of flexibility in line with Para 89 of 1/CP.21 - *The flexibilities related to the scope of reporting would imply flexibilities in the scope of the review as information not reported due to the flexibility provisions cannot be reviewed.*
- Parties may indicate that information or data requested by the technical expert review is confidential. In such a case the Party, upon receipt of assurance that the data will be maintained as confidential by the TER should 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 review tasks. Any confidential

information or data submitted by a Party shall be maintained as confidential by the TER.

- The UNFCCC secretariat shall prepare agreements of confidentiality with individual members of the review teams.

## **7.5. Format and steps, including those related to specific types of information reported under Article 13, and the role of Parties, and the roles and responsibilities of the technical expert review team and the secretariat**

### **7.5.1 Formats**

- The following operational approaches may be used for the technical expert review:
  - Centralized reviews (in line with current procedures);
  - Peer reviews in regional groups of Parties:

*In the view of the EU a new format of peer reviews in regional groups should be introduced with the aim to allow for more regional exchange and capacity building through the regional experts participating in the expert review. We would like to discuss such format further with other Parties. Such format may also be able to reduce travel costs and ensure that sufficient experts with relevant language capacities are participating. An application of flexibility as reflected in Para 89 of 1/CP.21 could be that peer reviews in regional groups of Parties would be a format that may particularly suitable for developing countries. In this format experts from Parties in a region would review each other. The Expert review team would also include experts outside the region.*

- Other formats of reviews:
  - desk reviews (in line with current procedures): Priority for those Parties where the previous review identified no or very few substantial reporting issues and no or very few areas for improvement;
  - in-country reviews, (in line with current procedures) for those Parties where the previous review identified substantial number of issues with the reporting and substantial areas for improvements, not already addressed through improvement plans and for those Parties that wish to be reviewed in-country.
- Any type of review needs to be agreed with the Party concerned.
- In a biennial reporting cycle, only a limited number [10] of in-country reviews will be performed.
- In-country reviews would be optional for developing country Parties in light of their capacities, as many developing countries might not be able to organise and host in-country reviews.

### **7.5.2. Steps:**

- Reviews would be conducted by expert review teams, coordinated by secretariat.

*Further elaboration of stepwise procedures and timelines at a more advanced stage of the MPGs.*

### **7.5.3. Role of Parties**

- Parties shall fully participate in the review process, by e.g. responding to questions from the ERTs, commenting and agreeing on the draft reports.

### **7.5.4. Roles and responsibilities of technical expert teams**

- A Party's submission would be assigned to an ERT which is responsible for performing the review thereof in accordance with the procedures and timelines in the MPGs.
- Two successive reviews of a Party's submission cannot be performed by the same ERT.
- The ERT shall prepare review reports under their collective responsibility.
- Participating experts shall serve in a personal capacity.

### **7.5.5. Role of the UNFCCC 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.
- Shall develop review tools and materials and templates for review reports under the guidance of the lead reviewers.
- Shall coordinate the ERTs.
- Shall coordinate, together with the lead reviewers, the communication during the review between the ERT concerned and the Party under review and shall maintain a record of communications between ERTs and Parties.
- Shall together with the lead reviewers, compile and edit the final review reports.
- Shall design and implement training activities for review experts, including lead reviewers, and the subsequent assessment of the experts' qualifications.
- Shall facilitate biennial meetings of the lead reviewers.
- Shall prepare a biennial report to the SBSTA on the conduct of the review including, including the selection of experts for the review teams and the lead reviewers, and on the actions taken to ensure the implementation of these procedures and guidelines.



## 7.6. Composition of the technical expert review team

- The ERTs shall be composed of experts selected 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 account 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.
- Experts shall be nominated by Parties to the Paris Agreement to the UNFCCC roster of experts and, as appropriate, by intergovernmental organizations.
- Participating experts shall have recognized competence in the areas to be reviewed in accordance with these guidelines.
- The UNFCCC secretariat shall organize training for the experts and subsequent assessment after the completion of the training, to ensure the necessary competence of the experts for their participation in ERTs.
- Experts reviewing a Party's submission shall neither be nationals of the Party under review, nor participated in preparing the reports of the Party under review, nor be nominated or funded by that Party.
- Participating experts from Parties from developing countries and Parties with economies in transition shall be funded according to the existing procedures for participation in UNFCCC activities. Experts from other Parties shall be funded by their governments
- The secretariat shall select the members of the ERTs in such a way that the collective skills and competencies of the ERTs address the areas under review and with a view to achieving a balance between experts from developed and developing country Parties in the overall composition of the ERTs.
- The secretariat shall ensure that in any ERT one co-lead reviewer shall be from a developed and one from a developing country Party.
- Lead reviewers:
  - should ensure that the reviews in which they participate are performed by each ERT according to these review guidelines and procedures and consistently across Parties;
  - should also ensure the quality and objectivity and the facilitative, non-confrontational nature of the review of the technical expert review;
  - collectively prepare a biennial report to the SBSTA, containing suggestions on how to improve the quality, efficiency and consistency of the reviews.

## 7.7. Frequency and timing

*The organization of the expert reviews for a large number of submissions under the Paris Agreement requires some changes in the organization of the reviews to increase timeliness and efficiency. The proposal below assumes that the first biennial submissions are reviewed for all Parties and that the frequency of subsequent reviews could depend on the relevance of the emissions, the quality of the reports and whether*

*countries are LDCs. It may not be necessary to review each submission of all Parties. Additional considerations for frequency of reviews may arise from discussions related to the use of cooperative approaches under Article 6.*

- A review shall be organised for a Party at least once during the period of implementation of each NDC and for the report on the achievement of NDCs after the end of the target period.
- The first biennial submission shall be reviewed. The organization of subsequent reviews could follow different criteria or approaches:
  - A subsequent review of a biennial submission shall only take place after a Party had at least one year available to implement improvements based on the recommendations received;
  - The frequency of the subsequent reviews should take into account that some Parties are very small contributors to global emissions;
  - The frequency of subsequent reviews should take into account the quality of the reported information and the improvements already achieved, in particular in the longer term perspective it is expected that the reports improve, that less recommendations of reviewers will arise which should also be reflected by the frequency of reviews.
- The participation of LDCs in the TER shall be upon their discretion, but they are strongly encouraged to participate in the TER at least once during the implementation of their NDC.
- A Party can request for its submission to be reviewed.

## **7.8. Technical expert review report**

### **7.8.1. Structure and elements of a technical expert review report;**

In line with current practices; the review reports should be short and concise.

The review reports will facilitate the work of the compliance mechanism and feed the global stocktake.

## **8. Facilitative, multilateral consideration of progress**

### **8.1. Objectives, functions and purposes**

- Consideration of respective implementation and achievement of the Party's nationally determined contribution.
- Consideration of efforts under Article 9.

## 8.2. Principles

- Facilitative, non-confrontational, non-intrusive, non-punitive, respectful of national sovereignty, open and transparent.

## 8.3. Scope

- Emissions and removals related to the NDC.
- Assumptions, conditions and methodologies related to the attainment of the NDC, including participation in voluntary cooperation under Art. 6.
- Progress towards the implementation and achievement of the NDC.
- Financial support provided and mobilised through public interventions to developing country Parties.

## 8.4. Information to be considered

- The facilitative multilateral consideration of progress (FMCP) will be carried out for each Party on the basis of the information in the biennial submission and any additional information provided by the Party for the purpose of the multilateral consideration. If available, reports of technical expert reviews should also be considered.

## 8.5. Format and steps, including events to be convened, the roles of Parties and the secretariat

- The FMCP shall entail the following steps:
  - Phase 1: Any Party and accredited observer may submit electronically through the secretariat written questions to the Party concerned in advance of the international assessment; the Party under FMCP would answer these questions within a given timeframe;
  - The secretariat will compile the questions and answers and publish them on the UNFCCC website prior to the FMCP session;
  - Phase 2: The FMCP session consists of an oral presentation by the Party which present the relevant information, followed by oral questions by Parties and responses by the Party under review;
  - The Party is also encouraged to provide written answers after the oral presentation if not all information could be provided during the oral session.

## 8.6. Frequency and timing

- The FMCP takes place either during sessions of the SBI, or in form of a virtual online conference with open access. It should be completed for a Party at least once during

its NDC implementation, on the basis of the information contained in the most recent biennial submission and for the report that informs on the achievement of an NDC.

- FMCP starts [4] months after the submission [deadline] of the Party's biennial submission. Parties and observers would have [1] month to prepare written questions. The Party under assessment would have [2] months to submit its written answers.

#### **8.7. Summary report content and format**

- The presentations of Parties shall be published on the UNFCCC website as well as the record of the questions and answers.
- The UNFCCC should also regularly present the main outcomes of the FMCP during sessions of the SBI.