



# MAPPING THE LINKAGES BETWEEN THE TRANSPARENCY FRAMEWORK AND OTHER PROVISIONS OF THE PARIS AGREEMENT

YAMIDE DAGNET, MARCELO T. ROCHA, TENG FEI, CYNTHIA ELLIOTT, AND MELISA KRNJAIC

## EXECUTIVE SUMMARY

### Highlights

- In 2018 negotiators will reach agreement on the “rule book” that will guide implementation of the Paris Agreement (PA) on climate change.
- The modalities, procedures, and guidelines (MPGs) that govern the enhanced transparency framework under Article 13 will be a core element of the rule book because the framework ensures that enough information is provided concerning Parties’ action and support, enhances trust between the Parties, and advances implementation.
- The interconnected nature of the provisions of the PA must be considered carefully by negotiators as they develop guidelines for implementation. This is especially true of the MPGs for the enhanced transparency framework, which must take account of other provisions of the PA if they are to be workable, coherent, efficient, and mutually reinforcing.
- This paper maps the linkages between the transparency framework and other provisions of the PA and provides information on how linkages might be leveraged to facilitate the negotiating process on the design of the MPGs.
- A clear understanding of these linkages will enable a more efficient drafting process and help negotiators design a timely, coherent, and robust set of MPGs that mesh seamlessly with the overall Paris rule book and facilitate effective implementation of the Agreement.

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## Background

**Following the adoption and unprecedentedly rapid entry into force of the PA, Parties have less than two years—till December 2018—to translate the political consensus of Paris into tangible steps toward implementation.** Negotiators must develop a Paris “rule book” to guide implementation, and the results of their efforts could either underpin actionable outcomes or undermine the objectives of the PA.<sup>1</sup> The Paris rule book will be a critical tool to guide Parties in fulfilling their requirements under the Agreement.

### **Article 13 of the PA establishes an enhanced transparency framework for action and support as a core element of the Agreement.**

The requirements under Article 13 apply to mitigation, adaptation, finance, technology transfer, and capacity building and will therefore play a cross-cutting and critical role in tracking progress against countries nationally determined contributions (NDCs). The transparency framework will also serve to ensure trust among both Parties and their national stakeholders by providing confidence that actions are being implemented fairly, at an adequate pace and scale, and in ways that preserve environmental integrity and prevent free-riding.

**The key elements of the transparency framework involve country reporting and review.** Outputs from the reporting and review process are meant to inform the global stocktake (GST), the mechanism under Article 14 of the PA that is designed to assess collective efforts and progress made toward achieving the long-term goals of the PA. The outputs of the transparency framework could also provide an important source of information for the Article 15 mechanism facilitating implementation and promoting compliance. Reporting and review will provide insights into countries’ abilities to fulfill their NDCs, the obstacles that stand in their way, and ways these obstacles might be overcome.

**The transparency framework will be operationalized by MPGs that are being negotiated in parallel with other provisions of the Paris rule book.** It is essential that the MPGs take account of these parallel negotiations and the potential impacts of the transparency framework on other key provisions of the Agreement—and vice versa.

## Box 1 | About This Paper

This paper was prepared by the Project for Advancing Climate Transparency (PACT) consortium. PACT advances the development of robust and effective transparency and accountability rules and processes for the Paris Agreement on climate change by developing options and approaches for the transparency framework, helping build consensus among Parties, and supplying relevant and timely inputs to the United Nations Framework Convention on Climate Change (UNFCCC) negotiations.

**Our research and analysis are based on examination of the Paris Agreement<sup>a</sup> and accompanying COP decision,<sup>b</sup> an extensive review of the literature, and interviews with negotiating experts and other key stakeholders.** The analysis also builds on our own experience as negotiators and thought leaders on these issues. The authors and other experts from the PACT consortium bring diverse perspectives and insights on the topic from different constituencies (government, civil society, and academia).

Notes:

<sup>a</sup> UNFCCC 2015b.

<sup>b</sup> UNFCCC 2015a.

## Objective of the Paper

**This paper aims to lay the groundwork for the PA’s transparency framework by clearly mapping out the relevant linkages for the MPGs and explaining how these linkages can be leveraged to improve the design of the MPGs, streamline the negotiating process, and avoid duplication of effort.** Our hope is that the paper will enable a broad group of negotiators to better understand the negotiating landscape and therefore engage more productively in the limited time available. This is particularly important for countries with less capacity. More specifically, the paper does the following:

- Identifies opportunities to leverage linkages to improve the functionality of the overall Paris rule book
- Encourages negotiators, UNFCCC bodies, and outside experts to coordinate their activities and thereby avoid duplication of effort and an unnecessarily burdensome drafting process
- Helps unpack new, technically and politically complex concepts created under the Agreement
- Enables more effective implementation of the PA

**Figure ES-1 provides a visual depiction of the linkages between the reporting and review requirements of the transparency framework under Article 13 and key elements of the PA.**

Various provisions of the PA, as shown on the left, will shape the type and content of information reported by Parties (e.g., mitigation, adaptation, means of support, communication of NDCs, accounting considerations, etc.). The reports submitted will then be subject to a technical expert review and a facilitative multilateral consideration of progress. The review process, in turn, will feed into the GST and the mechanism to facilitate implementation and promote compliance.

## Conclusions

The complexity of the linkages between relevant provisions in the Agreement has already been flagged as a potential bottleneck in the negotiations and a critical issue that must be addressed.<sup>2</sup> Hence, a clear understanding of these linkages, and the potential for synergies among different provisions of the Agreement, will assist negotiators in their efforts to develop a timely, coherent, and efficient set of MPGs for the transparency framework.

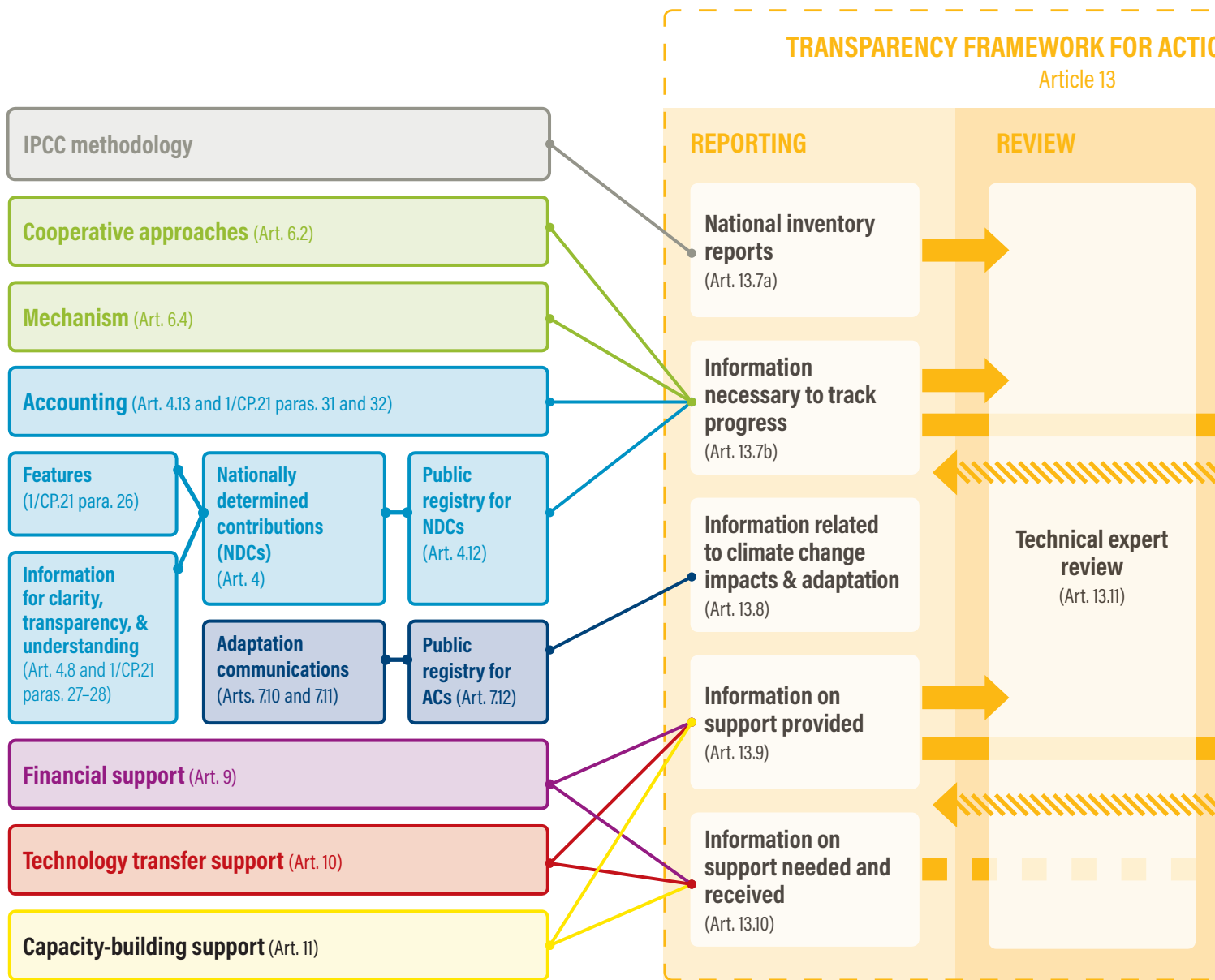
**A key element of the overall success in the negotiations will be that momentum can be maintained even if progress is uneven.** By highlighting the interactions between different negotiation tracks, this paper should contribute to the facilitation of good communication. Negotiators, experts, and relevant UNFCCC negotiation bodies should engage in dialogue and exchange of information at every opportunity to take account of progress across different tracks. Table ES-1 summarizes the most relevant experts and UNFCCC bodies that will need to be mobilized during the negotiating process.

**The design of the MPGs for the transparency framework and the Paris rule book more broadly is a learning opportunity.** It can enhance national expertise and strengthen domestic coordination and institutional capacity. Embracing this “designing” exercise and leveraging the various capacity-building initiatives created to help Parties in their transition to a more effective transparency and accountability regime is a winning combination. Both help facilitate the implementation of the PA and enable Parties’ transition to a decarbonized and climate-resilient world.

Table ES-1 | **The Transparency Framework and Relevant Experts and UNFCCC Bodies**

MAIN PROVISIONS OF THE TRANSPARENCY FRAMEWORK	ISSUES	TYPES OF EXPERTS TO MOBILIZE	RELEVANT BODIES PROVIDING INPUTS TO THE CONFERENCE OF THE PARTIES (COP) UNDER THE CONVENTION
<b>Reporting</b>	National inventory reports (NIRs)	Transparency, mitigation, and accounting	Intergovernmental Panel on Climate Change (IPCC), Consultative Group of Experts on National Communications from Non-Annex I Parties (CGE)
	Tracking progress of NDCs—Article 4	Transparency, mitigation, and accounting	CGE
	Impacts and adaptation	Transparency, adaptation	CGE, Adaptation Committee, Least Developed Expert Group
	Finance	Transparency, finance	CGE, Standing Committee on Finance
	Technology transfer	Transparency, technology transfer	CGE, Technology Transfer Committee, Climate Technology Centre and Network
	Capacity building	Transparency, capacity building	CGE, Paris Committee on Capacity Building (PCCB), Capacity-Building Initiative for Transparency (CBIT)
<b>Technical expert review</b>	Membership	Transparency	CGE, lead reviewers
	Modalities	Transparency	CGE, lead reviewers
	Output and further consideration	Transparency, GST, compliance	CGE, lead reviewers
<b>Facilitative, multilateral consideration of progress</b>	Modalities	Transparency	
	Output and further consideration	Transparency, GST, compliance	

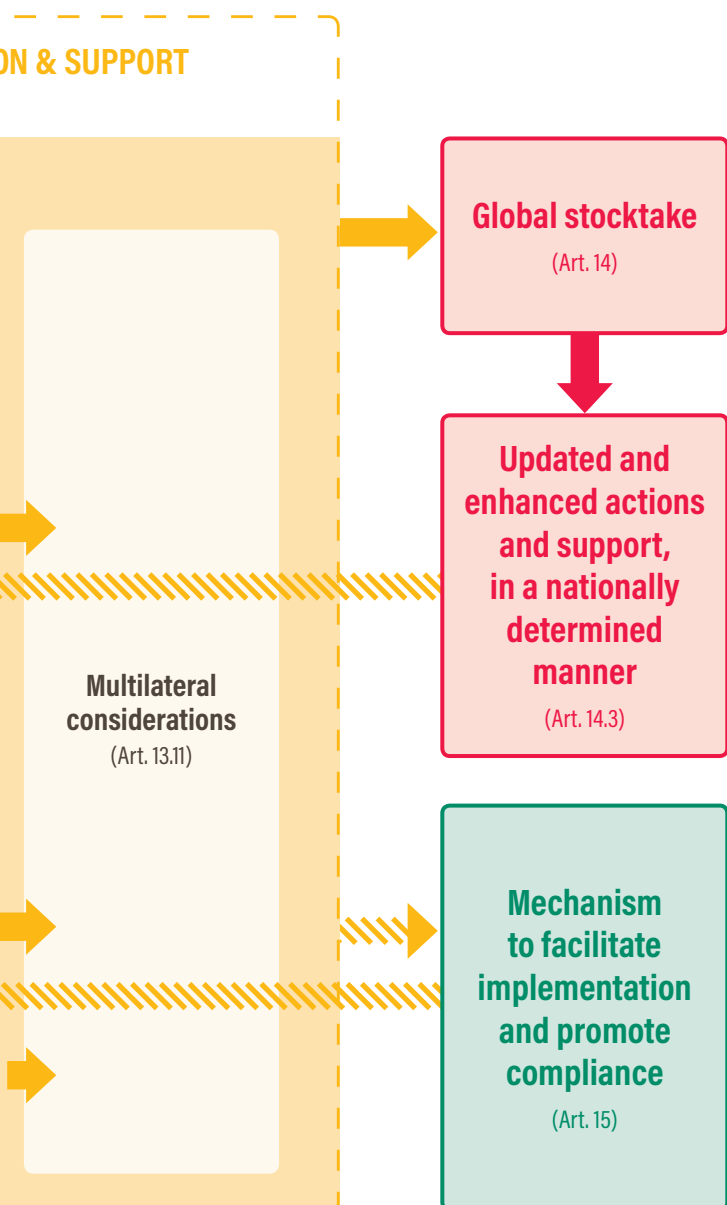
Figure ES-1 | Mapping the Linkages between the Transparency Framework and Other Provisions of the PA



**KEY:**

  = Article 4   
   = Article 6   
   = Article 7   
   = Article 9   
   = Article 10   
   = Article 11   
   = Article 13   
   = Article 14   
   = Article 15

—●— = linkage made explicit in the Paris Agreement between Article 13 and other articles  
→ = linkage within Article 13   
- - - → = nonmandatory linkage within Article 13  
▨ → = potential linkage explored in this paper with Article 13   
→ = linkage within Article 14



## 1. INTRODUCTION

The PA<sup>3</sup> created an international framework that commits Parties to strengthening the global response to climate change. Now Parties need to make it operational.

The rules and processes needed to implement the PA—often referred to as the Paris “rule book”—must be adopted by December 2018, at the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement (CMA).<sup>4</sup> This rule book should establish the ground rules for countries’ efforts to reach the global climate goals<sup>5</sup> by providing a comprehensive set of modalities, procedures, and guidelines (MPGs) that clarify, among other things,

- how countries will communicate, as transparently as possible, their efforts to reduce greenhouse gas (GHG) emissions, adapt to climate change, and provide information on climate finance, technology development and transfer, and capacity building;
- how collective progress will be assessed and how that assessment will be used in updating and enhancing Parties’ actions and support; and
- how implementation will be facilitated and how compliance will be promoted.

The adoption of the PA rule book should result in enhanced trust among Parties and their national stakeholders by ensuring that NDCs are being implemented at an adequate pace and scale. The design of effective rules and processes, supported by the right institutions, will be vital to ensuring that the key provisions of the PA are credible and robust enough to fulfill the long-term goals of the Agreement.

In Paris, Parties decided that the design and elaboration of the Paris rule book will be undertaken mainly by the Ad Hoc Working Group on the Paris Agreement (APA), together with the existing UNFCCC subsidiary bodies. At COP22 in November 2016, following the rapid entry into force of the PA,<sup>6</sup> Parties laid out the work program for the development of these rules.

This paper is focused specifically on Article 13 of the PA, which establishes an enhanced transparency framework for action and support, and its linkages with other elements of the PA. The requirements under Article 13 apply to mitigation, adaptation, finance, technology transfer, and capacity building and therefore play a cross-cutting and critical role in building trust and tracking progress against countries’ contributions.



In this paper, we refer to the enhanced transparency and accountability requirements of Article 13 as the “transparency framework.”

Part of the PA rule book will be the MPGs that operationalize the enhanced transparency framework, which the Agreement states will have built-in flexibility to take account of Parties’ different capacities. A coherent, robust, and credible set of MPGs, which the Parties agreed will be adopted by 2018,<sup>7</sup> will require a deliberate effort to take account of linkages with other elements of the PA and the accompanying COP decision. Some of these linkages are already explicitly mentioned in the relevant articles of the PA and Decision 1/CP.21. Others are implicit or depend on the full development of all the various rules and processes of the rule book related to other PA articles.

For the purposes of this paper, a linkage can be defined as a relationship in which one provision of the PA directly impacts another and therefore requires attention and consideration when Parties design the MPGs for the transparency framework. This impact may be one- or two-way and could have positive or negative implications, depending on how the MPGs are designed. Mapping and understanding these linkages is critical if negotiators are to develop efficient, effective, and mutually reinforcing rules to operationalize the transparency framework.

This paper accordingly identifies and examines the various linkages between Article 13 and other provisions of the PA, explores how they can inform the design of the MPGs for the transparency framework, and more broadly, how they can help shape other elements of the Paris rule book to fulfill the functions of the MPGs more effectively. We believe that a clear mapping of these linkages will help negotiators. Such a mapping will

- unpack the new, technically complex, and politically sensitive concepts created under the PA;
- facilitate the design of a coherent, functional, and credible architecture for the PA rule book;
- inform the development of effective MPGs for the transparency framework without conflicting with other provisions of the PA and its rule book;
- contribute to a more streamlined negotiating process; and
- ensure timely adoption of the Paris rule book by the agreed deadline in 2018.

In Chapter 2, the paper reviews the central elements of the transparency framework in the UNFCCC concerning measurement, reporting, accounting, and review. Chapters 3 and 4 identify and map out the linkages between the reporting and review requirements under the transparency framework and other relevant provisions of the PA. Chapter 5 proposes ways the outputs of the transparency framework could inform the GST (Article 14 of the PA—the global assessment of collective efforts). It also considers how the transparency framework could relate to the mechanism that will be responsible for facilitating implementation and promoting compliance (Article 15 of the PA—the mechanism to facilitate implementation and promote compliance).

The paper identifies potential synergies among different UNFCCC negotiation bodies<sup>8</sup> and encourages more collaboration between negotiators on specific agenda items.<sup>9</sup> It does not prejudice the upcoming decisions to be made by Parties in the next two years and beyond. The design of the modalities and procedures of the various provisions under the PA will be addressed in forthcoming papers in the PACT series.

We hope that this analysis will provide clarity concerning the implications of the transparency MPGs for other provisions under the PA that are being negotiated at the same time. The intention of this paper is to help Parties and observers better navigate the overall design of the Paris rule book and assist negotiators in their efforts to develop a coherent and efficient set of MPGs for the transparency framework. This analysis should inform the negotiations in 2017 and 2018 and support the related national and wider stakeholder debates.

## 2. THE OBJECTIVES AND CORE ELEMENTS OF THE TRANSPARENCY FRAMEWORK

From the inception of the UNFCCC, transparency has been vital for building international trust and confidence that action is taking place and for facilitating further action.<sup>10</sup> Governments need accurate, consistent, and internationally comparable information on domestic efforts. Communicating and verifying information on policies and measures (implemented and/or planned) to reduce emissions and adapt to the adverse effects of climate change fosters collective learning.<sup>11</sup> Beyond these international objectives, transparency is also essential to improve domestic decision-making processes, foster constructive domestic dialogues, highlight domestic needs and gaps, facilitate prioritization of actions for more sustainable development, improve the institutional and policy environments, and therefore attract greater investment and funding.<sup>12</sup>

The requirements on transparency, often referred to as measurement, reporting, and verification (MRV), have evolved and improved significantly over the past 20 years. One major trend has been the transition from requirements that were clearly differentiated between developed and developing countries to a common approach that seeks improved transparency while acknowledging countries' different capabilities and national circumstances. The universal nature of the transparency provisions under the PA is a significant departure from the rigid bifurcated approach used in the Convention and the Kyoto Protocol (KP), and it is still reflected under the decisions adopted in Cancún and Durban.<sup>13</sup> This change was made possible only by allowing some degree of flexibility for developing countries that need it in light of their capacities to implement the transparency framework (whose specific requirements have yet to be clarified through design of the MPGs) and by committing to more sustained capacity building to improve their capabilities.<sup>14</sup>

The transparency regime has also evolved based on lessons and experience shared by Parties, the UNFCCC Secretariat, and expert review teams (ERTs). The PA transparency framework can perpetuate this evolving approach since the Agreement states that the framework “builds upon collective experience,”<sup>15</sup> and the accompanying COP decision clarifies that it “shall build upon and eventually supersede”<sup>16</sup> the current UNFCCC MRV system, which was established by Decision 1/CP.16, paragraphs 40–47 and 60–64, and Decision 2/CP.17.

## 2.1 Transparency under the Current UNFCCC System

In the MRV regime that preceded the PA and is still used under the UNFCCC, the core elements are measurement, reporting, accounting, and verification.

### Measurement

Measurement involves the procedures used by countries to collect and analyze data and information on GHG emissions and removals, mitigation and adaptation actions, capacity building, and financial and technical support provided or received.<sup>17</sup>

### Reporting

Reporting refers to the compilation, treatment, and submission (through different channels) of specific information, according to a predetermined format and standards required by COP and Conference of the Parties serving as the Meeting of the Parties to the

Kyoto Protocol (CMP) decisions.<sup>18</sup> Parties have extensive experience regarding the reporting of information related to anthropogenic GHG emissions and removals. Developed countries have prepared and submitted GHG inventories on an annual basis, whereas developing countries have elaborated their GHG inventories, to the extent that their capacities permit, every four years. Information related to mitigation and adaptation actions, financial support, technology transfer, and capacity building are reported by all Parties.

### Accounting

Accounting rules provide guidance regarding the treatment of emissions sources and sinks estimates against the assessment of progress or achievement toward a target or commitment.<sup>19</sup> Developed countries that have ratified the KP are subject to accounting rules that determine whether the Party has complied with its binding emissions reduction commitments. In this context, these developed countries have additional reporting requirements related to the accounting of emissions and removals and unit flows for each commitment period.<sup>20</sup>

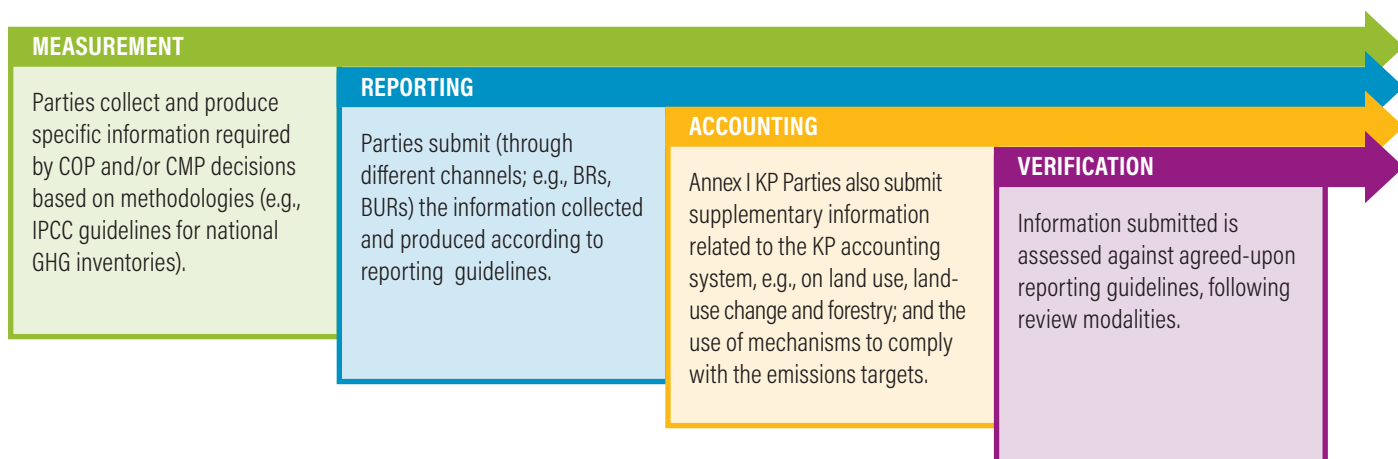
### Verification

Verification is essentially a process to assess and/or review the quality of information against agreed-upon standards and requirements. Verification can help build capacity, enhance transparency, and increase confidence that countries are performing in line with their capabilities and obligations.<sup>21</sup> Depending on the channel used to communicate information and the body that is communicating it, information reported is subject to different modes of verification:

- National communications (NCs), NIRs, the initial report, and the true-up period report from Annex I Parties are subject to a review process.<sup>22</sup>
- Biennial reports (BRs) from Annex I Parties are subject to an international assessment and review (IAR) and a multilateral assessment.<sup>23</sup>
- Biennial update reports (BURs) from non-Annex I Parties are subject to an international consultation and analysis (ICA) and a facilitative sharing of views (FSV).<sup>24</sup>

In all cases, there is a sequential process: Parties first report on specific information (that may include information related to accounting), which is then assessed against specific rules (Figure 1).

Figure 1 | The UNFCCC Process of Measurement, Reporting, Accounting, and Verification



In Paris, Parties agreed that the transparency arrangements under the Convention, including the NCs, BRs, BURs, IAR, and ICA, “shall form part of the experience drawn upon” when developing the MPGs for the transparency framework.<sup>25</sup> Some lessons and insights from the implementation of the existing MRV system have been highlighted by the UNFCCC Secretariat, in Parties’ reports, and from the ICA and IAR processes. Although further discussion is beyond the scope of this paper, Parties may want to consider these lessons and insights (see Annex A) when developing the MPGs for the transparency framework. Parties may seek to identify what to keep from the existing arrangements and what to enhance. For example, the reporting of finance and adaptation may be improved with more specific guidance from finance experts and UNFCCC bodies, since the current reporting fails to provide the information necessary to undertake global assessments.<sup>26</sup> It is important to build on existing experience and work, given that time is quite limited to get the MPGs adopted by 2018 and make sure that they result in improving the reporting and review processes.

## 2.2 Transparency under the PA

The transparency framework of the PA is concerned with both action and support.

- Regarding action, the framework is focused on both mitigation and adaptation. According to Article 12 of the PA, the purpose of the transparency framework for action is “to provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties’ individual nationally determined contributions under Article 4, and Parties’ adaptation actions under Article 7, including good practices, priorities, needs and gaps.”<sup>27</sup>

- Regarding support, Article 13 addresses support in relation to mitigation, adaptation, finance, technology transfer, and capacity building. It provides that the purpose of the transparency framework for support is “to provide clarity on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10, and 11, and, to the extent possible, to provide an overview of total financial support provided.”<sup>28</sup>
- In both cases, the transparency framework is meant to inform the GST.<sup>29</sup>

### Reporting

The dual framework for action and support involves a reporting element, which is further bolstered by separate requirements related to accounting and review obligations. To fulfill the reporting requirements of Article 13, Decision 1/CP.21 spells out that all Parties that have ratified the PA “shall submit the information referred to in Article 13, paragraphs 7, 8, 9 and 10, of the Agreement, as appropriate, no less frequently than on a biennial basis.”<sup>30</sup> Least developed country (LDC) Parties and Small Island Developing States (SIDS) may submit this information at their discretion.<sup>31</sup>

Each party is required to submit the following:<sup>32</sup>

- NIRs of anthropogenic emissions by sources and removals by sinks of GHGs, prepared using good practice methodologies accepted by the IPCC and agreed on by the CMA.
- Information necessary to track progress made in implementing and achieving its NDC under Article 4.



In addition to these universal requirements, there are reporting requirements related to climate change impacts, adaptation, and support that differ in their application, depending on the circumstances of each Party. Table 1 outlines the full extent of reporting under the PA.

## Accounting

The PA has also established that Parties are required to account for their NDCs. This requirement is not part of the transparency framework itself but rather part of the PA requirements regarding NDCs.<sup>33</sup> Once agreed on, the accounting guidance will be applied by all Parties to their second and subsequent NDCs, but they may also elect to apply the guidance to their first NDC. Parties planning to use market mechanisms in implementing their NDCs<sup>34</sup> will likely be required to report additional information related to the generation and use of such mechanisms (see Section 3.3).

## Review

Review under the PA has two elements: a technical expert review and a facilitative multilateral consideration of progress. The universal requirements (Article 13, paragraph 7) and information on support provided (Article 13, paragraph 9) will undergo the technical expert review. The universal requirements (Article 13, paragraph 7) and information on support provided (Article 13, paragraph 9) will undergo the technical expert review. The review process will include assistance with identifying capacity-building needs for developing country Parties that need it, in light of their capacities. In addition, each Party is required to participate in a facilitative, multilateral consideration of progress with respect to financial resource support efforts under Article 9, and its respective implementation and achievement of its NDC.<sup>35</sup>

When developing the MPGs, Parties agreed to be guided by the following transparency principles set out in paragraphs 92 and 94 of Decision 1/CP.21:

- Promote improvement over time.
- Foster transparency, accuracy, completeness, comparability, and consistency (TACCC).
- Allow flexibility to countries that need it.
- Preserve environmental integrity.
- Prevent double counting and unnecessary burden.
- Prevent backsliding.

To ensure coherence among the various provisions of the PA, Parties will need to check whether these principles have been followed when drafting the various elements of the MPGs.

Table 1 summarizes the elements of the transparency framework and provides commentary on how they compare with the existing UNFCCC MRV requirements. The mandatory or voluntary character of some provisions of the PA may be further clarified through the negotiations.

Figure ES-1 provides a visual depiction of the linkages between the transparency framework under Article 13 and other key elements of the PA, which will be explained in the following chapters. Various provisions of the PA, shown on the left, will shape the type and content of information reported by Parties. Some of the information reported is then subject to review. Reporting and review under the transparency framework could be used to inform the GST, as per Article 13, paragraphs 5 and 6. Although linkages between the transparency framework and the mechanism to facilitate implementation and promote compliance under Article 15 are not specified within the PA, there are several ways in which the transparency framework and Article 15 may be effectively linked, as described in Chapter 5.

## 3. REPORTING: LINKAGES BETWEEN ARTICLE 13 AND OTHER ARTICLES OF THE PA

This chapter focuses on the reporting requirements under Article 13 and the many linkages to other provisions of the PA to highlight key considerations for Parties as they define the reporting guidelines under the transparency framework.

All Parties that have ratified the PA are required to submit the information referred to in Article 13, paragraphs 7, 8, 9, and 10.<sup>35</sup> LDCs and SIDS may submit this information at their discretion. This section looks at relevant paragraphs that relate to reporting:

- Paragraph 7a: NIR
- Paragraph 7b: Information necessary to track progress made in implementing and achieving NDCs under Article 4, as well as Article 6 for Parties choosing to use internationally transferred mitigation outcomes (ITMOs) and the sustainable development mechanism to achieve their NDCs
- Paragraph 8: Information related to climate change impacts and adaptation under Article 7

Table 1 | Comparison of the PA's Transparency Framework and the UNFCCC's Existing MRV System

OUTPUTS UNDER ARTICLE 13 OF THE PA	MANDATORY REQUIREMENTS UNDER ARTICLE 13 (I.E., SHALL)	VOLUNTARY REQUIREMENTS UNDER ARTICLE 13 (I.E., SHOULD)	EXISTING REQUIREMENTS UNDER THE CONVENTION
Reports every two years	<ul style="list-style-type: none"> <li>■ NIRs</li> <li>■ Information to track progress</li> <li>■ Support provided and mobilized through public interventions by developed countries for developing country Parties</li> </ul>	<ul style="list-style-type: none"> <li>■ Adaptation</li> <li>■ Support provided and mobilized through public interventions by "other Parties" (i.e., developing countries) for developing country Parties</li> <li>■ Support needed and received by developing countries</li> </ul>	<p>Complete NIRs submitted annually by developed countries. Developing countries include NIRs in their BURs every two years and in their NCs every four years.</p> <p>Developed and developing countries present biennial information on NIRs in their BRs and BURs, respectively.</p> <p>Developed and developing countries present biennial information on mitigation actions in their BRs and BURs, respectively.</p> <p>Adaptation is reported only in NCs.</p> <p>Support provided by developed countries is already reported every two years under BRs (hence, it should continue at the same frequency). There is no current requirement to provide information on support mobilized through public interventions.</p> <p>Support received should already be reported every two years under BURs.</p> <p>Currently, there are no requirements for developing countries to report on support they provide and mobilize (e.g., through South-South cooperation).</p> <p>Information not covered by the BR of the transparency framework (e.g., research and observation, activities on education/training and raising awareness, stakeholder participation, adverse impacts of policies and measures, others) will continue to be presented in NCs.</p>
Technical expert review	<ul style="list-style-type: none"> <li>■ Covers the information reported under Article 13, paragraphs 7 and 9</li> <li>■ Includes assistance for developing countries to identify capacity-building needs</li> </ul>	<ul style="list-style-type: none"> <li>■ To be defined: Parties to decide whether and how the nonmandatory information reported is to be reviewed (see Chapter 4 for more detail)</li> </ul>	<p>The ICA and IAR currently cover only the information included in BRs and BURs (i.e., they exclude adaptation).</p> <p>NCs submitted by developed countries are thoroughly reviewed every four years.</p> <p>Developed countries' NIRs are reviewed every year.</p> <p>NCs submitted by developing countries are not subject to a review.</p>
Facilitative, multilateral consideration of progress	<ul style="list-style-type: none"> <li>■ Covers financial resource support efforts under Article 9</li> <li>■ Covers respective implementation and achievement of a Party's NDC</li> </ul>	<ul style="list-style-type: none"> <li>■ To be defined: Parties to decide whether and how the nonmandatory information reported is to be considered (see Chapter 4 for more details)</li> </ul>	<p>Covers only the information included in BURs and BRs.</p>

- Paragraph 9: Information on financial, technology transfer, and capacity-building support provided to developing country Parties under Articles 9, 10, and 11
- Paragraph 10: Information on financial, technology transfer, and capacity-building support needed and received under Articles 9, 10, and 11

Because the information specified under Article 13 must be submitted at least once every two years, one of the critical components and outputs of the transparency framework could be called biennial transparency reports (BTRs).<sup>37</sup>

Table 2 summarizes the linkages between Article 13 and other relevant provisions and articles of the PA. It identifies where the discussions of these provisions/articles are taking place and lists the key negotiation tracks involved in the discussions. This shows which tracks will directly influence the drafting of the reporting aspects of the MPGs and which reporting requirements can be developed independently (e.g., NIRs). Each requirement will be considered in more detail in the following sections.

Table 2 | Linkages between the Reporting Requirements under Article 13 and Other Provisions of the PA

REPORTING REQUIREMENT UNDER ARTICLE 13 OF THE PA	LINKAGES WITH OTHER PROVISIONS/ARTICLES OF THE PA <sup>a</sup>	BODIES AND AGENDA ITEMS THAT DEAL WITH THE PROVISION/ARTICLE <sup>b</sup>	KEY NEGOTIATING GROUPS INVOLVED IN THE DISCUSSION
NIR (Article 13, paragraph 7a)	IPCC methodologies and common metrics used for accounting (Article 4, paragraph 13)	APA: agenda item 3	<ul style="list-style-type: none"> <li>■ Mitigation experts</li> <li>■ Transparency experts</li> </ul>
Information to track progress on NDCs (Article 13, paragraph 7b)	Features (paragraph 26) Clarity, transparency, and understanding (CTU; Article 4, paragraph 8, and Decision 1/CP.21, paragraphs 27–28)	APA: agenda item 3	<ul style="list-style-type: none"> <li>■ Mitigation experts</li> <li>■ Transparency experts</li> </ul>
	NDC public registry (Article 4, paragraph 12, and Decision 1/CP.21, paragraphs 29–30)	SBI: agenda item 5	<ul style="list-style-type: none"> <li>■ Mitigation experts</li> </ul>
	Accounting (Article 4, paragraphs 13 and 14, and Decision 1/CP.21, paragraphs 31–32)	APA: agenda item 3	<ul style="list-style-type: none"> <li>■ Mitigation experts</li> <li>■ Transparency experts</li> </ul>
	Use of ITMOs (Article 6, paragraph 2, and Decision 1/CP.21, paragraph 36)	SBSTA: agenda item 12 (a)	<ul style="list-style-type: none"> <li>■ Market experts</li> <li>■ Accounting experts</li> <li>■ Transparency experts</li> </ul>
Information relating to climate change impacts and adaptation (Article 13, paragraph 8)	Emissions reductions resulting from the mechanism (Article 6, paragraph 4, and Decision 1/CP.21, paragraphs 37–38)	SBSTA: agenda item 12 (b)	
	Adaptation communications (Article 7, paragraphs 10–11)	APA: agenda item 4	<ul style="list-style-type: none"> <li>■ Adaptation experts</li> <li>■ Transparency experts</li> </ul>
Information on financial, technology transfer, and capacity-building support provided and mobilized (Article 13, paragraph 9)	Adaptation public registry (Article 7, paragraph 12)	SBI: agenda item 6	
	Biennially communicate indicative quantitative and qualitative information related to Article 9, paragraphs 1 and 3 (Article 9, paragraph 5; Decision 1/CP.21, paragraph 55; Subsidiary Body for Scientific and Technological Advice (SBSTA)—agenda item 12 (a); Subsidiary Body for Implementation (SBI)—agenda item 5)	COP: agenda item 10 (f)	<ul style="list-style-type: none"> <li>■ Finance experts</li> <li>■ Transparency experts</li> </ul>
	Transparent and consistent information on support for developing country Parties provided and mobilized through public interventions (Article 9, paragraphs 7, 56, and 57)	APA: agenda item 5 SBSTA: agenda item 13	<ul style="list-style-type: none"> <li>■ Finance experts</li> <li>■ Transparency experts</li> </ul>
Information on financial, technology transfer, and capacity-building support needed and received (Article 13, paragraph 10)	Periodic assessment of the effectiveness and adequacy of the support provided to the Technology Mechanism (Decision 1/CP.21, paragraphs 69–70)	SBSTA: agenda item 6 (b)	<ul style="list-style-type: none"> <li>■ Technology experts</li> <li>■ Transparency experts</li> </ul>
	Financial support—no direct links identified beyond the mention of Article 9	N/A	<ul style="list-style-type: none"> <li>■ Finance experts</li> <li>■ Transparency experts</li> </ul>
	Regularly communicate on actions or measures on capacity building (Article 11, paragraphs 4, and 71–81)	SBI: agenda item 14 (c)	<ul style="list-style-type: none"> <li>■ Capacity-building experts</li> <li>■ Transparency experts</li> </ul>
Information on financial, technology transfer, and capacity-building support needed and received (Article 13, paragraph 10)	Technology transfer support—no direct linkages identified, beyond the mention of Article 10	N/A	<ul style="list-style-type: none"> <li>■ Technology experts</li> <li>■ Transparency experts</li> </ul>
	Regularly communicate on actions or measures on capacity building; developing country parties should regularly communicate progress made on implementing capacity-building plans, policies, actions, or measures to implement the PA (Article 11, paragraphs 4 and 71–81)	SBI: agenda item 14 (c)	<ul style="list-style-type: none"> <li>■ Capacity-building experts</li> <li>■ Transparency experts</li> </ul>
	CBIT	COP: agenda item 10 (d)	<ul style="list-style-type: none"> <li>■ Capacity-building experts</li> <li>■ Transparency experts</li> </ul>

**Notes:**
<sup>a</sup> The paragraphs listed are from UNFCCC 2015a.

<sup>b</sup> The agenda item numbering reflects the latest meeting in Marrakech (November 2016).

### 3.1 NIRs

According to Article 13 of the PA, each Party must regularly provide an NIR of anthropogenic GHG emissions from sources and removals by sinks, prepared using good practice methodologies accepted by the IPCC and agreed on by the CMA.<sup>38</sup> Information in NIRs will need to be provided based on guidance concerning accounting that will be developed by the APA pursuant to Decision 1/CP.21, paragraph 31. In addition, since Parties will have to account for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the IPCC, NIRs will have to follow CMA decisions related to IPCC methodologies and metrics.<sup>39</sup>

The IPCC has developed several methodologies that have been agreed on by the CP and/or the CMP, for use by Parties under the existing MRV regime:<sup>40</sup>

- Developed countries are required to use the 2006 IPCC Guidelines<sup>41</sup> and the 2013 KP Supplementary Methods (for Parties to the KP).<sup>42</sup> They are also encouraged to use the 2013 Wetland Supplement.<sup>43</sup>
- Developing countries are encouraged to use the Revised 1996 IPCC Guidelines,<sup>44</sup> the 2000 Good Practice Guidance,<sup>45</sup> and the 2003 Good Practice Guidance for Land Use, Land-Use Change, and Forestry.<sup>46</sup> Notably, some developing countries have also used the 2006 IPCC Guidelines alone or in conjunction with the Revised 1996 IPCC Guidelines.

When negotiating the reporting guidelines for NIRs, Parties will need to agree on the methodologies they should use to account for their emissions and track progress toward achieving their NDCs. In doing so, Parties need to ensure consistency with the rules being developed, in parallel negotiations, on accounting. They should also take into consideration the ongoing work by the IPCC to refine, by 2019,<sup>47</sup> the 2006 guidelines and the experience gained to date from using the various IPCC guidelines.

Parties will also need to consider how the use of IPCC guidelines and good practice documents can help them follow the transparency principles set out in paragraphs 92 and 94 of Decision 1/CP.21, mentioned in Chapter 2. Table B-1 in Annex B matches these transparency principles with the characteristics of the IPCC good practice methodologies. The table may support parallel discussions on the design of the NIR guidelines under Article 13, paragraph 7, and the accounting rules. In order to support these discussions, GHG emissions inventory experts will need to participate actively in the consultations and upcoming technical negotiations.

### 3.2 Information Necessary to Track Progress Made in Implementing and Achieving NDCs (under Article 4)

The transparency framework also has critical links to the provisions of the PA concerning NDCs. Article 13, paragraph 7b, of the transparency framework requires each Party to regularly provide the information necessary to track progress made in implementing and achieving its NDC under Article 4. In the development of the MPGs for reporting the information necessary to track such progress, at least three provisions that will influence what is reported related to NDCs (Article 4, paragraphs 8, 12, and 13) need to be taken into account.

The first relates to information communicated in Parties' NDCs. Article 4, paragraph 8, of the PA establishes that, when communicating their NDCs, all Parties are required to provide the information necessary for CTU of the NDC.<sup>47</sup> Decision 1/CP.21 clarifies that such information

may include, as appropriate, inter alia, quantifiable information on the reference point (including, as appropriate, a base year), time frames and/or periods for implementation, scope and coverage, planning processes, assumptions and methodological approaches including those for estimating and accounting for anthropogenic GHG emissions and, as appropriate, removals, and how the Party considers its NDC fair and ambitious, in the light of its national circumstances, and how it contributes towards achieving the objective of the Convention as set out in Article 2.<sup>49</sup>

Parties also agreed to develop further guidance on the features of the NDCs in addition to CTU by 2018;<sup>50</sup> however, negotiations are still considering how to address overlaps and differences between CTU and features of NDCs.<sup>51</sup>

The second relevant provision in the PA requires that "NDCs communicated by Parties shall be recorded in a public registry maintained by the secretariat."<sup>52</sup> The SBI is requested under Decision 1/CP.21 to develop modalities and procedures for the operation and use of the public registry by 2018.<sup>53</sup>

The third relevant provision, in Article 4, paragraph 13, refers to the accounting of NDCs. Once the initial information (i.e., fulfilling features and CTU requirements) of NDCs have been provided to the NDC public registry, Parties will also need to include in their BTRs additional information needed to enable accounting and tracking



of the implementation and achievement of NDCs. This information will depend on and will need to comply with the accounting rules negotiated in parallel. It will also need to be aligned with the transparency principles mentioned earlier (see Section 2.2).

To facilitate the development of these rules, the PA provides specific instruction to the APA to elaborate guidance for accounting for Parties' NDCs. In addition to the transparency principles, the guidance requires consideration of the following elements:<sup>54</sup>

- Methodologies and common metrics evaluated by the IPCC and adopted by the CMA.
- Methodological consistency, including on baselines, between the communication and implementation of NDCs.
- Inclusion (and explanation of exclusion) of all categories of anthropogenic emissions or removals.

Parties will need to ensure accounting rules are consistent across the information communicated in NDCs, captured in the public registry, and provided to track progress made in implementing and achieving the NDCs. To achieve a minimum degree of coherence, Parties should agree on which reporting vehicle (e.g., BTRs, NDCs) to include the (ex ante) information necessary for the CTU of NDCs (before their implementation) and the (ex post) information needed to account for the NDCs. Parties should also consider which common, specific, or more flexible elements would be reported in the various communication channels (BTRs, NDCs, registry, etc.) based on Parties' capabilities and national circumstances, as well as the need to facilitate an effective understanding and assessment of the NDCs.

### 3.3 Guidance Related to Cooperative Approaches, Especially the Use of ITMOs and Emissions Reductions Resulting from the Sustainable Development Mechanism (under Article 6)

The reporting on NDCs under Article 13 will also be linked to the development of rules under Article 6 for ITMOs and the sustainable development mechanism. If a Party chooses to achieve its NDC using ITMOs under Article 6, paragraph 2,<sup>55</sup> the rules on the use of ITMOs will be linked to the information needed to track progress in implementing and achieving NDCs.<sup>56</sup> Reported information that relates to ITMOs will depend on the guidance to be developed by the SBSTA. This guidance is meant to ensure, among other things, that double-counting is avoided,<sup>57</sup> and it is therefore also linked to

the accounting requirements under Article 4, paragraph 13, mentioned earlier.

Additionally, if a Party decides to achieve its NDC by covering its emissions reductions using the sustainable development mechanism under Article 6, paragraph 4, the Party must include such information in the BTR to facilitate the tracking of progress made in implementing and achieving the NDC. The type of information to be presented will depend on the rules, modalities, and procedures of the Article 6, paragraph 4, mechanism, which must be developed by the SBSTA. The accompanying COP decision recommends that the SBSTA shape the mechanism based on the following considerations: voluntary participation authorized by each Party involved; real, measurable, and long-term benefits; specific scopes of activities; reductions in emissions that are additional to any that would otherwise occur; verification and certification of reductions; and experience gained from existing mechanisms and approaches.<sup>58</sup>

Negotiators working on market mechanisms, reporting, and accounting rules (under both the SBSTA and APA negotiating tracks) will need to work together to ensure coherence between the accounting rules and reporting guidelines. When developing the reporting guidelines, negotiators could either leave a placeholder regarding the requirements associated with the use of mechanisms under Article 6, paragraphs 2 and 4, or simply refer to the set of guidelines under development.

### 3.4 Information Related to Adaptation and Climate Change Impacts (under Article 7)

Before COP21 (2015), several vehicles and instruments had already been created under the Convention to communicate domestic and international efforts on adaptation. They include national adaptation programmes of action (NAPAs)<sup>59</sup> and national adaptation plans.<sup>60</sup> NCs have captured progress made in implementing adaptation programs and assessing impacts and vulnerability over the past 20 years. However, NDCs have raised the political profile of adaptation efforts nationally and internationally by capturing the adaptation activities undertaken through national planning processes. These reporting efforts should be leveraged to inform the development of reporting guidelines related to climate change impacts and adaptation,<sup>61</sup> as well as the design of the adaptation communications that each Party can submit and update periodically<sup>62</sup> through existing channels.

The PA has already initiated consideration in the APA of adaptation communications, which could both incorporate and inform the information reported bienni-



ally under the transparency framework. According to Article 7 of the PA, Parties' adaptation communications may include countries' priorities, implementation and support needs, plans, and actions without creating any additional burden for developing country Parties.<sup>63</sup>

Adaptation negotiators should take the lead in developing the adaptation section of the reporting guidelines and report back and consult with transparency experts, as necessary, to ensure consistency between transparency information and adaptation communications. In doing so, negotiators should take account of lessons learned from the preparation of the adaptation and vulnerability section in NCs. In addition, Parties will need to decide the type of adaptation information that should be collected through the transparency framework and aggregated to provide inputs to the GST, including to assess progress in achieving the global adaptation goal set out in Article 7 of the PA.<sup>64</sup>

### **3.5 Information on Financial, Technology Transfer, and Capacity-Building Support Provided to Developing Country Parties (under Articles 9, 10, and 11)**

The transparency framework provides overarching instruction regarding the reporting of information on financial, technology transfer, and capacity-building support provided to developing country Parties. According to Article 13, paragraph 9, of the PA, "developed country Parties shall, and other Parties that provide support should, provide information" on support to developing country Parties<sup>65</sup> provided under Article 13 and other provisions of the PA.

#### **Financial Support**

Article 9, paragraph 5, of the PA requires developed country Parties to communicate, every two years, indicative quantitative and qualitative information related to the financial resources provided to assist developing countries<sup>66</sup> and their efforts to mobilize climate finance from a variety of sources.<sup>67</sup> Developed countries must demonstrate that such mobilization efforts represent a progression beyond previous efforts.<sup>68</sup> This communication should include, when possible, the projected levels of public financial resources to be provided to developing country Parties. Other Parties providing resources are encouraged to communicate such information every two years.<sup>69</sup>

Additionally, Article 9, paragraph 7, specifies that developed countries are required to provide information on support provided and mobilized through public

interventions for developing country Parties whereas again, other Parties are only encouraged to do so.<sup>70</sup> Since the SBSTA is mandated to develop modalities for the accounting of financial resources provided and mobilized through public interventions, finance negotiators will need to work together with transparency negotiators, taking into account the relationship with the reporting guidelines on support that will be developed under Article 13.

#### **Technology Transfer**

There are no specific requirements established under the PA and/or Decision 1/CP.21 concerning reporting on technology transfer beyond the general reference in Article 13, paragraph 9, to reporting on technology transfer support provided. Nevertheless, Decision 1/CP.21 directs Parties to undertake a periodic assessment of the effectiveness and adequacy of support provided to the Technology Mechanism, which will support the implementation of the PA on matters relating to technology development and transfer.<sup>71</sup>

The elaboration of the scope of and modalities for the periodic assessment will likely benefit from a discussion on the type of information to be provided on technology transfer support. The information must be sufficient both to perform an adequate periodic assessment of the effectiveness and adequacy of the support provided to the Technology Mechanism and to fulfill the requirements under Article 13. Technology negotiators should work with transparency negotiators to achieve this goal.

#### **Capacity Building**

Article 11 specifies that all Parties involved with enhancing the capacity of developing country Parties to implement the PA, including through regional, bilateral, and multilateral approaches, are required to regularly communicate capacity-building actions and measures.<sup>72</sup>

In addition, Decision 1/CP.21 established the Paris Committee on Capacity Building (PCCB), which aims to address gaps and needs related to capacity building in developing countries and to enhance efforts, including efforts related to coherence and coordination of activities.<sup>73</sup> Parties also established the Capacity Building Initiative for Transparency (CBIT) to build institutional and technical capacity and support developing country Parties in meeting enhanced transparency requirements.<sup>74</sup> The PCCB, CBIT, and capacity-building experts should work together with transparency experts to support the development of MPGs related to reporting of information on capacity-building support provided.

### 3.6 Information on Financial, Technology Transfer, and Capacity-Building Support Needed and Received by Developing Countries (under Articles 9, 10, and 11)

This section looks at linkages to other provisions of the PA that relate to the reporting requirements for information on financial, technology transfer, and capacity-building support needed and received, which the PA states that developing countries “should” include in their reporting under Article 13.<sup>75</sup>

#### Financial Support

Although linked implicitly, Article 9 of the PA does not provide any additional details regarding reporting on financial support needed or received. Decision 1/CP.21, however, provides additional guidance requesting that the APA consider other relevant and related issues and processes, including “support provided, enhancing delivery of support for both adaptation and mitigation through, inter alia, the common tabular formats for reporting support,” and taking into account the SBSTA’s consideration of methodological work on enhancing accounting and reporting of financial information on support received (use, impact, and estimated results thereof).<sup>76</sup>

#### Technology Transfer

There are no specific requirements in the PA or Decision 1/CP.21 related to the content of the information to be provided on technology support needed and received, although the issue is implicitly linked to Article 10. However, Decision 1/CP. 21, paragraph 67, requests that the SBSTA elaborate the technology framework established under Article 10, which should facilitate the undertaking and updating of technology needs assessments by developing countries. Any decisions related to the information provided by Parties in technology needs assessments, including technology action plans, should be considered when designing the reporting requirements for information on technology transfer needed and received.

#### Capacity Building

Article 11 notes that developing country Parties should regularly communicate progress made in implementing capacity-building plans, policies, actions, or measures to implement the PA.<sup>77</sup>

Finance, technology, and capacity-building negotiators, as well as the PCCB, will all need to work with transparency negotiators to identify areas of enhancement and specify the details of the reporting guidelines under Article 13, drawing on existing requirements and practices in NCs and BURs.

## 4. REVIEW: LINKAGES BETWEEN ARTICLE 13 AND OTHER PROVISIONS OF THE PA

There are two review elements under the enhanced transparency framework of the PA (Figure ES-1). According to Article 13, paragraph 11, the information submitted under paragraphs 7 and 9 of the transparency framework will be subject to a technical expert review. In the case of developing country Parties that need it, the review process will include assistance with identifying capacity-building needs. In addition, Parties will participate in a facilitative, multilateral consideration of progress made with respect to efforts under Article 9 (finance) and to the implementation and achievement of NDCs.

This section will examine the following types of linkages:

- Linkages between the scope of reporting and the review requirement (because the information submitted will be subject to review), noting the emphasis on information about financial support and mitigation
- Linkages between the provisions on review and capacity building, in view of the specific request to assist developing countries that need it

The last section of this chapter will also compare the review process established under Article 13 and the mechanisms or processes set up under Articles 14 and 15 in terms of review scope, purpose, and modalities. This will facilitate the deeper analysis in Chapter 5 of the explicit linkage between Articles 13 and 14<sup>78</sup> and the implicit linkage between Articles 13 and 15.<sup>79</sup>

### 4.1 Linkages between the Scope of Reporting and Review

The technical expert review will consider the support provided by each Party, as relevant, and the implementation and achievement of its NDC. The review will also identify areas where Parties could make improvements, review the “consistency of information with the MPGs” of the transparency framework, and take into account the flexibility accorded to Parties that need it in light of their capacities.<sup>80</sup> According to the PA, the technical expert review will be limited to the information submitted under paragraph 7 (i.e., the NIR and progress made in implementing and achieving NDCs) and paragraph 9 (i.e., financial, technology transfer, and capacity-building support provided and mobilized).

The guidance discussed in Chapter 3 concerning reporting on the specific elements to be reviewed will likely inform and influence the way such information will be reviewed. In other words, the outcome of the negotiations and set of decisions adopted on reporting and other relevant provisions (Articles 4, 6, 9, 10, and 11) will affect the design of the technical expert review and the multilateral consideration of progress. For example, to review the information necessary to track progress made in implementing and achieving NDCs and ensure that double counting is avoided, it is necessary to know the accounting guidance that will be established under Article 4, paragraph 13, and the guidance for use of ITMOs under Article 6, paragraph 2. Once these rules are established, it will be possible to identify which information should be presented in the BRT and how the ERT can assess this information.

Another example is the question of how to review the information on financial support provided to developing country Parties. In this case, the modalities designed to account for financial resources provided and mobilized through public interventions will define what information should be provided and how it can be reviewed.

Another important consideration concerns other information submitted beyond Article 13, paragraphs 7 and 9, such as information on climate change impacts and adaptation. Parties may consider whether they should be given discretion to request the inclusion of such information in the technical expert review of their report and/or submit the information to the multilateral consideration of progress. Such a request could emerge, for instance, if a Party wanted to benefit from the learning and capacity-building functions of the review process. The implications of such requests on the varying scope of the review for the composition of the technical ERT and procedures need to be assessed, since this will determine what types of experts need to be available for the review.

In addition, because some of the reporting elements are of a more voluntary nature than others, the frequency of review of these elements (if a review is requested by the Parties) could differ.

## 4.2 Linkages between the Review Process and Capacity Building

The review process specifically includes assistance with identifying capacity-building needs.<sup>81</sup> Needs will differ widely among Parties, but the details of the assistance to be given to identify capacity-building needs could be affected by the operating modalities of the PCCB<sup>82</sup> and/or CBIT. According to the PCCB's work plan, it should "promote and explore linkages with other constituted bodies under the Convention and the Paris Agreement, as appropriate, that include capacity-building in their scopes."<sup>83</sup> This means that PCCB's and CBIT's interventions should be coordinated and synergized.

In June 2016, the Global Environment Facility (GEF) Council approved the programming and implementation modalities for the CBIT.<sup>84</sup> The portfolio of support includes a range of activities to strengthen national institutions for transparency-related activities in line with national priorities; provide relevant tools, training, and assistance for meeting the provisions stipulated in Article 13; and assist with improvement of transparency over time.

Some developing countries might be interested in identifying the needs that could receive immediate support from this initiative, while others might be interested in other types of support and therefore would be looking for another type of assistance (e.g., a more programmatic approach, allowing for the support of a set of interlinked individual projects unified by an overarching vision, and their contribution to broader, sustainable strategic goals).

The review process under Article 13 can play a critical role over the long term to foster improvement, as well as mobilize and build capacity in reporting and the development and implementation of ambitious efforts. Indeed, over the past 20 years, the review process has provided a platform for Parties to learn from their peers, share experiences, and enable the international community to better assess Parties' individual progress and challenges. It also identified good practices, highlighted needs and gaps, and enabled better appraisal of the effects of policies and measures.<sup>85</sup> Similarly, the technical expert review and the facilitative multilateral consideration of progress could inform future action, including the preparation of the next round of NDCs.

### 4.3 Comparison of the Review Process in the Transparency Framework with Articles 14 and 15

In addition to the review process under the transparency framework (Article 13), Parties established two other mechanisms intended to review progress by Parties toward the goals of the Agreement: the regular GST (Article 14) and the mechanism to facilitate implementation and promote compliance (Article 15).

The different roles played by the review process in the transparency framework and the mechanisms under Article 14 and Article 15 bear particular examination since each is tasked with a specific, critical role in illuminating the state of progress, highlighting potential gaps or barriers and ways to overcome them, and therefore advancing implementation toward the Paris goals. While important details have yet to be agreed and our under-

standing of the relationship between these three review mechanisms is still evolving, Table 3 attempts to distinguish the purposes of review under Article 13 from the GST under Article 14, and the mechanism to facilitate implementation and promote compliance under Article 15. The table provides some clarity and identifies opportunities to make these processes mutually reinforcing.

As highlighted in the table, the review process under Article 13 is expected to enhance transparency, trust, and accountability among Parties and broader stakeholders. This outcome should emerge through a shared understanding of Parties' implementation efforts and of the underlying information, data, and assumptions submitted. The transparency framework thereby provides for a review of individual Parties' implementation of the PA.

Table 3 | Comparison of the Different Review Provisions and Requirements under Articles 13, 14, and 15

	REVIEW UNDER ARTICLE 13	GLOBAL STOCKTAKE UNDER ARTICLE 14	MECHANISM UNDER ARTICLE 15
<b>Scale</b>	Individual efforts	Collective efforts	Not specified under the PA (Parties need to decide if it will extend beyond individual cases)
<b>Scope</b>	Mitigation and support	Mitigation, adaptation, and support (long-term goals)	Under the PA, the mechanism encompasses the provisions of the PA. What this means remains to be defined.
<b>Process</b>	Two-part approach: (a) technical expert review and (b) facilitative, multilateral consideration of progress	To be defined, potentially relying mainly on multilateral considerations	Expert-based committee (to be further elaborated)
<b>Features</b>	<p>Takes into account Parties' different capacities</p> <p>Provides flexibility to those developing countries that need it, in light of their capacities</p> <p>Implemented in a facilitative, nonintrusive, nonpunitive manner that is respectful of national sovereignty and avoids placing undue burden on Parties</p>	Comprehensive and facilitative manner based on equity and the best available science	<p>Facilitative in nature</p> <p>Functions in a manner that is transparent, nonadversarial, and nonpunitive</p> <p>Pays particular attention to the respective national capabilities and circumstances of Parties</p>
<b>Inputs</b>	Rules and MPGs defined in other articles (e.g., Article 4, paragraph 13; Article 6, paragraph 2; Article 7, paragraph 10; Article 9, paragraphs 5 and 7; and Article 11, paragraph 4)	To be defined; may include reports under Article 13 (see other inputs in Chapter 5)	To be defined, may include reports under Article 13 (see details in Chapter 6)
<b>Potential outcome</b>	<p>To be defined, may include:</p> <ul style="list-style-type: none"> <li>■ Individual reports <ul style="list-style-type: none"> <li>□ BTRs</li> <li>□ Individual review reports by the ERT</li> </ul> </li> <li>■ Synthesis and/or summary reports <ul style="list-style-type: none"> <li>□ Compilation and synthesis of the BTRs</li> <li>□ Summary report of the facilitative, multilateral consideration of progress</li> </ul> </li> </ul>	To be defined, but outcomes should inform Parties as they update and enhance their nationally determined actions and support in accordance with relevant provisions of this Agreement and should enhance international cooperation for climate action	To be defined based on modalities and procedures to be adopted
<b>Potential results</b>	<ul style="list-style-type: none"> <li>■ Improvement over time of data collection and policy design</li> <li>■ Trust</li> <li>■ Learning, sharing of experience, greater capacity</li> </ul>	<p>Enhancement of next round of NDCs</p> <p>Progress toward the long-term goals</p>	Improved implementation and compliance



Article 14, establishes a five-yearly GST to assess collective progress toward achieving the purpose and long-term goals of the PA. Article 15 establishes a mechanism to facilitate implementation and promote compliance with the provisions of the PA through an expert-based, transparent, nonadversarial, and nonpunitive committee.

The targets set out in countries' NDCs are nationally determined and not legally binding. These three articles of the Agreement are therefore critical tools for tracking how NDCs and broader efforts to tackle climate change<sup>86</sup> contribute collectively to the long-term goals of the PA, generate the information and opportunities required for the effective implementation of the PA, and build trust among Parties on the basis that all Parties are meeting their obligations.

## 5. LINKAGES BETWEEN THE TRANSPARENCY FRAMEWORK AND ARTICLES 14 AND 15

As highlighted in Chapter 4, the review process under Article 13 and the transparency framework can be mutually reinforcing with Articles 14 and 15 in reviewing progress toward the goals of the PA. However, it is worthwhile to consider the relationship between the transparency framework and Articles 14 and 15 in ways that go beyond the review process specifically. Linkages between these key building blocks of the PA provide important opportunities to assess, sustain, and strengthen climate action to meet the goals of the Agreement. This chapter examines linkages involving these parts of the PA that are explicitly identified in the text of the Agreement, along with relationships that are implicit or could be established by Parties in developing the Paris rule book.

### 5.1 Linkages between Article 13 and Article 14

According to Article 13, paragraphs 5 and 6, the purpose of the framework for transparency of action and support is to provide clarity on climate change action and support provided and received by relevant individual Parties and to inform the GST under Article 14. The Agreement remains silent on which information generated through the transparency framework will be considered as inputs to the GST and how this information will be used. This level of detail remains to be determined by Parties. This section explores how the transparency framework can inform the GST and vice versa.

One of the unique features of the PA is the establishment of a regular collective assessment process called the global stocktake, or GST, to “inform Parties in updating and enhancing, in a nationally determined manner, their actions and support . . . as well as in enhancing international cooperation for climate action.”<sup>87</sup> The process will provide the Parties with a platform to assess the collective progress toward achieving the objectives of the PA. The first GST will occur in 2023, and every five years thereafter, unless otherwise decided by the CMA.<sup>88</sup> This mechanism is critically important because, based on current estimates, the aggregate annual global emissions resulting from the implementation of countries' NDCs will not put the world on a trajectory by 2025 and 2030 consistent with the 2°C-temperature-rise scenario, let alone the 1.5°C scenario.<sup>89</sup>

The GST will be undertaken “in a comprehensive and facilitative manner, considering mitigation, adaptation and the means of implementation and support, and in the light of equity and the best available science.”<sup>90</sup> The characteristics of the GST, according to the PA, can be outlined as follows:

- **PURPOSE:** to take stock of the implementation of the Agreement to assess the collective progress toward achieving the purpose of the Agreement and its long-term goals.
- **SCOPE:** to consider mitigation, adaptation, and the means of implementation and support.
- **CHARACTERISTICS:** to be comprehensive and facilitative, in light of equity and the best available science.
- **OUTCOMES:** to inform Parties in updating and enhancing, in a nationally determined manner, their actions and support in accordance with the relevant provisions of this Agreement and to enhance international cooperation for climate action.

There are clear two-way linkages between the enhanced transparency framework and the GST (Figure 2). The nature of the relationship between Articles 13 and 14 are driven by the inputs and outputs necessary to enable them to fulfill their objectives.

Decision 1/CP.21 refers to a number of sources of inputs to the GST, to be further determined by the APA. These inputs include information on the overall effect of the NDCs; the state of adaptation efforts, support, experiences, and priorities from the communications referred to in Article 7 and reports referred to in Article 13, paragraph 8, of the PA; the mobilization and provision of support; the latest reports of the IPCC; and reports of the UNFCCC subsidiary bodies.



In conjunction with these inputs to the GST, two key outputs from the transparency framework could also inform the GST and facilitate its stocktaking exercise: individual reports, in the form of the BTR or other communication vehicles and individual review reports produced by the ERT; and synthesis and/or summary reports produced by the secretariat, including the compilation and synthesis of the BTRs, and the summary reports of the facilitative, multilateral consideration of progress.

During COP22, several Parties mentioned possible sources of inputs for the GST:<sup>91</sup>

- Possible generic/overarching sources of input: information emerging from the enhanced transparency framework, including the technical expert review, and a synthesis report on information from the transparency framework
- Possible specific sources of input for adaptation: relevant sections of the synthesis report on information from the enhanced transparency framework
- Possible specific sources of input for mitigation: relevant information from individual national reports and relevant information from the synthesis report by the secretariat emerging from the enhanced transparency framework, including the technical review and multilateral consideration, and summaries of GHG emissions and emission trends
- Possible specific sources of input for means of implementation and support: relevant sections of the synthesis report on information from the enhanced transparency framework

There are precedents for production and use of synthesis and summary reports. The UNFCCC Secretariat has already been mandated to aggregate estimates of annual global emissions levels in 2025 and 2030 that result from implementation of the intended nationally determined contributions (INDCs) presented by April 4, 2016.<sup>92</sup> The secretariat's report also attempted to synthesize the adaptation components of the INDCs. The UNFCCC secretariat has also compiled and synthesized the NIRs and NCs of developed countries.

The information presented in these reports could help the GST at least in three different ways. It could provide an update on the aggregation of efforts made by Parties, based on the submitted quantitative data; the challenges and barriers faced by Parties during the implementation of their NDCs;<sup>93</sup> and opportunities for the improve-

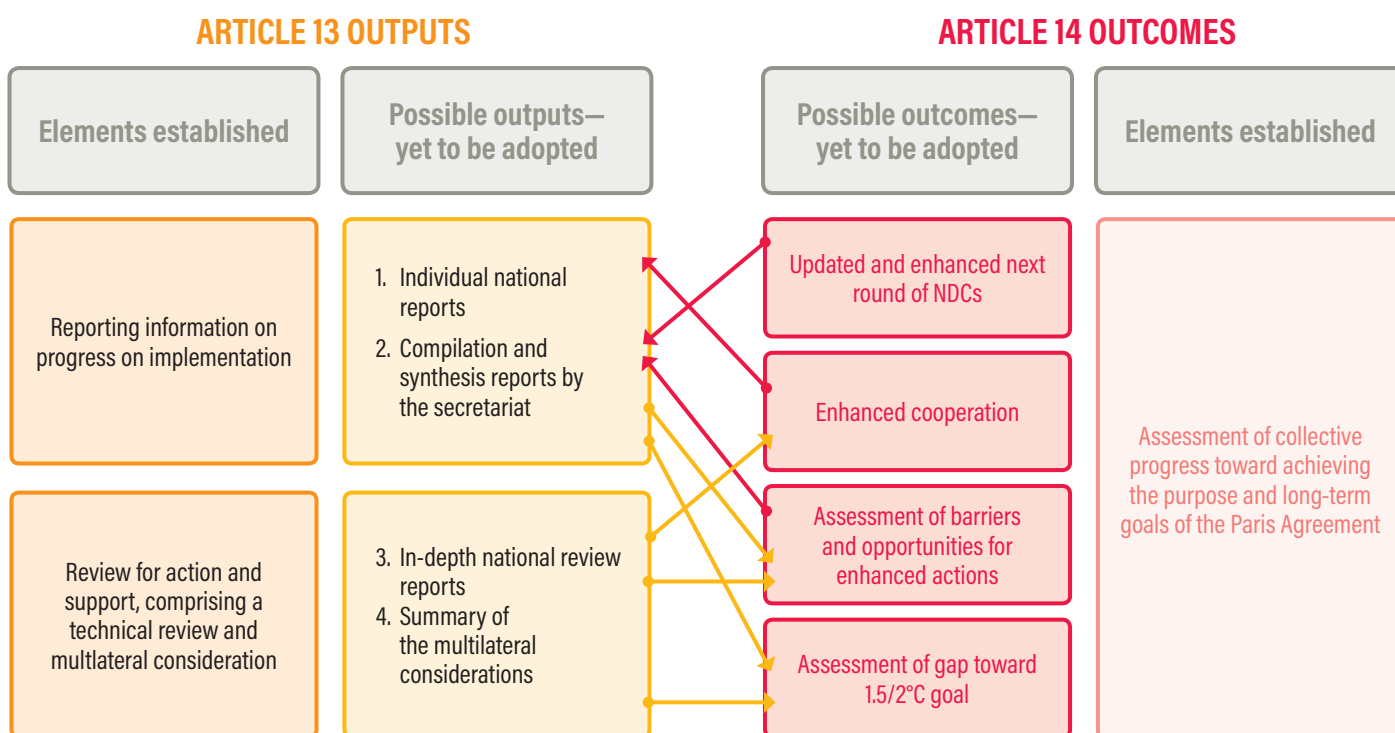
ment of policies or new incentives. It could create a productive, cooperative, and learning environment, with sharing of best practices, opportunities, and lessons learned, and could support Parties by identifying means and areas for enhancing international cooperation for climate action.<sup>94</sup>

The linkages between the transparency framework and the GST are equally important in the other direction. The GST is intended to inform Parties as they update and enhance their nationally determined actions and support and to enhance international cooperation for climate action.<sup>95</sup> The outcomes of the GST could have the following impacts on the transparency framework:

- **Enhance the information, assumptions, and data submitted** in national reports by making them more robust, comprehensive, accurate, comparable, and transparent. Indeed, the experience and outcome of the GST could also identify what kind of additional or more specific information related to the NDCs could be more relevant and how best to present such information to facilitate the assessment of collective progress.
- **Promote cross-level and cross-functional collaboration** among different Parties and stakeholders for better reporting and implementation of actions and support.
- **Trigger the review of the MPGs** under Article 13. Both the ambition and transparency cycles provide opportunities to look back at what worked well and what did not and therefore allow for continuous improvement.

As Figure 2 demonstrates, Articles 13 and 14 are mutually reinforcing. The outputs of the transparency framework will provide important information necessary to aggregate individual actions and support and, based on this aggregation, to assess the collective effort and progress toward the global goals of the PA. The information will also help identify barriers that must be overcome and opportunities to enhance action. The outcome of each round of the GST and of the review process under Article 13 will inform countries' appraisal and enhancement of their national data, their policies, and their institutional and regulatory frameworks. Indeed, the information to be reported (for the following round) will likely provide more relevant information and a better update on the progress made in implementing and achieving NDCs.

Figure 2 | Potential Linkages between the Transparency Framework and the GST



## 5.2. Linkages between Article 13 and Article 15

Although there is no explicit link between Article 13 and the mechanism established under Article 15 to facilitate implementation and promote compliance, experience with the Convention and the KP shows that such a relationship can exist and that this needs to be taken into account to inform a coherent set of guidelines under both Article 13 and Article 15.<sup>96</sup>

Article 15 of the PA establishes a mechanism to facilitate implementation and promote compliance.<sup>97</sup> The Article 15 mechanism will operate through a committee that is expert-based and facilitative in nature. It will function in a manner that is transparent, nonadversarial, and nonpunitive.<sup>98</sup> Parties are still negotiating the modalities and procedures of Article 15, but that issue is outside the scope of this paper.

This section highlights how the outputs of the transparency framework (i.e., the BTR, the outcome of the technical expert reviews, and the facilitative multilateral consideration of progress) could serve as inputs or triggers to the Article 15 mechanism. The aim is to inform the negotiations on the Article 15 mechanism, which have yet to define potential triggers.

First, both the technical expert review under Article 13 and considerations under Article 15 aim to facilitate implementation of the provisions of the PA. However, the scope and purposes may be different and need to be clarified in the upcoming MPGs. Under Article 13, the scope relates mainly to the implementation of the transparency framework, in accordance with the agreed-upon MPGs. The purpose of Article 13 is to focus on individual Parties. For those developing country Parties that need it, the technical expert review will include assistance with identifying capacity-building needs. The outcomes of the transparency framework will facilitate the understanding of Parties' efforts and progress in fulfilling their NDCs, as well other obligations under the PA (on mitigation, adaptation, finance, technology development and transfer, or capacity building). Under Article 15, the scope of the issues to be considered is not yet specified. Its scope may be broad and look beyond individual cases to consider collective efforts, opportunities, and impediments and therefore facilitate collective approaches to implementation.

Second, it will be critical to establish the relationship between the technical expert review (under Article 13) and the consideration the Article 15 Committee may give to any forthcoming outputs. This relationship will depend on the different characteristics, nature of the provisions, outcomes, and synergies between

the transparency framework and the Article 15 mechanism. The legal nature of the provisions under the transparency framework (whether “mandatory” or “non mandatory”) could affect the interaction between Article 13 and Article 15. The list below is not exhaustive but provides some examples of the issues Parties will need to consider to ensure that the guidelines under Articles 13 and 15 are designed in a coherent and effective manner.

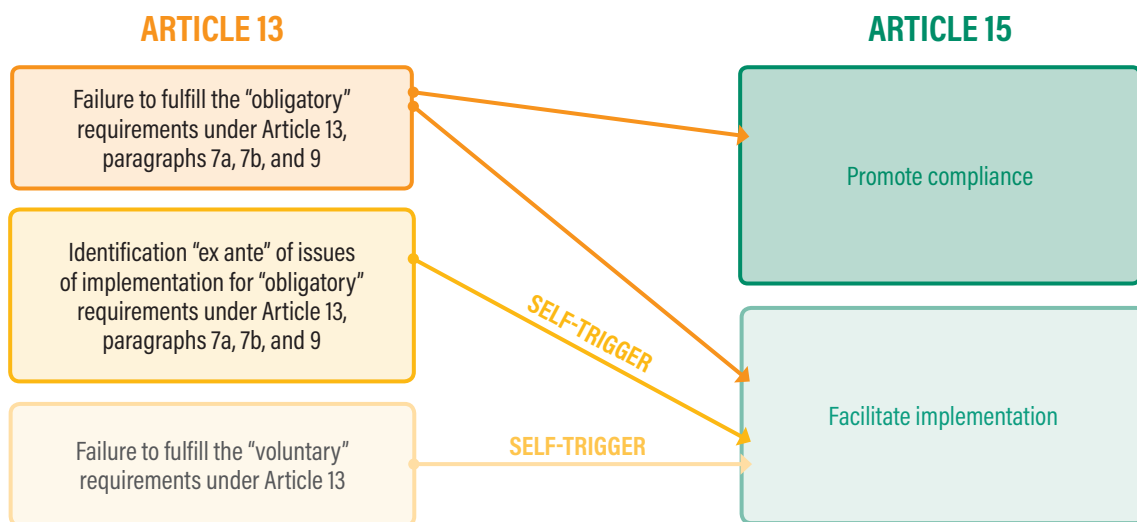
- What would happen if a Party did not report information under Article 13, paragraphs 7a, 7b, and/or 9, which are mandatory? Would it trigger consideration by the Article 15 Committee regarding potential noncompliance with the reporting requirements?
- What would happen if a Party did report information under Article 13, paragraphs 7a, 7b, and/or 9, but the information is not consistent with the MPGs agreed on by the CMA (after the technical expert review)?
- Can a Party that faces difficulty in meeting its reporting requirements seek assistance from the Article 15 Committee to facilitate implementation of these requirements before the due date of submission of its report? In this situation, what would be the trigger for the Article 15 Committee being able to step in and provide assistance? How would the PCCB and/or CBIT be involved?

- What should be the institutional relationship between the technical ERT, Parties, and the Article 15 Committee?
- What instruments could the Article 15 Committee use to flag implementation issues, cases of non compliance, and/or areas requiring improvement (e.g., recommendations, concerns raised in review reports, improvement plans, provision of technical assistance, technical adjustments)?<sup>99</sup>

Various possible approaches could be taken to address these key issues. As shown in Figure 3 (and without prejudice to the decisions to be taken under the Article 15 mechanism), failure to meet the individual mandatory (“shall”) reporting requirements under the transparency framework could trigger further consideration by the Article 15 Committee both in terms of facilitating implementation and promoting compliance.

In contrast, failure to fulfill the voluntary (“non-shall”) requirements could be addressed in two ways. The technical expert review process itself could result in a report flagging the challenges and suggesting an improvement plan,<sup>100</sup> or a Party might “self-trigger.” In addition, self-triggering might be an option if a Party wishes to submit a set of information that is voluntary in nature but the Party faces a number of constraints and therefore seeks assistance from the Article 15 Committee to facilitate implementation of the voluntary requirement.

Figure 3 | Hypothetical Illustration of Linkages between Article 13 and the Article 15 Mechanism



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Parties could also be given the opportunity to flag, *ex ante* (before submission of a BTR or its review), the challenges they face in fulfilling their mandatory reporting requirements to the Article 15 Committee and seek the Committee’s advice to facilitate implementation or technical assistance.

However, other considerations may affect the relationship between Articles 13 and 15. For example, the scope of the provision (e.g., individual versus collective) and how specific and prescriptive the commitments are (whether they are stated with enough detail and clarity to accurately assess whether a Party has complied) may also be relevant.<sup>101</sup> A more thorough analysis of how Article 15 can be operationalized will be undertaken in a separate, forthcoming paper by the PACT consortium.

Ultimately, the outputs of the transparency framework could be an important source of information for the Article 15 mechanism on countries’ abilities to fulfill their requirements (for mitigation, adaptation, finance, technology development and transfer, and capacity building). Parties will need to clarify what is meant by “facilitation of implementation” versus “promotion of compliance” under Article 15 and how this compares with the “review of implementation” undertaken under Article 13. Parties will need to specify what would be the triggers for consideration under Article 15 versus Article 13. The elaboration of the MPGs under both Articles 13 and 15 should be coordinated among compliance and transparency experts to address this relationship.

## 6. CONCLUSIONS

The PA is a highly complex and detailed accord. As this paper has shown, the PA includes many specific yet interwoven requirements that together can deliver the Agreement’s common goals. The coordination of efforts to design the Paris rule book by 2018 is a substantial undertaking.

The successful design of a coherent rule book, including the MPGs for the transparency framework, will therefore hinge on the ability of Parties to identify and leverage the linkages between the various provisions of the PA. Negotiators must carefully consider the interconnected nature of the provisions and requirements of the PA to ensure they all work together efficiently. Doing so will result in more effective coordinated efforts in the negotiating process, avoid adding unnecessary burdens to the drafting of rules, and ease implementation of the PA.

To help move this process forward, this paper has highlighted the most relevant linkages within the PA related to the transparency framework, as well as the issues across negotiating tracks that should inform the design of the transparency framework and the rules for these other elements of the Agreement.

It has also identified the relevant synergies among different UNFCCC negotiation bodies and experts that, by working in coordination, can ensure effective and productive outcomes in the negotiations. Throughout the development of the Paris rule book, negotiators, experts, and the many relevant UNFCCC negotiation bodies will need to engage in dialogue and exchange so that the various negotiating tracks can take account of the parallel progress that is being made in other tracks and achieve operational rules for the transparency framework that are coherent, efficient, robust, and sustainable.

Because of the complexity of the negotiations on the transparency framework, a successful outcome will depend on building the capacity of negotiators and other policy makers so that they can address key transparency issues in a coherent manner throughout the design of the Paris rule book.<sup>102</sup> Moreover, the process for developing the MPGs on transparency should recognize the challenges that many developed countries may face in implementing the multifaceted transparency requirements under the PA.

Negotiators should therefore consider ways to bolster capacity building so that countries can improve the collection and management of their data, enhance their policy- and decision-making processes, and identify ways to strengthen their efforts to reduce emissions, minimize their vulnerability to climate change, and build decarbonized and climate-resilient economies. Ultimately, the reporting and review process in the transparency framework should be seen and designed not as a burden, but rather as an opportunity for countries to learn and build their capacity. By taking this approach, the MPGs can maximize the benefits for all countries of the transparency framework’s interlocking elements that address the multiple dimensions of the climate challenge.

## ANNEX A. LESSONS AND INSIGHTS FROM THE CURRENT MRV SYSTEM OF THE UNFCCC

Experiences and lessons from the implementation of the existing MRV system are highlighted by the UNFCCC Secretariat, in Parties' reports, and from the ICA and IAR processes, and offer valuable insight into necessary improvements. Table A-1 outlines insight from Parties, experience with reporting and review under the current UNFCCC MRV system.

Table A-1 | **Lessons and Insights from Reporting and Review under the Current UNFCCC MRV System**

<b>REPORTING</b>
The tiered approach used under the IPCC guidelines for producing national GHG inventories has provided flexibility to countries based on their capabilities, while still providing best practices for improving the collection and estimation of data over time. Major improvements in GHG inventories over time can be attributed, to a large extent, to the feedback and recommendations from the review process.
There is much less clarity and fewer agreed-upon methodologies to adequately report on the level and types of support received or provided (finance, technology, capacity building) or properly assess the impacts of policies and measures.
Several provisions of the reporting guidelines provide scope to different interpretations; clearer or more specific provisions could enhance consistency of the treatment of information over time. <sup>a</sup>
There is a need to leverage the experiences and lessons learned in implementing the common tabular formats and to enhance the design and use of such tables.
<b>SUPPORT (INCLUDING CAPACITY BUILDING)</b>
Countries' national circumstances and capacities underpin the success and pace for implementing an MRV system. One piece of evidence is reporting by economies in transition countries that has improved significantly over time.
MRV is a learning-by-doing process, with new lessons learned and insights gained during every submission and review cycle.
The resources dedicated to the training of experts (both for review of Annex I Parties' various reports and the ICA <sup>b</sup> are fundamental for preparing them, particularly to understand reporting, review, and accounting requirements. Reviewing national reports has proved to be a very valuable learning tool. <sup>c</sup>
The type and level of support provided is critical, in particular the financial support from the GEF <sup>d</sup> and the initiatives of the CGE on NCs from Parties not included in Annex I to the Convention <sup>e</sup> (including the training material). The GEF, United Nations Development Programme, and United Nations Environment Programme have also played an important role in building capacity in countries in the context of the National Communications Support Programme (NCSP). <sup>f</sup>
To enhance the quality and availability of information regarding capacity building, Parties should leverage the lessons learned from the third comprehensive review of the implementation of the framework.
<b>REVIEW PROCESS</b>
The interactions between Parties and ERTs <sup>g</sup> or the team of technical experts (TTE) <sup>h</sup> provide a learning opportunity for both sides, when face-to-face (i.e., in-country reviews for Annex I Parties), or to a lesser extent when teleconference meetings occur (i.e., during the technical analysis of the BURs). This makes the review a tool to both hold countries accountable and build capacity.
The lead reviewers play a key role in the review process. The conclusions of the lead reviewers' meetings <sup>i</sup> bring valuable lessons and recommendations to enhance the consistency between different reviews.
The Roster of Experts (RoE) <sup>j</sup> is of fundamental importance for the MRV process, not only in terms of fulfillment of the review/technical analysis requirements, but also in the context of recommendations and/or identification of capacity-building needs.
Expansion of the RoE, with the addition of more experts from developing countries, is essential to guarantee the necessary human resources in the context of the transparency framework.
Support by the governments for experts' participation is critical to maintain the rigor of the review and analysis process.
The mandatory trainings by the secretariat are fundamental for the preparation of the experts.
The management of resources (e.g., the allocation of financial resources for NCs/BURs and the human resources available during the review) is a key success factor. The time and resources necessary to complete a submission and review cycle should not be underestimated, since these cycles often require more time than originally planned.
It is important to retain the flexibility of having different types of review/analysis formats (desk, centralized, in-country). Yet the value in having in-country reviews is significant: These are nonthreatening and facilitative activities, and they provide a great peer-to-peer learning environment.
<b>KEY PARTNERS</b>
The secretariat plays a key role in developing and handling the report database and provides the necessary technical and logistical support for the review process, including review tools.
Even if the development of the MPGs must be a Party-driven process, there are valuable inputs from stakeholders external to the UNFCCC process (e.g., nongovernmental organizations, universities, private-sector entities, etc.) to be taken into consideration for the development and implementation of an MRV system.
The IPCC, in developing IPCC good practice methodologies for estimating anthropogenic emissions and removals, is a key partner in the process.

Notes: <sup>a</sup> UNFCCC 2016a. <sup>b</sup> For more information about the training of experts, see UNFCCC 2012b, 2014c. <sup>c</sup> Dagnet et al. 2014. <sup>d</sup> The GEF provides full-cost funding for NCs and BURs, and up to now all requests to support NCs and BURs have been met by the GEF. The GEF has set-aside resources so that each country can access up to \$500,000 for NCs and \$352,000 for BURs. For more information about the support from GEF to NCs and BURs, see UNFCCC 2016c. <sup>e</sup> For more information about the CGE, see UNFCCC 2017h. <sup>f</sup> For more information about the NCSP, see GEF 2016a. <sup>g</sup> For more information about the ERT, see UNFCCC 2017f. <sup>h</sup> For more information about the TTE, see UNFCCC 2017d. <sup>i</sup> For the conclusions of the lead reviewers' meetings, see UNFCCC 2017f. <sup>j</sup> For the Roster of Experts, see UNFCCC 2016f.



## ANNEX B. POTENTIAL LINKAGES BETWEEN THE TRANSPARENCY FRAMEWORK AND THE DECISIONS RELATING TO IPCC METHODOLOGIES

Table B-1 | Potential Linkages between the Transparency Framework and Decisions Related to IPCC Methodologies

TRANSPARENCY FRAMEWORK REQUIREMENTS AND PRINCIPLES APPLICABLE TO THE NIR <sup>a</sup>	POTENTIAL LINKAGES WITH DECISIONS RELATED TO IPCC GOOD PRACTICE METHODOLOGIES
The importance of facilitating improved reporting and transparency over time	The practical experience gained by Parties using IPCC good practice methodologies can help improve reporting and transparency over time.
The <b>need to provide flexibility</b> to those developing country Parties that need it in the light of their capacities <sup>b</sup>	The current IPCC tier approach (i.e. Tiers 1, 2, and 3) can be considered as one means to provide flexibility (applicable to any Party).
The need to promote TACCC	The correct use of IPCC good practice methodologies promotes TACCC principles; Parties may consider whether additional guidance would be necessary.
The need to avoid duplication as well as undue burden on Parties and the secretariat	IPCC good practice methodologies can be used to estimate emissions in any agreed-upon time period (e.g., annual basis, biennial basis, etc.).  Parties could consider how to align the requirements and format of the report to be submitted biennially under the PA with other reports already submitted by Parties.
The need to ensure that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention	Parties could consider whether use of the latest IPCC guidelines or guidance could help enhance the quality of reporting, compared to previous guidelines.  The frequency was already established under paragraph 90 (no less than biennially—except LDCs and SIDS, who may submit at their discretion).
The need to ensure that double counting is avoided	In general, the IPCC does not provide any good practice guidance for accounting.  For example, the 2013 KP Supplement provides guidance on estimating and reporting anthropogenic emissions and removals. It does not deal with accounting—the rules by which the UNFCCC uses reported information—to assess how Parties are complying with commitments, except insofar as accounting rules need to be reflected in guidance on the estimation and reporting of emissions and removals. The KP Supplement aims to be consistent with the decisions of the COP and the CMP but not to extend them.
The need to ensure environmental integrity	Based on past experience, Parties could consider whether the use of the IPCC guidelines or guidance is sufficient to ensure environmental integrity (in the sense that inventories consistent with good practice are those that contain neither over- nor under estimates so far as can be judged, and in which uncertainties are reduced as far as practicable) or whether additional guidelines would be necessary.

*Notes:*

<sup>a</sup> Extracted from UNFCCC 2015a, paras. 92, 94.

<sup>b</sup> Additional options for flexibility will be presented and discussed in a subsequent PACT paper.

Table B-2 | Potential Linkages between the Transparency Framework and Provisions to Track the Progress of NDCs

TRANSPARENCY FRAMEWORK MPG REQUIREMENTS APPLICABLE TO THE INFORMATION NECESSARY TO TRACK PROGRESS MADE IN IMPLEMENTING AND ACHIEVING THE NDCs <sup>a</sup>	POTENTIAL LINKAGES WITH OTHER ARTICLES OF THE PA AND/OR PARAGRAPHS OF DECISION 1/CP.21
The need to promote TACCC	This is also a requirement of the guidance for accounting in the context of Article 4, paragraph 13.
The need to avoid duplication as well as undue burden on Parties and the secretariat	Since Parties will have to communicate their NDCs through a public registry, including their features and CTU, it is important to avoid the need to reproduce the same information in other reports.
The need to ensure that Parties maintain at least the current frequency and quality of reporting in accordance with their respective obligations under the Convention	<p>The quality of the information presented will depend on the guidance and rules developed under other articles of the PA (e.g. Article 4, paragraph 13, and Article 6, paragraphs 2 and 4).</p> <p>The frequency is already established under paragraph 90 (no less frequently than on a biennial basis, except for LDCs and SIDS, who may submit at their discretion).</p>
The need to ensure that double counting is avoided	This is also a requirement of the guidance for accounting in the context of Article 4, paragraph 13, and the guidance for use of ITMOs under Article 6, paragraph 2.
The need to ensure environmental integrity	This is also a requirement of the guidance for accounting in the context of Article 4, paragraph 13.
The types of <b>flexibility available</b> to developing country Parties that need it on the basis of their capacities	<p>The information needed (i.e., CTU) and the level of detail required will depend heavily on the nature and type of NDC. This implies that there is already a level of flexibility embedded in the nature and type of NDCs.</p> <p>Additional options for flexibility will be presented and discussed in a subsequent PACT paper.</p>
The consistency between the methodology communicated in NDCs and the methodology for reporting on progress made toward achieving individual Parties' respective NDCs	Beyond the consistency between the guidance for accounting and the good practice methodologies used to prepare the NIR, it is also necessary to check if there is consistency between the information provided in the NDC and how it is accounted for to track progress.

*Notes:*<sup>a</sup> Extracted from UNFCCC 2015a, paras. 92, 94.<sup>b</sup> Additional options for flexibility will be presented and discussed in a subsequent PACT paper.

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## ENDNOTES

1. This is defined under Art. 2 of the PA: "This Agreement, in enhancing the implementation of the Convention, including its objective, aims to strengthen the global response to the threat of climate change, in the context of sustainable development and efforts to eradicate poverty, including by:
  - (a) Holding the increase in the global average temperature to well below 2°C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5°C above pre-industrial levels, recognizing that this would significantly reduce the risks and impacts of climate change;
  - (b) Increasing the ability to adapt to the adverse impacts of climate change and foster climate resilience and low greenhouse gas emissions development, in a manner that does not threaten food production; and
  - (c) Making finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development." (UNFCCC 2015b, Art. 2)
2. Reflections note from the co chairs: UNFCCC 2017e.
3. UNFCCC 2015b.
4. During COP24 and the third part of the first session of the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement (CMA 1-3). For the dates of the COP, see UNFCCC 2017a.
5. UNFCCC 2015b, Art. 2.
6. On October 5, 2016, the two thresholds for entry into force of the PA were achieved (55 countries covering 55 percent of global emissions). The PA entered into force on November 4, 2016. The first part of the first session of the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement (CMA 1-1) took place during COP22 in Marrakech, Morocco, November 15–18, 2016.
7. UNFCCC 2015a, para. 96.
8. The COP, APA, Subsidiary Body for Implementation (SBI), and Subsidiary Body for Scientific and Technological Advice (SBSTA).
9. Experts are defined in this paper as the negotiators of a specific agenda item and/or with a specific expertise related to an agenda item (e.g., MRV experts, mitigation experts, accounting experts, and adaptation experts, among others).
10. Dagnet et al. 2016.
11. UNFCCC 2017b.
12. Dagnet et al. 2014.
13. This resulted in different reporting and review requirements for Annex I versus non-Annex I Parties. See UNFCCC 2010, paras. 40, 60; UNFCCC 2011, paras. 12–31, 39–44, 56–62.
14. Essentially through the establishment of the CBIT.
15. UNFCCC 2015b, Art. 13, para. 1.
16. UNFCCC 2015a, para. 98.
17. Dagnet et al. 2014.
18. Dagnet et al. 2014.
19. Dagnet et al. 2014.
20. For more details, see UNFCCC 2014a.
21. Dagnet et al. 2014.
22. For more information on the NIR review of developed countries, see UNFCCC 2017f.
23. For more information on the IAR/multilateral assessment, see UNFCCC 2014b and 2017g.
24. For more information on the ICA/FSV is available at UNFCCC 2017c and UNFCCC 2017d.
25. UNFCCC 2015b, Art. 13, para. 4.
26. UNFCCC 2012a.
27. UNFCCC 2015b, Art. 12, para. 5.
28. UNFCCC 2015b, Art. 13, para. 6.
29. UNFCCC 2015b, Art. 13, para. 6.
30. UNFCCC 2015a, para. 90.
31. UNFCCC 2015a, para. 90.
32. UNFCCC 2015b, Art. 13, para. 7.
33. UNFCCC 2015b, Art. 4, para. 13.
34. For example, UNFCCC 2015b, Art. 6, paras. 2, 4.
35. UNFCCC 2015b, Art. 13, para. 11.
36. UNFCCC 2015a.
37. In this paper the term *biennial transparency report* (BTR) will be used for the purpose of differentiating the biennial reports under the PA from the biennial reports (BRs) and biennial update reports (BURs) under the current UNFCCC MRV system. This doesn't preclude any term or abbreviation that Parties decided to use in the MPGs of the transparency framework.
38. UNFCCC 2015b, Art. 13, para. 7a.
39. Accounting of the NDC. UNFCCC 2015a, para. 31.
40. These include (a) Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories; (b) 2000 Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories; (c) 2003 Good Practice Guidance for Land Use, Land-Use Change and Forestry; (d) 2006 IPCC Guidelines for National Greenhouse Gas Inventories; (e) 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands; and (f) 2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol. For more information on all of these, see IPCC 2016.
41. UNFCCC 2013b, Annex, para. 9.
42. UNFCCC 2013a, para. 9.
43. UNFCCC 2013b, para. 4.
44. UNFCCC 2002, Annex, para. 8.
45. UNFCCC 2002, Annex, para. 11.
46. UNFCCC 2011, Annex III, para. 5.
47. This process will result in a methodology report (named *2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*) that should be used in conjunction with the 2006 IPCC Guidelines. The methodology report methodology report should be finalized in May 2019.
48. UNFCCC 2015b, Art. 4, para. 8.

49. UNFCCC 2015a, para. 27.
50. UNFCCC 2015a, para 26.
51. As stated in the informal note by the cofacilitators, some Parties understand features “as characteristics of NDCs, or, in other words, what NDCs ‘look like.’ Many Parties indicated that the Paris Agreement already specifies the features of NDCs. Some Parties indicated that further guidance may not be required beyond a structured compilation of features, while others see the need for further elaboration.” See UNFCCC 2016e.
52. UNFCCC 2015b, Art. 4, para. 12.
53. UNFCCC 2015a, para. 29.
54. UNFCCC 2015a, para. 31.
55. UNFCCC 2015b, Art. 6, para. 2.
56. UNFCCC 2015b, Art. 6, para. 2.
57. UNFCCC 2015a, para. 36.
58. UNFCCC 2015a, paras. 37–38.
59. This provides a process for LDCs to identify priority activities that respond to their urgent and immediate needs to adapt to climate change—those for which further delay would increase vulnerability and/or costs at a later stage.
60. This was established under the Cancún Adaptation Framework to identify medium- and long-term adaptation needs and to develop and implement strategies and programs to address those needs. It is a continuous, progressive, and iterative process used for national planning purposes.
61. UNFCCC 2015b, Art. 7, para. 10.
62. UNFCCC 2015b, Art. 13, para. 8.
63. UNFCCC 2015b, Art. 7, para. 10.
64. UNFCCC 2015b, Art. 7, para. 1.
65. UNFCCC 2015b, Art. 13, para. 9.
66. UNFCCC 2015b, Art. 9, para. 5.
67. UNFCCC 2015b, Art. 9, para. 3.
68. UNFCCC 2015b, Art. 9, para. 3.
69. UNFCCC 2015b, Art. 9, para. 5.
70. UNFCCC 2015b, Art. 9, para. 5.
71. UNFCCC 2015a, paras. 69–70.
72. UNFCCC 2015b, Art. 11, para. 4.
73. UNFCCC 2015a, para. 71.
74. UNFCCC 2015a, para. 84.
75. UNFCCC 2015b, Art. 13, para. 10.
76. UNFCCC 2015a, para. 94d.
77. UNFCCC 2015b, Art. 11, para. 4.
78. According to Art. 13, paras. 5–6, the purpose of the framework for transparency of action is to provide clarity on climate change action and support provided and received by relevant individual Parties, to inform the global stocktake under Art. 14 (UNFCCC 2015b, Art. 13, paras. 5–6).
79. Although there is no explicit link with the mechanism established under Art. 15 to facilitate implementation and promote compliance, the experience under the Convention and the KP, and other multilateral regimes, shows that such a relationship does exist (see Annex A).
80. UNFCCC 2015b, Art. 13, para. 12.
81. UNFCCC 2015b, Art. 13, para. 11.
82. UNFCCC 2016d.
83. UNFCCC 2015a, para 73.
84. GEF 2016b.
85. Dagnet et al. 2014.
86. Mitigation and adaptation actions, as well as support provided, received, and mobilized, reported under Art. 13 but not necessarily captured in the NDCs.
87. UNFCCC 2015b, Art. 14, para. 3.
88. UNFCCC 2015a, paras. 23–24, and UNFCCC 2015b, Art. 14, para. 2, set the timing of when future NDCs must be submitted. Parties also agreed to convene a facilitative dialogue in 2018 to take stock of the collective efforts of Parties in relation to progress toward the long-term goal referred to in Art. 4, para. 1 (see UNFCCC 2015a, para. 20). This could set a precedent for the global stocktake. That process is not covered in this paper.
89. UNFCCC 2016b.
90. UNFCCC 2015a, para. 99; UNFCCC 2015b, Art. 14, para. 1.
91. UNFCCC 2016e.
92. UNFCCC 2016b.
93. Assuming that this information will be reported as part of Art. 13, para. 7a.
94. UNFCCC 2015b, Art. 13, para. 6, also says the following: “The purpose of the framework for transparency of support is to provide clarity on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14.”
95. UNFCCC 2015b, Art. 14, para. 3.
96. Brunnée et al. 2012.
97. UNFCCC 2015b, Art. 15, para. 1.
98. UNFCCC 2015b, Art. 15, para. 2.
99. This would result in conservative estimates for the Party concerned to ensure that emissions are not underestimated or overestimated. In case of dispute between the team of reviewers and the Party about the adjustment that should be made, the issue will be forwarded to the Article 15 Committee.
100. The notion of improvement plans emerged from the submissions of Parties under APA agenda item 5.
101. Moncel et al. 2011.
102. All parties “shall” submit their national inventories and information on progress made toward implementing and achieving their NDCs and “should” report on their adaptation efforts; while developed countries shall report on the support they provide, developing countries should report on what they received.

## ABBREVIATIONS

<b>APA</b>	Ad Hoc Working Group on the Paris Agreement
<b>BR</b>	biennial report
<b>BTR</b>	biennial transparency report
<b>BUR</b>	biennial update report
<b>CBIT</b>	Capacity-Building Initiative for Transparency
<b>CGE</b>	Consultative Group of Experts on National Communications from Non-Annex I Parties
<b>CMA</b>	Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement
<b>CMP</b>	Conference of the Parties serving as the Meeting of the Parties to the Kyoto Protocol
<b>COP</b>	Conference of the Parties of the UNFCCC
<b>CP</b>	commitment period (in the context of the KP)
<b>CTU</b>	clarity, transparency, and understanding (in the context of Article 4, paragraph 8 of the PA)
<b>ERT</b>	expert review team
<b>GEF</b>	Global Environment Facility
<b>GHG</b>	greenhouse gas
<b>GST</b>	global stocktake (in the context of Article 14 of the PA)
<b>IAR</b>	international assessment and review
<b>ICA</b>	international consultation and analysis
<b>INDC</b>	intended nationally determined contribution
<b>IPCC</b>	Intergovernmental Panel on Climate Change
<b>ITMO</b>	internationally transferred mitigation outcome (in the context of Article 6, paragraph 2, of the PA)
<b>KP</b>	Kyoto Protocol
<b>LDC</b>	least developed country
<b>MPGs</b>	modalities, procedures, and guidelines
<b>MRV</b>	measurement, reporting, and verification
<b>NAPA</b>	national adaptation programme of action
<b>NC</b>	national communication
<b>NCSP</b>	National Communications Support Programme
<b>NDC</b>	nationally determined contribution (in the context of Article 4 of the PA)
<b>NIR</b>	national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases
<b>PA</b>	Paris Agreement
<b>PACT</b>	Project for Advancing Climate Transparency
<b>PCCB</b>	Paris Committee on Capacity Building
<b>RoE</b>	Roster of Experts
<b>SBI</b>	Subsidiary Body for Implementation
<b>SBSTA</b>	Subsidiary Body for Scientific and Technological Advice
<b>SIDS</b>	Small Island Developing States
<b>TACCC</b>	transparency, accuracy, completeness, comparability, and consistency
<b>TTE</b>	team of technical experts
<b>UNFCCC</b>	United Nations Framework Convention on Climate Change

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## ABOUT THE AUTHORS

**Yamide Dagnet** is a Project Director and UNFCCC lead at WRI.

Contact: [YDagnet@wri.org](mailto:YDagnet@wri.org)

**Marcelo T. Rocha** is a founder and partner of Fábrica Éthica Brasil, was a lead author of the Intergovernmental Panel on Climate Change (IPCC) 2013 Revised Supplementary Methods and Good Practice Guidance and is a lead reviewer for the UNFCCC.

**Teng Fei** is a professor at the Institute of Energy, Environment, and Economy at Tsinghua University and was a lead author of the Fifth Assessment Report of the IPCC.

**Cynthia Elliott** is a Research Associate at WRI.

**Melisa Krnjaic** is a Research Analyst at WRI.

## ABOUT WRI

World Resources Institute is a global research organization that turns big ideas into action at the nexus of environment, economic opportunity and human well-being.

## ABOUT PACT

The Project for Advancing Climate Transparency (PACT) is made up of experts from developing and developed countries working together to advance the development of robust and effective transparency and accountability rules and processes for the Paris Agreement on climate change.

PACT facilitates the development of options and approaches, facilitates relevant and timely inputs to the UNFCCC negotiations, and provides space to build consensus among Parties through research, international meetings, and enhancement of domestic capacity of developing countries. To learn more about PACT the consortium's work please visit: <http://www.wri.org/pact>.



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