



# Climate Action and Transparency under the Paris Agreement

Reflecting the outcomes on Nationally Determined Contributions,  
Long-Term Low Greenhouse Gas Emission Development Strategies,  
and transparency from COP24 to COP27

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# 1 Introduction

This guidance note gives an overview of what countries need to do under the Paris Agreement in terms of preparing and regularly update their climate targets (Nationally Determined Contributions, or NDCs), tracking progress in implementing and achieving them (transparency), and the role of Long-Term Low Greenhouse Gas Emission Development Strategies (LT-LEDS or LTS) in achieving the mid-century temperature goals under the Paris Agreement. The note is aimed specifically at government officials interested in the policy implications of the Paris Agreement in their country. It lays out the key requirements under the Paris Agreement and subsequent decisions by the CMA<sup>1</sup> related to NDCs, LT-LEDS and transparency. The note takes account of latest developments of the latest COPs<sup>2</sup> until COP27 in Sharm el-Sheikh, Egypt.

# 2 Background

The Paris Agreement was adopted at COP 21 in December 2015 and came into force in November 2016. As the successor to the Kyoto Protocol, and as the first agreement under the UNFCCC that addresses action both by developed and developing countries, the agreement establishes the rules for enhanced global action on climate change under the UNFCCC. It has three key goals on mitigation, adaptation, and finance (Article 2):

- Holding the increase in the global average temperature to well below 2°C above pre-industrial levels and pursuing efforts to limit the increase to 1.5°C.
- Increasing the ability to adapt to the adverse impacts of climate change.
- Making finance flows consistent with a pathway towards low greenhouse gas emissions and climate resilient development.

The focus of this guidance note is on the first goal.<sup>3</sup> Achieving this goal will require ambitious action by all Parties to the agreement. At the core to this action are the NDCs which set out what each Party will contribute to the collective efforts towards achieving the goals of the Paris Agreement. NDCs typically include objectives, targets, and a high-level overview of domestic efforts to

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1 The CMA is the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement; it is the decision-making body for oversight and implementation of the Paris Agreement. It meets concurrently with the COP.

2 COPs are the Conferences of the Parties to the UN Framework Convention on Climate Change. They are held once a year in different locations in November or December and are used to agree key decisions under the UNFCCC and subsidiary agreements, such as the Paris Agreement and, before it, the Kyoto Protocol. COP 28 will be in Dubai, United Arab Emirates in November, and December of 2023.

3 Further information on the second and third goal of the Paris Agreement can be found elsewhere, for example see the [European Capacity Building Initiative 2019 Pocket Guide to Adaptation](#), or [CPI's Global Landscape of Climate Finance: a decade in data \(2022\)](#).

achieve them. Furthermore, countries are encouraged to submit their long-term visions to support implementation of the temperature goals, the LT-LEDS. The ‘Enhanced Transparency Framework’ (ETF)<sup>4</sup> requires Parties to report every two years on their climate actions and on the achievement of their NDC goals. This includes the presentation of greenhouse gas (GHG) inventories and information from tracking implementation and achievement of their NDCs every two years.

This guidance note captures the state of play on NDCs and transparency and explains the requirements and provisions that policy officials might want to consider over the coming years as they plan and implement climate policy and action in their respective countries. It includes the most relevant outcomes of the six COPs following COP 21 in Paris, until COP 27 in Sharm el-Sheikh. This guidance note is an update on the document “Next steps under the Paris Agreement and the Katowice Climate Package - Guidance for policy-makers on Nationally Determined Contributions and the Enhanced Transparency Framework”.<sup>5</sup> In terms of NDCs and transparency, the key outcomes presented include guidance related to NDCs, the modalities, procedures, and guidelines (MPGs) for the ETF, adopted as part of the Katowice Climate Package (COP 24) and the Guidance for operationalising the MPGs, adopted in Glasgow (COP 26). Parties will start reporting under the

ETF from 2024 (see Chapter 6 for more details. Specific guidance for NDCs includes the information to facilitate clarity, transparency and understanding (ICTU) of NDCs, accounting for NDCs, common timeframes, and the NDC registry.

Parties to the Paris Agreement also aim to make global GHG emissions peak as soon as possible and to achieve GHG neutrality in the second half of this century.<sup>6</sup> Both long term objectives contribute to staying below the temperature limits of 2°C and 1.5°C. However, NDCs contain only shorter-term objectives, currently until 2030. To address the need for aligning the current and subsequent NDCs with the long-term objectives of the Paris Agreement, Parties agreed to “formulate and communicate long-term low greenhouse gas emission development strategies”. As of 5 May 2023, 60 Parties have submitted their new and revised long-term strategies. The latest submissions were from Belize, Oman, Cyprus, India, Zimbabwe, and Thailand.<sup>7</sup>

Ultimately, the ETF and the information regularly presented by Parties will allow individual countries to track their progress towards achieving their climate goals and GHG neutrality. The provision of quality information under the ETF will also allow the international community to track progress towards peaking of GHG emissions and GHG neutrality.

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4 Article 13 of the Paris Agreement establishes the Enhanced Transparency Framework for action and support.

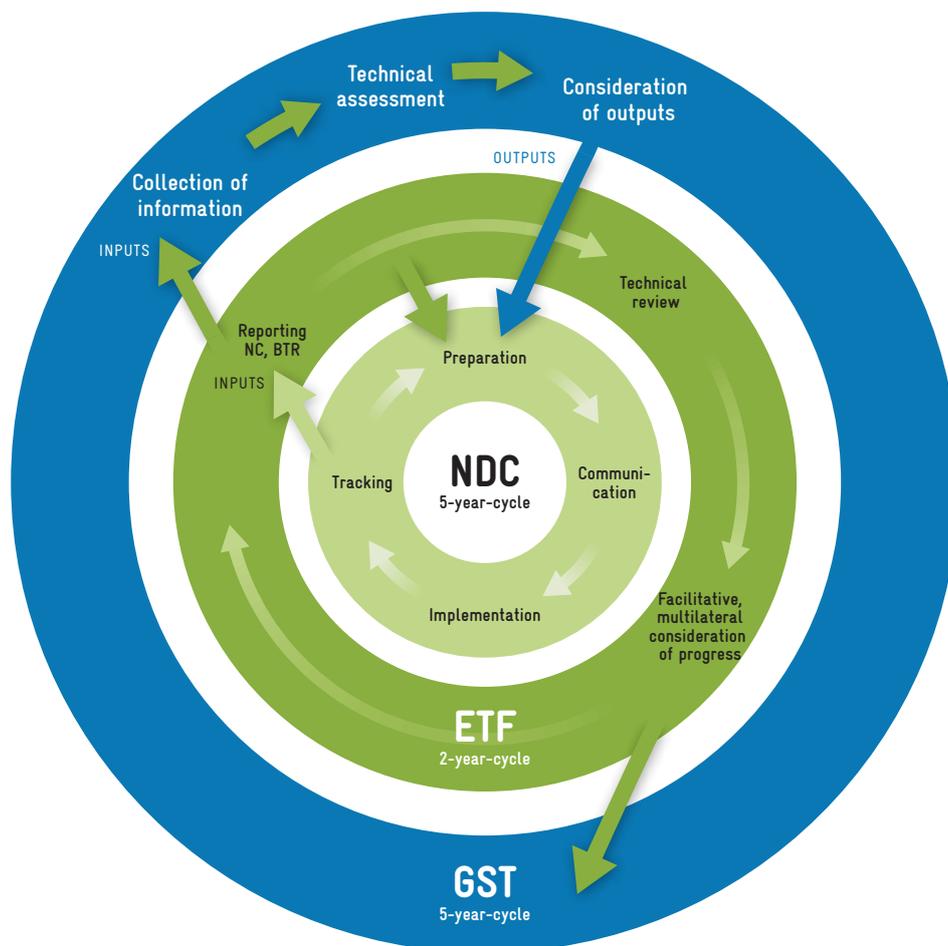
5 Access to the guidance note in several languages: <https://transparency-partnership.net/publications-tools/guidance-policy-makers-ndcs-and-etf>

6 The exact wording of Article 4.1 of the Paris Agreement is that “in order to achieve the long-term temperature goal set out in Article 2, Parties aim to reach global peaking of greenhouse gas emissions as soon as possible, recognizing that peaking will take longer for developing country Parties, and to undertake rapid reductions thereafter in accordance with best available science, so as to achieve a balance between anthropogenic emissions by sources and removals by sinks of greenhouse gases in the second half of this century, on the basis of equity, and in the context of sustainable development and efforts to eradicate poverty.”

7 UNFCCC site on long term strategies: <https://unfccc.int/process/the-paris-agreement/long-term-strategies>

### 3 The Paris Agreement ambition cycle

Figure 1: The relation between NDCs, the Enhanced Transparency Framework (ETF) and the Global Stocktake (GST)



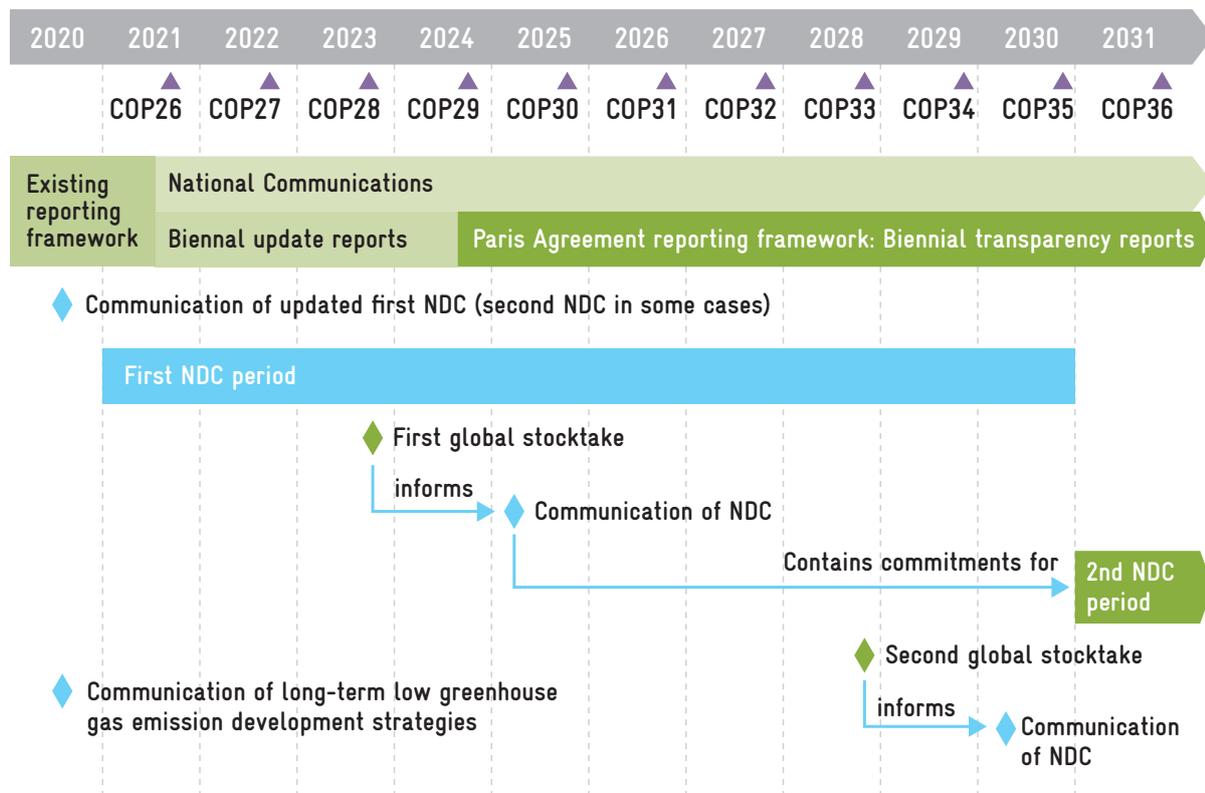
Source: Own compilation

The Paris Agreement sets up a ‘ratchet mechanism’, which results from the interaction between **NDCs**, reporting under the **Enhanced Transparency Framework (ETF)** and the assessment of collective climate progress under the **Global Stocktake (GST)**. The links between the NDCs, the ETF, and the GST are presented in Figure 1 below, showing the key components of the ‘ambition cycle’.

**NDCs** are at the core of the ambition cycle, as policymakers need to ensure their country prepares, communicates, and maintains its NDC

and implements climate actions to achieve the international commitments presented by Parties. Parties to the Agreement must communicate their NDCs every five years. Each NDC communicated by a Party is expected to represent a ‘progression’ on the previous one, hence ambition is ratcheted up continuously from one NDC to the next. With the help of long-term low greenhouse gas emission development strategies (**LT-LEDS**), Parties can set up the long-term direction of their NDCs and ensure its alignment with the long-term goals of the Paris Agreement.

Figure 2: Timeline for key NDC and transparency-related processes under the Paris Agreement



Source: Own compilation

Policymakers also need to set up the necessary **transparency** systems to track progress in the implementation of their NDCs and assess the achievement of their climate goals (depicted as the “ETF” circle in Figure 1). Information to track progress in the implementation of NDCs feeds as an input into the biennial transparency reports (BTR).

The purpose of the ETF is to “build mutual trust and confidence and to promote effective implementation”<sup>8</sup> of climate actions. Key to achieving this are the review steps for BTRs. Each BTR will undergo a technical review, as well as the multilateral consideration by peers. The review process will support Parties in improving the quality of information over time. Better information will then be available to inform national climate action and support the preparation of successive NDCs.

The information collected under the ETF serves as an input for the **GST** and the assessment of collective progress on achieving the long-term goals of the Paris Agreement, as also shown in Figure 1. The GST provides Parties with information on the progress made and the climate ambition still needed to keep the Paris goals within reach. The GST takes place every five years, the first time in 2023, and considers the inputs provided by the ETF. Quality information under the ETF also improves the assessments of collective climate action. The outputs of the GST are available two years before each upcoming round of NDCs. This gives Parties enough time to consider the results in the preparation of their NDCs.

Figure 2 above sets out some of the key steps in the Paris Agreement process during the first NDC period (up to 2030), including the beginning of the second NDC period (2031). The various steps are elaborated in more detail in Chapter 4 (NDCs) and Chapter 6 (Transparency).

8 See Article 13(1) of the Paris Agreement

## 4 Preparing, implementing, and maintaining Nationally Determined Contributions (NDCs)

### 4.1 Summary of key steps and issues for policymakers

Key steps and issues that policymakers may want to consider concerning NDCs are outlined below. More details are given in the sub-sections of Chapter 4.

- Take action to implement the existing NDC, for example through the development of NDC action and finance plans, climate action programmes or roadmaps, and measures to implement them. It will be important to also look beyond climate policy to consider whether a wider policy landscape is consistent with the Paris Agreement, for example checking that the country's energy strategy is not locking the country into a pathway that is not compatible with the Paris Agreement [section 4.1].
- Analyse what revisions to the existing NDC are possible and how ambition and implementation could be enhanced to align with the Paris Agreement temperature goal, considering different national circumstances [section 4.5].
- Prepare a new NDC which is to be submitted by 2025, considering the outputs of the first GST.
- Set in place the necessary institutional arrangements to allow for a periodical revision of the NDC. Consider arrangements for stakeholder participation and for managing the relevant information.
- Consider what capacity development needs there might be for the update, tracking, and implementation of NDCs and what support is available. This includes the capacities needed to implement the mitigation actions to meet the NDC targets [section 4.7].
- Consider reviewing finance flows to check whether they are consistent with low carbon pathways and with the investment required for NDC implementation [section 4.8].

## 4.2 Background

Nationally Determined Contributions (NDCs) are at the heart of the Paris Agreement. They set out a Party's contribution to meeting the goals of the Paris Agreement, describing a Party's objective to transition to a low carbon and climate resilient economy. Parties must communicate NDCs every five years, and a Party may at any time adjust its existing NDC with a view to enhancing its level of ambition.<sup>9</sup> All NDCs are recorded in a public registry maintained by the UNFCCC Secretariat (see section 4.5.1).

At the climate change conference in Paris, the COP invited Parties to communicate their first NDC no later than when they ratify the Paris Agreement. Most Parties ratified it in 2016 and in 2020, 75 Parties communicated new or updated NDCs (see section 4.3.1). NDCs are generally short, high-level documents. The key characteristic of NDCs is that they are nationally determined and hence display a wide variety of approaches, both on the format and the content. This diversity is most notable in the types of targets exhibited in different Parties' NDCs. That said, Parties must follow the guidance to ensure clarity, transparency and understanding of their NDCs (see section 4.3 for more information).

## 4.3 NDC communication

The Paris Agreement states that when communicating their NDCs Parties shall provide “the information necessary for clarity, transparency and understanding...”, which includes information on:<sup>10</sup>

- The reference point (for example, the base year).
- Time frames and periods for implementation.
- Scope and coverage of the NDC (e.g., which sectors are covered, which gases are included, etc.).
- Planning processes (information on existing or planned domestic processes for implementing and monitoring the NDC).
- Assumptions and methodological approaches.
- How the NDC is fair and ambitious.
- How the NDC contributes to the objectives of the Convention.

This information shall be provided for all types of NDCs as applicable, including for NDCs that consist of mitigation co-benefits resulting from adaptation actions and economic diversification plans.<sup>11</sup> The decision also points out that Parties should not feel limited to this information and may also provide further information as deemed necessary.

The information provided when communicating NDCs is also the basis for tracking progress of the international commitments from countries, since most of the information must be included as the description of the NDC in the BTR.<sup>12</sup>

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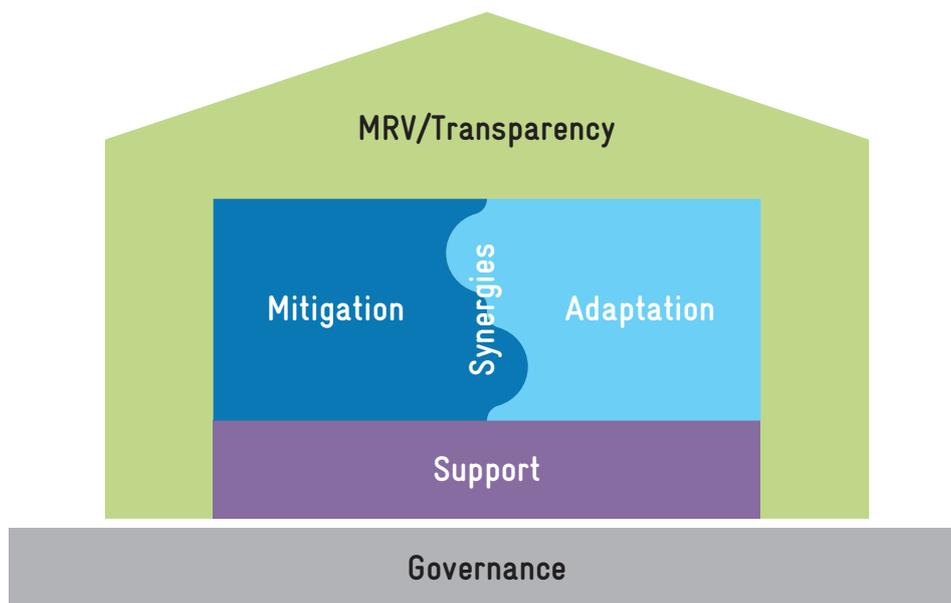
9 See Article 4(11) of the Paris Agreement

10 See Article 4(8) of the Paris Agreement and paragraph 27 of decision 1/CP.21

11 See Annex I to Decision 4/CMA.1 for more details on information to provide clarity, transparency and understanding.

12 See paragraph 64 of decision 18/CMA.1 in the MPGs

Figure 3: The key elements of NDC implementation



Source: Own compilation based on: Planning for NDC Implementation: A Quick-Start Guide (CDKN and Ricardo Energy & Environment, 2016)

#### 4.3.1 Communication of NDCs by 2025 and common timeframes for NDCs

The Paris Agreement requests all Parties to communicate an NDC every five years. The COP decision accompanying the Paris Agreement states that successive NDCs shall<sup>13</sup> be submitted every five years from 2020. A NDC timeframe is ‘...a time period in the future during which an objective included in an NDC is to be achieved’.<sup>14</sup> Most first NDCs have timeframes of ten years (2021–2030).

At the climate change conference in Glasgow in 2021, the CMA adopted a decision on common timeframes for NDCs. In this decision, **the CMA encourages Parties to communicate in 2025 an NDC with an end date of 2035**, in 2030 an NDC with an end date of 2040, and so forth every five years thereafter. For Parties that follow this encouragement, the NDCs communicated in 2025 will apply to the timeframe 2031 to 2035.

This timeframe is shorter than the current 10-year timeframe, and it supports a more regular update of Parties’ national climate change policies – at least every five years. It also means, that Parties will concurrently need to take action to achieve the targets of their existing NDC, while planning for the next.

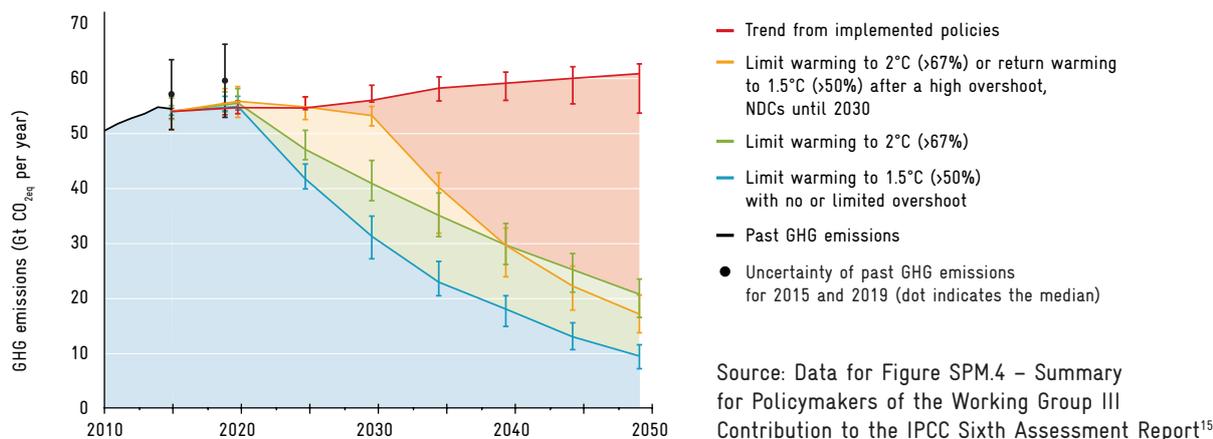
#### 4.4 NDC implementation

The Paris Agreement requires Parties to pursue domestic climate actions for achieving their NDC targets (see Figure 3 for the key elements of NDC implementation). As opposed to the communication of NDCs, the Paris Agreement does not offer any requirements or guidelines for implementing them. Many Parties have formulated their NDCs as high-level strategic documents and underpinned them by more detailed action plans or roadmaps that set out how the objectives will be met. These plans or roadmaps are then implemented, for example, through new regulations and policies

<sup>13</sup> Decision 1/CP.21, <https://unfccc.int/documents/9097>

<sup>14</sup> Definition from synthesis report on the aggregate effect of INDCs, UNFCCC 2016.

Figure 4: Global GHG emissions of modelled pathways, and projected emissions



such as carbon pricing and the alignment of domestic budgets with the NDC targets. Finally, Parties must also report on the “actions, policies and measures” aimed to support implementation and achievement of their NDC.

It is important to mention that the NDC implementation plans, and roadmaps are not stand-alone documents. They should have strong ownership in the relevant sectoral ministries and be reflected in associated sectoral strategies, sector-specific legislation, and investment plans. It is also important to have a mechanism to monitor and review these

plans with sufficient regularity and ensure consistency with the NDC and if available, the long-term strategy. Parties may find it beneficial to develop such NDC implementation plans through a consultative process with stakeholders to increase their political buy-in.<sup>16</sup>

Whilst formal guidance for NDC implementation does not exist, there are a range of resources that Parties can use to guide the NDC planning and implementation process.<sup>17</sup>

Apart from developing robust plans for implementing the NDC, Parties must look beyond the climate policy space. For example, phasing out fossil fuel subsidies and successively introducing a price on carbon while compensating those negatively affected by those measures will be an important step for many Parties to meet their targets. Climate action requires a transition in several sectors. Therefore, sectoral ministries need to design policies and measures that achieve climate targets alongside other important targets, such as reliable energy access, reduced air pollution, biodiversity conservation and food security. A successful transition also requires a focus on a just transition of the affected workforce and the consideration of gender issues. If reviews of key strategies are planned, such as a five-year development plan update or a review of a country’s energy strategy, this offers a good opportunity to ensure that these plans are ‘Paris Agreement compatible’.

Figure 4 shows pathways of global GHG emissions that are in line with limiting warming to 1.5°C and 2°C, respectively. These pathways require massive reductions of GHG emissions, especially in the coming decade.

15 <https://ipcc-browser.ipcc-data.org/browser/dataset?id=3878>

16 Case studies on developing NDC implementation plans can be found on the Good Practice Database hosted by the NDC Partnership – <https://ndcpartnership.org/good-practice-database>

17 For example, [CDKN/Ricardo Planning for NDC Implementation: A quick start guide](#), [WRI/UNDP NDC quality assurance checklist](#), [UNEP DTU Advisory Note on NDC implementation](#), and [IEED Pocket Guide to the Paris Agreement](#)

## 4.5 Enhancing ambition in NDCs

The Paris Agreement represented a significant step forward in global efforts to tackle climate change in that, for the first time, it includes binding mitigation obligations for all Parties, i.e., developed and developing countries. As previously stated, each Party to the Paris Agreement must communicate successive NDCs every five years<sup>18</sup> and each NDC must be a ‘progression’ beyond the previous one and reflect the highest possible ambition.<sup>19</sup> The GST will be carried out every five years,<sup>20</sup> assessing the collective progress towards achieving the Paris Agreement’s long-term goals, and its outcome, will inform Parties in updating and enhancing their NDCs.<sup>21</sup> The outputs of the first GST will be presented at COP28 in Dubai. The outputs of the second GST will be presented at COP33 in 2028.

The need for enhanced ambition is illustrated in the Synthesis Report of the UNFCCC Secretariat on Nationally Determined Contributions under the Paris Agreement<sup>22</sup> which finds that if all current NDC targets up until 2030 are met, total greenhouse gas emissions in 2030 will remain at a level similar to the level of 2019. Such a level is not consistent with a pathway towards limiting the global temperature increase to 1.5°C. The contribution of Working Group I of the IPCC to its Sixth Assessment report (IPCC 2021) finds that **limiting global warming to 1.5°C requires rapid, deep, and sustained reductions in global GHG emissions by 2030**. This emphasizes that Parties need to go beyond current commitments by 2030, and

substantially raise ambition in future NDCs and LT-LEDS that have a timeframe beyond 2030. To scale up mitigation and implementation ambition before 2030, a ‘Mitigation Work Programme’ was established in the ‘Glasgow Climate Pact’<sup>23</sup> in 2021. This work programme is intended to complement the GST to urgently scale up mitigation ambition and implementation in this critical decade.

In the context of ambition, there is a strong link between NDCs and LT-LEDS. It will be important that LT-LEDS are sufficiently ambitious and in line with the Paris Agreement’s goal on limiting global temperature rise, and that the NDCs are aligned with these long-term strategies. For more information on LT-LEDS, see Chapter 5.

The world is currently straying away from a path towards a safe climate future. But besides this, there are other reasons why it could be beneficial for Parties to enhance mitigation ambition and to start the assessments early on:

- With more time to conduct analyses and carry out meaningful stakeholder engagement, a Party may find that it can make larger emissions cuts through measures that are sensible for many other reasons too, such as lower prices for technology or curbing air pollution.
- Each round of NDC needs to consider changes in technology and its costs, e.g., the continuing drop in prices for renewable energy, and that there may be new information on key assumptions and factors such as projected energy demand or water availability.

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18 See Article 4(9)

19 See Article 4(3)

20 See Article 14(2)

21 See Article 14(3)

22 NDC Synthesis report <https://unfccc.int/documents/619180>

23 Decision 1/CMA.3, <https://unfccc.int/documents/460950>

- To meet the temperature goal of the Paris Agreement, countries need to largely phase out fossil fuels by mid-century. Given this scenario, early action on “low-hanging fruits”<sup>24</sup> is necessary, while early planning will give sufficient time to prepare for the harder changes that may take longer to implement.
- If countries don’t act fast on the low hanging fruits or quick wins, they lose time and resources, because the later they curb their emissions, the larger, steeper, and possibly more expensive the cuts will be. Additionally, countries that are not quick and ambitious in cutting emissions may face high import tariffs and other barriers for international trade on high-emission products or services, as regulations on carbon intensity are rolled out (e.g., EU Carbon border adjustment mechanism).<sup>25</sup>
- Raising ambition is a strong political statement to other countries. The goals of the Paris Agreement will only be achieved through collective ambitious action. Many countries can do more and can count on strong public support for intensifying efforts on climate change and more adequately responding to the ‘climate emergency’. Raising ambition pressures other countries to act and supports calls from constituencies within those countries that demand stronger action from their governments.
- It will be important to demonstrate that a Party’s 2030 target is consistent with a 2050 target in a long-term strategy.
- A new or updated NDC is an opportunity to demonstrate progress in implementing the current NDC.

There are several options available for enhancing ambition in new or updated NDCs:

- Setting an ambitious new target for a timeframe beyond the existing one. Especially if the NDC already establishes a target until 2030.
- Raising the ambition level of an existing target.
- Changing the target type, e.g., from an intensity target to an absolute target.
- Expanding the scope of the target to cover more sectors or gases.
- Changing a conditional target to an unconditional target.

In addition, when developing a new NDC or updating an existing one, the following changes beyond the NDC could also be made:

- Underlining the new target with new or enhanced policies and measures to ensure achievement.
- Committing more climate finance, capacity building or technology transfer.
- Developing more robust transparency systems to track and report on climate action.
- Setting out improved governance structures.

#### 4.5.1 Updating existing NDCs

As the world is not on track toward achieving the temperature goal of the Paris Agreement,<sup>26</sup> Parties must increase their ambition in the timeframe up to 2030. At the climate change conference in Sharm el-Sheikh in November 2022, the CMA

<sup>24</sup> The term “low hanging fruits” refers to the most easily achieved of a set of goals, measures, or targets.

<sup>25</sup> [https://taxation-customs.ec.europa.eu/green-taxation-0/carbon-border-adjustment-mechanism\\_en](https://taxation-customs.ec.europa.eu/green-taxation-0/carbon-border-adjustment-mechanism_en)

<sup>26</sup> NDC Synthesis report, <https://unfccc.int/ndc-synthesis-report-2022>

requested Parties that have not yet done so to revisit and strengthen the 2030 targets NDCs as necessary to align with the Paris Agreement temperature goal.<sup>27</sup> Many Parties communicated an updated NDC in or around 2020, and several of them have communicated more than one update, to reflect the increased ambition of their domestic policies in their NDC. Options for updated NDCs are provided in Section 4.5 above.

Further, a Party to the Agreement may adjust its existing NDC at any time.<sup>28</sup> This allows Parties to make revisions as appropriate, for example, to align with any changes to domestic climate policy, to reflect the latest evidence or science (e.g., IPCC reports, outputs of the GST, etc.), or to respond to greater public or political support for climate action. A study commissioned by the International Climate Initiative in 2022<sup>29</sup> identifies the key lessons from developing countries experiences in updating process of their NDCs with the aim to provide guidance for effective NDC update support.

## 4.6 Other NDC-related issues

### 4.6.1 Accounting and tracking progress of NDCs

NDC accounting refers to the processes, rules, and principles applied by Parties in tracking progress in implementing and achieving their NDCs.<sup>30</sup> Under the Paris Agreement, **all Parties need to**

**account for their NDCs, and they will provide information on their accounting in their BTRs** under the ETF. This shall be done according to agreed methodologies and common metrics.

Under the Paris Agreement the obligations for “accounting” and “tracking progress” are similar. This is a result of the negotiation process when the accounting guidance and the modalities, procedures, and guidelines of the ETF were being negotiated in parallel. In practice, Parties will report on the “tracking of progress in implementing and achieving their NDC” in their BTRs, and they will do so in accordance with the “accounting guidance” agreed as part of the Paris Agreement rulebook.<sup>31</sup>

The “accounting guidance” requires, for example, the use of IPCC methodologies and agreed metrics to calculate CO<sub>2</sub> equivalents for other GHGs. The guidance also includes a series of provisions related to the accounting of GHG emissions and removals by sinks, in particular forests. Another key requirement is the consistency between methodologies used to calculate baselines and those used to track progress. The accounting guidance is closely related to the preparation of GHG inventories as these are the key source of information for accounting and tracking the progress of NDCs. Most Parties have expressed their NDCs in terms of GHG emissions and will use this information for tracking progress and accounting of their NDC.

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27 Decision 1/CMA.4, <https://unfccc.int/documents/624441>

28 See Article 4(11)

29 On the road to 2025 – Lessons for effective NDC update support: <https://www.international-climate-initiative.com/en/iki-media/publication/on-the-road-to-2025-lessons-for-effective-ndc-update-support-1624/>

30 UNFCCC (2022): Reference Manual for the Enhanced Transparency Framework under the Paris Agreement, <https://unfccc.int/documents/268136>

31 Annex II of Decision 4/CMA.1

The rules for reporting on “tracking progress” were specified in the MPGs (cf. chapter 6.3). The transparency guidance adopted in Glasgow (cf. chapter 6.3.1) further contains the set of tables that will be used to report on progress in the implementation and achievement of NDCs. These tables are designed to accommodate all types of NDC targets. If a Party does not track its NDC in terms of GHG emissions, it is required to define the indicator for tracking the progress of its NDC and specify how the indicator is calculated. Like the reporting tables, the accounting guidance also accommodates different types of NDC targets.

For all Parties that make use of voluntary cooperation under Article 6, either as providers or buyers of international mitigation outcomes (ITMOs), there is the requirement to add or subtract the transfer of ITMOs from their stated emission level in a specific year. This is known as a **corresponding adjustment** and is a component of tracking the progress of NDCs. Corresponding adjustments are important to avoid the double counting of emission reductions. The rules for corresponding adjustments ensure that each emission reduction (or enhancement of a sink) is counted towards the achievement of one NDC only, and not towards the achievement of several NDCs. Rules for corresponding adjustments have been adopted by the CMA,<sup>32</sup> and they must be followed when Parties report on the implementation and achievement of their NDCs in their BTRs.

#### 4.6.2 The NDC registry

NDCs will be recorded in a public registry<sup>33</sup> that will be maintained by the UNFCCC Secretariat. In Katowice, Parties agreed to the modalities and procedures for this public registry, and the final registry was agreed to in Glasgow. Key features of the NDC registry are that it contains the current and all previously recorded NDCs and that it indicates the version number of each submitted document. It is therefore an additional component for ensuring transparency, as well as trust and accountability between Parties. The NDC registry offers the option to filter by Party as well as by the end and start dates of NDC. Older NDCs can be accessed by setting the corresponding “status” filter to “archived”.

#### 4.7 Support for NDC work

Parties underscored that support shall be provided to developing country Parties for the implementation of Article 4 of the Paris Agreement, including for preparing NDCs.<sup>34</sup> There is a range of support programmes that provide technical assistance and capacity building to countries on their NDCs, including the UNDP NDC Support Programme,<sup>35</sup> the World Bank’s NDC Support Facility,<sup>36</sup> the Asian Development Bank’s NDC Advance Platform,<sup>37</sup> and many bilateral projects. Since LT-LEDS are closely linked with NDCs, some NDC support programmes also support the

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32 Annex to Decision 18/CMA.1, <https://unfccc.int/documents/193408>

33 See Article 4(12) of the Paris Agreement. Access to the NDC registry: <https://unfccc.int/NDCREG>

34 See Decision 4/CMA.1

35 <https://www.ndcs.undp.org/content/ndc-support-programme/en/home.html>

36 <https://www.worldbank.org/en/programs/ndc-support-facility>

37 <https://www.adb.org/publications/ndc-advance-flyer>

development of LT-LEDS. There is also support available for LT-LEDS, for example through the 2050 Pathways Platform and peer exchange of Parties facilitated by the UNFCCC Secretariat,<sup>38</sup> as well as through bilateral and multilateral organisations.

The NDC Partnership supports its member countries and institutions to mobilise and coordinate technical and financial support for NDC implementation and ambition raising.<sup>39</sup> A country-driven process serves as a match-making mechanism between country requests and donor contributions, aiming to increase donor coordination, commitment, and alignment with national climate goals. At COP27, the NDC Partnership launched a Thematic Call on long-term strategy and NDC update, alignment, and enhancement to facilitate support to developing countries on these two topics. The call runs until 2025.<sup>40</sup>

## 4.8 Climate finance flows

As one of its long-term goals, the Paris Agreement emphasises the need to make finance flows consistent with low GHG emissions and climate-resilient development pathways.<sup>41</sup> At the climate change conference in 2022, Parties launched the ‘Sharm el-Sheikh dialogue’ on enhanced understanding of the scope of Article 2(1)(c) and its complementarity with Article 9 (which addresses financial support). Having access to finance will be crucial to successfully implementing NDCs and in addition to the specific support for NDCs mentioned above, making all finance flows ‘Paris Agreement compatible’ will play a key role in doing this, especially in the longer term. Parties may therefore decide to conduct a review or update an earlier review, mapping finance flows and the extent to which they are consistent with the NDC and any longer-term strategy (see the following Chapter 5).

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38 <https://www.2050pathways.org/>, contact to the UNFCCC LT-LEDS Group of Friends: [LT-LEDS@unfccc.int](mailto:LT-LEDS@unfccc.int)

39 <https://ndcpartnership.org/>

40 <https://ndcpartnership.org/lt-leds-and-ndc-alignment-update-and-enhancement>

41 See Article 2(1)(c) of the Paris Agreement

# 5 Long-Term Low Greenhouse Gas Emission Development Strategies – LT-LEDS

## 5.1 Background

The Paris Agreement states that all Parties to the Agreement should strive to develop mid-century long-term low greenhouse gas emission development strategies (LT-LEDS) that are consistent with the objectives of the Paris Agreement. Parties were invited to communicate such strategies to the UNFCCC Secretariat by 2020.<sup>42</sup> At COP26 Parties were urged to communicate by COP27 their LTS “towards just transitions to net zero emissions by or around mid-century” if they have not done so yet. It also invited Parties to update the strategies regularly as appropriate and noted the importance of their alignment with the NDCs.<sup>43</sup> Likewise, at the climate change conference in Sharm el-Sheikh in November 2022, the CMA urged Parties that have not yet done so to communicate such strategies by its next session.<sup>44</sup> As mentioned in Chapter 2, 60 Parties have submitted their LT-LEDS as of May 2023.

LT-LEDS have a particularly important role to play as they set the long-term vision and targets for the country and define a roadmap for the deep reduction of greenhouse gas emissions and sectoral transformations across the economy that are needed to achieve the temperature goals of the Paris Agreement. Referring to the Article 2 (b) of the Paris Agreement, predominantly developing countries identify long-term climate risks, impacts and adaptation priorities in their strategies. LT-LEDS will help guide the ambition levels in future NDCs and ensure more effective policy development on climate issues, the more efficient

use of resources, and promote other benefits or synergies with other socio-economic objectives. An increasing number of countries and sub-national actors have set ambitious mid-century targets, with more than 50 countries setting ‘climate neutrality’ or ‘net zero’ targets, which means that by a specified year all remaining greenhouse gas emissions by sources are balanced by removals by sinks. As a variation of climate neutrality, some countries have defined ‘carbon neutrality’ as a long-term goal, meanings that all emissions of carbon dioxide (but not of other greenhouse gases) are balanced by removals by sinks.

## 5.2 Enhancing ambition in LT-LEDS

As mentioned in Section 4.5, there is a strong link between NDCs and Long-Term Low greenhouse gas Emission Development Strategies (LT-LEDS) in the context of ambition. As such, LT-LEDS need to be sufficiently ambitious and in line with the Paris Agreement’s goal on limiting global temperature rise. Although there is no requirement to regularly update LT-LEDS in the Paris Agreement, there are many reasons set out in Section 4.5 for enhancing the ambition of NDCs that apply to LT-LEDS as well. Specifically for LT-LEDS, the following reasons may be considered for enhancing ambition:

- Based on new evidence from studies or from the interaction with stakeholders, more ambitious medium to long-term mitigation actions become feasible, and hence a more ambitious long-term goal can be defined.

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<sup>42</sup> See Article 4(19) of the Paris Agreement and paragraph 35 of the COP Decision accompanying the Paris Agreement

<sup>43</sup> Decision 1/CMA.3, <https://unfccc.int/documents/460950>

<sup>44</sup> Decision 1/CMA.4, <https://unfccc.int/documents/624441>

- Technological advances and a drop in prices for renewable energy allow for faster decarbonisation and enhance the long-term goal accordingly.
- Raising ambition is a strong political statement to other countries – not only in the short term but also in the long term.

### 5.3 Aligning NDCs and LT-LEDS for more ambitious climate policy targets

LT-LEDS also play a crucial role in informing short and mid-term decisions on climate investment pipelines, policies, actions, and future NDC submissions. NDCs in their turn serve as an implementation tool of the long-term visions. The alignment of LT-LEDS and NDCs can ensure the efficient use of resources, avoid stranded assets and substantially reduce the costs of implementation in the long term. For example, if a country only looks at the near term, it may decide that moving from coal to gas would be an appropriate way of reducing GHG emissions. However, consideration of the longer-term perspective may simply show that investment into gas infrastructure will lock the country into a pathway that is not compatible with the longer-term emissions target and that instead a more transformative shift to renewable energies is required.

More generally, LT-LEDS influence short-term action by:

- Helping define strategic areas where the action in the short and medium term is crucial for the achievement of long-term goals,
- Unlocking long-term mitigation opportunities, and
- Providing strong political signals and support for action in the short and medium term (Falduto and Rocha 2020).

Such political signals can also help generate financial or technological support. Within a country, political signals sent to economic actors regarding the alignment of long-term perspectives with short-term climate action can unlock sectoral transformations and investments that enhance ambition and help countries reach their long-term targets.

Consequently, when updating NDCs, it is important to assess whether any new NDC target is in line with a pathway toward achieving the long-term goals stated in the most recent LT-LEDS. Similarly, in formulating the long-term vision for net-zero development, the NDC targets should serve as a basis. The alignment of the NDC and LT-LEDS is a key component of the NDC implementation planning mentioned in Section 4.4.

To be able to keep NDCs and LT-LEDS aligned, it is key to provide or make use of a single national institutional framework, ensure the consideration of all existing and planned national and sectoral policies and plans, and engage all affected stakeholders from government, private sector, and civil society to generate a strong political buy-in. Short-term and long-term finance flows, such as investments within countries or support provided to developing countries, also need to be aligned with long-term targets.

To conclude, the main benefits of developing an LT-LEDS and aligning it with a country's NDC are that it helps countries in defining a roadmap for deep, sectoral transformations across the economy and hence helps to maintain consistency of emission reduction targets, planning effective short-term mitigation actions in line with the goals of the Paris Agreement and providing for efficient use of resources.

## 6 The Enhanced Transparency Framework – ETF

### 6.1 Summary of key steps and issues for policymakers

The key steps and issues that policymakers may want to consider concerning transparency under the Paris Agreement are outlined below.

More details are given in the following sub-sections. As with the previous Chapters (Chapter 4 of this guidance note), the focus is on transparency of mitigation action, but references are also made to transparency of both adaptation and support.

- Review chapters II to VI of the modalities, procedures, and guidelines for the transparency framework<sup>45</sup> and the annexes to the transparency guidance<sup>46</sup> as well as your current arrangements and processes for the existing measurement, reporting, and verification (MRV) framework under the UNFCCC and consider where further work is needed to become compliant with the Enhanced Transparency Framework (ETF) [Section 6.3].
- The first BTR under the ETF are due in 2024. Map out what needs to be done between now and 2024, to become compliant with the ETF. Clarify your milestones and identify who needs to be involved [Section 6.4]. As part of this, key considerations might be:
  - Closing any gaps in institutional arrangements for transparency under the Paris Agreement, as much as possible building on what is already in place.
  - Identifying whether you need to make use of any of the flexibility options provided by the MPGs and document the reasons [Section 6.3]. Checking whether all information that is not subject to flexibility provisions can be collected by 2024.
  - Continuing to build technical expertise and capacity to deal with various GHG inventory methodological issues that were previously only encouraged for developing country parties [Section 6.5].
  - Preparing for the reporting on tracking progress in implementing and achieving the NDC, by defining the appropriate indicator(s) for the NDC target(s).
- Prepare calculations of the expected GHG emissions reductions from actions, policies, and measures, as far as possible, for example by following the WRI Policy and Action Standard.<sup>47</sup>
- Encourage transparency of adaptation (also known as adaptation monitoring and evaluation) to be mainstreamed into the National Adaptation Plan (NAP) process. Prepare for reporting on climate change impacts and adaptation as part of the BTR and/or an adaptation communication [Section 6.7].
- Ensure there is a clear understanding of what support is needed for NDC implementation, including finance, capacity building, and technology transfer, and prepare for reporting on this, and the support received, in the BTR [Section 6.8].
- Consider capacity needs for the above and potential sources of support, for example through the Capacity Building Initiative for Transparency (CBIT) set up under the Paris Agreement [Section 6.9].
- Use the final BURs to be reported under the existing MRV framework as a way of building capacity and expertise for the ETF, e.g., by reporting in the final BUR on selected parameters required by the ETF.
- Make use of the Technical Expert Review and Facilitative, Multilateral Consideration of Progress for building further capacity and improving reporting. One option is to nominate country experts to the UNFCCC Roster of Experts for reviewing BTRs to gain expertise in the review process under the ETF [Section 6.6].

<sup>45</sup> Annex to Decision 18/CMA.1, <https://unfccc.int/documents/193408>

<sup>46</sup> Decision 5/CMA.3, <https://unfccc.int/documents/460951>

<sup>47</sup> <https://www.wri.org/publication/policy-and-action-standard>

To guide countries in planning the preparation process of their BTR, the BTR Guidance and Roadmap Tool was developed by the Partnership on Transparency in the Paris Agreement (PATPA) and the Food and Agriculture Organization of the United Nations (FAO). Please see section 6.4 for more information on this tool.

## 6.2 Background on transparency under the Paris Agreement

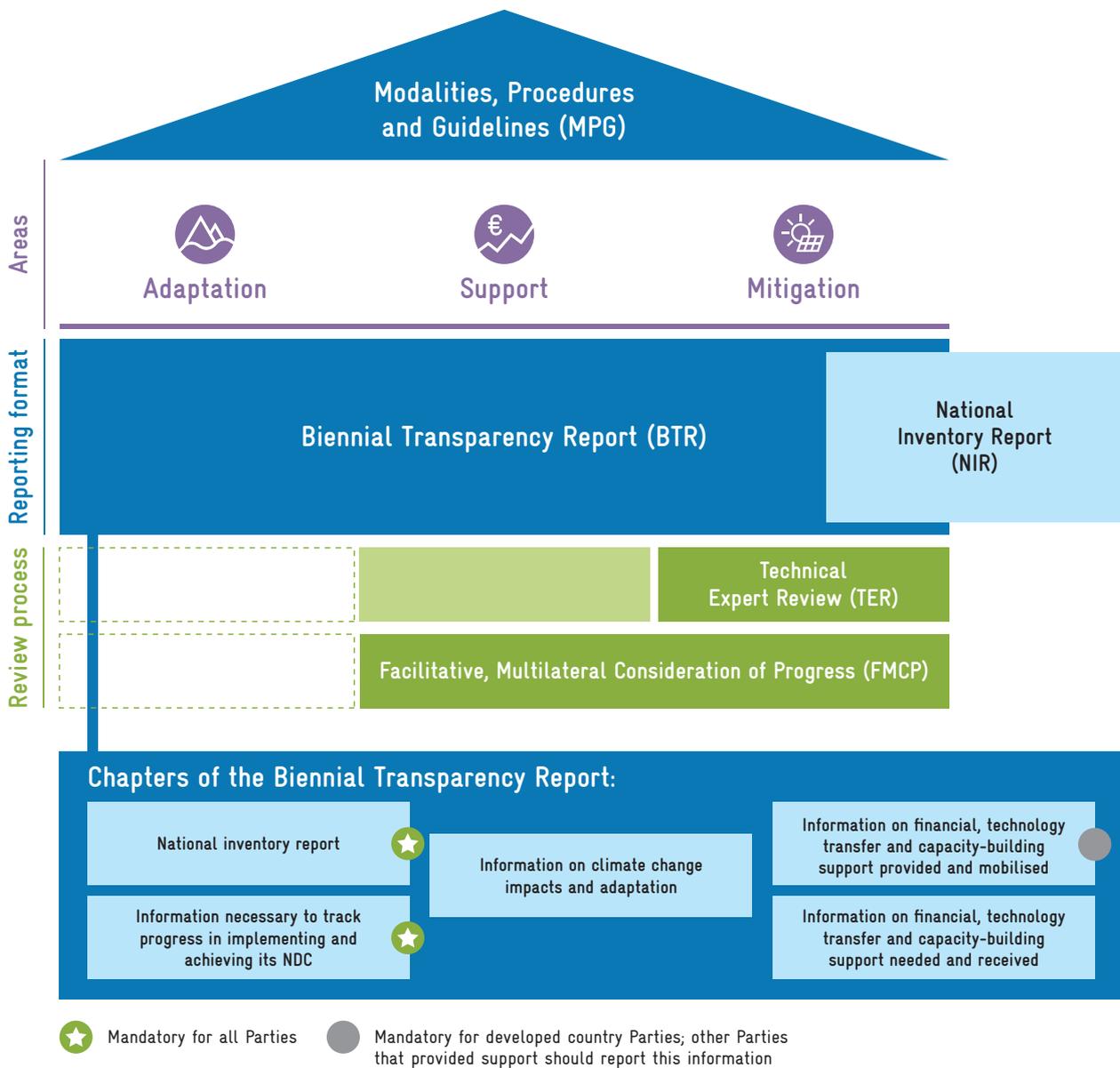
Article 13 of the Paris Agreement establishes an Enhanced Transparency Framework (ETF) for climate action (mitigation and adaptation) and support. Under this framework, all Parties are required to report regularly on their GHG emissions and the progress in the implementation and achievement of their mitigation contributions in their NDCs. Whilst for the first time it is a common framework for all Parties, developing countries are granted flexibility if their capacities are not yet at a level allowing them to comply with all the requirements, and improve reporting over time. A Capacity-Building Initiative for Transparency (CBIT) was established at the request of the Parties to assist developing countries in building the necessary institutions and processes for complying with the ETF (see Section 6.9 for more details). It should be noted that, among other uses, the implementation of the ETF will support providing input to the Global Stocktake and thus link transparency provisions to ambition increase in further NDC update cycles.

### The Global Stocktake – GST

The GST is a two-year process, that will be conducted every five years to assess the collective progress toward achieving the purpose and long-term objectives of the Paris Agreement. The first GST-1 concludes in 2023 and will analyse information reported by Parties under the Convention (NC, GHG inventories, BUR, etc.), submissions from non-Party stakeholders, and inputs such as the IPCC's Sixth Assessment Report. The outputs of the GST will inform future NDCs on the best practices, challenges, and opportunities for enhancing climate ambition and action. The following GST-2, which will conclude in 2028, will make use of the information reported under the enhanced transparency framework (ETF). The ETF will help build mutual trust and confidence among Parties and promote the effective implementation of climate actions needed for achieving the long-term goals of the Paris Agreement.

The ETF builds on and enhances the existing transparency arrangements under the Convention. In the case of developing countries, this means building on the existing experiences in the preparation of National Communications (NCs), Biennial Update Reports (BURs) and participation in the International Consultation and Analysis (ICA) process.

Figure 5: Overview of the Enhanced Transparency Framework and chapters of the Biennial Transparency Report<sup>48</sup>



Source: Own compilation based on the modalities, procedures, and guidelines for the enhanced transparency framework<sup>49</sup>

48 Note that the Technical Expert Review (TER) applies to support provided, but not to support received, hence the lighter shaded box under support for the 'Review process'.

49 Decision 18/CMA.1, <https://unfccc.int/documents/193408>

### 6.3 The Modalities, Procedures, and Guidelines (MPGs) for the Implementation of the Enhanced Transparency Framework

At the Katowice climate change conference in 2018, the modalities, procedures, and guidelines (MPGs)<sup>50</sup> for the operationalisation of the ETF were adopted. The MPGs build on, among other things, experiences from applying transparency-related requirements under the Convention and the Kyoto Protocol. As outlined above, these MPGs apply to all Parties, while providing flexibility for developing countries that cannot yet comply with all requirements. Developing country Parties can self-determine, based on their capacities, which flexibility options they need to make use of. They will need to explain which flexibility options they choose to use, what the capacity constraints are which make it necessary to use the chosen flexibility options and provide timeframes for improvements concerning those capacity constraints.

The MPGs set out how, under the ETF, biennial transparency reports (BTRs) will be submitted by all Parties every two years (LDCs and SIDS may submit BTRs at their discretion). The information submitted by each Party will undergo a two-step review and consideration process.

First, the BTR will undergo an international technical expert review (TER), and second, each Party will participate in a facilitative, multilateral consideration of progress concerning efforts, and its respective implementation and achievement of its NDC.<sup>51</sup> This consideration of progress consists of a written and oral question-and-answer session.

Figure 5, above, provides an overview of the ETF areas, reporting formats, and review and consideration process. BTRs supersede the current biennial reporting requirements for developing and developed countries, with the first BTR to be submitted no later than 31 December 2024, as decided at COP24. Until then, developing countries continue to submit BURs and by doing so, they gain the experience needed to comply with the transparency requirements under the Paris Agreement. It is worth noting that other reporting arrangements under the UNFCCC continue to be valid, namely the arrangements for National Communications (NC). However, Parties may submit their NC and BTR as a single report, and information that is required both in NCs and BTRs needs to be reported only once, in line with the MPGs.

As can be seen in Figure 5, the chapters on the national inventory report and on information necessary to track progress in implementing and achieving NDCs are mandatory for all Parties. All Parties should report information on climate change impacts and adaptation. Developing countries should also provide information on financial, technology, and capacity development support needed and received. In case they provide or mobilise support themselves, they should also report on this support.

Parties will have the option of integrating their BTR and NC submissions by adding chapters required by the NC reporting guidelines but not required by the MPGs.

The MPGs specify the content of the BTR and cover detailed guidance on the following and as shown in Figure 5:

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<sup>50</sup> Decision 18/CMA.1, <https://unfccc.int/documents/193408>

<sup>51</sup> Note that these processes build on the current processes of International Assessment and Review for developed countries and International Consultation and Analysis for developing countries.

- National inventory report on anthropogenic emissions by sources and removals by sinks of GHGs (submitted as a stand-alone report or as a component of a BTR).
- Information necessary to track progress made in implementing and achieving NDCs.
- Information related to climate change impacts and adaptation (note that an adaptation communication may be submitted as a component of or in conjunction with a BTR – see Section 6.7 for more details).
- Information on financial support, technology development, and transfer as well as capacity building support needed and received (see Section 6.8 for more details).
- Information on financial support, technology development and transfer, as well as capacity building support provided and mobilised (required for developed country Parties; other Parties that provide support should also report this information).
- Flexibility options chosen, relevant capacity constraints, and improvement timeframes.
- Technical handbook for developing country Parties on preparing for the implementation of the enhanced transparency framework under the Paris Agreement (CGE 2020).<sup>54</sup>
- Frequently asked questions on the operationalization of the Enhanced Transparency Framework (UNFCCC 2021).<sup>55</sup>

The MPGs also guide for the review process that all BTRs must undergo. This review process will focus on the mandatory elements of the BTRs. It is worth noting that for developing countries only information related to national GHG inventories and tracking progress in implementing and achieving the mitigation parts of a country's NDC is mandatory and as such will be subject to the TER. The TER will not assess whether the reported capacity constraints warrant the flexibility options chosen.

### 6.3.1 Report outlines, common reporting tables, and common tabular format

To ensure that the information reported is transparent and comparable across Parties, further guidance was adopted at COP26 Glasgow in 2021, as follows:

Detailed information can be found in the annex to the modalities, procedures, and guidelines for the transparency framework.<sup>52</sup> Detailed guidance on the ETF and the reporting and review requirements agreed upon in this decision can be found in the following publications:

- Reference Manual for the Enhanced Transparency Framework under the Paris Agreement (UNFCCC 2022).<sup>53</sup>

- Common reporting tables for GHG inventory information.
- Common tabular formats for the electronic reporting of information for tracking progress towards NDCs and for financial, technology development and transport, and capacity building support.
- Outlines of the BTR, national GHG inventory document and TER report.

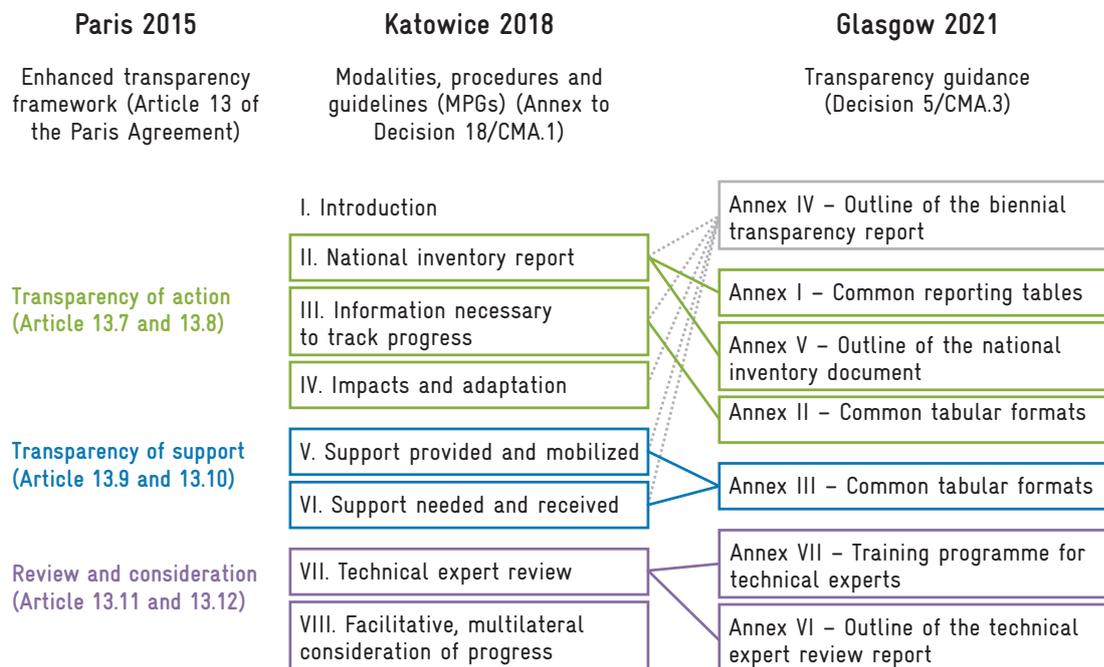
<sup>52</sup> Decision 18/CMA.1, <https://unfccc.int/documents/193408>

<sup>53</sup> <https://unfccc.int/documents/268136>

<sup>54</sup> <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/consultative-group-of-experts-cge/cge-training-materials/enhanced-transparency-framework-technical-material#eq-1>

<sup>55</sup> <https://unfccc.int/documents/227799>

Figure 6: Elements of Article 13 of the Paris Agreement, chapters of the MPGs, and annexes of the transparency guidance



Source: Moosmann and Herold (2022)

Figure 6 provides an overview of the annexes agreed upon in Glasgow as part of the “Guidance for operationalizing the modalities, procedures, and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement”.<sup>56</sup> Details on each of the annexes and the implication of the decision on BTR reporting can be found in Moosmann and Herold (2022).<sup>57</sup>

## 6.4 Preparing for the Enhanced Transparency Framework

As outlined above, the ETF builds on the existing MRV framework, and as such, all countries will already be meeting some requirements under the ETF. But inevitably there will be some aspects of the ETF that countries have not yet met when preparing earlier reports. A roadmap for how these

aspects will be addressed by 2024 helps in meeting the requirements of the ETF in time. This roadmap should ideally identify what a country needs to do to become ‘ETF-ready’ when these activities should happen and who will be involved.

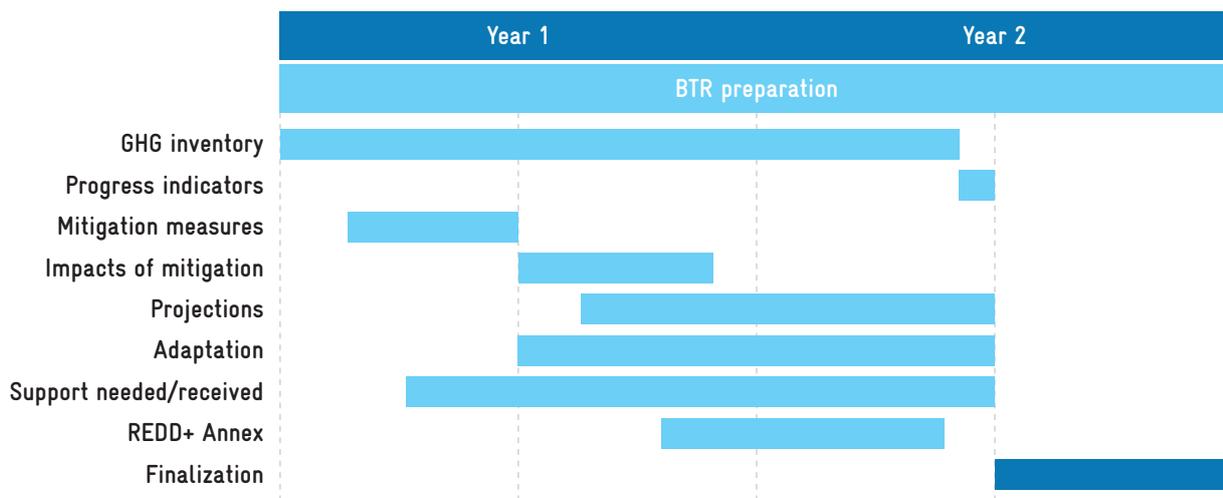
The BTR Guidance and Roadmap Tool,<sup>58</sup> was developed by the Partnership on Transparency in the Paris Agreement (PATPA) and the Food and Agriculture Organization of the United Nations (FAO). In six main steps, users learn about key elements to be considered when planning for a BTR and good practices and recommendations for improving the quality of the process over time. The interactive tool is meant to facilitate long-term planning and help in structuring and elaborating a roadmap for preparing for the BTR process. The tool is available in English, Spanish, Portuguese, French and Russian.

<sup>56</sup> Decision 5/CMA.3, <https://unfccc.int/documents/460951>

<sup>57</sup> <https://www.oeko.de/fileadmin/oekodoc/WP-Transparency-Guidance.pdf>

<sup>58</sup> <https://transparency-partnership.net/publications-tools/btr-guidance-and-roadmap-tool>

Figure 7: Hypothetical example of a roadmap for BTR preparation



Source: Own illustration; streamlined version based on an example created with the BTR Guidance and Roadmap tool

In preparing such a roadmap, countries should consider any requirements for transparency under domestic policy or law. For example, a domestic climate change law might require certain reporting systems to be set up anyway and any such requirements should be included in the roadmap.

Figure 7 provides a hypothetical example of the BTR preparation process. Various steps of data collection take up a large part of the two-year cycle. This underlines the importance of establishing stable arrangements for data collection and reporting. Besides the establishment of institutional arrangements, it is important to build political buy-in, to establish a BTR coordination team, to identify any gaps and agree on the contents of the BTR as early as possible in the process.

### 6.5 Main differences between BTRs and BURs

There are some notable differences regarding the scope of information currently submitted under a BUR and the scope of a BTR. Appendix 4 provides an overview of the main changes between the BURs (current reporting requirements up

to 2024) and the BTRs (reporting requirements from 2024). The main changes consist in the scope and level of detail of the information reported in the GHG inventory, in tracking progress and reporting on the implementation and achievement of the NDC, in the guidelines for reporting on climate change impacts and adaptation, and in the common tabular formats for support needed and received (the latter two are not mandatory).

In terms of GHG inventories, all countries will need to use the 2006 IPCC guidelines (IPCC 2006)<sup>59</sup> (they may also use the 2019 refinement to these guidelines – IPCC 2019) and use the global warming potentials (GWP) of the IPCC’s Fifth Assessment Report. All countries are also requested to perform mandatory key category analysis, make every effort to apply higher tier methods to the key categories, report consistent times series, conduct uncertainty analyses, and implement Quality Assurance/Quality Control (QA/QC) plans.<sup>60</sup> While some requirements for the preparation of GHG inventories may be new for developing countries, several of them are already moving towards these requirements, e.g., by already presenting GHG inventories compiled

59 Parties are encouraged to use the 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands.

60 Developing countries that need flexibility are encouraged to do this.

using the 2006 IPCC guidelines in their BURs, conducting key category analyses, and applying higher tiers for at least some key categories.

Regarding reporting on their mitigation efforts, all countries will provide information on relevant indicators needed to track progress in their implementation.

For developing countries, this is an important addition, as they will need to report for the first time on the implementation and achievement of their mitigation targets. The indicators can be quantitative or qualitative and indicator data must be provided for all reporting years.

The MPGs specify that each Party shall report on GHG projections and gives details on how this should be done. However, developing country Parties that need flexibility considering their capacities are only encouraged to report them or, if they do report them, they can use less detailed methodologies. Parties may want to consider whether they opt to use this flexibility as developing GHG projections has many benefits, including informing policy development sufficiently early to allow for policies to be revised and take effect or even support the update of NDCs. The MPGs state that GHG projections are not to be used for progress tracking except where the Party uses projection results as its baseline.<sup>61</sup>

Information on climate change impacts and adaptation is also a new element in the BTRs but it is not mandatory. Additional information to be reported includes support provided and mobilised. In addition to developed countries, for whom it is mandatory, other countries that provide support should also report this information as part of their BTRs. Finally, developing countries should report with a higher level of detail on support needs and

support received than currently within the scope of the BURs. Although reporting on climate change impacts and adaptation and support needed and received are not mandatory (“should”) for developing countries under the ETF, they are important elements to consider. Reporting on support needed and received will make it easier for developing countries to attract the support necessary to enable the effective implementation of their NDCs. A majority of NDCs include adaptation components and for many vulnerable developing countries, it is the priority climate change issue. Reporting on progress in implementing adaptation actions and their impact on resilience and vulnerability can help attract related support.

## 6.6 Main differences between existing and future review processes

BTRs will undergo a review process consisting of two parts; a TER to review the information in the BTRs and a facilitative, multilateral consideration of progress to consider a Party’s progress toward meeting its NDC targets. As previously stated, under the current MRV arrangements for developing countries, BURs undergo the ICA process. The main differences between the two processes are shown in Appendix 5. It is worth noting that countries who have participated in the ICA will already be familiar with several elements of the TER.

The review process for BTRs will be different to the technical analysis of BURs for developing countries in scope and composition of the technical expert review team, as well as in the contents of the resulting report. The TER report will not only include capacity building needs (as the ICA process does), but also recommendations for improvement of subsequent BTRs. Furthermore,

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<sup>61</sup> Namely, one that can change over time rather than being fixed at the outset.

the composition of the TER team differs to that of the Technical Team of Experts (TTE) under the ICA by shifting to a geographical balance between experts from developed and developing countries. The format of the reviews will change from only centralised reviews for BURs to different kinds of review formats (including centralised, desk and in-country reviews) for BTRs.

In-country reviews are a format developing countries are not yet familiar with. They require more time and resources and tend to be more in-depth, as current experience from developed countries shows. At the same time, they offer much higher potential for experience exchange among country experts and the technical expert review team. Experience under the ICA process shows that the technical analyses process helps exchange experience and improve reporting over time and will be an asset for preparing for the ETF of the Paris Agreement.

## 6.7 Monitoring and evaluation of adaptation actions

Article 7 of the Paris Agreement established the global goal on adaptation – of enhancing adaptive capacity, strengthening resilience, and reducing vulnerability to climate change. The National Adaptation Plan (NAP) process<sup>62</sup> plays an important role in pursuing this goal. It supports the least developed countries and other developing country Parties in identifying adaptation needs and developing and implementing strategies and programmes to address their adaptation needs.

To facilitate progress toward the global goal on adaptation, it is important, inter alia, to track the status of the implementation of NAPs. However,

a recent study found that most countries that adopted a NAP were not tracking its implementation (Leiter 2021). Information related to climate change impacts and adaptation is highly dependent on national circumstances, and the collection of such information comes with challenges such as the complexity of adaptation actions, a lack of data on implementation, and the difficulty to define indicators for tracking progress on adaptation. As already mentioned in section 6.5, the reporting on climate change impacts and adaptation under the ETF is voluntary as a ‘should’ requirement.

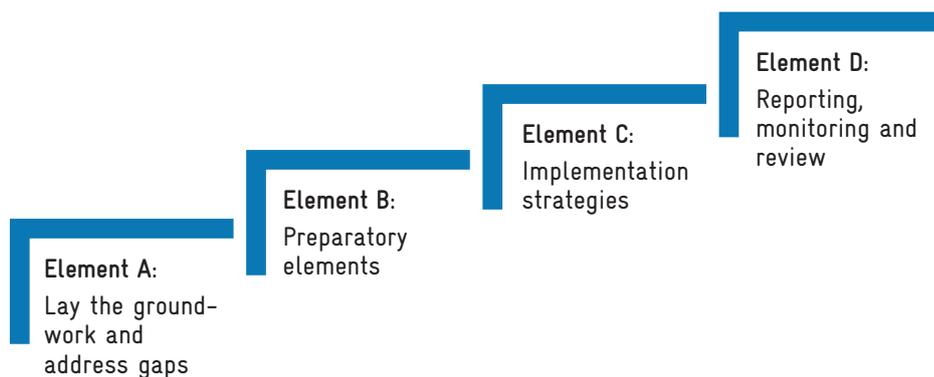
Despite the difficulties listed above and the voluntary nature of reporting under the ETF, there are benefits to improving transparency in adaptation through a robust monitoring and evaluation (M&E) system. M&E allows countries to keep track of the implementation of adaptation plans and actions and assess their effectiveness in enhancing adaptive capacity, strengthening resilience, and reducing vulnerability to climate change. Transparency can improve adaptation actions by providing information on best practices, progress, lessons learned, and recommendations for implementors, financiers, and policy developers. Transparency efforts can support failing forward, learning, and exchange about what works well and what does not, thereby helping to improve adaptation outcomes.

M&E is covered by one of the four main steps of the National Adaptation Plan process.<sup>63</sup> The main steps or elements of the NAP process are depicted in Figure 8. Under Element A – laying the groundwork – Parties synthesize available climate analyses, vulnerability, and climate impact analyses, past and ongoing adaptation activities, and gaps and barriers. Element B – preparatory elements –

62 Decision 5/CP.17, <https://unfccc.int/documents/7109>

63 More information on these elements of the NAP process can be found in the NAP Technical Guidelines for Least Developed Countries [https://unfccc.int/files/adaptation/cancun\\_adaptation\\_framework/application/pdf/naptechguidelines\\_eng\\_high\\_res.pdf](https://unfccc.int/files/adaptation/cancun_adaptation_framework/application/pdf/naptechguidelines_eng_high_res.pdf)

Figure 8: Elements of the formulation of national adaptation plans



Source: Own illustration base on the NAP Technical Guidelines for Least Developed Countries

includes assessing and prioritizing vulnerabilities and adaptation options, and element C addresses implementation strategies. Element D addresses reporting, monitoring, and review. As it is the final step, countries might not initially focus on setting up M&E systems for adaptation. However, it is important to build adaptation M&E considerations into the stocktaking process and subsequent assessment of vulnerabilities and adaptation options. Therefore, M&E needs to be mainstreamed in the NAP process from an early stage, rather than being an add-on in Element D.

The Paris Agreement does not stipulate specific requirements for adaptation M&E, but the reporting on adaptation actions plays an important role under the Paris Agreement:

Article 7.10 states that adaptation communications should be submitted and updated periodically. Such adaptation communications may include priorities, implementation, and support needs, and plans and actions. Article 7.11 states that adaptation communications shall be submitted, as appropriate, as part of or in conjunction with other communications/documents (e.g., NAP, NDC, and national communications). Many developing countries have already submitted adaptation communications that can be accessed through UNFCCC's Adaptation Communications

Registry.<sup>64</sup> Further guidance on adaptation communications, including their purpose and key elements, was agreed upon at COP 24.<sup>65</sup>

As explained in section 6.3, each Party should provide information related to climate change impacts and adaptation, as appropriate, and it was specified in the MPGs that this information should be provided as a chapter of the BTR. Given that there are different avenues to report information related to adaptation, some Parties may decide not to report such information as a BTR chapter, and they may want to combine the BTR and the adaptation communication. It was clarified in the MPGs that “if a Party submits an adaptation communication as a component of or in conjunction with a biennial transparency report, it should clearly identify which part of the report is the adaptation communication”.<sup>66</sup>

### 6.7.1 Voluntary review of information on climate change impacts and adaptation

Although no review of information on climate change impacts and adaptation was foreseen under the Paris Agreement, such a review may help Parties in improving their reporting over time. At the climate change conference in Sharm el-Sheikh in November 2022, Parties agreed on a COP decision on ‘reviews on a voluntary basis of

64 <https://unfccc.int/ACR>

65 See Decision 9/CMA.1 at <https://unfccc.int/documents/187572>

66 Decision 18/CMA.1, paragraph 13, <https://unfccc.int/documents/193408>

the information reported pursuant of decision 18/CMA.1, annex, chapter IV, and respective training courses needed'.<sup>67</sup>

This decision specifies that the voluntary review consists of the revision of information on climate change impacts and adaptation reported by the Party in its BTR, following chapter IV of the MPGs (i.e., the chapter on climate change impacts and adaptation). The voluntary review also consists of facilitating the improvement of reporting, by identifying, in consultation with the Party, areas of improvement and capacity-building needs related to climate change impacts and adaptation reporting. The outcome of the review is to be presented in a dedicated annex to the technical expert review report.

The review will be conducted at the same time as the mandatory review of BTRs. One expert with knowledge in the areas outlined in Chapter IV of the MPGs will join the review team. The COP requested the UNFCCC Secretariat to develop and implement a training course, for these expert reviewers. The review training courses are currently under development, and information on these courses are available on the website of the UNFCCC secretariat.<sup>68</sup>

## 6.8 Reporting on support needed and received

Article 13 of the Paris Agreement states that developing countries should provide information on financial, technology development and transfer, and capacity-building support needed and received. If not done so already, countries should

ensure they have a clear understanding of what support is needed to complement the support that has already been received. If there is no recent assessment of needs available, it may be helpful to review earlier assessments to ensure that they align well with the current NDC and, if possible, consider what support may be needed for the development of an updated or new NDC as well as for its implementation. As explained in Section 6.3 above, whilst reporting on support needed and received is not mandatory for developing countries, there are benefits in doing so.

## 6.9 Capacity needs for preparing for the ETF

Developing countries are likely to need additional capacities to be ready for the ETF. Support is being provided by a range of organisations. Most notably, the Paris Agreement set up the Capacity Building Initiative for Transparency<sup>69</sup> (CBIT), through which countries can access support for a range of transparency related issues.

The ETF Group of Friends (formerly referred to as the “Group of Friends of MRV/Transparency”) is an informal network of entities actively supporting developing countries on transparency issues. The group serves as a platform to exchange information, lessons learned and experiences in engaging with and assisting developing countries and promote coordination and collaboration amongst support providers.

Meetings in the framework of the UNFCCC negotiations and an online cooperation platform with information about activities and resources

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<sup>67</sup> Decision 9/CMA.4, <https://unfccc.int/documents/626570>

<sup>68</sup> Training programme for BTR technical expert reviews, <https://unfccc.int/process-and-meetings/transparency-and-reporting/training-programmes-for-expert-reviewers#PA-review-training-programme>

<sup>69</sup> <https://www.thegef.org/topics/capacity-building-initiative-transparency-cbit>

foster cooperation and coordination among members. Developing countries will also receive financial and technical support for the preparation and submission of BTRs as well as for building the institutional and technical transparency related capacities through the Global Environment Facility (GEF) and bilateral support.

## 6.10 The role of transparency in enhancing ambition

Transparency can be understood as the activities that allow to track progress and steer towards climate change related activities and/or targets. It constitutes a broader process, of which reporting is only one component. As shown in Figure 1, transparency plays a central role in the NDC ‘policy cycle’ and has a very specific role within the PA architecture. As stated by Art. 13 of the PA the purpose of the ETF is to provide a clear understanding of climate change action (and support) in the light of the objective of the Convention, including clarity and tracking of progress towards achieving Parties’ individual NDCs – while identifying good practices, priorities, needs and gaps – to inform the global stocktake (GST) (cf. section 6.2). The information reported under the ETF, in particular the information in the BTR chapter on ‘tracking progress in implementing and achieving NDCs’ will also allow individual Parties to the Paris Agreement to understand how they are doing in achieving their NDCs and how they could update them.

Data gathered through national MRV systems are vital for designing and defining climate commitments, such as those contained in NDC and LT-LEDS. As an example, projections of GHG emissions, which form part of the information to be reported in BTRs, help in the definition of realistic and ambitious long-term emission reduction targets. Conversely, data included in the NDC will be an essential element for tracking the

progress in the implementation and the achievement of its targets under the ETF. For instance, part of the information on tracking progress in implementing and achieving NDCs is already contained in the ‘information necessary to facilitate the clarity, transparency and understanding’ (ICTU), which forms part of the NDC. This includes information related to the target, scope, and coverage of the NDC, as well as assumptions and methodological approaches used.

During the NDC implementation phase tracking of progress and reporting on it becomes increasingly important. The ETF mandates that countries should regularly submit BTRs every two years. As the vast majority of NDCs so far have been expressed in 10-year timeframes, there will be several BTRs to be submitted before the target year is achieved, each one of which will contain a wealth of valuable information on progress in the implementation.

One of the most important sources of information for increasing mitigation ambition is the national GHG inventory, which serves to determine historic and current sources of emissions as well as sinks. The knowledge of GHG emission sources and sinks is a prerequisite for planning targeted mitigation actions.

Therefore, there is a clear and strong link between the transparency issues outlined here in Chapter 6 and the NDC issues outlined in Chapter 4 above. Policymakers and experts working on mitigation or reporting issues are encouraged to consider the two in parallel since the effective implementation of NDCs is not possible without Transparency.

For the second GST, which will take place in 2028, BTRs submitted under the ETF will constitute a key input, which will help Parties in assessing their collective progress towards the goals of the Paris Agreement.

## 7 Outlook

The Paris Agreement and its rules for NDCs, long-term strategies, and transparency have set the frame for the work that countries will need to advance in the coming years. While a current focus in many countries is on the preparation for the first BTR, it is particularly important to continue implementing and to possibly enhance the current NDC. After the conclusion of the GST at the end of 2023, all Parties to the Paris Agreement need to start preparing new NDCs, which are due in 2025. Capacities developed and information collected during BTR preparation, and the outputs of the first GST can help in preparing these NDCs, and this process is a good opportunity to revisit and – if possible – strengthen a country’s current goals and its long-term strategy.

A key characteristic of the Paris Agreement is its more participatory, bottom-up nature, with many issues being nationally determined, such as the level of ambition and the approach to meeting targets. This should enable countries to fulfil their climate commitments in a way that is tailored and appropriate to them. However, at the same time, to meet the goals of the Paris Agreement mentioned in Chapter 2, countries will need to collectively increase ambition in terms of action. Increased contributions are also needed in the provision of support for ambitious climate action and in shifting global financial flows towards a low GHG emissions and resilient economy. It is clear from the science that the window to avoid the worst impacts of climate change is narrowing and that the remaining years until 2030 will be critical. Parties acknowledged this urgency in the Glasgow Climate Pact, where they specifically recognised the need for “reducing global CO<sub>2</sub> emissions by 45% by 2030 relative to the 2010 level” and for “deep reductions in other greenhouse gases”. They also acknowledged that CO<sub>2</sub> emissions should reach net zero around mid-century, which is earlier than indicated in the Paris Agreement. Small incremental changes will

not be sufficient, and all countries will need to be bold in setting out ambitious plans for transformative change in their economies.

The three key tasks for Parties in the coming years are:

- Effectively implementing their NDCs for the period 2021 to 2030.
- Strengthening their transparency systems to be fit for purpose, for providing information on progress of NDCs to inform national policy making, to inform the GST, and for regular reporting under the ETF. The first BTRs are due in 2024, and
- Preparing the policy frameworks for new NDCs with enhanced ambition, which are due in 2025 and then again in 2030.

To achieve this, countries will require good governance and political leadership at the national level. Developed countries will need to continue supporting developing countries in building capacity to develop policies and track progress in meeting climate objectives. It is also important that developing countries make use of available support for strengthening their reporting systems. But for all Parties and other stakeholders, this also requires a shift in mind-set. Climate change is not an issue that can be considered in isolation but needs to be fully mainstreamed in the work of policymakers. It is central to the Sustainable Development Goals (SDGs) and is inextricably linked to the preservation and sustainable use of natural ecosystems and biodiversity, stable and resilient economies, and poverty reduction.

The climate challenge is one for all of us, but policymakers are fortunate to have a unique position to influence and shape the policies that will set us on a pathway to a low carbon and climate resilient future.

## Appendix 1 – Glossary

Acronym	Full description
BTR	Biennial Transparency Report
BUR	Biennial Update Report
CBIT	Capacity Building Initiative for Transparency
CMA	Conference of the Parties serving as the meeting of the parties to the Paris Agreement
COP	COP Conference of the Parties to the United Nations Framework Convention on Climate Change
ETF	Enhanced Transparency Framework
FAO	Food and Agriculture Organization
GEF	Global Environment Facility
GHG	Greenhouse Gas
GWP	Global Warming Potential
ICA	International Consultation and Analysis
ICTU	Information to facilitate Clarity, Transparency and Understanding
IKI	International Climate Initiative
INDC	Intended Nationally Determined Contribution
IPCC	Intergovernmental Panel on Climate Change
LDCs	Least Developed Countries
LT-LEDS	Long-term Low (GHG) Emission Development Strategies
LTS	Long-term Strategy
M&E	Monitoring and Evaluation
MPGs	Modalities, Procedures and Guidelines
MRV	Measurement (or Monitoring), Reporting and Verification
NAP	National Adaptation Plan
NC	National Communication
NDC	Nationally Determined Contribution
NIR	National Inventory Report
PATPA	Partnership on Transparency in the Paris Agreement
QA/QC	Quality Assurance/Quality Control
SBI	Subsidiary Body for Implementation (under the UNFCCC)
SDGs	Sustainable Development Goals
SIDS	Small Island Developing States
TER	Technical Expert Review
TTE	Technical Team of Experts
UNDP	United National Development Programme
UNFCCC	United Nations Framework Convention on Climate Change
WRI	World Resources Institute

## Appendix 2 – References

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# Appendix 3 – Summary of COP and CMA decisions related to climate action and transparency

## Katowice climate change conference (2018)

### **1/CP.24 – preparations for the implementation of the Paris Agreement and the first session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement**

<https://unfccc.int/documents/193360>

This decision defines details of the transition from reporting and review under the Convention to reporting and review under the enhanced transparency framework, such as the conclusion of biennial reporting under the Convention for Parties to the Paris Agreement.

### **4/CMA.1 – further guidance in relation to the mitigation Section of decision 1/CP.21**

<https://unfccc.int/documents/193407>

This decision lists the information to facilitate clarity, transparency and understanding of NDCs and provides the accounting rules for NDCs.

### **5/CMA.1 – modalities and procedures for the operation and use of a public registry referred to in Article 4, paragraph 12, of the Paris Agreement**

<https://unfccc.int/documents/193407>

This decision specifies the modalities for the operation of the NDC registry and the procedures for its use.

### **6/CMA.1 – common time frames for nationally determined contributions referred to in Article 4, paragraph 10, of the Paris Agreement**

<https://unfccc.int/documents/193407>

This decision specifies that Parties shall apply common time frames to their NDCs from 2031 onwards. The duration of common timeframes is addressed in decision 6/CMA.3 (see below).

### **9/CMA.1 – further guidance in relation to the adaptation communication, including, inter alia, as a component of nationally determined contributions, referred to in Article 7, paragraphs 10 and 11 of the Paris Agreement**

<https://unfccc.int/documents/193407>

This decision list possible elements of an adaptation communication.

### **18/CMA.1 – modalities, procedures, and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement**

<https://unfccc.int/documents/193408>

This decision specifies the information to be provided as part of biennial transparency reports, namely the national inventory report, information necessary to track progress made in implementing and achieving NDCs, information related to climate change impacts and adaptation, and information on financial, technology development and transfer and capacity building support. The information also provides the rules for the technical expert review of the biennial transparency report and for the facilitative, multilateral consideration of progress.

### **19/CMA.1 – matters relating to Article 14 of the Paris Agreement and paragraphs 99–101 of decision 1/CP.21**

<https://unfccc.int/documents/193408>

This decision provides the modalities for the global stocktake and lists the sources of inputs to be considered in the global stocktake.

**20/CMA.1 – modalities and procedures for the effective operation of the committee to facilitate implementation and promote compliance referred to in Article 15, paragraph 2, of the Paris Agreement**

<https://unfccc.int/documents/193408>

This decision specifies the arrangements for the committee established under Article 15 of the Paris Agreement.

## Madrid climate change conference (2019)

**Decision 6/CP.25 Revision of the UNFCCC reporting guidelines on national communications for Parties included in Annex I to the Convention**

<https://unfccc.int/documents/210471>

With this decision, new reporting guidelines for national communications of developed countries were adopted. The national communication reporting guidelines for developing countries remain unchanged.

## Glasgow climate change conference (2021)

**Decision 1/CMA.3 Glasgow Climate Pact (cf. section 4.4)**

<https://unfccc.int/documents/460950>

In the cover decision of the Glasgow climate change conference, the CMA decided to establish a work programme to urgently scale up mitigation ambition and implementation, and it requested Parties to revisit and strengthen the 2030 targets in their NDCs.

**Decision 2/CMA.3 Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement (cf. section 4.5.1)**

<https://unfccc.int/documents/460950>

This decision sets out the rules for the implementation of cooperative approaches under Article 6.2 of the Paris Agreement.

**Decision 3/CMA.3 Rules, modalities and procedures for the mechanism established by Article 6, paragraph 4, of the Paris Agreement (cf. section 4.5.1)**

<https://unfccc.int/documents/460950>

This decision sets out the rules for the Article 6.4 mechanism.

**Decision 5/CMA.3 Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement (cf. section 4.5.1)**

<https://unfccc.int/documents/460951>

This decision contains the common reporting tables, common tabular formats and outlines for reporting and review under the enhanced transparency framework.

**Decision 6/CMA.3 Common time frames for nationally determined contributions referred to in Article 4, paragraph 10, of the Paris Agreement (cf. section 4.3.1)**

<https://unfccc.int/documents/460952>

The CMA encouraged Parties to communicate in 2025 a nationally determined contribution with an end date of 2035, in 2030 a nationally determined contribution with an end date of 2040, and so forth every five years thereafter.

**Decision 20/CMA.3 Modalities and procedures for the operation and use of a public registry referred to in Article 4, paragraph 12, of the Paris Agreement (cf. section 4.2)**

<https://unfccc.int/documents/460952>

The CMA requested the UNFCCC Secretariat to adopt the prototype of the NDC registry as the public registry and finalize its implementation.

## Sharm El-Sheikh climate change conference (2022)

### **Decision 1/CMA.4 Sharm el-Sheikh Implementation Plan (cf. section 4.4)**

<https://unfccc.int/documents/626569>

On mitigation, the CMA reiterated its requests made in Glasgow. The COP called upon Parties to accelerate the development, deployment and dissemination of technologies, and the adoption of policies, to transition towards low-emission energy systems.

The decision also contains a paragraph on the swift preparation of biennial transparency reports and a paragraph on the importance of providing increased support to developing countries for implementing the enhanced transparency framework.

### **Decision 4/CMA.4 Sharm el-Sheikh mitigation ambition and implementation work programme (cf. section 4.4)**

<https://unfccc.int/documents/626569>

The CMA agreed on the process of the mitigation work programme in 2023. The work programme will run until 2026, with a view to adopting a decision on the continuation of the work programme in that year.

### **Decision 9/CMA.4 Reviews on a voluntary basis of the information reported pursuant to decision 18/CMA.1, annex, chapter IV, and respective training courses needed (cf. section 4.7)**

<https://unfccc.int/documents/626570>

The CMA decided that a Party may, on a voluntary basis, request the secretariat to organize a review of the information reported by the Party pursuant to decision 18/CMA.1, annex, chapter IV (information in climate change impacts and adaptation).

### **Decision 6/CMA.4 Matters relating to cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement (cf. section 4.5.1)**

<https://unfccc.int/documents/626570>

The CMA agreed, inter alia, on guidelines for the Article 6 technical expert review and on report outlines.

### **Decision 7/CMA.4 Guidance on the mechanism established by Article 6, paragraph 4, of the Paris Agreement (cf. section 4.5.1)**

<https://unfccc.int/documents/626570>

The CMA agreed, inter alia, on the processes for using certified emission reductions towards first or first updated NDCs.

### **Decision 24/CMA.4 Rules of procedure of the committee to facilitate implementation and promote compliance referred to in Article 15, paragraph 2, of the Paris Agreement (cf. chapter 3)**

<https://unfccc.int/documents/626571>

This decision adopts the rules of procedure of the committee to facilitate implementation and promote compliance referred to in Article 15 of the Paris Agreement.

### **Decision 7/CP.27 Common metrics to calculate the carbon dioxide equivalence of greenhouse gases**

<https://unfccc.int/documents/626561>

The COP decided that the global warming potential values used by Parties in their reporting under the Convention shall be those from the IPCC's Fifth Assessment Report (the same which are to be used under the Paris Agreement).

### **Decision 5/CP.27 Revision of the modalities and guidelines for international consultation and analysis**

<https://unfccc.int/documents/626561>

The COP decided that the modalities and guidelines for international consultation and analysis shall continue to be used (without changes).

### **Decision 4/CP.27 Revision of the modalities and procedures for international assessment and review**

<https://unfccc.int/documents/626561>

The COP decided that the modalities and procedures for international assessment and review shall continue to be used (without changes).

### **Decision 1/CMP.17 Date of completion of the expert review process under Article 8 of the Kyoto Protocol for the second commitment period**

<https://unfccc.int/documents/626566>

The CMP specified details for the wrapping-up of reporting and review under the second commitment period of the Kyoto Protocol.

## Appendix 4 – Main differences between BURs and BTR

The following table shows the main differences between the scope of information of BURs and BTRs.<sup>70</sup>

Field	Requirements	Summary of National Inventory Report (NIR)	Biennial Transparency Report
GHG Inventory	National Inventory Report (NIR)	Summary of National Inventory Report (NIR).	National Inventory Report (NIR), either as part of the BTR or as a standalone document ( <b>mandatory</b> )
	National inventory arrangements	Description of institutional arrangements.	Implementation and maintenance of sustainable national inventory arrangements. Each Party shall ( <b>mandatory</b> ) report on the national focal point, the inventory preparation process, archiving of information and QA/QC and the processes for approval of the inventory
	IPCC Guidelines for the preparation of national GHG inventories	1996.	2006 (further encouragement to use the 2013 wetland supplement). Parties shall use any subsequent version or refinement of the IPCC guidelines agreed upon by the COP/Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA)
	Key category analysis	Encouraged.	<b>Mandatory</b> and every effort should be made to shift to higher tiers for key categories (flexibility for developing countries)
	Time series	From latest year reported in the last NC submitted prior to first BUR.	Time series from 1990 for all Parties ( <b>flexibility</b> for developing countries to instead report data covering, at a minimum, the reference year/period for its and, in addition, a consistent annual time series from at least 2020 onwards).
	Reporting year	The latest reporting year shall be no more than four years prior to the submission of the BUR (x-4).	For each Party, the latest reporting year shall be no more than two years prior to the submission of its national inventory report (x-2).  <b>Flexibility</b> to those developing country Parties that need it to instead have their latest reporting year as three years prior to the submission of their national inventory report (x-3)

<sup>70</sup> Another comparison between the scope of information of BURs and BTRs is provided by Dagnet et al., (2019), see: <https://www.wri.org/blog/2019/03/insider-building-capacity-implementation-paris-agreements-enhanced-transparency>

Field	Requirements	Summary of National Inventory Report (NIR)	Biennial Transparency Report
	Uncertainty assessment and QA/QC	Encouraged.	<b>Mandatory</b>
	Gases	CO <sub>2</sub> , N <sub>2</sub> O and CH <sub>4</sub> mandatory and encouragement to provide information on HFCs, PFCs and SF <sub>6</sub> .	<b>Mandatory</b> to report on 7 gases (CO <sub>2</sub> , N <sub>2</sub> O, CH <sub>4</sub> , HFCs, PFCs, SF <sub>6</sub> and NF <sub>3</sub> ). Developing countries can apply <b>flexibility</b> and report only on CO <sub>2</sub> , N <sub>2</sub> O and CH <sub>4</sub> but include other gases within the scope of the NDC or previously reported
	Metrics: Global Warming Potential values	IPCC's 2 <sup>nd</sup> Assessment	Report IPCC's 5 <sup>th</sup> Assessment Report ( <b>mandatory</b> )
Information necessary to track progress in implementing and achieving its NDC	Institutional arrangements	Information on institutional arrangements and on the description of domestic MRV arrangements.	National circumstances and institutional arrangements relevant to progress made in implementing and achieving its NDC ( <b>mandatory</b> ).
	Description of NDC	N/A	<b>Mandatory:</b> need to include information on target and description, target year or period, reference point (base year), scope and coverage, use of cooperative approaches (market mechanisms).
	Information necessary to track progress (including the use of appropriate indicators)	N/A	<b>Mandatory</b>
	Mitigation policies and measures	Information in a tabular format on mitigation actions and their effects, including associated methodologies and assumptions.	Information on actions, policies and measures that support the implementation and achievement of its NDC, focusing on those that have the most significant impact on GHG emissions or removals and those impacting key categories in the national GHG inventory. This information shall be presented in narrative and tabular format. Each Party should identify policies and measures that influence GHG emissions from international transport.
	Summary of GHG emissions and removals	N/A	<b>Mandatory</b> only if standalone National Inventory Report (NIR) is submitted.
	Projections of GHG emissions and removals	N/A	<b>Mandatory</b> for all parties but encouraged for developing countries that need flexibility.

Field	Requirements	Summary of National Inventory Report (NIR)	Biennial Transparency Report
Climate change impacts and adaptation	National circumstances, institutional arrangements, and legal frameworks relevant to adaptation actions.	N/A	Parties <b>should</b> provide such information.
	Information on impacts, risks, and vulnerabilities	N/A	Parties <b>should</b> provide such information.
	Information on adaptation priorities, and barriers	N/A	Parties <b>should</b> provide such information.
	Information on adaptation strategies, policies, plans, goals, and actions to integrate adaptation into national policies and strategies	N/A	Parties <b>should</b> provide such information.
	Information on progress on implementation of adaptation	N/A	Parties <b>should</b> provide such information.
	Information on monitoring and evaluation of adaptation actions and processes	N/A	Parties <b>should</b> provide such information.
	Information related to averting, minimizing, and addressing loss and damage associated with climate change impacts	N/A	Parties <b>should</b> provide such information.
	Information on cooperation, good practices, experience, and lessons learned	N/A	Parties <b>should</b> provide such information.
Support provided and mobilized	Information on financial, technology development and transfer and capacity building support provided and mobilized	N/A	<b>Mandatory</b> for developed countries Other Parties that provide support <b>should</b> provide such information
Support needed and received	National circumstances, institutional arrangements, and country-driven strategies	N/A	Developing countries <b>should</b> provide this information.
	Underlying assumptions, definitions, and methodologies	N/A	Developing countries <b>should</b> provide this information.

Field	Requirements	Summary of National Inventory Report (NIR)	Biennial Transparency Report
	Information on financial, technology development and transfer, capacity building support needed	Developing countries should provide this information.	Developing countries should provide this information.
	Information on financial, technology development and transfer, and capacity building support received	Developing countries should provide this information.	Developing countries should provide this information.
	Information on support needed and received by developing countries for the preparation of reports	Developing countries should provide information on support needed and received by developed countries for the preparation of the BUR.	Developing countries should provide information on support needed and received for implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity building.

Source: own compilation based on BUR guidelines (annex III of decision 2/CP.17) and on the modalities, procedures, and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (Annex to Decision 18/CMA.1).

## Appendix 5 – Main differences between the review process of BTRs and the ICA for BURs

The following table shows the main differences between the Technical Review Process for BTRs and the ICA process for BURs.

Steps of the analysis (BUR) review (BTR) process	International Consultation and Analysis (ICA) of BURs	Technical Review of BTRs
<b>Technical Analysis (BUR)/ Technical Expert Review (BTR)</b>	<b>Scope:</b> Analysis of the completeness and transparency (clarity) of the information submitted.	<b>Scope:</b> Review of the consistency of information submitted. Consideration of the Party's implementation and achievement of its NDC. Consideration of the Party's support provided, if applicable. Identification of areas for improvement Assistance in identifying capacity building needs (for developing countries).
	<b>Process shall not:</b> Review appropriateness of a Party's domestic mitigation policies and measures.	<b>Process shall not:</b> Make a political judgement. Review appropriateness of a Party's NDC or support provided. Review the Party's self-determined flexibility.
	<b>Information to be considered:</b> National GHG inventory information on mitigation actions. Information on domestic MRV. Information on support received.	<b>Information to be reviewed:</b> National GHG Inventory. Information necessary to track progress made in implementing and achieving its NDC. Information on financial, technology development and transfer and capacity building support provided to developing country Parties.

Steps of the analysis (BUR) review (BTR) process	International Consultation and Analysis (ICA) of BURs	Technical Review of BTRs
<b>Technical Analysis (BUR)/ Technical Expert Review (BTR)</b>	<p><b>Format:</b> Centralized review.</p> <hr/> <p>Composition of Technical Team of Experts (TTE). Collective expertise should cover all areas of information contained in the BUR. A TTE shall include at least one Consultative Group of Experts (CGE) member. Most experts come from Non-Annex I Parties. Geographical balance among the experts selected from Non-Annex I Parties and Annex I Parties. Each TTE shall be co-led by two experts: one from an Annex I Party and another from a Non-Annex I Party.</p>	<p><b>Format:</b> Centralized review, in-country review, desk review or simplified review.</p> <hr/> <p>Composition of Technical Expert Review Team (TERT). Collective skills and competencies of the TERT correspond to the information to be reviewed. Balance between experts from developed and developing country Parties. Geographical and gender balance. Two lead reviewers, one from a developed country Party and another from a developing country Party. Reviews of BTRs from LDCs and SIDS will be preferably performed by technical experts from LDCs and SIDS.</p>
<b>Facilitative, multilateral consideration of progress (BTR) / Facilitative Sharing of Views (BUR)</b>	<p><b>Scope:</b> Information reported by a Party.</p> <hr/> <p><b>Information to be considered:</b> BUR. Technical Analysis Report.</p>	<p><b>Scope:</b> Party's efforts under Article 9 of the Paris Agreement and the Party's respective implementation and achievement of its NDC.</p> <hr/> <p><b>Information to be considered:</b> BTR. Technical Expert Review Report. Any additional information.</p>
<b>Facilitative, multilateral consideration of progress (BTR) / Facilitative Sharing of Views (BUR)</b>	<p><b>Format and steps:</b> A written question and answer phase, where questions may be submitted in written form by any Party to the Party concerned. A working group session phase to take place during Subsidiary Body for Implementation (SBI) sessions open to Parties and Observers where only Parties may ask questions.</p>	<p><b>Format and steps:</b> A written question and answer phase, where questions may be submitted in written form by any Party to the Party concerned. A working group session phase to take place during Subsidiary Body for Implementation (SBI) sessions open to Parties and Observers where only Parties may ask questions.</p>

Source: own compilation based on ICA guidelines (Annex IV to Decision 2/CP.17 and Decision 20/CP.19) and on the modalities, procedures, and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (Annex to Decision 18/CMA.1).



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