Guidance for implementing the Mutual Learning Program for Enhanced Transparency (MLP)

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The Mutual Learning Program for Enhanced Transparency (MLP) is one of the effective approaches to enhance individual reporting capabilities as part of transparency capacity building. The MLP requires active involvement from participants over several months, as well as close discussion with technical experts who have experiences in developing Biennial Transparency Reports (BTRs). This guidance explains the overall flow of the MLP, reporting exercises and the consideration points for each actor (e.g. Secretariat, technical experts, participants) in the programme. While the MLP is flexible and tailored to the needs and capacities of participating countries, it requires certain commitments, human resources and technical capacity from participants to be fully effective.

1. Overview of MLP

- Introduction

This guidance has been developed for implementing the [Mutual Learning Program for Enhanced Transparency (MLP)](), which is a programme whereby pairs of countries and organisations engage mutually to learn and practice reporting exercises in accordance with the *Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement* [1](MPGs). The MPGs are internationally-agreed reporting guidelines for Biennial Transparency Reports (BTRs) that stipulate what should be reported. The BTRs are national-level climate reports submitted under the Paris Agreement covering countries` climate action and support to achieve their Nationally Determined Contributions (NDCs). Briefly, the BTRs include information on national greenhouse gas (GHG) inventory, progress towards NDCs including mitigation measures, climate change adaptation, and support for finance, technology transfer and capacity-building. In accordance with the *Guidance for operationalizing the MPGs*[2], the BTRs should be reported in the adopted formats, namely common reporting tables (CRTs) and common tabular formats (CTFs).

Since the MLP uses the MPGs as reporting guidelines, the output of the MLP can serve as a basis for actual reporting of BTRs. In simple terms, the MLP has three stages: firstly, participants develop MLP reporting exercises, then review each other's exercises, and lastly at the technical meetings, participants explain their reporting exercises and answer review questions that were asked by the other participants.

As such, the MLP is aimed at those who directly engage with the preparation of BTRs. It is particularly useful for understanding how to apply the MPGs reporting elements and complete the CTFs, as part of tracking the implementation of NDCs using domestic data and assumptions. Hence, the MLP is ideal for countries and organisations that have a certain level of understanding and capacity to draft the CTFs by themselves.

Overall, the MLP takes around five to six months to complete using an online format, depending on the levels of completeness of deliverables. The most unique aspect of the programme is that work is continuously carried out on

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[1] UNFCCC, 2018, Decision 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/sites/default/files/resource/CMA2018_03a02E.pdf#page=18
[2] UNFCCC, 2021, 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, https://unfccc.int/sites/default/files/resource/CMA2021_L10a2E.pdf#page=2

developing and reviewing the reporting exercises, with comments and inputs received from other experts. The MLP is designed online to accommodate different schedules for different countries, thereby reducing the additional burden of travel on participants.

- Objectives

  - To understand the structure and reporting elements of the CTFs
  - To brainstorm and conduct exercises to practice how to complete the CTFs
  - To identify any additional information or data needed for the CTFs
  - To consider a national system for tracking the progress in implementing and achieving the NDCs

- Approach

  - **MLP is run for participants:** Every participant can contribute to the detailed design of the MLP (e.g. exercise topics, processes and timelines). This means participants can select particular CTFs of the BTRs that are the most needed for their national reporting.

  - **MLP should aim to generate tangible outputs:** Ideally the outputs can serve as the basis for actual reporting in BTRs. The MLP is not for conducting exercises, rather it is designed more for actual development of CTFs, so that participants can receive comments and feedback on it to finetune it for their BTRs.

  - **MLP is for learning:** Although the MLP aims to make practical outputs, a process is more important than the correctness of the outputs. Therefore, if data is not available, informal and/or hypothetical data can be used for developing CTFs and its related methodological estimation.

  - **MLP must be enjoyable:** Views expressed are of individual participants. The MLP is an open space for participants who are developing national reports to discuss freely without considering official formality. Specifically, it aims to provide flexible and open discussion for technical staff for developing BTRs.

● Workflow

       The MLP begins by inviting potential participants who are actually working on the BTRs in their respective countries to engage in discussion. There are three technical meetings: kick-off, main and follow-up. In between those meetings, participants are required to review each other`s draft CTFs and methodologies and assumptions of estimating emission reductions; then provide feedback and comments. This review part is crucial because it allows participants to learn from other countries` drafts and compare them with their own country`s report. The MLP Secretariat plays an important role in coordinating the meetings, communicating with participants closely and setting a schedule so that participants can complete their assignments within a given timeframe.

       At each technical meeting, participants present their reporting exercises and share their explanations for the comments and inputs they received previously. Alongside the participants, technical experts are a vital part of the MLP as they work to facilitate the discussion, give a summary analysis of countries` reporting exercises, and share good practices from other countries' perspectives.
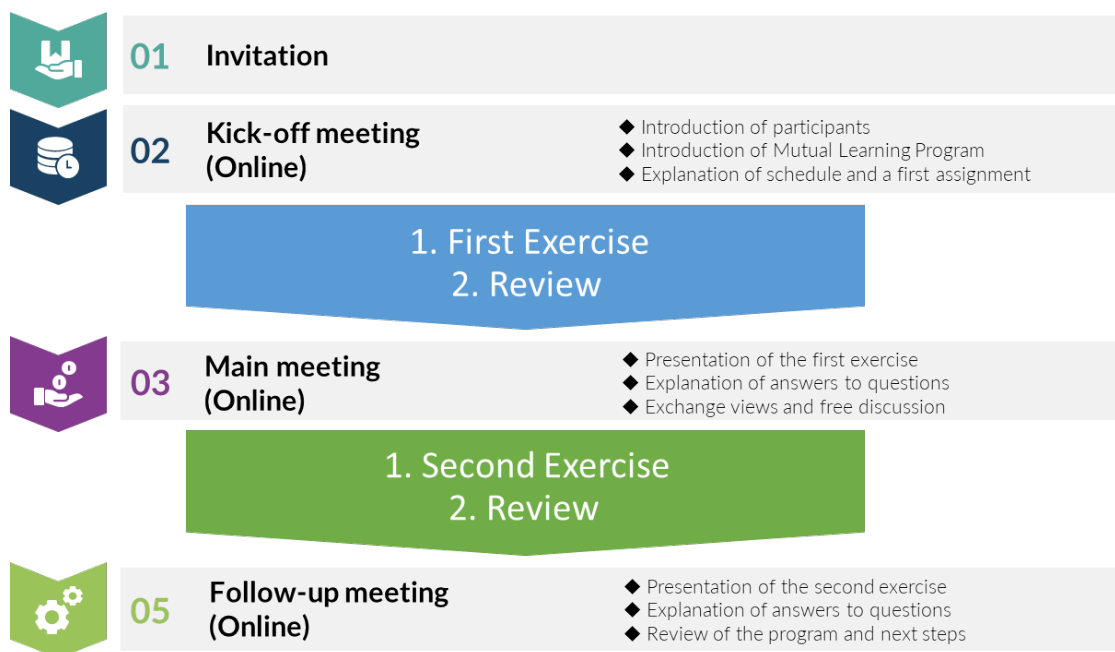
Figure 1. Overview of the MLP

2. MLP exercises

For tracking the progress of NDCs implementation and achievement part in BTRs, one of the difficult elements to report is the information on achieved and expected GHG emission reductions of individual mitigation policies and measures, and their methodologies and assumptions. This is challenging because it is a new reporting requirement for developing countries, most of which have limited experience in developing methodologies and assumptions for estimating the impacts of individual mitigation policies and measures. Here are the MLP exercises:

- As the first exercise[3], drafting CTF-5 (Mitigation policies and measures, actions and plans) and the description of methodologies and assumptions;
- For the second exercise[4], drafting CTF-1 (Structured summary: Description of selected indicators) and CTF-2 (Structured summary: Definitions needed to understand NDC).

To develop these tables and methodology reports, participants use dedicated templates (e.g. Excel sheets and Word documents) prepared by the MLP Secretariat specifically for the MLP reporting exercise. These templates are developed based on the CTFs from the Guidance for operationalising the MPGs and are available on the IGES website. In addition, challenges and gaps for drafting these CTFs are required to be filled out by experts within the template. Figure 2-5 shows MLP exercise templates. For participants only, examples of how to fill in CTFs are included in the MLP templates, but these are not publicly available due to confidentiality of reporting. It is also necessary to create an open and flexible space for participants to share information and data from BURs and BTRs. The MLP is flexible and the reporting exercises can be adjusted depending on the needs of participants.

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[3] MLP 1st exercise: Template A, https://www.iges.or.jp/en/pub/mlp-1-st-exercise-template/en, MLP 1st exercise: Template B, https://www.iges.or.jp/en/pub/mlp-1st-exercise-template-b/en
[4] MLP 2nd exercise: Template, https://www.iges.or.jp/en/pub/mlp-2nd-exercise-template/en

Figure 2. MLP First exercise CTF-5
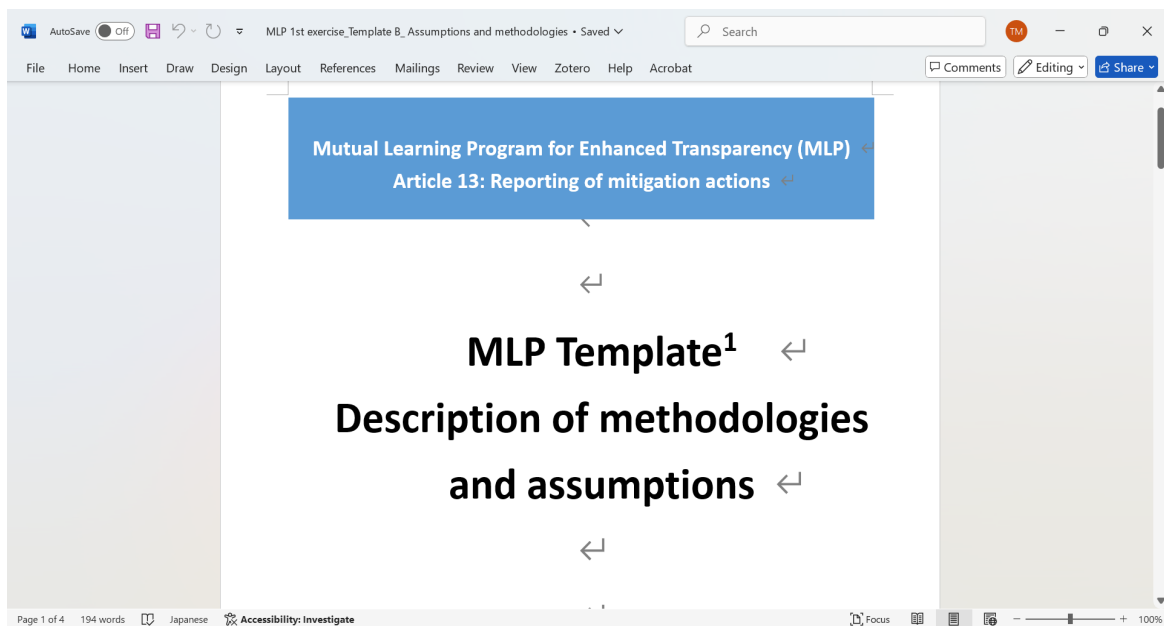
Figure 3. MLP First exercise methodologies and assumptions

Figure 4. MLP Second exercise CTF-1

Figure 5. MLP Second exercise CTF-2

3. Roles of key actors in implementing the MLP

3.1   MLP Secretariat

- **Initial discussion with candidate countries**: The MLP begins by opening communication with candidate countries and inviting them to participate in the programme. This requires a clear and transparent explanation of what is

expected from participants such as developing MLP exercises (e.g. CTFs) by themselves and their availability to work with other countries on a scheduled timeline over 5 to 6 months. The MLP Secretariat must explain these requirements clearly to potential participants, so that they can make informed decisions on whether or not to join the programme. The key requirements are:

- **Commitment:** Developing CTFs, reviewing each other's drafts, and preparing presentations for the technical meetings require a commitment and willingness from participants in order for them to gain the full benefits of the MLP. This requires time for completing and reviewing the exercises, so participants can fully engage with and learn from other countries.

- **Human resources**: Due to the technical parts of the MLP reporting exercises, ideal candidate countries should have the available human resources and capacity to conduct exercises while maintaining their regular work operations. One of the MPL approaches is to be flexible and not overburden participants. However, countries need to allocate their human resources to get the full benefits of the MLP. In some countries, there are only three staff who conduct all the reporting mitigation actions in all sectors, which means that it can be difficult for them to join the MLP.

- **Clear guidance**: The MLP requires participating countries to work independently on reporting exercises, rather than have constant input from the Secretariat and technical experts. Therefore, it is important to give step-by-step guidance at the kick-off meeting on specific actions and timelines. Participants could misunderstand the tasks and develop their reporting exercises differently, which may cause a delay in the review process and impact the next technical meetings. Therefore, the Secretariat should give proper guidance on MLP exercises and set a clear timeline for submission.

- **Time allocation**: The MLP has, in principle, two reporting exercises and three technical meetings. It is necessary to leave a certain period of time between the exercises and meetings. During this time, participants can review each other`s CTFs, submit questions to the Secretariat and prepare their own presentations for the meetings. Therefore, appropriate time allocation between exercises and meetings is crucial for the countries to engage fully, and not burden them.
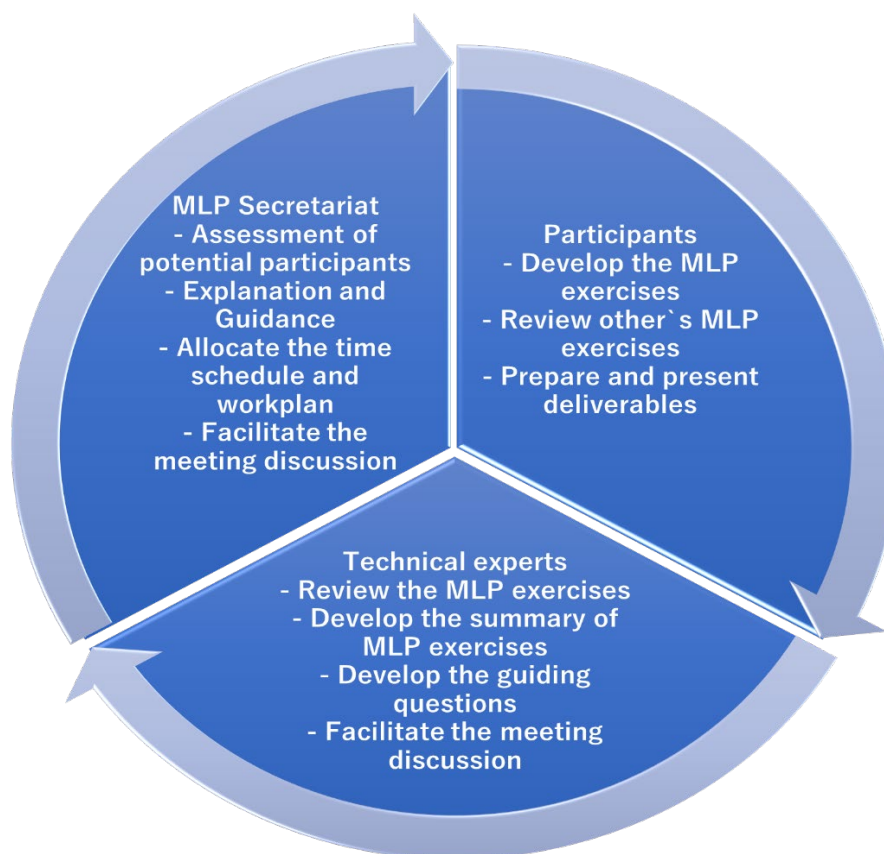
Figure 6. Expected roles of each actor in the MLP

3.2   Technical experts

- **Analysis of national reports**: Technical experts must analyze the BTRs, BURs, NCs and NDCs of participating countries to understand the overall picture with regard to the capacity and challenges of reporting.

- **Review of MLP exercises**: Between the meetings, technical experts are also required to review drafted reports (e.g. CTF 1, 2 and 5) from all countries, as well as provide inputs and hints on improving their reporting. This includes checking the reporting requirements with the MPGs and highlighting mandatory reporting elements.

- **Summary analysis**: For the meetings, technical experts are tasked with presenting a summary of reporting exercises and identifying similarities and differences between countries reporting and methodologies. In this way, opportunities are enhanced for participants to learn from each other`s reporting exercises. In particular, when similar mitigation actions are being reported,

participants can learn about various methodologies for estimating emission reductions.

- **Technical discussion**: Based on the level of deliverables and capacity of participants, technical experts should identify some key discussion points for the meetings in full consideration of the outcome of each meeting. This may include prioritising discussion topics for enhancing their understanding and identifying important reporting elements, in case participants have missed such points. Furthermore, it should be noted that the reporting is for tracking NDC achievement and implementation, and so technical experts should inform participants how reporting is linked with NDC tracking systems in each country.

- **Meeting facilitation**: To facilitate the meetings, technical experts from the Secretariat can develop guiding questions for countries to share their experiences and explore how to improve their CTFs. This would help when selecting the next MLP exercises, and deciding on whether to continue working on the first exercise or develop new CTFs for the second exercise.

3.3   Participants

- **Commitment and human resources**: Although the MLP is flexible enough so that adjustments can be made based on participants, it requires certain commitment and human resources to fully engage in the programme (e.g. completing MLP exercises - CTFs, reviewing other countries` MLP exercises, and presenting own reports). For instance, postponing the submission of exercises would affect the planned schedule and give less time for other participants to review their exercises. Participants need to fully understand the commitment from their side to participate, but at the same time, it should not burden their daily work activities.

- **Technical capacity**: For the MLP exercises, participants develop and submit their own CTFs and review others` CTFs, which requires a basic understanding of the MPGs and CTFs. In addition, they are able to share methodologies and assumptions with regards to estimating emission reductions from individual mitigation actions. Therefore, it is important to have the technical capacity to conduct these MLP exercises by themselves in order to fully gain the benefits from the programme.

- **Learning from reviewing**: Not only do participants develop their own CTFs, but they are also required to review each other's CTFs to give feedback and learn how partner countries are carrying out their own reporting practices. The MLP is

mutually learning, so it pairs countries (and organisations) in one group to work together for this purpose.

- **Transparent communication**: The aim of the MLP is to support countries in drafting CTFs for the preparation of BTRs. Therefore, if the MLP reporting exercises become a burden for participants, it is important to have clear communication with the Secretariat either to reduce reporting exercises, postpone the next meeting or leave the programme. If necessary, participants are encouraged to have a bilateral meeting with the Secretariat to discuss how they can further engage and overcome the challenges of developing the exercises.

4   Resource materials

4.1   MLP exercise template

Mutual Learning Program 1st exercise: Template A, https://www.iges.or.jp/en/pub/mlp-1-st-exercise-template/en

Mutual Learning Program 1st exercise: Template B, https://www.iges.or.jp/en/pub/mlp-1st-exercise-template-b/en

Mutual Learning Program 2nd exercise: Template, https://www.iges.or.jp/en/pub/mlp-2nd-exercise-template/en

4.2   MLP meeting agenda

Agenda for MLP Kick-off meeting, https://www.iges.or.jp/sites/default/files/2025-06/Agenda_Kick%20off%20meeting_MLP_1.pdf

Agenda for MLP Main meeting, https://www.iges.or.jp/sites/default/files/2025-06/Agenda_Main%20Meeting_MLP_1.pdf

Agenda for MLP Follow-up meeting, https://www.iges.or.jp/sites/default/files/2025-06/Agenda_Follow%20up%20Meeting_MLP.pdf

Acknowledgements