



FAQ's on the operationalization of the Enhanced Transparency Framework



United Nations
Climate Change Secretariat

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Introduction

Aiming to strengthen the global response to the threat of climate change, Parties adopted the Paris Agreement in 2015, and through it established an enhanced transparency framework (ETF). Countries are now actively engaged in establishing the necessary arrangements to implement the ETF. As these efforts advance, questions are arising related to the operationalization of the ETF, and enhancing the current measurement, reporting and verification system under the Convention and the Kyoto Protocol, to the ETF.

These FAQs strive to highlight some of the key questions that stakeholders are asking. The answers provided are an attempt to assist Parties and other stakeholders in enhancing their understanding of the ETF.

Additional questions will be included over time. If you have a question regarding the implementation of the ETF that you believe should be included here, please send an email to etf@unfccc.int.

Disclaimer: The answers are not a substitute for the decisions reached by Parties; please refer to the relevant decision text for further information. This is a living document and will be updated as new questions arise.

Objectives

1. Highlight FAQs questions from Parties; the questions and answers will serve as key elements of the Reference Manual for the Enhanced Transparency Framework under the Paris Agreement, currently under development.
2. Ensure a common understanding of the key elements of the ETF.
3. Serve as a repository of questions and answers about the ETF.

1. Transitioning from reporting of BRs and BURs to BTRs

How do the modalities, procedures and guidelines (MPGs) for the ETF as contained in decision 18/CMA.1 supersede the current MRV requirements?

The MPGs will **supersede reporting of biennial reports (BRs) and biennial update reports (BURs) and the international assessment and review (IAR) and international consultation and analysis (ICA) processes** for PA Parties (see decision 1/CP.24, para. 39):

- Reporting of the BR/BUR under the Convention will be superseded by reporting of the biennial transparency report (BTR) for PA Parties.
- Review of the BR and technical analysis (TA) of the BUR under the Convention will be superseded by technical expert review for PA Parties.
- Multilateral assessment (MA) and facilitative sharing of views (FSV) under the Convention will be superseded by the facilitative multilateral consideration of progress (FMCP) for PA Parties.

Parties to the Convention that are not Parties to the PA will continue the current annual GHG inventory, IAR and ICA processes, as appropriate (see decision 1/CP.24, para. 44).

The following elements will continue to be reported under the Convention and are not superseded by the MPGs:

- **A National Communications (NC) must continue to be submitted** by developed and developing countries.
- **An annual GHG inventory must continue to be submitted by developed countries.** In the years in which a BTR is due, the GHG inventory can be submitted as a stand-alone report or as a section of the BTR (18/CMA.1, para. 3). If submitted as a stand-alone report, a summary of the Party's GHG emissions/removals must be included in the BTR (18/CMA.1, annex, para. 91).
- **The proposed REDD+ forest reference emission level and/or forest reference level by developing country Parties** which may be submitted on a voluntary basis in accordance with decision 12/CP.17 (para. 13) and will be subject to a technical assessment per decision 13/CP.19.
- The **technical annex on REDD+** (to be reported in BURs per decision 14/CP.19 (para. 7) for those Parties seeking results-based payments) is to be reported as an annex to the BTR and is technically analyzed during the review of the BTR (paras. 45-46 of 1/CP.24).

When are the final¹ BRs and BURs due under the current MRV system?

¹ Final BR/BUR is relevant for the Parties of the Convention that are also Parties to the Paris Agreement. The Parties of the Convention that are not Parties under the Paris Agreement will continue reporting BR/BURs as appropriate.

The final BR by developed countries is to be submitted as early as the due date for the annual GHG inventory in 2022 (15 April 2022), but no later than 31 December 2022 (1/CP.24, para. 38 and FCCC/SBI/2019/L.5). The final BR will include GHG inventory data for 2020 and thus allow assessment of whether the Party met its 2020 economy-wide emission reduction target. **The final BURs by developing countries shall be those that are submitted no later than 31 December 2024 (1/CP.24, para. 38).** This implies that a developing country Party may submit their final BUR prior to 2024.

When is the first BTR due?

According to 18/CMA. 1, para. 3, the first BTR must be submitted by all Parties no later than 31 December 2024.

However, in the discussions on transitional arrangements some developed and developing countries (e.g. Chile) noted that they may submit their first BTR already in 2022 with a view to inform the first global stock-take (GST) that will take place in 2023. Early submission by Parties can be helpful in providing more experience and information for the first GST in 2023, while noting that developing countries, may face capacity constraints in doing so.

2. Linkages between communication of NDCs under Article 4 and the ETF

How is the submission of an NDC under Article 4 related to the ETF?

An NDC under Article 4 is communicated by Parties every five years (Article 4.9 of the Paris Agreement) and is not subject to review under the ETF.

There is a relationship between the NDC and the ETF as Parties need to provide a description of their NDC in their BTR against which progress made will be tracked (18/CMA.1, para. 64). The information on a Party's NDC that is required to be provided in the BTR is similar, but not identical, to the information that is necessary for transparency, clarity and understanding in their NDC (4/CMA.1, para. 7).

Although the **adequacy and appropriateness of the Party's NDC** (including the adequacy and appropriateness of the description of that NDC in the BTR) and the indicators chosen to track progress made in implementing the NDC are not subject to review under the ETF (18/CMA.1, para.149(b)), the Party's tracking of progress made in implementing its NDC, including the description of its NDC, and information provided for each selected indicator used for tracking progress *is* subject to review in accordance with the MPGs (18/CMA.1, paras. 146(a) and 150(b)).

The progress a Party has made in implementing and / or achieving the NDC is summarized in the "structured summary" of the BTR and reviewed by a technical expert review team.

What must a Party include in its NDC under Article 4?

NDCs under Article 4 are self-determined and hence the scope of the NDC is decided by each Party, including any mitigation targets contained therein, recognizing that developed countries should undertake an economy-wide absolute emissions reductions target, while developing countries are encouraged to work towards such a target over time (Article 4.4). LDCs and SIDs may submit low GHG emissions development strategies, plans and actions (4/CMA.1, para.4).

Moreover, the Paris Agreement determines that each Party's successive NDC will represent a progression beyond the Party's then current NDC and reflect the highest possible ambition (Article 4.3 of the Paris Agreement).

Furthermore, a Party may at any time adjust its existing NDC with a view to enhancing its level of ambition (Article 4. 11 of the Paris Agreement).

However, once the NDC has been decided by a Party, **decision 4/CMA.1 (annex I) outlines the information required to be contained in the NDC**, as applicable to the selected NDC.

All Parties must provide information on the following, as applicable to their NDC:

- Quantifiable information on the reference point;
- Time frame and/or periods for implementation (when is the start and end date of the target? Is it multiple or a single year?)
- Scope and coverage of the NDC (e.g. what is the target? Categories and gases covered?)
- National planning processes for developing the NDC, and if available implementation plans, taking into account national circumstances;
- All assumptions and methodological approaches;
- How the Party determines that its NDC is fair and ambitious? and
- How the NDC contributes towards achieving the objective of the Convention.

The information necessary for clarity, transparency and understanding shall be provided for the second and subsequent NDCs and Parties are strongly encouraged to provide this information in relation to their first NDC, including when communicating or updating it by 2020.

When developing the NDC, the Party should clearly think through its NDC and related targets, how it will domestically track implementation and achievement of the NDC, and how it will ensure the availability of information on indicators over time for reporting in subsequent BTRs. This is necessary for a Party to ensure methodological consistency between the NDC it originally communicates and tracking of progress made in implementation through the BTRs (18/CMA.1, annex, para. 76(b)). This consistency in turn will promote a more robust accounting framework.

When is the next NDC under Article 4 due?

For those countries whose INDC/NDC contains a time frame up to 2025, they are required to **communicate a “new” NDC by 2020**. For those whose INDC/NDC contains a time frame up to 2030, they are to **communicate or update their NDC by 2020** (1/CP.21, paras. 23-24). The subsequent NDC must be communicated by 2025 for all Parties and every five years thereafter (Art. 4.9 of the Paris Agreement).

3. Linkages between reporting of national communications and the ETF

How are National Communications reported?

The MPGs **do not replace the NC reporting guidelines for Annex I and non-Annex I Parties under the Convention**. Accordingly, developed countries are required to submit an NC every four years (2/CP.17, para. 14) and developing countries should submit an NC every four years (1/CP.16, para. 60(b)).

Once the MPGs are in effect, and taking the mandated timelines into account, **Parties to the PA** may:

- Continue to report a separate NC every 4 years, following the guidelines in 17/CP.8 or 4/CP.5 (to be updated by X/CP.25) as appropriate OR
- May choose to submit a single BTR/NC report in the years an NC is submitted, following the guidance in the MPGs for BTRs and including supplemental chapters on research and systematic observations (RSO) and education/training and public awareness following the guidelines in 4/CP.5 (to be updated by X/CP.25) and 17/CP.8, as appropriate (para. 43 of 1/CP.24). In addition, Parties that have not reported information on adaptation in section IV of the BTR must also include an additional chapter on adaptation, in accordance with the relevant guidelines in 4/CP.5 (to be updated by X/CP.25) and 17/CP.8, as appropriate (para. 43 of 1/CP.24).

When will the first National Communications be submitted in conjunction with a BTR?

For developed countries, NC9, due in 2026, is expected to be the first submitted with the MPGs in effect.

Consistent with the draft decision recommended at SBI50 (contained in FCCC/SBI/2019/L.5) NC8 will be due as early as the GHG inventory submission in 2022 but no later than December 31, 2022. The deadline for subsequent NCs (e.g. NC9) was not addressed. Currently NC9 would be due January 1, 2026 (2/CP.17, para. 14) while BTR2 is due no later than 31 Dec 2026.

According to decision 1/CP.16, para. 60(b), National Communications by developing countries are due every four years but without a clear starting date. This is why, for practical reasons and with a view to

having a robust overview of trends, it might be helpful for developing countries to strive to submit their National Communication in conjunction with their BTRs, when applicable.

How will the National Communications be reviewed?

For Parties included in Annex I to the Convention that are also Party to the PA (i.e. developed countries): Review is guided by 18/CMA.1, as well as the relevant guidelines in 13/CP.20 for the **additional chapters** on RSO, training and public awareness and adaptation (para. 43 of 1/CP.24). The guidelines noted here are relevant regardless of whether the Party submits the NC as a separate report or integrated with the BTR.

For Parties that are not included in Annex I to the Convention and are also Party to the PA (i.e. developing countries), the BTR **only** will be reviewed per 18/CMA.1. If the BTR/NC is submitted as a single report, the additional chapters in the NC (RSO, education/training/awareness, adaptation) will not be reviewed. **If a separate NC is submitted, it will not undergo any review.**

4. Reporting of GHG inventories in the ETF

How do developed country Parties to the Paris Agreement report GHG Inventories?

All Annex I Parties under the Convention and the Kyoto Protocol (including both Parties and non-Parties to the PA) must continue to submit annual GHG inventories. The requirement to submit annual inventories dates to para. 2(b) of decision 3/CP.1, with the 15th of April deadline reiterated in decisions 3/CP.5 (para. 2) and 24/CP.19 (para. 3). For Parties to the PA, this GHG inventory submission must be made even in years when a BTR is not due (para. 42 of 1/CP.24).

- **Parties to the PA** must use the MPGs (decision 18/CMA.1) for reporting their GHG inventory information as of the first BTR submitted, at the latest in 2024 (para. 42 of 1/CP.24).
- Decision 18/CMA.1, section VII, will be used for the review of information on the inventory once the inventory is submitted in conjunction with the first BTR (either in Section II of the BTR or as a standalone document).

Will developed countries be required to submit two GHG inventories in 2024, one on 15 April in accordance with 24/CP.19 and a separate one as part of the BTR by the end of 2024?

The 15 April 2024 deadline for the annual GHG inventory submission is applicable. Unless the deadline contained in para. 2(b) of decision 3/CP.1 is amended by a future decision, Parties included in Annex I to the Convention will be required to continue to submit a stand-alone GHG inventory by 15 April every year, including 2024. An Annex I Party under the Convention that is also a Party to the PA could then choose to also submit their complete BTR at this time or wait until closer to the December deadline and submit the BTR with either reference to the stand-alone inventory submitted in April (provided it was prepared using the MPGs) or an updated GHG inventory (18/CMA.1, para. 3).

5. Reporting of BTRs

When can the submission for the first BTR be expected?

According to 18/CMA.1, para. 3, the first BTR must be submitted by all Parties no later than 31 December 2024.

How do Parties track progress in the implementation and achievement of their NDC?

Each Party identifies the relevant indicator(s) it will use to track progress made in implementing and achieving its NDC (decision 18/CMA.1, annex, paras 65–78).

Indicators are self-selected by each country and **may be qualitative or quantitative and thus may come in many formats**, *inter alia*, net GHG emissions and removals, percentage reduction of GHG intensity, relevant qualitative indicators for a specific policy or measure, mitigation co-benefits of adaptation actions and/or economic diversification plans.

Parties with an NDC that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits must provide information to track progress on implementation and achievement of the domestic policies and measures implemented, including the sectors and activities associated with the response measures and the social and economic consequences of the response measures (decision 18/CMA.1, annex, para. 78).

Progress in the implementation and achievement of the NDC is tracked through submission of the BTR, including through a structured summary of information (decision 4/CMA.1, para. 17) **and the review of that information** (decision 18/CMA.1, para. 150(b)). Specifically, for each selected indicator(s) Parties shall compare the most recent information in the implementation period with the information for the reference point to track progress and to assess whether it has achieved its NDC (decision 18/CMA.1, paras. 67–70).

What is the relationship between the BTR chapter on climate change impacts and adaptation and the Adaptation Communication?

Parties may submit their Adaptation Communication as a component of, or in conjunction with, a BTR (para. 4 of decision 9/CMA.1). If a Party chooses to do so, then it should **clearly identify which part of the BTR comprises the Adaptation Communication** (para. 13 of the annex to decision 18/CMA.1).

Parties may, when submitting an Adaptation Communication as a component of, or in conjunction with, other documents (such as the BTR), tailor the information provided, taking into account the “vehicle” document (i.e. the document in which the Adaptation Communication is included) (para. 9 of decision 9/CMA.1).

The chapter on adaptation in the BTR is not subject to review.

Are all countries required to report on financial, technology development and transfer and capacity building (FTC) support in their BTR?

Developed country Parties are required to report information on FTC support provided and mobilized to developing countries Parties under Articles 9, 10 and 11, in accordance with paras. 118-129 of the annex to 18/CMA.1, and the CTF tables that are currently under development and to be finalized by CMA 3 (Article 13.9 of the Paris Agreement).

Other Parties that provide support should report information on FTC support provided and mobilized to developing country Parties under Articles 9, 10 and 11. It is important to note that in accordance with para. 118 of the annex to 18/CMA.1, these Parties are encouraged, but not required, to use the MPGs when reporting this information (Article 13.9 of the Paris Agreement).

Developing country Parties should, but are not required to, report information contained in paras. 130-145 of the annex to decision 18/CMA.1 (Article 13.10 of the Paris Agreement).

- It is beneficial for developing country Parties to report information on FTC needed and received in order to help facilitate implementation of their NDC under Article 4 of the Paris Agreement.
- It is also noteworthy that the Paris Agreement specifically encourages these Parties to report on support needed and received for implementing Article 13 of the Paris Agreement (18/CMA.1, annex, paras. 143-145).

6. Cross-cutting issues: specific flexibility provisions and discretion

What is meant by ‘flexibility for developing countries that need it in light of their capacities’ in the Paris Agreement?

The Paris Agreement, and specifically the ETF, refers to “flexibility” under very specific circumstances- **flexibility is available to those developing countries that need it in the light of their capacities.**

- This flexibility is offered for specific provisions related to the scope, frequency and level of detail of reporting, and in the modalities of the review and of the facilitative multilateral consideration of progress and is to be **self-determined by those developing countries who elect to apply it**. This flexibility is not automatically granted; rather developing countries that have capacity constraints and apply the flexibility must indicate in their BTR that they have done so, explaining their capacity constraints and their intended timeframe for improvement related to the identified capacity constraint(s) (decision 18/CMA.1, para. 6).
- **The technical expert review team cannot review** the Party’s determination to apply a flexibility provision, including the estimated time frame for improvement, nor can it assess whether the Party has the capacity to implement the provision without flexibility (decision 18/CMA.1, para. 149(e)).
- In recognition of the fact that Parties have different starting points, the flexibility provisions allow Parties that need them in light of their capacities a means of adhering to the MPGs now while enabling them to highlight specific capacity building needs.

Note: Informal discussions among technical experts may also use the word “flexibility” when referring to national actions to implement the Paris Agreement, however it is important to note that this is a more generic use of the term “flexibility” and is not specific to the ETF. For example, Parties have options on the vehicle for reporting adaptation communications (9/CMA.1, para.2(a)), or the choice to select from one of three emissions calculation methods when using the 2006 IPCC Guidelines for national GHG inventories, or the opportunity to report a notation key if data are confidential. Parties may also make choices regarding the extent to which they are able to report non-mandatory information (i.e. should provisions) in their BTRs. Such “choices” available to Parties should be distinguished from the “flexibility available to those Parties that need it in the light of their capacities”, or the discretion granted to LDCs/SIDs (1/CP.21, para. 90 and 18/CMA.1 para. 4).

Which flexibilities are offered to those developing countries that need it in the light of their capacities in reporting their BTRs?

Developing countries that need flexibility in light of their capacities **may only apply flexibilities specifically identified in the MPGs** (see Table 1. below).

For each flexibility provided, the Party is required to explain the capacity constraint that does not allow them to apply the full provision and is required to provide its anticipated timeframe for improvements related to the capacity constraint (18/CMA.1, annex, para. 6).

What are the specific provisions for least developed countries (LDCs) and small island developing states (SIDS) under the ETF?

In recognition of their national circumstances, LDCs/ SIDS are offered additional discretion in reporting. LDCs and SIDS can choose to submit the information in their BTR at their discretion (i.e. it may be less frequently than biennial) (1/CP.21, para. 90 and 18/CMA.1 para. 4).

No specific justification in the BTR for the Party's use of this discretion is required as it would be for those developing countries that elect to apply a specific flexibility provision.

As with all developing countries that need it in light of their capacities, LDCs and SIDS have the opportunity to apply the flexibility provisions in 18/CMA.1 and highlight their capacity building constraints.

Table 1. Summary of flexibility provisions in MPGs to those developing country parties that need it in light of their capacities

Area of flexibility	Reference in MPGs (Annex to decision 18/CMA.1)	Flexibility provisions for those developing country Parties that need flexibility in the light of their capacities
GHG inventory		
<p>Key category analysis Option to identify fewer key categories; less complex methodologies can be used to estimate GHG emissions and or removals for these categories</p>	para. 25	Flexibility to identify key categories using a threshold no lower than 85 per cent in place of the 95 per cent threshold defined in the IPCC guidelines (i.e. key categories are those that, when summed together in descending order of magnitude, add up to 95 percent of the national sum of the absolute values of emissions and removals).
<p>Uncertainty assessment Option to omit reporting of quantitative uncertainty information if data are not available</p>	para. 29	Flexibility to provide, at a minimum, a qualitative discussion of uncertainty for key categories , using the IPCC guidelines, both for the latest inventory year and the trend, instead of quantitatively estimating and qualitatively discussing the uncertainty of the emissions and removal estimates for all categories , including inventory totals, for at least the starting year and the latest reporting year of the inventory time series and also estimating the trend uncertainty for these same categories/ inventory totals for the entire time series.
<p>Completeness Option to omit estimation of more insignificant categories</p>	para. 32	Flexibility to consider emissions insignificant if the likely level of emissions is below 0.1 per cent of the national total GHG emissions , excluding LULUCF, or 1,000 kt CO₂ eq , whichever is lower. For the other Parties that do use flexibility provisions, a category can only be considered insignificant if the likely level of emissions is below 0.05 per cent of the national total GHG emissions, excluding LULUCF, or 500 kt CO₂ eq , whichever is lower. If flexibility is chosen, the total national aggregate of estimated emissions for all gases from categories considered insignificant, shall remain below 0.2 per cent of the national total GHG emissions, excluding LULUCF, as opposed to 0.1 per cent for other Parties.
<p>QA/QC Option to neither develop a formal QA/QC plan nor</p>	para. 34	Developing countries that need flexibility in light of their capacities are encouraged to elaborate an inventory QA/QC plan in accordance with the IPCC guidelines, including information on the inventory agency responsible for implementing QA/QC; instead of a mandatory

provide information on general QC procedures implemented		requirement to elaborate the QA/QC plan for other Parties.
	para. 35	Developing countries that need flexibility in light of their capacities are encouraged to implement and provide information on general inventory QC procedures in accordance with their QA/QC plan and the IPCC guidelines; instead of mandatory requirement to implement and provide this information.
Gases		
Option to report fewer GHGs	para. 48	Flexibility to report at least 3 gases (CO₂, CH₄ and N₂O) as well as any of the additional four gases (HFCs, PFCs, SF ₆ and NF ₃) that are included in the Party's NDC under Article 4 of the Paris Agreement, are covered by an activity under Article 6 of the Paris Agreement, or have been previously reported; instead of mandatory requirement to report on the basket of 7 gases.
Time series		
Option to report a shorter time series and an earlier "latest reporting year"	para. 57	Flexibility to report data covering, at a minimum, the reference year/period for its NDC and, in addition, a consistent annual time series from at least 2020 onward; instead of mandatory requirement to report a consistent annual time series starting from 1990.
	para. 58	Flexibility that the latest reporting year shall be no more than three years prior to the submission of the national inventory report, compared to no more than two years for Parties to which flexibility is not applicable.
Mitigation policies and measures, actions and plans		
Estimates of expected and achieved GHG emissions reductions		
Option to omit reporting these estimates	para. 85	Developing countries that need flexibility in light of their capacities are encouraged to report estimates of expected and achieved GHG emission reductions for their actions, policies and measures in tabular format; instead of a mandatory requirement to report this information.
Projections		
Projections of GHG emissions and removals		
	para. 92	Developing countries that need flexibility in light of their capacities are encouraged to report projections pursuant to paras. 93-101 of the MPGs; instead of a mandatory requirement to report this information.
Option to omit reporting projections, or report less details	para. 95	Flexibility to extend projections at least to the end point of their NDCs; instead of extending for at least 15 years beyond the next year ending in zero or five applicable for other Parties.
	para. 102	Flexibility to report less detail information (methodology and coverage).

Technical expert review

Format of review			Flexibility to undergo a centralized instead of an in-country review but are encouraged to undergo an in-country review. Parties that are not subject to flexibility in light of their capacities shall undergo an ICR for a) the first BTR, b) at least two BTRs in a 10-year period, of which one is the BTR that contains information on the Party's achievement of the NDC, c) if there was a recommendation to have an ICR in the previous BTR review report and d) Parties that request it.
Option to be subject to a centralized review in lieu of in-country review	para. 159		
Responding to TERT questions			Flexibility to provide information within three weeks of the date the questions were received, compared to two weeks applicable for other Parties.
Option for more time to respond to the TERT's questions	para. 162 (c)		
Responding to TERT's review report			Flexibility to take three months to provide comments to the draft report, compared to one month applicable for other Parties.
Option for more time to provide comments to the draft report	para. 162(f)		
Facilitative multilateral consideration of progress			
Responding to written questions			Flexibility to respond in writing to the Parties' questions no later than two weeks prior to the working group session through an online platform, compared to no later than one month applicable for other Parties.
Option for more time to respond to written questions	para. 193(c)		

7. Technical expert review

What is the timeline of a technical expert review (TER) cycle?

The ERT shall complete the full technical expert review cycle one year from the start of the technical expert review process (18/CMA.1, annex, para. 162(h)).

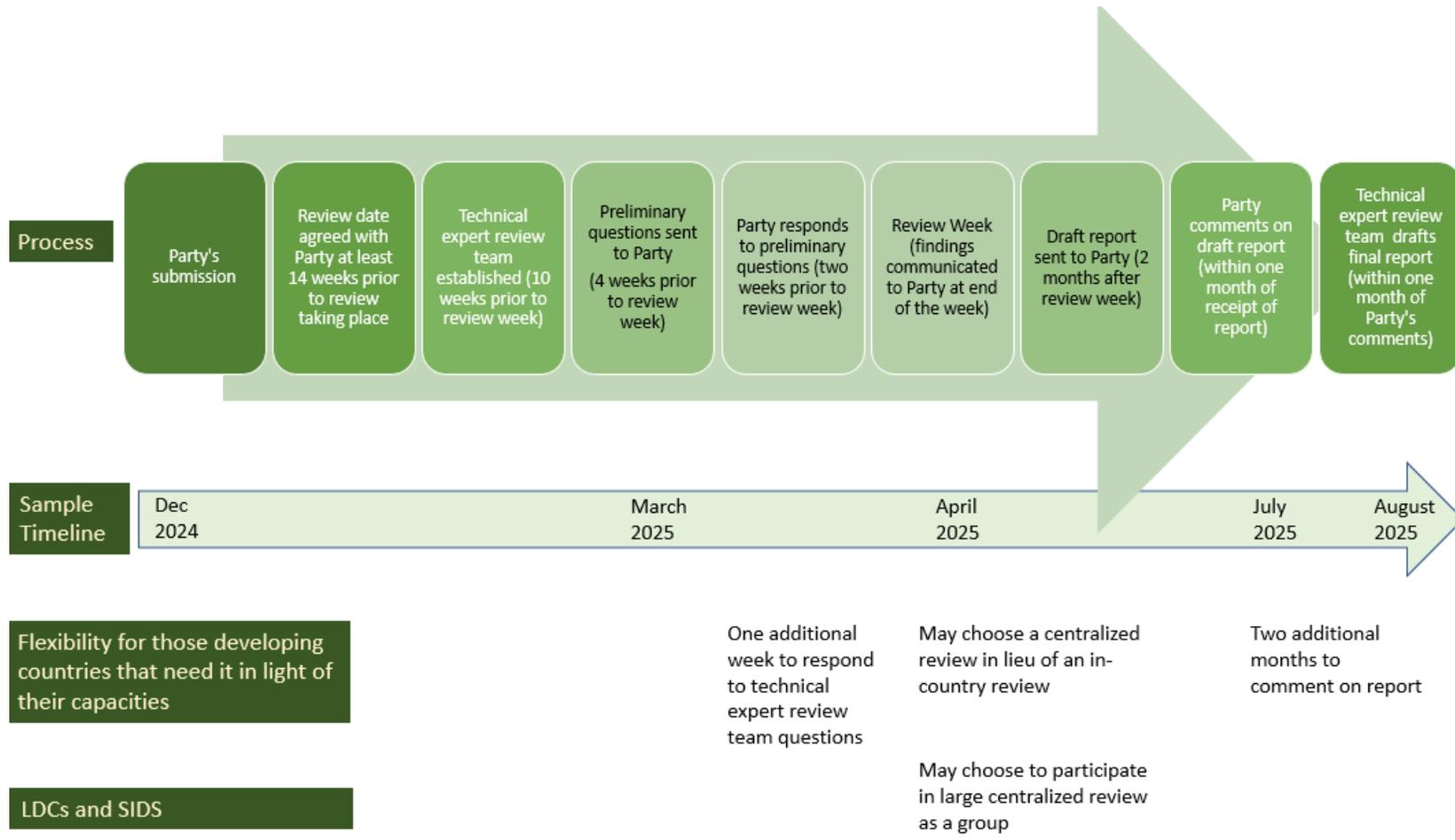
The secretariat has discretion as to when to organize the review within the two-year cycle. Although the secretariat must immediately initiate consultations with the Party upon submission of the BTR, the date must be agreed, at the latest, 14 weeks (3.5 months) prior to the review week.

- In practice, if a BTR is submitted 31 December, the first review would not take place until at least mid-April of the following year.
- Given that review reports are to be completed within 4 months of the technical expert review week, the entire process of preparing for the review through to publication of the final report takes at least 7.5 months (9.5 months in the case where a Party applies flexibility), meaning the first reports would be published mid-August, at the earliest.

As the secretariat can stagger reviews, the 7.5 – 9.5-month cycle may start at any time in the two-year period, but ideally it is started early enough to allow the Party to incorporate findings from one review into the next BTR.

There are **specific flexibility provisions for those developing country Parties that need it in the light of their capacities** regarding the timing of the review process. Specifically, such developing countries are allowed one additional week to respond to preliminary questions from the technical expert review team prior to the review week and two additional months to comment on the draft report from the technical expert review team (18/CMA.1, annex, paras. 162(c) and 162(d)). These developing country Parties may also request a centralized review in lieu of an in-country review, although they are encouraged to undergo an in-country review (18/CMA.1, annex, para.159).

Timeline of the Review Process



How will a simplified review of annual GHG inventories submitted by developed country Parties be conducted?

The simplified review involves the secretariat undertaking an initial assessment of the Party's submission (18/CMA.1, annex, para. 155). The exact procedures of the initial assessment will be developed by a group of "Lead Reviewers", with the assistance of the secretariat (18/CMA.1, annex, para. 163). A follow-up of the findings of the simplified review will form part of the technical expert review in the subsequent year (18/CMA.1, annex, para. 161).

The current practice of the initial assessment undertaken for the review of Annex I GHG inventories submitted under the Convention and the Kyoto Protocol could serve as a good basis for reference.

How will LDCs and SIDS be reviewed and undertake FMCP?

The MPGs provide a choice to LDCs and SIDS, who may choose to participate in the same centralized review as a group (decision 18/CMA.1, para. 157).

Parties may suggest a centralized location for the review other than at the UNFCCC secretariat.

In terms of who initiates such a group review the secretariat may approach a group of countries based on the timing of submissions, and if applicable, results of previous reviews, and seek their interest in a combined review. There will be a need to consider how many countries are to be covered by a single technical expert review team? This number may depend on the overall approach to review, degree of elaboration of the BTR and the size of the technical expert review team. It is also possible that a specific subset of Parties could approach the secretariat requesting such a review.

In addition, LDCs and SIDS may choose to participate as a group during the subsequent working group phase of the facilitative multilateral consideration of progress (decision 18/CMA.1, para. 194).

Is information on adaptation submitted in the BTR subject to review?

Under the PA, **information on adaptation submitted by developed and developing countries** pursuant to section IV of the annex to 18/CMA.1 **is not subject to review.**

However, if a developed country submits adaptation information as an additional chapter in the BTR to meet its reporting obligations for National Communications under the Convention (decision 4/CP.5 (to be updated by X/CP.25)), **this would be subject to review.**

Such a review for developed countries would be conducted following 13/CP.20 (para. 118 (c)(v)). This is clear in 1/CP.24 para. 43(c) which says that if a Party's NC is subject to review the review will be conducted in accordance with 18/CMA.1 and shall also include a review of the information submitted under para. 43(b) (which refers to adaptation).

Information on adaptation submitted by developing countries is not subject to a review.

Is information reported on FTC support in the BTR subject to review?

Information reported by a developed country Party in its BTR on FTC support provided and mobilized to developing country Parties under Articles 9, 10 and 11 **is subject to review** by a technical expert review team.

Other Parties that choose to provide information in their BTR on FTC provided and mobilized as referred to in Article 9, paras 2 and 3 **may undergo a technical expert review** of this information at their discretion.

Information reported on FTC **needed and received by developing country Parties is not subject to a technical expert review.** If a developing country Party chooses to report information on support provided, this information may undergo review at the Party's discretion, as noted above.

8. Institutional arrangements and support for developing countries

What is the role of LRs in the ETF?

According to the MPGs, there is **an early role for lead reviewers (LRs)** under the PA to develop the initial assessment procedures for simplified reviews of annual GHG inventories (para.155 of annex to 18/CMA.1).

Para. 180 of the annex to decision 18/CMA.1 refers to selecting LRs that have participated as LRs under the Convention when composing technical expert review teams. Experienced LRs who have participated in processes under the Convention will be essential to implementation of the PA in the early years.

In practice, many LRs for BR/NC and technical leads of TA of BURs are the same experts. **Further joint discussions on operationalization of the ETF and the role of the LRs under the ETF are planned among current LRs of BR/NCs and technical leads under the Convention at the LR meetings.**

What is the role of the CGE to support the ETF?

The primary role of the CGE under the Paris Agreement is to support developing countries in implementing the ETF under Article 13, similar to the work undertaken by the group to support developing countries in fulfilling their measurement and reporting obligations under the Convention.

In addition, **the CGE will provide technical advice to the secretariat in implementation of the training of the technical expert review teams under the Paris Agreement (18/CMA.1, para. 15)**, recognizing that the CGE focuses its support on developing countries, while the training programme must be designed to be applicable to all Parties.

How will Global Environment Facility (GEF) funding for NC and BURs of developing countries transition to the funding of BTRs?

Efforts are underway to evaluate and, as necessary, update current procedures for securing GEF funds in order to enhance efficiency.

The GEF, as an operating entity of the Financial Mechanism, upon request, provides financial support to developing countries for the preparation of NCs and BURs. Currently, developing countries can access up to US\$352,000 for BUR reporting and US\$500,000 for NC reporting. There are currently four options for countries to access GEF resources for preparation of NCs and BURs. In the first option, countries can work with a GEF agency of their choice to develop a project proposal. Secondly, countries can be part of a UNEP umbrella project for NCs and BURs (<http://un-gsp.org/>). Thirdly, countries can access the set-aside resources via direct access from the GEF Secretariat. Fourthly, those countries that wish to utilize additional resources can use their STAR allocation to complement the set-aside resources. Countries may contact the GEF or its implementing agencies for further information on these access modalities. For more information, see and <https://unfccc.int/sites/default/files/resource/FTS%20Brochure.pdf>.

The GEF submits an annual report to the COP, which also includes information on the status of support accessed for NC and BUR preparation as well as information on progress in implementing the Capacity-building Initiative for Transparency (for e.g., for information communicated by the GEF in 2019, refer to https://unfccc.int/sites/default/files/resource/CP2019_05E.pdf)

Under the PA, Parties will have a choice as to whether to submit a separate NC and BTR in the years when submissions coincide, or a single report. Separate NC funding is still possible after 2024. The GEF has also been requested to support developing country Parties in preparing their first and second BTRs (18/CMA.1, para. 8).

The CMA has requested the GEF to support developing countries in preparing their BTRs and in identifying options to improve the efficiency of the application process for providing support to developing countries (e.g. by encouraging the GEF to fund more than one report at a time and streamlining the process related to applications, implementation plans and signing of agreements (18/CMA.1, paras. 8-10)).

The GEF has initiated consultations on how to meet the support needs for the preparation of BTRs (https://www.thegef.org/sites/default/files/publications/gef_unfccc_guidance_cops_responses_cop1_cop24_201911.pdf).

9. Training and tools

When will the PA training programme be launched and what should be the scale to ensure sufficient experts for reviews under the ETF?

The training programme will only be agreed as of CMA.3 (18/CMA.1, para. 12(c)). Ideally development of the training courses should start in 2020 to be ready for experts to enroll in training activities in 2021.

The secretariat continues to explore innovative ways to increase the number of experts that have access to take the training courses. **We estimate that the ETF could require up to approximately 1500 qualified and available experts on a biennial basis, depending on the number of BTR submissions received**, meaning that a significantly larger number of experts should qualify to become part of a technical expert review team to ensure that a sufficient number are available to support the reviews.

Expert Demand for the Enhanced Transparency Framework		
Possible scenarios for submissions of BTRs	# of Parties	# of Experts for in-country reviews of BTR#1
All	185	1,472
All but LDCs and SIDS	136	1,088

Training of review experts is different from activities related to capacity building for developing countries to enable them to meet the reporting obligations under the Paris Agreement. Yet, there is a clear link between the two processes. Following existing approaches, the expectations are that Parties nominate, to the UNFCCC Roster of Experts, those experts that already have participated in capacity building activities and gained some experience with national reporting. This is with a view to be able to take the training courses, successfully pass the exams and contribute to the review process. Then, the review experts can bring the experience from review back to the national level and help improve the national reporting system.

How will information technology (IT) tools evolve to support the ETF?

To the extent possible, the secretariat will start streamlining and transitioning the existing systems, tools and applications under the current MRV system to fit the purpose of the ETF and the continuation of other processes (NDCs, NAMAs, etc.). The secretariat is currently developing and implementing in 2019 some final enhancements to existing tools (BR common tabular formats (CTF), BR data interface, virtual team rooms, statistical outlier detection tools, CGE, etc.) to ensure the finalization of current MRV requirements.

Most systems and tools under the existing MRV system will continue to be supported in their current forms to enable countries that are not Party to the PA to continue meeting their reporting obligations. This means, in particular that the IT systems will need to be developed and be maintained in parallel to support both countries that are, and are not, Party to the PA.

To formally submit under the PA, the Parties still need the CTF, common reporting tables and, ideally, the outlines of the BTR and the NID. These outlines/reporting formats are to be agreed at CMA 3. The secretariat will then require time to develop and test the reporting software during 2021.

The secretariat is aware that some developing countries have expressed an interest to submit their first BTR in 2022.

10. Non-Paris Agreement Parties

How does implementation of the MPGs affect Parties to the Convention that are not Parties to the PA?

Non-PA Parties must continue meeting their reporting obligations under Articles 4 and 12 of the Convention, as appropriate (i.e. submission of an annual GHG Inventory for developed countries, national communications and BR or BUR) (para. 44 of 1/CP.24) using the relevant reporting guidelines (decisions 4/CP.5 (to be updated by X/CP.25), 17/CP.8, 1/CP.16, 2/CP.17, and 24/CP.19).

These Parties *may*, but are not required, to use the MPGs (decision 18/CMA.1) as the relevant reporting guidelines. This means that non-Parties to the PA may use:

- Either 24/CP.19 in its entirety or 18/CMA.1 in its entirety for reporting their annual GHG inventory (para. 44 of 24/CP.19).
- Either 4/CP.5 (to be updated by X/CP.25) or 17/CP.8 to guide the full national communications reporting, or they may use 18/CMA.1 for information contained in the national communications reporting guidelines *plus* adding chapters on Research and Systematic Observation, and Education, Training and Public Awareness. Adaptation must be reported using either 4/CP.5 (to be updated by X/CP.25) or 18/CMA.1 for developed countries and either 17/CP.8 or 18/CMA.1 for developing countries.

Developed and developing countries may continue to report a separate NC every 4 years or they may choose to submit a single BR/NC or BUR/NC report (as applicable) in the years the submission of NCs and BRs/BURs coincide.

The review guidelines used for the review of these Parties' submissions will be dependent on the reporting guidelines applied. For developed countries that report a GHG inventory applying decision 18/CMA.1, review will be conducted pursuant to decision 18/CMA.1, section VII. For developed countries not applying 18/CMA.1, review of GHG inventories and national communications will continue to follow the *Guidelines for the technical review of information reported under the Convention related to greenhouse gas inventories, biennial reports and national communications by Parties included in Annex I to the Convention* (decision 13/CP.20). The ICA and IAR processes will continue following the modalities and guidelines of ICA and IAR that are applicable to these Parties in 2021 (currently in accordance with 2/CP.17). The modalities and guidelines for both processes will be discussed further at SBI 54 (May-June 2021).