

Initiative for Climate Action Transparency - ICAT -

**REPORTING REQUIREMENTS FOR THE PARIS
AGREEMENT, AND INFORMATION TO TRACK BELIZE'S
NDC IMPLEMENTATION**

Initiative for Climate Action Transparency - ICAT -

Report on reporting requirements for the Paris Agreement, and information to track Belize's NDC implementation.

Deliverable #2 – Part 1

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List of Abbreviations

AC	Adaptation Communication
BAU	Business As Usual
BTR	Biennial Transparency Report
BUR	Biennial Updated Report
CBIT	Capacity Building Initiative for Transparency

CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CO ₂	Carbon Dioxide
COP	Conference of Parties
CRT	Common Reporting Tables
DTU	Danmarks Tekniske Universitet
ETF	Enhanced Transparency Framework
FMCP	Facilitative Multilateral Consideration of Progress
GDP	Gross Domestic Product
GHG	Greenhouse Gas
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GPG	Good Practice Guidance
GST	Global Stocktake
ICAT	Initiative for Climate Action Transparency
IPCC	Intergovernmental Panel on Climate Change
ISPRA	Istituto Superiore per la Protezione e la Ricerca Ambientale
ITMOs	internationally transferred mitigation outcomes
LDCs	Least Developed Countries
LTS	Long-term strategies
LULUCF	Land Use, Land-Use Change and Forestry
MPGs	Modalities, Procedures and Guidelines
MRV	Measurement, Reporting and Verification
NAP	National Adaptation Plan
NC	National Communication
NDC	Nationally Determined Contribution
NID	National Inventory Document
NIR	National Inventory Report
PA	Paris Agreement
SIDS	Small Islands Developing States
TER	Technical Expert Review
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change

1 Introduction

Article 13 of the Paris Agreement (PA) established an Enhanced Transparency Framework (ETF) for action and support. The ETF is designed with built-in flexibility, which takes into account Parties' different capacities, and builds upon the collective experience of transparency under the Convention (UNFCCC). At COP24 in Katowice, December 2018, the Parties adopted the "Katowice Climate Package", which provides, among others, the Modalities, Procedures and Guidelines (MPGs) for the ETF (UNFCCC, 2019). The MPGs provide operational details on how to report on the information on national GHG inventories, tracking of progress of implementation and achievement of NDCs, climate change impacts and adaptation efforts, support provided and received for implementing the PA, and general functioning of the ETF.

All countries are guided by the same set of MPGs, with flexibility for those developing country Parties that need it in the light of their capacities. Flexibility is to be self-determined by each country and in case of application of a flexibility provision, a country will have to explain in which area, why and how it has applied the flexibility provision, concisely clarifying the capacity constraints. Furthermore, the country must report and follow up on the areas of improvement identified, providing information on any progress made in addressing the issues and needs, including a timeframe to show how they plan to meet the full requirements. Flexibility accommodates countries with lower capacity to participate in the ETF and allows them to continuously improve over time in key areas of the ETF.

The MPGs are structured along the following chapters:

- I. Introduction, including purpose, principles and other clarifications on flexibility, improved reporting over time and reporting format
- II. National inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases (GHGs);
- III. Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement;
- IV. Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement;
- V. Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement;
- VI. Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement;
- VII. Technical expert review;
- VIII. Facilitative, multilateral consideration of progress (FMCP).

Information from Chapters II to VI is gathered in the Biennial Transparency Report (BTR), the key ETF reporting element. For countries that are Parties to the Paris Agreement, the first BTR should be submitted at the latest by 31st December 2024. At the same time, the MPGs establish that for developing countries that are Parties to both the Convention and the Paris Agreement, the final Biennial Update Report (BUR) shall be submitted at the latest by 31st December 2024. A country may choose to submit its last BUR in conjunction with their first BTR in a single report, following the MPGs requirements before the BTR deadline. Furthermore, countries should submit

their revised NDCs by 2020¹. The MPGs also apply to Least Developed Countries (LDCs) and Small Island Developing States (SIDS), including Belize. However, LDCs and SIDS may submit the information to be included in their BTRs at their discretion.

All countries that have ratified the PA, will continue submitting National Communications (NC) every four years, but may choose to submit the NC and the BTR in a single report in the years they coincide, following the MPGs for that information that is also covered by the NC guidelines². All countries are required to submit a National Inventory Report (NIR) in conjunction with their BTR, either as a part of the BTR or a separate report. Countries can also submit an Adaptation Communication (AC) as part of their BTR.

As shown in Figure 1, countries have the opportunity to take the period of 2020-2024 as a "preparatory phase". In this period, it would be crucial for countries to start familiarizing with the MPGs in order to be ready for the first submission of the BTR. The MPGs outline, inter alia, the reporting requirements for the BTR; however, the topics that they cover, which include reporting for GHG inventories, tracking of NDCs, climate change impacts and adaptation, and support provided and received, are of relevance for other reporting vehicles such as NDC, National Communication (NC), BUR, GHG Inventory, and AC. Countries could already take into account the future requirements for the BTR outlined in the MPGs in the preparation of the incoming reporting work streams on NDC³, NC, BUR, GHG Inventory, and AC, and by doing that improve the readiness for the reporting under the PA as well as the quality of the current reporting.

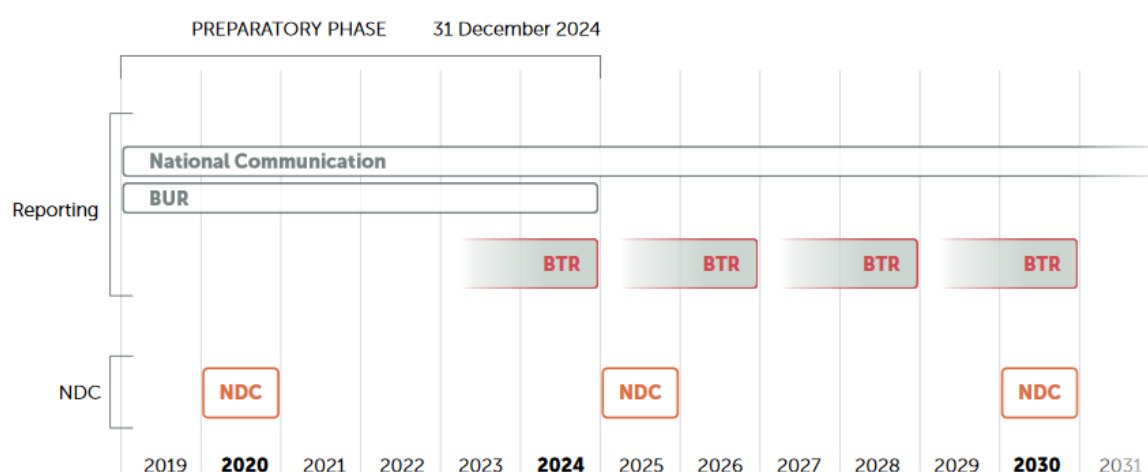


Figure 1. Potential timeline for the introduction of the BTR, with the deadlines for BTR and NDC submissions. Source: UNEP DTU Partnership, 2019. Source: UNEP DTU Partnership, 2019

¹ At least 9 to 12 months before COP in 2020 (UNFCCC, 2016b)

² However, for the purpose of NC, Parties shall include additional chapters on research and systematic observation and on education, training and public awareness, in accordance to the relevant guidelines contained in, as applicable, decisions 4/CP.5 and 17/CP.8. Furthermore, if a Party decides not to report on information related to climate change impacts and adaptation in the BTR, the merged reporting shall also include an additional chapter on adaptation, in accordance to the relevant guidelines contained in, as applicable, decisions 4/CP.5 and 17/CP.8 as applicable.

³ For the NDC update, countries should take into account the Decision 4/CMA.1 Further guidance in relation to the mitigation section of decision 1/CP.21 (UNFCCC, 2018a).

The BTR will undergo a Technical Expert Review⁴ (TER) process of maximum one year, followed by the Facilitative, Multilateral Consideration of Progress (FMCP). If the TER is not be available within 12 months of the submission of the Party's BTR, the secretariat will make arrangements for the Party to participate in a FMCP at the next available opportunity. Figure 2 shows that the process for reporting and review, both pre 2024 and post 2024, takes place in parallel to the process of NDC submission (every five years, starting from 2020), and to the process of the Global Stocktake (GST) (every five years, starting from 2023). Parties are also invited to communicate mid-century, long-term low greenhouse gas emission development strategies called long-term strategies (LTS), by 2020⁵.

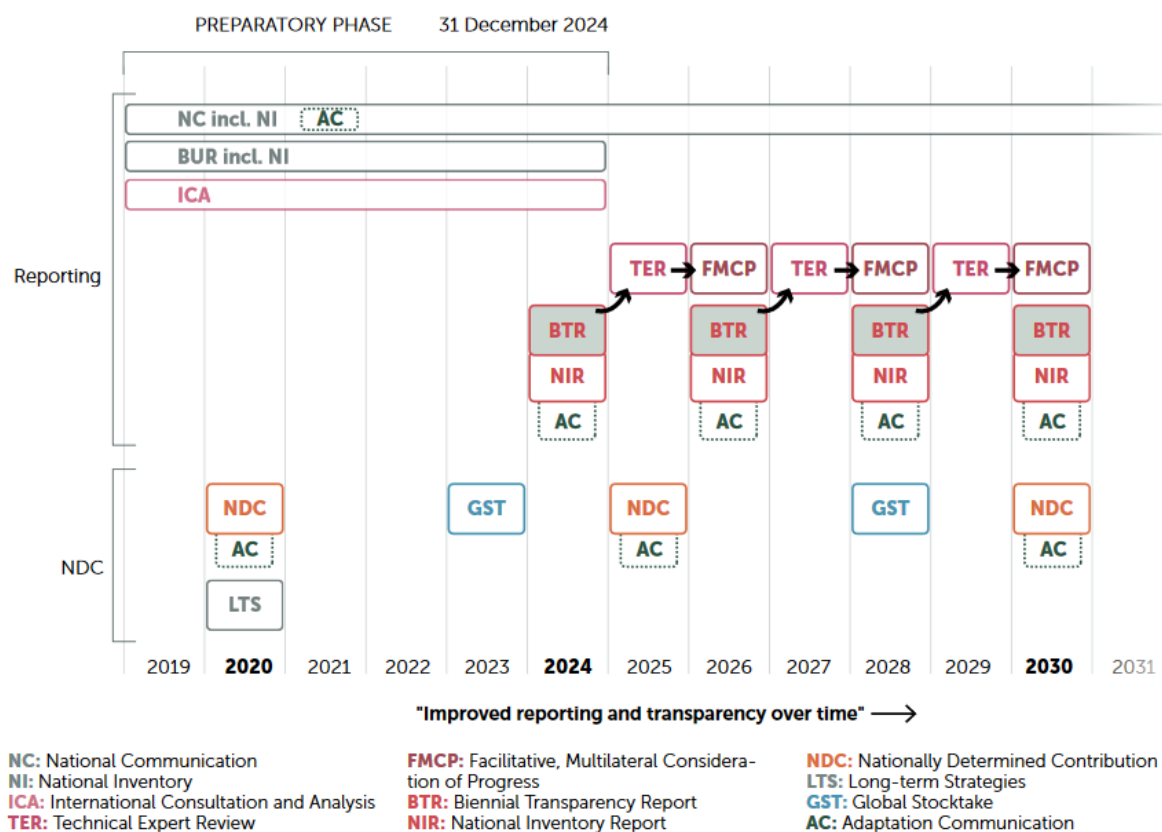


Figure 2. Potential timeline and frequency for reporting and review before and after the entry into force of the ETF. Source: UNEP DTU Partnership, 2019. Source: UNEP DTU Partnership, 2019

⁴ The Technical Expert Review can be conducted in different ways, namely as a centralised, in-country, desk-based or simplified review.

⁵ By COP decision 1/CP.21, paragraph 35 (UNFCCC, 2016b).

2 Overall requirements for the Biennial Transparency Report

As shown in Figure 3, the BTR contains a series of information, which shall (mandatory) or should (non-mandatory) be submitted. These are:

- the NIR of anthropogenic emissions by sources and removals by sinks of greenhouse gases, which may be submitted as a stand-alone report, or as a component of the BTR (*shall*)
- Information necessary to track progress made in implementing and achieving Nationally Determined Contributions under Article 4 of the PA (*shall*)
- Information related to climate change impacts and adaptation under Article 7 of the PA (*should*)
- Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the PA (*should, for developing countries*)
- Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9, 10, 11 of the PA (*shall, only for developed countries. Should, for other countries providing support*)

Moreover, there are two other reports, which can be part of the BTR's submission:

- the AC, which can be submitted as part of the BTR. In such case, it should be clearly identifiable in the BTR as such. The AC can also be submitted through other channels, such as NDCs and NCs. Therefore, countries are encouraged to number their submitted ACs sequentially⁶.
- the NC, which can be submitted as a single report with the BTR, the year they coincide. In such case, information that are covered by both reports may be reported in accordance with the MPGs; while supplemental chapters on Research and Systematic Observation, and Education, Training and Public Awareness, shall be included and reported⁷. Moreover, for those Parties that have not reported on climate change impacts and adaptation (voluntary provisions), an additional chapter on adaptation shall be reported, as applicable⁸.

The outline of the BTR and NIR, together with the common reporting tables to be used for the NIR, as well as the common reporting tables for the electronic reporting of the information necessary to track progress made in implementing and achieving NDCs, on financial, technology development and transfer and capacity-building support provided and mobilized (developed countries) and support needed and received (developing countries) will be made available by November 2020. Activity 3.1.1 in the work plan for ICAT Belize should take these reporting templates and outline into consideration as soon as they become available.

⁶ According to Decision 9/CMA.1 (UNFCCC, 2018b)

⁷ In accordance with the relevant guidelines contained in Decisions 4/CP.5 and 17/CP.8.

⁸ According to relevant guidelines contained in Decisions 4/CP.5 and 17/CP.8.

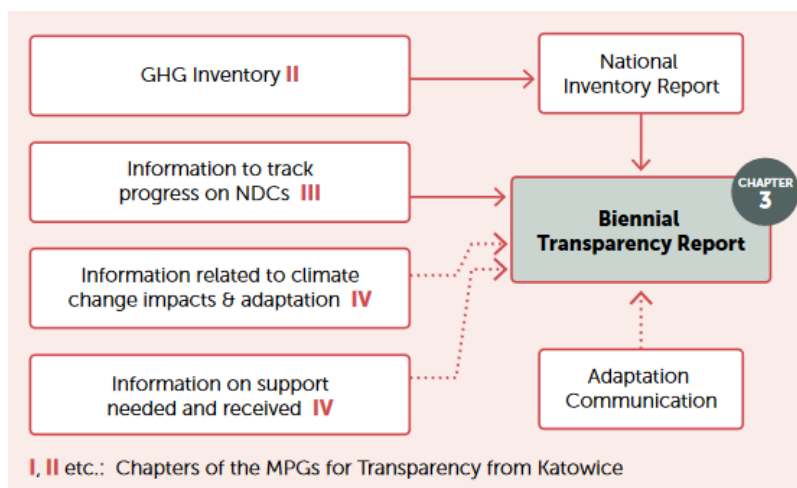


Figure 3. Information and reports included in the BTR. Highlighted in yellow, the focus of Chapter 3. Source: UNEP DTU Partnership, 2019

The NIR consists of a national inventory document (NID) and the common reporting tables (CRT) containing the inventory of national anthropogenic GHG emissions and removals prepared in accordance with the IPCC guidelines. The structure of the NID and the CRT are currently being negotiated under the UNFCCC with a decision mandated for COP26 in 2020. NIRs can be submitted either as a component of the BTR or as a stand-alone report, and shall be submitted on the online portal maintained by the UNFCCC Secretariat.

3 Requirements for the National Inventory Report

As shown in Figure 4, the NIR is already part of the reporting under the Convention, being currently submitted as part of the BURs (developing countries). For developing countries, the main changes to be highlighted comparing current and future requirements for NIRs are that:

1. the “should” requirement for NIR submission under the Convention has become a “shall” under the Paris Agreement's ETF.
2. the NIR shall, under the Paris Agreement's ETF, follow the IPCC guiding principles (Transparency, Accuracy, Completeness, Consistency and Comparability -- TACCC), which will also guide the technical expert review of the reported information.
3. Under the ETF, there is a mandatory provision for all countries, to use the 2006 IPCC Guidelines, as well as any subsequent version or refinement to be agreed upon by the CMA.

A National GHG Inventory is currently also included in the NCs requirements, under the Convention.

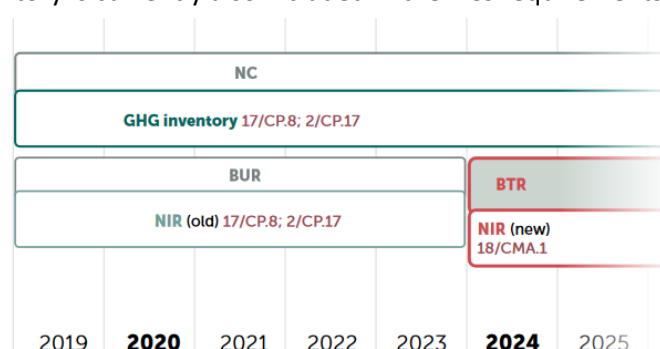


Figure 4. Link between national inventories included in different submissions under the Convention and Paris Agreement for non-Annex I Parties. Source: UNEP DTU Partnership, 2019

The new requirements for NIR must be fulfilled by 2024 with the first submission of the BTR. However, countries could prepare to meet the ETF's requirements by implementing elements of the new NIR in the current reporting framework, starting with the use of 2006 IPCC Guidelines.

Table 1 takes a closer look at the different elements to be considered in GHG inventory reporting in relation to the different reporting frameworks.

Table 1: Comparison of information, requirements and methodologies for preparing NIR and national GHG inventory between as part of BTR, NC and BUR. In *italics*, "should", "encouraged", and "may" requirements. In blue, requirements where flexibility applies. Source: UNEP DTU Partnership, 2019

Product	NIR (part of BTR or stand alone)
Related decision	CP.24
Reporting form	<ul style="list-style-type: none"> • National Inventory Document (NID) • Common Reporting Tables (CRT)
Submission requirements	<ul style="list-style-type: none"> • Each Party shall provide a national inventory report in accordance with the MPGs
IPCC guidelines	<ul style="list-style-type: none"> • Use IPCC Guidelines 2006, and any subsequent version or refinement agreed upon by the CMA
Key categories	<ul style="list-style-type: none"> • Identify key categories with threshold at 95% (85% if flexibility is needed) • Provide individual and cumulative percentage contributions per category • For each category, both level and trend shall be reported at least for first and last reporting year of the time series

Gases	<ul style="list-style-type: none"> • CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃ (flexibility to report at least CO₂, CH₄, N₂O, and any additional gas of the following, HFCs, PFCs, SF₆ and NF₃) • CO, NMVOCs, SO_x, NO_x, indirect CO₂ from atmospheric oxidation of CH₄, CO and NMVOCs (should) • Use the 100-year time-horizon GWP, provided in the IPCC Fifth Assessment Report, to report aggregate emissions and removals of GHGs, expressed in CO₂eq.
Time series	<ul style="list-style-type: none"> • The latest reporting year shall be no more than 2 years prior to the submission of the NIR (or 3 years prior to the submission if flexibility is needed) • Time series shall start from 1990 (if flexibility is needed, they should cover as a minimum the reference years for the respective NDC and a consistent annual time series from at least 2020 onwards)
Uncertainty	<ul style="list-style-type: none"> • Uncertainty for all source and sink categories, shall be quantitatively estimated and qualitatively discussed, at least the starting year and the latest reporting year of the inventory time series. (Qualitative analysis where quantitative data is unavailable if flexibility is needed)
Completeness	<ul style="list-style-type: none"> • Emissions from a category should be considered insignificant if the likely level of emissions is below 0.05% of the national total GHG emissions, excluding LULUCF and 500 kt CO₂ eq, whichever is lower. Total national aggregate of estimated emissions for all gases from categories considered insignificant shall remain below 0.1% of the national total GHG emissions, excluding LULUCF. (If flexibility to instead consider emissions insignificant if the likely level of emissions is below 0.1% of the national total GHG emissions, excluding LULUCF, and 1,000 kt CO₂ eq, whichever is lower. The total national aggregate of estimated emissions for all gases from categories considered insignificant, in this case, shall remain below 0.2% of the national total GHG emissions, excluding LULUCF)
QA/QC	<ul style="list-style-type: none"> • Each Party shall elaborate an inventory quality assurance/quality control (QA/QC) and provide information on general inventory QC procedures in accordance with the IPCC guidelines. (If flexibility is needed this provision is only encouraged).
National circumstances	<ul style="list-style-type: none"> • Information on national circumstances and institutional arrangements: National entity/focal point, inventory preparation process, archiving of information for reported time series, process for approval of inventory

Table 1 shows the information to be included in the NIR under the ETF. These aspects are described in the following sections.

3.1 Methods and Metrics

To compile the NIR, countries shall use the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, and any subsequent version or refinement of the IPCC guidelines agreed upon by the CMA. Each Party is also encouraged to use of the 2013 Supplement to the 2006 IPCC Guidelines for National GHG inventories on Wetlands. In this regard, it should be noted that the IPCC adopted, in May 2019, the 2019 Refinement to the 2006 Guidelines for National Greenhouse Gas Inventories: at the present day, such Refinement has not yet been agreed by the CMA, although it is likely to be considered soon as an agenda item during COP. Since the requirement in the current reporting framework is to use the Revised 1996 IPCC guidelines for the preparation of the GHG inventories, it is of utmost importance that countries start familiarising themselves with the 2006 IPCC guidelines, for the preparation of their next GHG Inventories, especially in relation to the categories, gases and methodologies, if they have not already done so for the submission of their BUR.

Under the ETF, Parties shall report seven gases (carbon dioxide (CO₂), methane (CH₄), (nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). Nevertheless, flexibility is provided to developing country Parties to report at least three gases (CO₂, CH₄ and N₂O) as well as any of the additional four gases (HFCs, PFCs, SF₆ and NF₃) that are included in the Party's NDC, are covered by an activity under Article 6 of the PA, or have been previously reported. Finally, Parties should provide information on carbon monoxide (CO),

nitrogen oxides (NO_x) and non-methane volatile organic compounds (NMVOCs), as well as sulphur oxides (SO_x), and may report indirect CO₂ from the atmospheric oxidation of CH₄, CO and NMVOCs. Compared to the previous GHG inventories, the key changes are the introduction of an additional mandatory gas, NF₃, and the mandatory nature of reporting for HFCs, PFCs, SF₆, for which, however, flexibility can apply, if needed. Additionally, countries may now report indirect CO₂ emissions from the atmospheric oxidation of CH₄, CO and NMVOCs.

All Parties shall report the following IPCC sectors: energy, industrial processes and product use, agriculture, LULUCF and waste, following the 2006 IPCC Guidelines.

Under the ETF, the use of the 100-year time-horizon global warming potential (GWP) from the last IPCC Fifth Assessment Report, to report aggregate emissions and removals of GHG, expressed in CO₂ equivalents (CO₂e), is mandatory.

Identification of the key categories shall be carried out on the basis of the methodology outlined by the IPCC guidelines. Key categories shall be identified including and excluding land use, land-use change and forestry (LULUCF) categories using approach 1, for both level and trend assessment. Flexibility is permitted to those developing countries that need it, by the use of a threshold no lower than 85 per cent, in place of the 95 per cent threshold recommended. The individual and cumulative percentage contributions from key categories, for both level and trend shall be reported at least for the first and last reporting year of the time series.

More stringent requirements on uncertainty will also be in place. Uncertainties of the emission and removal estimates for all source and sink categories, shall be quantitatively estimated and qualitatively discussed, at least for the starting year and the latest reporting year of the inventory time series. However, flexibility may apply and developing countries can perform a qualitative analysis where quantitative data is unavailable.

Stringent requirements regarding the time series are included in the MPGs for the ETF. The latest reporting year shall be no more than two years prior to the submission of the national inventory report or three years prior to the submission if flexibility is needed. Time series shall start from 1990, or, if flexibility is needed, they shall cover as a minimum the reference year(s) for the respective NDC and a consistent annual time series from at least 2020 onwards. Since for the inventories submitted according to NC guidelines, greenhouse gas emission data had to be reported for the year 1994 or 1990 for the initial NC, some countries might already possess the necessary information to meet this requirement.

3.2 National circumstances and institutional arrangements

Under the ETF, countries have to implement and maintain national GHG inventory arrangements, including institutional, legal and procedural arrangements for the continued estimation, compilation and timely reporting of national inventory reports. This aspect is also relevant in relation to Activity 2.1 under the ICAT Belize project. Under the ETF countries shall report on functions related to inventory planning, preparation and management, such as:

- National entity or national focal point responsible for the national inventory;
- Inventory preparation process, including division of specific responsibilities of institutions participating in the inventory preparation
- Archiving of all information for the reported time series, including all disaggregated emission factors and activity data, all documentation about generating and aggregating data, including quality assurance/quality control (QA/QC), review results and planned inventory improvements;

- Processes for the official consideration and approval of the inventory

In the preparatory phase, countries should start preparing for these new requirements by gathering information to answer the above-mentioned requirements such as information on the inventory preparation process, and the archiving all information for the reported time series.

3.3 IPCC guidelines: from 1996 to 2006

The IPCC 2006 Guidelines basically keep the same methodological approach of the 1996 guidelines, integrating the 2000 Good Practice Guidance (GPG) and the 2003 IPCC Good Practice Guidance (GPG) for LULUCF, and updating emission factors and parameters to be used in the estimation of GHG emissions and removals.

The main changes affect:

- Accuracy, with improved methods and estimates, and the shift from "potential emissions" to estimated annual emissions.
- Completeness, with methodologies for more categories and sinks available, and more comprehensive guidance on land use sector.
- Improved guidance on indirect emissions of CO₂ and N₂O.

Four sectors are covered in the 2006 guidelines, namely: Energy; Industrial Processes and Product Use (IPPU); Agriculture, Forestry and Other Land Use (AFOLU); and Waste. Table 2 outlines the main changes regarding the emissions to be reported under each sector.

Table 2. Changes in sectors covered in the 2006 IPCC guidelines compared to the 1996 IPCC guidelines (IPCC, n.d.; IPCC TFI, 2016). Source: UNEP DTU Partnership, 2019

Sector	Changes
Energy	Added: <ul style="list-style-type: none"> • Treatment of CO₂ capture and storage (CCS) • CH₄ from abandoned coal mines • Catalytic converters using urea • Uncontrolled combustion and burning of coal deposits
IPPU	Added: <ul style="list-style-type: none"> • new categories (i.e. production of lead, zinc, titanium dioxide, and liquid crystal display (LCD) manufacturing; Caprolactam, glyoxal and glyoxylic acid production; Petrochemical and carbon black production • new gases: nitrogen trifluoride (NF₃), trifluoromethyl Sulphur pentafluoride (SF₅CF₃), halogenated ethers, and sulphur Hexafluoride and per-fluorocarbons from other product use
AFOLU	<ul style="list-style-type: none"> • Integration of agriculture and land use, land-use change and forestry • Managed land is used in these guidelines as a proxy for identifying anthropogenic emissions by sources and removals by sinks • LULUCF: all carbon pools are considered; estimation methods for all land use categories; estimation • Methods on harvested wood products (HWP) • Guidance on emissions from managed wetlands • Increased coverage of fires Added: <ul style="list-style-type: none"> • Indirect NO₂ from manure management

	<ul style="list-style-type: none"> • Carbon dioxide emissions from urea application • Nitrous oxide from nitrogen mineralization associated with loss of soil organic matter resulting from change of land use or management of mineral soils (subcategory in direct N₂O emissions from managed soils)
Waste	<ul style="list-style-type: none"> • Revised methodology for methane from landfills, Guidance on carbon accumulation in landfills, Guidance on biological treatment and open burning of waste • The “tier 0” methodology is no longer in use <p>Added:</p> <ul style="list-style-type: none"> • Uncategorized waste disposal sites, Biological treatment of solid waste

Relevant Resources and tools:

Tools and Guides:

IPCC Guidelines: [IPCC 2006 Guidelines for National Inventories](#)

IPCC Software: [IPCC Inventory Software and User Manual](#)

UNFCCC: [Training Materials on National GHG Inventories, updated for 2006 IPCC Guidelines](#)

UNFCCC: [UNFCCC resource guide for preparing the national communications of non-annex I Parties; Module 3 National greenhouse gas inventories](#)

UNFCCC decisions informing updated GHG inventory requirements:

[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](#)

4 Information to track progress on Nationally Determined Contributions

The MPGs provide guidance on the relevant information to be reported to describe the NDC, track the progress of its implementation, and assess its achievement. The reporting requirements in terms of information can be divided into the following:

- National circumstances and institutional arrangements
- Description of a Party's NDC under Article 4 of the PA, including updates
- Information necessary to track progress made in implementing and achieving its NDC under Article 4 of the PA
- Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving a nationally determined contribution under Article 4 of the Paris Agreement
- Summary of GHG emissions and removals
- Projections of greenhouse gas emissions and removals, as applicable
- Other information

4.1 Information on National Circumstances and Institutional Arrangements

The MPGs for the enhanced transparency framework require information on national circumstances, and how these affect GHG emissions and removals over time. This information includes a description of the government structure, population profile, geographical profile, economic profile, climate profile, and sector details. In addition, countries shall report on sustainable development and poverty eradication aspects in their NDC, if applicable⁹. Although this information is not part of the mandatory requirements for BTRs, it might be included if the country has already placed it in its NDC.

Countries are also requested to provide information on the institutional arrangements in place to track progress made in implementing and achieving its NDC. When describing their institutional arrangements, each Party shall provide information on legal, institutional, administrative and procedural arrangements for domestic implementation, monitoring, reporting, archiving of information and stakeholder engagement related to the implementation and achievement of the NDC. In addition, countries shall describe institutional arrangements for tracking internationally transferred mitigation outcomes (ITMO), if applicable. Future changes in institutional arrangements shall be reported in the BTR, and unchanged information can be provided as a reference to previous reports.

summarizes the information to be reported under National Circumstances and Institutional Arrangements.

Table 3: Information to be provided in BTR on national circumstances and institutional arrangements and similar information to be provided in other reports. Source: UNEP DTU Partnership, 2019

Information to be reported	BTR requirements ¹⁰
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⁹ [Decision 4/CMA.1](#) Further guidance in relation to the mitigation section of decision 1/CP.21 (UNFCCC, 2018a) (UNFCCC, 2018a)

¹⁰ [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 (UNFCCC, 2019)

National Circumstances, and how they affect GHG emissions and removals over time	Government structure
	Population profile
	Geographical profile
	Economic profile
	Climate profile
	Sector details
Institutional arrangements for domestic implementation, monitoring, reporting, archiving of information and stakeholder engagement related to the implementation and achievement of the NDC	Legal arrangements
	Institutional arrangements
	Administrative arrangements
	Procedural arrangements
	Arrangements for tracking ITMO
	Changes in institutional arrangements

4.2 Description of NDC

The MPGs provide guidance on the relevant information to be reported to describe the NDC. As shown in Table 4, the description of the NDC shall include a description of the target, target type, reference point(s) and period of implementation, the target's scope and coverage e.g. sectors, categories, activities, sources and sinks, pools and gases, and the intention to use ITMOs and updates or clarifications on previously reported information, if relevant.

Table 4. Information to be provided in BTR on description of NDC and similar information to be provided in the NDC.
Source: UNEP DTU Partnership, 2019

BTR requirements	NDC requirements¹¹
Target and description, including target type	General description of the target
	Target relative to the reference indicator, expressed numerically (e.g. in % or amount)
Target year(s) or period(s), and whether they are single-year or multi-year target(s)	Whether it is a single-year or multi-year target, as applicable
Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s)	Reference year(s), base year(s), reference period(s) or other starting point(s)
Time frame(s) and/or periods for implementation	Time frame and/or period for implementation, including start and end date
Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases	Sectors, gases, categories and pools covered by the NDC
	Mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans
Intention to use cooperative approaches that involve the use of ITMOs towards NDC	The intention to use voluntary cooperation under Article 6 of the Paris Agreement, if applicable
Any updates or clarifications of previously reported information	Information on the circumstances under which the Party may update the values of the reference indicators

¹¹ Information to facilitate clarity, transparency and understanding of NDC, required starting from the second NDC submission, and strongly encouraged for the first NDC submission, including when communicating or updating it by 2020. Described in Annex I of Decision 4/CMA.1 Further guidance in relation to the mitigation section of decision 1/CP.21

4.3 Targets and indicators

NDC targets and indicators are at the core of the NDC description and tracking. Countries shall report on how they are performing, with respect to those targets, in order to keep track of the progress on their NDC. Different types of targets and indicators can be used, on the basis of the NDC types. Table 5 gives an overview on the types of targets and indicators included in submitted NDCs. In addition, the table provides a brief description of the target types and gives examples of what information and indicators are relevant to report, when reporting this information in the BTR. This overview should be used in Activity 1.1.2 for the ICAT Belize project to *Define the information and indicators necessary to track progress made in implementing and achieving Belize's NDC.*

Table 5. BTR requirements related to the choice of targets and indicators to keep track progress in implementing and achieving NDC. Source: UNEP DTU Partnership, 2019

Target	Indicator(s) to track NDC progress (examples provided in the MPGs)	Target description	Target tracking
Absolute emissions reduction ¹²	Net GHG emissions and removals	<ul style="list-style-type: none"> Target year(s) or period(s), and whether they are single-year or multi-year target(s) Time frame(s) and/or periods for implementation Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s) 	<ul style="list-style-type: none"> Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s) Most recent information on each indicator and on the construction of the baseline For quantitative targets, the relation between reference, target and most recent information (e.g. percentage)
Emissions intensity reduction ¹³	Percentage reduction of GHG emissions per unit of GDP		
Emissions reductions below a projected baseline (e.g. BAU ¹⁴)	Net GHG emissions and removals		
Strategies, plans and actions ¹⁵	Relevant qualitative indicators		
Mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures ¹⁶	Net GHG emissions and removals		
	Quantitative and qualitative mitigation indicators (e.g. hectares of reforestation, percentage of renewable energy use or production, carbon neutrality, share of non-fossil fuel in primary energy consumption, and non-GHG related indicators)		

¹² National GHG emissions target for a future year (2025/2030) expressed in relation to a base year/period (1990/2005)

¹³ The target is expressed as national GHG intensity (GHG emissions per unit of GDP or per person, etc.).

¹⁴ Projected national GHG emissions (2025/2030), expressed with respect to projected GHG emissions in that year (2025/2030) if no actions additional to those already being implemented are taken to limit GHG emissions.

¹⁵ Targets are expressed as specific strategy, policy and mitigation actions. Thus, the target is to adopt and implement these policies and actions, and do not have to have a specific GHG emission reduction goal.

¹⁶ Economic diversification plan in the context of climate change refers to two concepts: (1) Strategies aimed at increasing economic resilience by shifting away from vulnerable products, markets, and jobs, towards low-emission and climate resilient income sources; and (2) measures aimed at reducing the adverse impacts of the implementation of climate change mitigation policies that have cross-border effects. This is especially relevant for countries which economies are concentrated on a few products/services/sectors, and those which products/services/sectors they rely on are expected to experience a drop in consumption as a result of mitigation measures in other countries.

4.4 Information to track progress on NDC implementation and achievement

For tracking progress on NDC implementation and achievement, countries will be required to provide the information for each selected indicator in the BTR for the reference points¹⁷, update the information if any recalculation of the GHG inventory provides new revised values, and compare the reference values with the most recent information for each indicator at the time of reporting. For example, if a country has provided a target as a percentage or amount of GHG emission reduction compared to a BAU, it should report on the current value of emission reduction in percentage or tCO_{2e} at the time of reporting.

For BTRs that will provide information on the end year or end of the period of its NDC, countries will also have to provide an assessment of whether they have achieved the target set out in their NDC.

In addition to the target and indicators values, countries shall describe each methodology and/or accounting approach used to define the targets, construction of baselines and each indicator, including key parameters, assumptions, definitions, data sources and models used, IPCC guidelines and metrics used. Information on the methodologies applied is also requested for countries whose targets include the implementation of policies and measures, and the use of cooperative approaches that involve the use of ITMOs. Countries shall also explain how the methodology in each reporting year is consistent with the methodology or methodologies used when communicating the NDC, explain any methodological inconsistencies with the Party's most recent NIR, if applicable, and a description of how double counting of net GHG emission reductions has been avoided.

All the information requested above shall be provided in a structured summary, including contribution from the LULUCF sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals. The format of the structured summary will be narrative and/or tabular, according to the outcomes of the current negotiations taking place within SBSTA on methodological issues under the Paris Agreement, for which a decision is mandated for COP26 in November 2020.

As part of this summary, countries participating in cooperative approaches that involve ITMOs are also required to provide their annual emissions by sources and removals by sinks covered by the NDC, an emissions balance reflecting the level of emissions adding transferred ITMOs, and/or subtracting ITMOs used/acquired. Matters related to Article 6 of the PA and the use of ITMOs are still under negotiations, and further guidance on Article 6 on cooperative approaches will be provided by the UNFCCC and might define additional information to be provided in the BTR. Nevertheless, there is some preliminary information that can be deducted based on the information provided in the MPGs. See Text Box 1 for preliminary information on the transparency requirements related to Article 6.

Text Box 1: Information to be provided in the BTR related to the application of Article 6 and transfer of ITMOs to meet NDC targets. Source: UNEP DTU Partnership, 2019

¹⁷ I.e. Reference point(s), level(s), baseline(s), base year(s) or starting point(s)

The MPGs do not provide extensive detail on the transparency requirements related to Article 6, as the relevant decisions related to Article 6 are expected to be adopted at COP26, in 2020. Nevertheless, some requirements are mentioned:

The first mention of Article 6 in the MPGs is in the section II (NIR), where it is stated that countries shall report on gases covered by an activity under Article 6. This implies that if a country has put in place activities under Article 6 involving the reduction of HFCs, PFCs, SF₆ and/or NF₆, the estimation of the relevant gases and the methodological information has to be provided in the NIR (the flexibility provision cannot be used in this context).

The MPGs further require countries to provide information about the intention to use internationally transferred mitigation outcomes (ITMO), providing information on the institutional arrangements in place to track progress made in implementing and achieving its NDC in the BTR, including those used for tracking ITMOs.

Countries shall also describe the methodologies associated with cooperative approaches that involve ITMOs and describe how double counting of net GHG emission reductions has been avoided.

In addition countries shall provide:

- The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC on an annual basis;
- An emissions balance adjusted by adding ITMOs transferred and/or subtracting ITMOs used/acquired;
- Information on how each cooperative approach promotes sustainable development; and ensures environmental integrity and transparency, including in governance; and applies robust accounting to ensure the avoidance of double counting; and
- Any other information consistent with the future decisions adopted on Article 6.

Table 6 summarizes the information to be reported in the BTR with regards to targets and indicators to track progress made in implementing and achieving NDCs. This information should be used in Activity 1.1.2 for the ICAT Belize project to *Define the information and indicators necessary to track progress made in implementing and achieving Belize's NDC.*

Table 6: Information to be provided in BTR on tracking progress of NDC implementation and achievement. Source: UNEP DTU Partnership, 2019

Information to report	BTR requirements
Indicator(s) to track NDC progress	Describe, for each indicator how it is related to the target
	Provide the information/value for each indicator for the reference point(s), level(s), baseline(s), base year(s) or starting point(s), and update the information with any recalculation of the GHG inventory
	Provide the most recent information for each indicator for each reporting year during the implementation period of the NDC
	Compare the most recent information for each selected indicator to track progress made in implementing the NDC
Describe each methodology and/or accounting approach used for target(s), the construction of baselines and each indicator identified	Key parameters, assumptions, definitions, data sources and models used
	IPCC guidelines used
	Metrics used
	Any sector, category or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance
	Methodologies used to estimate mitigation co-benefits of adaptation actions and/or economic diversification plans
	Methodologies associated with any cooperative approaches that involve the use of ITMOs

	Methodologies used to track progress arising from the implementation of policies and measures
	Any other methodologies related to the NDC, and conditions and assumptions relevant to the achievement of the NDCs
	How the methodology in each reporting year is consistent with the methodology or methodologies used when communicating the NDC
	Methodological inconsistencies with the Party's most recent NIR, if applicable
	How double counting of net GHG emission reductions has been avoided

Finally, for adaptation actions and economic diversification plans resulting in mitigation co-benefits included in the NDC, countries are also requested to provide information to track their progress in terms of non-GHG related impacts, including a description of the sectors and activities, social and economic impacts, challenges and barriers, and related actions to address these challenges and barriers.

4.5 Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans

Countries are requested to provide information on actions, policies and measures that support the implementation and achievement of the NDC, including estimates of expected and achieved GHG emissions reductions for its actions, policies and measures, and the methodologies and assumptions used to estimate the GHG emissions reductions or removals by each action, policy and measure. These policies, measures, actions and plans also include adaptation actions and economic diversification plans with mitigation co-benefits. Specific flexibility provisions are built-in the MPGs for developing country Parties that need it in light of their capacity. The reporting of information on policies, measures, actions and plans should be organised by sector (energy, transport, industrial processes and product use, agriculture, LULUCF, waste management or other).

In future BTRs, countries should identify actions, policies and measures that are no longer in place compared to previous BTRs, and explain the reason why. Actions, policies and measures that affect GHG emissions from international transport should also be identified. Countries should also provide information on how the actions, policies and measures are modifying longer-term trends in GHG emissions and removals.

Table 7 summarizes, for sole the purpose of listing all requirements, the information to be reported in the BTR with regards to mitigation policies and measures. However, it is important to emphasize that this table does not necessarily reflect the common tabular format which will be adopted. This information should be used in Activity 1.1.2, Activity 1.2 and 3.1 for the ICAT Belize project.

Table 7: Information to be provided in BTR on mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, and similar information to be provided in other reports. In italics, "should", "encouraged", and "may" requirements. In blue, requirements where flexibility applies. Source: UNEP DTU Partnership, 2019

Information to report	BTR requirements¹⁸
	Name
	Description
	Objectives
	Type of instrument (regulatory, economic instrument or other)
	Status (planned, adopted or implemented)

¹⁸ For relevant guidance on methodologies to provide the requested information see the ICAT Toolboxes at the end of this Chapter.

Information on actions, policies and measures ¹⁹ (tabular format in BTR)	Sector(s) affected
	Gases affected
	Start year of implementation
	Implementing entity or entities
	Estimates of expected and achieved GHG emissions reductions (encouraged, if flexibility is needed)
	Costs (may)
	Non-GHG mitigation benefits (may)
	How the mitigation actions interact with each other (may report)
Information on actions, policies and measures ²⁰ (in narrative format or annex to the BTR)	Methodologies and assumptions used to estimate the GHG emissions reductions or removals by each action, policy and measure
	Those actions, policies and measures that are no longer in place compared with the most recent BTR, and why they are no longer in place (should report)
	Actions, policies and measures that influence GHG emissions from international transport (should report)
	How the actions, policies and measures are modifying longer-term trends in GHG emissions and removals (should report)
	Assessment of economic and social impacts of response measures (encouraged to provide detailed information)
Adaptation actions and/or economic diversification plans resulting in mitigation co-benefits	Sectors and activities associated with response measures
	Social and economic consequences from the response measures action
	Challenges and barriers to address the consequences
	Actions to address the consequences

¹⁹ Including adaptation actions adaptation actions and economic diversification plans with mitigation co-benefits.

²⁰ Including adaptation actions adaptation actions and economic diversification plans with mitigation co-benefits.

4.6 Summary of GHG emissions and removals

If the NIR is submitted as a stand-alone report, the BTR shall include a summary in a tabular format of its GHG emissions and removals for the year corresponding to the country's most recent NIR. This reporting element is currently under negotiation and the proposed format will be known following an outcome of SBSTA negotiations on methodological issues under the Paris Agreement, currently mandated for COP26.

4.7 Projections of GHG emissions and removals

Compared to the previous UNFCCC reporting framework, where this was a requirement only for developed countries, with the ETF all countries are requested to provide projections of GHG emissions and removals, although developing countries that need flexibility in the light of their capacities are only encouraged to report these projections. If reported in the BTR, GHG projections shall begin from the year used in the most recent NIR, and extend at least 15 years beyond the next year ending with zero or five; for example, if the most recent NIR is the one presenting values up to 2024, the projections in the BTR shall reach 16 years into 2040; for an NIR with values up to 2026, the projections presented in the BTR shall reach 19 years into 2045. Developing countries that need flexibility in the light of their capacities are only encouraged to provide such projections, and are also allowed to limit projections until the end point of their NDC, and to report using less detailed methodologies or coverage.

Projections of GHG emissions and removals will provide quantitative information of the impact of mitigation policies and measures. When reporting projections, countries shall report a 'with measures' projection of all GHG emissions and removals, i.e. including currently implemented and adopted policies and measures. Countries may report a 'with additional measures' projection including implemented, adopted and planned policies and measures, and a 'without measures' projection excluding all policies and measures implemented, adopted and planned.

The projections have to be presented in graphical and tabular formats, be provided with and without LULUCF, and include projections by sectors and by gas, as well as cumulative at national level, using a common metric consistent with the one used in the estimation of GHG inventory. In addition, projections of key indicators to determine progress towards its NDC needs to be provided.

Countries should also include a description of the methodology used to develop the projections, including models, approaches and key underlying assumptions and parameters used, eventual methodological changes from the previous BTR, and a sensitivity analysis.

Table 8: Information to be provided in BTR on projections of GHG emissions and removals. In italics, "should", "encouraged", and "may" requirements. In blue, requirements where flexibility applies. Source: UNEP DTU Partnership, 2019

Information to report	BTR requirements ²¹
Time coverage	From the latest NIR, and covering at least 15 years beyond the next year ending in zero or five. (Extend their projections at least to the end point of their NDC, if flexibility is needed)
Time coverage with flexibility	At least to the end point of the NDC
Structure (flexibility to report less detailed information)	Graphical and tabular formats
	On a sectoral basis and by gas, as well as for the national total
	With and without LULUCF
	'with measures' projection

²¹ For relevant guidance on methodologies to provide the requested information see the ICAT Toolboxes at the end of this Chapter.

	<p>'with additional measures' projection and 'without measures' projection, if relevant</p> <p>Presented relative to actual inventory data for the preceding years</p>
NDC Indicators	Projections of key indicators to determine progress towards its NDC are also to be provided
Methodologies	<p><i>Models and/or approaches used and key underlying assumptions and parameters used for projections (e.g. gross domestic product growth rate/level, population growth rate/level)</i></p> <p><i>Changes in the methodology since the most recent BTR</i></p> <p><i>Assumptions on policies and measures included in the 'with measures' projection and 'with additional measures' projection, if included</i></p> <p><i>Sensitivity analysis for any of the projections, together with a brief explanation of the methodologies and parameters used</i></p>

Relevant Resources and tools:**Institutional Arrangements:**

UNFCCC: [Toolkit for non-Annex I Parties on establishing and maintaining institutional arrangements for preparing national communications and biennial update reports](#)

UNFCCC: [UNFCCC Resource guide for preparing the national communications of non-annex I Parties; Module 1: The process of national communications from non-annex I Parties](#)

UNFCCC: [CGE training materials, biennial update reports, Institutional Arrangements](#)

UNEP DTU Partnership: [Institutional aspects of NAMA development and implementation](#)

ICAT Guidance: [Stakeholder Participation](#)

[ICAT Guidance: Technical Review](#)

Mitigation Action Assessment:

UNFCCC: [UNFCCC Resource guide for preparing the national communications of non-annex I Parties; Module 4: Measures to mitigate climate change](#)

ICAT Guidance: [ICAT guidance series for the assessment of the GHG reduction, sustainable development and transformational change impacts of policies and actions](#)

UNFCCC: [Training material for the preparation of biennial update reports from non-annex I parties: Reporting mitigation actions and their effects](#)

UNFCCC: [Training Materials on Mitigation Assessment](#)

Emission Projections:

UNEP DTU Partnership [Greenhouse gas Abatement Cost MOdel GACMO](#)

UNFCCC: [Handbook - Technical and Capacity Building Needs and Support Received](#)

UNFCCC decisions informing content for BTR, NDC, NC and BUR:

BTR content: [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](#)

NDC content: [Decision 4/CMA.1 Further guidance in relation to the mitigation section of decision 1/CP.21](#)

NC Content: [Decision 17/CP.8 Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention](#)

BUR Content: [Decision 2/CP.17 Outcome of the work of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention and its Annex III "UNFCCC biennial update reporting guidelines for Parties not included in Annex I to the Convention"](#)

ICAT, which was founded to respond to the need to support improved transparency and capacity building under the PA, has developed a series of guidance for countries to use to transparently measure and assess the impacts of climate policies and actions. The following Toolboxes provide an overview of the methodologies that countries could use to comply with the requested information by the MPGs to report on policies and actions.

ICAT toolbox relevant for information presented in section 0

(All methodologies can be downloaded [here](#))

Estimate mitigation co-benefits of adaptation actions and economic diversification plans

- **Agriculture methodology** - This methodology helps users assess the GHG impacts of agriculture policies both in a back and forward looking perspective. It can be used to assess a range of mitigation actions in the agriculture sector that reduce emissions or enhance removals from enteric fermentation or soil carbon pools.
- **Forest methodology** - This methodology helps users assess the GHG impacts of forest policies both in a back and forward looking perspective. It can be used to assess a range of mitigation actions in the forest sector that increase carbon sequestration and reduce GHG emissions from afforestation or reforestation, sustainable forest management, and avoided deforestation or degradation.

Description of on-GHG mitigation benefits and Assessment of economic and social impacts of response measures

- **Sustainable Development methodology** - The methodology helps users assess the sustainable development impacts of policies and actions across environmental, social and economic dimensions. It is applicable to all types of policies and actions, all sectors, and all types of sustainable development impacts, and it may be used before, during and after policy implementation.

How the actions, policies and measures are modifying longer-term trends in GHG emissions and removals

All the following methodologies provide guidance on how to assess the long-term GHG impact of policies and actions. They differ in the sectoral scope as described below.

- **Agriculture methodology** - mitigation actions in the agriculture sector that reduce emissions or enhance removals from enteric fermentation or soil carbon pools
- **Forest methodology** - mitigation actions in the forest sector that increase carbon sequestration and reduce GHG emissions from afforestation or reforestation, sustainable forest management, and avoided deforestation or degradation.
- **Transport pricing methodology** - fuel subsidy removal, increased fuel tax or levy, road pricing, vehicle purchase incentives for more efficient vehicles.
- **Building efficiency methodology** - regulatory policies for new buildings (mandatory building codes, voluntary building codes, minimum energy performance standards for appliances, mandatory labelling, certification and energy audits), financial support policies (for new and existing buildings) such as direct financial incentives, and fiscal measures.
- **Renewable energy methodology** - Feed-in tariffs and feed-in premiums, auction and tender policies, tax incentive policies.
- **Sustainable Development methodology** - all types of policies and actions, all sectors.

ICAT toolbox relevant for information presented in section 4.7

(All methodologies can be downloaded [here](#))

Projections without measures, with measures and with additional measures

All the following methodologies provide guidance on how to develop ex-ante and ex-post projections on GHG impact of policies and actions. They differ in the sectoral scope as described below.

- **Agriculture methodology** - mitigation actions in the agriculture sector that reduce emissions or enhance removals from enteric fermentation or soil carbon pools (Soil C pool is reported and accounted under LULUCF, not in Agriculture)
- **Forest methodology** - mitigation actions in the forest sector that increase carbon sequestration and reduce GHG emissions from afforestation or reforestation, sustainable forest management, and avoided deforestation or degradation.
- **Transport pricing methodology** - fuel subsidy removal, increased fuel tax or levy, road pricing, vehicle purchase incentives for more efficient vehicles.
- **Building efficiency methodology** - regulatory policies for new buildings (mandatory building codes, voluntary building codes, minimum energy performance standards for appliances, mandatory labelling, certification and energy audits), financial support policies (for new and existing buildings) such as direct financial incentives, and fiscal measures.
- **Renewable energy methodology** - Feed-in tariffs and feed-in premiums, auction and tender policies, tax incentive policies.
- **Sustainable Development methodology** - all types of policies and actions, all sectors.

Sensitivity analysis

- **Sustainable Development methodology** - The methodology provides guidance on how to perform qualitative and quantitative sensitivity analysis. This is based on the Greenhouse Gas Protocol Policy and Action Standard developed by the World Resources Institute.

5 Adaptation Communication and information on adaptation as part of BTR

The aspects of the AC and Information related to climate change impacts and adaptation as part of the BTR are addressed together, since, beside addressing similar topics, the existing requirements for AC, which are not very well defined, could be complemented with the more detailed BTR requirements on information related to climate change impacts and adaptation.

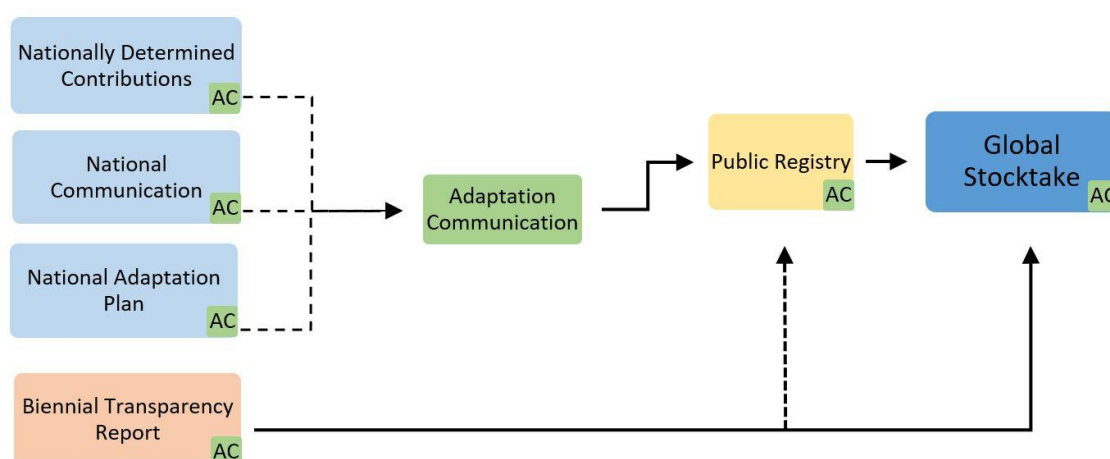
Under paragraphs 10 and 11 of article 7 of the PA, adaptation communications are described as reports which may include information on adaptation priorities, implementation and support needs, and adaptation plans and actions. Adaptation communication should be submitted and updated periodically, as appropriate and without creating additional burden for developing countries. According to the Paris Agreement, parties can submit AC as components of or in conjunction with other communications or documents, including a national adaptation plan, a nationally determined contribution, and/or a national communication.

In addition, the MPGs adopted during COP24 states that Parties have now the choice to submit their AC as part of or in conjunction with the BTR. In case the AC is submitted as part of the BTR, the Party submitting the information should clearly identify which part of the report is the adaptation communication.

The purpose of the AC is to:

- Increase the visibility and profile of adaptation and its balance with mitigation.
- Strengthen adaptation action and support for developing countries.
- Provide input to the global stocktake.
- Enhance learning and understanding of adaptation needs and actions.

Once the AC has been reported through the vehicle of choice of the party, it shall then serve as inputs to the public registry maintained by the Secretariat²² which shall then inform the GST. Figure 5 illustrates the different vehicles by which parties may decide to publish their adaptation communications and how they feed into the global stocktake.



²² The adaptation public registry, as referred to in Article 7 paragraph 12 of the Paris Agreement, was adopted to mirror the discussion on the NDC Registry, in response to Parties view in observing the delicate balance between mitigation and adaptation.

Figure 5. The different vehicles through which an adaptation communications can be published and how it feeds into the global stocktake. Source: UNEP DTU Partnership, 2019

The MPGs do not provide any guidance on the information to be included in the AC. More information is instead found in the text of the decision 9/CMA.1 from COP24 on AC (UNFCCC, 2018b), which provides a list of information which may be included. These are:

- (a) National circumstances, institutional arrangements and legal frameworks;
- (b) Impacts, risks and vulnerabilities, as appropriate;
- (c) National adaptation priorities, strategies, policies, plans, goals and actions;
- (d) Implementation and support needs of, and provision of support to, developing country Parties;
- (e) Implementation of adaptation actions and plans, including:
 - (i) Progress and results achieved;
 - (ii) Adaptation efforts of developing countries for recognition;
 - (iii) Cooperation on enhancing adaptation at the national, regional and international level, as appropriate;
 - (iv) Barriers, challenges and gaps related to the implementation of adaptation;
 - (v) Good practices, lessons learned and information-sharing;
 - (vi) Monitoring and evaluation;
- (f) Adaptation actions and/or economic diversification plans, including those that result in mitigation co-benefits;
- (g) How adaptation actions contribute to other international frameworks and/or conventions;
- (h) Gender-responsive adaptation action and traditional knowledge, knowledge of indigenous peoples and local knowledge systems related to adaptation, where appropriate;
- (i) Any other information related to adaptation.

It has to be noted that decision 9/CMA.1 states that this information may be used when submitting AC as part of the NDC, but nothing is explicitly said on specific requirements for the submissions as part of the BTR or NC. Finally, the decision 9/CMA.1 acknowledges that "Parties that choose to submit their adaptation communication as part of a national communication or a national adaptation plan may provide information taking into consideration the guidelines contained in document FCCC/CP/1999/7 and decisions 17/CP.8 and 5/CP.17".

In accordance with the list of information provided above, draft supplementary guidance to be used voluntarily when compiling an adaptation communication should be provided by June 2022, by the Adaptation Committee with the engagement of IPCC Working group II, for consideration by the subsidiary bodies at their fifty-seventh sessions (November 2022).

While the FCCC/CP/1999/7 (UNFCCC, 1999) covers, in terms of adaptation related information, "guidelines for the preparation of national communications by Parties included in Annex I", and it is therefore not relevant for developing countries (and thus, for this publication), the other two document cover information also relevant for non-Annex I Parties.

The decision 17/CP.8 (UNFCCC, 2003) states that, in their NC, countries may provide information on measures to mitigate climate change, and measures to facilitate adequate adaptation to climate change. As relevant information, the guidelines mention:

- Information on vulnerability to the adverse effects of climate change, and on adaptation measures being taken
- Information on the scope of their vulnerability and adaptation assessment, including identification of vulnerable areas that are most critical

- Description of approaches, methodologies and tools used, to assess impacts of, and vulnerability and adaptation to, climate change, as well as any uncertainties inherent in these methodologies
- Information on their vulnerability to the impacts of, and their adaptation to, climate change in key vulnerable areas

Decision 5/CP.17 (UNFCCC, 2012b) covers NAPs. According to the text in the document, Parties are invited to "provide information, through their national communications, on what measures they have undertaken and on support provided or received relevant to the national adaptation plan process". LDCs are also encouraged to provide information on their NAP process through their NC, as well as through other channels.

5.1 Information on climate change impacts and adaptation as part of the BTR

In addition to the possibility of submitting the AC as a component of the BTR, chapter IV of the MPGs also states that each Party should provide information related to climate change impacts and adaptation in the BTR. This information is not mandatory, but it can facilitate the recognition of developing countries' adaptation efforts.

The information related to the climate change impacts and adaptation that should be reported in the BTR as per MPGs is summarized in Table 9. This information should be used in Activity 1.2 and 3.1 for the ICAT Belize project.

Due to the lack of requirements on information to be included in the AC, the authors suggest that countries may, in addition to the existing requirements for adaptation communication, make use of the guidance given by the MPGs in terms of information on adaptation to be included in the BTR, to compile their adaptation communication. Adopting this approach when preparing an AC can help countries to get ready for submission of information related to climate change impacts and adaptation as part of the BTR, and ensure consistency between both information.

Table 9: Information to be provided in BTR on climate change impacts and adaptation. The table compares this information with the information already provided in other reports. In italics, "should", "encouraged", and "may" requirements. In blue, requirements where flexibility applies.

Requirements on information related to <i>climate change impacts and adaptation</i> as part of BTR (by group)	Requirements on information related to <i>climate change impacts and adaptation</i> as part of BTR (in details)	Requirements on information related to <i>adaptation communications</i> as a component of NDC Decision 9/CMA.1 (UNFCCC, 2018b)
National circumstances, institutional arrangements and legal frameworks relevant for adaptation	<i>Institutional arrangements and governance, for assessing and addressing impacts of climate change</i> <i>Legal and policy frameworks and regulations</i> <i>Biogeophysical characteristics</i> <i>Demographics</i> <i>Economy</i> <i>Infrastructure</i> <i>Information on adaptive capacity</i> (Should)	<i>National circumstances, institutional arrangements and legal frameworks</i>
Impacts, risks and vulnerabilities	<i>Current and projected climate trends and hazards (Should)</i> <i>Observed and potential impacts of climate change, including sectoral, economic, social and/or environmental vulnerabilities (Should)</i>	<i>Impacts, risks and vulnerabilities</i>
	<i>Approaches, methodologies and tools used, and associated uncertainties and challenges (Should)</i>	
Adaptation priorities and barriers	<i>Domestic priorities and progress towards these priorities</i> <i>Adaptation challenges and gaps and barriers to adaptation (Should)</i>	<i>National adaptation priorities, strategies, policies, plans, goals and actions</i>
Adaptation strategies, policies, plans, goals and actions to integrate adaptation into national policies and strategies	<i>Implementation of adaptation actions in accordance with the global goal for adaptation (Should)</i> <i>Adaptation goals, actions, objectives, undertakings, efforts, plans, strategies, policies, programmes and efforts to build resilience (Should)</i> <i>How best available science, gender perspectives and indigenous, traditional and local knowledge are integrated into adaptation (Should)</i>	<i>Gender-responsive adaptation action and traditional knowledge, knowledge of indigenous peoples and local knowledge systems related to adaptation</i>
	<i>Development priorities related to climate change adaptation and impacts (Should)</i>	
	<i>Adaptation actions and/or economic diversification plans leading to mitigation co-benefits (Should)</i>	<i>Adaptation actions and/or economic diversification plans, including those that result in mitigation co-benefits</i>
	<i>Efforts to integrate climate change into development efforts, plans, policies and programming, including related capacity-building activities (Should)</i>	
	<i>Nature-based solutions to climate change adaptation (Should)</i>	
	<i>Stakeholder involvement (Should)</i>	
Progress on implementation of adaptation	<i>Implementation of the actions identified (Should)</i> <i>Steps taken to formulate, implement, publish and update national and regional programmes; strategies and measures, policy frameworks and other relevant information (Should)</i> <i>Implementation of adaptation actions identified in current and past adaptation communications, including efforts towards meeting adaptation needs (Should)</i> <i>Implementation of adaptation actions identified in the adaptation component of NDCs (Should)</i>	<i>Progress and results achieved in the implementation of adaptation actions and plans</i> <i>Adaptation efforts of developing countries for recognition</i>

	<i>Coordination activities and changes in regulation, policies and planning (Should)</i>	
	<i>Information on implementation of supported adaptation actions, and the effectiveness of already implemented adaptation measures (May)</i>	
Monitoring and evaluation of adaptation actions and processes	<i>Approaches and systems for monitoring and evaluation (Should)</i>	<i>Monitoring and evaluation of implementation of adaptation actions and plans</i>
	<i>Achievements, impacts, resilience, review, effectiveness and results (Should)</i>	
	<i>Approaches and systems used, and their outputs (Should)</i>	
	<i>Assessment of and indicators for how adaptation increased resilience and reduced impacts; when adaptation is not sufficient to avert impacts; and how effective implemented adaptation measures are (Should)</i>	
	<i>Implementation on transparency of planning and implementation; how support programmes meet specific vulnerabilities and adaptation needs; how adaptation actions influence other development goals; and good practices, experience and lessons learned from policy and regulatory changes, actions and coordination mechanisms. (Should)</i>	
	<i>Information related to the effectiveness and sustainability of adaptation actions, including ownership, stakeholder engagement, alignment of adaptation actions to national and subnational policies, and replicability; and the results of adaptation actions and the sustainability of those results (Should)</i>	
Information related to averting, minimizing and addressing loss and damage associated with climate change impacts	<i>Observed and potential climate change impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science (Should)</i>	
	<i>Activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change (Should)</i>	
	<i>Institutional arrangements to facilitate the implementation of activities related to averting, minimizing and addressing loss and damage (Should)</i>	
Cooperation, good practices, experience and lessons learned on	<i>Science, planning and policies (Should)</i>	
	<i>Policy, innovation and pilot/demonstration projects (Should)</i>	
	<i>Integration of adaptation actions into planning at different levels (Should)</i>	
	<i>Cooperation to share information and to strengthen science, institutions and adaptation (Should)</i>	<i>Cooperation on enhancing adaptation at the national, regional and international level</i>
		<i>Good practices, lessons learned and information-sharing</i>
	<i>Area, scale and types of cooperation and good practices (Should)</i>	
	<i>Improving durability and effectiveness of adaptation actions (Should)</i>	
	<i>Helping developing countries identify effective adaptation practices, needs, priorities, and challenges and gaps, in such a way that is consistent with encouraging good practices (Should)</i>	<i>Barriers, challenges and gaps related to the implementation of adaptation</i>
	<i>Strengthening scientific research and knowledge related to climate, including research and systematic observation and early warning systems; vulnerability and adaptation; and monitoring and evaluation (Should)</i>	
		<i>How adaptation actions contribute to other international frameworks and/or conventions</i>
		<i>Implementation and support needs of, and provision of support to, developing country Parties</i>

Relevant Resources and tools:

UNFCCC Tools and Guides:

UNFCCC: [UNFCCC resource guide module 2: vulnerability and adaptation to climate change for preparing the national communications of non-annex I Parties; Module 2 vulnerability and adaptation to climate change](#)

UNFCCC: [Updated Training Materials on Vulnerability and Adaptation Assessment](#)

Methods and tools for vulnerability and adaptation assessments

UNEP (Feenstra, J.F., I. Burton, J.B. Smith, R.S.J. Tol, 1998): [The UNEP Handbook on Methods for Climate Change Impact Assessment and Adaptation Strategies](#)

UNDP-GEF (2000): [An Adaptation Policy Framework: Capacity Building for Stage II Adaptation](#)

IIED: [Tracking adaptation and measuring development \(TAMD\) - adaptation M+E framework](#)

Notre Dame Global Adaptation Initiative [Adaptation M+E framework](#)

Earth-Eval: [Climate-Eval](#)

UNEP (2017): [Adaptation Gap Report](#)

Climate change scenarios and risk identification tools

Climatic Research Unit and the Tyndall Centre for Climate Change Research, University of East Anglia: [High-resolution Climate Grids](#)

IPCC Data Distribution Centre: [Climate observations and model data](#)

GermanWatch: [Global Climate Risk Index](#)

Marin-Ferrer et al. (2017): [INFORM Index for Risk Management](#)

Bündnis Entwicklung Hilft, United Nations University (2017) [World Risk Report 2017](#)

UNFCCC decisions informing content for BTR, NDC, NC and BUR:

Draft decision 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](#)

Decision 5/CP.17 [National adaptation plans](#)

6 Information on support needed and received

In the BTRs, developing countries *should*, according to the MPGs, provide information on financial, technology development and transfer and capacity-building support needed and received. In doing so, countries should provide information on the national circumstances and institutional arrangements i.e. the systems and processes used to identify, track and report support needed and received, including a description of the challenges and limitations. Countries should also provide information on their priorities and strategies, and support needed for the fulfilment of their NDC.

The different capacities of countries to respond to challenges of climate change and reporting on support needed and received under the UNFCCC has been acknowledged already in the past. In the current reporting system, developing countries should provide information on their constraints and gaps, and financial, technical and capacity-building needs. Moreover, developing countries should also provide updated information on financial resources, technology transfer, capacity-building and technical support received through NCs and BURs. With the MPG for Article 13 the requested information becomes more detailed and streamlined.

In providing the detailed information of support needed and received, developing countries should provide information on underlying assumptions, definitions and methodologies used to provide information, including the following:

- a) Convert domestic currency into United States dollars;
- b) Estimate the amount of support needed;
- c) Determine the reporting year or time frame;
- d) Identify support as coming from specific sources;
- e) Determine support as committed, received or needed;
- f) Identify and report status of the supported activity (planned, ongoing or completed);
- g) Identify and report the channel (bilateral, regional or multilateral);
- h) Identify and report the type of support (mitigation, adaptation or cross-cutting);
- i) Identify and report the financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other);
- j) Identify and report sectors and subsectors;
- k) Report on the use, impact and estimated results of the support needed and received;
- l) Identify and report support as contributing to technology development and transfer and/or capacity-building;
- m) Avoid double counting in reporting information on support needed and received for the implementation of Article 13 of the PA and transparency-related activities, including for transparency-related capacity-building, when reporting such information separately from other information on support needed and received.

The requested information should be reported in a combination of textual and tabular format, and divided between financial support needed and received, technology development and transfer support needed and received, capacity-building support needed and received, and support needed and received for the implementation of Article 13 of the PA and transparency activities.

On the financial support needed, countries should provide information in textual form on the sectors for which the Party wishes to attract international finance, the existing barriers to attracting international finance, and a description of how the support will contribute to the NDC and to the long-term goals of the PA, as well as whether the activity is anchored in a national strategy and/or an NDC.

When providing information on technology development and transfer support needed in textual form, countries should report on plans, needs and priorities related to technology development and transfer, including those identified in technology needs assessments (TNA), and technology development and transfer related needs for the enhancement of endogenous capacities and technologies.

On capacity-building support needed, countries should describe the approach it seeks to take to enhance capacity-building support, its capacity-building needs, constraints and gaps in communicating needs, including an explanation of how the support needed would improve the provision of such information, and the processes for enhancing public awareness, public participation and access to information in relation to capacity building.

On technology development and transfer support received and capacity-building support received, countries should provide information in textual form on existing case studies, including key success and failure stories. On technology support received, countries should also report on how the support contributes to technology development and transfer, endogenous capacities and know-how, and the stage of the technology cycle supported, including research and development, demonstration, deployment, diffusion and transfer of technology. For capacity-building support received, countries should also report on how the support has enhanced the country's capacities, if the support was received at the national, sub-regional / regional level, and the priorities, participation and the involvement of stakeholders.

Finally, when reporting information on support needed and received for the implementation of Article 13 and transparency activities, countries should provide information in textual form on support needed and received to prepare reports to the UNFCCC, and for addressing the areas for improvement identified by the technical expert review teams as part of the UNFCCC review process.

lists the requested information that countries should provide in a common tabular format on each relevant activity, programme or project needed or received. Table 11 summarizes the information on support needed and received to be provided in the BTR, compared to the related requirements for NC and BUR.

Table 10: Information to report in the BTR on support needed and received, in common tabular format.

	FN	FR	TDN	TDTR	CBN	CBR	ST
Title	X	X	X	X	X	X	X
Programme/project description	X	X	X	X	X	X	X
Channel		X					X
Recipient Entity		X		X		X	X
Implementing entity		X		X		X	
Type of technology			X	X			
Estimated or actual amount (domestic currency and USD)	X	X					X
Expected or actual time frame	X	X	X	X	X	X	X
Expected or utilized financial instrument (e.g. grant, concessional / non-concessional loan, equity, guarantee)	X	X					
Status (committed or received)		X					
Type of support (mitigation, adaptation or cross-cutting)	X	X	X	X	X	X	
Sector and subsector	X	X	X	X			
Whether the activity will contribute to technology development and transfer and/or capacity-building	X	X					

Status of activity (planned, ongoing or completed)		X		X		X	X
Whether the activity is anchored in a national strategy and/or an NDC	X						
Expected and achieved use, impact and estimated results	X	X	X	X	X	X	X

FN= Financial support needed; FR= financial support received; TDTN= technology development and transfer support needed; TDTR= Technology development and transfer support received; CBN= Capacity-building support needed; CBR= Capacity-building support received; ST= Support needed and received for the implementation of Article 13 of the PA and transparency activities.

Table 11: Information to be provided in BTR on support needed and received. The table compares this information with the information already provided in other reports. In *italics*, "should", "encouraged", and "may" requirements. In blue, requirements where flexibility applies.

Information to report	BTR requirements
National circumstances, institutional arrangements and country-driven strategies	<i>The systems and processes used to identify, track and report support needed and received</i>
	<i>A description of the challenges and limitations to identify, track and report support needed and received</i>
	<i>Information on country priorities and strategies and on any aspects of the Party's NDC under Article 4 of the Paris Agreement that need support</i>
Underlying assumptions, definitions and methodologies used to:	<ul style="list-style-type: none"> (a) Convert domestic currency into United States dollars; (b) Estimate the amount of support needed; (c) Determine the reporting year or time frame; (d) Identify support as coming from specific sources; (e) Determine support as committed, received or needed; (f) Identify and report status of the supported activity (planned, ongoing or completed); (g) Identify and report the channel (bilateral, regional or multilateral); (h) Identify and report the type of support (mitigation, adaptation or cross-cutting); (i) Identify and report the financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other); (j) Identify and report sectors and subsectors; (k) Report on the use, impact and estimated results of the support needed and received; (l) Identify and report support as contributing to technology development and transfer and capacity-building; (m) Avoid double counting in reporting information on support needed and received for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building, when reporting such information separately from other information on support needed and received.
Information on financial support needed, including information requested in	<i>Sectors for which the Party wishes to attract international finance, including existing barriers to attracting international finance</i>
	<i>Description of how the support will contribute to its NDC and to the long-term goals of the Paris Agreement</i>
Information on financial support received	<i>Information requested in</i>
Information on technology development and transfer support	<i>Plans, needs and priorities related to technology development and transfer, including those identified in Technology Needs Assessments, where applicable</i>

needed, including information requested in	<i>Technology development and transfer related needs for the enhancement of endogenous capacities and technologies</i>
Information on technology development and transfer support received, including information requested in	<i>Case studies, including key success and failure stories</i>
	<i>How the support contributes to technology development and transfer, endogenous capacities and know-how</i>
	<i>The stage of the technology cycle supported, including research and development, demonstration, deployment, diffusion and transfer of technology</i>
Information on capacity-building support needed, including information requested in	<i>The approach a Party seeks to take to enhance capacity-building support</i>
	<i>Country-specific capacity-building needs, constraints and gaps in communicating those needs, and an explanation of how the capacity-building support needed would improve the provision of such information</i>
	<i>Processes for enhancing public awareness, public participation and access to information in relation to capacity building</i>
Information on capacity-building support received, including information requested in	<i>Case studies, including key success and failure stories</i>
	<i>How support received has enhanced a Party's capacity</i>
	<i>Capacity-building support received at the national and, where appropriate, sub-regional and regional level, including priorities, participation and the involvement of stakeholders</i>
Information on support needed and received for the implementation of Article 13 and transparency-related activities, including for transparency-related capacity-building, including information requested in	<i>Support needed and received for preparing reports pursuant to Article 13</i>
	<i>Support needed and received for addressing the areas for improvement identified by the technical expert review teams</i>

Relevant Resources and tools:

UNFCCC: [Handbook - Technical and Capacity Building Needs and Support Received](#)

UNFCCC decisions informing content for BTR, NDC, NC and BUR:

BTR content: [Decision -/CMA.1 Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement](#)

NDC content: [Decision 4/CMA.1 Further guidance in relation to the mitigation section of decision 1/CP.21](#)

NC Content: [Decision 17/CP.8 Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention](#)

BUR Content: [Decision 2/CP.17 Outcome of the work of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention and its Annex III "UNFCCC biennial update reporting guidelines for Parties not included in Annex I to the Convention"](#)

7 Conclusions and considerations for prioritization of transparency activities

The BTR will be the main transparency report to be submitted under the ETF, and will replace the BUR, which was the relevant transparency report for developing countries under the Convention. The BTR shall contain information necessary to track progress made in implementing and achieving NDCs, should contain information related to climate change impacts and adaptation, as well as information on financial, technology development and transfer and capacity-building support needed and received. Furthermore, in concurrence with BTR, countries will have to submit a NIR, containing the inventory of the anthropogenic emissions of greenhouse gases, which shall be submitted either as a stand-alone report, or as a component of the BTR. Finally, Adaptation communications, can also be submitted as part of the BTR, as well as through other channels, such as NDCs and NCs.

The information provided in the BTR will be analysed by the technical review process. This process will take into consideration, as a minimum: the national inventory report; the information necessary to track progress on NDC implementation and achievement; and the information on financial, technology development and transfer and capacity-building support provided to developing country Parties, as applicable²³.

Even though the first BTR shall be submitted no later than 31st December 2024, the MPGs provide some information linked to NDCs' requirements which may be helpful to consider in the preparation process of the NDC update or the new NDC, as applicable, to be submitted between end 2019 and start 2020²⁴. In fact, preparing the NDC taking into account the information to be reported in the BTR will help countries to identify gaps, ensuring that necessary information will be available, for when the ETF will become effective.

Under the ETF, national communications under the Convention will continue to be a reporting requirement. In the years where NC and BTR coincide, Parties may submit NC and BTR as a single report. In this case, NCs may be submitted following the MPGs for transparency for those information that are also covered by the NC guidelines. However, Parties shall include, in addition, supplemental chapters on research and systematic observation, and education, training, and public awareness²⁵. Furthermore, if a Party decides not to report on information related to climate change impacts and adaptation in the BTR, the merged reporting shall also include an additional chapter on adaptation²⁶. Integrating NC and BUR reporting requirements, with the more detailed guidance provided by the MPGs will once more help countries to ensure that information are standardised across reporting vehicles, so as to minimise efforts and maximise the level of preparedness of countries for the ETF.

The NIR which will be submitted in concurrence with the BTR builds on the national GHG inventories which have been the backbone of GHG emission reporting since the early years of the UNFCCC. Compared to the previous GHG inventory products, the NIR will introduce changes. Countries could benefit from starting to adhere to these changes by implementing the new methodological

²³ MPGs: chapter I, section E, paragraph 10(d); and chapter VII, section B, paragraph 150(c)

²⁴ At least 9 to 12 months before COP in 2020 (UNFCCC, 2016b)

²⁵ in accordance to the relevant guidelines contained in, as applicable, Decisions 4/CP.5 and 17/CP.8

²⁶ In accordance to the relevant guidelines contained in, as applicable, decisions 4/CP.5 and 17/CP.8

requirements, for example by training staff in using the IPCC 2006 methodology, and by identifying which data they may lack, for complying with the requirements outlined by the MPGs.

Finally, countries with priorities on adaptation who intend to include, update or revise their AC in the upcoming NDC submission could benefit from considering incorporating the current UNFCCC guidance on AC²⁷, with the BTR information on climate change impacts and adaptation.

In addition to the options available to LDCs and SIDS, which can report the information to be contained in BTRs at their discretion, a number of specific flexibility provisions are available for developing countries that need them in light of their capacities to allow for a smoother transition to the new common requirements. Nevertheless, the self-determined need for flexibility will have to be explained, and plans for the improvement of reporting over time will need to be drawn up. In this way, together with the emphasis on the creation, maintenance and continuous improvement on national frameworks and/or system of transparency, the MPGs also provide the framework for moving towards a common and improved reporting for all Parties.

²⁷ Decision 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* (UNFCCC, 2018b)

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