A guide to transparency under the UNFCCC and the Paris Agreement

Reporting and review: obligations and opportunities
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## Acronyms

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<th>Acronym</th>
<th>Description</th>
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<tr>
<td>BR</td>
<td>biennial report</td>
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<td>BR CTF</td>
<td>biennial report common tabular format</td>
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<td>BUR</td>
<td>biennial update report</td>
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<td>CBIT</td>
<td>Capacity Building Initiative for Transparency</td>
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<td>COP</td>
<td>Conference of the Parties</td>
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<td>CTCN</td>
<td>Climate Technology Centre and Network</td>
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<td>GCF</td>
<td>Green Climate Fund</td>
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<td>GEF</td>
<td>Global Environment Facility</td>
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<td>GHG</td>
<td>greenhouse gas</td>
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<td>IAR</td>
<td>international assessment and review</td>
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<td>international consultation and analysis</td>
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<td>IIED</td>
<td>International Institute for Environment and Development</td>
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<td>IPCC</td>
<td>Intergovernmental Panel on Climate Change</td>
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<td>LDC</td>
<td>least developed country</td>
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<td>LEG</td>
<td>Least Developed Countries Expert Group</td>
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<tr>
<td>LULUCF</td>
<td>land use, land-use change and forestry</td>
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<td>NAP</td>
<td>national adaptation plan</td>
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<td>NAP GSP</td>
<td>NAP Global Support Programme</td>
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<td>NAPA</td>
<td>national adaptation plan of action</td>
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<td>NC</td>
<td>national communication</td>
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<td>NDC</td>
<td>nationally determined contribution</td>
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<td>NDE</td>
<td>national designated entity</td>
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<td>SBI</td>
<td>Subsidiary Body for Implementation</td>
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<td>SIDS</td>
<td>small island developing States</td>
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<td>STAR</td>
<td>System for Transparent Allocation of Resources</td>
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<td>TAP</td>
<td>technology action plan</td>
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<td>TNA</td>
<td>technical needs assessments</td>
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<td>TTE</td>
<td>technical team of experts</td>
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<td>UNDP</td>
<td>United Nations Development Programme</td>
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<td>UNEP</td>
<td>United Nations Environment Programme (now known as UN Environment)</td>
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<td>UNEP-DTU</td>
<td>UNEP-Technical University of Denmark partnership</td>
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<td>UNFCCC</td>
<td>United Nations Framework Convention on Climate Change</td>
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Chapter 1: Getting started

Who can use this guide

This guide is for government officials in Least Developed Countries (LDCs) who will be preparing reports and communications on their country’s climate change circumstances and actions under the UN Framework Convention on Climate Change (UNFCCC) and the Paris Agreement.

It will also be useful for LDC negotiators or diplomats who are involved in developing the full rules of the reporting and review system under the Paris Agreement. A good understanding of the range of existing reporting obligations under the UNFCCC regime and the related review processes will go a long way to preparing you for these important ongoing UN negotiations.

Although the guide is aimed at officials and negotiators from LDCs, officials and negotiators from other countries — especially developing countries — will find this guide useful for the reasons above.

What you will find in this guide

As Parties negotiate the Paris Agreement’s enhanced transparency framework, negotiators and government officers will need to be more familiar with the UNFCCC reporting process and schedule.

This guide focuses on giving users the practical information you will need to prepare and review the reports and communications required under the existing transparency system, which are likely to stay the same under the Paris Agreement’s enhanced transparency framework.

While outlining reporting requirements under the UNFCCC and related review processes for all countries, we specifically focus on developing country requirements, highlighting elements that are specific to LDCs.

We also review ongoing discussions on the enhanced transparency framework under the Paris Agreement and some of the implications those negotiations might have on reporting when the negotiations conclude in 2018.

Finally, throughout the guide, we signpost links to further reader and reference materials you might find useful.

Keep in mind that this guide is not a one-stop shop on transparency or an encyclopaedia of reporting- or review-related issues, nor does it delve into discussions on abstract theory or academic debate on transparency. It simply provides practical information to prepare reports and communications and highlights important issues and lessons that will be useful for negotiating the rules of the enhanced transparency framework under the Paris Agreement.

We intend to update this guide after the rules for the processes and mechanisms of the Paris Agreement are adopted in 2018.

Why this guide will be helpful for years to come

One of the main features of the Paris Agreement is that it will build on the UNFCCC’s existing transparency system, eventually superseding it with an enhanced transparency framework. But it will not be a case of throwing out the old system and replacing it with a shiny new one. The existing system has been constantly evolving (and getting more complex) over the past 20+ years and the Paris Agreement will continue to build on it.

Some features of the existing system will only need to be tweaked slightly; others will require more drastic change. There will also be some new features, because the Paris Agreement generally requires more countries to report more on more issues. But many of the main components from the existing system will continue to make up the core of the enhanced transparency framework.

Some of the reports and communications countries are already submitting will probably stay more or less the same. For example, greenhouse gas inventory reports, biennial reporting and even national adaptation plans are unlikely to be going anywhere anytime soon; the same applies to many other components of the existing system.

How to use this guide

Using this guide is straightforward and you do not need to be a seasoned climate change expert to find it useful.

If you already know what you are looking for, you can quickly jump to the section on the relevant report or communication. But it is a good idea to familiarise yourself with different reports and communications, since many practitioners will be involved in more than one reporting process.
Chapter 2: Background

In the early 1990s, nearly all countries came together to begin to address climate change and its impacts. The resulting UNFCCC is still the foundation of the international climate regime. Two more recent international treaties under the UNFCCC regime — the Kyoto Protocol and the Paris Agreement — build on the Convention. 

Like most multilateral environmental regimes, the climate regime is based on a system of transparency through regular reporting and a review process that aims to hold countries accountable for their actions and obligations. Under the Paris Agreement, each country decides its own contributions to the global effort on climate change. So transparency becomes even more important.

The following actions help ensure transparency under the UNFCCC regime:

- Monitoring climate action at the national level
- Reporting on those actions to the international community, and
- Verifying, assessing and reviewing the information reported at the international level.

The value of transparency

Transparency helps to build trust and lets us gauge whether we are achieving our objectives. This can apply to both individual country actions and collective progress on broader global goals.

In principle, transparency also raises the overall ambition of the climate change regime as a whole and of the actions being reported. Because reports are in the open for all to see (including the public around the world), it would quickly become obvious if a country is not doing its fair share. This encourages more countries to take action and having to report on their actions and present them for review tends to make countries commit to more ambitious actions. And historically, countries only tend to take on obligations that they intend to honour, so transparency around what countries are committing to do makes it more likely they will deliver.

Regular reporting and review also validates and improves the quality of the information being generated over time. This can lead to better policy design and decision making — both at the domestic level and in the international regime.

It also increases confidence in the information being reported, so assessments can be more streamlined and efficient.

Finally, it improves the reliability of assessments that try to look at the big picture of how well we are doing collectively in tackling climate change.

Figure 1: The importance of transparency in the UN climate change regime
The value of experience

Whether you are looking to understand the existing transparency system to prepare reports, negotiate the rules of the enhanced transparency framework under the Paris Agreement, put domestic reporting and review processes in place or simply looking to improve your country’s existing processes, the current reporting and review systems hold a wealth of experience, good practice and lessons for all.

Learning from your own or other countries’ experience is important, as it will help ensure that each country’s domestic system for gathering and reviewing information provides reliable data. This in turn will ensure the transparency system is reliable at both the domestic and international levels.
Chapter 3: Overview of the existing transparency system

Transparency is at the heart of the UN’s climate regime, a system that has been continuously developed and improved for more than 20 years. The Paris Agreement — the global community’s latest effort to tackle climate change — aims to continue building on and improving the existing transparency system.

Existing reporting requirements

Reporting requirements under the UNFCCC are relatively general in nature. Requirements differ for developed and developing countries, in terms of content and frequency. But as a general rule, developed countries need to report more often and in greater detail. Figure 2 shows the existing reporting requirements for developed and developing countries along an indicative timeline.

Basic communications by all countries

The foundations of reporting are national greenhouse gas (GHG) inventories and national communications (NCs) — reports on the policies and measures taken to address climate change.

All countries have to submit an NC every four years. Developed countries also have to submit a GHG inventory every year, whereas developing countries submit GHG inventories with their NCs.

In practice the reporting cycle for developed countries is regular and consistent — about four years between NCs. Developing countries on the other hand had 3 years from when each joined the UNFCCC to start their reporting cycles so each developing country more or less follows its own reporting schedule; many developing countries have also found it difficult to submit NCs every four years so their reporting cycles are even more irregular.
Biennial reporting on progress and updates

Since 2014, developed countries have had to submit biennial reports (BRs) on progress since their last NC, while developing countries submit biennial update reports (BURs) to update information in their last NC. Although both BRs and BURs should be submitted every two years (as you can see in Figure 2), developing countries have flexibility around this requirement, as they generally have less capacity to meet strict and regular reporting deadlines. See Chapters 4 and 6 for more details on these reports and communications.

What will change?

Before the Paris Agreement, developed countries were required to submit reports every two years and developing countries were encouraged (but not required) to do the same. Under the Paris Agreement, all countries (except LDCs and Small Island Developing States or SIDS) are expected to submit reports and information every two years. LDCs and SIDS can submit reports whenever they can or want.

In other words, the timeline for submitting information under the Paris Agreement will be in line with the regular cycle in Figure 2, and developing countries that are not LDCs or SIDS will have less flexibility on timing than they do now.

The enhanced transparency system will need a different kind of flexibility to make up for this additional reporting burden, which could put a real strain on some developing countries. We look at some options for introducing flexibility in Chapter 7.

Existing review process

Under the existing system, developed and developing countries undergo different review processes for assessing the information they submit in reports or communications and their efforts on tackling climate change.

Developed countries: international assessment and review

Without getting into the finer details, the process for reviewing developed country actions — the international assessment and review (IAR) — aims to build trust and confidence between countries and promote comparability between their efforts.

The IAR is made up of a technical review of the country’s submitted information and a multilateral assessment of its progress in meeting its mitigation targets. The latter involves various stages, including an online question-and-answer phase over a period of a few months, followed by a workshop-style session where the country under review gives a brief oral presentation and fields any additional questions. Most of this information — including the questions and comments by the country under review — is summarised and published online.

Developing countries: international consultation and analysis

Developing countries go through a different process, the international consultation and analysis (ICA). Focusing on their BURs, the ICA aims to increase the transparency and effects of mitigation actions in these countries and strengthen their capacity to improve their reporting in subsequent BUR cycles.

Countries can focus the ICA process on the policies and measures they would like to have assessed, based on their domestic priorities. They just need to include the relevant information in their BUR.

Like the IAR, the ICA has two main steps. The first is a technical analysis of the BURs by a team of experts. The second is a facilitative sharing of views, which includes a brief presentation on the BUR by the country concerned, followed by oral questions and answers. Other countries can submit written questions in advance and, as with the final output of the IAR process, a summary of each ICA is published online.

What will change?

Like the reporting process, the existing review processes will probably find their way into the enhanced process in one form or another. Although the Paris Agreement is likely to bring the IAR and ICA processes closer together to create a more unified system for all countries, there is a good chance that a lot of the flexibility that developing countries will have under the enhanced transparency framework will come directly from the experiences and lessons learned from the IAR and ICA processes.
Features of and lessons from the Kyoto Protocol

The Kyoto Protocol is the UN climate change regime's first attempt to build on the UNFCCC's general obligations to take action on climate change. The Kyoto Protocol added emission reduction targets for developed countries and all Parties to the protocol agreed to them. Parties also developed an elaborate system of emission credits and units, redemption and accounting to encourage countries to meet their targets, as well as procedures to take enforcement actions if needed.

Quantified mitigation targets

The Kyoto Protocol introduced quantified targets for developed countries. This meant their reports had to include the necessary detail to measure progress against those targets. Developing countries did not have targets under the Kyoto Protocol and had no additional reporting obligations.

Market mechanisms and emission units trading

The Kyoto Protocol also introduced market mechanisms. These are systems that give countries some flexibility in how they meet a portion of their targets. For example, market mechanisms allowed a country to earn credits (units) by taking measures to remove or avoid GHG emissions in another country. They can redeem these credits to offset against their targets: the more units a country redeems, the more credit it gets towards meeting its target. These mechanisms also allowed countries to exchange or trade units with other countries, who can redeem them against their targets.

These market mechanisms are complex, with different types of units and a number of issues that need to be addressed, such as verifying that measures taken in another country have a real mitigation benefit and making sure credits are only counted once. So Parties to the Kyoto Protocol developed a comprehensive accounting system to track:

- Who had which units
- When units changed hands or were redeemed
- Verification of a project's emission reduction or avoidance benefits before units were issued, and
- Each country's general progress towards meeting their targets.

They also developed a compliance system to encourage countries to meet their targets.

Criticisms and lessons learned

It took over a decade to design the Kyoto Protocol. And, although the systems for trading emissions units and for monitoring, verification and review were both innovative and impressive, there were some legitimate criticisms, including:

- The original allocation of units created a surplus of units that meant many countries did not have to do much more than business as usual to meet their targets
- A market mechanism for trading units only works if there is a scarcity of units to generate demand for units and incentivise mitigation action where units cannot be acquired to offset against a country's target, and
- Units were issued for projects that did not have much on-the-ground mitigation benefit.

There is a lot to learn from this experience. Many national and regional emissions trading schemes work along these same principles and typically suffer from similar drawbacks, particularly around the challenge of getting the right number of units in the system or setting the right unit price to create demand and incentivise mitigation action.

Like the Kyoto Protocol, the Paris Agreement lets countries use market mechanisms to trade ownership of mitigation benefits and meet their nationally determined contributions (NDCs) under the Agreement (see Chapter 7 for more information on NDCs).

The design of the Paris Agreement trading mechanisms will have a big effect on whether it is effective. As such, it will be important to keep lessons from the Kyoto Protocol in mind when designing the guidelines to track progress against NDCs and how and when countries can trade mitigation benefits or units internationally.
Chapter 4: Reporting requirements and review processes for developing countries

In this chapter, we discuss the main reporting requirements for developing countries under the UNFCCC and the review process for these reports.

Understanding both existing reporting requirements and the review process will allow us to build on them to develop the enhanced transparency framework under the Paris Agreement.

National communications

Under the UNFCCC, all countries have to submit regular national communications (NCs)— reports on the policies and measures taken to address climate change. Developing countries are expected to do this with support from developed countries.

When to submit your country’s NC

Developing countries should submit their first NC within their first three years of joining the UNFCCC and subsequent NCs every four years. LDCs can submit their NCs whenever possible, because they have limited capacity to do so.

Nearly all developing countries — except South Sudan, Somalia and Equatorial Guinea — have submitted at least one NC, but very few have submitted more than two. Most find it difficult to submit an NC every four years, and usually go six to ten years between their NCs.

What information goes into an NC

The NC is a report of a country’s work to implement the UNFCCC. It should include information on GHG inventories and a general description of the steps a country is taking or envisaging to mitigate and adapt to climate change. It can also contain any other information that is relevant to achieving the UNFCCC’s objective.

Preparing your country’s NC

Guidelines to help developing countries prepare their NCs are contained in the annex of a decision all Parties took in 2002 at the eighth Conference of the Parties (COP). These guidelines will help you present your country’s information in a consistent, transparent and comparable way, so that we can collectively use it to get a better picture of how all countries are implementing the UNFCCC.

The Paris Agreement emphasises progressive improvement, meaning reporting as well as possible to start and improving over time rather than producing perfect reports from the outset. This is important for developing countries with less capacity.

The guidelines outline the main sections you need to cover:

1. National circumstances
2. National GHG inventory
3. Steps taken or envisaged to implement the UNFCCC
4. Constraints, gaps and related financial, technological and capacity needs
5. Other information relevant to achieving the objective of the UNFCCC.

They also specify the information you should include in each section, as we discuss next.
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Developing country guidelines for preparing NCs are available on the UNFCCC website. http://unfccc.int/resource/docs/cop8/07a02.pdf#page=4

Use this annotated NC outline as a useful guide when you prepare your NC. https://unfccc.int/files/national_reports/annex_i_natcom_/application/pdf/nc5outline.pdf

There is also a user manual for the guidelines. http://unfccc.int/files/essential_background/application/pdf/userman_nc.pdf

And there is a resource guide for developing countries preparing their NCs.


Section 1. National circumstances:
Describe your country's national and regional development priorities, objectives and circumstances, on the basis of which you will address climate change and its impacts. Include any existing institutional arrangements that are relevant for preparing NCs, describing the structure, mandates and roles of ministries, committees or other bodies and how they work together to prepare your country's NC. Summarise this information in tables: it will be easier to present and understand.

Section 2. National GHG inventory:
Estimate your country's national GHG emissions to the best of your capacity, explaining which methodologies you used. At a minimum, you need to report on your country's carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O) emissions. And although it is not strictly required, if you can include information on hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF₆) emissions, you should report on those, too.

The Intergovernmental Panel on Climate Change (IPCC) has produced guidelines for estimating and reporting national GHG inventories. These contain information on other gases you can report on and other non-mandatory information you could include, as well as tables you can use in your reports. The IPCC will be bringing out new guidelines in 2019.

Section 3. Steps taken or envisaged to implement the UNFCCC:
Use this section to give a general description of programmes your country is putting in place to address both mitigation and adaptation. For most developing countries, and especially LDCs, adaptation is usually a priority.

This is an opportunity for you to include information on your country’s vulnerability to climate change and the adaptation measures you are taking to address specific adaptation needs.

Section 4. Constraints, gaps and related financial, technical and capacity needs:
Highlight any constraints your country faces in implementing the UNFCCC, any gaps and related financial, technical and capacity needs, and any activities your country is undertaking to address those gaps and constraints.

As well as being useful for letting other countries know what you are doing, this information can kick-start important discussion within your country on how to best address those gaps and prioritise your climate change actions.

Although preparing an NC can be a challenge, collecting, organising and presenting the data can help you:

• Initiate a coordinated discussion on climate change in general and on your country’s priorities

• Highlight challenges and get support to address them, and

• Share and learn from other countries’ experiences.

Section 5. Other information relevant to achieving the objective of the UNFCCC:
Give any relevant information on technology transfer, climate change research and systematic observation, education, training, public awareness and capacity building.
Financial and technical support

You can get technical advice and support for preparing your NC from the Consultative Group of Experts on National Communications from non-Annex I Parties (CGE). The CGE has also developed training materials for the preparation of NCs that you might find helpful.

Each developing country can access up to US$500,000 to finance activities related to preparing their NCs. You can access these funds through a Global Environment Facility (GEF) agency or directly from the GEF through your country’s GEF operational focal point. Countries that need more financial support can try to get funding from the GEF’s System for Transparent Allocation of Resources (STAR). To request this support, your country’s GEF operational focal point needs to submit a proposal to the GEF secretariat using the GEF template, detailing the activities your country will carry out and their expected costs.

Submit your NC through the UNFCCC submission portal.
https://collaborate.unfccc.int/Submissions/NationalReports/Pages/UserHome.aspx

Compilation and synthesis of reports

The UNFCCC secretariat collects and brings together information from all developing country NCs into compilation and synthesis reports, which it submits to the Subsidiary Body for Implementation (SBI) and COP for consideration. To date, there have been six rounds of compilation and synthesis.

Compilation and synthesis reports are available from the UNFCCC website.
http://unfccc.int/national_reports/non-annex_i_natcom/compilation_and_synthesis_reports/items/2709.php

Biennial update reports

Since 2010, developing countries have also had to start preparing a biennial update report (BUR). As well as enhancing developing country reporting on mitigation actions, BURs help increase transparency around developing country actions and needs with more frequent and reliable information.

Opportunity! Although most developing country priorities are overwhelmingly adaptation-related, many are also taking mitigation actions. So it makes sense to understand how much developing countries are doing on mitigation and find ways to identify their needs to make these actions more effective.

Timing

Ideally, developing countries should submit an NC every four years and a BUR every two years. The BUR should update their actions to implement the UNFCCC and the information in their most recent NC. Note that in some years both NCs and BURs will need to be submitted.

Do not confuse BURs with BRs. Both types of reports came out COP16 in Cancún in 2010, but BURs are for developing countries and BRs are for developed countries. BRs require more rigorous and detailed information and give developed countries little to no flexibility.
Most developing countries were encouraged — but not required — to submit their first BUR by the end of 2014 and one every two years thereafter. LDCs and SIDS could submit their BURs at their discretion. But, as with the NCs, not all developing countries have been able to submit their BUR, and very few have submitted more than one. In fact, as of November 2017:

- Only 39 of more than 150 developing countries had submitted their first BUR
- Mauritania and Togo are the only two of the nearly 50 LDCs to have done so, and
- Only eleven developing countries had submitted more than one BUR.

All the BURs submitted to date are available from the UNFCCC website. [http://unfccc.int/national_reports/non-annex_i_natcom/reporting_on_climate_change/items/8722.php](http://unfccc.int/national_reports/non-annex_i_natcom/reporting_on_climate_change/items/8722.php)

Key elements

A lot of the information that is required for a BUR is similar to the information required for an NC. The main differences are that BURs should include more detail on mitigation actions and are meant to update the information you submitted in your most recent NC. As a result, a BUR should be easier to prepare, as there should be clear links to the work you have probably already done to prepare your NC.

The UNFCCC BUR guidelines provide technical details on preparing your BUR and are available from the COP 17 report. [http://unfccc.int/resource/docs/2011/cop17/eng/09a01.pdf#page=39](http://unfccc.int/resource/docs/2011/cop17/eng/09a01.pdf#page=39)

In the years you have to submit both reports (ideally every four years, although developing countries often struggle to meet this target) you can minimise your reporting burden by summarising the relevant information from the NC to address the relevant parts of your BUR. But in years you submit a BUR but not an NC, you will need to prepare this information from scratch.

Your BUR must include updates to your most recently submitted NC in the following areas:

Figure 3: Key elements of biennial update reports

Biennial update report from a non-Annex I Party

- National circumstances and institutional arrangements relevant to the preparation of the national communications on a continuous basis
- National inventory of anthropogenic emissions by sources and removal by sinks of all greenhouse gases (GHGs) not controlled by the Montreal Protocol, including a national inventory report
- Mitigation actions and their effect, including associated methodologies and assumptions
- Name and description of the mitigation action, including information on the nature of the action, coverage (i.e. sectors and gases), quantitative goals and progress indicators
- Methodologies and assumptions
- Objectives of the action and steps taken or envisaged to achieve that action
- Progress of implementation of the mitigation actions and the underlying steps taken or envisaged, and the results achieved, such as estimated outcomes (metrics depending on type of action) and estimated emission reductions, to the extent possible
- International market mechanisms
- Domestic measurement reporting and verification
- Constraints and gaps, and related financial, technical and capacity needs, including a description of support needed and received
- Any other information that the non-Annex I party considers relevant to the achievement of the objective to the Convention and suitable for inclusion in its biennial update report

Technical annex (optional)

Source: UNFCCC. See [http://unfccc.int/files/nc/graphics/image/x-png/bur1_full.png](http://unfccc.int/files/nc/graphics/image/x-png/bur1_full.png)
1. National circumstances and institutional arrangements relevant to preparing NCs

2. National GHG inventory

3. Mitigation actions and their effects, including methodologies and assumptions

4. Constraints and gaps, and related financial, technical and capacity needs, and a description of support needed and received

5. Level of support you have received to help you prepare and submit your BURs

6. Domestic measurement, reporting and verification, and

7. Any other information you think is relevant to achieving the objective of the UNFCCC.

We provide more detail on the type of information you should provide in some of these areas below.

Section 1. National circumstances and institutional arrangements:
Use this section to give some information on your country’s national circumstances, including any updates to national and regional development priorities, objectives and circumstances. Describe your country’s institutional arrangements and any other relevant updates to contextualise the information you are reporting and how your government is set up to report that information through the BUR.

Section 2. National GHG inventory:
Update the information in your national GHG inventory, including data on activity levels based on the best information using the relevant IPCC guidelines and summary information tables of inventories for previous submission years, if applicable.

This is one of the most technical and scientific aspects of reporting that you will do. The UNFCCC guidelines on preparing BURs include a lot of technical detail to help you use consistent time series, know when to update emission factors and so on.


Section 3. Mitigation actions:
Include a table of all actions to mitigate climate change, with as much of the following information for each mitigation action as possible:

- Name
- Description, including information on the nature and coverage of the action
- Quantitative goals and progress indicators
- Methodologies and assumptions
- Objectives
- Steps taken or envisaged to achieve them
- Progress of implementation
- Steps taken or envisaged to implement the action
- Results achieved, and
- Use of international market mechanisms.

Section 4. Finance, technology and capacity-building needs and support received:
Include anything that helps you update the base information you provided in your NC on constraints, gaps and related financial, technical and capacity-building needs. You should include information on:

- Support from developed countries, the GEF, the Green Climate Fund (GCF) and other multilateral institutions such as development banks or intergovernmental organisations
- Your country’s technology needs, and
- Technology support you have received to address those needs.

Do not stick to support for implementing your climate change activities; also include information on support for preparing your current BUR.

Financial and technical support
A range of financial support is available. All developing countries can access up to US$352,000 for preparing their BURs, either through a GEF agency or direct from the GEF secretariat through your country’s GEF operational focal point. If you need more than US$352,000, you can use resources from your country’s allocation under the GEF’s resource allocation system, STAR.

If your country wants to access financial incentives for activities related to reducing emissions from deforestation and forest degradation, the conservation and sustainable management of forests and enhancement of forest carbon stocks (REDD+ activities), you must include information on those activities in your BUR.
A guide to transparency under the UNFCCC and the Paris Agreement

GEF policy guidelines for financing BURs.

A list of GEF agencies and information on STAR are all available from the GEF website.
http://www.thegef.org/partners/gef-agencies

The CGE has developed a number of training materials to help you to prepare your BURs. Other technical support — including information, templates and guides — are available online, for example, from the German international development agency GIZ.

Training materials are available from the CGE website. http://unfccc.int/national_reports/non-annex_i_natcom/training_material/methodological_documents/items/7915.php

A BUR template is available on the GIZ website.

Submitting your BUR

You should submit your BUR to the COP through the UNFCCC secretariat as a single electronic document in one of the official UN languages. You can also submit other documents such as technical annexes to give additional or supporting information that you do not want to include in your BUR.

International consultation and analysis

Every country that submits a BUR has to go through an ICA process, which has two steps: a technical analysis of the BUR by a technical team of experts (TTE) and a facilitative sharing of views, where the country presents their BUR in a workshop setting and fields questions from other countries.

The ICA process is meant to help developing countries increase the transparency and effectiveness of their mitigation actions.

Figure 4: Key elements of the international consultation and analysis process

Source: UNFCCC. See http://unfccc.int/files/inc/graphics/image/x-png/bur1_full.png
Technical analysis

The technical analysis has three main goals:

- Assessing whether your BUR includes the information outlined in the UNFCCC guidelines
- Getting a better idea of what your BUR says about your country’s mitigation actions among other things, and
- Identifying your country’s capacity-building needs for preparing BURs or NCs or taking part in the facilitative sharing of views in the second part of the ICA process.

How the technical analysis works

1. What do the experts consider in their analysis?

   When the TTE analyses your country’s BUR, they are mainly looking at mitigation-related information. In particular, they will look at:

   - Your national GHG inventory report
   - The description of your country’s mitigation actions
   - The impacts of those mitigation actions
   - The associated methodologies and assumptions you presented
   - Your country’s progress in implementing those actions
   - Domestic measurement, reporting and verification, and
   - Details of any support you received.

   Opportunity! You can clarify or add to information in your BUR at this stage: although the TTE analyses information that is already in your BUR, you can also give them any technical information you think is relevant.

2. How long does the technical analysis take?

   The TTE will conduct a technical analysis of your BUR within six months of submission, preparing a draft summary report for you to comment on. You will then have three months to send them your comments. They have another three months to incorporate your comments, consult with you and produce a final summary report. This is a consultative process, so be prepared to engage with the team throughout. In particular, get involved when they finalise the summary report, because this feeds directly into the facilitative sharing of views.

3. What happens at the end of the technical analysis?

   The TTE produces a summary report of your BUR and sends it to the SBI, which makes it publicly available and schedules a facilitative sharing of views (see below).

Figure 5: Process and timeline for technical analysis of BURs
Facilitative sharing of views

Once the technical analysis is finished, every country takes part in a facilitative sharing of views. This is essentially a workshop-style meeting where you give a short presentation and field questions from other countries on your BUR.

How the facilitative sharing of views works

1. How is it organised?

The technical team forwards its final summary report to the SBI, which notes (officially recognises) the report, makes it publicly available and schedules you in for one of the regular workshops it convenes for facilitative sharing of views.

Two months before your scheduled session, other countries can submit written questions about the summary report and your BUR, which you can answer during the facilitative sharing of views workshop. Your presentation is followed by a question and answer session, where other countries can ask you more questions. The whole session usually lasts one to three hours, depending on the number of countries presenting. Between one and five countries can present and take questions in one workshop. You can choose to present individually or in a group of up to five countries.

2. What happens at the end of the facilitative sharing of views?

The UNFCCC secretariat compiles your presentation and the questions and answers during the workshop into a record of the facilitative sharing of views. This record and the summary report produced in the technical analysis phase are the final outputs of the ICA process.

Chapter 5: Optional but useful planning documents for developing countries

Developing countries prepare and submit a number of reports or documents under the UN climate change regime. In Chapter 4, we discussed NCs and BURs, the core documents that developing countries submit. In this chapter we look at two optional but useful planning documents.

The NCs are general documents and BURs have a clear mitigation focus. And while they are important for increasing transparency around climate change action in developing countries, for many of these countries — and LDCs in particular — the priority is increasing national resilience to climate change impacts through adaptation and getting support to implement climate change plans and strategies.

This is why you should also consider preparing one or both of following planning documents, which, although optional, are extremely useful:

- National adaptation plans (NAPs) and
- Technical needs assessments (TNAs).

Going through the national adaptation planning process to develop and implement a NAP is likely to lead to practical adaptation action that will reduce your country’s climate vulnerability in the medium- and long-term. And developing a TNA helps you identify the technology, equipment, knowledge and skills your country needs to adapt to climate change impacts and reduce GHG emissions.

Opportunity! While NCs and BURs are all about reporting and transparency, preparing a NAP or TNA is a direct avenue to getting support to implement your country’s adaptation and mitigation actions. There are even pots of financial or technical support specifically earmarked for developing and implementing these specific plans.

Relevance to the Paris Agreement

NAPs and TNAs are stand-alone planning documents that are unlikely to change much (or at all) under the Paris Agreement. NAPs in particular are named as a means for countries to communicate medium and long term adaptation priorities, needs, plans and actions under the Paris Agreement.

National adaptation plans

The NAP process is meant to help developing countries reduce their vulnerability to climate change impacts through effective adaptation planning.

Although primarily set up to help LDCs, you do not have to be from an LDC to benefit from it. Other developing countries can also use the NAP process to incorporate adaption into their national planning and even submit NAPs.

National adaptation planning should help you integrate adaptation into national policies and activities, and into development planning processes and strategies in particular. The link to development planning is very important because climate change impacts can slow down or even set back hard-won development gains, especially in LDCs, which face a number of development challenges. Integrating and mainstreaming climate change adaptation into development planning should help your country increase its ability to adapt to climate change impacts and its resilience to climate change in general.

The NAP approach is quite straightforward. First, you identify your vulnerabilities. Then you assess your needs, develop plans and strategies, implement them and monitor progress. There is no exact process to follow, so you can develop an approach that works for your country. National adaptation planning works best when it is based on a country’s unique context and priorities. This country-driven approach is especially important in adaptation planning because of the local nature of adaptation.
Do not reinvent the wheel! Your country has probably gone through some kind of adaptation planning or prioritisation in the past — for example, through the national adaptation plan of action (NAPA) process. Although not covered in detail in this guide, the NAPA process (http://unfccc.int/national_reports/napa/items/2719.php) can be a good building block, as many of the approaches you would have taken when developing your NAPA will be relevant for your NAP. If you have already been through the NAPA process, learn from and build on that experience instead of starting from scratch when preparing your NAP. The main difference is that the NAPA helps you identify priority activities that respond to your urgent and immediate adaptation needs, whereas the NAP assesses medium- and long-term adaptation needs to integrate them into broader development planning.

Designing your NAP

However you design your country’s NAP, you should follow the steps outlined and illustrated in figure 6 (showing the main stages of the process) and figure 7 (showing how the design process could look like) further below.

Step 1. Identify vulnerabilities and gaps:
Start with an initial scoping exercise to identify how climate change impacts affect your country and establish your vulnerabilities and risks. Do not only consider immediate vulnerabilities and risks; also look at broader development priorities, how climate change impacts can affect those longer-term priorities, and what institutions, policies or measures are already in place to address adaptation in your country. Consider how well they are addressing climate change impacts and try to understand the gaps and challenges.

Step 2. Assess needs and priorities:
Once you have a better understanding of your country’s vulnerabilities and the gaps in addressing them, you can start to assess your medium- and long-term adaptation needs and priorities, development needs and priorities and climate vulnerabilities in more detail. You can also start to develop plans and activities to address those needs and the gaps and challenges you identified in your initial scoping.

Steps 3 and 4. Develop and implement your plans and strategies:
Consider how to prioritise this work based on your adaptation and development priorities. Start plugging any gaps in your country’s institutional and regulatory frameworks. You might need to strengthen existing frameworks, create new ones or do both. Consider how to coordinate efforts on adaptation more broadly and do not ignore the important role of sub-national and local governments, who are likely to lead adaptation activities on the ground.

Step 5. Monitor progress and refine:
The whole process works best when it is iterative and constantly being refined. So, think about how you will monitor and review the effectiveness of your NAP process, how much progress your country has made in addressing its needs and how you can learn from this information to make your adaptation planning more efficient and effective in the future.

Keep in mind that the UNFCCC’s initial guidelines are flexible: they are designed to encourage you to take the steps that are relevant to your national circumstances.

The UNFCCC’s initial guidelines, suggesting the four main types of planning activities you should consider when developing your country’s NAP, are available in the COP17 report. http://unfccc.int/resource/docs/2011/cop17/eng/09a01.pdf#page=85

The Least Developed Countries Expert Group’s (LEG) NAP technical guidelines offer detailed guidance on specific activities you can take and things you should consider throughout the NAP process. http://unfccc.int/adaptation/workstreams/national_adaptation_programmes_of_action/items/7279.php
A guide to transparency under the UNFCCC and the Paris Agreement

Figure 6: Main stages of national adaptation planning and general activities to consider at each phase

Laying the groundwork and addressing gaps

- Start the NAP process in your country
- Identify available information on climate change impacts, vulnerability and adaptation
- Assess gaps and needs in your country’s enabling environment for the NAP process — for example, in institutions
- Assess capacity gaps and weaknesses in undertaking the NAP process
- Assess development needs and climate vulnerabilities

Preparatory elements

- Analyse current and future climate change scenarios
- Assess climate vulnerabilities and identify adaptation options at sector, subnational, national and other levels
- Review and appraise adaptation options
- Compile and share NAPs with relevant actors in your country
- Integrate climate change adaptation into national and subnational development and sectoral planning

Implementation strategies

- Prioritise climate change adaptation in national planning
- Develop a long-term national adaptation implementation strategy
- Enhance capacity for planning and implementing adaptation
- Promote coordination and synergy at regional level and with other multilateral environmental agreements

Reporting, monitoring and review

- Monitor the NAP process
- Review the NAP process to assess progress, effectiveness and gaps
- Iteratively update the NAP
- Perform outreach on the NAP process and report on progress and effectiveness

The LEG’s overview document includes building blocks and sample NAP outputs for countries putting together their NAP. [http://unfccc.int/files/adaptation/application/pdf/nap_overview.pdf](http://unfccc.int/files/adaptation/application/pdf/nap_overview.pdf)

To better understand the purpose and process around NAPs, see the FAQ [http://www4.unfccc.int/nap/Pages/FAQ.aspx](http://www4.unfccc.int/nap/Pages/FAQ.aspx) on NAP Central and the UNFCCC’s overview page on NAPs. [http://unfccc.int/adaptation/workstreams/national_adaptation_plans/items/6057.php](http://unfccc.int/adaptation/workstreams/national_adaptation_plans/items/6057.php)

World Resources Institute also has a useful article clarifying the NAP process. [http://www.wri.org/blog/2014/06/clarifying-unfccc-national-adaptation-plan-process](http://www.wri.org/blog/2014/06/clarifying-unfccc-national-adaptation-plan-process)

**Figure 7: An example of how the NAP process could progress for a country**

**Financial support**

There are several avenues for developing countries to get financial support to develop and implement their NAPs. LDCs can get up to US$225,000 from the LDC Fund, which is managed by the GEF, to prepare their NAPs, and all developing countries can get up to US$3 million from the GCF under its ‘Readiness and preparatory support programme’.

You can use the GCF money for any readiness and preparatory activities, including preparing your NAP. You do not have to use it all at once or on a single activity, but there is a US$3 million cap per country from this pot of funding. You should apply directly to the GCF to access the funding.

The GCF also provides financial support for implementing your NAP once you have prepared it.
A guide to transparency under the UNFCCC and the Paris Agreement

Download a guide on how to access funds through the LCDF. [https://www.thegef.org/publications/accessing-resources-under-lcdf](https://www.thegef.org/publications/accessing-resources-under-lcdf)

Find more information on how to access funding under the Readiness and Preparatory Support Programme on the GCF website. [https://www.greenclimate.fund/how-we-work/empowering-countries](https://www.greenclimate.fund/how-we-work/empowering-countries)

Technical support

Before submitting your NAP, as an LDC, you can submit your draft documents to the LEG for technical feedback. This is a good opportunity to get useful guidance and help, particularly if you have any questions on the NAP technical guidance. Other useful resources to tap into include the NAP Expo, the NAP Global Support Programme (NAP GSP) and NAP Central.

The NAP Expo is an annual event organised by the LEG, which brings together countries, experts and organisations working on adaptation. It is a great opportunity to share and learn about experiences and best practices related to developing and implementing NAPs.

The NAP GSP is a partnership between the UN Development Programme, UN Environment and other organisations that aims to help LDCs plan medium- and long-term adaptation activities and budget for them. The NAP GSP offers one-to-one institutional support for a range of activities, such as engaging with national stakeholders, undertaking stocktakes during planning and developing a NAP road map. It also offers regional training for effective adaptation planning and knowledge sharing to increase regional and international cooperation on adaptation.

Use the NAP Central portal to find guidelines, resources and examples you can draw on as you develop or refine the NAP process in your country. Learn from the experiences of other countries, looking at best practice to see what works, what does not and how to avoid some common challenges others have faced.

Contact NAPexpo@unfccc.int for more information on the NAP Expo in general and the upcoming NAP Expo in April 2018.

For information on other support available, visit the NAP GSP. [http://www.undp-aim.org/projects/naps-ldc](http://www.undp-aim.org/projects/naps-ldc)

Guidelines, resources and samples are also available from NAP Central. [http://www4.unfccc.int/nap/Pages/Home.aspx](http://www4.unfccc.int/nap/Pages/Home.aspx)

Submitting your NAP

There is no specific timeline for starting the NAP process or submitting your NAP. But since adaptation is a priority for LDCs and most developing countries, it is best to start the process as soon as possible.

You should let the UNFCCC secretariat know as soon as you start the NAP process and keep them updated of your progress.

Sometimes the secretariat will get an update on your NAP process through other channels — for example, if you submit a draft NAP to the LEG asking for technical advice. In these cases, you do not need to contact the secretariat separately to give them an update since they will automatically be informed.

As of September 2017 eight countries — including two LDCs, Burkina Faso and Sudan — have submitted a NAP since the process was introduced in 2010.

When you are ready, submit your NAP through NAP Central, the UNFCCC’s online platform, where it will be recorded. NAP Central is also useful after submitting your NAP, because it has a lot of lessons related to NAP implementation.

NAPs are meant to be reviewed and updated frequently. So you should regularly report on your country’s progress. You can do this in a submission to the COP or directly to the UNFCCC secretariat, which will share it with the SBI for monitoring and evaluation. If you are getting support from the LEG, they will capture information about your NAP in their surveys. Although LDCs have more flexibility, you should try to provide regular updates on your NAP process through your NCs.

Download the NAPs that have been submitted to date from the UNFCCC website, for reference. [http://www4.unfccc.int/nap/Pages/national-adaptation-plans.aspx](http://www4.unfccc.int/nap/Pages/national-adaptation-plans.aspx)

Submit your NAP through NAP Central. [http://www4.unfccc.int/nap/Pages/Home.aspx](http://www4.unfccc.int/nap/Pages/Home.aspx)
Technology needs assessments

TNAs are planning documents that developing countries can prepare to identify their climate technology priorities. The overall goal of the TNA process is to improve your understanding of your country’s technology needs so you can develop plans to address them, get the technical support you need to implement them and ultimately take more effective action on climate change.

The TNA process should help you identify the specific technologies, equipment, knowledge and skills you might need to increase your climate resilience and reduce your GHG emissions.

TNAs are a good first step towards strengthening your country’s technical capacity and getting the right technologies to support national sustainable development.

As of July 2017, more than 80 developing countries had completed a TNA, including more than 20 LDCs. Another 25 developing countries were in the process of doing a TNA.

Since the TNA process started in 2001, it has gone through three phases, evolving over time. The TNA Global Project Phase III was approved in 2016 to support 20 SIDS and LDCs to develop their TNAs and turn their technology priorities into implementation projects and programmes. Phase III is expected to start in 2017/2018.

Designing your TNA

A TNA can help you turn a needs assessment into implementable projects. The process involves three main goals or steps:

- Identifying technology priorities and options
- Identifying, analysing and addressing barriers to technology development and diffusion, and
- Translating technology needs into concrete and fundable project ideas — for example, through a technology action plan (TAP).

Figure 8 shows a general overview of these three steps, the kinds of input you need to consider in each and the expected outputs at the end of each step.

Do not underestimate the value of consulting with a broad range of interested stakeholders — including government, business communities, universities and others — to help you identify and assess your technological priorities. The TNA process puts a lot of emphasis on stakeholder participation because technology is more likely to be understood, accepted, supported and implemented if you consult stakeholders and involve them in the process.

For more information on how to get help to start the TNA process, contact the UNEP-Technical University of Denmark partnership (UNEP-DTU). [http://www.tech-action.org/contacts](http://www.tech-action.org/contacts) or the UNFCCC secretariat. [tec@unfccc.int](mailto:tec@unfccc.int)

Visit the TNA website for more information on all three phases of the TNA process, the countries involved and lessons learned from other countries.
[http://unfccc.int/ttclear/tna/history.html](http://unfccc.int/ttclear/tna/history.html)
A guide to transparency under the UNFCCC and the Paris Agreement


For tips on how to engage stakeholders when doing your TNA, see the GEF and UNEP guide Identification and engagement of stakeholders in the TNA process: a guide for national TNA teams. [http://www.tech-action.org/Publications/TNA-Guidebooks](http://www.tech-action.org/Publications/TNA-Guidebooks)

**Figure 8: Overview of the TNA process**

- **Identify technology priorities and options**
  - Consider national context
  - Identify technology options and criteria for assessment
  - Prioritise technologies for mitigation and adaptation
  - **Key output:** TNA report

- **Analyse and assess barriers**
  - Review selected technologies to identify and analyse barriers to technology deployment and diffusion
  - Identify measures to create enabling environments
  - Identify specific measures to address barriers
  - **Key output:** Barrier analysis and enabling framework report

- **Develop a technology action plan**
  - Develop a plan based on inputs from Steps 1 and 2
  - Consider project ideas
  - Elaborate cost, activities and potential funding schemes
  - **Key output:** TAP report

For additional support, guidance is available. [http://unfccc.int/ttclear/misc_/StaticFiles/qnwoer STATIC/TEC_column_M/33933c6ccbb744bc8fd643f6b0832a/a82af010d04f14a84b9d245379514053.pdf](http://unfccc.int/ttclear/misc_/StaticFiles/qnwoer STATIC/TEC_column_M/33933c6ccbb744bc8fd643f6b0832a/a82af010d04f14a84b9d245379514053.pdf)

**Developing your technology action plan**

One of the main outputs of the TNA process is the TAP, a concrete and concise plan that helps you create a national framework to manage and address barriers to the uptake and diffusion of prioritised technologies your country needs for sustainable development, climate change adaptation and mitigation. Your TAP will also look at frameworks, institutions and policies to identify actions you need to take to reduce or remove and policy, finance and technology-related barriers.

There is a lot of guidance available to help you develop a TAP. UNEP DTU and UNFCCC guidance provide practical steps to help you decide what kinds of actions and activities to include in your TAP, who to consult and when, how to estimate costs and figure out your capacity and funding needs and how to manage the process, including looking at risks and contingency planning.

**Financial and technical support**

Support is available from a number of sources for developing and implementing the results from your TNA.
Getting started: TT:Clear (http://unfccc.int/ttclear/tna/reports.html), the UNFCCC’s online home for climate technology work, has a projects pipeline page. This is essentially a searchable database of projects where you can search for projects that need support to move forward, projects that are getting or have already got support, and by type of project or region. Have a look at what other countries are doing and see what kind of projects are getting support. This can help you design projects that are more likely to get support.

Although a lot of TAPs already have support, more than 300 TAPs prepared between 2009 and 2013 still need support. The UNFCCC is looking at how to provide more technical and capacity-building support for implementation.

Since 2010, the UNEP-DTU’s TNA project (funded by the GEF) has provided technical and methodological support for developing countries to do their TNAs. You can get support from UNEP-DTU, but keep in mind that it comes out of your country’s GEF national resource allocation.

The UNEP-DTU Partnership also has a range of guidebooks to help you:

- Design your TNA
- Gain a better understanding of different adaptation and mitigation technologies
- Access international funding for climate change adaptation and mitigation
- Identify and engage stakeholders in the TNA process, and
- Overcome barriers to the transfer and diffusion of climate technologies.

You can also get capacity building support from the Climate Technology Centre and Network (CTCN) to build or strengthen your country’s capacity to identify technology options, make technology choices and use climate technology. The CTCN is an arm of the technology mechanism under the UNFCCC and the Paris Agreement. Its three main functions are technical assistance, capacity building and knowledge sharing.

You can make requests for technical support related to your TNA or other technology needs directly to the CTCN through your national designated entity (NDE). Your NDE is your first point of contact with the CTCN and will generally coordinate technology requests and support in your country. Once you submit a request, the CTCN’s network of technology experts will design and deliver a solution tailored to your country’s local needs.

Opportunity! The CTCN can help you get the most out of your TNA and develop an effective TAP with technical and capacity-building support through NDE training, webinars and in-person workshops. But remember: the CTCN does not offer funding or financial support.

TNAs are one of the GCF’s important reference points for supporting developing countries to implement the Paris Agreement. You can get more general financial, technology or capacity-building support for developing and implementing your country’s climate technology priorities from the GCF.

The UNEP-DTU guidebooks are available online. http://www.tech-action.org/Publications/TNA-Guidebooks

For more information on NDEs, visit the CTCN website. http://www.ctc-n.org/about-ctcn/national-designated-entities

Submitting your TNA

TNAs are optional, so you do not have to do one. But if you do — and as we have discussed above, it will help you with planning and getting support — you can prepare and submit it whenever you are ready. You can also update and re-submit your TNA whenever you want — for example, if there is a change in your country’s circumstances or you find some of the actions you implemented are not working.

When you submit your TNA, it is published on the UNFCCC’s TT:Clear. At this point, you need to shift your focus to implementing your TAP, and you will probably need support to do this. You can get support from the GEF to implement technology transfer pilot projects for using and scaling up climate technologies. Such projects can give you access to environmentally sound technologies that will help your country shift towards low-carbon and climate-resilient development.

For information on implementing technology transfer pilot projects, see Step 2 on the GEF’s Technology transfer steps website. http://www.thegef.org/content/technology-transfer-steps

Relevance to the enhanced transparency framework and the Paris Agreement

TNAs are embedded in technology work under the Paris Agreement and are unlikely to disappear for two reasons. First, most developing countries mentioned technology needs in their NDCs under the Paris Agreement and about 20 per cent explicitly mentioned having completed or needing to do a TNA. Second, the enhanced transparency framework looks at information on technology support that developing countries need or receive. Together, these points mean:

- It is likely that you will report on your technology needs when you submit your reports under the enhanced transparency framework, since that information is already in your NDC and is therefore an important aspect of reporting on your national circumstances and needs
- You will probably consider technology needs when you assess your progress on implementing your NDC
- You should be reporting on technology-related support your country needs or has received when you report under the enhanced transparency framework, and
- Information on your country’s technology needs, the support you need to address them and the support you have received will probably be part of other processes under the Paris Agreement, such as the global stocktake process, which is meant to gauge overall progress on support.
Chapter 6: Reporting requirements and review processes for developed countries

In this chapter, we will discuss the basic reporting requirements for developed countries under the UNFCCC and the Kyoto Protocol in more detail, and how the various reports are reviewed.

If you are using this guide, you are probably from a developing country — indeed, you are most probably from an LDC. So you will naturally be more interested in reporting and review for developing countries. But it is still important to have at least a basic understanding of developed country requirements and processes for a number of reasons.

First, the enhanced transparency framework under the Paris Agreement will probably use a lot of the features from the existing system.

Second, the enhanced transparency framework does not have entirely separate systems and requirements for developed and developing countries. So a lot of its features will probably combine the features of the two existing parallel systems. It is possible that reporting and review for developing countries under the enhanced transparency framework will be similar to the existing system for developed countries.

And third, if you are involved in the enhanced transparency framework negotiations, you need to understand other countries’ obligations, because you will be negotiating the whole framework, including aspects that apply to developed countries.

So in this section, we cover the basics of reporting requirements and the review process for developed countries.

National communications

All countries have to submit NCs, but developed countries have to provide more information in more detail.

Because NCs are meant to provide a better understanding of what countries are doing on climate change, the information they contain needs to be as reliable as possible. The UNFCCC reporting guidelines for developed countries mention the following important principles or good practices:

- Consistency
- Transparency
- Comparability
- Accuracy, and
- Completeness.

To encourage good practices, developed countries have to use common tables and reporting formats when they write their NCs. The common reporting format covers a range of information, including: estimates and measurements; summary and sectoral tables; and sectoral background data tables for reporting on GHG emissions and removals.

**Content of developed country NCs**

Developed country NCs have to include:

- A description of national circumstances
- Summary tables and GHG inventory
- Details of policies and measures adopted to implement commitments, including the policymaking process and the effects of policies and measures
- Projections and total effect of policies and measures
- Vulnerability assessments covering climate change impacts and adaptation measures
- Measures taken to implement commitments to provide financial resources and technology support to developing countries
- Policies on research and systematic observation
- Actions related to education, training and public awareness, and
- Any other details of activities taken to implement the UNFCCC.

Developed countries that joined the Kyoto Protocol also have to include information in their NC and GHG inventories to show how they are meeting their obligations under the Kyoto Protocol.

[The UNFCCC reporting guidelines contain useful information for developed countries, including the common tables and formats.](http://unfccc.int/resource/docs/cop5/07.pdf)
Timing
Developed countries submit NCs every four to five years, following decisions for each submission period by the COP. There have been six rounds of developed country NC submissions to date.

Greenhouse gas inventories
Developed countries also have to provide GHG inventories by 15 April each year. These cover annual emissions and removals of direct GHGs from a number of sectors — including energy, industrial processing, solvents, agriculture, land-use and land-use change and forestry (LULUCF) and waste — from the base year or period to the most recent year.

Unlike developing countries, which are only expected to submit national GHG inventories with their NCs, developed countries have to submit one every year. They also have to provide more detail.

Biennial reports
Since 2014, developed countries have also had to submit BRs to outline their progress in achieving emission reductions and providing financial, technological and capacity-building support to developing countries.

The first BR was due by 1 January 2014, with subsequent BRs due two years after each NC. In the NC years, developed countries could submit their BRs as an annex to the NC or a separate report.

In 2012, the UNFCCC adopted a BR common tabular format, consisting of 27 tables designed to help developed country Parties provide information on:

- GHG emission trends
- Quantified economy-wide emission reduction targets
- Progress in achieving these targets
- GHG projections, and
- Financial, technological and capacity building support provision.

The UNFCCC secretariat launched a BR data interface application to let users flexibly search the BR common tabular format data submitted by developed countries.

Compilation and synthesis reports
The UNFCCC secretariat prepares compilation and synthesis reports of information in developed country NCs and BRs. These reports highlight:

- GHG emission trends and projections, and
- Provision of financial, technological and capacity-building support to developing countries.

Developed country compilation and synthesis reports are available from the UNFCCC website.

Methodologies for reporting financial information (including revised common tables) are available from the COP21 report.

All BRs submitted by developed countries to date are available from the UNFCCC website.

All NCs developed countries have submitted to date are available from the UNFCCC website.

Compilation and synthesis reports are available from the UNFCCC website.
International assessment and review

Developed countries go through an IAR process, which is meant to promote comparability between their efforts in meeting their quantified mitigation targets. It has two steps:

1. Technical review of the country's submitted information
2. Multilateral assessment of its progress in meeting its mitigation targets

An online summary of the technical review and multilateral assessment is made publicly available at the end of the process.

Technical expert review

Technical reviews are conducted by an international TTE, selected from the UNFCCC’s roster of experts from both developed and developing countries.

When the BR is submitted in the same year as an NC, the review is conducted in-country. When the BR is not submitted in the same year as an NC, the review is centralised.

Reviewers look at a country’s:

- GHG emissions and removals related to its quantified mitigation target
- Assumptions, conditions and methodologies related to achieving its mitigation target
- Progress towards achieving the mitigation target, and
- The provision of technical, technological and capacity-building support to developing countries.

They check that the country’s annual GHG inventory is consistent with its BR and NC, but they do not look too closely into the inventory itself.

They can ask the country for more information or clarification when conducting the review, and the country can also offer any additional information or views it feels are relevant.

The final output is an individual review report for each developed country that includes a technical review of the country’s BRs, its annual national GHG inventories and its NCs. This report feeds into the multilateral assessment and is part of the final record that is published online.

Multilateral assessment

After the technical review, developed countries take part in a multilateral assessment, which looks at the country’s progress in achieving its economy-wide target.

The assessment includes a series of written questions and answers, which is followed by a workshop-style session where the country under review gives a brief presentation and fields any additional questions.

The written question and answer period lasts about three months. In the first month, all other countries can submit written questions to the country undergoing assessment. The questions can be on anything related to the technical review report or the country’s national reports. The country then has two months to respond to those questions in writing, with the questions and answers published online.

Similar to the facilitative sharing of views for developing countries, a workshop-style session is held during an SBI session and lasts about one or two hours.

Online summary

At the end of the process, the UNFCCC publishes an online summary of each country’s international assessment online. Similar to the final record of the facilitative sharing of views for developing countries, this record is published within two months of the SBI’s multilateral assessment session. The record includes the technical review reports, an SBI summary report and a compilation of all the questions and answers from the written and spoken stages of the multilateral assessment.

Review reports for developed country NCs and BRs are available from the UNFCCC website: [http://unfccc.int/national_reports/national_communications_and_bienial_reports/submissions/items/10297.php](http://unfccc.int/national_reports/national_communications_and_bienial_reports/submissions/items/10297.php)
Chapter 7: Transparency under the Paris Agreement

Now that you have a solid understanding of the existing transparency system, we can look at how the enhanced transparency framework under the Paris Agreement builds on it.

The Paris Agreement brings in a more-or-less common reporting and review framework. But although all countries have to report on the same things, along the same timelines and take part in the same review system, there still will be flexibility for some countries, based on their capability.

The rules for the enhanced transparency framework — including those on flexibility and reporting and review requirements — remain under negotiation. But we know that a lot of the details and mechanics will come from the existing process. The enhanced framework builds on the existing system by expanding the scope of reporting and review, and by converging parallel transparency systems that are currently in place for developed and developing countries. For example:

- While the existing transparency system primarily focuses on assessing and tracking progress on mitigation actions and targets, the enhanced framework looks at action more holistically by giving more attention to adaptation action, and
- The enhanced framework also gives more balanced attention to both sides of transparency around support, considering support that is provided or mobilised and support that is received or needed.

Although these are new reporting and review features, countries have been discussing these issues for a long time in the UN climate change negotiations.

Table 1. Key features of the transparency framework

<table>
<thead>
<tr>
<th>Element</th>
<th>Key features</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scope</td>
<td>Both mitigation and adaptation actions</td>
</tr>
<tr>
<td></td>
<td>Financial, technology and capacity-building support provided, mobilised, received and needed</td>
</tr>
<tr>
<td></td>
<td>Information on NDC implementation and achievement</td>
</tr>
<tr>
<td>Flexibility</td>
<td>Built-in flexibility for developing countries, based on capabilities</td>
</tr>
<tr>
<td></td>
<td>Additional flexibility for LDCs and SIDS</td>
</tr>
<tr>
<td>Principles</td>
<td>Facilitative</td>
</tr>
<tr>
<td></td>
<td>Non-intrusive</td>
</tr>
<tr>
<td></td>
<td>Non-punitive</td>
</tr>
<tr>
<td></td>
<td>Respects national sovereignty</td>
</tr>
<tr>
<td></td>
<td>Avoids undue reporting burdens</td>
</tr>
<tr>
<td>Sources of input</td>
<td>National reports — including inventories and information — to track progress towards implementing and achieving NDCs and information on impacts and adaptation</td>
</tr>
<tr>
<td>Process</td>
<td>Review by TTE, potentially including in-country reviews</td>
</tr>
<tr>
<td></td>
<td>Facilitative multilateral consideration of progress on support, implementation and achievement of NDCs</td>
</tr>
<tr>
<td>Outputs</td>
<td>Clarity around each countries’ individual actions and support</td>
</tr>
<tr>
<td></td>
<td>Information that can be aggregated to gauge collective action and support, and progress towards the overarching goals of the Paris Agreement</td>
</tr>
</tbody>
</table>
Basics of reporting and review

Each country chooses its own targets or the measures it wants to implement. It outlines these in its NDC — essentially a summary of its commitments under the Paris Agreement — which it has to submit every five years. Every country then needs to report on measures it outlines in its NDC.

One challenge is that NDCs have been put together in a variety of ways. There has been no standardisation, so it is difficult to compare or contrast them or the information in them. For example, current NDCs include a wide spectrum of measures and actions:

- Some countries took on quantified targets relative to their emissions in a historic baseline year, whereas others took on targets relative to what their emissions would be in the future if they take no actions (business-as-usual)
- Some covered all sectors, some left one or more sectors out of their targets and others focused on one or two key sectors
- Some measured against quantitative targets; others against qualitative ones
- Some were very specific; others very general and indicative
- Some included both adaptation and mitigation measures while many were mitigation-focussed, and
- Some included explicit information on support needs, including financial and technology support while many did not.

This variability in content and presentation of information in NDCs means that reporting on actions, support and progress will need to reflect the flexibility countries had in deciding what went into their NDCs. There will also likely be guidance to make future NDCs more comparable than the first batch.

Frequency of reporting

Every country will have to submit a report at least every two years, except for LDCs and SIDS, which continue to report at their discretion due to limited national capacities. For developing countries, which are not required to submit reports every two years under the current system, this will be an increase in reporting frequency.

Keep in mind that countries are expected to report at least as frequently as they do under the existing system. For some, that will probably mean reporting even more frequently than every two years. For example, as developed countries already submit GHG inventories annually, the requirement should be at least that often under the Paris Agreement.

Table 2. Basic reporting requirements under the existing and enhanced transparency frameworks

<table>
<thead>
<tr>
<th></th>
<th>Existing requirements</th>
<th>Paris Agreement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Developed countries</td>
<td>Developing countries</td>
</tr>
<tr>
<td>GHG inventory</td>
<td>Every year</td>
<td>When submitting NC and BUR</td>
</tr>
<tr>
<td>NCs</td>
<td>Every four years (required)</td>
<td>Every four years encouraged</td>
</tr>
<tr>
<td></td>
<td>Mandatory information on support</td>
<td>(but not required)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Less stringent guidelines</td>
</tr>
<tr>
<td>Biennial reporting</td>
<td>BR every two years (required)</td>
<td>BUR every two years (encouraged)</td>
</tr>
<tr>
<td></td>
<td>Mandatory information on support</td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
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<td></td>
<td></td>
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</tbody>
</table>
**Common review system**
Each country will also take part in a review process, which includes a technical expert review and a facilitative multilateral consideration of progress. This sounds very similar to the two-phase IAR and ICA processes but does not explicitly distinguish between developed and developing countries. Figure 9 illustrates the main elements and basic process of the enhanced transparency framework.

**Figure 9: Schematic diagram of the enhanced transparency framework**

**Detailed requirements and processes**

UN negotiations around the content of biennial reporting and how the review process will work are ongoing. But we should expect most of the basic foundations of the existing transparency system to be directly incorporated into the new framework.

In this section, we list these basic foundations and offer tips on things to bear in mind if you are negotiating the framework details on behalf of LDCs and SIDS. In Table 3, we examine requirements for specific types of reporting.

**Built-in flexibility**
Although the enhanced framework introduces a more common set of transparency rules for developed and developing countries, the Paris Agreement explicitly says that it will have built-in flexibility based on countries’ capabilities. But it does not specify what that flexibility will look like, so it is important to develop rules that incorporate the right amount of flexibility for developing countries.

Developing countries will also be able to get support to build capacity specifically for transparency from the Capacity Building Initiative for Transparency (CBIT). Because many developing countries will not have the capacity to meet the same standards as developed countries or even some other developing countries, the CBIT aims to help developing countries progressively develop their transparency-related capacity over time.

**Relationship with other processes under the Paris Agreement**
There are some clear links between the enhanced transparency framework and other processes under the Paris Agreement. The most obvious is the link with the global stocktake, a new process to gather information from different sources to provide a big picture of overall progress in implementing and meeting the overarching goals of the Paris Agreement. Some of the inputs for the global stocktake will come directly from the enhanced transparency framework.

Some countries — particularly LDCs and SIDS — will have difficulty accessing support from the CBIT. If you are from one these countries, it is important you raise this in the negotiations.

Since the global stocktake is looking at overall action and aggregate progress, all information countries provide through the enhanced transparency framework and review process needs to be in a format that can be compared, contrasted and combined to create a reliable big picture. In the negotiations, this is commonly referred to as aggregable information.
A guide to transparency under the UNFCCC and the Paris Agreement

Table 3. Basic reporting requirements under the existing and enhanced transparency frameworks

<table>
<thead>
<tr>
<th>1. Mitigation-related reporting</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>National inventory reports</td>
<td>Mandatory for all countries. Existing GHG inventory reports based on IPCC guidelines will probably continue under the Paris Agreement.</td>
</tr>
<tr>
<td>Information to track progress of mitigation NDC</td>
<td>All countries have to provide information that helps other countries and reviewers to better understand their NDCs and the information in them. Its main purpose is to help track progress towards implementing the mitigation actions in countries’ NDCs. The accompanying information that countries submit with their NDC will be useful for developing the reporting guidelines. The country’s report will feed into the global stocktake process and inform subsequent NDCs.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Support-related reporting</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Information to track provision and mobilisation of support</td>
<td>Mandatory for developed countries. Its purpose is to track financial, technical and capacity building support provided by each developed country to developing countries for climate action. Experiences from existing BRs will be useful when developing the information requirements to report on support provided or mobilised — in other words, support that flows to developing countries because of actions or policies developed countries have taken but not flowing directly or officially from the developing country.</td>
</tr>
<tr>
<td>Information on support needed and received</td>
<td>Optional for developing countries. Its purpose is to provide clarity on financial, technical and capacity-building support needed and received by developing countries from developed countries (who have an obligation to provide this support) and from other countries that choose to provide support on a voluntary basis. Experiences from existing BURs will be useful for developing the information requirements for reporting on this aspect of support.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Adaptation-related reporting and communication</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Information on climate change impacts and adaptation</td>
<td>Optional for all countries. Its purpose is to highlight vulnerability to the adverse impacts of climate change and share lessons learned from implementing adaptation actions. Information contained in adaptation communications (NAPs, NDCs and NCs) will be useful for developing this report. The UNFCCC secretariat compiles the different kinds of adaptation-related information from submitted reports and communications. This will help all countries get a better understanding of the range of adaptation-related information and some of the challenges around reporting it.</td>
</tr>
</tbody>
</table>

Focus of the ongoing enhanced transparency framework negotiations

Negotiations on the enhanced transparency framework are arguably the most dense and complicated of all the rules being developed under the Paris Agreement. Because the foundation of the regime is based on an effective transparency system, many countries are prioritising this aspect of the negotiations.

Moving from concept to text

Countries have shared their general conceptual understanding of the enhanced transparency framework, what it should do and how it should work. The next step in the negotiations is to move from a general, conceptual design to more specific proposals on what the provisions in the rules for the enhanced transparency framework will say. Negotiators working on other aspects of the Paris Agreement rules will probably be doing the same on their respective themes.
Countries still disagree on how to approach certain features of the enhanced transparency framework, such as flexibility. Some countries feel that since every country can choose what to put in their NDC and will report on those things, flexibility is already incorporated and reporting and review rules should be the same for all countries. Other countries feel that developing countries - and LDCs and SIDS in particular - will still need more explicit flexibility.

### Linkages with other negotiation streams under the Paris Agreement

Another thing you should keep in mind is that discussions on the enhanced transparency framework are very relevant to discussions on other issues that are also under negotiation.

For example, the enhanced framework covers reporting on adaptation actions, needs and priorities — information that will need to be considered in the global stocktake process.

### Key questions still to be decided or clarified

By now you will have realised that transparency is a complicated issue under the UNFCCC and in the current negotiations under Paris Agreement. And negotiating the rules to make the enhanced transparency framework as effective as possible is not easy. There are a lot of moving parts and many issues to consider in parallel, including those that your colleagues working on mitigation, adaptation and support, among others are discussing and negotiating.

Although this guide is meant to help you better understand the existing transparency system and its relevance to the ongoing negotiations on the enhanced transparency framework under the Paris Agreement, a lot of questions still need answering and some questions still need asking. In this final section, we list some of the questions and clarifications to consider to help you prepare for the upcoming negotiations.

### Some guiding questions

- When will the first and subsequent reviews take place under the enhanced transparency framework?
- When will the enhanced transparency framework supersede the existing system?
- Should the rules for the enhanced transparency framework provide flexibility to developing countries by reducing the burden and stringency of information needed (a low bar so developing countries are less likely to breach their reporting obligations due to capacity constraints)?
- Or should the rules set a high standard and allow developing countries to build towards it (a high bar with progressive improvement)?
- Will the guidance create a new kind of report or communication to plug any gaps?
- How will existing reports or communications be integrated into the enhanced transparency framework?
- Will the transparency guidance require countries to include more information in existing reports or communications? (For example, will the scope of NCs change, especially to address additional reporting requirements around adaptation and support in general)?
- How frequently will countries have to report on voluntary information (for example, on adaptation)?
- What will the review process look like if the same rules apply to all countries? Will it look more like the existing IAR process or the ICA process?
- Should the information that is being reported under the enhanced transparency framework feed into the global stocktake process? Or should the outputs of the review process be the sole input from the enhanced transparency framework?
- How direct will linkages be with other processes under the Paris Agreement, especially in relation to the global stocktake or the mechanism to facilitate implementation and promote compliance?
- Considering that many more countries will now be reporting more information more frequently, how will the review system address this increased load?
In the United Nations Framework Convention on Climate Change (UNFCCC) process, all countries have obligations to report on their actions to address climate change and its impacts and to take part in review processes that consider the information Parties provide. The Paris Agreement establishes an enhanced transparency framework that will build on this system of reporting and review.

Least Developed Country (LDC) Parties alongside all other Parties will have new reporting obligations to consider under the enhanced transparency framework which will have a more comprehensive approach to transparency around climate action and support to enable those actions.

This guide provides practical information to help prepare various reports and communications under the UNFCCC as well as take part in the relevant review processes. It also provides a glimpse into the ongoing negotiations to develop the enhanced transparency framework under the Paris Agreement and some of the implications for those preparing reports and communications for their countries.