

INTERNATIONAL



# Assessing the Mandate for Review of the Transparency Modalities, Procedures, and Guidelines

## Discussion Paper

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The Paris Agreement's transparency regime is fully operational. The modalities, procedures, and guidelines—finalized in 2018—underpin the transparency process by providing essential guidance to support standardized reports that feed into the Paris ambition cycle. Its first mandated review will take place “no later than 2028,” and could address substantive areas that have evolved. To clarify how the mandated review should be carried out, Parties could usefully: (1) signal a clear start date and define predictable review milestones, (2) decide if a clearer end date is needed, (3) center updates on lessons from Party experiences, and (4) focus on targeted clarifications that improve coherence without reopening core political debates.

**Transparency plays a central role in supporting the Paris ambition cycle.** As the backbone of the enhanced transparency framework (*ETF*), its modalities, procedures, and guidelines (*MPGs*) enable consistent reporting which directly feeds into the global stocktake (*GST*), reinforcing ambition, accountability, and mutual trust that all countries are making progress toward their commitments.

**The Paris Agreement transparency framework's MPGs will be officially reviewed for the first time,** by no later than 2028. The review is intended to draw on lessons learned from each phase of the transparency process: reporting, technical expert review (*TER*), and the facilitative, multilateral consideration of progress (*FMCP*).

**Current negotiation dynamics present both opportunities and risks for the MPG review,** which coincides with the conclusion of the second GST (*GST2*) in 2028. The MPG review provides an opportunity to look at all of the negotiated outcomes since 2018 and ensure that reporting guidance aligns with, or at the very least does not contradict, those outcomes. This is essential to ensuring that transparency reports remain technically robust and politically durable. Conversely, failure to agree on major outcomes in 2028 risks the credibility and effectiveness of the climate regime.

**Further clarification from Parties would ensure a timely and thorough review.** Parties could: set a clear date for discussions on the MPG review, clarify the final deadline to conclude the update, and elaborate milestones for a predictable technical workplan. A focus on clarifications that improve consistency and reduce ambiguity would usefully improve the efficacy of the transparency process.

**Several thematic areas are ripe for clarification and refinement.** Given the many decisions agreed after 2018, Parties may wish to examine reporting guidelines related to: transparency arrangements for the review of transparency reports and the FMCP, tracking progress toward nationally determined contributions (*NDCs*), finance, adaptation, carbon markets and non-market approaches, and loss and damage, among other issues. Parties' first experiences in the implementation of modalities—for example, with respect to policies and measures, interpretative ambiguities, and tool availability—should also be taken into consideration.

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### Questions for consideration

- What timeline, including start date and milestones, would enable an orderly MPG review to conclude before the 2028 deadline?
- How can Parties balance updates to the MPGs across thematic areas (e.g., NDC progress, finance, adaptation, etc.) without reopening sensitive areas of negotiation?
- As Parties shift from negotiation to implementation of the Paris Agreement, how can they be supported in making effective use of all the tools already at their disposal—particularly the elements of the ETF?

## A. Reviewing the Modalities, Procedures, and Guidelines

### Background: Understanding the MPG Review Timeline

1. The Paris Agreement's ETF transformed the transparency arrangements for the international climate regime. By standardizing reporting requirements for all countries and providing capacity-building and flexibility provisions for developing country Parties, the ETF is intended to increase the institutional ability of countries to assess progress toward their NDCs, while producing a clearer estimate of global climate action.
2. Parties mandated that "the Subsidiary Body for Scientific and Technological Advice [**SBSTA**] undertake the first review and update, as appropriate, of the modalities, procedures and guidelines *no later than 2028* on the basis of experience in reporting, technical expert review and facilitative, multilateral consideration of progress."<sup>1</sup> Ten years between the adoption of the MPGs in 2018 and the three rounds of preparation of biennial transparency reports (**BTRs**) by 2028 allows for meaningful evidence-gathering if discussions start sufficiently early.
3. The mandate only implies that the review and update must happen by 2028, which means that—without additional guidance—COP33 is the effective deadline for the MPG discussions. If Parties want to think seriously about updates to the MPGs and consider lessons learned, they should start this process well before 2028. To avoid last minute negotiations on highly technical elements, Parties could consider providing SBSTA early guidance on a start date to ensure adequate time for a focused and informed review. This type of clarification could be issued at COP31, which would be particularly relevant given the upcoming deadline for the second round of BTRs in December 2026.

## Context: Why the MPG Review Matters

4. In 2015, many Parties saw transparency as a key vehicle for accountability and therefore made it one of their top priorities. The long-negotiated MPGs were seen as critical to the operationalization of the ETF. Their agreement was hailed as a major political achievement, and how they were used in the development of the BTRs is a technical success.
5. Since agreeing the MPGs in 2018, however, several areas under the Paris Agreement have evolved, and the ETF now needs to be reviewed and updated in light of these changes. By 2028, Parties will have: gained a clearer picture of NDC implementation, progressed toward implementing the new collective goal (**NCQG**) on climate finance, begun to use indicators for the global goal on adaptation (**GGA**), agreed the terms for utilization of carbon markets and non-market mechanisms, and undertaken two GSTs. For example, on Article 6, the MPGs should be updated to include guidance agreed at COP29 on how Parties should report mitigation outcome transactions.
6. Additionally, incorporating lessons learned from these arrangements, particularly those by developing countries, which tend to have greater capacity constraints, into the MPGs would improve the effectiveness of the system. More precise MPG guidance can bolster Party action by clarifying best practice, domestic planning needs, and institutional reforms. Sustained emphasis on the technical functions of transparency, especially its ability to track implementation of NDCs, will help the Paris Agreement deliver against its goals.
7. The ETF's unified reporting regime is intended to bring greater consistency to how often Parties report climate information, while also allowing for the use of flexibility provisions to build capacity and institutional ability among developing countries.<sup>2</sup> That said, greater emphasis could be placed on how the transparency regime tracks the implementation and achievement of NDCs. There is no reason Parties should not use the tools at hand in order to achieve the goals of the Paris Agreement. This means not only shifting to implementation over negotiation but also placing more emphasis on transparency both as an instrument to build trust through mutual confidence that countries are making progress against their targets, and as a means to hold Parties accountable for their climate commitments.<sup>3</sup> Transparency reports underpin understanding of individual climate progress, improve domestic planning and target-setting, feed into the GST, and reinforce the mechanism to ratchet up ambition.

## Options: Process and Timing Considerations

8. To clarify the "no later than 2028" mandate, Parties could usefully:
  - **signal a clear start date for the MPG review** and elaborate milestones for a predictable technical workplan
  - **determine whether to further clarify an end date** for the review (e.g., COP33 or SBSTA69)
  - **center the review on lessons learned** from Parties' and relevant stakeholders' submissions, and experiences in preparing BTR1 (2024), BTR2 (2026), BTR3 (2028), TER findings, and FMCP insights
  - **focus the review on** improving consistency, reducing ambiguity, and better aligning reporting with the Paris ambition cycle and finalized Rulebook elements.

## B. Assessing the Transparency Negotiations Landscape

### Key Considerations

9. In addition to updating existing MPG elements, Parties have the opportunity to add components that do not have reporting requirements. For example, Parties could consider linking the ETF and GST more tightly through specific reporting features. This could be particularly salient given that GST2 will also conclude in 2028. Climate reports are created not for the sake of reporting but should be relevant to the ambition cycle and the resulting implications for accountability and mutual trust.<sup>4</sup>
10. A key objective for the MPG review will be to update the reporting guidance without reopening past political debates. If this happens, however, and Parties are unable to find agreement on the review in 2028, the current MPGs would remain in use. Until agreement can be found, implementing guidance decided after 2018 would not be reflected in the MPGs, nor would lessons learned from Party experience be formally captured. Where Parties are unsure of interpretative ambiguities or other issues could potentially lead to reporting delays or undermine confidence in the climate regime more largely.
11. At worst, a contentious MPG review could politicize the transparency discussion—a space which has been largely technical, facilitative, and, importantly, productive. This could exacerbate the perception that multilateralism is fracturing and undermine the credibility of the UN Framework Convention on Climate Change (*UNFCCC*).

### Potential Thematic Areas for Review and Update

12. There are several thematic areas that could be considered for relevance to the MPG review in light of negotiations that have evolved under Paris, including:
  - NDC progress
  - finance, technology, and capacity building (*FTC*) support provided and received, including as it relates to progress toward achieving the NCQG
  - adaptation, including as it relates to the GGA and its indicators
  - loss and damage
  - information to track carbon market initiatives and non-market approaches under Article 6 calculations, including those related to carbon dioxide removals
  - transparency arrangements related to the TER and the FMCP.
13. The MPGs underpin and operationalize the ETF by providing the outline, structure, and guidance on the specific information that is to be provided by Parties in their BTRs. Experience from the first BTR cycle points to several operational learnings:
  - **Policies and measures:** The level of detail necessary to convey Party policies and measures suggests an updated approach to their organization and assessment.
  - **Interpretive ambiguities:** Parties have flagged certain paragraphs as being open to interpretation or even contradictory.
  - **Evolving tools:** The UNFCCC Secretariat's ETF reporting tools were finalized in 2024 and provided to Parties. Best practice use of these could be reflected in the updated MPGs. Many also note that delays in the release of these tools affected efficiency during the first BTR cycle.

## C. Annex: Data Included in Climate Transparency Reports

1. Under the Paris Agreement, reporting and review are binding legal obligations; Parties must provide regular updates on progress toward climate action and support.<sup>5</sup> Flexibility is available and intended to broaden participation and enable iterative learning for developing-country Parties, particularly small-island developing states (*SIDS*) and least-developed countries (*LDCs*).<sup>6</sup>
2. The BTRs represent an important milestone in tracking progress toward achieving the goals of the Paris Agreement. The reports must include “information necessary to track progress made in implementing and achieving” a Party’s NDC in a structured summary.<sup>7</sup> This information must include targets, identify quantitative and/or qualitative indicators to track progress toward those targets, and provide updates on each indicator.<sup>8</sup>
3. The ETF requires all Parties to prepare a national inventory report (*NIR*) of greenhouse gases using good practice methodology. All Parties must utilize the 2006 Intergovernmental Panel on Climate Change (*IPCC*) Guidelines for National Greenhouse Gas Inventories, or its subsequent refinements. Parties may use nationally appropriate methodologies if they better reflect national circumstances or they lack resources or data availability. However, they must explain how their methods are consistent with those of the IPCC and prioritize capacity building toward use of the IPCC guidelines.<sup>9</sup>
4. Though not mandatory, each Party should provide adaptation-related information in its BTR. This can include: information on current and projected climate change trends and impacts, domestic adaptation priorities, progress toward implementation of adaptation actions, and adaptation gaps and challenges. Parties should also provide updates on the implementation of adaptation actions in accordance with the GGA and the UAE Framework for Global Climate Resilience.<sup>10</sup> Additionally, Parties may communicate any adaptation-related financial, technology development and transfer, and capacity building needs.<sup>11</sup>
5. Financial support for climate action remains a critical piece of reporting. Developed-country Parties are required to report on any FTC support provided to developing-country Parties, while any other Parties that provide such support are encouraged to report this information. Similarly, developing-country Parties should provide information on support that is needed and received.<sup>12</sup> All Parties must also explain the methodologies used in calculating the value of either support provided or received, though stakeholders have long commented on the lack of common methodologies to do so.
6. At COP24, the MPGs and much of the Paris Rulebook were agreed, though certain elements remained open.<sup>13</sup> These last elements were agreed at subsequent COPs, including:
  - At COP26, most of the Paris Agreement’s implementing guidance for transparency was finalized, in particular on: NDC progress tracking information, specific structures and information to be reported by Parties in tabular formats, reporting requirements for greenhouse gas data for national inventories, FTC support provided and received, outlines for BTRs and review reports, and a training program for technical review experts.<sup>14</sup>
  - At COP29, in addition to agreeing the NCQG on climate finance,<sup>15</sup> Parties finalized the modalities for the Paris Agreement’s carbon market and non-market approaches under Article 6. Parties finalized inputs for the agreed electronic format (*AEF*) that will inform a centralized accounting reporting platform that will automatically generate information for use in a Party’s BTR, should they participate in Article 6 transaction.<sup>16</sup>

## D. C2ES Resources

- The Enhanced Transparency Framework (April 2025)  
<https://www.c2es.org/document/the-enhanced-transparency-framework-discussion-paper/>
- Capitalizing on Transparency to Accelerate Climate Action (April 2025)  
<https://www.c2es.org/document/capitalizing-on-transparency-to-accelerate-climate-action-discussion-paper/>
- Harnessing the Opportunities of the Facilitative Multilateral Consideration of Progress (FMCP) for Ambition (August 2025)  
<https://www.c2es.org/document/harnessing-the-opportunities-of-the-facilitative-multilateral-consideration-of-progress-fmcp-for-ambition/>

## References

<sup>1</sup> United Nations Framework Convention on Climate Change [hereinafter UNFCCC], *Modalities, Procedures and Guidelines for transparency framework for action and support referred to in Article 13 of the Paris Agreement*, Decision 18/CMA.1 (March 19, 2019), [https://unfccc.int/sites/default/files/resource/CMA2018\\_03a02E.pdf](https://unfccc.int/sites/default/files/resource/CMA2018_03a02E.pdf) (emphasis added).

<sup>2</sup> UNFCCC, *Modalities, Procedures and Guidelines for transparency framework for action and support referred to in Article 13 of the Paris Agreement*, Decision 18/CMA.1, Annex, ¶ 4.

<sup>3</sup> Center for Climate and Energy Solutions [hereinafter C2ES], *The Enhanced Transparency Framework* (Washington, D.C.: C2ES, April 2025), <https://www.c2es.org/wp-content/uploads/2025/04/20250403-C2ES-ETF-State-of-Play-v2.3.pdf>.

<sup>4</sup> C2ES, *NDCs 3.0: How GST Targets and Signals Inform New Commitments* (Washington, D.C.: C2ES, August 21, 2025), <https://www.c2es.org/document/ndcs-3-0-how-gst-targets-and-signals-inform-new-commitments/>.

<sup>5</sup> Lavanya Rajamani, *The 2015 Paris Agreement: Interplay between Hard, Soft and Non-obligations* (2016), <https://www.jstor.org/stable/26168923>.

<sup>6</sup> UNFCCC, *Modalities, Procedures and Guidelines for transparency framework for action and support referred to in Article 13 of the Paris Agreement*, Decision 18/CMA.1, ¶ 4.

<sup>7</sup> UNFCCC, *Modalities, Procedures and Guidelines for transparency framework for action and support referred to in Article 13 of the Paris Agreement*, Decision 18/CMA.1, Annex, ¶¶ 59-79.

<sup>8</sup> UNFCCC, *Modalities, Procedures and Guidelines for transparency framework for action and support referred to in Article 13 of the Paris Agreement*, Decision 18/CMA.1, Annex, ¶¶ 59-79.

<sup>9</sup> UNFCCC, *Modalities, Procedures and Guidelines for transparency framework for action and support referred to in Article 13 of the Paris Agreement*, Decision 18/CMA.1, Annex, ¶¶ 20-36.

<sup>10</sup> UNFCCC, *Global goal on adaptation*, Decision 3/CMA.6, ¶ 34 (November 24, 2024), [https://unfccc.int/sites/default/files/resource/cma2024\\_17a01E.pdf](https://unfccc.int/sites/default/files/resource/cma2024_17a01E.pdf).

<sup>11</sup> UNFCCC, *Modalities, Procedures and Guidelines for transparency framework for action and support referred to in Article 13 of the Paris Agreement*, Decision 18/CMA.1, Annex, ¶¶ 104-117.

<sup>12</sup> UNFCCC, *Modalities, Procedures and Guidelines for transparency framework for action and support referred to in Article 13 of the Paris Agreement*, Decision 18/CMA.1, Annex, ¶¶ 123-145.

<sup>13</sup> C2ES, *Outcomes of the U.N. Climate Change Conference in Katowice* (Washington, D.C.: C2ES, December 2018), <https://www.c2es.org/wp-content/uploads/2018/12/cop-24-katowice-summary.pdf>.

<sup>14</sup> UNFCCC, *Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement*, Decision 5/CMA.3 (March 8, 2022), [https://unfccc.int/sites/default/files/resource/CMA2021\\_L10a2E.pdf](https://unfccc.int/sites/default/files/resource/CMA2021_L10a2E.pdf).

<sup>15</sup> C2ES, *Key Negotiations & Related Outcomes of the UN Climate Change Conference in Baku* (Washington, D.C.: C2ES, January 2025), <https://www.c2es.org/document/key-negotiations-related-outcomes-of-the-un-climate-change-conference-in-baku/>.

<sup>16</sup> C2ES, *Key Negotiations & Related Outcomes of the UN Climate Change Conference in Baku*.

