DRAFT TEXT
on

SBI 65 agenda item 5
Reporting and review pursuant to Article 13 of the Paris Agreement: provision of financial and technical support to developing country Parties for reporting and capacity-building
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1. The Subsidiary Body for Implementation (SBI) noted that X first biennial transparency reports (BTRs)[1] and X BTR2s[2] had been submitted as at X November 2026 and expressed appreciation to the Parties that submitted them.

2. The SBI encouraged Parties that have not yet submitted their BTR1 to do so as soon as possible and also encouraged Parties to submit their BTR2 and national inventory report, if submitted as a stand-alone report, at the latest by 31 December 2026, noting that the least developed country Parties and small island developing States may submit this information at their discretion.[3]

3. The SBI recalled Article 13, paragraphs 14–15, of the Paris Agreement, which state that support shall be provided to developing country Parties for the implementation of Article 13 and that support shall also be provided for the building of transparency-related capacity of developing country Parties on a continuous basis.

4. The SBI welcomed the information provided by the Global Environment Facility in its report to the Conference of the Parties at its thirty-first session[4] on financial support requested, approved and provided for the preparation of BTRs by developing country Parties, including support provided through the joint programme of the Capacity-building Initiative for Transparency and the Global Support Programme.

5. The SBI welcomed the reports prepared by the secretariat in response to paragraph 9(b), (d), (f) and (h) of decision 15/CMA.7[5] and expressed appreciation to the secretariat for implementing all activities mandated under paragraph 9 of decision 15/CMA.7 for 2026.

6. The SBI noted the challenges faced by developing country Parties in implementing Article 13 of the Paris Agreement, as summarized in the synthesis report prepared by the secretariat thereon,[6] and that strengthening national reporting systems and institutional arrangements for implementing the enhanced transparency framework under the Paris Agreement (ETF) is a key objective for developing country Parties, and underlined the importance of adequate financial resources being available to the Consultative Group of Experts and the secretariat for enabling them to provide technical advice and support to developing country Parties for meeting their transparency-related reporting requirements and building their transparency-related capacity in relation to implementation of the ETF.

7. The SBI requested the secretariat, to consider, as appropriate and to the extent possible, the following guidance in implementing the activities referred to in paragraphs 9–10 of decision 15/CMA.7 in 2027:

(a) The survey referred to in paragraph 9(a) of decision 15/CMA.7 to gather information from Parties about […] by […];

(b) Preparing a report on the survey referred to in paragraph 7(a) above for consideration at the first regular session of the SBI of the year;

(c) Encourage Parties to submit views as referred to in paragraph 9(c) of decision 15/CMA.7, by […] on […]

(d) In organizing regional workshops referred to in paragraph 9(g) of decision 15/CMA.7, on […].

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[1] Available at https://unfccc.int/first-biennial-transparency-reports.
[2] Available at https://unfccc.int/second-biennial-transparency-reports.
[3] As per decisions 1/CP.21, para. 90, and 18/CMA.1, paras. 3–4.
[4] FCCC/CP/2026/8 and Add.1.
[5] FCCC/SBI/2026/10/Rev.1, FCCC/SBI/2026/12, FCCC/SBI/2026/16 and FCCC/SBI/2026/22.
[6] FCCC/SBI/2026/10/Rev.1.

(e) [*placeholder for additional guidance, if any*]

8. Recalling paragraph 5 of decision 15/CMA.7, the SBI reaffirmed the importance of the adequacy, predictability and timeliness of the support provided to developing country Parties, recognizing the special circumstances of the least developed countries and small island developing States, for building and enhancing their institutional and technical capacity for implementing the ETF on a continuous basis and in a sustainable manner.[7]

9. The SBI acknowledged the financial, technical and capacity-building support that is available to developing country Parties through bilateral, multilateral and other channels for addressing challenges in implementing the ETF and invited the providers of such support to consider the information in the reports referred to in paragraph 5 above when designing and providing their support, as appropriate.

10. The SBI took note of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs X above.

11. It requested that the actions of the secretariat called for in these conclusions be undertaken subject to the availability of financial resources.

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[7] See also decision 18//CMA.5, para. 10.