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.

[4bis. The SBI welcomed the progress of the Global Environment Facility in streamlining the process that enables Parties to access resources for preparing their biennial transparency reports, including by enabling them to access resources for two biennial transparency reports and/or one national communication as part of the same enabling activity and raising the threshold for expedited approvals.]

5. The SBI also 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 in paragraph 9 of decision 15/CMA.7 for 2026.

6. The SBI noted the experience of and challenges faced by developing country Parties related to 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 is a key objective for developing country Parties.

7. The SBI 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 the context of implementing the ETF.

8. The SBI requested the secretariat, to consider, as appropriate, the following guidance in implementing the activities referred to in paragraph 9 of decision 15/CMA.7 in 2027:

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

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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.

(b) [Preparing a report on the survey referred to in paragraph 8(a) above, as per paragraph 9(b) of decision 15/CMA.7, for consideration at the sixty-sixth session of the SBI (June 2027);]

(c)

[Option 1: With regard to inviting Parties to submit views on experience and challenges as per paragraph 9(c) of decision 15/CMA/7, encouraging Parties to submit information on lessons learned and good practices in relation to implementing the ETF by [..];]

[Option 2: With regard to inviting Parties to submit views, as per paragraph 9(c) of decision 15/CMA.7, on experience and challenges related to implementing Article 13 of the Paris Agreement, inviting Parties to submit views on navigating the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, including the flexibility provisions therein, on the basis of their experience in relation to reporting in their BTRs and the associated technical expert review and facilitative, multilateral consideration of progress, by 31 March 2027;]

(d) In organizing the regional workshops referred to in paragraph 9(g) of decision 15/CMA.7, [to ensure regional balance, to the extent possible, and]

[(option i) ensuring that the workshops include in-person, hands-on technical training, tailored to the needs identified by developing country Parties in the reports referred to in paragraph 5 above, taking into account different national capacities for implementing the ETF, with a focus on practical and effective solutions to challenges identified in the reports referred to in paragraph 5 above, the reports on the technical expert review of Parties' BTRs[7] and the 2026 BTR synthesis report[8];]

[(option ii) ensuring that the workshops focus on including priority areas such as institutional arrangements, data collection and management, and reporting on adaptation and loss and damage, including in relation to applying the Belém Adaptation Indicators;]

(e) [In organizing the workshop to be held in world café format referred to in paragraph 9(e) of decision 15/CMA.7, ensuring that the workshop focuses on identifying possible solutions to the challenges identified in the reports referred to in paragraph 5 above and the technical paper on problems, constraints, lessons learned and capacity-building needs in preparing NCs, BURs and BTRs prepared by the CGE[9] and on possible ways of implementing those solutions.]

9. [The SBI invited the Subsidiary Body for Scientific and Technological Advice to take note of the synthesis report[10] referred to in paragraph 9(d) of decision 15/CMA.7 with a view to informing the review and update,[11] as appropriate, of the modalities, procedures and guidelines.]

10. [The SBI noted the need for the Global Environment Facility and its implementing agencies to explore adapted modalities and procedures for the Capacity-building Initiative for Transparency and enabling activities with a view to expediting approval of projects thereunder and financial disbursements between project cycles.]

11. [The SBI also noted that developing country Parties would benefit from modalities and procedures for project approval under the Capacity-building Initiative for Transparency and enabling activities based on simplified forms, as well as updated budgets and workplans, rather than repeat detailed country information from previous submissions; also, the time from project approval to first disbursement of funds could be shortened by using monitoring data of the Global Environment Facility and its implementing agencies from previous or current projects of developing countries to assess implementation capacity and obtain

[7] Available at https://unfccc.int/first-biennial-transparency-reports.
[8] Available at https://unfccc.int/2026-Synthesis-Report-of-Biennial-Transparency-Reports.
[9] FCCC/TP/2026/3.
[10] FCCC/SBI/2026/10/Rev.1.
[11] As per decision 18/CMA.1, para. 2.

necessary clearances, particularly when the national executing agency or implementation modality has not changed.]

12. 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, including for preparing and submitting BTRs every two years, on a continuous basis and in a sustainable manner.[12]

13. 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, as well as the technical paper on problems, constraints, lessons learned and capacity-building needs in preparing NCs, BURs and BTRs prepared by the CGE,[13] when designing and providing their support, as appropriate.

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

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

[12] See also decision 18/CMA.5, para. 10.
[13] FCCC/TP/2026/3.