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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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Proposal by the President

Draft decision -/CMA.8

Provision of financial and technical support to developing country Parties for reporting and capacity-building

The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,

Recalling decisions 18/CMA.1, 5/CMA.3, 17/CMA.4, 18/CMA.5, 21/CMA.6 and 15/CMA.7,

Also recalling Article 13 of the Paris Agreement, in particular paragraph 14, which states that support shall be provided to developing countries for the implementation of the Article,

Further recalling Article 13 of the Paris Agreement, in particular paragraph 15, which states that support shall be provided for the building of transparency-related capacity of developing country Parties on a continuous basis,

1. *Notes* that 140 first biennial transparency reports[1] and 4 second biennial transparency reports[2] had been submitted as at 18 November 2026 and *expresses appreciation* to the Parties that submitted them;

2. *Encourages* Parties that have not yet submitted their first biennial transparency report to do so as soon as possible and *also encourages* Parties to submit their second biennial transparency report and national inventory report, if submitted as a stand-alone report, at the

[1] Available at https://unfccc.int/first-biennial-transparency-reports.
[2] Available at https://unfccc.int/second-biennial-transparency-reports.

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. *Welcomes* 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 biennial transparency reports by developing country Parties, including support provided through the joint programme of the Capacity-building Initiative for Transparency and the Global Support Programme;

4. *Acknowledges* 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. *Welcomes* the reports prepared by the secretariat in response to paragraph 9(b), (d), (f) and (h) of decision 15/CMA.7[5] and *expresses appreciation* to the secretariat for implementing all activities mandated in paragraph 9 of decision 15/CMA.7 for 2026;

6. *Takes note* of 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 *notes* 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, noting that not all experience and challenges may have been captured in the synthesis report;

7. *Underlines* 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 enhanced transparency framework;

8. *Requests* 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) Undertaking the survey referred to in paragraph 9(a) of decision 15/CMA.7, on the benefits and outcomes of and lessons learned from the implementation of activities mandated in paragraph 9(c–i) of decision 15/CMA.7 for 2026–2028, in the first quarter of 2028;

(b) Preparing a report on the survey referred to in paragraph 8(a) above, as per paragraph 9(b) of decision 15/CMA.7, to serve as input to the consideration of outcomes by the Subsidiary Body for Implementation at its sixty-eighth session (June 2028) of the activities referred to in paragraph 9 of decision 15/CMA.7;[7]

(c) With regard to the invitation referred to in paragraph 9(c) of decision 15/CMA.7, inviting Parties to submit views via the submission portal[8] on experience, lessons learned and good practices related to implementing Article 13 of the Paris Agreement;

(d) In organizing the regional workshops referred to in paragraph 9(g) of decision 15/CMA.7, ensuring regional balance, to the extent possible; ensuring that the workshops include in-person, hands-on technical training and provide peer learning exchanges, as applicable, 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 enhanced transparency framework, with a focus on practical and effective solutions to challenges identified in the reports referred to in paragraph 5 above, the 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.
[7] As per decision 15/CMA.7, para. 13.
[8] https://submissions.unfccc.int.

on the technical expert review of biennial transparency reports[9] and the 2026 synthesis report on biennial transparency reports;[10]

(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, including through a structured dialogue with the Global Environment Facility and its implementing agencies, as appropriate, 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 related to preparing national communications, biennial update reports and biennial transparency reports prepared by the Consultative Group of Experts[11] and on possible ways of implementing those solutions;

9. *Recalls* paragraph 5 of decision 15/CMA.7 and *reaffirms* 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 enhanced transparency framework on a continuous basis and in a sustainable manner;[12]

10. *Recalls* paragraph 1 of decision 21/CMA.6 and *highlights* the importance of taking into account the information in the reports referred to in paragraph 5 above, as well as the technical paper referred to in paragraph 8(e) above,[13] when delivering support to developing country Parties for addressing challenges in implementing the enhanced transparency framework, as appropriate;

11. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraph 8 above;

12. *Requests* that the actions of the secretariat called for in these conclusions be undertaken subject to the availability of financial resources.

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[9] Available at https://unfccc.int/first-biennial-transparency-reports.
[10] Available at https://unfccc.int/2026-Synthesis-Report-of-Biennial-Transparency-Reports.
[11] FCCC/TP/2026/3.
[12] See also decision 18/CMA.5, para. 10.
[13] FCCC/TP/2026/3.