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Max van Deursen & Aarti Gupta

To cite this article: Max van Deursen & Aarti Gupta (18 Apr 2024): Transparency is what states make of it: whose climate priorities are reflected in the Paris Agreement's enhanced transparency framework?, Climate Policy, DOI: [10.1080/14693062.2024.2341945](https://doi.org/10.1080/14693062.2024.2341945)

To link to this article: <https://doi.org/10.1080/14693062.2024.2341945>



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Published online: 18 Apr 2024.



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Transparency is what states make of it: whose climate priorities are reflected in the Paris Agreement's enhanced transparency framework?

Max van Deursen  and Aarti Gupta 

Environmental Policy Group, Department of Social Sciences, Wageningen University and Research, Wageningen, The Netherlands

ABSTRACT

In this article, we examine the contestations and compromises that underpin the Paris Agreement's enhanced transparency framework, with the aim to analyze whose climate action priorities are reflected in these arrangements. Key mandatory obligations of the transparency framework relate to submission of greenhouse gas inventories and reporting and review of mitigation-related climate actions. Less analyzed are the non-mitigation focused transparency provisions, particularly those relating to adaptation, loss and damage and financial support, all of which are of key importance to developing countries. We address this research gap here by unpacking what different groups of countries desired with regard to these less examined aspects of the enhanced transparency framework, in the lead-up to finalization of the Paris Agreement in 2015, and the nature of the political compromises reached on each. Furthermore, we analyze how these agreed transparency provisions are being operationalized since 2015. We find that many of the compromises reached on the scope of the enhanced transparency framework, but perhaps even more so in its subsequent operationalization, marginalize certain aspects of reporting and review that are of the highest priority to developing countries. These include, for example, reporting on adaptation needs, on having voluntary information on loss and damage be reviewed by international experts, and having access to comparable and actionable reporting on support provided by developed countries. This highlights the need for future research to assess the domestic consequences of engaging in global climate transparency arrangements for developing countries; and whether and how such engagement aligns with domestic priorities.

Key policy insights:




- The Paris Agreement's enhanced transparency framework goes beyond a mitigation-focus to include adaptation, loss and damage and support, which was a key demand of developing countries, yet important caveats lie in its detailed operationalization.
- Reporting on adaptation needs, a priority for developing countries, is covered only in a cursory manner in the enhanced transparency framework.
- Loss and damage too features only marginally in the enhanced transparency framework, as a sub-element of adaptation reporting and review.
- Reporting on support provided is mandatory for developed countries, as demanded by developing countries, but the devil is in the detail, with provision of *ex-ante* information relegated to a different process and little progress towards common accounting methods.
- It remains unclear whether participation in the enhanced transparency framework will help developing countries to generate information relevant to furthering domestic climate action priorities.

ARTICLE HISTORY

Received 9 August 2023
Accepted 8 April 2024

KEYWORDS

Enhanced transparency framework; Paris Agreement; United Nations Framework Convention on Climate Change (UNFCCC); adaptation; loss and damage; climate finance

CONTACT Max van Deursen  max.vandeursen@wur.nl  Hollandseweg 1, 6706KN, Wageningen, The Netherlands  @Max_vDeursen
This article has been corrected with minor changes. These changes do not impact the academic content of the article.

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1. Introduction

Global climate transparency (reporting and review) obligations of the United Nations Framework Convention on Climate Change (UNFCCC) have evolved rapidly over the past decade. The 2015 Paris Climate Agreement introduced an 'enhanced transparency framework' applicable to all countries, with the aim to 'make visible' how countries are performing vis-à-vis their climate actions. The enhanced transparency framework has since been operationalized and reporting will commence in 2024. The assumption – understudied but widely held – is that such enhanced transparency will help to hold countries accountable to each other and ultimately facilitate greater individual and collective climate action (Ciplet et al., 2018; Gupta et al., 2021; Gupta & van Asselt, 2019). Yet, if greater transparency is to fuel more climate action, it becomes important to consider what countries are being transparent about, and how this relates to the nature and scope of desired climate action.

A growing body of international legal and global governance literature examines the climate transparency provisions of the UNFCCC and its Paris Agreement (e.g. Aldy, 2014; Gupta & van Asselt, 2019; Harrould-Kolieb et al., 2023; Karlsson-Vinkhuyzen et al., 2018; Mayer, 2019; Pulles & Hanle, 2023; Raiser et al., 2022; Rajamani & Bodansky, 2019; van Asselt, 2016; van Asselt & Kulovesi, 2021; Voigt & Gao, 2020; Wang & Gao, 2018; Weikmans et al., 2019; Winkler et al., 2017), with a more recent focus on how countries engage with these provisions in practice (e.g. Gupta et al., 2021; Weikmans & Gupta, 2021). Much of this literature, however, takes these transparency obligations as a given or as a starting point for analysis. Less assessed are the political contestations underpinning the Paris Agreement's enhanced transparency obligations.

Ascertaining these contested political aspects is our aim in this article. Doing so will allow us to assess whether the enhanced transparency framework of the Paris Agreement is enhanced in areas of climate action seen by specific groups of countries as most relevant to focus on, and whose priorities these transparency obligations represent.

Key mandatory obligations of the enhanced transparency framework relate to reporting and review of mitigation-related information. Enhanced mitigation-focused transparency for developing countries was part of a compromise outcome in Paris that also included mandatory provisions on transparency of support provided by developed countries, as well as voluntary transparency of adaptation actions, issues of key importance to developing countries (UNFCCC, 2015a, Art. 13). Yet these latter reporting and review requirements have received relatively little scholarly attention, with the focus often being on greenhouse gas inventories and mitigation-related transparency. We address this gap here by focusing specifically on the political contestations and compromises underpinning transparency provisions beyond mitigation, i.e. relating to adaptation, loss and damage and support provided and received.

Section 2 outlines our methods and data sources. In Section 3, we present an analytical lens. In Section 4, we unpack what different groups of countries demanded regarding transparency provisions beyond mitigation in the lead-up to Paris, the political compromises reached in the Paris Agreement's enhanced transparency framework, and how these are being operationalized since 2015. In concluding, we distill the implications of our findings for the much-heralded role for enhanced transparency in stimulating domestically appropriate and ambitious climate action from all under the Paris Agreement.

2. Methods and methodology

As noted above, we analyze the non-mitigation focused transparency provisions of the Paris Agreement, i.e. those that go beyond the greenhouse gas inventory and mitigation actions of countries. Appendix A provides a brief overview of the enhanced transparency framework, whereby we focus here on the provisions relating to adaptation, loss and damage and support provided and received.

Our analysis is based on qualitative methods of primary and secondary document analysis, as well as interviews. A first key source of data are official country submissions to the UNFCCC on matters relating to transparency. This covers four rounds of country submissions on transparency in the period 2015–2021, totaling 72 documents. We also consulted UNFCCC documents and decisions relating to transparency.

To analyze the transparency negotiations prior to the finalization of the Paris Agreement in 2015, we relied, inter alia, on 'Earth Negotiations Bulletin' reports on UNFCCC sessions between 2009 and 2015. The Earth Negotiations Bulletin is a reporting service of the International Institute for Sustainable Development (IISD) that generates detailed reports on UNFCCC negotiations that include country statements. Accessing this information allows us to identify and analyze diverse country positions on transparency leading up to 2015. In total, we examined 36 UNFCCC sessions in the period 2009–2021 reported on by Earth Negotiations Bulletin reports.

We supplemented our document sources with interviews and participant observation of recent UNFCCC negotiation sessions, including the 26th Conference of the Parties in Glasgow in November 2021 (COP26), the 56th sessions of the Subsidiary Bodies in Bonn in June 2022 (SB56), the 27th Conference of the Parties in Sharm El Sheikh in November 2022 (COP27), and the 28th Conference of the Parties in Dubai in December 2023 (COP28). Twelve interviews were conducted with practitioners and experts on UNFCCC (transparency) negotiations during these sessions (nine from developed countries and three from developing countries).

Analyzing these documents and data sources allows us to trace evolving contestations around the scope of UNFCCC transparency arrangements. From these diverse data sources, we extracted statements containing country positions on transparency-related matters and iteratively grouped these into themes (e.g. adaptation, support etc.), which we critically interpreted and analyzed. To do so, we proceeded in three analytical steps following our conceptual lens, which we explain in more detail below.

3. Transparency as a site of politics: a conceptual lens

Transparency is often conceptualized as a neutral means of implementation, with its transformative promise seen to depend on the extent to which disclosed information is accurate, complete, up-to-date, and so forth (Weikmans et al., 2019). But such a conceptualization fails to acknowledge the fact that transparency provisions are negotiated, operationalized, and implemented in the highly politically contested setting of global climate governance. As critical transparency scholarship has long noted, instead of a neutral means of improving decision-making, transparency is often itself a site of politics, with contestations over who is to be transparent about what, and which climate actions require mandatory versus merely voluntary disclosure (Gupta, 2008; 2010; Gupta & Mason, 2016; Konrad et al., 2021; Mason, 2020). These transparency-focused disputes often mirror broader political conflicts within the global climate regime about who has the responsibility to act ambitiously, to take what kind of climate action.

In Figure 1, we propose a conceptual lens to study the enhanced transparency framework as a site of politics, and identify three analytical steps to assess how this manifests in practice. This three-step process unpacks, first,

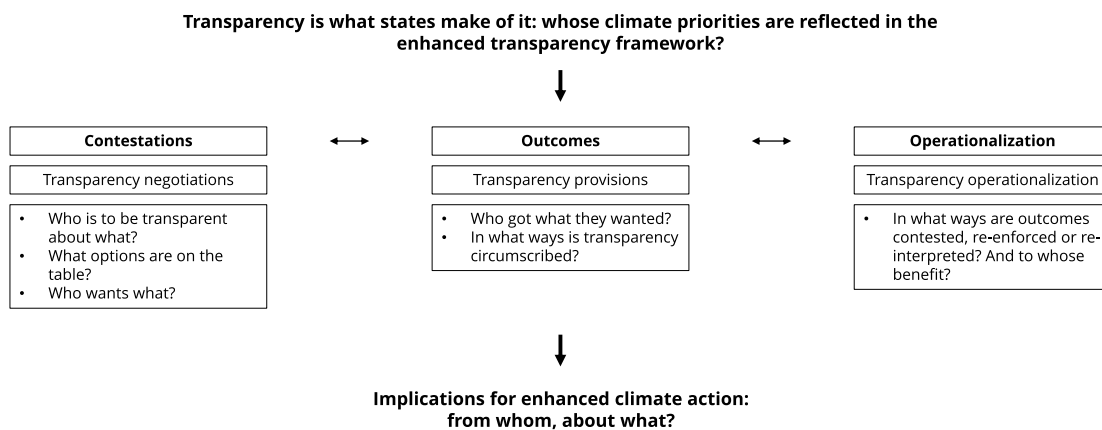


Figure 1. Conceptualizing the enhanced transparency framework as a site of politics

the political contestations underpinning the core question ‘who should be transparent about what and to whom’; second, the compromise outcomes, as reflected in the agreed transparency provisions; and third, the subsequent detailed operationalization of these agreed transparency provisions and the political contestations inherent here as well. This three-step analytical process allows us to unpack whose priorities are reflected in the Paris Agreement’s enhanced transparency framework, and with what implications for the kinds of climate actions to be prioritized, and from whom.

4. The Paris Agreement: ‘Enhanced transparency’ about what?

In this section, we unpack the contestations and compromises around the transparency provisions of the Paris Agreement, beyond mitigation. Appendix A provides an overview of the Paris Agreement’s enhanced transparency framework provisions.

Here we focus on the transparency provisions on adaptation (4.1), loss and damage (4.2) and support (4.3). We start by situating each of these in a broader political context of conflicts in the lead up to the Paris Agreement, followed by an assessment of the compromise outcome arrived at in Paris. We subsequently trace conflicts and outcomes of ongoing efforts to operationalize the enhanced transparency framework in the years post-Paris (2015 to the present).

4.1. Adaptation transparency: contestations, outcomes and operationalization

This section unpacks the contestations, outcomes and operationalization of transparency relating to adaptation under the Paris Agreement. We start by unpacking pre-Paris political conflicts about whether the Paris Agreement would go beyond being a mitigation-focused agreement, to also prioritize, acknowledge and support the taking of adaptation actions by countries.

The key issue at stake here was whether adaptation actions were to be a part of a country’s nationally determined contribution, i.e. a country’s climate target(s). The European Union and the United States preferred that the voluntary targets under the new agreement be linked to mitigation (discussed during the lead up to the Paris Agreement under the rubric of ‘intended nationally determined contributions’ or INDCs) (see, for example, IISD, 2014a, p. 22). However, a dominant sub-group of developing countries, including the Like-Minded Developing Countries (LMDC), considered it crucial to have adaptation as part of climate targets in a new agreement (IISD, 2014a, p. 22). The least developed countries (LDCs) were more ambivalent about their position: they wanted to include adaptation in the INDCs so as to anchor adaptation strongly in the Paris Agreement but they were also concerned that there might be too little time for them to properly reflect their adaptation needs in their INDCs before Paris (IISD, 2014a, p. 22).

These debates about the scope of INDCs also fed into negotiations over whether adaptation should be part of the transparency framework, and, if so, what type of adaptation information should be reported on and prioritized.

Developing countries had a general wish to increase the salience of adaptation in climate action under the Paris Agreement. At the same time, however, these countries did not want an inclusion of adaptation in the INDCs to result in an increased reporting burden for them. For example, the LMDCs and South Africa ‘cautioned against placing additional burdens [in relation to adaptation reporting] on developing countries’ (IISD, 2014b, p. 37).

Instead, they hoped for targeted reporting on adaptation *needs* within a transparency framework, with the hope that this could help to leverage adaptation support. LDCs, small island developing states, and the African Group also stressed the importance of reporting and assessing adaptation (finance) needs for adaptation actions to be taken in the future and their relation to financial support pledged (IISD, 2014a, p. 21; IISD, 2014b, p. 37).

Developed countries, on the other hand, were largely opposed to an extensive focus on reporting on adaptation needs, and particularly on making a link between reporting on adaptation needs and climate finance. They were concerned that reporting on (and quantifying) adaptation needs could have implications for the formulation of a ‘new collective quantified goal on finance’ which was mandated to ‘[take] into account the needs

and priorities of developing countries' (UNFCCC, 2018b). Developed countries feared that standardized reporting on adaptation needs could result in less leeway for them in negotiating the scope of a future collective climate finance goal.

Beyond adaptation needs, another element of reporting focused on adaptation actions. Developed countries did not oppose a focus on reporting on adaptation actions per se, but rather argued that adaptation is fundamentally different from mitigation, and should thus be reported on under a separate system (that is, under existing reporting systems focusing on adaptation rather than within the 'enhanced' transparency provisions of the Paris Agreement). If adaptation information were to be included within the enhanced transparency framework, developed countries then favoured a focus on adaptation actions or responses (already implemented in the past) rather than on current and future needs.

While this was a fascinating divergence in view, also important here was a related debate on developing metrics by which to report on and assess adaptation needs and actions.

Views diverged here as well, with some developing countries supportive of the need to develop shared metrics for understanding and reporting on adaptation, while developed countries viewed development of such metrics as neither feasible nor desirable to include in a new climate agreement's target-setting and transparency arrangements. These divergent views in the lead up to the Paris Agreement are captured in Table 1 below.

The Paris Agreement, as adopted in 2015, represents a complex compromise along the fault lines described above.

In the first instance, developing countries won the battle to include adaptation in the nationally determined contribution (although the Paris Agreement is more prescriptive regarding the inclusion of a mitigation component) (UNFCCC, 2015a, Art. 3).

Similarly, the Paris Agreement's enhanced transparency framework covers not only mitigation and support but also adaptation, as desired by developing countries. However, the mandate for adaptation-related transparency in the Paris Agreement is rather meagre. First, and most importantly, in contrast to mandatory mitigation-focused reporting requirements, transparency provisions relating to adaptation are voluntary rather than mandatory. Second, the Paris Agreement initially excluded adaptation information from its international two-stage review process, consisting of a technical expert review and multilateral peer-to-peer sharing of views (as we elaborate upon further below). Finally, the Paris Agreement leaves it particularly open-ended what adaptation information is to be reported, and leaves contentious issues like reporting on adaptation needs for future negotiation. Furthermore, it does not mandate the development of common metrics, and is aligned with developed country views on this.

It is also important to note that in a separate article, the Paris Agreement introduced a provision for countries to submit an adaptation communication. The adaptation communication is rather progressive in terms of the content it mandates, including information on (*ex-ante*) adaptation priorities and related support needs (UNFCCC, 2015a, Art. 7, para. 10). However, it nudges towards reporting on adaptation information separate from the enhanced transparency framework.

Above, we have examined contestations leading up to Paris, and the compromise outcomes relating to adaptation in the enhanced transparency framework. Yet the devil also lies in the details, in terms of how these provisions are being operationalized since 2015.

Table 1. Measure what you treasure? Diverging views on the feasibility and desirability of developing common metrics to measure adaptation

Metrics and measurement	Illustrative examples
Common metrics and methodologies	India advocated for 'common metrics [for adaptation]' (IISD, 2014a, 21). On transparency related to adaptation, Mexico, representing ALAC and the Dominican Republic, proposed 'launching a party-driven process on metrics' (IISD, 2015, 6). Ethiopia shared its 'uneasiness with a 'common' methodology for adaptation assessment' (IISD, 2014a, 21). Japan stated that 'it is not possible to have the same methodology or metrics for adaptation as for mitigation' (IISD, 2014a, 23).
↕	
No metrics and methodologies	Canada, New Zealand, and Australia argued that 'adaptation cannot be measured and quantified' (IISD, 2014a, 36).

One case in point is the continued desire voiced by developing countries to report on their adaptation needs and related support required. For example, in a written submission during negotiations on the operationalization of the enhanced transparency framework, Ethiopia, on behalf of the LDCs, reiterated their wish to invite reporting on adaptation needs and related support required, stating that this may assist them in accessing support for adaptation actions (LDC Group, 2017a, p. 5).

Yet, in further operationalization of adaptation reporting, this LDC demand has not borne fruit: reporting on adaptation needs is poorly covered under the enhanced transparency framework and remains so, also in subsequent reporting guidance. Instead, in subsequent decisions, negotiated language encourages countries to report on their efforts towards meeting their needs (UNFCCC, 2018c, Annex, para. 110c). Donors can report on their domestic monitoring and evaluation systems to ensure support contributes to meeting adaptation needs (UNFCCC, 2018c, Annex, para 113dii), as well as information and best practices on how they help developing countries to identify their needs (UNFCCC, 2018c, Annex, para 116dvii). But strikingly, in all of this, there is no direct mention of reporting on the needs themselves under the enhanced transparency framework.

By contrast, the reporting guidance for the adaptation communication explicitly contains a provision that allows countries to report on adaptation ‘support needs’ (UNFCCC, 2018, Annex, para. d). Moreover, the mandated purpose of the adaptation communication is, *inter alia*, to improve understanding of adaptation needs (UNFCCC, 2018, para. 1d) and to improve adaptation support (UNFCCC, 2018, para. 1b). Linked to this, Parties agreed to *encourage* various funding agencies, including the Green Climate Fund and the Global Environmental Facility, ‘to continue to channelling support [...] in accordance with the priorities and needs outlined in their adaptation communication’ (UNFCCC, 2018, para. 21).

But there is a catch to having this information in the adaptation communication rather than in the enhanced transparency framework, because submitting an adaptation communication might be a challenge in and of itself. First, Parties merely *invited* the Global Environmental Facility ‘to consider channelling support’ for developing countries to write their adaptation communications (UNFCCC, 2018, para. 20). By contrast, Parties *urged* and *requested* the Global Environment Facility to provide support for the writing of the biennial transparency reports under the enhanced transparency framework (UNFCCC, 2018c, para. 8).

Secondly, Parties also prioritized the development of further reporting guidance differently for both processes. For the adaptation communication, Parties requested the Adaptation Committee, a constituted body, to develop reporting guidance by November 2022 (UNFCCC, 2018, para. 15). For the enhanced transparency framework, Parties requested the Subsidiary Body for Scientific and Technological Advice, a more powerful negotiating body, to come up with ‘common reporting tables’ by November 2020 (UNFCCC, 2018c, para. 12), yet these were not developed for adaptation reporting. Thus, reporting guidance for the enhanced transparency framework was to be developed sooner and by a more authoritative body, and developing countries could expect to receive financial support more easily for this.

Such details may seem unimportant. But for some countries they may not be. For example, in a submission, the LDCs stated: ‘It should be recognized that most developing countries, particularly LDCs, may not have the capacity to present detailed costs required to meet their adaptation needs’ (LDC Group, 2017a, p. 6).

Another process that could potentially help developing countries to improve adaptation reporting over time and signal key issues to the internationally community would be to have their reported adaptation information undergo technical review. Yet, the Paris Agreement did not mandate such processes for the adaptation communication or for the adaptation information included voluntarily by countries in the biennial transparency report. The LDCs argued for technical review to include adaptation (LDC Group, 2017, pp. 16–17). However, in 2018, during negotiations to further operationalize review provisions, Parties reiterated that both the adaptation communication and the adaptation section of the biennial transparency report would not undergo review (UNFCCC, 2018, para. 2b).

In June 2022, however, developing countries reopened this debate by again requesting for provisions to allow a voluntary technical review of adaptation information contained in their biennial transparency report. At this stage, developed countries were hesitant but did not outright oppose these renewed demands. One senior developed country negotiator stated in an interview that developed countries were concerned that adding adaptation to the technical review would distract attention from the mitigation aspects.¹

These concerns were particularly apparent in the context of developing new training modules to prepare reviewers to assess the adaptation section of the transparency reports. In UNFCCC negotiation sessions in 2022, developed countries argued that training modules for adaptation-related review should only be developed after those on mandatory reporting elements (like greenhouse gas inventories) were completed. Developing countries argued instead for common timelines and sufficient budget allocation for the parallel development of adaptation-focused training courses as well.²

In late 2022, Parties agreed to allow for technical review of adaptation information in the biennial transparency reports (UNFCCC, 2022). But again, with caveats and the devil in the details. For example, the outcome does not mandate that adaptation-related training modules for reviewers be finished at the same time as the other mitigation-focused modules, and merely *invites* developed countries to provide the funding necessary to develop these training modules. As per the latest information, the training modules for reviewers were made available in September 2023, except for the one on adaptation, which is still under development.³

This section has unpacked the politics around transparency of adaptation in the lead up to, and under the Paris Agreement, and in its operationalization post-2015. It has shown how decisions about reporting on adaptation were deeply politically contested, even as these are delegated to seemingly technical deliberations over ever more detailed operational elements. The Paris Agreement may have put adaptation on almost equal footing with mitigation, in the sense that it can be included in a country's nationally determined contribution. Yet, adaptation remains a second-tier priority in the enhanced transparency framework, where reporting on it is voluntary, and key elements, such as adaptation needs, are relegated to the separate adaptation communication, where it may or may not receive sufficient attention in practice.

These developments also shed light on why developing countries have at times diverged in pushing for reporting on adaptation and agreement on related metrics and reporting guidance. Developing countries share the hope that reporting on adaptation needs may unlock more financial support for adaptation. Yet, there is also the fear that adaptation reporting can become a burden, or that the focus will move away from articulating adaptation needs towards putting pressure on developing countries to plan, mainstream and allocate resources to take adaptation action domestically and then report on these actions, even if international support is not forthcoming. Different groups of developing countries have weighed these hopes and fears differently, leading sometimes to divergent positions in the negotiations, even if the underlying motivations are largely similar.

4.2. Loss and damage transparency: contestations, outcomes and operationalization

Assessing and addressing loss and damage from climate change was also a key topic of contentious negotiations in the run up to the Paris Agreement, including whether it was to be included in the agreement as a (separate) category of climate action, beyond mitigation and adaptation.

Developing countries insisted on inclusion of loss and damage as a standalone article in the new agreement, rather than excluding it entirely or subsuming it under the umbrella of adaptation. Similar dynamics also characterized the transparency negotiations, wherein developing countries also pushed to include reporting on loss and damage in the enhanced transparency framework.

With the finalization of the Paris Agreement, developing countries made one important win here. The Paris Agreement contains a standalone article (Article 8) on loss and damage, as these countries had demanded during the negotiations. But developed country views largely prevailed in the transparency domain. Article 13 of the Paris Agreement on transparency does not mention loss and damage. Instead, it encourages voluntary reporting on 'climate change impacts and adaptation' with a reference to Article 7 (which covers adaptation), but no reference to Article 8 (on loss and damage).

In subsequent negotiations to operationalize these transparency provisions, referred to as the modalities, principles, and guidelines (MPGs) by which to implement the enhanced transparency framework, countries disagreed about whether these transparency provisions allowed for reporting on loss and damage or not. Developed countries argued that loss and damage was outside the scope of the enhanced transparency framework. Developing countries, particularly the LDCs, argued that the enhanced transparency framework covers all aspects of the Paris Agreement, thus also including loss and damage. [Table 2](#) illustrates these divergent views and priorities.

Table 2. In or out? Reporting on loss and damage under the enhanced transparency framework

In favor	Oppose
India: 'Information related to loss and damage ; This is important information and should be included in the adaptation report, ongoing and projected loss and damage, and associated costs thereof' (India, 2017, 11, emphasis added).	European Union: 'Article 13, Paragraph 8 does not address information on loss and damage as being part of the reporting under Article 13. Therefore this section goes beyond the scope of Art. 13(8) and is not necessary ' (European Union, 2017, 29, emphasis added).
LDCs: 'Further guidance should be developed for monitoring and evaluating actions relating to adaptation and loss and damage . Both of these thematic areas shall be measured both qualitatively and quantitatively' (LDC Group, 2017, 3, emphasis added).	Norway: 'The Guidance should not specifically reference loss and damage , as Article 13.8 calls for voluntary reporting on climate change impacts and adaptation under Article 7' (Norway, 2017, 4, emphasis added).

As the compromise outcome, the modalities, principles, and guidelines (MPGs) for the enhanced transparency framework include one sub-section with one sole paragraph about loss and damage in the section about climate impacts and adaptation, a poor outcome for developing countries (UNFCCC, 2018, para. 115). Furthermore, developing countries wanted to report on losses and damages resulting from climate impacts. Instead, the rules allow countries to report on 'climate change impacts,' 'activities related to averting, minimizing and addressing loss and damage,' and 'institutional arrangements' to do the latter (UNFCCC, 2018c, Annex, para. 115). The provisions thus carefully avoid mentioning the need for reporting on the most pertinent matter: experienced and projected losses and damages due to climate change impacts.

Furthermore, as reporting on loss and damage is part of the adaptation section, provision of this information is voluntary and was initially not subject to technical review, thus providing only minimal representation of loss and damage in the enhanced transparency framework. Indeed, where countries *should* report adaptation information, countries *may* (a weaker term) report on loss and damage (UNFCCC, 2015a, Art. 13.8; UNFCCC, 2018c, Annex, para. 115).

However, as discussed in the previous section, an interesting (recent) development is that developing countries have been advocating to have the adaptation section of the transparency report (including the sub-section on loss and damage) undergo technical review. At the intersessional climate negotiations in June 2022, transparency relating to loss and damage again became a linchpin item. One point of conflict was whether countries would be allowed to identify a specific sub-section of the adaptation chapter of their biennial transparency reports to undergo review by technical experts. Developed countries strongly opposed this, and argued that the review would need to be of the entire adaptation chapter. Developing countries wanted the option to only have the loss and damage subsection undergo review. A related point of conflict was whether the review team should have dedicated loss and damage experts and whether a dedicated loss and damage training module for reviewers should be developed.

All such proposals were opposed by developed countries. As expressed by a delegate from the Alliance of Small Island States (AOSIS) at the closing plenary: 'AOSIS members wanted an option for loss and damage experts to review the voluntary information that we report. This proved too much to ask' (Alliance of Small Island States, 2022, p. 2). In the document containing the outcome, the compromise reads that countries can 'select specific sections' for 'particular attention' but the entire adaptation chapter, in which loss and damage is a sub-section, must undergo review (UNFCCC, 2022, para. 3).

The 28th Conference of the Parties in Dubai in December 2023 (COP28) resulted in some new developments on reporting on loss and damage, as it requested the Executive Committee of the Warsaw International Mechanism to develop voluntary guidelines for data collection and management, and requested the UNFCCC secretariat to prepare a synthesis report of loss and damage information as reported by Parties in their biennial transparency reports (UNFCCC, 2023, para. 133-4).⁴ But this is again in caveated language that identifies as a main purpose 'monitoring progress in responding [to loss and damage] at the national level,' implicitly placing the burden on developing countries to both address and then report on loss and damage, rather than reporting being linked to (international) support (UNFCCC, 2023, para. 134).

The above shows how reporting on a type of climate action that is of key importance to developing countries, addressing loss and damage, has been circumscribed in the enhanced transparency framework. Initially, the topic was simply excluded: the Paris Agreement does not contain any provisions for reporting

on loss and damage. In post-Paris negotiations, loss and damage was introduced as a non-mandatory reporting element under the umbrella of adaptation, potentially drowning this information in the adaptation chapter, and in caveated language that carefully circumscribes mandating the reporting of experienced and projected losses and damages. More recent still is the provision to have loss and damage information undergo review but this is only feasible as a part of the adaptation chapter and without strong provisions to build the capacity of expert reviewers in this domain.

The next stage in this evolution might be increased pressure on developing countries to report on loss and damage, but in a narrowly circumscribed manner that monitors how developing countries are *domestically* implementing activities and institutional arrangements (rather than communicating financial needs to the international community).

4.3. Transparency of support: contestations, outcomes and operationalization

In the lead up to the Paris Agreement, developing countries championed the need for enhanced transparency of support from developed countries, especially in a context where developed countries were demanding enhanced transparency from developing countries on greenhouse emissions and mitigation actions. In this context, developing countries pushed for parity in a new agreement between enhanced transparency of (mitigation) action and enhanced transparency of support.

This demand also has to be seen in the context of the increased stakes around reporting on support provided after 2010, when the Cancun Agreements, a set of key decisions adopted at the 16th Conference of the Parties (COP16), recognized the goal of developed countries to mobilize USD 100 billion per year by 2020 to support developing countries (UNFCCC, 2010, para. 98). Importantly, however, the USD 100 billion pledge did not come with a definition of financial support. There was no common understanding of what financial support could be deemed additional and climate specific, nor was there consensus on how to account for use of different financial instruments such as grants versus loans, or how to distinguish between support for mitigation versus adaptation projects. It is in this context of ambiguity and conflict that the Cancun Agreements also introduced new transparency arrangements pertaining to support, including biennial reporting of support provided by developed countries in common tabular formats (UNFCCC, 2010, para. 40-1). Much discretion was provided, however, to developed countries to choose their own definitions and methodologies for reporting on support provided.

With these broad conflict lines, the stage was set in the lead up to the Paris Agreement for intricate fights over what information on support was to be disclosed, by whom and how, to which we turn next.

A first order question here was whether the transparency provisions on support would require disclosure of *ex-ante* or *ex-post* information (or both).

Ex-ante transparency relating to support was mainly advocated for by developing countries in the lead-up to Paris, to include information on support pledges (such as timelines and amounts) from developed countries, as well as information on developing country needs. A key rationale was that such *ex-ante* transparency could improve predicatability of support. Developed countries strongly objected to any *ex-ante* transparency of support provided, especially if financial support commitments would be compared to self-identified mitigation and adaptation needs of developing countries.

Instead, developed countries pushed for more transparency on support received, *ex post* by developing countries. For example, the United States suggested that such improved transparency from the recipient side could also improve the provision of support (IISD, 2013a, p. 12), even as developing countries saw this as shifting the burden of reporting on support to developing countries. Also, developed countries argued for *ex-post* reporting on the results, impact and effectiveness of support received. This could include, for example, the quantity of emissions avoided due to a project financed with international support. The burden and responsibility for reporting this information again would rest with recipients of support. Proposals for results-based (adaptation) support were also tabled, but these were opposed by the LMDCs among others (IISD, 2014b, p. 35).

Conditionality (conditional support based on *ex-post* documentation by developing countries of performance on mitigation and adaptation, rather than *ex-ante* assessment of needs) thus emerged as a core conflict in the negotiations. From the perspective of developed countries, conditionality was key to provision

of support and was to be secured through *ex-post* transparency requirements placed on developing countries. We synthesize these diverging priorities in Table 3 below.

With the Paris Agreement finalized, the outcomes reveal a set of core compromises on these contested aspects.

On the crucial question of balance between transparency of action versus transparency of support, there is some enhancement of requirements relating to transparency of support for developed countries under the Paris Agreement, as demanded by developing countries.

Under the enhanced transparency framework, developed countries *shall* and other countries *should* report information on support provided in the form of finance, capacity building or technology transfer (UNFCCC, 2015a, Art. 13.9). Furthermore, developing countries *should* provide information on support received and needed. Information reported by developed countries on support provided is to undergo technical review and multilateral consideration (the latter is an enhancement compared to pre-Paris Cancun reporting rules, where developed country support was not subject to multilateral consideration).

The contentious item on *ex-ante* transparency of support ultimately does not feature in the enhanced transparency framework. Instead, reporting *ex-ante* information on financial support is housed in a separate article on finance (UNFCCC, 2015a, Art. 9.5), and contains multiple qualifiers. The submission of biennial communications including *ex-ante* information on financial support under this separate article is followed by the publication of a synthesis report compiled by the UNFCCC secretariat (UNFCCC, 2018a, para. 7). This reports then serves as input for a biennial high-level ministerial dialogue on climate finance and in particular its predictability.

On the one hand, this ‘separate process’ can be interpreted as giving a more prominent place to *ex-ante* information on financial support, especially with the clear link to ministerial engagement. However, there are also a few caveats. With this information outside the enhanced transparency framework, it is not subject to technical review or peer-to-peer consultation and exchange of views. Moreover, there are no common tabular formats for reporting this information (as there are for *ex-post* information, discussed below).

The enhanced transparency framework further includes (voluntary) reporting on the impact and expected results of support received (a demand from developed countries) and calls for reporting on support needed (a key demand from developing countries).

In short, under the enhanced transparency framework, transparency of support provided has become more stringent for developed countries, but this is accompanied by new reporting provisions (albeit voluntary) for developing countries on support needed and received and its impacts.

While the Paris Agreement set out a framework for enhanced transparency related to support, the devil lies in the operational details here, as negotiated after the adoption of the Paris Agreement in 2015. Below, we highlight a few key (and illustrative) conflicts around these ‘details’ in the post-Paris period.

Table 3. Different flavors of transparency of support

	Transparency of support from developed countries to developing countries	In favor	Illustrative examples
<i>Ex-ante</i>	Pledges/plans	Developing countries	Swaziland, for the African Group, emphasized ‘the need for improved transparency in finance, technology and capacity building commitments through clarifying specific amounts, timelines and sources’ (IISD, 2013a, 12, emphasis added).
	Support needed	Developing countries	Ecuador, for the LMDCs, argued that ‘developed countries should submit information on their financial contributions and developing countries on their needs ’ (IISD, 2015, 6, emphasis added).
<i>Ex-post</i>	Support provided	Developing countries	India advocated for ‘measurable, reportable and verifiable provision of resources to developing countries’ (IISD, 2013, 9, emphasis added).
	Support received	Developed countries	The EU and Japan mentioned that ‘MRV [Measurement, Reporting and Verification] of support should reflect support provided and received ’ (IISD, 2014a, 27, emphasis added).
	Impact / results / effectiveness of support received	Developed countries	To advance transparency of support post-2020, the US proposed ‘placing greater emphasis on effectiveness of finance and what interventions are having the best impact ’ (IISD, 2014, 11, emphasis added).

First, financial support can come in many forms. Developing countries have been champions of the view that financial support should mainly be understood as grant-based public finance, while developed countries have argued for a wider range of sources and instruments (including loans) to be considered relevant forms of support. In this situation, developing countries argued that developed countries should at least report the grant-equivalent of other financial instruments used, and do so according to a common multilaterally-determined method of calculating grant equivalence (see for example, LDC Group, 2017a, p. 7). In 2018, however, the decision taken was that reporting of grant-equivalents would be *voluntary* (UNFCCC, 2018c, Annex, Section V, Sub-section C, para. 1b, 2c and 3b). Moreover, no common methodology was adopted nor do the transparency rules require developed countries to disclose their methodologies for calculating grant-equivalents, even as there are over 20 other parameters for which it is mandatory for developed countries to disclose their methodologies and assumptions (UNFCCC, 2018c, Annex, Section V, Sub-section B).

This is just one example of the lack of common methods for accounting for financial support quantities and flows. As mentioned by Weikmans and Roberts (2019, p. 105), one of the most promising developments in Paris was the decision to develop ‘modalities for the accounting of financial resources provided and mobilized’ (UNFCCC, 2015, para. 57). These authors hoped that this process would result in common accounting rules and solve what they referred to as the ‘climate finance accounting muddle.’ But instead of delivering common accounting rules and methodologies, the result was a list of items on which donors should report their own accounting assumptions and methods, rather than multilaterally mandating or agreeing to a common method (UNFCCC, 2018c, Annex, Section V, Sub-section B).

Second, developing countries called for enhanced reporting to render visible how much financial support flows to mitigation versus adaptation. Such demands were in the context of the Paris Agreement mandating a ‘balance’ in the provision of financial resources for adaptation and mitigation, even as ‘balance’ remained undefined (UNFCCC, 2015a, Art. 9.4). In 2021, during the negotiations about financial support common reporting tables, developing countries proposed that donors report the percentage of funding going to mitigation and adaptation, for each project.⁵ Developed countries preferred to stick with the pre-Paris system of reporting that simply tags a project as mitigation, adaptation, or cross cutting. Developing countries criticized this system as allowing countries to overuse the ‘crosscutting’ option and thus rendering less visible the imbalance in support going to mitigation and adaptation. For example, in the reporting period 2015–2016 and 2017–2018, developed countries marked 41.5 and 31 per cent of climate-specific multilateral support as ‘cross-cutting,’ respectively (UNFCCC, 2020, p. 69). Developing countries wanted donors to report a percentage breakdown in support for adaptation versus mitigation components for each project, to get more clarity on adaptation support provided. However, this option was ultimately discarded and the status quo was maintained.

This section shows that the contested negotiations and outcomes around enhanced provisions for transparency of support were very politically contested.

Improving transparency of support from developed countries was a key priority for developing countries. The hope was that this would increase accountability and ultimately result in improvements in the quality and quantity of support. Yet as shown above, the information developing countries were most interested in, such as *ex-ante* information on support pledged (to increase predictability), information on mitigation versus adaptation support (to hold developing countries accountable to achieve a ‘balance’) and consistent calculations of aggregate support provided (to hold developed countries accountable for their USD 100 billion pledge) are exactly the pieces of information that are narrowly circumscribed in the transparency rules, even as developed countries report in ever more detail on projects they support and their own accounting methods. Meanwhile, the new rules shift (a part of) the burden of generating transparency around support to developing countries, the argument from developed countries being that if developing countries report on what they receive then there will be more data to see if the numbers add up.

5. Conclusion

In this article, we have unpacked the contestations, outcomes, and operationalization of the transparency provisions under the Paris Agreement. In doing so, we focused on the less analyzed, non-mitigation, elements of the enhanced transparency framework, particularly relating to adaptation, loss and damage and financial

support. Our objective was to analyze whose climate priorities are reflected in the Paris Agreement's enhanced transparency framework and its subsequent operationalization.

A first-order conflict in the pre-Paris negotiations was whether (and how) a new transparency framework would go beyond a focus solely on mitigation-related aspects. Developing countries argued for the inclusion of adaptation and loss and damage in the enhanced transparency framework, and for transparency of support to be as important as transparency of (mitigation) action, with developed countries being reluctant to include these aspects.

As we have shown here, the 2015 Paris outcome on transparency is a complex compromise. Adaptation is a part of the enhanced transparency framework, but as a secondary concern: the 2015 Paris mandate for adaptation reporting is vague, voluntary and excludes adaptation reporting from the enhanced transparency framework's review processes. Regarding loss and damage, this term did not make it into the Paris Agreement's enhanced transparency framework, except for a hook for voluntary reporting provided under the rubric of 'climate change impacts' (UNFCCC, 2015a). Transparency of support is a mandatory component of the transparency outcome under Paris for developed countries, but *ex-ante* transparency on support to be provided, a key priority for developing countries, is relegated to a separate process. The 2015 Paris Agreement thus includes some core priorities of developing countries in its enhanced transparency framework, while also building in important caveats, in line with developed countries concerns.

Going beyond this, it is in the post-Paris operationalization of the transparency provisions that the devil lies mostly in the details, with implications for what climate actions are likely to be prioritized, in practice, and by whom. For adaptation-related reporting, developing countries, and particularly LDCs, pushed for generating and disclosing information on adaptation needs. Yet precisely this aspect is omitted in the detailed operationalization of the transparency provisions, and relegated to a potentially less well-supported reporting vehicle, the adaptation communication. And even when developing countries succeeded, several years after the adoption of the Paris Agreement, in allowing for technical review of the adaptation component of transparency reports, this review is treated as a second-tier priority, in terms of time and resource allocation to get the necessary training modules developed. Moreover, the desire from developing countries to have such a technical review to facilitate improved domestic processes and capacities for reporting on loss and damage is still strongly curtailed, partly because loss and damage in the Paris Agreement's transparency provisions has been replaced by the notion of 'climate change impacts' and is positioned as a sub-element of adaptation.

The details of the operationalization of transparency of support are arguably the most intricate and our analysis is hardly exhaustive. While reporting on support provided is included prominently as a mandatory element for developed countries in the Paris Agreement's enhanced transparency framework, on several key points, developing country demands relating to support were not met. For example, reporting grant-equivalents of support provided is voluntary, and if reported, the methods for calculating these grant-equivalents do not need to be disclosed. Furthermore, as our analysis shows, the decision to mandate disclosure of self-selected accounting methods underpinning estimates of support provided is, in the eyes of many developing countries, a poor substitute for multilaterally negotiated and agreed upon common accounting methods.

The above leads us to observe that on topics of key importance to developing countries, the transparency provisions have progressively lost their edge over the course of the negotiations, particularly in the post-Paris stages with its increasingly detailed operationalization decisions.

This stands in stark contrast to the dynamics relating to operationalizing the mandatory reporting rules for mitigation actions. In our earlier work, we have shown how mandatory provisions relating to mitigation in the enhanced transparency framework get prioritized over voluntary elements, also in the capacity-building for climate transparency initiatives now proliferating under the Paris Agreement (Konrad et al., 2021). A recent publication, for example, proposes an approach to make the enhanced transparency framework 'fit for purpose' but then defines fit for purpose as submitting a report that fulfils all the mandatory provisions (Pulles & Hanle, 2023). Yet, the voluntary provisions might be of most direct relevance for many developing countries, particularly the LDCs and small island developing states.

As a next step in this evolution, following recent high-profile developments on the Global Goal on Adaptation and the Loss and Damage Fund at the 28th Conference of the Parties in Dubai in December 2023 (COP28), there might be an increased push for developing countries to report on adaptation, loss and

damage, and support, but in a narrowly circumscribed manner that monitors how developing countries are domestically addressing these concerns, even if international support is not forthcoming.

For developing countries, seemingly minor details in the focus of transparency provisions could either deter or enable key information on adaptation, loss and damage and support (including needs) to be made visible, with implications for the link to climate actions.

To conclude, developing countries hoped the enhanced transparency framework would facilitate the taking of climate actions in areas that matter most to them. Instead, the compromises reached on the transparency provisions, and their subsequent operationalization, tend to increasingly marginalize their priority areas of adaptation, loss and damage transparency or support received, meaning that reporting could become merely a burden with few attendant benefits.

One key area for future research is therefore to assess the relationship between participation in global climate transparency arrangements, through the submitting of reports and engaging in review, and the consequences of doing so for climate action at the domestic level. Such studies should take as a starting point that the international climate transparency provisions are contested and that these provisions may stand in the way, rather than facilitate, opportunities to enhance climate action in line with domestic priorities. Yet, this does not mean that countries cannot use the Paris Agreement's transparency system to further domestic political ends. Indeed, how countries engage with the enhanced transparency framework in practice in diverse domestic contexts is an area ripe for further empirical analysis.

Notes

1. Interview with authors, July 4, 2022, video call.
2. Participant observation of transparency sessions at the 56th sessions of the Subsidiary Bodies intersessional meeting in Bonn in June 2022 (SB56) and the 27th Conference of the Parties in Sharm El Sheikh in November 2022 (COP27).
3. As per information on the UNFCCC webpage on 25 March, 2024: <https://unfccc.int/process-and-meetings/transparency-and-reporting/training-programmes-for-expert-reviewers#PA-review-training-programme>. PDF copy with the authors.
4. The same decision of the 28th Conference of the Parties (COP28) also requested the secretariat to prepare regular synthesis reports on adaptation information (UNFCCC, 2023, para. 60).
5. Participant observation of transparency sessions at the 26th Conference of the Parties in Glasgow in November 2021 (COP26).

Acknowledgements

This research was undertaken under the auspices of the Wageningen University TRANSGOV project, supported by the Netherlands Organization for Scientific Research (NWO) through grant number 40618SW045. An earlier version of this paper was presented at the 7th Global Conference on Transparency, we thank discussants for their comments. We also want to thank colleagues who attended our September 2022 TRANSGOV workshop in Wageningen for their comments on an earlier version of this paper. We are also grateful to three anonymous reviewers and to the editors of *Climate Policy* for useful feedback that has helped to strengthen the article. Any errors remain our responsibility.

Disclosure statement

No potential conflict of interest was reported by the author(s).

Funding

This research is part of the TRANSGOV (Transforming Climate Governance through Transparency) project at Wageningen University, supported by the Netherlands Organization for Scientific Research (NWO) under Grant number 406.18.SW.045.

Ethics declarations

This research project was reviewed and approved by the Social Sciences Ethics Committee of Wageningen University & Research. All interviewees provided informed consent before participating in the study.

ORCID

Max van Deursen  <http://orcid.org/0000-0002-9148-5415>

Aarti Gupta  <http://orcid.org/0000-0003-4908-7453>

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Appendix A

The enhanced transparency framework: who is to be transparent about what?

Area of reporting	Developed countries	Developing countries	Templates in tabular format	Subject to technical review and multilateral consideration
Inventory of greenhouse gas emissions and removals	Mandatory (<i>Shall</i>)	Mandatory (<i>Shall</i>), certain flexibilities apply	Yes	Yes
Progress made in implementing and achieving the nationally determined contribution	Mandatory (<i>Shall</i>)	Mandatory (<i>Shall</i>), certain flexibilities apply	Yes	Yes
Adaptation and climate impacts	Voluntary (<i>Should</i>)	Voluntary (<i>Should</i>)	No	Yes (technical review) No (multilateral consideration)
Loss and damage	Voluntary (<i>May</i>)	Voluntary (<i>May</i>)	No	Yes (technical review) No (multilateral consideration)
(Financial) support provided, needed, and received.	Mandatory (<i>Shall</i>) (for support provided)	Voluntary (<i>Should</i>)	Yes	Yes (except for support needed and received)