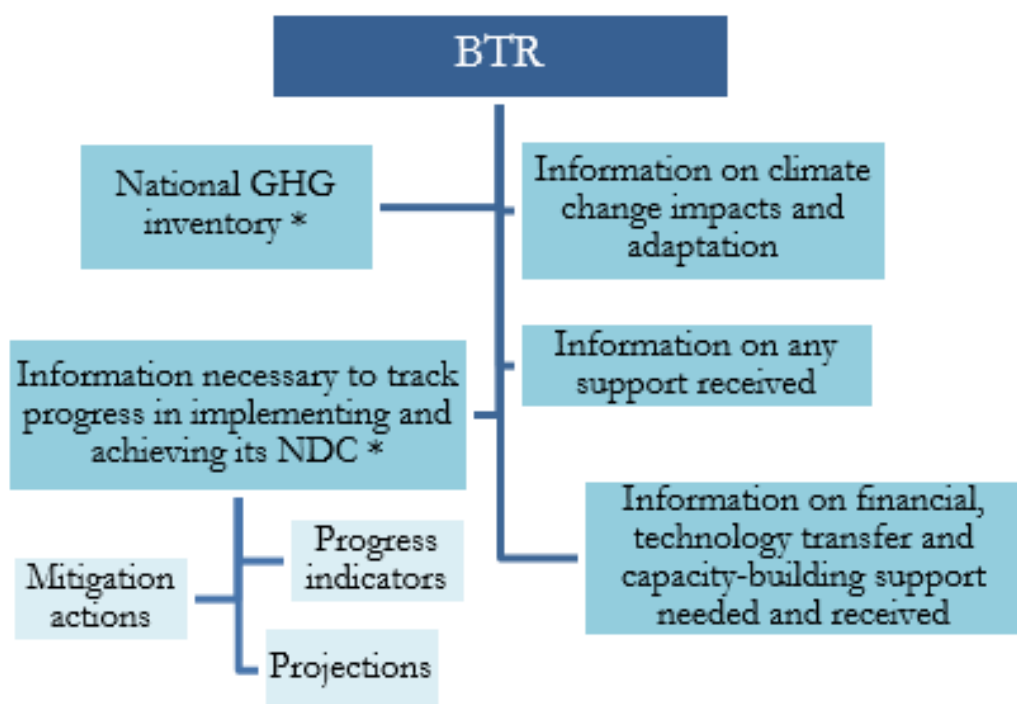


The **biennial transparency report (BTR)**, which will replace the biennial update report (BUR), will provide information on how Parties are progressing in implementing and achieving their nationally determined contributions (NDCs) under the Paris Agreement. They are to be submitted to the United Nations Framework Convention on Climate Change (UNFCCC) every two years. A BTR and a national communication (NC) occurring in the same year can be combined into one report. The content of the BTR has some overlap with the content of the BUR. Some contents are mandatory (“shall” provisions), whereas others are requested (“should” provisions). The modalities, procedures and guidelines (MPGs) provide flexibility for developing countries who need it in light of their capacities. The flexibility options in the MPGs aim to reduce the effort of reporting for such countries, allowing them to enhance their capacities over time, for example, by allowing to report fewer or less detailed information while capacity limitations prevail.

Key elements to be covered in the BTR of developing countries are presented in the figure below. Elements marked with an asterisk (*) are mandatory. The text further elaborates on the status of elements (mandatory, requested, voluntary) and on the elements where flexibility might be applied.



For developing countries, the MPGs mention the following information as part of the BTR:

- a report of the national GHG inventory, from 1990 to the latest year reported being no more than two years prior to the year in which the BTR is submitted (mandatory, with flexibility available for the base year and the latest year (three years prior));
- information necessary to track progress made in implementing and achieving NDCs (mandatory). This includes information on mitigation policies and measures (mandatory), progress indicators (mandatory) and projections mandatory, albeit only encouraged where flexibility is required);
- information on financial, technology transfer and capacity-building needs and support received, including at least an overview of financial support received from the Global Environmental Facility (GEF), bilateral sources, multilateral sources (including in due course the Green Climate Fund), including for the preparation of the current BTR (requested). See the 'Financial resources' information box for additional information; and
- information related to climate change impacts and adaptation (requested or "should" provisions).

For each of the above points (where included in the BTR) a description of institutional arrangements is to be included as well.