

**IMPLEMENTING THE ENHANCED
TRANSPARENCY FRAMEWORK:**

EARLY INSIGHTS FROM

THE CAPACITY BUILDING INITIATIVE

FOR TRANSPARENCY

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ABSTRACT

The Enhanced Transparency Framework (ETF) is a crucial component of the Paris Agreement, designed to provide a better understanding of actual progress in climate action, as well as better accountability of the resources assigned and outcomes achieved in the process. Internationally funded activities like the Capacity-building Initiative for Transparency (CBIT) are fundamental to build the institutional and technical capacities of parties to meet the enhanced transparency requirements as defined in Article 13. We analysed the types of outputs and activities proposed by national governments within the CBIT initiative, as a proxy for Non-Annex I party priorities regarding the implementation of the Enhanced Transparency Framework. The most common types of outputs proposed concerned information provision on national greenhouse gas inventories, followed by progress tracking of Nationally Determined Contributions. Other ETF categories were scarcely represented, though there is a wide variation across regions. These results represent an early insight into the current capacity of developing countries to implement the provisions of the ETF, and support the importance of promoting complementary pathways to climate action transparency.

KEY POLICY INSIGHTS

Countries participating in the Capacity Building Initiative for Transparency are prioritizing in their proposals activities to improve national greenhouse gas inventories, followed by progress tracking of Nationally Determined Contributions

Activities concerning impacts and adaptation are unfrequently proposed, and support needed and received even less so, though with a wide regional variation

Several of the proposed activities concern the creation of cross-cutting activities, tools and frameworks necessary to establish the basis on which to implement the Enhanced Transparency Framework

It is important not to foment unrealistic expectations on the role of the transparency provisions of the Paris Agreement in facilitating climate action progress

In addition to implementing the Enhanced Transparency Framework, climate action transparency and accountability should be actively promoted through various various complementary “accountability pathways”

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INTRODUCTION

At the 2015 international climate summit in Paris, Parties to the United Nations Framework Convention on Climate Change (UNFCCC) agreed to design and adopt the rules and procedures that will guide countries in meeting their obligations under the Paris Agreement on climate change. In order to build mutual trust and confidence and to promote effective implementation, all countries agreed to an Enhanced Transparency Framework (ETF) for action and support stipulated in Article 13, with built-in flexibility taking into account Parties' different capacities. The purpose of the framework for transparency of action is to provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties' individual nationally determined contributions under Article 4, and Parties' adaptation actions under Article 7, including good practices, priorities, needs and gaps, to inform the global stocktake under Article 14 (UNFCCC, 2015). The pathway towards the implementation of ETF was partly defined through the Modalities, Procedures and Guidelines (MPGs) published at the 24th Conference of Parties (COP) in Katowice, Poland, whereby detailed reporting requirements coming into force in 2024 are now available developing provisions under Article 13 (UNFCCC, 2018). The MPGs continue to assume the principle that different country groups face different reporting requirements due to the in-built flexibility, but the requirements are much more detailed and demand more thorough information at all levels compared to the existing reporting mechanisms (Biannual Update Reports and National Communications). The focus is now on how countries will get ready to report to UNFCCC as expected to ensure that the ETF will provide sound and solid ground for the implementation of the Paris Agreement.

As part of the Paris Agreement and in relation to the ETF, Parties to the UNFCCC have agreed to establish a Capacity-building Initiative for Transparency (CBIT), "... in order to build institutional and technical capacity, both pre- and post-2020; this initiative will support developing country Parties, upon request, in meeting enhanced transparency requirements as defined in Article 13 of the Agreement in a timely manner" (UNFCCC, 2015). Hence, the CBIT aims to strengthen the institutional and technical capacities of developing countries to meet the Article 13 requirements in the Paris Agreement. The CBIT Trust Fund was established in September 2016, in accordance with the World Bank's applicable policies and procedures and as of April 2019, 2 projects are

pending approval, 17 projects have been CEO approved and the project information form (PIF) of 29 more has been approved by the GEF secretariat, amounting to a total portfolio of \$73.8 million (GEF, 2019). CBIT is different from the support that countries can access to develop their NC and Bi-annual update Report (BuR) through the Global Support Programme in the sense that there is no predetermined required output. Countries have full flexibility to design their projects within the scope provided by the GEF CBIT Programming Directions (GEF, 2016), namely to: 1) Strengthen national institutions for transparency-related activities in line with national priorities; 2) Provide relevant tools, training and assistance for meeting the provisions stipulated in Article 13 of the Paris Agreement; and 3) Assist in the improvement of transparency over time. The Programming Directions reflect the fact that countries have different capacities and hence prioritize the way they spend the CBIT funds differently. The CBIT budgets range between 1 million USD and 2 million USD. The outputs the countries plan to implement with the CBIT funds reflect the capacity that will be built over the next 2-5 years, which in turn will provide an indication of where countries will be in terms of capacity to report on the MPGs in 2024. The purpose of this paper is to derive lessons and patterns from the early stages of CBIT and a practically-oriented, bottom-up and country-driven mechanism to enable the implementation of the ETF. As a demand-driven (i.e. requested by UNFCCC Parties) international process to help strengthen Non-Annex I parties' capacities to meet ETF requirements, the design and early implementation of CBIT can provide useful insights into: 1) national priorities in the context of climate transparency-related activities, and 2) the baseline situation of participating countries. This paper analyses the components and outputs in country-driven CBIT proposals for GEF funding, either under development or approved and being implemented. Though still at an early stage, CBIT project patterns and lessons learnt can help guide ongoing and upcoming efforts towards full implementation of the ETF. This article will therefore contribute to improve the understanding of what we can expect CBIT-related efforts to contribute to developing national capacities to implement the ETF. Analyzing the outputs will also shed light on the limitations of CBIT and the gaps countries will have after CBIT projects have been implemented. It also discusses the role and value of internationally-driven and nationally-driven activities on climate action transparency, and provides policy recommendations.

METHODS

We extracted data on outputs, components and budget allocation from the Project Identification Forms (PIFs) that countries have submitted to the GEF until January 2019 or GEF CEO-approved project documents, regardless of whether implementation has started. Outputs were classified according to two main categories. The first category refers to the Enhanced Transparency Framework established under Article 13 of the Paris Agreement (PA ETF), and includes five categories, corresponding directly to the typologies of the ETF (i.e. information provision on national greenhouse gas (GHG) inventories; implementation and progress tracking of Nationally Determined Contributions (NDC); climate change impacts and adaptation activities; financial, technological, and capacity-building support provided; and financial, technological, and capacity-building support received or needed). The second category was introduced reflecting the cross-cutting activities, tools and frameworks necessary to establish the basis of activities that can be directly mapped to the ETF categories. Within this category, the following four typologies were defined:

- a) Centralized data management tools, including the building of digital platforms to sustain centralized repositories of climate data, interactive tools for exchange of data among stakeholders, facilitate reporting processes and increase varying levels of access to and visibility of climate related information at country level. In this case, the approach of the countries was on counting with tools that could be used in conjunction with existing or new ones, to support teams already working in transparency related elements.
- b) MRV systems, including building cross sectorial or single-sectorial systems that would allow countries to measure, report and to some extent verify its GHG data, mitigation and adaptation policies and actions, and climate related finance flows, mostly from the procedural side, defining in a more integral and comprehensive way the arrangements and tools needed for implementing their systems. Different from typology a) where the focus was on the development of specific tools, in this case the focus was on the development of integral systems of management of data for performing a variety of MRV activities, or designing the frameworks where MRV systems could be

organized and operate on a regular basis, particularly in the cases where MRV systems were not operating on a structured basis.

- c) Transparency country capacity support, comprising outputs aimed at building institutional capacity at the governmental level to tackle transparency requirements. These outputs are expected to improve the organizational arrangements and technical coordination of institutions, strengthening their technical capacities. This category also comprises the development of strategies, and tools supporting the implementation of the created institutional capacity.
- d) Stakeholder engagement and transfer of knowledge, including training activities to different stakeholders, and especially government officials working on transparency-relevant roles. This typology also includes the exchange of experiences and knowledge at global, national and subnational level among stakeholders, clustering a number of outputs aimed at engaging a wider basis of stakeholders at national level into transparency concepts.

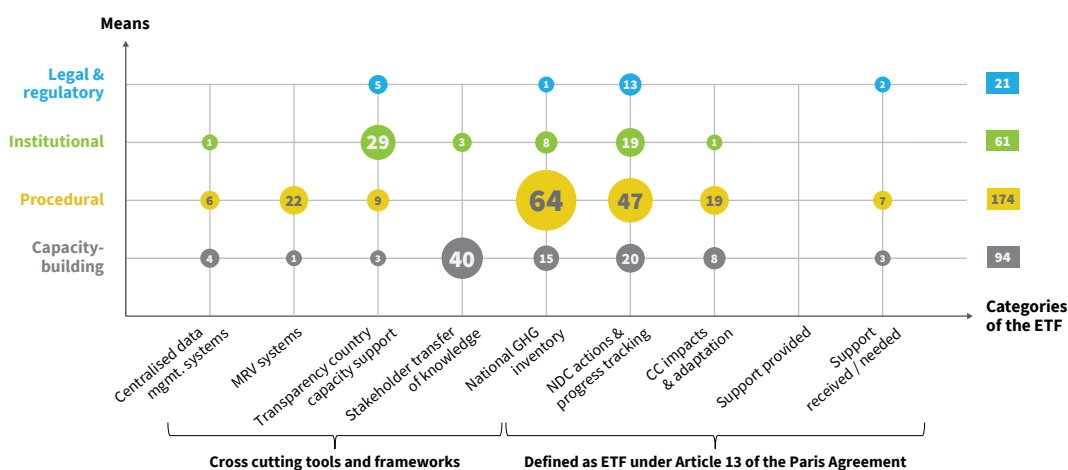
Once outputs were categorized and their typologies assessed, they were further classified regarding the means by which the country proposed to implement them, with a total of four groups: (i) legal and regulatory, including laws, regulations, policy development and long-term strategies; (ii) institutional, including institutional arrangements and coordination, stakeholder engagement including non-state actors, and the inclusion of gender perspectives; (iii) procedural, including all types of guidelines, templates, tools, methodologies and frameworks, processes and reports used to implement the NTF or parts of it; and (iv) capacity-building activities, including trainings, knowledge sharing and peer exchange activities. The two-dimensional categorization was done through a Delphi Technique among transparency experts, with one of the authors of this paper as a facilitator. A panel of three experts was conformed to exchange views and provide opinions on allocation of each output into the categories and typologies defined. Three iterative rounds of consultations were deemed as necessary for reaching consensus in the allocation process, allowing also to sharpen the definition of the typologies, and improving a common understanding of the categories and typologies.

RESULTS

We assessed a total of 39 Project Identification Forms (PIF) approved by GEF, corresponding to the same amount of projects presented by countries. A list of the countries is presented in Annex 1; they represent 20% of the pool of eligible countries (i.e. 154 Non-Annex I Parties of the UNFCCC). Altogether, the PIFs studied presented 398 outputs, which were assigned to the two-dimensional categorization previously explained. Most of the outputs (350, roughly 88%) could be assigned to one unique category of output and one unique mean of implementation, and for clarity we focused our analysis on them. Out of the 350 outputs, 65% fell squarely under one of the 5 categories defined as belonging to the ETF, usually referring specifically to one or more elements of the ETF. Outputs geared towards NDC tracking (28%) and improving GHG inventories (25%) were the most frequent, with a small representation of impacts and adaptation (8%), an even smaller one of support received/needed (3.5%). No outputs

were proposed regarding support provided, in line with the non-annex I status of CBIT beneficiary countries, although knowledge transfer and south-south cooperation could have been included in this category. The remaining 35% belonged to the additional categories defined, within which most outputs related to basic support for transparency country capacity (13%), as well as stakeholder engagement and knowledge transfer (12%). Cross sectoral specific tools such as MRV/M&E systems (7%) and data management platforms (3%) mostly for compilation and storing of climate data, were also indicated by several countries as systems they wanted to put in place or improve in their countries. Concerning the choice of means proposed to implement the outputs, presented in Figure 1, outputs aimed at improving procedures for the implementation of transparency tools were the most common (50%), while legal and regulatory improvements were the least frequent (6%).

FIGURE 1. CATEGORIES OF TRANSPARENCY-RELEVANT CBIT OUTPUTS AND MEANS OF IMPLEMENTATION PROPOSED BY COUNTRIES



We disaggregated the 39 PIFs into four regional clusters: Africa (14 countries), Latin America and the Caribbean (12 countries), Asia-Pacific (7 countries) and Europe-Central Asia (6 countries) – see Figures 2 to 5.

The geographical disaggregation shows some patterns in terms of how the different outputs proposed by the countries were grouped according to our proposed typology (see figure 2). National GHG inventories was the leading category for the outputs of Asia-Pacific (33% of the outputs) and African countries (30%), closely followed in both regions by NDCs actions and progress tracking. The latter category (NDC actions & progress tracking) outputs were in turn the most frequent in Latin America and the Caribbean (33% of the outputs) and Europe – Central Asian (26%) countries. With regards to the other categories, Impacts and Adaptation ranked relatively low in all regional clusters, being in third place on average for Asia - Pacific and LAC countries, and even lower for the others. At the extreme, the African cluster of 14 PIFs (Figure 2) did not feature any outputs explicitly and specifically mentioned as related to adaptation. Support received/needed was the least represented ETF category, save for support provided, with no outputs. From the additional categories outside the formal ETF framework, basic transparency country capacity support was the best represented, followed by Stakeholder and transfer of knowledge, MRV systems and centralized data management tools.

The most popular category of outputs chosen by **African countries** in the sample included in the assessment was the one related with GHG Inventories, to be implemented mostly through procedural means, usually strengthening features of existing national GHG inventories systems already being in place to submit to the UNFCCC Convention, and also allowing for a more thorough preparation of such GHG inventories from a TACCC¹ perspective of the data used to prepare these GHG inventories. In turn, the second most popular typology “NDC actions” comprised a variety of aspects: legal, regulatory, institutional, procedural and capacity building oriented. ETF categories other than GHG inventories and NDC tracking were virtually absent, with the exception of five outputs related to support received. Within the “non-ETF” categories, “Transparency country capacity

support” and “Stakeholder engagement and transfer of knowledge” were the most common type of outputs, the first to be implemented through a variety of institutional, procedural and legal means, and the second mainly through capacity building. Other aspects such as improving MRV systems or centralized data management tools were less represented.

The 7 countries from the “**Asia-Pacific**” zone followed a relatively similar, assigning in the same order the highest relevance to “GHG Inventories” and “NDC actions” typologies, and following a similar balance among the means of implementation. However, several countries considered impacts and adaptation elements in their CBIT projects, more than any other clusters of countries examined. No other ETF category featured any outputs in this cluster of countries. Ancillary aspects to the ETF categories had far fewer outputs, and mostly concentrated around “Transparency country capacity support” (implemented through various means) and “Stakeholder engagement and transfer of knowledge” (implemented mainly through capacity building)

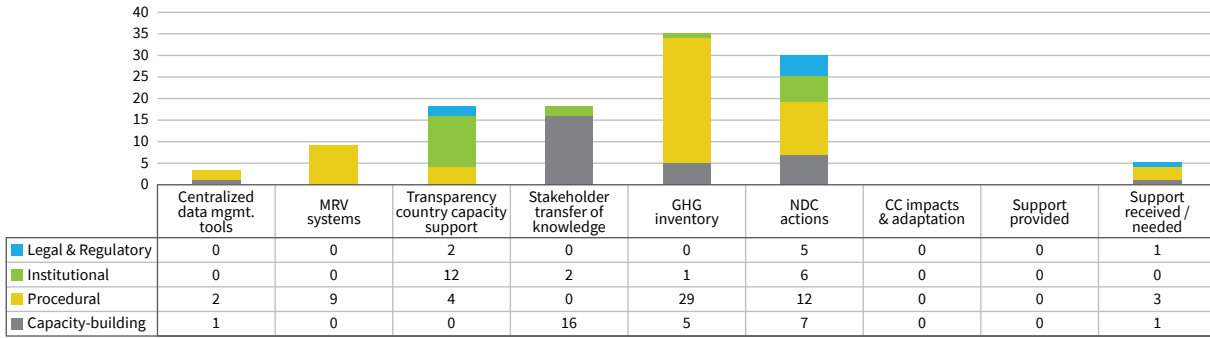
The ETF category with most outputs in the 6 countries of “**Europe & Central Asia**” was the “NDC actions”, followed with less than half as many outputs by “impacts and adaptation” and with a very small pool of “support received/needed” outputs; in all cases the outputs were to be implemented through various means. In the non-ETF categories, “Transparency country capacity support” features the most outputs (implemented through various means), followed by “Stakeholder engagement and transfer of knowledge” (implemented exclusively through capacity building) and “MRV systems” (exclusively through procedural means).

Lastly, in the 12 countries of the “**Latin America and the Caribbean**” cluster, “NDC actions” (implemented through various means) led with difference, followed in the ETF categories by “GHG Inventories” and much fewer outputs in “impacts and adaptation” and “support received/needed”. In the non-ETF categories, outputs were more distributed than in other country cluster, with outputs in all categories.

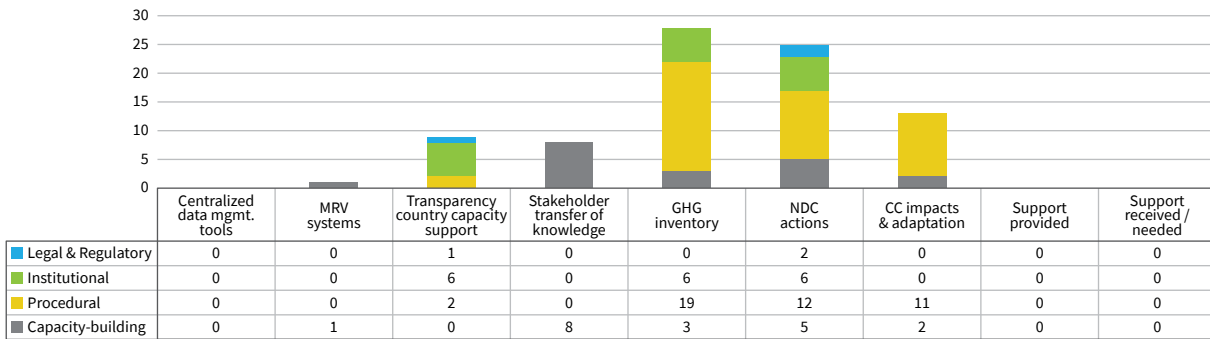
1 TACCC stands for Transparent, Accurate, Complete, Comparable and Consistent

FIGURE 2. DISTRIBUTION OF OUTPUTS PRESENTED IN CBIT PROJECTS TO THE GEF BY REGION

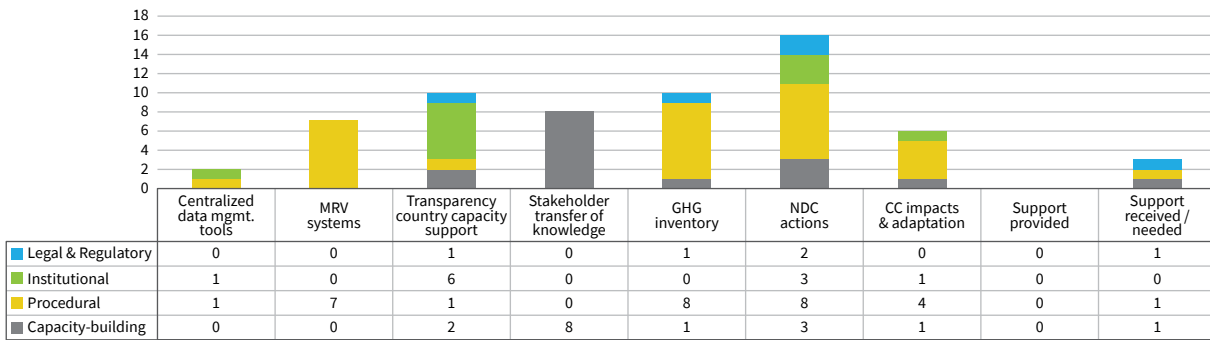
AFRICA (N=14)



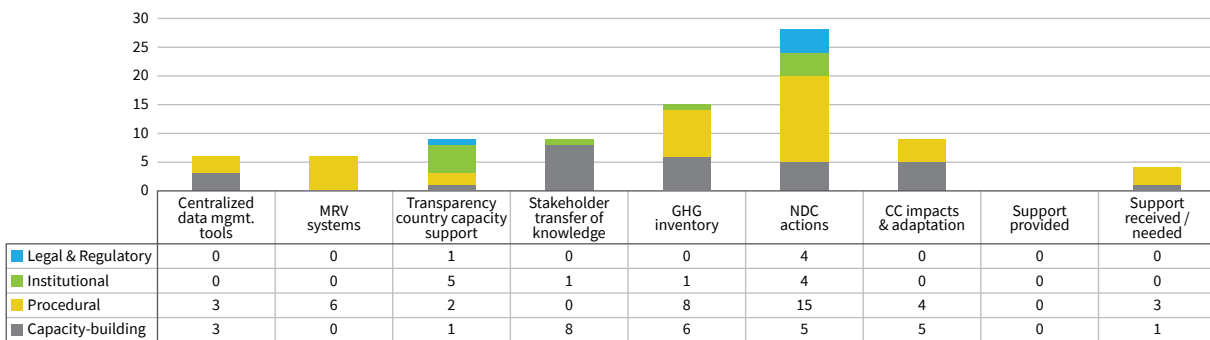
ASIA & PACIFIC (N=7)



EUROPE & CENTRAL ASIA (N=6)



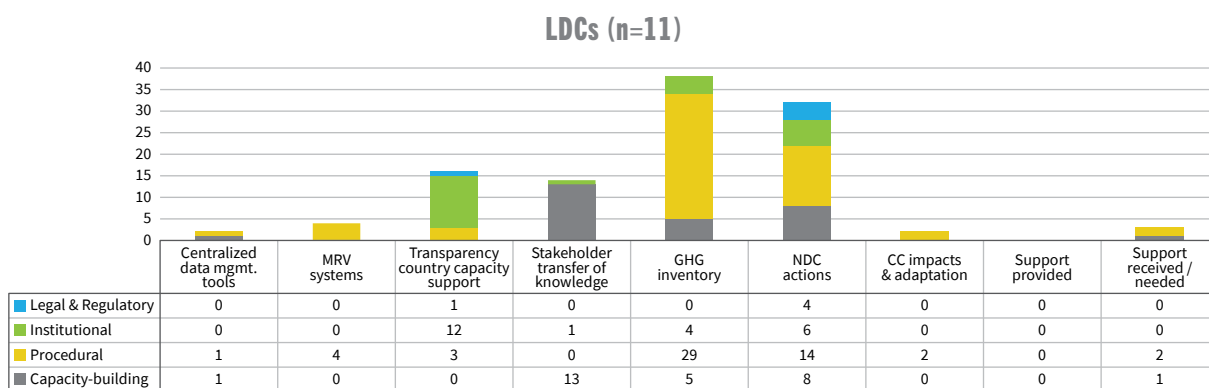
LATIN AMERICA (N=12)



Besides the regional clustering, we examined specifically PIFs from Least Developed Countries (LDCs) and Small Island Developing States (SIDS), on account of their frequently observed higher climate risk vulnerability and/or less developed readiness (ND-GAIN, 2018). In the case of LDCs (11 countries) we found that outputs aimed

at improving GHG inventories were the most frequently proposed, followed by the tracking and reporting of NDCs. Below, and far less frequent, were transparency country capacity support and stakeholder engagement/knowledge transfer. Counterintuitively, “Impacts and Adaptation” outputs were largely absent in the PIFs.

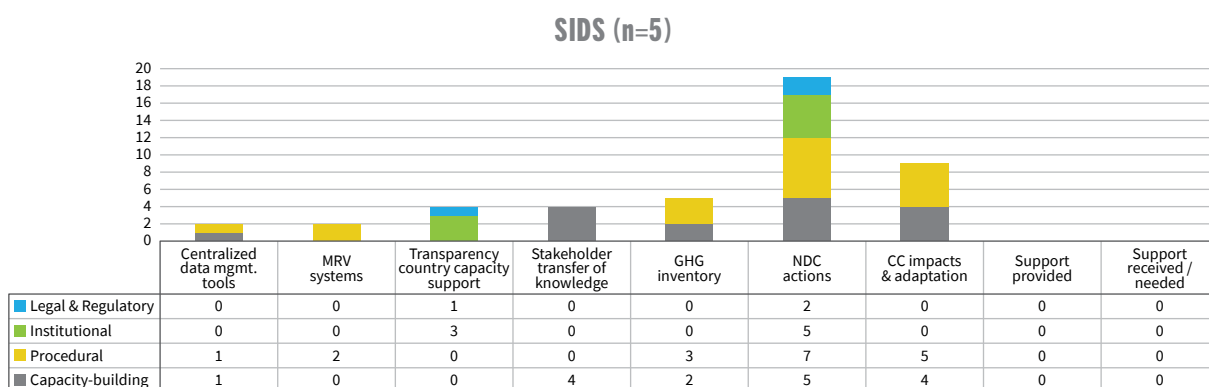
FIGURE 3. DISTRIBUTION OF OUTPUTS OF LDCS COUNTRIES THAT PRESENTED CBIT PROJECTS TO THE GEF



On the other hand, SIDS most frequently proposed outputs to track and report on NDC actions, followed by outputs to report on impacts and

adaptation. All other categories were less frequent, and completely absent in the case of support received, needed or provided.

FIGURE 4. DISTRIBUTION OF OUTPUTS OF SIDS COUNTRIES THAT PRESENTED CBIT PROJECTS TO THE GEF



DISCUSSION

The clearest observable pattern in the analyzed sample of CBIT outputs is their emphasis on procedures and capacity for NDC tracking and reporting and GHG inventories. This was to be expected, since these elements constitute the backbone of the reporting aspects of the most binding categories within UNFCCC and the Paris Agreement. Furthermore, insofar as GHG inventories have been selected by most countries as their main tool to track progress towards their NDC mitigation goals, the two categories are strongly interlinked. From a national viewpoint towards transparency of reporting in mitigation, the two go together as strengthening the emissions baseline and the mechanisms for analysing progress towards the expressed level of mitigation ambition. And in the case of Asian developing countries at least, research has confirmed that improvements in basic technical capacities for GHG inventory preparation were found to be a key necessity for countries to implement the ETF (Umemiya, White, Amellina, & Shimizu, 2017).

However, the implementation and operationalization of the ETF brings countries the opportunity to strengthen their capabilities to collect and report on a much wider range of climate data than the one related with GHG inventories and national communications only. In that regard, lessons from the gradual implementation of the GHG Inventory Systems in the countries should not be overlooked; for instance, it took a number of years for most countries to adjust to adequate reporting under the GHG Inventory data rules. Moreover, an expanded scope in transparency implies involving a wider platform of stakeholders, a process that takes time and concerted efforts.

Another clear pattern concerns the scarce focus on support received and needed. This could be interpreted in various ways. Generally, reporting on monetary matters may be a sensitive issue compared with other climate-related dimensions. However, the role of the lack of guidance on how to operationalize this dimension of the ETF cannot be underestimated. Very few UNFCCC parties have as yet a clear idea or guidelines on what counts as a climate-relevant expenditure, either in the public sector or in the private sector, which along with the sensitive nature of the matter explains the plethora of accounting and reporting practices observed in practice (Weikmans & Roberts, 2019). The same applies to the quantitative evaluation of climate-

relevant support needed, which could range from discretionary in nature to intricate analyses of additionality and development. “Support provided” is the category under the ETF in which no country showed any interest in the context of CBIT. Since CBIT countries are Non-Annex I, this category is not mandatory within the ETF, and overall not part of the current UNFCCC Report for Developing Countries: BUR, or the newer Biennial Transparency Report, established under the Katowice Climate Package. However it has been found in reports (Mexico NC, Chile BUR2) that NAI parties do provide support to fellow developing countries in the form of South-South Cooperation. In the context of the CBIT projects this support among NAI parties is expected to be increased at Global level through the early implementation of the CBIT Global Coordination Platform, a platform functioning under the joint management of UNDP and UNEP and financially supported by the GEF (UNEP-DTU, 2019). Another noteworthy initiative in this respect is the Centre of Transparency for LAC countries, located under the Regional Office of LAC of UN Environment in Panama, providing tailored support to countries of the region in Transparency related issues. Regardless of the willingness of NAI or developing country parties to voluntarily adhere to higher transparency standards in terms of support provided or received, there are still significant methodological challenges on how to track climate finance in the practice (Winkler et al., 2018).

The elements for implementation of the ETF agreed in the COP of Katowice will pose additional challenges to the Parties of the Convention. Developing more sophisticated sets of indicators, allowing for a more thorough tracking of the NDC of the countries, is one of them. Several developing countries currently do not count with good tracking systems for most of their climate-relevant public policies, so CBIT projects have become an excellent opportunity for developing an area of practical thinking with regards to approaching transparency and climate tracking in a variety of climate related policy aspects. In addition, long-standing elements of the international reporting can now take advantage of the push for climate action transparency to undertake needed improvements, as it is the case of the GHG inventories. In several countries, a shift from the preparation of GHG inventories with a high reliance on external consultants towards systems

embedded into their own Government institutions is becoming more apparent. In more general terms, support for building stronger institutions at Government level through the CBIT project is high in the interest of the countries. Countries visualize that the issue of transparency has a strong potential in terms of creating or improving their existing systems. This is a generalized aspect considered by countries in the design of their CBIT projects, and it is reflected by all of the 6 clusters of countries we considered. In turn, cross sectoral elements were also highly considered by countries, targeting at different means, both mostly in terms of supporting institutional means and in contributing to procedural processes and tools.

CBIT is one of the several ongoing initiatives building capacity for transparency. At the international level, the “Initiative for Climate Action Transparency” (ICAT), so far involving over thirty countries, is developing guidance to measure and assess impacts of climate policies and actions, and strengthening capacities to assess NDC-related actions and progress (ICAT, 2019). Seven countries are both part of ICAT and CBIT, with clear complementarities and alignments. Thus far, most countries engaged in ICAT are using this project to strengthen their institutional arrangements and procedures for collecting and reporting GHG data in the context of the ETF. According to the country, the focus can be at national level, sub-national level or sectoral level. Countries are also using ICAT to improve the quality of their GHG data, to establish data collection methodologies for tracking policies and actions in the context of their NDCs, or to support the regulatory development of their national transparency frameworks, in order to make them more formalized and sustainable in time. This links well with CBIT-financed outputs, where most of the countries focus on institutional and procedural means. In addition, several countries have prioritized Legal and regulatory means under CBIT to develop capacity support and to implement national tracking systems of NDC. Adequate data management is critical for the operation of such systems, and data is more likely to circulate and be ready for analysis when a legal mandate of provision can encourage its availability. These international ETF-supporting schemes and activities build upon the previous UNFCCC transparency systems and a plethora of global and regional communities of practice and other peer-learning instruments, policy dialogues and national-level activities and platforms.

The transparency provisions under the UNFCCC have continuously evolved during the past two and a half decades, with the ETF highlighting the urgent need for detail on how to operationalize the “Common but differentiated responsibilities and respective capabilities” (CBDRRC) principle in the practice of climate transparency. Compared with other articles of the Paris Agreement, transparency provisions under Article 13 show a higher degree of convergence between developed and developing countries (Voigt & Ferreira, 2016). However, save for the pre-eminence of activities to strengthen and improve GHG inventories, the foundational character of several of the CBIT-funded systems design activities, along with the regional differences in activity profiles supports the suggestion by some researchers that a very high degree of flexibility, perhaps nationally determined, will be needed to operationalize Article 13 of the Paris Agreement (Wang & Gao, 2018). Ultimately, the gap in institutional and technical capacity for climate transparency will have to be addressed largely through national means, also in developing countries.

What does this imply for the implementation of the transparency provisions in the Paris Agreement? Our results suggest that most non-Annex I countries seem to be at a relatively early stage, mainly working on either a better systematization of their information or the ground work for monitoring and tracking of GHG emissions and progress towards NDC goals at both the sectoral level and across governance levels. In terms of GHG emissions the high interest shown by countries for improving transparency of their National Inventories reflect a more thorough approach with regards to considering the relevance of climate/emissions data, encompassing not only the “hard” components related to more accurate Activity Data or Emissions Factors, but also how to store this information and make it publicly available in a more transparent manner. Crucially, this increases the utility of climate transparency efforts at national level, beyond the pressure of reporting to international instances. Regarding transparency of action and reporting in adaptation, CBIT outputs explicitly related to impacts and/or adaptation seem to be a minority compared with those strictly related to mitigation, such as the categories of National GHG inventories and (arguably) MRV systems. This is particularly counterintuitive in the case of the CBIT projects in the African region, considering the justifiably vocal interest shown in COPs of African countries into adaptation related matters. Various factors may help explain this imbalance. On one hand,

most climate-related transparency activities and discussions at the national level have until very recently been held mainly by organizations and personnel related to GHG mitigation activities and reporting, probably fostering a perceived link between climate transparency and GHG-reporting. Moreover, at the national level there is little doubt about the central role of existing arrangements for the transition from mitigation MRV to transparency (Winkler, Mantlana, & Letete, 2017). On the other hand, there is considerably more flexibility and limited guidance as to what country-level information on adaptation is to be communicated to the UNFCCC and how. While allowing for variation in adaptation reporting is important to reflect different needs and responses, it is clear that more detailed reporting guidance could help focus reporting efforts, and improve consistency and comparability of the information presented (Ellis, Wartmann, Moarif, & Rocha, 2018). In that sense, the specification of information elements for transparency in Modalities, Procedures and Guidelines (MPGs) agreed upon in COP24 in Katowice Decision FCCC/CP/2018/L.23, Annex IV) represents clear progress in that direction, listing key categories of relevant information. Ultimately, however, the adaptation section of the MPGs simply defines a recommended scope for adaptation reporting. Moreover, it is unclear whether further prescriptive detail would help national authorities at this stage. Given the voluntary nature of Adaptation Communications and their likely crucial role in the Global Stock Take, as well as for measuring progress towards the Global Goal on Adaptation, overly prescriptive guidance may end up discouraging reporting and transparency efforts.

It is important, in short, not to overestimate the likely role of the transparency provisions of the Paris Agreement in facilitating climate action progress through greater accountability, since the link between the former and the latter are far more complex and less clear than commonly assumed (Gupta & van Asselt, 2019). It is also important not to underestimate the deep accountability challenges to address in the transnational Climate Change regime, resulting from increasingly complex networks among other factors (Widerberg & Pattberg, 2017). In fact, even in a context of relatively high information, institutional trust and political buy-in like the EU, climate action transparency efforts continue to be hampered by issues related to completeness, consistency, comparability, and different

interpretations of reporting and transparency requirements (Schoenefeld, Hilden, & Jordan, 2018). Rather than relying exclusively on the implementation of the ETF, it is probably wise to actively promote climate action transparency and accountability through various complementary “accountability pathways” including mutual peer-to-peer accountability, internal accountability of governments to institutions and/or civil society organizations, and governmental self-evaluation (Karlsson-Vinkhuyzen et al., 2018), all of which could be supported by the research community, perhaps more suited at this point than multilateral organizations in terms of flexibility and responsiveness to provide in a timely manner supporting data, models analysis and methodologies (Aldy et al., 2016; Jacoby, Chen, & Flannery, 2017; Spencer et al., 2017).

Our analysis has a number of limitations. Firstly it is based on pre-implementation documents (i.e. PIFs), although thus far, the degree of coincidence between PIFs and final project documents is high enough to consider activities and outputs in PIFs a fair indication of finally agreed upon ones. Secondly, the categorization was done via expert judgment, with the inherent biases thereof. In addition, categories of outputs beyond those of the main lines of action within the ETF were derived from the bottom-up based on the abundance of various types of outputs in the CBIT portfolio. This may shift in time, making it necessary to revisit the framework of categorization. However, we found this two-dimensional categorization more descriptive than the types described by GEF in their CBIT Programming Directions, which on the other hand were proposed *ex ante* and without the benefit of actual documentation of country-proposed activities. While the CBIT status reports organize and report on the proposals based the types set forth in the programming activities (GEF, 2019), the adequacy of the categories itself is difficult to assess in the absence of accompanying categorization criteria.

CONCLUSIONS

An internationally-funded portfolio of activities geared towards enhancing climate information transparency like CBIT can provide early insights into the baseline status for the implementation of the ETF. The improvement of national GHG inventories and the tracking of progress towards NDC-stated goals, in turn highly related, are leading types of transparency-supporting activities prioritized by Non-Annex I countries. Often times, these activities are implemented via procedural means, including the development of guidelines, templates, tools, methodologies and frameworks, processes and reporting mechanisms. Activities supporting transparency of information related to impacts and adaptation are thus far not being prioritized by countries and regions with high climate vulnerability. Support needed and received is a neglected ETF category. As relevant internationally- and nationally-funded climate transparency portfolios begin implementation, the international climate policy community can gain insights into further assistance needs and realistic timeframes for an adequate implementation of the ETF.

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