The Women’s Environment and Development Organization (WEDO) welcomes the opportunity to share further views on the modalities, procedures and guidelines (MPGs) for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, specifically on the questions identified for item 5 on the document FCCC/APA/2016/L.4, paragraph 15 a-d.

WEDO puts forth the following views and proposes an overall approach that would promote the holistic implementation of provisions of the Paris Agreement. This holistic approach includes ensuring that the principles contained in the preamble such as obligations related to human rights, the rights of indigenous peoples, gender equality, a just transition, food security, and intergenerational equity are also operationalized. A process needs to be established to allow for the systematic review of these principles. In other words, the review cycles and MPGs should not only report on what parties commit to do but also how they implement these policies. In addition, there should be coherence between the transparency framework and other key elements such as Global Stocktake, Nationally Determined Contributions (NDCs), the compliance mechanism, etc.

Taking into account the questions outlined in FCCC/APA/2016/L.4, paragraph 15 a-d, WEDO puts forth the views below on the transparency framework in two sections I) action and II) support.

**Transparency Framework for Action –** WEDO recommends the following elements to be considered in the development of the MPGs for the transparency framework for action:

- **Holistic implementation:** As mentioned above, the implementation and reporting on NDCs must consider all principles in the preamble of the Paris Agreement as well as targets under the Sustainable Development Goals agenda.

- **Gender-informed approach on the preparation of Intended Nationally Determined Contribution (INDCs):** Countries should undertake extensive environmental impact assessment and social assessment with a gender lens when preparing INDCs. Gender norms, roles and relations should be considered as an essential marker in determining the climate change risks and vulnerability indices (only 64 of the 190 INDCs to date include a reference to women or gender and all 64 countries are non-Annex I countries).

- **Consultation and consent as main guidelines:** The transparency framework for action must set out clear rules on ensuring public participation, access to information, and consultation and consent on the preparation and implementation of INDCs under the Paris Agreement. This includes rules on integrating gender-dimensions and consulting with gender experts and women’s civil society groups in the design of domestic strategies and plans. This includes creating a space for women’s rights CSOs through engagement mechanisms.

1 Contact WEDO Co-Director, Bridget Burns, bridget@wedo.org, for more information.
• **GHG reduction as guideline, not just GHG compensation:** Previous market-based mechanisms developed under the UNFCCC have failed to reduce GHG emissions and have often caused violations to human rights, women’s rights, and indigenous peoples’ rights as well as other environmental harms. The transparency framework for action should therefore adopt a transformative approach that moves away from the offsetting logic and be designed in a way that truly ensures GHG reduction and respects human rights, gender equality, the rights of indigenous peoples and environmental integrity.

• **Additional suggested components of the MPGs:**
  - Mitigation and adaptation objectives and actions at all levels
  - Include national inventory reports and progress reports on NDCs
  - Report on both progress and challenges

**Transparency Framework for Support** – WEDO recommends the following elements to be considered in the development of the MPGs for the transparency framework for support:

• **Shift from a fossil fuel based economy:** The transparency framework for support should ensure that all the support provided by parties, especially developed countries, is committed to halt all new investments in fossil fuels, with a clear and urgent phase out / shift from a fossil fuel based economy, alongside phase out strategies and plans from developing countries based on their developmental needs.

• **100% gender-responsive climate finance:** The framework should ensure that projects are not pushed through for the sake of expediency especially if they have not met obligations on ensuring gender equality. Climate finance must serve public interests instead of corporate profits, which means those public-private partnerships and other forms of blended finance that trigger conflicts of interests should be avoided.

• **Prioritization of climate change action over militarization:** Parties should reallocate funds away from militarization to invest in gender equality, environment, social and climate justice policies in order to meet climate finance gaps and fully implement the Paris Agreement.

• **Coherence with the decision 21/CP.22 on the Lima Work Programme on Gender:** Parties must articulate a clear plan of action to address guidelines and capacity building at the national level to ensure gender is integrated into the planning, development and monitoring of NDCs and NAPs, as well as coherence with the SDGs and other international agreements such as Convention on Biological Diversity.

• **Additional suggested components of the MPGs:**
  - Tracking systems for financial and non-financial support
  - Reporting for support provided and support received
  - Reporting that avoids duplication

**Flexibility for developing countries:** WEDO believes flexibility should be given in regards to the MPGs to LDCs and those developing countries that need it in light of their capacities. However, the flexibility must ensure that the limitation on climate change action is not the consequence of barriers arising from trade rules within or outside the World Trade Organization framework. In order to make the reporting process accessible to all parties, every request must be clear and support
scaling up over time. This includes clarity on the reporting process such as the scope, frequency, review, etc.

Other elements to be considered in the development of the MPGs:

- Observers should be included in all sessions on the development of the transparency framework;
- Accounting modalities for support provided and received should be clearly outlined;
- There should be additional guidance on how to report on non-financial support including technology transfer and capacity building;
- Ensure the principle of promoting TACCC is evident throughout all MPGs;
- Apart from overall coherence, MRV could also inform capacity building initiatives.