

Including loss and damage and adaptation in Nationally Determined Contributions and Biennial Transparency Reports

A guide to leveraging UNFCCC flexibilities for
LDCs and SIDS



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Front cover image: Sumba Barat Daya, East Nusa Tenggara, Indonesia. Credit: Fadhil Abhimantra via Unsplash.com

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Acronyms

Abbreviation	Meaning
ADCOM	adaptation communication
BTR	biennial transparency report
COP	Conference of the Parties to the UNFCCC
CRTs	common reporting tables
CTFs	common tabular formats
ETF	Enhanced Transparency Framework
GDP	gross domestic product
GGA	Global Goal on Adaptation
GST	Global Stocktake
LDCs	least developed countries
MPGs	modalities, procedures and guidelines
NAP	national adaptation plan
NDC	nationally determined contribution
SIDS	Small Island Developing States
UAE	United Arab Emirates
UNFCCC	United Nations Framework Convention on Climate Change

1. Introduction

Who is this guide for?

This guide is for government officials and practitioners involved in preparing and updating nationally determined contributions (NDCs) and biennial transparency reports (BTRs). It is especially relevant for those in least developed countries (LDCs) and Small Island Developing States (SIDS), who can draw on additional flexibilities across the Paris Agreement and the Enhanced Transparency Framework (ETF), recognising their special circumstances. The guide aims to support national focal points and technical experts to use these processes to communicate their country's priorities and increase access to finance and support.



Who is this for?

National focal points and technical experts in LDCs and SIDS.

Purpose of the guide

As global emissions continue to rise and the climate crisis intensifies, adapting to the worsening impacts of climate change and addressing the now-inevitable resulting loss and damage become increasingly important.¹ This is especially true for LDCs and SIDS, which are among the countries least responsible for, but most affected by, climate change.

The United Nations Framework Convention on Climate Change (UNFCCC) and Paris Agreement provide frameworks for advancing these efforts. Communicating national priorities through NDCs and BTRs is not only an administrative exercise; it is also a strategic opportunity. Even where data and capacity are limited, including available information is useful for national planning and communicating national needs and priorities. This, in turn, can help countries mobilise finance and support. It can also feed into global processes such as the Global Stocktake (GST), raising political visibility and increasing the international community's focus on adapting to the now-inevitable impacts of climate change and addressing resulting loss and damage.



Key point

Communicating national priorities through NDCs and BTRs is not only an administrative exercise; it is also a strategic opportunity.

¹ The Intergovernmental Panel on Climate Change has said with very high confidence that although limiting warming to 1.5°C would substantially reduce projected losses and damages related to climate change, it cannot eliminate them all, and even effective adaptation does not prevent all losses and damages. See IPCC (2022) Summary for Policymakers, Climate Change 2022: Impacts, Adaptation and Vulnerability. Contribution of Working Group II to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change. [Available here](#)

This guide suggests how to strategically leverage the flexibility built into the UNFCCC system, learning from NDCs and BTRs that have already been submitted. It provides practical suggestions for including loss and damage and adaptation in NDCs and BTRs without creating additional burden, by starting with existing, easily accessible information.

How to use this guide

This guide is designed to be a strategic toolkit, not a comprehensive manual, and should be used alongside existing and forthcoming UNFCCC guidance. Throughout, it signposts further resources to support more detailed considerations on what and how to communicate and report on national plans and priorities under the UNFCCC. This guide does not prescribe what to include or how to include it, as that depends on each country's national context, priorities and needs.



Help

If you need any further guidance, please get in touch [here](#).

For information on IIED's transparency programme, visit [here](#).



Key point

This guide does not prescribe what to include or how to include it, as that depends on each country's national context, priorities and needs.

2. The communicating and reporting landscape under the Paris Agreement

Box 1: Beyond the acronyms: what's what?

NAP: national adaptation plan. This is your detailed national planning document – a comprehensive, continuously updated national plan that breaks down how your country intends to adapt to climate change and build resilience over the long term.

NDC: nationally determined contribution. This is your high-level global pledge – communicated every five years, it sets out your country's political commitments and vision for international visibility.

ADCOM: adaptation communication. This is a high-visibility summary: it shares your adaptation priorities and support needs as well as progress and results of actions and plans on the official UNFCCC public registry. You can include the ADCOM as part of your NDC and/or BTR – for example, as the adaptation chapter – or in conjunction with it/them, as a standalone document.

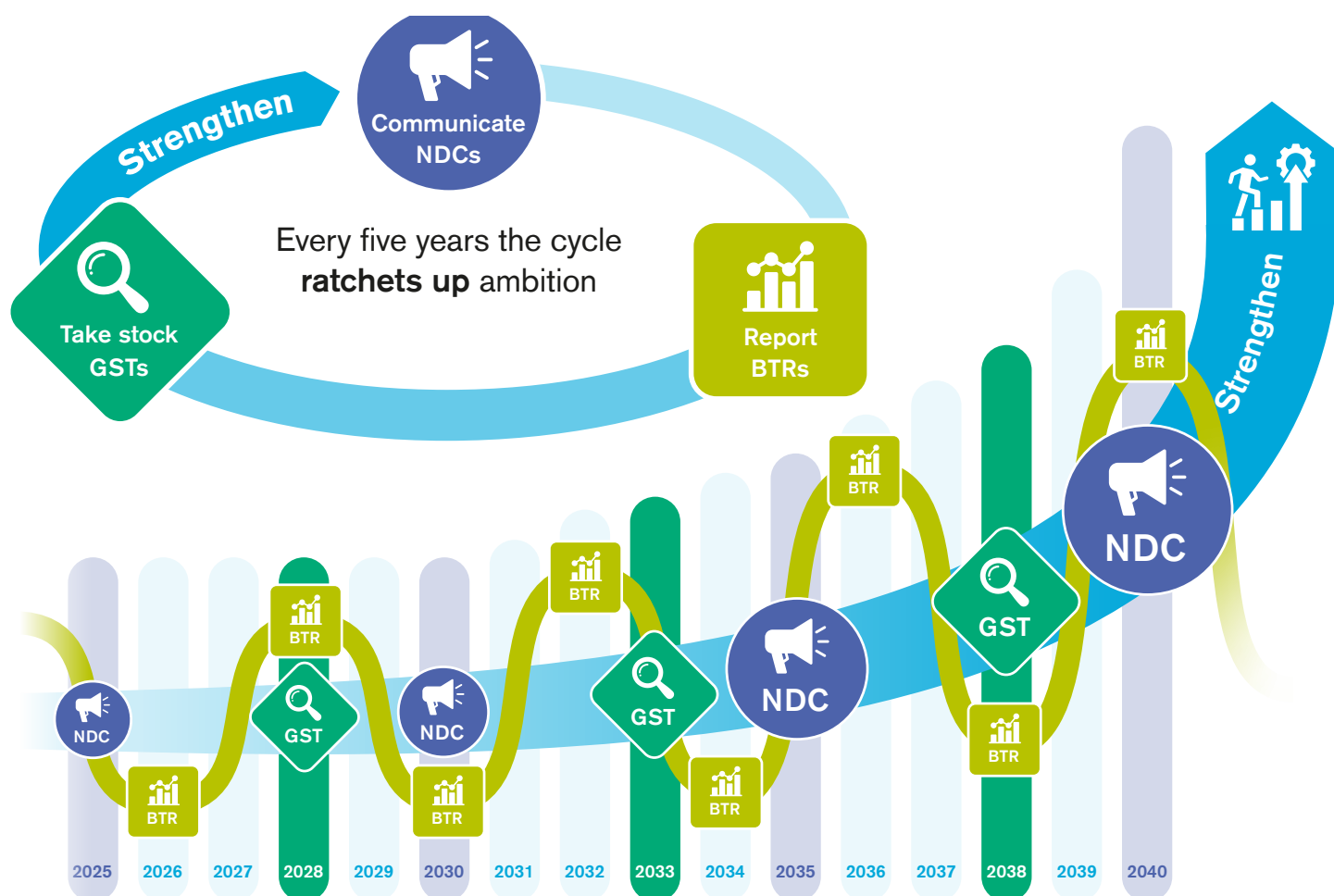
BTR: biennial transparency report. This is your regular progress tracker: submitted every two years, it looks back at actions taken towards commitments to see where you have made progress, what challenges remain and where finance and support gaps still need to be filled. It also includes information on priorities, strategies and plans.

The Paris Agreement sets out three overarching goals: limiting temperature increase to 1.5°C above pre-industrial levels; increasing the ability to adapt to the adverse impacts of climate change and foster climate resilience; and making finance flows consistent with low-emission, climate-resilient development.² To achieve these goals, each country must contribute its fair share of the global effort.

² United Nations (2015) Paris Agreement, Article 2.1. [Available here](#)

Paris Agreement implementation five-year cycle and timeline

The architecture of the Paris Agreement operates on a continuous, reinforcing cycle of planning, communicating, reporting, assessing progress and responding through enhanced plans.



COMMUNICATE: Every **five** years, countries set out their plans in their NDCs.



REPORT: Every **two** years, they report their progress in implementing these plans, and information on their needs and support, through their BTRs.



TAKE STOCK: Every **five** years, all NDCs, BTRs and other inputs feed into the GST, which assesses collective progress towards the Paris Agreement goals and sets out recommendations for improvement.



STRENGTHEN: The GST informs the next round of NDCs, which must represent a progression beyond previous contributions, ratcheting up global ambition towards achievement of the Paris Agreement goals.

3. Flexibilities in the landscape and their strategic value

While certain elements of NDCs and BTRs – such as mitigation contributions and greenhouse gas inventories – are mandatory, countries can choose whether to include information related to adaptation, loss and damage, and support needed. And even within the mandatory elements, the ETF builds in flexibilities for LDCs and SIDS, including in the scope, level of detail and timing of reporting.

You should not view these voluntary spaces and flexibilities as a reason to avoid planning and reporting. Rather, consider them as strategic opportunities to communicate what matters most to your country, in as much or as little detail as you can, when you can.

Making use of these voluntary elements and flexibilities to include details on adaptation and loss and damage in your NDCs and BTRs is valuable both domestically and internationally. Doing so strengthens national benefits from the UNFCCC process in various ways, including:

- **Supporting national planning and coordination:** the process of formulating adaptation and loss and damage sections can help to identify and prioritise national needs, coordinate entities at subnational level, and map vulnerable sectors and populations, which enables more targeted national planning.
- **Signalling priorities to mobilise finance and support:** articulating your priorities, needs, plans, and gaps in support is a useful tool for international signalling. Communicating them to the world increases the political profile and visibility of adaptation and loss and damage in global processes, helping to strengthen your case for finance and channel action and support towards them.
- **Influencing global policy by contributing to evidence base:** including your national context and priorities ensures these are fed into the GST and contributes to the broader bottom-up evidence base of impacts and needs. This helps bring international attention to these priorities and supports advocacy to compel increased global action and support.



Key point

Countries can choose whether to include information related to adaptation, loss and damage, and support needed in their NDCs and BTRs.



Action

Consider these voluntary spaces and flexibilities as strategic opportunities to communicate what matters most to your country, in as much or as little detail as you can, when you can.

The key principle is that because these elements are voluntary and flexible, there is no single correct approach, so you cannot really get it wrong. You can start with what is available and easily accessible, recognise existing gaps and build over time as data, capacity and systems are strengthened.



Key point

There is no single correct approach, so you cannot really get it wrong. Start with what is available and build over time.

4. NDCs

NDCs are countries' climate action plans, setting out what each country will contribute to the necessary global effort for achieving the goals of the Paris Agreement and comprehensively addressing climate change.

Under the Paris Agreement, each country is required to prepare, communicate and maintain successive NDCs,³ each representing a “progression” beyond its previous NDC and reflecting the country’s “highest possible ambition” and “common but differentiated responsibilities and respective capabilities, in the light of different national circumstances”.⁴

There are three main pillars to climate action:

- **Mitigating** the effects of climate change by reducing emissions and increasing sinks
- **Adapting** to its impacts
- Addressing and responding to the **loss and damage** that results.

Addressing climate change requires action under each pillar, which itself requires means of implementation: delivery of finance, technology development and transfer, and capacity building.

Mitigation contributions are the mandatory core element of NDCs under Article 4 of the Paris Agreement, but it need not be the only element. Parties have been explicit that guidance on including mitigation in NDCs “is without prejudice to the inclusion of components other than mitigation in a nationally determined contribution”, noting “that Parties may provide other information when submitting their nationally determined contributions”.⁵

So, while the Paris Agreement requires that NDCs include



Definition

NDCs are countries' climate action plans, setting out what each country will contribute to the necessary global effort for achieving the goals of the Paris Agreement.

³ United Nations (2015) Paris Agreement, Article 4.2. [Available here](#)

⁴ United Nations (2015) Paris Agreement, Article 4.3. [Available here](#)

⁵ UNFCCC CMA (2018) Further guidance in relation to the mitigation section of decision 1/CP.21, Decision 4/CMA.1, paragraph 8. [Available here](#)

mitigation commitments, including information and plans relating to a country's response to the impacts of climate change, through adapting and responding to loss and damage, remains voluntary.

According to the UNFCCC Secretariat's latest synthesis report of NDCs under the Paris Agreement, 73% of Parties included an adaptation component in their new NDCs and 94% of those referred to loss and damage.⁶



Statistic

73% of Parties included an **adaptation component** in their new NDCs and **94%** of those referred to **loss and damage**

Including adaptation in NDCs

Including a section on adaptation in your NDC allows you to communicate your key priorities, plans, goals and implementation and support needs related to adaptation to the international community.

Under the Paris Agreement, countries have flexibility in how they choose to communicate this information. You can include a standard adaptation component as a chapter within your NDC, or under Article 7.11, you can submit an adaptation communication (ADCOM) as a component of, or in conjunction with, your NDC. If you formally designate your adaptation chapter as an ADCOM, the UNFCCC will list it in the ADCOM registry.



Key point

Including a section on adaptation in your NDC allows you to communicate your key priorities, plans, goals and implementation and support needs to the international community.

Using ADCOM guidance to inform your NDC

While including adaptation is voluntary and there is no mandatory template under the UNFCCC, guidance for ADCOMs is available,⁷ which you can draw from to inform your NDC, whether or not you formally designate the adaptation chapter as an ADCOM. This allows you to cleanly reuse existing information from an ADCOM or NAP, minimising your reporting burden.

⁶ UNFCCC CMA (2025) Nationally determined contributions under the Paris Agreement: Synthesis report by the secretariat. [Available here](#)

⁷ UNFCCC CMA (2019) Further guidance in relation to the adaptation communication, including, inter alia, as a component of nationally determined contributions, referred to in Article 7, paragraphs 10 and 11 of the Paris Agreement, Decision 9/CMA.1, Annex. [Available here](#)

The guidance invites countries to provide information on a menu of elements, as appropriate, including:

- National circumstances, institutional arrangements and legal frameworks
- Impacts, risks and vulnerabilities
- National adaptation priorities, strategies, policies, plans, goals and actions
- Implementation and support needs.

For detailed descriptions and suggestions of what you might include under each of these elements, you can refer to the UNFCCC's [supplementary guidance](#) for ADCOMs.⁸

Ultimately, including adaptation in NDCs remains voluntary and should be done in a way that best reflects your country's circumstances, priorities and governance frameworks.

Drawing from your NAP to set adaptation objectives in your NDC

The NDC and NAP processes complement each other, with the NDC setting out a high-level vision for adaptation and communicating objectives, gaps and needs related to that vision, and the NAP acting as a detailed planning tool.⁹ If your country already has a NAP, drawing from this plan to communicate key objectives for adaptation more broadly within your NDC not only avoids duplicating efforts but can also help leverage international support for finance, technology and capacity development and transfer for adaptation.¹⁰ For example, rather than repeat information, Tuvalu's NDC¹¹ refers readers to its NAP for details.

⁸ UNFCCC Adaptation Committee (2026) Supplementary guidance for voluntary use by Parties in communicating information in accordance with the possible elements of an adaptation communication. [Available here](#)

⁹ NDC 3.0 Navigator. Improving interlinkages between NDCs and NAPs. [Available here](#)

¹⁰ Terton, A, Qi, J and Exell, G (2024) Advancing adaptation action: enhancing alignment between national adaptation plans and nationally determined contributions. NAP Global Network. [Available here](#)

¹¹ Government of Tuvalu (2025) Tuvalu NDC 3.0. [Available here](#)

Further reading



UNFCCC guidance in relation to the adaptation communication (2019) and supplementary guidance for voluntary use by Parties in communicating information in accordance with the possible elements of an adaptation communication (2026). Download [here »](#)

Definition

NDC: sets out a high-level vision for adaptation and communicates objectives, gaps and needs related to that vision.

NAP: acts as the detailed planning tool for your country.

Action

If your country has a NAP, draw from it to set your NDC's adaptation objectives.

Case study



Tuvalu draws on its NAP without duplicating efforts and text in its NDC

The government of Tuvalu has drawn on its NAP to produce the adaptation component of its NDC, noting that the NAP outlines the following priority sectors:

- Coastal protection and human settlements
- Critical infrastructure
- Food security
- Human health and wellbeing
- Water security
- Disaster risk reduction and management.

The NDC notes that the NAP identified 101 adaptation activities, including 66 that are underway and 35 new or pending actions. But rather than repeat them, it simply provides narrative information for the priority sectors and notes that specific actions can be found under the NAP.

Including measurable indicators to assess progress towards targets

Including clear targets for adaptation in your NDC can be useful for measuring progress towards your objectives and identifying gaps where further support may be required. For example, Ethiopia's NDC sets out clear targets by sector.¹²

Case study



Ethiopia's targets by sector, 2025–2035

The NDC's **agriculture** targets include increasing: rainfed crop area with climate-smart practices from 17.91 to 37 million hectares; share of households adopting modern agriculture techniques from 5.98% to 8%; and protected or rehabilitated watershed area from 3.53 to 5 million hectares. Its **forest development** targets include increasing the area of natural forest conserved under sustainable forest management from 3.8 to 7.3 million hectares.

Its **urban infrastructure and housing targets** include increasing the number of cities and towns with at least 30% urban green infrastructure coverage from 75 to 240. And its **health and education** targets include increasing the number of facilities with early warning systems for climate-sensitive diseases from 14 to 54 and training at least 200 health professionals and community health workers annually on climate and health linkages.

¹² Government of Ethiopia (2025) Ethiopia NDC 3.0. [Available here](#)

Aligning with the Global Goal on Adaptation (GGA)

Established through the Paris Agreement, the GGA is the goal “of enhancing adaptive capacity, strengthening resilience and reducing vulnerability to climate change, with a view to contributing to sustainable development and ensuring an adequate adaptation response in the context of the temperature goal referred to in Article 2”.¹³ Since then, international policy around adaptation has progressed, with Parties adopting a range of thematic and dimensional targets for climate adaptation and resilience through the United Arab Emirates (UAE) Framework for Global Climate Resilience and the 59 Belém Adaptation Indicators, which countries can use to measure and ensure progress towards the GGA targets.¹⁴

The most recent NAP technical guidelines suggest that *“the recently adopted thematic targets of the GGA offer a framework for ensuring that all key thematic areas identified under the Convention and the Paris Agreement are adequately covered”*.¹⁵ Aligning national objectives and targets with these internationally recognised themes (Box 2) may be increasingly useful for measuring progress and identifying priority areas for support, particularly as Parties refine and work through the Belém Adaptation Indicators over the coming years.



Definition

GGA: The Global Goal on Adaptation is to enhance adaptive capacity, strengthen resilience and reduce vulnerability to climate change.

¹³ United Nations (2015) Paris Agreement, Article 7.1. [Available here](#)

¹⁴ UNFCCC CMA (2024) Global Goal on Adaptation, Decision 2/CMA.5, paragraph 8. [Available here](#); UNFCCC CMA (2025) Global Goal on Adaptation, Decision 12/CMA.7 [Available here](#)

¹⁵ LDC Expert Group (2025) The NAP Technical guidelines: updated technical guidelines for the process to formulate and implement national adaptation plans. [Available here](#)

Box 2: Key thematic areas identified under the UAE Framework for Global Climate Resilience



Water and sanitation



Food and agriculture



Health



Ecosystems



Infrastructure



Cultural heritage



Poverty and livelihoods

The areas outlined in Box 2 are non-prescriptive structures, and you do not need to wait for Parties to agree perfect guidance and monitoring frameworks before moving forward with formulating a vision for your NDC around the thematic targets that are relevant to your national circumstances and priorities.

As the UAE Framework for Global Climate Resilience was only adopted at the end of 2023 and the Belém Adaptation Indicators at the end of 2025, countries have not yet formulated the adaptation components of their NDCs around them, though some do mention it. Countries have a choice in how they approach this going forward: you may wish to map existing priority sectors to the relevant GGA thematic targets and indicators while retaining your current structure, or to reformulate your adaptation components more directly around the thematic targets. Either approach will help show how national priorities relate to global targets.



Further reading and guidance

For inspiration from real-world examples

UNFCCC (2023) *Additional information from adaptation components of nationally determined contributions*: offers a repository of the adaptation measures and quantified targets that other countries have included in their NDCs across different priority areas. [Available here](#)

For technical step-by-step instructions and frameworks

LDC Expert Group (2025) *Updated technical guidelines for the process to formulate and implement national adaptation plans*: provides the blueprint for formulating and implementing NAPs, including suggested structures and chapters to effectively communicate adaptation priorities and plans as well as required financial resources, and provides further information on the GGA targets and indicators.

[Available here](#)

NDC Partnership (2025) *Advancing adaptation in NDCs 3.0: twelve recommendations for adaptation in NDCs*: outlines 12 recommendations for strengthening the adaptation component in NDCs. [Available here](#)

UNFCCC Adaptation Committee (2026) *Supplementary guidance for voluntary use by Parties in communicating information in accordance with the possible elements of an adaptation communication*: elaborates on what to consider when preparing information for the core elements of an adaptation communication.

[Available here](#)

For guidance on aligning NDCs and NAPs

LDC Expert Group (2024) *Aligning national adaptation plans, nationally determined contributions and adaptation communications*: discusses the benefits of, and provides recommendations for, aligning NAPs, NDCs and ADCOMs, with insights from LDC experiences. [Available here](#)

NDC 3.0 Navigator (2025) *Improving interlinkages between NDCs and NAPs*: highlights the benefits of strengthening the interlinkages between NDC and NAP processes and suggests strategies for improving internal linkages, drawing on examples from Suriname and Mozambique. [Available here](#)

Terton, A, Qi, J and Exell, G (2024) *Advancing adaptation action*: enhancing alignment between national adaptation plans and nationally determined contributions. IISD and NAP Global Network: assesses alignment across existing NDCs and NAPs and provides practical steps for enhancing alignment, along with examples of good practice. [Available here](#)

Including loss and damage in NDCs

Parties have not mandated or developed formal guidance for including loss and damage in NDCs, but the absence of such guidance need not prevent you from including information related to your country context, plans, gaps and needs in addressing loss and damage as you see relevant.

Having no prescribed template for including loss and damage in NDCs means you can tailor what you include to what is most relevant and useful, without being deterred by incomplete or imperfect data. Of the 15 LDCs that have submitted NDC 3.0 to date, at least nine mentioned loss and damage, and five included dedicated sections or subsections.¹⁶

The suggestions here draw on what those countries have done, and build on recommendations from the World Wide Fund for Nature, Practical Action and Christian Aid.¹⁷ But it is important to note that no two countries took exactly the same approach, and there is no right way or wrong way.

Structure: positioning loss and damage as a standalone chapter

Some countries, including Rwanda and the Solomon Islands, positioned loss and damage as an explicit, standalone section after mitigation and adaptation. This signals that responding to loss and damage is a distinct pillar of climate action – a response to the harms resulting from climate change that mitigation and adaptation could not, or did not, prevent. As a structural choice, this carries political weight and provides a dedicated space to discuss the irreversible impacts of climate change, such as sea level rise drowning coastal boundaries, without clouding proactive, forward-looking adaptation strategies.

¹⁶ Author's analysis of NDC 3.0 submissions as of 30 April 2026.

¹⁷ Aragon, I, Ewbank, R, Selim Sudha, SB and Ahmed, MT (2025) Turning the tide: embedding loss and damage in the next generation of NDCs. Christian Aid. [Available here](#); Rai, SC, McQuistan, C and Acharya, S (2025) Loss and damage essential for climate action in NDCs 3.0. WWF Climate and Energy and Practical Action. [Available here](#)



Of the 15 LDCs that have submitted NDC 3.0 to date, at least **nine** mentioned loss and damage, and **five** included dedicated sections or subsections.



Key point

There is no prescribed template for including loss and damage in NDCs – you can tailor what you include to what is most relevant and useful, without being deterred by incomplete or imperfect data.



Action

Consider positioning loss and damage response as a standalone section in your NDC, distinct from mitigation and adaptation, to signal it as its own pillar of climate action.



Further reading



Turning the tide: embedding loss and damage in the next

generation of NDCs (Christian Aid, 2025).

[Available here](#)



Loss and damage essential for climate action in

NDCs 3.0 (WWF Climate and Energy and Practical Action, 2025).

[Available here](#)

Others embedded loss and damage within their adaptation section, which is consistent with the structure of the BTR. While still valuable, this approach risks implying that loss and damage can be addressed through adaptation action alone and does not recognise that it needs a distinct international response.

Context: describing, quantifying and qualifying loss and damage

Including a section that sets out the context for loss and damage in your country can be useful. This does not need to be a formal or technical definition; rather, you should describe what climate change is already costing your country: what is being lost, where and who is most affected. Identifying key climate hazards that are driving loss and damage, and the groups and sectors that are most vulnerable to impacts, is also useful for national planning and for targeting action and support.

You can quantify this information using data from historical events, post-disaster needs assessments, national disaster databases or sectoral studies. Although such data may be incomplete, it can **still** be useful to present partial data, highlighting its limits and any gaps. Where available, you can also refer to attribution studies from the region or country.

But information on loss and damage does not need to be quantified if that data is not available; qualitative descriptions are also valid.

Using descriptive storytelling can **also** help you bridge economic loss and damage with qualitative descriptions of non-economic loss and damage. This includes reporting on human displacement, grief and lost community cohesion. For example, Rwanda uses a mix of quantitative and qualitative approaches in its NDC.¹⁸



Key point

Embedding loss and damage within your adaptation sections risks implying it can be addressed through adaptation action alone and does not recognise that it needs a distinct international response.



Action

Describe what climate change is already costing your country: what is being lost, where, and who is most affected.



Action

Use both available quantitative data and qualitative descriptions to explain loss and damage in your country.

¹⁸ Government of Rwanda (2025) Rwanda's 2035 nationally determined contribution. [Available here](#)

Case study



Rwanda's mix of quantitative and qualitative approaches

Drawing on its national disaster recording system, established in 2016, Rwanda's NDC provides figures of impacts where they exist and complements these with qualitative descriptions to capture the loss and damage more fully. Using data recorded between 2016 and 2024, the NDC sets out the following impacts of extreme weather events:

- **Human cost:** 979 fatalities and 970 injuries
- **Displacement:** 18,000 moved to temporary accommodation in 2023 alone
- **Homes:** 58,760 homes damaged or destroyed
- **Infrastructure damage:** 443 road segments, 446 bridges, 105 water-supply installations and water treatment plants, 438 electrical transmission lines, 22 health centres, 136 local administration buildings
- **Agriculture:** 50,000 hectares of crops damaged

Translating these impacts into a monetary figure, the NDC estimates a cumulative loss and damage of approximately US\$1.2 billion over 2016–2024. But it is also clear that this quantification does not capture the full extent of loss and damage experienced, naming and describing both broader economic loss and damage – such as lost wages, healthcare and funeral costs (as a consequence of fatalities and injuries), service disruptions from transport delays and power outages, and wider macroeconomic impacts that flow on from displacement and reconstruction spending – and non-economic loss and damage, including grief, reduced wellbeing, weakened community cohesion, and cultural and psychological damage.

Action: setting out existing and planned actions and policies for responding to loss and damage

Being nationally determined in name and nature, the sections setting out existing and/or planned responses to loss and damage are where NDCs vary the most in detail, demonstrating the different approaches that countries can take. Plans range from high-level commitments through to detailed frameworks with costed actions, indicators and timelines. Again, there is no right or wrong way of doing this. For example, Bangladesh's and Tuvalu's NDCs both set out detailed frameworks of action, while Liberia's is based on five high-level commitments.¹⁹

¹⁹ Government of Bangladesh (2025) Bangladesh's third nationally determined contribution. [Available here](#); Government of Tuvalu (2025) Tuvalu NDC 3.0. [Available here](#); Government of Liberia (2025) Liberia NDC 3.0. [Available here](#)



From detailed frameworks to high-level commitments: two different approaches from Bangladesh, Tuvalu and Liberia

Bangladesh's NDC includes a structured action framework organised around eight strategic pillars, each with activities and timeframes, while clearly stating that all commitments are conditional on international grant-based support.

The wide-ranging activities include:

- Developing a national plan for loss and damage
- Developing parametric insurance schemes for coastal districts linked to specific climate triggers
- Establishing a 'community memory bank' programme to digitally document cultural heritage and ecological knowledge
- Integrating mental health and psychosocial support into climate disaster response and recovery programmes
- Creating a national registry of climate-displaced persons to ensure their rights and access to support.

Tuvalu takes a similar approach to Bangladesh, communicating clearly in its NDC the actions it intends to take on loss and damage, with details on level of priority and whether they are conditional on finance, capacity and/or technology support.

Actions include:

- Setting up institutional arrangements for the governance of loss and damage action at national scale
- Maintaining and operating early warning systems across the country and exploring opportunities to integrate these via mobile phone application

- Designing risk insurance facilities, climate risk-proofing and other insurance solutions
- Financing Tuvalu's Survival Fund (to provide immediate services to people experiencing the impacts of climate change)
- Developing strategies for climate mobility and permanent relocation.

Liberia's NDC, on the other hand, sets out **the following five action measures:**

- Developing a national loss and damage strategy
- Requesting assistance from the Santiago Network
- Establishing a loss and damage registry
- Integrating loss and damage into disaster frameworks
- Seeking international funding.

Both approaches have value. What a country includes will depend on its existing institutional capacity and planning processes for loss and damage. As the Santiago Network for catalysing technical assistance and the Fund for Responding to Loss and Damage are still relatively recently established at international level, countries will be at different starting points and can build on these plans over time.

Conditionality: explicitly differentiating between unconditional and conditional plans

Being explicit in your NDC about which actions are conditional on international support creates a clear accountability link between your country's commitments and the responsibilities of the broader international community and clearly highlights gaps and needs, which is useful for resource mobilisation. For example, Vanuatu's NDC²⁰ separates out its domestic contribution from its plans that are conditional on additional international support.

Case study



Vanuatu signals for finance through clarity on conditionality

Grounded in existing sector policies, Vanuatu's NDC for 2025–2035 includes 52 measurable targets for loss and damage, which are distinct from the 219 commitments it includes for climate change adaptation. It estimates the 52 targets will cost more than US\$1.2 billion, of which nearly US\$1.16 billion is conditional on the provision of international finance.

The NDC lists a range of key finance sources it expects to meet this need through, including multilateral development banks, multilateral climate funds, institutional and bilateral development partners, blended and market-based instruments, and litigation and settlement funds. Coupled with the precise financial table, this provides a powerful signalling tool for raising additional finance. It also demonstrates that the country is spending nearly US\$60 million from domestic sources on actions to respond to loss and damage caused by climate change in an effort to protect its people. To drive home the question of responsibility, the NDC emphasises that the country is net negative, with its forests and oceans absorbing more carbon than it emits, making clear that the loss and damage it is experiencing as a result of climate change is not a burden the country should bear alone.

It is worth noting that this approach does not necessarily put a financial figure on all that is (or is expected to be) lost and damaged in Vanuatu as a result of climate change, as this may be impossible to quantify. Rather, it provides a costed estimate of what is needed to fund the response to loss and damage.

²⁰ Government of Vanuatu (2025) Vanuatu NDC 3.0. [Available here](#)



Further reading and guidance

For designing and embedding loss and damage in NDCs

Aragon, I, Ewbank, R, Selim Sudha, SB and Ahmed, MT (2025) *Turning the tide: embedding loss and damage in the next generation of NDCs*. Christian Aid: shares analysis of how loss and damage is integrated into existing NDCs, provides methodologies for estimating economic and non-economic loss and damage, and suggests what information to include in future NDCs. [Available here](#)

Rai, SC, McQuistan, C and Acharya, S (2025) *Loss and damage essential for climate action in NDCs 3.0*. WWF Climate and Energy and Practical Action: details the benefits of including loss and damage in NDCs, with four sections policymakers can frame their loss and damage section around. [Available here](#)

For strengthening loss and damage response at the national level

UNEP-CCC (2026) *Strengthening national responses to loss and damage: a practitioners brief*. United Nations Environment Programme Copenhagen Climate Centre: provides guidance to help countries sequence national work on loss and damage, including integrating loss and damage into domestic policies, estimating finance needs and designing monitoring, evaluation, reporting and learning systems. [Available here](#)

5. BTRs

What are BTRs and your obligations related to them?

As the key reporting instruments under the Paris Agreement's ETF, BTRs provide a clear picture of climate action and support in each country, with the aim of providing an understanding of climate action worldwide, directly informing the GST.

The Paris Agreement sets the goals and NDCs set the implementation plans. The BTRs and ETF enable Parties to track the progress of those plans, building confidence in the system and enabling the world to take stock of progress through the GST. The collective assessment of BTRs contributes to the accountability of action under the Paris Agreement, strengthening its credibility and helping build trust and confidence among countries, promoting implementation.

The ETF establishes a common set of reporting requirements for all countries, while granting developing countries flexibility in light of their varying national capacities.



Key point

The Paris Agreement sets the goals, NDCs set the implementation plans, and BTRs track progress of those plans.

Under the ETF, all countries are required to report on their national greenhouse gas inventories and track progress made in implementing and achieving the mitigation component of their NDCs. But reporting on climate change impacts, adaptation actions and loss and damage is voluntary for all countries. And although developed country Parties are required to report the financial, technology development and capacity-building support they provide and mobilise, for developing country Parties, reporting on the support they need and have received is voluntary. Countries are expected to present this information in both narrative and tabular format every two years, in their BTRs.



Key point

Under the ETF, all countries must report on greenhouse gas inventories and mitigation progress, but reporting on climate impacts, adaptation, and loss and damage remains voluntary for all countries.



Definition

MPGs: the modalities, procedures and guidelines that set out the mandatory and optional reporting elements for BTRs under the ETF.

Information on...	Developed Country Parties	Developing Country Parties
National GHG inventory	Mandatory	Mandatory
Mitigation actions and progress	Mandatory	Mandatory
Support provided	Mandatory	–
Support needed and received	–	Voluntary
Climate change impacts	Voluntary	Voluntary
Adaptation actions	Voluntary	Voluntary
Loss and damage	Voluntary	Voluntary

Following the adoption of the Paris Agreement, Parties negotiated and adopted the modalities, procedures and guidelines (MPGs) for the ETF, which set out both the mandatory and optional reporting elements for BTRs.²¹

Parties have since also negotiated and agreed a BTR outline as well as common tabular formats (CTFs) and common reporting tables (CRTs)²² to support transparency and ease of synthesising the information provided. But there is still a lot of flexibility in how parties voluntarily report on adaptation and loss and damage.

You can leverage this flexibility, and the added flexibilities for LDCs and SIDS – carefully negotiated by the LDC Group and the Alliance of Small Island States, and related to the scope, frequency, and level of information these countries need to report – at national level to ensure the ETF best serves your national interests and does not increase your administrative burden. Although the official reporting cycle started in December 2024, LDCs and SIDS have explicit flexibility to submit their BTRs at their discretion, in recognition of their special circumstances and capacity constraints.²³



Key point

LDCs and SIDS have explicit flexibility to submit their BTRs at their discretion, in recognition of their special circumstances and capacity constraints.



Action

Leverage the flexibilities negotiated for LDCs and SIDS – on scope, frequency and level of information that needs to be reported – to ensure the ETF best serves your national interests and does not increase your administrative burden.

Box 3: Key decisions

The Paris Agreement (2015): Article 13 establishes the ETF. [Available here](#)

Decision 18/CMA.1. Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (2018): this is the ‘rulebook’ for the ETF. [Available here](#)

Decision 5/CMA.3. Guidance for operationalising the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement (2021): establishes the standardised reporting templates (CTFs). [Available here](#)

21 UNFCCC CMA (2018) Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, Decision 18/CMA.1. [Available here](#)

22 UNFCCC CMA (2021) Guidance for operationalising the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement. Decision 5/CMA.3. [Available here](#)

23 UNFCCC CMA (2018) Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, Decision 18/CMA.1. [Available here](#)

The strategic value of voluntary reporting under the ETF

The ETF was intentionally designed to be non-intrusive, non-punitive and facilitative, allowing countries to scale up their reporting and transparency incrementally over time. For LDCs and SIDS in particular, transparency is less about external accountability and more a practical tool to facilitate domestic action and international support.

Including voluntary information on adaptation, loss and damage, and gaps in support provides several advantages, both domestically and globally.

- The process of preparing a BTR itself – from data collection to analysis – is a useful opportunity for countries to understand national datasets and develop more informed, robust policies and plans.
- Assessing progress in their national climate plans can help countries identify gaps and support needs, and use this information to secure funding and improve access to financial, technological and capacity-building support.
- Once submitted, the BTR undergoes a formal technical expert review. This is a collaborative, capacity-building opportunity that countries can use to learn and improve, working with international reviewers to identify data gaps, refine domestic monitoring systems and gain international visibility.
- The information reported at national level feeds into the GST as an input to assess collective progress towards the long-term goals of the Paris Agreement.

When LDCs and SIDS voluntarily report on the impacts of climate change – including losses and damages incurred and recovery costs – they contribute to a bottom-up evidence base, strengthening the case for the international community to scale up global action, funding and support. Including the voluntary sections in their BTRs therefore transforms these from an administrative compliance exercise into a strategic asset for increasing support for addressing climate impacts. You can use these sections to highlight your national needs and reveal gaps in finance, technology or capacity that you need to fill, thus influencing global policy by feeding your national context into the GST.



Key point

Including the voluntary sections in your BTR transforms it from an administrative compliance exercise into a strategic asset for increasing support for addressing climate impacts.



Action

Use the voluntary sections of your BTR to highlight your national needs and reveal gaps in finance, technology or capacity that you need to fill, feeding your national context into the GST to help influence global policy.

The latest BTR synthesis report states that, while reporting on adaptation is not mandatory, 91 BTR1s (about 90%) contain an adaptation component and 61 provide information on loss and damage.²⁴



91 BTR1s
– **about 90%** –
contain an adaptation
component and 61
provide information
on loss and damage

Including adaptation in BTRs

You can find a menu of items related to climate change impacts and adaptation that might be relevant for your country to include in your BTR in Chapter IV of the ETF's MPGs.²⁵

You can also pull much of this information from existing sources. Cross-referencing and repackaging documents and information that already exist ensures consistency and coherence across plans and strategies while also reducing the administrative workload. You can also submit adaptation communications along with, or as a component of, a BTR.

National circumstances, institutional arrangements and legal frameworks

This is where you can provide context for your country's vulnerability to climate change.

Include: biophysical characteristics (such as coastal, mountainous, tropical, arid), demographics, economy (including reliance on climate-vulnerable sectors), and governance structures and policy frameworks set up for dealing with climate change and handling climate action.

Supporting resources: the context of national circumstances sections of your ADCOMs, NDCs or NAPs.

²⁴ UNFCCC Secretariat (2025) Biennial transparency reports and national inventory reports: Synthesis report by the secretariat. [Available here](#)

²⁵ UNFCCC CMA (2018) Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, Decision 18/CMA.1. [Available here](#)

Impacts, risks and vulnerabilities

This is where you can outline the specific threats that climate change presents to your country.

 **Include:** information on current and projected climate trends and hazards and observed and potential impacts of climate change; specific vulnerabilities across sectors and the population.

 **Supporting resources:** national meteorological datasets, academic literature, regional climate data, qualitative descriptions of observed changes and publicly available global disaster databases. For example, Vanuatu's BTR²⁶ uses data from EM-DAT, the freely available international disaster database.²⁷ Where there are gaps in data, recognising and noting these can be useful for securing capacity-strengthening support.

Case study



Vanuatu leverages publicly available global disaster database

Vanuatu's BTR includes detailed information of impacts, risks and vulnerabilities, including the country's exposure to climate hazards, backed up by data from EM-DAT, stating:

"According to EM-DAT, Vanuatu experienced nearly 50 devastating disasters between 1940 and 2020, with storm events alone accounting for 59% of these disasters, affecting over 600,000 people."

Adaptation priorities and barriers

This is where you can emphasise key priorities for your country and highlight gaps and challenges.

 **Include:** your country's priorities for adapting to climate change; information on the challenges, gaps and barriers to adaptation action.

 **Supporting resources:** adaptation component of your NDCs, ADCOMs and NAPs.

²⁶ Government of Vanuatu. 2025 Biennial Transparency Report. [Available here](#)

²⁷ www.emdat.be/

Adaptation strategies; policies, plans, goals and actions for integrating adaptation into national policies and strategies

This is where you can set out your country's plans and vision for adapting to climate change.

 **Include:** without going into the level of detail of your NAP, highlight the actions you are planning to adapt to the impacts of climate change.

 **Supporting resources:** adaptation components of your NDC, ADCOM and NAP.

Progress on adaptation implementation

This is the core tracking section for reporting on implementation and sharing what you have been doing since the previous report (where applicable).

 **Include:** information on progress in implementing the plans detailed in subsection D and/or the adaptation component of your NDC, as applicable, as well as steps taken to formulate and implement national strategies and policy frameworks on adaptation, including NAPs.

 **Supporting resources:** your annual NAP progress reports, data from implementing ministries, project evaluations from implementing agencies.

Monitoring and evaluation of adaptation actions and progress

Since the MPGs were first agreed, international policy on climate adaptation has moved forward significantly with the adoption of the UAE Framework for Global Climate Resilience and the corresponding Belém Adaptation Indicators.²⁸

But because the indicators are new, the precise methodologies for how to measure them – including the relevant metadata – have yet to be internationally agreed. As a result, the ease of using each indicator will vary. While some draw on existing

²⁸ UNFCCC CMA (2024) Global Goal on Adaptation, Decision 2/CMA.5; UNFCCC CMA (2025) Global Goal on Adaptation, Decision 12/CMA.7. [Available here](#)

or proxy data that your country probably already collects and is ready to use now, others will require more technical work at international level to develop clear methodologies for measuring progress before you can use them.

In the meantime, you can use the list of indicators²⁹ flexibly to inform your monitoring and evaluation narrative. So, you can include data for the indicators that are already usable and treat the others as a forward-looking reference for the future. Then, once methodological guidance is available, you can formally structure your reporting around the full set of indicators.

Some of the Belém Adaptation Indicators – specifically those related to ‘means of implementation’ – align closely with the information you will need to provide in the ‘support needed and received’ section of your BTR. This means you can draw on these existing tabular formats to easily connect your BTR to the broader GGA framework without duplicating efforts.

Cooperation, good practices, experience and lessons learned

This is a space where you can share what has worked well or not so well, including where regional cooperation or the broader international community have supported your efforts.



Further reading and guidance

For official reporting templates and methodologies

UNFCCC (2023) *Consultative Group of Experts: training material on reporting information related to climate change impacts and adaptation*: the definitive technical toolkit for preparing the adaptation component of BTRs, breaking down the MPGs into a comprehensive manual including methodological tools, models, monitoring and evaluation frameworks and case studies. [Available here](#)

UNFCCC (2022) *Reference manual for the Enhanced Transparency Framework under the Paris Agreement*: the official ETF manual, which maps out how the BTR fits within the broader Paris Agreement architecture, clarifying timelines, legal mandates and core tracking requirements. [Available here](#)

29 UNFCCC CMA (2025) Belém Adaptation Indicators for measuring progress achieved towards the targets referred to in paragraphs 9–10 of decision 2/CMA.5, Annex to Decision 12/CMA.7: Global Goal on Adaptation. [Available here](#)

For simplified explainers

Neufeldt, H, Christiansen, L and Dale, T (2020) *Reporting adaptation through the biennial transparency report: a practical explanation of the guidance*. UNEP DTU Partnership: sets out to provide an expanded and more tangible explanation of UNFCCC guidance for the adaptation component of BTRs. [Available here](#)

Qi, J and Beauchamp, E (2023) *Adaptation in biennial transparency reports: frequently asked questions (FAQ)*. IISD: provides clear responses to frequently asked questions related to adaptation in BTRs, including on general matters, content and leveraging the NAP process. [Available here](#)

Including loss and damage in BTRs

Reporting on loss and damage within BTRs is a voluntary but powerful exercise. Under Chapter IV of the ETF's MPGs, interested Parties may provide information related to enhancing understanding, action and support – on a cooperative and facilitative basis – to avert, minimise and address loss and damage associated with climate change.

The MPGs set out three categories of information that might be relevant here, which you can use to structure this section:

- **Observed and potential climate impacts:** information on impacts related to both extreme weather events (such as cyclones and floods) and slow-onset events (such as sea level rise), drawing on the best available science
- **Activities related to loss and damage:** past, current and planned actions for averting, minimising and addressing loss and damage in your country
- **Institutional arrangements:** national governance and legal frameworks

A note on L&D guidance: through the outcome of the first GST, the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts was mandated to prepare voluntary guidelines to help countries collect and manage relevant data to inform the preparation of the loss and damage sections of their BTRs. This guidance was adopted during the 25th meeting of the Executive Committee.³⁰

30 UNFCCC WIM (2026) Note by the co-chairs for item 4. Final draft Voluntary Guidelines for enhancing collection and management of data and information to inform the preparation of biennial transparency reports. [Available here](#)



Key point

Reporting on loss and damage within BTRs is a voluntary but powerful exercise.



Action

Include the section on Loss and Damage in your BTR.

A lack of comprehensive historical data on climate impacts and loss and damage is often cited as a barrier to including loss and damage in BTRs. But you should not be deterred by incomplete datasets. The voluntary nature of this section means there is flexibility in what you report and how you report it. Qualitative descriptions are entirely valid, and you can pull information from public global datasets, complementing these with national data sources where available. One option is to use climate-related loss data from EM-DAT and DesInventar,³¹ the two major publicly accessible global disaster databases, for BTR reporting, along with post-disaster needs assessments, where available, as these often include estimates of recovery costs.³² The Solomon Islands³³ and Malawi³⁴ both illustrate how to use such information in the loss and damage section of the BTR.



Key point

You should not be deterred by incomplete datasets. Qualitative descriptions are entirely valid, and you can pull information from public global datasets, complementing these with national data sources where available.

Case study



Solomon Islands combines quantitative data and qualitative storytelling

The Solomon Islands' first BTR demonstrates how pre-existing historical data can be woven together with narrative descriptions of observed loss and damage to create a clear picture of climate impacts in the country relevant to the loss and damage section of the BTR.

Narrative storytelling of non-economic loss and damage: The report is grounded in clear, local realities that statistics alone cannot capture. For example, it states: *“For the Solomon Islands, the importance of recognising loss and damage cannot be overstated. To give an example, fully functional and liveable islands such as Kale, Fanalei and Walande have gone under water in the lifetime of a first-year student at Solomon Islands National University and people have been displaced. Sea level rise and other climate change impacts have taken away an irreplaceable part of livelihood, life and culture that once thrived there.”*

³¹ www.emdat.be; www.desinventar.net/

³² Serdeczny, O (2024) Using existing databases to report on loss and damage in Biennial Transparency Reports under the UNFCCC. Climate Analytics. [Available here](#)

³³ Government of Solomon Islands (2025) 2024 Biennial Transparency Report. [Available here](#)

³⁴ Government of Malawi (2025) 2024 Biennial Transparency Report. [Available here](#)



Historical global data: To further detail the climate impacts, the BTR includes a table of EM-DAT data that sets out climate-related disasters in the Solomon Islands during 1970–2021.

Hazard	Number of events	Number of deaths	Number of people affected	Cost of damages (US\$)
Droughts	3		380	
Floods	5		90,080	26 million
Tropical cyclone	14	164	472,771	22 million
Tsunami	3	262	5,713	2 million
Earthquake	4	35	12,397	

From UN Economic and Social Commission for Asia and the Pacific (ESCAP) in Solomon Islands BTR (2025)
Figure 10: Solomon Islands Disaster Data 1970–2021 (ESCAP)

Regional economic data: The BTR then integrates regional economic data from the UN Economic and Social Commission for Asia and the Pacific, which estimates the country's average annual economic loss due to natural and climate-related hazards to be US\$79 million, equivalent to 8.69% of the nation's gross domestic product (GDP). It recognises the limitations of such estimates, noting that *"This figure does not account for losses from other hazards such as floods and droughts, suggesting that the total [average annual loss] could be higher."* This demonstrates that countries do not need to provide exhaustive or complete information, and that providing what is available, while recognising its limitations, is still valuable.

Examples of economic and non-economic loss and damage: The BTR does not attempt to provide a comprehensive list of all the economic and non-economic losses and damages the country has experienced as a result of climate change. Rather, it mentions some examples under each category, drawing on different information sources.

Economic losses include: 2014 flash floods caused damages exceeding US\$107.8 million (9.2% of GDP), destroying 675 houses as well as roads, bridges and schools; and climate-linked impacts on agricultural and fishing industries estimated to be up to 4.7% of annual GDP by 2100.

Non-economic losses include: rising seas that have submerged islands and eroded coastlines, leading to permanent loss of ancestral land and ecosystems; the 2007 tsunami, which displaced around 4.6% of the population (24,000 people) and led to further loss of life; and displacement and land loss, which has threatened traditional customs, community cohesion and spiritual values tied to the land.



Malawi repackages its post-disaster needs assessment to highlight support needs

Malawi's BTR pulled the following information from a series of post-disaster needs assessments to demonstrate the need for international support for loss and damage response, while reporting on domestic progress:

- **2015 floods:** caused 106 deaths; displaced 230,000 people; affected more than 1 million people; estimated losses and damages: US\$335 million (~5% GDP); estimated recovery and reconstruction needs: US\$494 million
- **2016 drought:** estimated losses: US\$500 million (~1.7% reduction of GDP)
- **2019 Cyclones Idai and Kenneth:** displaced tens of thousands of families; destroyed 780,000 hectares of crops; estimated recovery needs: US\$370.5 million
- **2022 Tropical Storm Ana:** knocked out 30% of electricity-generating capacity; 945,000 people required humanitarian assistance; estimated damages: US\$3.2 million
- **2022 Cyclone Gombe:** widespread crop damage and reduced yields; estimated damages: US\$17 million
- **2023 Tropical Cyclone Freddy:** affected over 2.5 million people; caused over 600 fatalities and substantial agricultural loss; estimated economic damages: US\$506.7 million.

Having painted a clear picture of the impacts of climate change, the BTR then details projects that have been carried out to address loss and damage, including:

- Using emergency response mechanisms to provide rapid financing for emergency expenditure following national climate disasters
- Rehabilitating critical infrastructure damaged by past disasters, such as irrigation schemes and drainage systems
- Implementing policy reform and contingent financing to strengthen fiscal sustainability and increase resilience to shocks, including by enabling a swift response to food insecurity exacerbated by climate events
- Undertaking a post-disaster recovery project to support the restoration of agricultural livelihoods affected by droughts and floods
- Rehabilitating hydroelectric power stations to restore national energy generation capacity following damage from a tropical storm
- Leveraging parametric insurance products and contingency financing to support vulnerable households in response to climate-induced shocks, such as droughts.

The BTR then notes the progress of actions set out in its NDC and whether these are complete, in progress or still under development.



Further reading and guidance

For what you might report and how

Puig, D, Calliari, E, Hossain, MF, Bakhtiari, F and Huq, S (2019) *Loss and damage in the Paris Agreement's transparency framework*. Technical University of Denmark, University College London and Independent University of Bangladesh: provides suggestions for approaching measurements, costs, policies and financing of loss and damage in BTRs, as well as background on loss and damage and approaches to managing it. [Available here](#)

For practical data sourcing methods

Serdeczny, O (2024) *Using existing databases to report on loss and damage in Biennial Transparency Reports under the UNFCCC*. Climate Analytics: recognising that information on developing countries' financial loss and damage needs remains scarce, this practical guide sets out how countries can use climate-related loss data from EM-DAT, DesInventar and post-disaster needs assessments in their BTR reporting. [Available here](#)

Support needed and received in BTRs

Once you have mapped out relevant climate impacts, risks and vulnerabilities, and your country's plans and strategies for adapting to those impacts and responding to the loss and damage caused, you can also set out the support you need. Although it is voluntary, this chapter is useful as it allows you to communicate to the international community the gaps between the support you need and the support you have received.

Chapter VI of the MPGs provides a framework for clearly setting out the support you need, using a combination of narrative text and the standardised CTFs for different types of support, as outlined here.

Narrative description

In textual format, you should outline the sectors you wish to attract international finance for, identify existing barriers to attracting international finance and describe how support will contribute to your NDC and to the long-term goals of the Paris Agreement. To describe how financial support for adaptation and loss and damage serves the long-term goals of the Paris Agreement, you can set out how funding will help:



Key point

Although voluntary, this chapter lets you communicate to the international community the gaps between the support you need and the support you have received

- Minimise the threat of climate change and address the harms it causes
- Safeguard national efforts to eradicate poverty and achieve sustainable development
- Directly advance the Paris Agreement's goal to increase the ability to adapt and foster climate resilience in a manner that does not threaten food production.

Tabular reporting

Where possible, you should use the corresponding CTF tables to structure the financial support needed around specific projects and programmes. This includes:

- Identifying the project: details of the activity, programme or project's title and description
- Estimating the costs: estimated cost of the activity, programme or project (both in domestic currency and US\$)
- Detailing its delivery: expected timeframe and preferred financial instrument (for example, grant, loan and so on).

For example, Bangladesh's BTR³⁵ uses its tabular reporting to map its adaptation plans to financial needs, providing a breakdown of support needed by sector.

35 Government of Bangladesh (2025) First Biennial Transparency Report (BTR1) of Bangladesh to the UN Framework Convention on Climate Change (UNFCCC).
[Available here](#)



Bangladesh mapping NAPs to BTR CTF

In the narrative adaptation section of its BTR, Bangladesh draws from its NAP, noting that the plan outlines six overarching national adaptation goals and 23 adaptation strategies, which break down into 113 specific interventions across eight sectors. The BTR then provides a general overview of progress with adaptation under each of these sectors. It also links the NAP directly to its resource mobilisation needs, stating that the NAP has estimated that the country needs a total of US\$230 billion in financial support to implement the 113 climate change adaptation interventions.

It provides the more granular data in the CTF support document, which includes the following breakdown of financial support required by sector through to 2050, based on planned activities, along with details of expected results and expected financial instruments (grants):

Water resources: US\$119.18 billion

Urban areas: US\$37.96 billion

Disaster, social safety and security: US\$27.00 billion

Agriculture: US\$19.12 billion

Fisheries, aquaculture and livestock: US\$16.18 billion

Ecosystems, wetlands and biodiversity: US\$5.91 billion

Capacity development, research and innovation: US\$3.04 billion

Policies and institutions: US\$1.60 billion

As Vanuatu did with its NDC, Bangladesh has leveraged a voluntary reporting exercise in its BTR into a powerful signalling tool for international finance, increasing transparency of continued climate action and highlighting where gaps remain.

Sources of institutional and financial support

Climate Transparency Platform: a one-stop-shop related to the ETF, this platform provides information about transparency initiatives, countries' reporting efforts, projects and knowledge products. [Available here](#)

UNFCCC information on support: this dedicated webpage covers a wide range of financial and technical support opportunities promoted by the UNFCCC secretariat, constituted bodies and other multilateral institutions and nongovernmental organisations. [Available here](#)

Technical and capacity-building support

Consultative Group of Experts: the primary technical arm under the UNFCCC dedicated to assisting developing country Parties, this group provides regular regional training workshops, webinars and materials to support drafting BTRs. [Available here](#)

Santiago Network for Loss and Damage: this network catalyses technical assistance from global organisations, networks and private experts to help vulnerable developing countries address climate change. [Available here](#)

UNFCCC ETF reporting tools help page: this page hosts user manuals, training materials and tutorial videos for effective use of the ETF reporting tools. [Available here](#)

Financial support

The Global Environment Facility: provides financial support for preparing BTRs and building capacity for reporting through the Capacity-building Initiative for Transparency programme. [Available here](#)



Knowledge
Products

Toolkit

October 2026

Climate Change

Keywords:

Least Developed Countries (LDCs), Paris Agreement, United Nations Framework Convention on Climate Change (UNFCCC), adaptation, loss and damage

A core requirement of the Paris Agreement is for countries to communicate their national priorities through nationally determined contributions (NDCs) and biennial transparency reports (BTRs). Equipped with a clear understanding of the flexibilities available to them, government officials and practitioners can make strategic decisions about how to use these processes to reflect their country's needs.

This new guide helps national focal points and technical experts, particularly from Least Developed Countries and Small Island Developing States, communicate their priorities on adaptation and loss and damage through NDCs and BTRs, drawing on their special circumstances under the Paris Agreement and the Enhanced Transparency Framework.

This user-friendly guide sets out practical suggestions for including loss and damage and adaptation, showcasing examples from NDCs and BTRs already submitted, and signposts further resources for those seeking more detailed guidance.



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