



© wiratgasem viaistockphoto.com

Article 6 Technical Expert Review

Training manual for technical experts

Based on the Article 6.2 Reference Manual for the accounting, reporting and review of cooperative approaches

VERSION | JUNE 2025

* Minor editorial corrections incorporated – October 2025

Understanding the review requirements on
cooperative approaches referred to in Article 6,
paragraph 2, of the Paris Agreement and its
linkages with the enhanced transparency
framework

Version JUNE 2025

Table of contents

ABBREVIATIONS AND ACRONYMS	4
1. INTRODUCTION	6
2. REVIEW REQUIREMENTS UNDER COOPERATIVE APPROACHES	7
2.1 What needs to be known before the Article 6 TER begins	8
2.1.1 How to become part of an Article 6 TERT?	8
2.1.2 What are the roles during the Article 6 TER?	10
2.1.3 What are the review formats for the Article 6 TER?	11
2.1.4 What is the timing and sequencing of the Article 6 TER?	11
2.2 What needs to be done during the Article 6 TER	13
2.2.1 What are the guiding principles for the Article 6 TER?	13
2.2.2 What is the information to be reviewed during the Article 6 TER?	13
2.2.3 What is the scope of the Article 6 TER?	15
2.2.4 How the Article 6 TER is conducted in practice?	17
2.2.5 How to treat confidential information during the Article 6 TER?	18
2.2.6 How to determine significant and persistent inconsistencies during the Article 6 TER?	19
2.3 What is the final outcome of the Article 6 TER	20
ANNEX I. POTENTIAL CROSS-CHECKS AND GUIDING QUESTIONS FOR ARTICLE 6 TER OF THE INITIAL REPORT AND UPDATED INITIAL REPORT	22
ANNEX II. POTENTIAL CONSIDERATIONS TO BE MADE BY THE ARTICLE 6 TERT IN REGARD THE RESULTS OF THE CONSISTENCY CHECK PERFORMED BY THE SECRETARIAT	49
ANNEX III. POTENTIAL CROSS-CHECKS AND GUIDING QUESTIONS TO ARTICLE 6 TER OF REGULAR INFORMATION	55
ANNEX IIV: REFERENCES	73
Decisions of the Conference of the Parties	73
Decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement	73
IPCC Guidelines	74

Disclaimer:

This training manual has been prepared by the UNFCCC secretariat for training purposes and is not an official text of the Paris Agreement in any legal or technical sense. The training manual should be read in conjunction with the UNFCCC Article 6.2 reference manual and relevant decisions, on the understanding that it does not represent any legal interpretation of any decisions, nor does it prejudice any future decisions of Parties.

The cooperative approaches presented in the manual as examples are presented only for illustrative purposes, without any prejudice of possible recommendations and or inconsistencies that may result from the Article 6 technical expert review.

Abbreviations and acronyms

A6.4ERs	Article 6, paragraph 4, emission reductions
AEF	agreed electronic format
AFOLU	agriculture, forestry and other land use
Annex I Party	Party included in Annex I to the Convention
Article 6 TER	Article 6 technical expert review
Article 6 TERT	Article 6 technical expert review team
BTR	biennial transparency report
CARP	centralized accounting and reporting platform
CGE	Consultative Group of Experts
CH ₄	methane
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
COP	Conference of the Parties
CRT	common reporting table
CTF	common tabular format
ETF	enhanced transparency framework under the Paris Agreement
FMCP	facilitative, multilateral consideration of progress
FMRL	forest management reference level
FREL	forest reference emission level
FRL	forest reference level
FTC	financial, technology development and transfer, and capacity-building
GDP	gross domestic product
GHG	greenhouse gas
GST	global stocktake
HWP	harvested wood products
IPCC	Intergovernmental Panel on Climate Change
ITMOs	internationally transferred mitigation outcomes
Kyoto Protocol Supplement	<i>2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol</i>
LDC	least developed country
LULUCF	land use, land-use change and forestry

MPGs	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, annex)
MRV	measurement, reporting and verification
N ₂ O	nitrous oxide
NDC	nationally determined contribution
NIR	national inventory report
NF ₃	nitrogen trifluoride
QA/QC	quality assurance/quality control
PAICC	Paris Agreement Implementation and Compliance Committee
REDD+	reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks in developing countries (decision 1/CP.16, para. 70)
SBI	Subsidiary Body for Implementation
SBSTA	Subsidiary Body for Scientific and Technological Advice
SF ₆	sulphur hexafluoride
SIDS	Small Island Developing State(s)
Wetlands Supplement	<i>2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands</i>
2006 IPCC Guidelines	<i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
2019 Refinement to the 2006 IPCC Guidelines	<i>2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>

1. Introduction

[Decisions 2/CMA.3, 6/CMA.4 and 4/CMA.6](#)

Information reported for a cooperative approach is subject to an Article 6 technical expert review (Article 6 TER) that could happen through a desk or centralized review. An Article 6 technical expert review team (Article 6 TERT) will review the Article 6 information submitted in the initial report and the regular information submitted as an annex to the biennial transparency report (BTR).

The Article 6 TERT will then prepare a review report (using an agreed outline) that shall, if applicable, include recommendations to the participating Party on how to improve consistency with Article 6 decisions and how to address inconsistencies in quantified information that is reported and/or identified by the secretariat as part of a consistency check.

This training manual explains the Article 6 TER (see chapter 2) and presents potential cross-checks and guiding questions to be made by the Article 6 TERT when:

- Reviewing the initial report and updated initial report (see [Annex I](#));
- Considering the results of the consistency check performed by the secretariat (see [Annex II](#)); and
- Reviewing the regular information, including the annual information reported in the structured summary of the BTR (see [Annex III](#)).

In addition to this training manual, users should also read the **Article 6.2 reference manual**,¹ in particular:

- Chapter 2, which provides a brief explanation of the cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement, in particular the decisions taken on guidance for its operationalization (decisions 2/CMA., 6/CMA.4 and 4/CMA.6). It also explains the accounting requirements for cooperative approaches, in particular the corresponding adjustments necessary to avoid double counting;
- Chapter 3, which outlines the reporting timeline and required reports for Parties participating in cooperative approaches;
- Chapter 4, which focuses on the initial report and updated initial report. It offers comprehensive guidance and examples for reporting essential information, including, inter alia, Parties' nationally determined contributions (NDCs), internationally transferred mitigation outcomes (ITMO) metrics, and methods for applying corresponding adjustments;

¹ Available at: <https://unfccc.int/documents/634354>

- Chapter 5, which provides advice on the annual information report. This includes an explanation of the draft version of the agreed electronic format contained as an annex to decision 4/CMA.6, the consistency checks performed in the Article 6 database, and the consistency check reports; and
- Chapter 6, which outlines suggestions for regular information reporting and its relation to the structured summary. It presents an optional tabular format for Parties who may wish to use it.

2. Review requirements under cooperative approaches

Decision
2/CMA.3,
annex, paras.
25, 26 and 27

Information reported for the cooperative approach is subject to an **"Article 6 technical expert review"** (Article 6 TER) that could happen through a desk or centralized review. An "Article 6 technical expert review team" (Article 6 TERT) will review the information submitted in the initial report (updated initial report) and in the annex to the BTR (i.e., the "regular information").

To the extent possible, information submitted by all the participating Parties on a cooperative approach shall be reviewed as part of the same review.

Article 6 TERT will prepare a **review report** (using an agreed outline, presented in [decision 6/CMA.4](#)) that shall, if applicable, include **recommendations** to the participating Party on how to improve consistency with this guidance; and how to **address inconsistencies in quantified information that is reported and/or identified by the secretariat** as part of the consistency check. The review report will also contain cases of "significant and persistent inconsistencies" determined by the Article 6 TERT, if applicable. Article 6 TERT will forward its review reports for consideration in the ETF technical expert review and the Article 6 TER reports shall be made publicly available on the **centralized accounting and reporting platform (CARP)**.

More details are presented in the following sections.

2.1 What needs to be known before the Article 6 TER begins

2.1.1 How to become part of an Article 6 TERT?

Decision 6/CMA.4, annex II, paras. 35 - 37`

Technical experts shall be **nominated to the UNFCCC roster of experts** by Parties to the Paris Agreement and, as appropriate, by intergovernmental organizations. All **technical experts shall complete the training program me for the Article 6 technical experts** prior to serving on an Article 6 TERT.

Decision 6/CMA.4, annex II, paras. 38 - 45

Experts shall have **recognized competence in the area of Article 6 TER**. The secretariat shall compose a technical review team (Figure) in such a way that the collective skills and competencies of TERTs correspond to the information to be reviewed. A single Article 6 TERT should include at least two experts; and at least one team member should be fluent in a language of the participating Party under review, if possible.

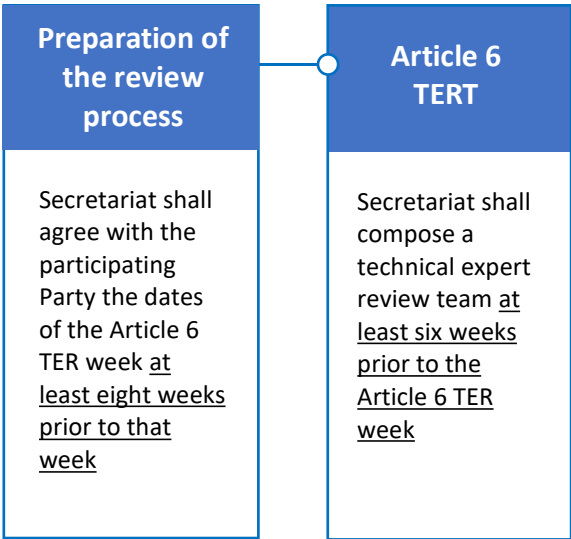


Figure 1 - Actions to be taken by the Secretariat in preparation for the Article 6 TER

The secretariat shall select the members of the Article 6 TERT with a view to achieving a **balance between experts from developed and developing country Parties**. The secretariat shall ensure **geographical and gender balance** among the technical experts, to the extent possible.

When selecting members of the TERT for **centralized reviews of submissions from the LDCs and SIDs**, the secretariat shall strive to include technical experts from the LDCs and SIDs, while at the same time ensuring that those experts do not participate in reviews for the Party that nominated them to the UNFCCC roster of experts.

The same Article 6 TERT shall not perform two successive reviews of a participating Party's submission.

Decision 6/CMA.4, annex II, paras. 46 - 50

Article 6 TERT **shall include two co-lead reviewers, one from a developed country Party and the other from a developing country Party**, that have not been nominated to the UNFCCC roster of experts by the participating Party under review. In selecting lead reviewers, the secretariat should consider their relevant experience, noting that experience in conducting Article 6 TERs will develop as the review process evolves.

Box 1 - Article 6 lead reviewers

Article 6 lead reviewers shall **oversee the work of the Article 6 TERT** in accordance with the review guidelines; and shall ensure that the Article 6 technical expert reviews in which they participate are conducted in accordance with these guidelines. Article 6 lead reviewers shall **ensure the quality and objectivity of the Article 6 technical expert review**, the continuity and consistency of reviews for all participating Parties, and the timeliness of the reviews.

Article 6 lead reviewers shall communicate necessary information to the Article 6 technical expert review team, monitor the progress of the Article 6 technical expert review, coordinate the submission of queries of Article 6 TERT to the participating Party under review and coordinate the inclusion of the responses of the Party in the Article 6 TER report, and reiterate issues raised in previous Article 6 TER reports and provide technical advice to the members of Article 6 TERT on all matters.

The lead reviewers need to pay particular attention to the consistency of recommendations across participating Parties in the same cooperative approach (when participating Parties are reviewed either simultaneously or not), to ensure that all Parties participating in the same cooperative approaches receive the same recommendation for similar cases, as relevant and to the extent possible.

At the request of the [Paris Agreement Implementation and Compliance Committee](#), Article 6 lead reviewers should liaise with the Paris Agreement Implementation and Compliance Committee in **cases of significant and persistent inconsistencies**.

Finally, Article 6 lead reviewers shall **meet annually at the Article 6 lead reviewers' meeting** to discuss how to improve the quality, efficiency and consistency of Article 6 technical expert reviews and shall develop conclusions on the basis of these discussions as an input to Article 6 TER practice.

Finally, **experts from developing country Parties participating in the Article 6 technical expert review team shall be funded** according to the existing procedures for participation in UNFCCC activities.

2.1.2 What are the roles during the Article 6 TER?

Decision
6/CMA.4,
annex II,
paras. 24-34

The following tables summarize the roles of Parties, Article 6 TERT and the UNFCCC Secretariat:

Parties
Cooperate with the Article 6 TERT and the secretariat and make every reasonable effort to respond to all questions and provide additional clarifying information and comments in a timely manner, including through the resubmission of information as necessary, prior to the finalization of the Article 6 TER report
Make every reasonable effort to resolve any inconsistencies in its reporting in accordance with the findings of the consistency checks and recommendations specified by the Article 6 TERT in the period before the next submission of information
Article 6 TERT
Adhere to guidelines established by decisions 2/CMA.3 , 6/CMA.4 , 4/CMA.6 and any future relevant decisions of the CMA
Participate in their individual expert capacity
Secretariat
Organize Article 6 TER, including the provision of a schedule that coordinates with the schedule of the ETF technical expert review, logistical and administrative arrangements for the review, and review tools and materials
Ensure that the Article 6 TERT members have access to information in the CARP and the Article 6 database relevant to the participating Party under review, including in relation to other participating Parties in the cooperative approach(es) of the participating Party under review
Conduct a completeness check of the information for consideration by the Article 6 TERT
Together with the Article 6 lead reviewers, shall facilitate communication between the Party under review and the Article 6 TERT
Under the guidance of the Article 6 lead reviewers, shall compile and edit the final Article 6 TER reports
Facilitate annual meetings of the Article 6 lead reviewers, where possible, in conjunction with the annual meeting of lead reviewers under Article 13 (ETF)
Develop and implement the training programme for technical experts participating in the Article 6 TER
Notify other Parties participating in the same cooperative approach(es) as the Party under review when the Article 6 TER report is published

2.1.3 What are the review formats for the Article 6 TER?

The following formats can be applied for the Article 6 TER:

Decision
6/CMA.4,
annex II,
paras. 13-20

Format	Definition	Applicability
Centralized review	When the members of an Article 6 TERT conduct the review from a single, centralized location; this review includes the possibility for remote participation for technical experts who need it in the light of their circumstances	(a) For the regular information annex to the first BTR or to the BTR that contains information on a Party's achievement of its nationally determined contribution (NDC) (b) Whenever Parties participating in the same cooperative approach(es) are reviewed simultaneously
Desk-review	When the members of an Article 6 TERT conduct the review remotely from their respective countries	All cases other than those specified above

LDCs and SIDs may choose to participate in the same centralized review as a group, to the extent possible.

2.1.4 What is the timing and sequencing of the Article 6 TER?

The initial and updated initial reports that are submitted standalone (i.e., not together with the Parties' BTR) are subject to a review by the Article 6 TERT during the period after the calendar period in which they were submitted. The calendar periods can span either three or six months. Furthermore, initial and updated initial reports may be submitted with the regular information (annex to the Parties' biennial transparency report) and can be reviewed jointly by the same Article 6 TERT.

Decision
6/CMA.4,
annex II,
para. 12

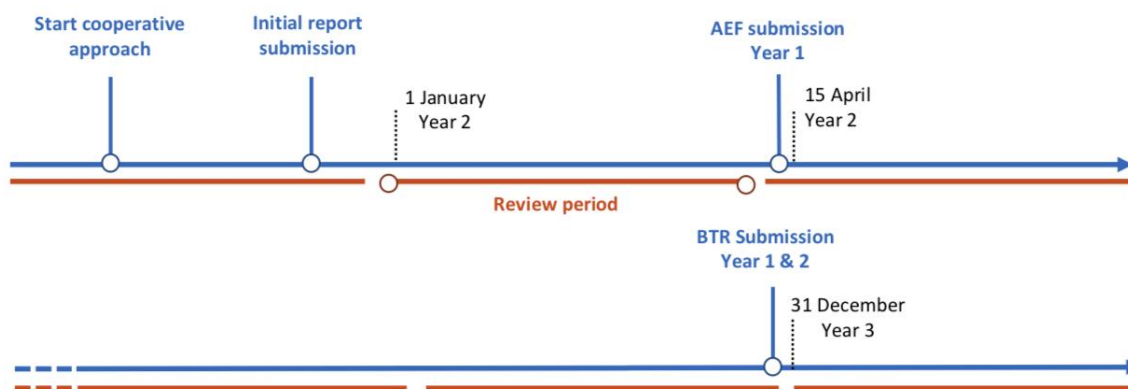


Figure 2 - Review timing outline (an initial or updated initial report must be reviewed in the subsequent reporting period, i.e., either three or six months)

Source: [Technical paper, without formal status, on matters relating to the guidance on cooperative approaches referred to in Article 6, paragraph 2 \(UNFCCC, 2023\)](#)



Figure 3 - Review timing outline (if the initial and updated initial reports are submitted alongside the BTR, they may be reviewed together)

Source: [Technical paper, without formal status, on matters relating to the guidance on cooperative approaches referred to in Article 6, paragraph 2 \(UNFCCC, 2023\)](#)

2.2 What needs to be done during the Article 6 TER

2.2.1 What are the guiding principles for the Article 6 TER?

The guiding principles for the Article 6 technical expert review are as follows:

- a. Promote transparency, accuracy, completeness, consistency and comparability (**TACCC principles**);
- b. Facilitate the application of robust accounting for engagement in the cooperative approaches;
- c. Acknowledge the importance of facilitating improved reporting and transparency over time; and
- d. Avoid duplication of work and minimize the burden on Parties and the secretariat, including by leveraging capabilities available through the [CARP](#) in preparing for and carrying out reviews.

It should be stressed that, as in any other report to the UNFCCC, Parties can improve the reporting across different submissions, based on the recommendations received and enhancement of national capacities, including the access to more complete and specific information. In this sense, the review process should be seen as an opportunity to interact with experts from the Participant Parties to identify further areas of improvements and sharing of experiences.

2.2.2 What is the information to be reviewed during the Article 6 TER?

The following information shall undergo an Article 6 TER:

- Initial report and updated initial report;
- Regular information (as an annex to a BTR), including tables for submitting annual information as part of the regular information automatically generated and pre-filled in the CARP using information previously submitted in the agreed electronic form (AEF); and
- Consideration of the results of the consistency check (performed by the Secretariat).

Information submitted by all the participating Parties on a cooperative approach shall be reviewed as part of the same review, to the extent possible. Due to the fact that participating Parties may submit the initial report and the BTR in different points in time, the UNFCCC Secretariat can't ensure that all participating Parties will be in the same round of reviews.

It is critical that Article 6 reviewers understand the scope of the **review** and its sequence. Following the relationships presented in **Figure** , the **initial report** is subject to a technical expert review by the Article 6 TERT with the support of the UNFCCC Secretariat; and the annual information will be subject to a consistency check performed by the Secretariat. Once a Party submits a BTR with an annex containing regular information and annual information, the annex is subject to an Article 6 TER by the Article 6 TERT with support

from the UNFCCC secretariat. During this review, the Article 6 TERT shall consider the results of the consistency check of the annual information (performed by the secretariat), including any consistency check results of annual information submitted since the last review, using the AEF.

The Article 6 TERT will not review the annual information as recorded in the Article 6 database. However, the Article 6 TERT will consider the consistency check synthesis reports, user-friendly summary tables and disaggregated tables with information on inconsistencies found, as generated through the Article 6 database. The Article 6 TER report is then forwarded for consideration by the Article 13 technical expert review team when assessing information necessary to track progress made in implementing and achieving NDCs.

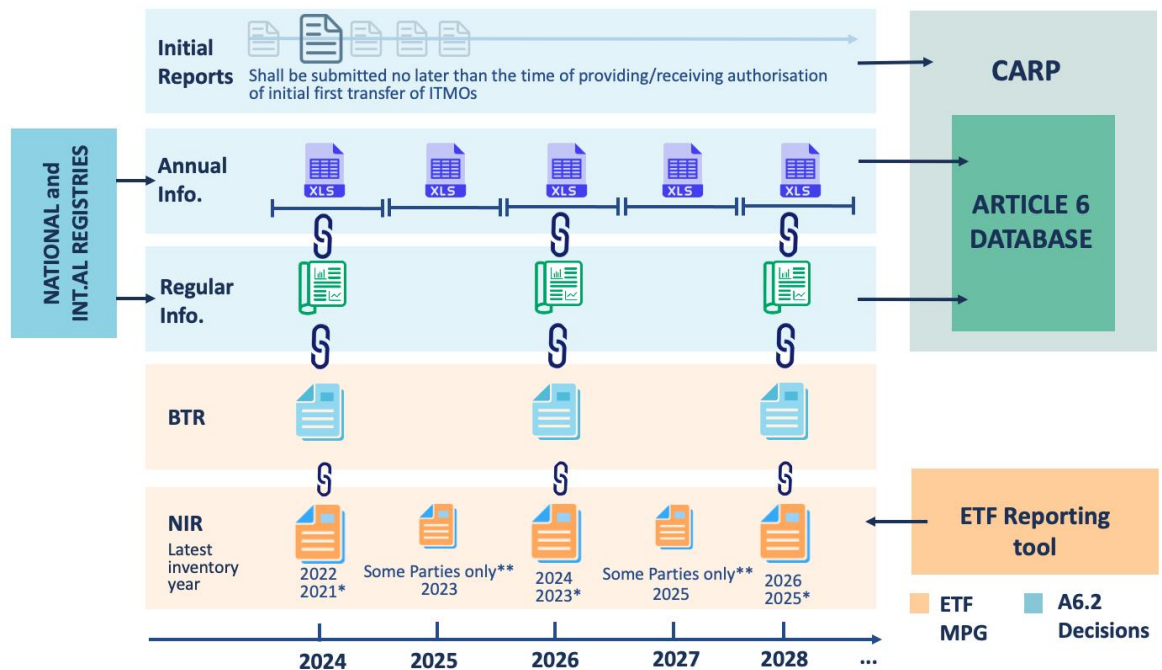


Figure 4 - Illustration of the relationships between Article 6 reports and the biennial transparency report

* If flexibility is applied by those developing countries that need it in the light of their capacity.

** Parties included in Annex I to the Convention.

Source: Adapted from Falduto, C., J. Ellis and K. Simeonova (2021), "Understanding reporting and review under Articles 6 and 13 of the Paris Agreement", Organisation for Economic Co-operation and Development (OECD)/International Energy Agency Climate Change Expert Group Papers, No. 2021/04, OECD Publishing, Paris, <https://doi.org/10.1787/03d6d0f9-en>.

2.2.3 What is the scope of the Article 6 TER?

Article 6 TER consists of:

- a. A **review of the consistency of the information**, including on each cooperative approach, submitted by the participating Party in its **initial report** with the reporting requirements;
- b. A **review of the consistency of the information** for each further cooperative approach submitted by the participating Party in an **updated initial report** with the reporting requirements of decision 2/CMA.3, annex, paragraph 18(g–i);
- c. A **review of the consistency of the information** in relation to its participation in cooperative approaches submitted by the participating Party in its **regular information as an annex to the BTR (including tables for submitting annual information automatically generated and pre-filled on the CARP using information previously submitted in the AEF)** with the reporting requirements; and
- d. A **consideration of the results of the consistency check**, performed by the secretariat on the information submitted by the participating Party for recording in the Article 6 database with respect to the reporting requirements, including across participating Parties for each cooperative approach in which the Party under review participates.

The results of the consistency checks performed by the secretariat will be made publicly available on the [CARP](#), showing whether the reported information submitted by a participating Party and/or between Parties participating in the same cooperative approach is:

- a) **Consistent:** no inconsistencies were found in the submitted annual information, to be marked as “Checked, no inconsistencies identified”;
- b) **Inconsistent:** inconsistencies, mismatches or omissions in mandatory information were found in checks performed on the submitted annual information, to be marked as “Checked, inconsistencies identified”; and
- c) **Not available:** information required to perform the consistency check was not available, to be marked as “Null, information for check not available”.

To facilitate the Article 6 TERT in completing the Article 6 TER report, the Article 6 database will generate consistency check synthesis reports, user-friendly summary tables and disaggregated tables with information on inconsistencies found that shall be publicly displayed on the [CARP](#).

Any omission of information, mismatches in information, or contradictory or conflicting information found in relation to the checks performed by the secretariat should give rise to an **inconsistency**.

If no inconsistencies were identified during the Article 6 TER, the relevant information will be marked as **“No inconsistencies identified”**. Should inconsistencies be identified during the Article 6 TER, the relevant information will be marked as **“Inconsistencies identified”**.

Decision
6/CMA.4,
annex II,
para. 2

Decision
4/CMA.6,
para. 29




Decision
4/CMA.6,
para. 31

Decision
4/CMA.6,
para. 33

Decision
4/CMA.6,
paras. 34
and 35

Decision
6/CMA.4,
annex II,
para. 3

Information submitted by a participating Party is considered to be consistent with these guidelines when all of the following requirements are met:

Requirement	Consistent with the guidelines
Information is complete, transparent and consistent with the annex to decision 2/CMA.3 and any future relevant decisions of the CMA	
Information is consistent across the different reporting requirements, namely the initial report, updated initial report, and annual information and regular information annexes to the BTR, as well as the structured summary, to the extent possible	
information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible	

Decision
6/CMA.4,
annex II,
para. 5

Article 6 TER shall specify **recommended actions** to be taken by the participating Party, including recommendations on:

- How to improve consistency with the requirements; and
- How to address identified inconsistencies in quantified information that is reported under the "annual information" and "regular information" and/or identified by the secretariat as part of the consistency check.

Decision
6/CMA.4,
annex II,
para. 6

When making recommendations, Article 6 TERT shall also consider any recommendations on inconsistency and areas for improvement identified in previous Article 6 TER reports for the participating Party, if any, and **reiterate those recommendations in cases of non-responsiveness** of the participating Party in its latest submission.

Review week

- Article 6 TERT may request additional information from the participating Party before or during the Article 6 TER week, ensuring that any additional information requested from the participating Party is relevant to the reporting requirement in decision 2/CMA.3
- Article 6 TERT shall, under its collective responsibility, prepare a draft technical expert review report including recommendations and through the secretariat send it to the participating Party under review during the Article 6 review week
- The secretariat shall organize a teleconference with the participating Party and the Article 6 TERT to consider draft recommendations before the end of the review week

Figure 5 – Actions to be taken during the Article 6 review week

Decision
4/CMA.6,
paras. 43 and
44

Parties are required to respond to recommendations in the Article 6 TER report by addressing any inconsistencies and reporting back on how they have been addressed, taking into account the time frames established for the review process. Inconsistencies identified by the Article 6 TERT can be corrected and the recommendations of the Article 6 TERT addressed in the Party’s next updated initial report or submission of regular information, whichever is submitted earlier.

Decision
6/CMA.4,
annex II,
paras. 7 and
8






Article 6 TERT **may identify capacity-building needs and areas for improvement** in consultation with the participating Party; and shall pay particular attention to the respective national capabilities and circumstances of participating developing country Parties and recognize the special circumstances of the least developed countries (LDCs) and small island developing States (SIDs).

Decision
6/CMA.4,
annex II,
para. 9

Technical experts should bear in mind that in addition to the principles that guide the Article 6 TER, the Article 6 TER shall be implemented in a **facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty and avoid placing undue burden on participating Parties.**

Article 6 TERT shall not:

Decision
6/CMA.4,
annex II,
para. 10

Element	Role of the Article 6 TERT
Make political judgments	
Review the adequacy or appropriateness of a Party's NDC	
Review the adequacy or appropriateness of:	
A cooperative approach in which a Party is participating and associated descriptions	
The activities under the cooperative approach	
The authorization of a cooperative approach or ITMOs from a cooperative approach towards use(s)	
Nevertheless, Article 6 TERT shall review the content of the authorization, against the elements required to be included in the authorization document.	

2.2.4 How the Article 6 TER is conducted in practice?

Once the secretariat establishes the Article 6 TERT (as described in section [2.1.1](#)), an initial conference call will be scheduled by the secretariat with all experts for an initial task assignment. Other conference calls will be scheduled before the review week to ensure that the Article 6 TERT is making progress, particularly in the completion of cross-checks and in the preparation of preliminary questions.

- A list of potential cross-checks and guiding questions to be made by the Article 6 TERT during the review of the initial report and updated initial report is presented in Annex I.
- A list of potential cross-checks and guiding questions to be made by the Article 6 TERT regarding the results of the consistency check performed by the secretariat is presented in Annex II.

- A list of potential cross-checks and guiding questions to be made by the Article 6 TERT during the review of the regular information (including the annual information reported in the structured summary of the BTR) is presented in Annex III.

Before the review week, the Article 6 TERT should start to include in the draft review report the preliminary findings, recommendations and/or encouragements. Inconsistencies identified regarding mandatory reporting requirements (i.e. “shall” requirements) would lead to recommendations, while inconsistencies identified regarding non-mandatory requirements (i.e. “should” requirements) could lead to encouragements.

During the review week, the Article 6 TERT may request additional information from the participating Parties, ensuring that any additional information requested from the participating Party is relevant to the reporting requirements.

The Article 6 TERT shall, under its collective responsibility, prepare a draft Article 6 TER report, including recommendations, and send it through the secretariat to the participating Party under review during the Article 6 review week. The secretariat shall organize a teleconference with the participating Party and the Article 6 TERT to consider draft recommendations before the end of the review week.

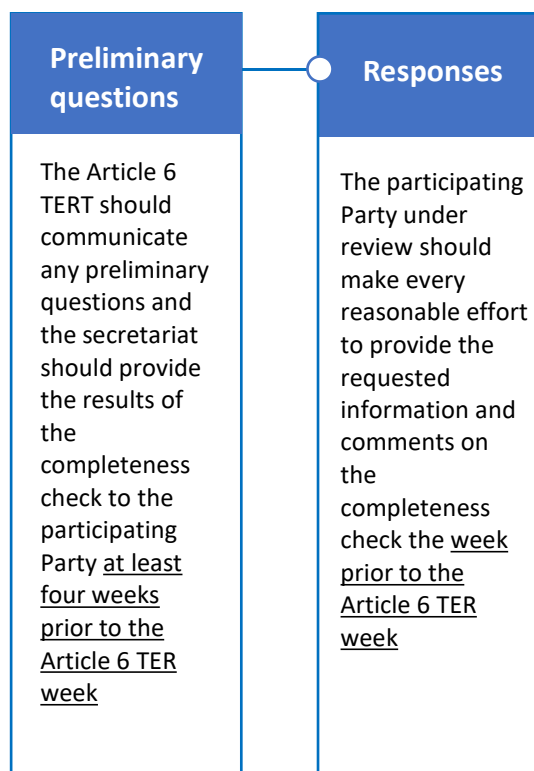


Figure 6 - Actions to be taken by Article 6 TERT and the Party before the review week

2.2.5 How to treat confidential information during the Article 6 TER?

Participating Parties may designate information provided to Article 6 TERT during the review as **confidential**. In such cases, the participating Party should provide the basis for protecting the confidentiality of such information, and Article 6 TERT and the secretariat shall not make the information publicly available on the [CARP](#), or in any other way. The obligation of the members of Article 6 TERT to maintain confidentiality continues after the completion of the Article 6 TER.

Revised: When confidential information is to be reviewed, Article 6 TERT shall report in the Article 6 TER report the inconsistencies found in the confidential information, if applicable, ensuring that any review process for confidential information and any reporting arising from the review process does not directly or indirectly compromise the confidentiality of the information.

2.2.6 How to determine significant and persistent inconsistencies during the Article 6 TER?

Decision
4/CMA.6,
para. 41

The Article 6 TERT shall determine whether an identified inconsistency is **significant and/or persistent**, and if so, highlight it as such in its report on the review.

Lead reviewers are encouraged to liaise with the [Paris Agreement Implementation and Compliance Committee \(PAICC\)](#) , through the secretariat, regarding any significant and persistent inconsistencies.

It should be noted that Article 6 TERTs have the discretion to characterize an inconsistency as “significant”. The Article 6 TERTs may consider experiences and lessons learned from other UNFCCC review processes (such as greenhouse gas (GHG) inventory reviews) and further guidance from lead reviewers’ meetings. The Article 6 TERTs could consider as “persistent” those inconsistencies that have been reiterated across different reviews and have not yet been addressed, while taking into account the time that may be necessary to resolve them.

Decision
4/CMA.6,
para. 38`

Significant and persistent inconsistencies identified in the Article 6 TER report shall be publicly displayed on the CARP as such. In addition, the duration of and any non-responsiveness in relation to significant and persistent inconsistencies, including whether they are single-Party or cross-Party inconsistencies, shall also be publicly displayed.

Decision --
/CMA.6,
para. 40`

Parties are requested not to use the ITMOs that are identified as inconsistent in the consistency check (which would have an impact on the emissions balance) towards the achievement of NDCs in order to ensure the avoidance of double counting. In cases where a **significant or persistent inconsistency has an impact on the emissions balance**, each participating Party shall address this inconsistency to ensure the avoidance of double counting and:

- a) The inconsistency shall be highlighted in the first section of the relevant Article 6 TER report for consideration by the review team, on the Article 13 technical expert review, as per decision 18/CMA.1;
- b) The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) will be explicitly notified of the inconsistency in the annual report of the secretariat;² and

² Referred to in decision 2/CMA.3, paragraph 13.

- c) The secretariat shall give notice of the inconsistencies to the Parties participating in the cooperative approach and make such notice publicly available.

2.3 What is the final outcome of the Article 6 TER

Decision 6/CMA.4, annex II, paras. 51 - 53

The Article 6 TER report shall contain the results of the Article 6 TER using an agreed outline; and shall be made publicly available on the UNFCCC website via the **centralized accounting and reporting platform (CARP)**.

Decision 4/CMA.6, para. 37

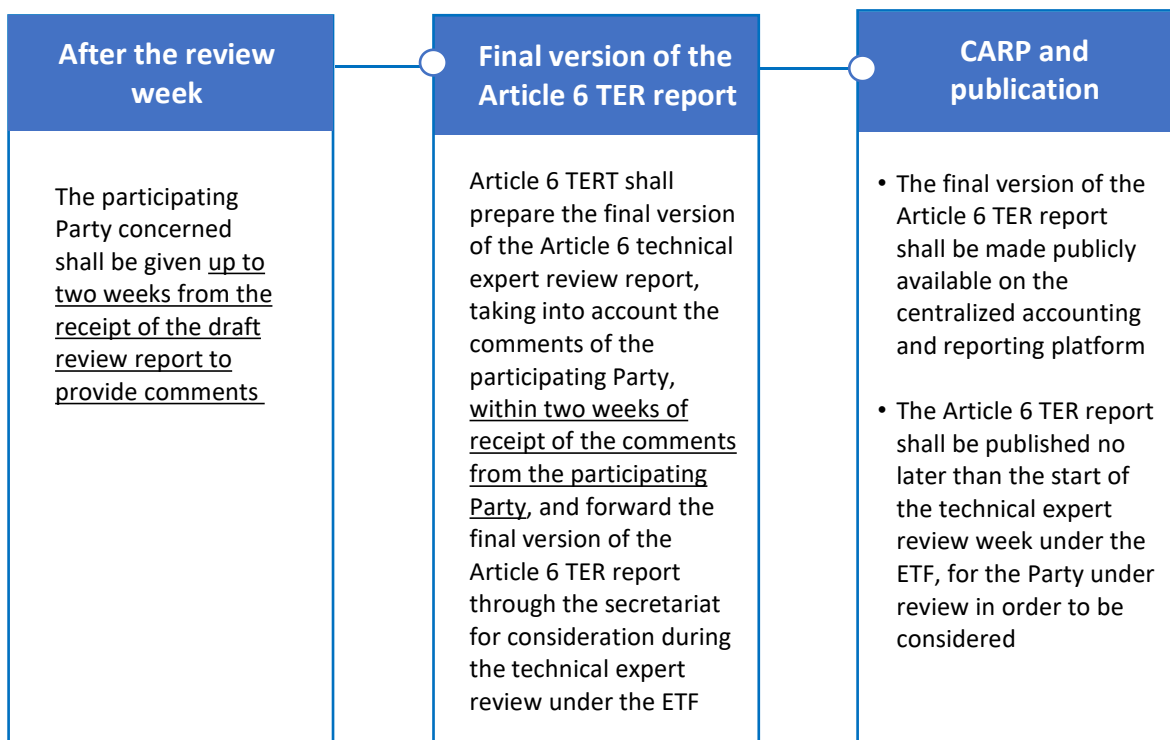


Figure 7 - Actions to be taken after the Article 6 TER review week

The status of each Article 6 TER shall be made publicly available and marked as follows by the secretariat in the [CARP](#) for each relevant cooperative approach and/or each relevant ITMO:

- “Review pending”**, when the report has not yet been published;
- “Review finalized and no inconsistencies identified”**, when the report has been published and no inconsistencies have been identified;
- “Review finalized and inconsistencies identified”**, when the report has been published and at least one inconsistency has been identified but none of the identified inconsistencies are significant or persistent;
- “Review finalized and significant inconsistencies identified”**, when the report has been published and at least one significant inconsistency has been identified but none of the significant inconsistencies are also identified as persistent;

- e) **“Review finalized and persistent inconsistencies identified”**, when the report has been published and at least one persistent inconsistency has been identified but none of the persistent inconsistencies are also identified as significant;
- f) **“Review finalized and significant inconsistencies and persistent inconsistencies identified”**, when the report has been published and at least one persistent inconsistency and at least one significant inconsistency have been identified but the persistent inconsistencies pertain to different matters than the significant inconsistencies; and
- g) **“Review finalized and inconsistencies identified that are both significant and persistent”**, when the report has been published and at least one inconsistency has been identified as both persistent and significant.

Decision
6/CMA.4,
para. 13

Any cases of persistent inconsistencies and/or non-responsiveness by a participating Party (contained in the recommendations arising from the Article 6 TER, including responses, if any, to such recommendations provided by the participating Party concerned) will be included by the secretariat in the annual compilation and synthesis of the results of the Article 6 TER, and published on the CARP in a disaggregated manner in respect of each participating Party.

Decision
18/CMA.1,
annex,
section VII

Box 2 - ETF technical expert review

Information necessary to track progress made in implementing and achieving its NDC (reported by a Party in its biennial transparency report (BTR)) will undergo a technical expert review under the Enhanced Transparency Framework (ETF) of the Paris Agreement.

The ETF technical expert review team will take into consideration the outcomes and recommendations from the Article 6 TER. It should be noted that the ETF technical expert review team will not make changes to the findings and recommendations from the Article 6 TERT.

Annex I. Potential cross-checks and guiding questions for Article 6 TER of the initial report and updated initial report

I. PARTICIPATION RESPONSIBILITIES (PARA. 18(A))				
A: INFORMATION THAT THE PARTY IS A PARTY TO THE PARIS AGREEMENT (PARA. 18(A), PARA.4(A), TO BE UPDATED BY PARA. 21(A))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
<p>... when the Party has indicated its ratification status of the Paris Agreement</p> <p><u>Guiding questions to assess completeness:</u></p> <p>What was the ratification date of the Paris Agreement?</p>	<p>... when the information presented clearly explains the ratification status</p>	<p>Cross-check the ratification status (e.g., using the UN Treaty Repository)</p>	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>All Parties participating in the same cooperative approach must be Parties to the Paris Agreement</p> <p>Article 6 technical expert review team to cross-check the ratification status of other Parties participating in the same cooperative approach (e.g., using the UN Treaty Repository)</p>
B. INFORMATION ON HOW THE PARTY ENSURES THAT IT HAS PREPARED, COMMUNICATED AND IS MAINTAINING AN NDC IN ACCORDANCE WITH ARTICLE 4, PARAGRAPH 2 (PARA. 18(A), PARA. 4(B), TO BE UPDATED BY PARA. 21(A))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
<p>... when the Party has submitted an NDC</p> <p><u>Guiding questions:</u></p> <p>When was the latest</p>	<p>... when the information presented clearly explains the NDC submission status</p>	<p>Cross-check the NDC submission status using the NDC Registry</p>	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p>	<p>All Parties participating in the same cooperative approach must have submitted an NDC</p> <p>Article 6 technical expert review team to cross-check NDC submission of other Parties participating in the same</p>

NDC submitted?		Has the Party presented the same information across different reports?		cooperative approach (using the NDC Registry)
		If the information differs, has the Party explained the reasons for such difference?		
C. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE FOR AUTHORIZING THE USE OF ITMOs TOWARDS ACHIEVEMENT OF NDCs PURSUANT TO ARTICLE 6, PARAGRAPH 3 (PARA. 18(A), PARA. 4(C), TO BE UPDATED BY PARA. 21(A))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
... when has the Party included information on arrangements for ITMOs authorization	<p>... when the information presented clearly explains the arrangements for ITMOs authorization</p> <p><u>Guiding questions:</u></p> <p>Who are the mandated national authorities responsible for ITMOs authorization?</p> <p>What are the procedures to be used for ITMOs authorization?</p> <p>What is the legal framework to be used for ITMOs authorization?</p>	Cross-check information provided with external references (if included in the description of the arrangements)	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>All Parties participating in the same cooperative approach must have arrangements for ITMOs authorization</p> <p>Article 6 technical expert review team to cross-check arrangements of other Parties participating in the same cooperative approach (if other Initial reports are available)</p>
D. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE THAT ARE CONSISTENT WITH THE ARTICLE 6, PARAGRAPH 2, GUIDANCE AND RELEVANT DECISIONS OF THE CMA FOR TRACKING ITMOs (PARA. 18(A), PARA. 4(D), TO BE UPDATED BY PARA. 21(A))				

The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
... when the Party has included information on arrangements for tracking of ITMOs	<p>... when the information presented clearly explains the arrangements for tracking ITMOs</p> <p><u>Guiding questions:</u></p> <p>Who are the mandated national authorities responsible for tracking of ITMOs?</p> <p>What registry is to be used? Does the registry fulfil all requirements established by Annex I of Decision 6/CMA.4, including: form, functions and processes; tracking and recording methods (including unique identifier); actions and records; and interoperability (if applicable)?</p> <p>What is the legal framework to be used for tracking of ITMOs?</p> <p>Where a mitigation outcome has been authorized for use for other international mitigation purposes and the first transfer is specified by the first transferring Party as being the issuance or the use or cancellation of the mitigation, does the first transferring Party have robust arrangements in place to be notified of the issuance, or the use or cancellation in order to ensure the application of corresponding adjustments³?</p>	Cross-check information provided with external references (if included in the description of the arrangements)	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>All Parties participating in the same cooperative approach must have arrangements for tracking of ITMOs</p> <p>Article 6 technical expert review team to cross-check arrangements of other Parties participating in the same cooperative approach (if other initial reports are available)</p>
E. INFORMATION ON WHETHER THE MOST RECENT NATIONAL INVENTORY REPORT REQUIRED IN ACCORDANCE WITH DECISION 18/CMA.1 HAS BEEN PROVIDED (PARA. 18(A), PARA. 4(E), TO BE UPDATED BY PARA. 21(A))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
<p>... when the Party has submitted a national GHG inventory report in accordance with decision 18/CMA.1</p> <p><u>Guiding questions:</u></p>	<p>... when the information presented clearly explains the national GHG inventory submission status</p>	Cross-check the national GHG inventory submission status using the UNFCCC webpage	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p>	<p>All Parties participating in the same cooperative approach must have submitted a national GHG inventory</p> <p>Article 6 technical expert review team to cross-check</p>

³ As required by paragraph 13 of Decision 4/CMA.6.

When was the latest national GHG inventory submitted?			Has the Party presented the same information across different reports?	the national GHG inventory report submission status of other Parties participating in the same cooperative approach using the UNFCCC webpage
It has been reviewed in accordance with decision 18/CMA.1?			If the information differs, has the Party explained the reasons for such difference?	
F. INFORMATION ON HOW THE PARTY ENSURES PARTICIPATION CONTRIBUTES TO THE IMPLEMENTATION OF ITS NDC AND LONG-TERM LOW-EMISSION DEVELOPMENT STRATEGY, IF IT HAS SUBMITTED ONE, AND THE LONG-TERM GOALS OF THE PARIS AGREEMENT (PARA. 18(A), PARA. 4(F), TO BE UPDATED BY PARA. 21(A))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
... when the Party has included information on the contribution of the cooperative approach to the NDC implementation and long-term low-emission development strategy (if available) and the long-term goals of the Paris Agreement	<p>... when the information presented clearly explains the contribution of the cooperative approach for the NDC implementation and long-term low-emission development strategy (if available) and the long-term goals of the Paris Agreement</p> <p><u>Guiding questions:</u></p> <p>Has the Party established and explained the relationship of the cooperative approach with any specific NDC target and/or GHG emission source sector/category?</p> <p>Has the Party quantified and explained the expected contribution of the cooperative approach to the long-term low-emission development strategy (if available)?</p> <p>Has the Party quantified and explained the expected contribution of the</p>	Cross-check information provided with external references (if included in the description of the arrangements)	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>All Parties participating in the same cooperative approach must have presented and explained the contribution of the cooperative approach for the NDC implementation and long-term low-emission development strategy (if available)</p> <p>Article 6 technical expert review team to cross-check information presented by other Parties participating in the same cooperative approach (if other initial reports are available)</p>

cooperative approach to the long-term goals of the Paris Agreement?

II. DESCRIPTION OF THE PARTY'S NDC, AS REFERRED TO IN DECISION 18/CMA.1, ANNEX, PARAGRAPH 64, WHERE A PARTICIPATING PARTY HAS NOT YET SUBMITTED A BIENNIAL TRANSPARENCY REPORT (PARA. 18(B), TO BE UPDATED BY PARA. 21(B))

A. TARGET(S) AND DESCRIPTION, INCLUDING TARGET TYPE(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(A))

The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
<p>... when the Party has included description of the target(s), including target type(s)</p> <p><u>Guiding questions:</u></p> <p>Has the Party described all target(s) included in the NDC?</p>	<p>... when the information presented clearly explains the target(s)</p> <p><u>Guiding questions:</u></p> <p>Is the description of the target(s) consistent with the type of target(s)?</p>	<p>Cross-check information provided with information (included in the NDC) to facilitate clarity, transparency and understanding of NDC (according to the guidance in Annex I of Decision 4/CMA.1)</p>	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>Not applicable, since each Party's NDC may have different target(s)</p>

B. TARGET YEAR(S) OR PERIOD(S), AND WHETHER THEY ARE SINGLE-YEAR OR MULTI-YEAR TARGET(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(B))

The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
<p>... when the Party has included information about the year(s) or period(s)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented information for all target(s)</p>	<p>... when the information presented clearly explains the year(s) or period(s) for each target</p> <p><u>Guiding questions:</u></p> <p>Are the target year(s) or</p>	<p>Cross-check information provided with information included in the NDC to facilitate clarity, transparency and understanding of NDC (according to the guidance in Annex I of Decision 4/CMA.1)</p>	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across</p>	<p>Not applicable, since each Party's NDC may have different year(s) or period(s)</p>

included in the NDC?	period(s) consistent with a single-year or multi-year target(s)?		different reports? If the information differs, has the Party explained the reasons for such difference?	
C. REFERENCE POINT(S), LEVEL(S), BASELINE(S), BASE YEAR(S) OR STARTING POINT(S), AND THEIR RESPECTIVE VALUE(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(C))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
<p>... when the Party has included information about the reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented value(s) for all reference point(s), level(s), baseline(s), base year(s) or starting point(s)?</p>	<p>... when the information presented clearly explains the reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s)</p> <p><u>Guiding questions:</u></p> <p>Have the methods used to estimate the value(s) been clearly described?</p>	<p>Cross-check information provided with information (included in the NDC) to facilitate clarity, transparency and understanding of NDC (according to the guidance in Annex I of Decision 4/CMA.1)</p>	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>Not applicable, since each Party's NDC may have different reference point(s), level(s), baseline(s), base year(s) or starting point(s)</p>
D. TIME FRAME(S) AND/OR PERIODS FOR IMPLEMENTATION (DECISION 18/CMA.1, ANNEX, PARA. 64(D))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
<p>... when the Party has included information about the time frame(s) and/or periods for implementation</p>	<p>... when the information presented clearly explains the time frame(s) and/or periods for implementation</p> <p><u>Guiding questions:</u></p>	<p>Cross-check information provided with information (included in the NDC) to facilitate clarity, transparency and understanding of NDC (according to the guidance in Annex I of Decision 4/CMA.1)</p>	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p>	<p>Not applicable, since each Party's NDC may have different time frame(s) and/or periods for implementation</p> <p>Nevertheless, ITMOs are to be used within the same time frame(s) and/or</p>

Are the time frame(s) and/or periods for implementation consistent with the target year(s) or period(s)?		Has the Party presented the same information across different reports? If the information differs, has the Party explained the reasons for such difference?		periods for implementation across different Parties NDC
E. SCOPE AND COVERAGE, INCLUDING, AS RELEVANT, SECTORS, CATEGORIES, ACTIVITIES, SOURCES AND SINKS, POOLS AND GASES (DECISION 18/CMA.1, ANNEX, PARA. 64(E))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
<p>... when the Party has included information on scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases</p> <p><u>Guiding questions:</u></p> <p>Does the information presented by the Party cover all target(s)?</p>	<p>... when the information presented clearly explains the scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases</p> <p><u>Guiding questions:</u></p> <p>Is the information presented consistent with the target(s) and target type(s)?</p>	<p>Cross-check information provided with information (included in the NDC) to facilitate clarity, transparency and understanding of NDC (according to the guidance in Annex I of Decision 4/CMA.1)</p>	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>Not applicable, since each Party's NDC may have different scope and coverage</p>
F. INTENTION TO USE COOPERATIVE APPROACHES THAT INVOLVE THE USE OF INTERNATIONALLY TRANSFERRED MITIGATION OUTCOMES UNDER ARTICLE 6 TOWARDS NDCs UNDER ARTICLE 4 OF THE PARIS AGREEMENT (DECISION 18/CMA.1, ANNEX, PARA. 64(F))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
... when the Party has	... when the information presented clearly	Cross-check information provided with	To be checked in future	All Parties participating in the same

included information on the intention to use cooperative approaches	explains what the intention is of using cooperative approaches: to complement domestic actions and/or to assist in the achievement of conditional targets	information (included in the NDC) to facilitate clarity, transparency and understanding of NDC (according to the guidance in Annex I of Decision 4/CMA.1)	reviews (when different reports are available) <u>Guiding questions:</u> Has the Party presented the same information across different reports? If the information differs, has the Party explained the reasons for such difference?	cooperative approach must include and present the information clearly on the intention to use cooperative approaches Article 6 technical expert review team to cross-check information presented by other Parties participating in the same cooperative approach (if other Initial reports are available)
---	---	---	---	--

G. ANY UPDATES OR CLARIFICATIONS OF PREVIOUSLY REPORTED INFORMATION (E.G. RECALCULATION OF PREVIOUSLY REPORTED INVENTORY DATA, OR GREATER DETAIL ON METHODOLOGIES OR USE OF COOPERATIVE APPROACHES) (DECISION 18/CMA.1, ANNEX, PARA. 64(G))

The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
... when the Party has included information on updates or clarifications or indicates that is "not applicable"	... when the information presented clearly explains the updates or clarifications	Cross-check information provided with information (included in the NDC) to facilitate clarity, transparency and understanding of NDC (according to the guidance in Annex I of Decision 4/CMA.1)	To be checked in future reviews (when different reports are available) <u>Guiding questions:</u> Has the Party presented the same information across different reports? If the information differs, has the Party explained the reasons for such difference?	Not applicable, since each Party's NDC may have different updates or clarifications

III. INFORMATION ON ITMO METRICS, METHOD FOR APPLYING CORRESPONDING ADJUSTMENTS AND METHOD FOR QUANTIFICATION OF THE NDC (PARA. 18(C)–(F))

A. ITMO METRICS (PARA. 18(C))

The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
... when the Party has included information on the ITMOs metrics	<p>... when the information presented clearly explains the ITMOs metrics</p> <p><u>Guiding questions</u></p> <p>Has the metric been expressed in tones of CO₂ eq?</p> <p>If yes, it has followed the guidance established for Article 4.13: Annex II of Decision 4/CMA.1 - Accounting for Parties' nationally determined contributions, referred to in decision 1/CP.21, paragraph 31?</p> <p>If no, what is the metric?</p>	Cross-check information provided with information (included in the NDC) related to accounting methods (according to the guidance in Annex II of Decision 4/CMA.1)	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>All Parties participating in the same cooperative approach must use the same metric</p> <p>Article 6 technical expert review team to cross-check information presented by other Parties participating in the same cooperative approach (if other Initial reports are available)</p>
B. METHOD FOR APPLYING CORRESPONDING ADJUSTMENTS AS PER CHAPTER III.B (APPLICATION OF CORRESPONDING ADJUSTMENTS) (PARA. 18(C))				
1. Communication of the method for applying corresponding adjustment for multi- or single year NDCs that will be applied consistently throughout the period of NDC implementation, if applicable (para. 18(c))				
... when the Party has included information on the method for applying corresponding adjustment for multi-year or single-year NDC	<p>... when the the information presented clearly communicates if the method for applying corresponding adjustments is for multi-year or single-year NDCs.</p> <p><i>The Party may have chosen to report additional information in response to supplementary elements. If applicable, the Article 6 TERT should assess the additional information (see relevant supplementary element(s) below).</i></p>	Cross-check information provided with external references (if included in the description of the methods)	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p>	<p>All Parties participating in the same cooperative approach must use the same method</p> <p>Article 6 technical expert review team to cross-check information presented by other Parties participating in same cooperative approach (if other Initial reports are available)</p>

					If the information differs, has the Party explained the reasons for such difference?
2. Description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories or budget, if applicable (para. 18(c))	<p>The information is complete ...</p> <p>... when the Party has included information on the method for applying corresponding adjustment for multi-year emissions trajectory, trajectories or budget</p>	<p>The information is transparent and consistent....</p> <p>... when the information presented clearly describes the multi-year emissions trajectory, trajectories or budget and explains how the method will be applied consistently throughout the period of NDC implementation.</p> <p><i>The Party may have chosen to report additional information in response to supplementary elements. If applicable, the Article 6 TERT should assess the additional information (see relevant supplementary element(s) below)</i></p>	<p>Possible additional cross-check to be carried out by the Article 6 TERT</p> <p>Cross-check information provided with external references (if included in the description of the methods)</p>	<p>The information is consistent across the different reports</p> <p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible</p> <p>All Parties participating in the same cooperative approach must use the same method</p> <p>Article 6 technical expert review team to cross-check information presented by other Parties participating in same cooperative approach (if other Initial reports are available)</p>
3. Description of how the method for applying corresponding adjustments aligns with decision 2/CMA.3, annex, paragraph 7 (para. 18(c) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant⁴	<p><u>Guiding questions:</u></p> <p>...when the participating Party has a single-year NDC:</p> <p>Has the Party clearly demonstrated that the method is aligned with the requirements established by paragraph 7 (a) of the annex to decision 2/CMA.3:</p> <ul style="list-style-type: none"> • If the Party has chosen paragraph 7 (a)(i): <ul style="list-style-type: none"> ○ Are the indicative multi-year emissions trajectory, trajectories or budget consistent with the implementation and 				

⁴ Decision 4/CMA.6 para. 18 requests each participating Party to incorporate the elements contained in annex I when providing information in its initial report and any updated initial reports, as referred to in decision 2/CMA.3, annex, paragraphs 18–19, as relevant. These elements are supplementary elements of

	<p>achievement of the NDC?</p> <ul style="list-style-type: none"> ○ Will the corresponding adjustment be applied annually for the total amount of ITMOs first transferred and used for each year in the NDC implementation period? • If the Party has chosen paragraph 7 (a)(ii): <ul style="list-style-type: none"> ○ Was the average calculated by taking the cumulative amount of ITMOs and dividing by the number of elapsed years in the NDC implementation period? ○ Is the annual corresponding adjustment for each year in the NDC implementation period equal to the average annual amount of ITMOs first transferred and used over the NDC implementation period? <p>OR</p> <p>...when the participating Party has a multi-year NDC:</p> <p>Has the Party clearly demonstrated that the method is aligned with the requirements established by paragraph 7 (b) of the annex to decision 2/CMA.3?</p> <ul style="list-style-type: none"> • Is the multi-year emissions trajectory, trajectories or budget for its NDC implementation period consistent with the NDC? • Will the corresponding adjustment be applied annually for the total amount of ITMOs first transferred and used for each year in the NDC implementation period and cumulatively at the end of the NDC implementation period?
<p>4. Description of the methods used for establishing the indicative trajectory, trajectories or budget and the resulting trajectory, trajectories or budget and their relationship to the indicators referred to in decision 18/CMA.1, annex, paragraph 65, to which corresponding adjustments will be applied (para. 18(c) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant⁵</p>	<p><u>Guiding questions:</u></p> <ul style="list-style-type: none"> • Has the description of how the indicative multi-year emissions trajectory, trajectories or budget was established been clearly presented and can it be easily understood? • Has the relationship with the indicators been clearly established and explained?
<p>C. QUANTIFICATION OF THE PARTY'S MITIGATION INFORMATION IN ITS NDC IN T CO₂ EQ, INCLUDING THE SECTORS, SOURCES, GHGS AND TIME PERIODS COVERED BY THE NDC, THE REFERENCE LEVEL OF EMISSIONS AND REMOVALS FOR THE RELEVANT YEAR OR PERIOD, AND THE TARGET LEVEL FOR ITS NDC OR, WHERE THIS IS NOT POSSIBLE, THE METHODOLOGY FOR THE QUANTIFICATION OF THE NDC IN T CO₂ EQ (PARA. 18(D)).</p>	

information. These elements are referred to across the template as supplementary elements and are written in italic to differentiate them from the initial elements of the outline of the initial and updated initial reports.

⁵ Ibid.

The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
... when the Party has included information about mitigation in tones of CO ₂ eq	... when the information presented clearly explains how the mitigation was estimated in tones of CO ₂ eq	Cross-check information provided with information (included in the NDC) to facilitate clarity, transparency and understanding of NDC (according to the guidance in Annex I of Decision 4/CMA.1)	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	Not applicable, since each Party's NDC may have different mitigation quantification
D. QUANTIFICATION OF THE PARTY'S NDC, OR THE PORTION IN THE RELEVANT NON-GHG INDICATOR, IN A NON-GHG METRIC DETERMINED BY EACH PARTICIPATING PARTY, IF APPLICABLE (PARA. 18(E))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
... when the Party has included information on the NDC quantification in a non-GHG metric or indicates that is "not applicable"	<p>... when the information presented clearly explains how the NDC quantification in a non-GHG metric was done</p> <p><u>Guiding questions:</u></p> <p>What is the non-GHG metric used by the Party?</p> <p>Is the method used for quantifying the Party's NDC in a non-GHG metric (or the portion in the relevant non-GHG indicator) clearly explained?</p>	Cross-check information provided with information (included in the NDC) to facilitate clarity, transparency and understanding of NDC (according to the guidance in Annex I of Decision 4/CMA.1)	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>All Parties participating in the same cooperative approach must use the same non-GHG metric</p> <p>Article 6 technical expert review team to cross-check information presented by other Parties participating in the same cooperative approach (if other Initial reports are available)</p>

E. FOR A FIRST OR FIRST UPDATED NDC CONSISTING OF POLICIES AND MEASURES THAT IS NOT QUANTIFIED, INFORMATION ON QUANTIFICATION OF THE PARTY'S EMISSION LEVEL RESULTING FROM THE POLICIES AND MEASURES THAT ARE RELEVANT TO THE IMPLEMENTATION OF THE COOPERATIVE APPROACH AND ITS MITIGATION ACTIVITIES FOR THE CATEGORIES OF ANTHROPOGENIC EMISSIONS BY SOURCES AND REMOVALS BY SINKS, AS IDENTIFIED BY THE FIRST TRANSFERRING PARTY PURSUANT TO PARAGRAPH 10, AND THE TIME PERIODS COVERED BY THE NDC (PARA. 18(F))

The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
<p>... when the Party has included information on the quantification of PAMs or indicates that is "not applicable"</p> <p><u>Guiding questions:</u></p> <p>Has the Party included all PAMs that are relevant to the implementation of the cooperative approach?</p>	<p>... when the information presented clearly explains how PAMs have been quantified in terms of emission levels</p> <p><u>Guiding questions:</u></p> <p>Have all the assumptions and key parameters for the quantification been presented and explained?</p>	<p>Cross-check information provided with information on PAMs (to be included in the BTR)</p>	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>Not applicable, since each Party's may have different PAMs in place</p>

IV. INFORMATION ON EACH COOPERATIVE APPROACH (PARA. 18(G)–(I), PARA. 19)

Note: For the initial report and the updated initial report, chapters A–H below should be repeated for each cooperative approach. For each further cooperative approach, each participating Party shall submit the information referred to in para. 18(g–i) of the annex to decision 2/CMA.3 in an updated initial report (decision 2/CMA.3, annex, para. 19)

A. COPY OF THE AUTHORIZATION BY THE PARTICIPATING PARTY (PARA. 18(G))

The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
<p>... when the Party has included a copy of the authorization (or a link to the repository of authorization) and the content of the authorization has the</p>	<p>... when the information presented in the authorization is fully consistent with the elements required by paragraph 5 of Decision 4/CMA.6:</p>		<p>To be checked in future reviews (when different reports are available)</p>	<p>All Parties participating in the same cooperative approach must provide a copy of the authorization</p>

elements required by paragraph 5 of Decision 4/CMA.6	<p>(a) A unique identifier for the cooperative approach, obtained from the CARP, where available;</p> <p>(b) The name(s) of the participating Party(ies) and/or entities, if known, covered by the authorization;</p> <p>(c) The date and duration of the authorization, including the final date for mitigation outcomes to be issued, or to be used or cancelled, in connection with the first transfer specified by the Party as per decision 2/CMA.3, annex, paragraph 2(b), as applicable;</p> <p>(d) The specification of the first transfer of the mitigation outcome, as specified by participating Parties, as per decision 2/CMA.3, annex, paragraph 2(b);</p> <p>(e) The uses covered by the authorization, consistent with decision 2/CMA.3, annex, paragraph 1(d) and (f);</p> <p>(f) The identification of or cross-reference to underlying regulations, frameworks, standards or procedures, including any specific methodologies underpinning the cooperative approach;</p> <p>(g) Where changes to the authorization may occur, information on the circumstances in which such changes may occur and a description of the process for managing them in a way that avoids double counting;</p> <p>(h) The quantity of internationally transferred mitigation outcomes, if applicable;</p> <p>(i) Identification of the registry the participating Party has, or has access to, for the purpose of tracking and recording internationally transferred mitigation outcomes;</p> <p>(j) Identification of the relevant registry(ies) in the underlying regulations, frameworks, standards or procedures that (1) contain mitigation outcomes or inform their calculation by the participating Party(ies) and (2) transparently track the status of underlying mitigation activities and outcomes as well as participation and transactions by entities, as applicable;</p>	<p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>The information regarding authorization presented in the initial report is consistent with information included in the CARP?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	Article 6 technical expert review team to cross-check information presented by other Parties participating in the same cooperative approach (if other Initial reports are available)
<p><u>Guiding questions to assess completeness:</u></p> <p>In the case that the Party has provided a link, is the link active and can the authorization be accessed?</p> <p>Are the statements and/or copies of authorization available in the CARP⁶?</p>			

⁶ According to paragraph 10 of Decision 4/CMA.6, the CARP "will provide a public repository for each participating Party's statements and/or copies of authorization, including any changes or updates made to their authorization".

- (k) The vintage(s) covered by the authorization;
- (l) The metrics and units of measurement or conversion and the greenhouse gases covered by the authorization;
- (m) The sector(s) covered, if applicable; and
- (n) The activity type(s) and/or activity(ies) covered, if applicable.

B. DESCRIPTION OF THE COOPERATIVE APPROACH (PARA. 18(G))

The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
... when the Party has included a description of the cooperative approach	<p>... when the information presented clearly explains what is the cooperative approach</p> <p><u>Guiding questions:</u></p> <p>Has the description include information on:</p> <ul style="list-style-type: none"> - Name of the cooperative approach? - It's objective? - It's scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases? - Methodologies used to estimate the expected mitigation? 	Cross-check information provided with external references (if included in the description of the cooperative approach)	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>All Parties participating in the same cooperative approach must present the same description of the cooperative approach</p> <p>Article 6 technical expert review team to cross-check information presented by other Parties participating in the same cooperative approach (if other Initial reports are available)</p>

C. DURATION OF THE COOPERATIVE APPROACH (PARA. 18(G))

The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
... when the Party has included the duration of the cooperative approach	... when the information presented clearly explains the duration of the cooperative	Is the duration of the cooperative approach consistent with the NDC time frame(s) and/or periods for	To be checked in future reviews (when different reports are available)	<p>All Parties participating in the same cooperative approach must have the same duration period</p> <p>Article 6 technical expert review team to cross-check</p>

approach	implementation?	<u>Guiding questions:</u> Has the Party presented the same information across different reports? If the information differs, has the Party explained the reasons for such difference?		information presented by other Parties participating in the same cooperative approach (if other Initial reports are available)
D. EXPECTED MITIGATION FOR EACH YEAR OF THE DURATION OF THE COOPERATIVE APPROACH (PARA. 18(G))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
<p>... when the Party has included the expected mitigation for each year (in the metric chosen for the ITMOs)</p> <p><u>Guiding questions:</u></p> <p>Expected mitigation have been estimated for all year of the duration of the cooperative approach?</p>	<p>... when the information presented clearly indicates the expected mitigation for each year (in the metric chosen for the ITMOs)</p>		<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>All Parties participating in the same cooperative approach must present the same expected mitigation for each year</p> <p>Article 6 technical expert review team to cross-check information presented by other Parties participating in the same cooperative approach (if other Initial reports are available)</p>
E. PARTICIPATING PARTIES INVOLVED IN THE COOPERATIVE APPROACH (PARA. 18(G))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
<p>... when the Party has included all other participating Parties</p>	<p>... when the information presented clearly lists the names of all other participating Parties</p>		<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p>	<p>All Parties participating in the same cooperative approach must be listed</p> <p>Article 6 technical expert review team to cross-check information presented by other Parties participating in</p>

		Has the Party presented the same information across different reports?		the same cooperative approach (if other Initial reports are available)
		If the information differs, has the Party explained the reasons for such difference?		
F. AUTHORIZED ENTITIES (PARA. 18(G))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
... when the Party has included all authorized entities	... when the information presented clearly lists the names of all authorized entities		To be checked in future reviews (when different reports are available) <u>Guiding questions:</u> Has the Party presented the same information across different reports? If the information differs, has the Party explained the reasons for such difference?	All Parties participating in the same cooperative approach must indicate the same authorized entities Article 6 technical expert review team to cross-check information presented by other Parties participating in the same cooperative approach (if other Initial reports are available)
G. DESCRIPTION OF ANY ARRANGEMENTS FOR AUTHORIZING USING PARTICIPATING PARTIES AND AUTHORIZED ENTITIES, IF APPLICABLE (PARA. 18(G)) SUPPLEMENTED BY DECISION 4/CMA.6, ANNEX 1) - SUPPLEMENTARY ELEMENT OF INFORMATION TO BE PROVIDED BY PARTIES AS RELEVANT ⁷				
The Party may have chosen to report additional information in response to supplementary elements. If applicable, the Article 6 TERT should assess the additional information.				
<u>Guiding questions:</u>				
Has the description of the arrangements for authorizing using participating Parties and authorized entities clearly explained:				
<ul style="list-style-type: none">Who is responsible for the authorizations?				

⁷ Ibid.

- The process/necessary steps to be taken by the participating Parties and/or entities?
- The requirements/responsibilities of each actor involved (if any)?
- The timeframe for receiving the authorization, among other information?

**H. TYPE OF COOPERATIVE APPROACH, IF APPLICABLE (PARA. 18(G) SUPPLEMENTED BY DECISION 4/CMA.6, ANNEX 1)
- SUPPLEMENTARY ELEMENT OF INFORMATION TO BE PROVIDED BY PARTIES AS RELEVANT⁸**

The Party may have chosen to report additional information in response to supplementary elements. If applicable, the Article 6 TERT should assess the additional information.

Guiding questions:

Is the description of the type of cooperative approach aligned/consistent with the ITMOs to be generated and their metric?

I. DESCRIPTION OF HOW THE COOPERATIVE APPROACH ENSURES ENVIRONMENTAL INTEGRITY (PARA. 18(H), TO BE UPDATED BY PARA. 22(B))

1. Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i), to be updated by para. 22(b)(i))	The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
	... when the Party has included a description of how the cooperative approach does not lead to an increase in global emissions within and between NDC implementation periods.	<p>... when the information presented clearly explains the methods, assumptions and rationality used to demonstrate that the cooperative approach does not lead to increase in global emissions within and between NDC implementation periods</p> <p><i>The Party may have chosen to report additional information in response to supplementary elements. If applicable, the Article 6 TERT should assess the additional information (see</i></p>	If methods and/or methodologies used are publicly available (such as the IPCC, CDM) consult the references to cross-check with the information presented in the Initial report	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p>	

⁸ Ibid.

	<p><i>relevant supplementary element(s) below)</i></p> <p>If the information differs, has the Party explained the reasons for such difference?</p>
<p>2. Description of how the cooperative approach avoids locking in emission levels, technologies or practices that are inconsistent with achieving the long-term goals of the Paris Agreement (para. 18(h)(i) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant⁹</p>	<p><u>Guiding questions:</u></p> <p>Has the description of how the cooperative approach avoids locking in emission levels, technologies or practices that are inconsistent with achieving the long-term goals of the Paris Agreement been clearly explained?</p>
<p>3. Description of how the mitigation outcomes from the cooperative approach are shared between the participating Parties (para. 18(h)(i) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant</p>	<p><u>Guiding questions:</u></p> <p>Has the description of how the mitigation outcomes from the cooperative approach are shared between the participating Parties clearly explained:</p> <ul style="list-style-type: none"> • The institutional arrangements and/or procedures (if any) to be used? • The legal framework (if any) to be used? • If there is any third-party involved in the distribution? • If there are pre-defined and/or agreed percentages of distribution? • How the distribution ensures that there is no net increase in global emissions within and between NDC implementation periods?
<p>4. Description of how it is ensured that decision-making processes in an underlying policy or regulatory framework, and relevant activities, are transparent and inclusive, and whether they include opportunities for public participation and scrutiny, including the standards and procedures for conducting stakeholder consultation, including</p>	<p><u>Guiding questions:</u></p> <p>Has the description of the decision-making processes clearly explained:</p> <ul style="list-style-type: none"> • The decision-making processes in an underlying policy or regulatory framework, and relevant activities (relevant to ensure that there is no net increase in global emissions within and between NDC implementation periods)? • How transparency and inclusiveness in the decision-making processes are ensured? • The opportunities for public participation and scrutiny? Was the topic of net increase in global emissions discussed in these opportunities? • The standards and procedures used for conducting stakeholder consultation, including with civil society organizations, Indigenous

⁹ Ibid.

with civil society organizations, Indigenous Peoples and local communities (para. 18(h)(i) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	Peoples and local communities?				
5. Description of how participation in the cooperative approach and the combination of all cooperative approaches in which the Party participates contributes to the implementation of the Party's nationally determined contribution and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement (para. 18(h)(i) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	<p><u>Guiding questions:</u></p> <p>Has the description of (i) how participation in the cooperative approach; and (ii) the combination of all cooperative approaches in which the Party participates clearly explained:</p> <ul style="list-style-type: none">• The contribution to the implementation of the Party's NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement?				
6. Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18 (h)(ii), to be updated by para. 22(b)(ii))	<p>The information is complete ...</p>	<p>The information is transparent and consistent....</p>	<p>Possible additional cross-check to be carried out by the Article 6 TERT</p>	<p>The information is consistent across the different reports</p>	<p>The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible</p>
	<p>... when the Party has included a description on the use of conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections</p>	<p>... when the information presented clearly explains the use of conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections</p> <p><i>The Party may have chosen to report additional information in response to supplementary elements. If applicable, the Article 6 TERT should</i></p>		<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information</p>	

	<p><i>assess the additional information (see relevant supplementary element(s) below)</i></p> <p>across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>
<p>7. Description of how any baseline or reference levels have been established, including how the participating Party has taken into account its nationally determined contribution and long-term low-emission development strategy, if it has submitted one, as well as any relevant climate policies, laws, regulations or targets (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant</p>	<p><u>Guiding questions:</u></p> <p>Has the description of the establishment of baseline or reference levels clearly explained:</p> <ul style="list-style-type: none"> • The methods and assumptions used? • How the NDC and long-term low-emission development strategy (if it has submitted one) has been taken into consideration? • What other relevant climate policies, laws, regulations or targets were taken into consideration and how?
<p>8. Description of how baseline and reference levels are established ensure they are conservative and below 'business as usual' emission projections, and information on what assumptions have been made (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant</p>	<p><u>Guiding questions:</u></p> <p>Has the description of the establishment of baseline and reference levels clearly explained:</p> <ul style="list-style-type: none"> • How it ensures they are conservative and below business-as-usual (BAU) emission projections? <ul style="list-style-type: none"> ○ Has the Party used any conservativeness factor and/or discount? ○ What would the BAU emission projection be? • What assumptions have been made regarding the baseline and reference level? • What assumptions have been made regarding the BAU emission projections?
<p>9. Description of the methodological approaches used for quantifying the mitigation outcomes derived from the cooperative approach (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties</p>	<p><u>Guiding questions:</u></p> <p>Has the description of the methodological approaches used for quantifying the mitigation outcomes clearly explained:</p> <ul style="list-style-type: none"> • Who developed the methodological approach? • Whether the methodological approach was verified by independent bodies and/or organizations? • Whether the methodological approach was internationally known and recognized?

as relevant	<ul style="list-style-type: none"> • Whether the methodological approach has been applied in other cooperative approaches and/or by other Parties? • Whether the main assumptions, equations, activity data, emission factors and other relevant parameters used in the methodological approach have been presented and explained? • Whether it would be possible to replicate the quantification of the mitigation outcome? 			
10. Description of how uncertainties in the quantification of emission reductions and removals are assessed and how such uncertainties are taken into account (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	<p><u>Guiding questions:</u></p> <p>Has the description of uncertainties in the quantification of emission reductions and removals clearly explained:</p> <ul style="list-style-type: none"> • How were the uncertainties estimated and which methods have been used? • Whether the main assumptions and equations have been presented and explained? • How the uncertainties results were assessed and taken into account in the context of “conservative reference levels and baselines set in a conservative way and below BAU emission projections”? 			
11. Description of how the risk of leakage is assessed, and prevented or minimized, and how any remaining leakage will be quantified and deducted in the quantification of mitigation outcomes (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	<p><u>Guiding questions:</u></p> <p>Has the description of leakage clearly explained:</p> <ul style="list-style-type: none"> • How was the risk of leakage assessed? • Which risks of leakages were identified? • What measures exist and/or are planned to prevent or minimize the risk of leakage? • How any remaining leakage will be quantified and deducted in the quantification of mitigation outcomes? 			
12. Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii), to be updated by para. 22(b)(iii))	<p>The information is complete ...</p> <hr/> <p>... when the Party has included description on the measures taken to minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the</p>	<p>The information is transparent and consistent....</p> <hr/> <p>... when the information presented clearly explains the methods, assumptions and rationality used to minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur,</p>	<p>Possible additional cross-check to be carried out by the Article 6 TERT</p> <hr/> <p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding</u></p>	<p>The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible</p>

	<p>cooperative approach will ensure that these are addressed in full</p> <p>the cooperative approach will ensure that these are addressed in full</p> <p><i>The Party may have chosen to report additional information in response to supplementary elements. If applicable, the Article 6 TERT should assess the additional information (see relevant supplementary element(s) below).</i></p>	<p><u>questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>
<p>13. Description of how the risk of non-permanence is assessed under the cooperative approach and minimized across several nationally determined contribution periods, including the frequency and timing of risk assessments, the methodological approaches used for those assessments, the types of risk identified, the likelihood, scale and potential impacts of such risks, and the time-horizons considered (para. 18(h)(iii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant</p>	<p><u>Guiding questions:</u></p> <p>Has the description of the risk of non-permanence clearly explained:</p> <ul style="list-style-type: none"> • How was the risk assessed under the cooperative approach? • What the frequency and timing of risk assessments were? • What the methodological approaches used for those assessments were? • What types of risk were identified, the likelihood, scale and potential impacts of such risks, and the time-horizons considered? • What measures exist and/or are planned to minimize the risks across several NDC periods? 	
<p>14. Description of how reversals are monitored and quantified, and when they occur, how they are addressed in full, including which methodological approaches are used to address reversals, how the responsibility for addressing reversals is assigned, the duration and frequency of monitoring for reversals, and the measures</p>	<p><u>Guiding questions:</u></p> <p>Has the description of reversals clearly explained:</p> <ul style="list-style-type: none"> • How were reversals monitored and quantified? • How were reversals addressed in full when they occur? • What methodological approaches were used to address reversals? • How the responsibility for addressing reversals is assigned? • The duration and frequency of monitoring reversals? 	

<i>envisaged in case of failures in monitoring (para. 18(h)(iii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant</i>	<ul style="list-style-type: none">The measures envisaged in case of failures in monitoring?				
J. ADDITIONAL DESCRIPTION OF THE COOPERATIVE APPROACH (PARA. 18(i))					
1. Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (para. 18(i)(i), to be updated by para. 22(f))	The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
	... when the Party has included description of how the cooperative approach minimize and, where possible, avoid negative environmental, economic and social impacts	<p>... when the information presented clearly explains the potential negative environmental, economic and social impacts; and clearly explain how the measures will minimize and/or avoid such impacts</p> <p><u>Guiding questions:</u></p> <p>Has the description include information on:</p> <ul style="list-style-type: none">- Potential negative environmental, economic and social impacts?- Measures to minimize and/or avoid such impacts?- Are the proposed measures consistent with the listed impacts and the cooperative approach proposed?		<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	
2. Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern	The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent

<p>of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 18(i)(ii), to be updated by para. 22(g))</p>	<p>possible</p>				
	<p>... when the Party has included description on how the cooperative approach reflect the eleventh preambular paragraph of the Paris Agreement</p>	<p>... when the information presented clearly explains the relationship of the cooperative approach with the elements listed in the eleventh preambular paragraph of the Paris Agreement</p>		<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	
<p>3. Description of how the cooperative approach is consistent with the sustainable development objectives of the Party, noting national prerogatives (para. 18(i)(iii), to be updated by para. 22(h))</p>	<p>The information is complete ...</p>	<p>The information is transparent and consistent....</p>	<p>Possible additional cross-check to be carried out by the Article 6 TERT</p>	<p>The information is consistent across the different reports</p>	<p>The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible</p>
	<p>... when the Party has included description of the Party's Sustainable Development Goals (SDG) and its relationship with the cooperative approach proposed</p>	<p>... when the information presented clearly explains the Party's SDG and how the cooperative approach proposed is consistent with them</p> <p><u>Guiding questions:</u></p> <p>Has the description include information on:</p> <ul style="list-style-type: none">- The Party's SDG?- The relationship of the cooperative approach with		<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the</p>	

	the SGD mentioned?		reasons for such difference?		
4. Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 18(i)(iv), to be updated by para. 22(i))	Not applicable, since CMA has not yet adopted specific guidance on safeguards and limits				
5. Description of how the cooperative approach contributes resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(v), to be updated by para. 22(j))	The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
	... when the Party has included a description on how each cooperative approach contribute with resources for adaptation, if applicable	<p>... when the information presented clearly explains how each cooperative approach contribute with resources for adaptation</p> <p><u>Guiding questions:</u></p> <p>Has the description include information on:</p> <ul style="list-style-type: none">- Expected aggregated contribution?- Expected proportion of the contribution in relation to total mitigation outcome?- Which instrument/mechanism was used to deliver the contribution (e.g. Adaptation Fund)?- What registry will be used to track the contribution?	<p>Pending on the contribution made, it can be cross-checked with other external references (e.g. the Adaptation Fund)</p>	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	

6. Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(vi), to be updated by para. 22(k))	The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
		<p>... when the information presented clearly explains how each cooperative approach will deliver OMGE</p> <p><u>Guiding questions to assess transparency/consistency:</u></p>		<p>To be checked in future reviews (when different reports are available)</p>	
	<p>... when the Party has included a description of how each cooperative approach will deliver OMGE</p>	<p>Has the description include information on:</p> <ul style="list-style-type: none">- Expected aggregated contribution?- Expected proportion of the contribution in relation to total mitigation outcome?- Methods/instruments used to deliver OMGE?- What registry will be used to track the cancellation?		<p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	

Annex II. Potential considerations to be made by the Article 6 TERT in regard the results of the consistency check performed by the secretariat

Type of check	Description	Consideration by the Article 6 TERT	
		Inconsistency found (Yes or No)	Potential actions to be taken by the Article 6 TERT
ITMO integrity	Verify that a Party only reports actions and holdings derived from cooperative approaches in which the Party participates		<p>If actions and/or holdings from cooperative approaches that the Party doesn't participate in have been reported:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from the Party regarding the cooperative approach, the action and holdings</p>
ITMO integrity	Verify that the same action for an ITMO is reported only once across all relevant reports, tables, and participating Parties.		<p>If actions and/or ITMOs have been reported differently between reports, tables, and participating Parties:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from the Party(ies) regarding the differences</p>
ITMO integrity	Verify that the sector and activity types for each ITMO remain consistent throughout their lifecycle and across all relevant reports, tables, and participating Parties.		<p>If the sector and/or activity has changed:</p> <p>1) Check if additional information/explanation have been given to the Secretariat and/or 2) Request additional information/explanation from Party(ies) regarding the reasons for changing</p>

ITMO integrity	Verify that the metrics used for ITMOs are consistent across all relevant reports, tables, and participating Parties.	<p>If metrics differs across reports, tables and participating Parties:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party (ies) regarding the use of different metrics (including potential errors when converting non-GHG metrics)</p>
ITMO integrity	Verify that the authorization status of ITMOs (for example, ID, type, etc.) is consistent across all relevant reports, tables, and participating Parties.	<p>If the authorization status differs across reports, tables and participating Parties:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from the c regarding the differences</p>
ITMO integrity	Verify that the underlying unit blocs Start/End IDs (when present) are consistent across all relevant reports, tables, and participating Parties.	<p>If the unit blocks differ across reports, tables and participating Parties:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from the Party(ies) regarding the differences</p>
ITMO integrity	Verify that the using Party/entity or entities align with their authorization, as applicable.	<p>If the using Party/entity or entities don't align with the authorization:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from the Party(ies) regarding the differences</p>
ITMO integrity	Verify that the cooperative approach of an ITMO is consistent across all relevant reports, tables, and participating Parties.	<p>If the cooperative approach differs across reports, tables and participating Parties:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the differences</p>

Single table consistency	Verify that the reported actions correspond to the reporting period.	<p>If the reported actions differ from the reporting period:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the differences</p>
Single table consistency	Verify that authorization of an ITMO is consistent with the actual usage.	<p>If the authorization is not consistent with the actual usage:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the differences</p>
Single table consistency	For an ITMO that was used towards NDC, verify that the mitigation outcomes are used within the same NDC implementation period as when they occurred.	<p>If period differs:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from the Party regarding the period when the mitigation outcome occurred</p>
Single table consistency	For an ITMO that was first transferred, verify that this corresponds to the action that was the first transfer definition.	<p>If the ITMO first transfer differs from the action:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the differences</p>
Intra-submission consistency	Verify that holdings for the reporting period are included, i.e. verify that all authorized and acquired ITMOs which have not been used, cancelled or transferred are listed in the holdings.	<p>If not all ITMOs are listed in the holdings:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the missing information/data</p>

Intra-submission consistency	Verify that holdings from previous years are still present in subsequent years, either in holdings, or as used, cancelled, or transferred.	<p>If the holdings from previous years are not reported in subsequent years:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the missing information/data</p>
Intra-submission consistency	Verify that new holdings can be calculated using previous holdings and current report actions.	<p>If new holdings can't be calculated based on previous holdings and current report actions:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the missing information/data</p>
Intra-submission consistency	Verify that there are no transfers of ITMOs which were not previously in holdings, acquired, or authorized.	<p>If transfer of ITMOs have occurred that were not previously in holdings, acquired, or authorized:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the transfers</p>
Inter-report consistency	Verify that annual aggregated information (as per 2/CMA.3, annex, para 23 I-(f) and 23 (h)) can be estimated from the AEF for the current and previous year; this information should match.	<p>If the annual aggregated information 'an't be estimated and/or 'on't match:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the missing information/data and/or the differences</p>
Inter-party consistency	Verify that the reported information for action related to transfer and acquisition of ITMOs matches in the reports of two Parties involved in the action.	<p>If the information doesn't match across the reports:</p> <p>1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the differences</p>

ITMO progression	For a given action of an ITMO, verify that all previous steps are present. Examples: If an ITMO is transferred, it has been acquired or authorized first; if an ITMO is used, it has been authorized, and if the using Party is not the first transferring Party, it has been acquired.	<p>If previous steps have not been reported:</p> <ol style="list-style-type: none"> 1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the missing information/data
ITMO progression	Confirm that ITMOs are accurately reported as first transferred when an action constitutes a first transfer	<p>If the ITMO is not reported as first transferred:</p> <ol style="list-style-type: none"> 1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the missing information/data
ITMO progression	For ITMOs that have been used or cancelled, verify that the use or cancellation adheres to the authorization scope.	<p>If the use or cancellation is not adherent to the authorization scope:</p> <ol style="list-style-type: none"> 1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanations about the use/cancellation
Data reconciliation	<p>For each Party, ensure the following equation is balanced across every combination of metric, sector, and activity type:</p> <p>Authorized ITMOs + acquired ITMOs equals to the sum of transferred, used, cancelled, or held ITMOs.</p>	<p>If the equation is not balanced:</p> <ol style="list-style-type: none"> 1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the differences
Data reconciliation	<p>For each cooperative approach, ensure the following equation is balanced across every combination of metric, sector, and activity type:</p> <p>Authorized ITMOs + acquired ITMOs equals to the sum of transferred, used, cancelled, or held ITMOs.</p>	<p>If the equation is not balanced:</p> <ol style="list-style-type: none"> 1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(ies) regarding the differences

Data reconciliation	<p>For every action between pairs of Parties, across each cooperative approach, metric, sector, and activity type, confirm that the equation:</p> <p>Transferred ITMOs = Acquired ITMOs, holds true.</p>	<p>If the equation doesn't match:</p> <ol style="list-style-type: none"> 1) Check if additional information/explanation have been given to the Secretariat; and/or 2) Request additional information/explanation from Party(yes) regarding the differences
----------------------------	--	--

Annex III. Potential cross-checks and guiding questions to Article 6 TER of regular information

Regular information - reporting requirement Annex to Decision 2/CMA-3 - Section IV.C (and other relevant decisions)	Review requirements (Annex II of Decision 6/CMA.4)				
	3. Information submitted by a participating Party is considered to be consistent with these guidelines when all of the following requirements are met:				
	(a) The information is complete, ...	(a) The information is..., transparent and consistent with the annex to decision 2/CMA.3	Possible additional cross-check to be carried out by the Article 6 TERT	(b) The information is consistent across the different reports ¹⁰	(c) The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible.
21. Each participating Party shall include, as an annex to its biennial transparency reports that are submitted in accordance with paragraph 10(b) of the annex to decision 18/CMA.1 and no later than 31 December of the relevant year, the following information in relation to its participation in cooperative approaches:	<i>See below</i>	<i>See below</i>	<i>See below</i>	<i>See below</i>	Article 6 technical expert review team to check if other Parties mentioned in the cooperative approach have also submitted their regular information <u>If yes, then check for consistency of the information presented across the different annexes to the BTR of each participating Party</u>
(a) How it is fulfilling the participation responsibilities referred to in chapter II above (Participation);	Refer to potential cross-checks and guiding questions related to participation responsibilities in Annex I .				

¹⁰ Namely, the initial report, updated initial report, annual information and regular information annexes to the biennial transparency report, as well as the structured summary.

<p>(b) Updates to the information provided in its initial report as per chapter IV.A above (Initial report), and any previous biennial transparency reports for any information that is not included in the biennial transparency report pursuant to paragraph 64 of the annex to decision 18/CMA.1;</p>	<p>... when the Party has included updated information (if applicable)</p>	<p>... when the updates are clearly identified and explained</p> <p>Guiding questions to assess transparency/consistency:</p> <p>Are the changes/updates of previous information reported clearly identified?</p> <p>Explanations/justifications for the changes/updates been included?</p>	<p>Compare the information previous submitted with the information presented as "regular information"</p>	<p>Guiding questions:</p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>If changes/updates have been made regarding information that are to be reported by all Parties participating in the same cooperative approach; check if changes/updates have also been made by other Parties</p>
<p>(c) Authorizations and information on its authorization(s) of use of ITMOs towards achievement of NDCs and authorization for use for other international mitigation purposes, including any changes to earlier authorizations¹¹, pursuant to Article 6, paragraph 3;</p>	<p><i>Refer to potential cross-checks and guiding questions related to authorizations in Annex I.</i></p>				

¹¹ According to paragraph 7 of decision 4/CMA.6, any changes to authorization of the use of ITMOs from a cooperative approach shall not apply to, or affect, mitigation outcomes that have already been first transferred, unless otherwise specified by the Parties participating in the cooperative approach in the applicable terms and conditions of the authorization that specify the circumstances for such changes and the process for managing them, in order to ensure the avoidance of double counting".

(d) How corresponding adjustments undertaken in the latest reporting period, pursuant to chapter III above (Corresponding adjustments), ensure that double counting is avoided in accordance with paragraph 36 of decision 1/CP.21 and when the Party has included information on the method for applying corresponding adjustment for: i) multi-year or single-year NDC; ii) multi-year emissions trajectory, trajectories or budget	... when the information presented clearly explains how double counting is avoided. By applying the chosen method Guiding questions to assess transparency/consistency: The description of the method is aligned with the requirements established by paragraph 7a or 7b of Annex to Decision 2/CMA.3?		Guiding questions: Has the Party presented the same information across different reports? If the information differs, has the Party explained the reasons for such difference?	All Parties participating in the same cooperative approach must present similar description regarding the application of corresponding adjustments Article 6 technical expert review team to cross-check information presented by other Parties participating in the same cooperative approach (if regular information from other Parties is available)
(d) are representative of progress towards implementation and achievement of its NDC, and when the information presented clearly explains the progress			
(d) how those corresponding adjustments ensure that participation in cooperative approaches does not lead to a net increase in emissions across participating Parties within and between NDC implementation periods;	... when the Party has included a description of how the corresponding adjustment ensures all reporting requirements	... when the information presented clearly explains that net increases in emissions across participating Parties within and between NDC implementation periods are not occurring.			

<p>(e) How it has ensured that ITMOs that have been used towards achievement of its NDC or mitigation outcome(s) authorized for use and that have been used for other international mitigation purposes will not be further transferred, further cancelled, or otherwise used.</p>	<p>... when the Party has included information on how ITMOs that have been used will not be further transferred, further cancelled or otherwise used</p>	<p>... when the information presented clearly explains how ITMOs that have been used will not be further transferred, further cancelled or otherwise used</p> <p>Guiding questions to assess transparency/consistency:</p> <p>Has the Party have in place a national registry and/or use an international registry that is able to ensure that ITMOs that have been used will not be further transferred, further cancelled or otherwise used</p>		<p>Guiding questions:</p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	
<p>22. Each participating Party shall also include, as an annex to its biennial transparency reports that are submitted in accordance with paragraph 10(b) of the annex to decision 18/CMA.1 and no later than 31 December of the relevant year, the following information on how each cooperative approach in which it participates:</p>	<p><i>See below</i></p>				

(a) Contributes to the mitigation of GHGs and the implementation of its NDC;	...when the Party has included information that describes the contribution of each cooperative approach to mitigation and the implementation of the NDC	<p>... when the information presented clearly explains how each cooperative approach contributes to the mitigation of GHGs and the implementation of its NDC</p> <p>Guiding questions to assess transparency/consistency:</p> <p>Has the Party quantified the GHG mitigation and/or explained how each cooperative approach is related to the NDC implementation indicators?</p>		<p>Guiding questions:</p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	
(b) Ensures environmental integrity, including:	<i>See below</i>	<i>See below</i>	There are no common agreed definition of "environmental integrity" and a common agreed approach/method for the demonstration of the elements below	<i>See below</i>	<i>See below</i>

<p>(i) That there is no net increase in global emissions within and between NDC implementation periods;</p>	<p>... when the Party has included a description of how the cooperative approach does not lead to increase in global emissions within and between NDC implementation periods</p>	<p>... when the information presented clearly explains the methods, assumptions and rationality used to demonstrate that the cooperative approach does not lead to increase in global emissions within and between NDC implementation periods</p> <p>Guiding questions to assess transparency/consistency:</p> <p>Has the description include information on:</p> <ul style="list-style-type: none"> - Methods, methodologies, assumptions used? - Additional information is public available? - Is the application of the methods, methodologies and assumptions consistent with the proposed cooperative approach and its mitigation activities? 	<p>If methods and/or methodologies used are publicly available (such as the IPCC, CDM) consult the references to cross-check with the information presented</p>	<p>Guiding questions:</p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	
---	--	--	---	--	--

<p>(ii) Through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage);</p>	<p>... when the Party has included a description on the use of conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections</p>	<p>... when the information presented clearly explains the use of conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections</p> <p>Guiding questions to assess transparency/consistency:</p> <p>Does the description include information on:</p> <ul style="list-style-type: none"> - Sources of conservative reference levels, baselines have been provided? - Additional information is public available? - Is the application of the conservative reference levels, baselines consistent with the proposed cooperative approach and its mitigation activities? 		<p>Guiding questions:</p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	
---	--	---	--	--	--

<p>(iii) By minimizing the risk of non-permanence of mitigation across several NDC periods and when reversals of emission removals occur, ensuring that these are addressed in full;</p>	<p>... when the Party has included description on the measures taken to minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full</p>	<p>... when the information presented clearly explains the methods, assumptions and rationality used to minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full</p> <p>Guiding questions to assess transparency/consistency:</p> <p>Does the description include information on:</p> <ul style="list-style-type: none"> - Methods, methodologies, assumptions used? - Additional information is public available? - Is the application of the methods, methodologies and assumptions consistent with the proposed cooperative approach and its mitigation activities and its associated risks of non-permanence and reversals? 		<p>Guiding questions:</p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	
--	--	---	--	--	--

<p>(c) Where a mitigation outcome is measured and transferred in t CO₂ eq, provides for the measurement of mitigation outcomes in accordance with the methodologies and metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the CMA;</p>	<p>... when the Party has included a description of the methodologies and metrics used to estimate the mitigation outcome in CO₂eq</p>	<p>... when the information presented clearly explains how the methodologies and metrics have been applied consistent with the IPCC requirements</p> <p>Guiding questions to assess transparency/consistency:</p> <p>Has the Party described how the IPCC methodologies and metrics have been applied in each cooperative approach?</p> <p>Has the Party described how the application of the methodologies and metrics are fully aligned with the IPCC TACCC principles and good practices guidance?</p>		<p>Guiding questions:</p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>All Parties participating in the same cooperative approach must use the same methodologies and metrics</p> <p>Article 6 technical expert review team to cross-check information presented by other Parties participating in the same cooperative approach (if regular information from other Parties is available)</p>
<p>(d) Where a mitigation outcome is measured and first transferred in a non-GHG metric determined by the participating Parties, ensures that the method for converting the non-GHG metric into t CO₂ eq is appropriate for the specific non-GHG metric and the mitigation scenario in which it is applied, including how the conversion method:</p>	<p><i>See below</i></p>			<p>Guiding questions:</p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>All Parties participating in the same cooperative approach must use the same conversion method</p> <p>Article 6 technical expert review team to cross-check information presented by other Parties participating in the same cooperative approach (if regular information from other Parties is available)</p>

<p>(i) Represents the emission reductions or removals that occur within the geographical boundaries and time frame in which the non-GHG mitigation outcome was generated;</p>	<p>... when the Party has included a description of how the conversion method represents emissions/removals within the geographical boundaries and time frame</p>	<p>... when the information presented clearly explains how the conversion method represents emissions/removals within the geographical boundaries and time frame</p> <p>Guiding questions to assess transparency/consistency:</p> <p>Are the emissions/removals clearly defined and explained?</p> <p>Are the geographical boundaries and time frame clearly defined and explained?</p>			
<p>(ii) Is appropriate for the specific non-CO2 eq metric, including a demonstration of how the selection of the conversion method and conversion factor(s) applied take into consideration the specific scenario in which the mitigation action occurs;</p>	<p>... when the Party has included a description of how the conversion method is appropriate for the specific non-GHG metric and mitigation scenario</p>	<p>... when the information presented clearly explains and demonstrate how the conversion method is appropriate for the specific non-GHG metric and mitigation scenario</p> <p>Guiding questions to assess transparency/consistency:</p> <p>Is the mitigation scenario clearly defined and explained?</p>			

<p>(iii) Is transparent, including a description of the method, the source of the underlying data, how the data are used, and how the method is applied in a conservative manner that addresses uncertainty and ensures environmental integrity;</p>	<p>... when the Party has included the source of the underlying data; and a description of how data are used, how the method is applied in a conservative manner that addresses uncertainty and ensures environmental integrity</p>	<p>... when the information presented clearly explains the source of the underlying data, how the data are used; and how the method is applied in a conservative manner that addresses uncertainty and ensures environmental integrity</p> <p>Guiding questions to assess transparency/consistency:</p> <p>How have uncertainties been estimated?</p> <p>How has environmental integrity been addressed by the conversion method?</p>			
<p>(e) Provides for, as applicable, the measurement of mitigation co-benefits resulting from adaptation actions and/or economic diversification plans;</p>	<p>... when the Party has included a description of the measurement of co-benefits resulting from adaptation actions and/or economic diversification plans</p>	<p>... when the information presented clearly explains how the measurement of co-benefits resulting from adaptation actions and/or economic diversification plans have been made</p> <p>Guiding questions to assess transparency/consistency:</p> <p>What are the methodologies used for the measurements? Have IPCC methodologies been used?</p>		<p>Guiding questions:</p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>All Parties participating in the same cooperative approach must have applied the same measurements</p> <p>Article 6 technical expert review team to cross-check arrangements of other Parties participating in the same cooperative approach (if regular information from other Parties is available)</p>

<p>(f) Minimizes and, where possible, avoids negative, environmental, economic and social impacts;</p>	<p>... when the Party has included description of how the cooperative approach minimize and, where possible, avoid negative environmental, economic and social impacts</p>	<p>... when the information presented clearly explains the potential negative environmental, economic and social impacts; and clearly explain how the measures will minimize and/or avoid such impacts</p> <p>Guiding questions to assess transparency/consistency:</p> <p>Does the description include information on:</p> <ul style="list-style-type: none"> - Potential negative environmental, economic and social impacts? - Measures to minimize and/or avoid such impacts? - Are the proposed measures consistent with the listed impacts and the cooperative approach proposed? 		<p>Guiding questions:</p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	
--	--	---	--	--	--

<p>(g) Reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity;</p>	<p><i>Refer to potential cross-checks and guiding questions related to the eleventh preambular paragraph of the Paris Agreement in Annex I.</i></p>
<p>(h) Is consistent with and contributes to the sustainable development objectives of the Party, noting national prerogatives;</p>	<p><i>Refer to potential cross-checks and guiding questions related to SDGs in Annex I.</i></p>

<p>(i) Applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D above (Safeguards and limits to the transfer and use of internationally transferred mitigation outcomes);</p>	<p><i>Not applicable since the CMA has not yet adopted specific guidance on safeguards and limits.</i></p>
<p>(j) Contributes resources for adaptation pursuant to chapter VII below (Ambition in mitigation and adaptation actions), if applicable;</p>	<p><i>Refer to potential cross-checks and guiding questions related to adaption resources in Annex I.</i></p>
<p>(k) Delivers overall mitigation in global emissions pursuant to chapter VII below (Ambition in mitigation and adaptation actions), if applicable.</p>	<p><i>Refer to potential cross-checks and guiding questions related to OMGE in Annex I.</i></p>

<p>23. Each participating Party shall submit the following annual information (reported biennially) in a manner consistent with chapter III.B above (Application of corresponding adjustments) and any updates to information submitted for previous years in the NDC implementation period to the Article 6 database pursuant to chapter VI.B below (Article 6 database) and shall include it in the structured summary (required pursuant to paragraph 77(d) of the annex to decision 18/CMA.1 as part of the biennial transparency report):</p>	<p>According to paragraph 23 of decision 4/CMA.6, the tables for submitting annual information as part of the regular information will be automatically generated and pre-filled on the CARP using information previously submitted in the AEF.</p>			
<p>(a) Annual anthropogenic emissions by sources and removals by sinks covered by its NDC or, where applicable, for the emission or sink categories as identified by the host Party pursuant to paragraph 10 above (as part of the information referred to in para. 77(d)(i) of the annex to decision 18/CMA.1);</p>	<p>... when the Party has included in the structured summary annual GHG emissions/removals covered by its NDC, or, where applicable, for the emission or sink categories as identified by the host Party</p>	<p>Article 6 technical expert review team to use the results from the consistency checks performed by the secretariat to assess the annual information included in the structured summary</p>	<p>Guiding questions:</p> <p>A consistent time series has been reported across the structured summary of previous BTRs?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>Article 6 technical expert review team to use the results from the consistency checks performed by the secretariat to assess the annual information included in the structured summary of all Parties participating in the same cooperative approach</p>

(b) Annual anthropogenic emissions by sources and removals by sinks covered by its NDC or, where applicable, from the portion of its NDC in accordance with paragraph 10 above;	... when the Party has included in the structured summary annual GHG emissions/removals covered by its NDC, or, where applicable, from the portion of its NDC			
(c) Annual quantity of ITMOs first transferred;	... when the Party has included in the structured summary annual quantity of ITMOs first transferred			
(d) Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes, as appropriate;	... when the Party has included in the structured summary annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes			
(e) Annual quantity of ITMOs used towards achievement of its NDC;	... when the Party has included in the structured summary annual quantity of ITMOs used towards achievement of its NDC			
(f) Net annual quantity of ITMOs resulting from paragraph 23(c–e) above;	... when the Party has included in the structured summary annual quantity of ITMOs resulting from paragraph 23(c–e)			

	above			
(g) Total quantitative corresponding adjustments used to calculate the emissions balance and/or annual adjusted indicator referred to in paragraph 23(k) below, in accordance with the Party's method for applying corresponding adjustments consistent with chapter III.B above (Application of corresponding adjustments);	... when the Party has included in the structured summary the total quantitative corresponding adjustments used to calculate the emissions balance and/or annual adjusted indicator			
(h) The cumulative information in respect of the annual information referred to in paragraph 23(f) above, as applicable;	... when the Party has included in the structured summary the cumulative information			
(i) The annual level of the relevant non-GHG indicator that is being used by the Party to track progress towards the implementation and achievement of its NDC and was selected pursuant to paragraph 65 of the annex to decision 18/CMA.1;	... when the Party has included in the structured summary the annual level of the relevant non-GHG indicator			
(j) For the information referred to in paragraph 23(c–e) above, the amounts per the cooperative approach, sector, transferring Party, using Party and vintage of the ITMO for each cooperative approach (in the annex referred to in para. 22 above);	... when the Party has included in the structured summary for each cooperative approach the sector, transferring Party, using Party and vintage of the ITMO			
(k) For metrics in:	<i>See below</i>			

<p>(i) Tonnes of CO₂ eq or non-GHGs, an annual emissions balance consistent with chapter III.B above (Application of corresponding adjustments) (as part of the information referred to in para. 77(d)(ii) of the annex to decision 18/CMA.1);</p>	<p>... when the Party has included in the structured summary the annual emissions balance</p>			
<p>((ii) Non-GHGs, for each non-GHG metric determined by participating Parties, annual adjustments resulting in an annual adjusted indicator, consistently with paragraph 9 in chapter III.B above (Application of corresponding adjustments) and future decisions of the CMA (as part of the information referred to in para. 77(d)(iii) of the annex to decision 18/CMA.1);</p>	<p>... when the Party has included in the structured summary the annual adjustments resulting in an annual adjusted indicator</p>			
<p>(l) In biennial transparency reports that contain information on the end year of the NDC implementation period, in its assessment of whether it has achieved the target(s) for its NDC pursuant to paragraphs 70 and 77 of decision 18/CMA.1, the application of the necessary corresponding adjustments consistently with chapter III above (Corresponding adjustments) and consistently with future decisions of the CMA.</p>	<p>... when the Party has included in the structured summary annual GHG emissions/removals covered by its NDC, or, where applicable, from the portion of its NDC</p>			

Annex IIV: References

The United Nations Framework Convention on Climate Change. 1992. Available at http://unfccc.int/essential_background/convention/background/items/2853.php.

The Kyoto Protocol to the United Nations Framework Convention on Climate Change. 1997. Available at <https://unfccc.int/resource/docs/convkp/kpeng.pdf>.

The Paris Agreement. 2015. Available at <https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement>.

Decisions of the Conference of the Parties

Adoption of the Paris Agreement. Decision 1/CP.21. Available at <https://unfccc.int/resource/docs/2015/cop21/eng/10a01.pdf#page=2>

Decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement

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 at <https://unfccc.int/documents/193408>

Matters relating to Article 14 of the Paris Agreement and paragraphs 99–101 of decision 1/CP.21. Decision 19/CMA.1 Available at <https://unfccc.int/documents/193408>

Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement. Decision 2/CMA.3. Available at https://unfccc.int/sites/default/files/resource/cma2021_10_add1_adv.pdf#page=11

Rules, modalities and procedures for the mechanism established by Article 6, paragraph 4, of the Paris Agreement. Decision 3/CMA.3. Available at https://unfccc.int/sites/default/files/resource/cma2021_10_add1_adv.pdf#page=25

Work programme under the framework for non-market approaches referred to in Article 6, paragraph 8, of the Paris Agreement. Decision 4/CMA.3. Available at https://unfccc.int/sites/default/files/resource/cma2021_10_add1_adv.pdf#page=41

Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement. Decision 5/CMA.3. Available at https://unfccc.int/sites/default/files/resource/CMA2021_L10a2E.pdf

Matters relating to cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement. Decision 6/CMA.4 Available at <https://unfccc.int/documents/626570>

Matters relating to cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement. Decision 4/CMA.6 Available at https://unfccc.int/sites/default/files/resource/cma2024_17a01_adv.pdf

IPCC Guidelines

2006 IPCC Guidelines for National Greenhouse Gas Inventories. Available at <https://www.ipcc-nggip.iges.or.jp/public/2006gl/index.html>

2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Available at <https://www.ipcc-nggip.iges.or.jp/public/2019rf/index.html>