



United Nations  
Climate Change

# **UNFCCC BTR REVIEW TRAINING: COURSE C**

**TRACKING PROGRESS IN  
IMPLEMENTING AND ACHIEVING NDCS**

**SUB COURSE C2: INFORMATION  
NECESSARY TO TRACK PROGRESS IN  
IMPLEMENTING AND ACHIEVING NDC**

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# **BTR Review Training Programme**

**Technical review of information necessary to track progress made in implementing and achieving nationally determined contributions**

**Sub-course 2: Information necessary to track progress in implementing and achieving nationally determined contributions**

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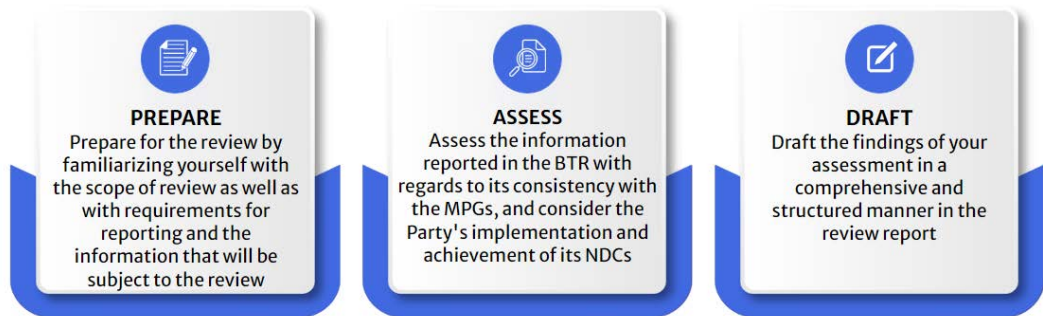
## Abbreviations and acronyms

2006 IPCC Guidelines	2006 IPCC Guidelines for National Greenhouse Gas Inventories
2019 Refinement to the 2006 IPCC Guidelines	2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories
BTR	biennial transparency report
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CO <sub>2</sub> eq	carbon dioxide equivalent
COP	Conference of the Parties
CTF	common tabular format
ERT	expert review team
ETF	enhanced transparency framework (under the Paris Agreement)
GDP	gross domestic product
GHG	greenhouse gas
HWP	harvested wood products
IPCC	Intergovernmental Panel on Climate Change
ITMO	internationally transferred mitigation outcome
Kyoto Protocol Supplement	<i>2013 Revised Supplementary Methods and Good Practice Guidance Arising from the Kyoto Protocol</i>
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, set out in the annex to decision 18/CMA.1
MRV	measurement, reporting and verification
NA	not applicable
NDC	nationally determined contribution
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 (decision 1/CP.16, para. 70)
TER	technical expert review
TERT	technical expert review team

# Overview

This sub-course provides guidance for the review of the information necessary to track progress in implementing and achieving NDCs in accordance with the reporting requirements outlined in the MPGs.

It is organized in three lessons that follow the sequence of the steps that you, as a technical expert reviewer, will undertake during the technical expert review of a BTR:



This sub-course has following learning objectives:

- To understand the requirements for reporting and review the information necessary to track progress of NDCs;
- To become familiar with the key concepts, approaches, formats and reporting elements necessary for tracking progress of NDCs;
- To learn how to assess the consistency of the information reported by Parties with the reporting guidelines, which includes an assessment of the completeness and transparency of reported information;
- To understand how to consider a Party's progress in implementing and achieving its NDC;
- To learn how to draft findings in the review report and make recommendations and encouragements to Parties on areas for improvement.



It will take about 90 minutes to work through this sub-course.

# LESSON 1: PREPARE

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## 1. Introduction

In its BTR, each Party is required to report the information necessary to track progress in implementing its NDC during the implementation period and, ultimately, to demonstrate whether it has achieved its NDC.

This information is subject to a TER by a team of expert reviewers that you will be a part of. TERs are focused on reviewing the consistency of the reported information with the MPGs, taking into account flexibility provisions, and considering the Party's implementation and achievement of its NDC.

In a nutshell, tracking progress in implementing and achieving NDCs is based on self-determined indicators selected by Parties. Indicators may be quantitative or qualitative but must be relevant to a Party's NDC. Parties track progress by comparing information on indicators during the implementation period of the NDC with the information for the reference points that correspond to the NDC targets.

Tracking progress in implementing and achieving NDCs involves an understanding of:

- Levels and trends of the indicators a Party has chosen on the basis of its NDC targets;
- Progress achieved during the implementation period;
- Additional actions, if any, needed to reach the NDC targets;
- The likelihood of achieving the NDC targets during the implementation period;
- Whether the NDC target was achieved.

Information on tracking progress enables all stakeholders, including other Parties and the international community, to understand each Party's progress towards meeting its NDC.

Further, tracking progress of individual Parties' NDCs allows for an assessment of the collective progress of all Parties and of the adequacy of mitigation actions towards achieving the long-term goals of the Paris Agreement. The insights gained from this global stocktake are to inform each Party in developing its subsequent NDC in a progressive manner.



## 2. Review and reporting requirements

### 2.1. Review requirements

We will start with your main tasks as a technical expert responsible for reviewing information necessary to track progress in implementing and achieving NDCs. According to paragraph 146 of the MPGs, these are:

- To review the consistency of the information submitted in the BTR with the annex to decision 18/CMA.1 (i.e. the MPGs) and annex II to decision 5/CMA.3 (i.e. the CTF tables). This is done by comparing the information provided by Parties in their BTR and CTF tables with the relevant reporting requirements set out in these decisions, taking into account the flexibility accorded to developing country Parties. Comparing information, from a practical point of view, involves the assessment of its completeness and transparency;
- To consider the Party's implementation and achievement of its NDC. As a reviewer, you should assess the information provided in both the narrative section of the BTR and the relevant CTF tables. Parties may choose the type and scope of NDC and the indicators used to track progress. Therefore, your assessment will be informed by the accounting guidance adopted by the CMA and the accounting approaches selected by Parties – as well as by the broad concept of transparency under Article 13 of the Paris Agreement.

**Important to remember:** TERTs shall not make any political judgments nor review the adequacy or appropriateness of a Party's NDC, indicators or domestic actions.

### 2.2. Reporting requirements

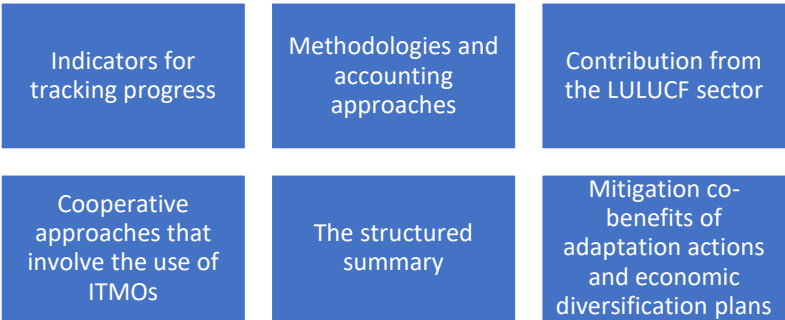
To prepare for the review, you need to carefully read and understand the provisions related to reporting the information necessary to track progress in implementing and achieving NDCs, including those related to the format and content of the information reported in the relevant CTF tables.

Detailed requirements for reporting the information necessary to track progress in implementing and achieving NDCs are set out in chapter III.C of the MPGs and annex II to decision 5/CMA.3.

This lesson covers the requirements set out in paragraphs 65–79 of the MPGs and is organized into six substantive topics (see figure 1).

For the full text of paragraphs 65–79, see annex 1 below.

Figure 1. Information necessary to track progress in implementing and achieving NDCs: substantive topics covered in this sub-course

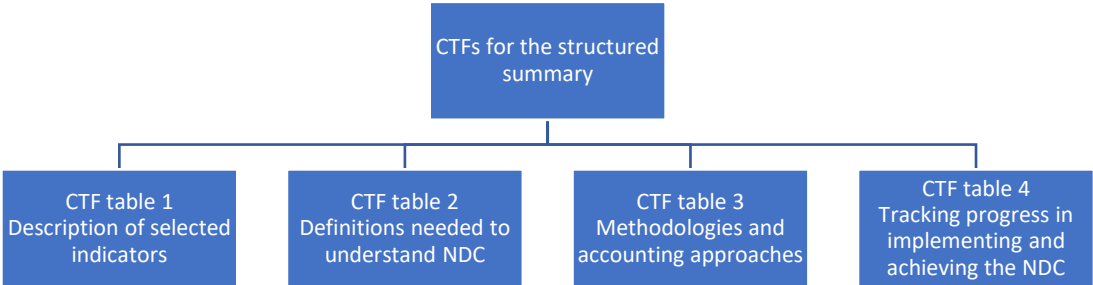


**Tip for reviewers:** You don’t need to memorize each reporting requirement from the MPGs – focus first on the key mandatory (“shall”) requirements. As you gain more experience in TERs, the reporting requirements will become more familiar and you will easily navigate them.

Annex II to decision 5/CMA.3 contains CTF tables for the electronic reporting of the information necessary to track progress in implementing and achieving NDCs, specifically, to enable Parties to report information in the structured summary (see figure 2).<sup>1</sup>

For the complete CTF tables for the structured summary, see annex 2.

Figure 2. CTF tables for the structured summary



<sup>1</sup> The CTF tables for tracking progress include tables for mitigation policies and measures, actions and plans; summary of GHG emissions and removals; projections of GHG emissions and removals; projections of key indicators; key underlying assumptions and parameters used for projections; domestic policies and measures implemented to address the social and economic consequences of response measures; and the description of Party’s NDC. These CTF tables are explained in other sub-courses of this course.

### 3. Flexibility for developing country Parties

Developing country Parties that need flexibility in the light of their capacities may apply the specific flexibility provisions offered to them in the MPGs for reporting some of the information in their BTRs.

It should be emphasized that the MPGs do not envisage specific flexibilities for reporting the information necessary to track progress in implementing and achieving NDCs (i.e. the reporting requirements covered by paragraphs 65–79 in chapter III.C).

For more information on the application of specific flexibility provisions, see lesson 2 of the Overview course.

### 4. Indicators for tracking progress towards the implementation and achievement of NDCs

The use of indicators is a novel approach for tracking progress in implementing and achieving NDCs under the ETF, developed and agreed by Parties primarily to accommodate the various types of NDC targets.

See annex 3 below to learn more about the common types of NDC targets.

Be aware that there is no definition in the MPGs on what an indicator is, except that it should be **self-determined by Parties, must be relevant for the NDC, and may be qualitative or quantitative**.

Still, there are several illustrative examples provided in paragraph 66 of the MPGs, such as: net GHG emissions and removals, percentage reduction of GHG intensity, hectares of reforestation, percentage of renewable energy use or production, carbon neutrality, share of non-fossil fuel in primary energy consumption and non-GHG related indicators.

Based on information communicated in the NDCs, some possible indicators that Parties may consider are presented in table 1.

**Table 1.** Type of NDC targets and possible indicators for tracking progress

Type of NDC targets	Possible quantitative and qualitative indicators
Absolute emission reduction or limitation target relative to a base year	GHG emissions (t CO <sub>2</sub> eq) in base year and current year Emission reductions (t CO <sub>2</sub> eq)
Baseline scenario target (emission reductions below a 'business as usual' scenario)	GHG emissions (t CO <sub>2</sub> eq) in 'business as usual' scenario (if changes from the reference level) Values for drivers of 'business as usual' scenario (e.g. GDP, population, fuel demand) Current emission reductions below 'business as usual' scenario
Intensity target	Base-year/current-year GHG emissions Base-year/current year driver (e.g. GDP, population, energy consumption)
Peaking target	GHG emissions (t CO <sub>2</sub> eq) in all years leading to the current year

Policies and measures	Status of implementation of policies and measures (e.g. planned, adopted, implemented) Description of what would have happened in the country without the policy Quantification of the policy impacts in terms of emissions Number of policies and measures implemented Financial, technology and/or capacity-building support received for implementing policies and measures
Other (e.g. mitigation co-benefits of adaptation actions and non-GHG targets)	Description of current adaptation actions with mitigation co-benefits Quantification of mitigation co-benefits <i>See also indicators under policies and measures targets above</i>

It is important to emphasize that Parties can include more than one target in their NDCs (for an example, see box 1. below) and in such cases, it is expected that they will select different indicators for each of their targets.

*Box 1. NDC targets: China*

China's NDC includes the following targets: to have CO<sub>2</sub> emissions peak before 2030 and achieve carbon neutrality before 2060; to lower CO<sub>2</sub> emissions per unit of GDP by over 65 per cent from the 2005 level; to increase the share of non-fossil fuels in primary energy consumption to around 25 per cent; to increase the forest stock volume by 6 billion m<sup>3</sup> from the 2005 level; and to bring total installed capacity of wind and solar power to over 1.2 billion kW by 2030.

China's NDC is available at the [NDC Registry](#).

Another possible case is that a Party selects an indicator specifically aimed at tracking progress during the NDC implementation phase and another indicator to assess the achievement of the NDC target. In both cases, Parties can select qualitative or quantitative indicators.

**Important to remember:** Under the BTR review process, TERTs will not review the adequacy or appropriateness of the indicators selected by Parties to track progress in implementing and achieving their NDCs.

Learn more: What is an indicator?

Although there is no agreed definition in the MPGs as to what an indicator is, there are several examples in the relevant literature of how an indicator could be defined. For example:

The European Environment Agency defines an indicator as “a measure, generally quantitative, that can be used to illustrate and communicate complex phenomena simply, including trends and progress over time”. For more information, visit <https://www.eea.europa.eu/ims>.

The Organization for Economic Co-operation and Development defines the (environmental) indicator as “a parameter, or a value derived from parameters, that points to, provides information about and/or describes the state of the environment, and has a significance extending beyond that directly associated with any given parametric value”. For more information, visit <https://www.oecd.org/environment/environment-at-a-glance/>

## 5. Methodologies and accounting approaches

The Paris Agreement stipulates that each Party shall account for its NDC, although it does not explicitly define what NDC accounting is. Rather, it provides core principles, such as those stipulated in Article 4, paragraph 13 (environmental integrity, transparency, accuracy, completeness, comparability, consistency and avoidance of double counting), which need to be followed by Parties in applying accounting approaches relevant to their NDCs.

According to the MPGs, each Party is required to describe in its BTR each methodology and/or accounting approach used for targets, the construction of baselines and each indicator.

### 5.1. Methodologies

When Parties account for anthropogenic GHG emissions and removals in their NDCs, the MPGs and decision 4/CMA.1 explicitly reference methodologies and common metrics assessed by the IPCC and adopted by the CMA (see box 2 for an example of methodologies and metrics reported in an NDC).

*Box 2. Methodologies and metrics used for accounting for anthropogenic GHG emissions and removals: Brazil*

Emissions of gases covered by Brazil’s NDC will be calculated on the basis of the 2006 IPCC Guidelines. The methodological tier to be employed will depend on the availability of data for the different sectors. Brazil will make an effort to apply at least the tier 2 methodology for the key categories identified.

Emissions of the covered gases will be aggregated in terms of the 100-year time-horizon global warming potential on the basis of the values stipulated in the Fifth Assessment Report of the IPCC or the 100-year time-horizon global warming potential values subsequently determined by the IPCC, as agreed by the CMA.

Consistent with decision 18/CMA.1, Brazil will also continue to employ global temperature potential, which is a more accurate metric for assessing the contribution of different gases to climate change.

Brazil’s NDC is available at the [NDC Registry](#).

For NDCs that cannot be accounted for using methodologies covered by IPCC guidelines, particularly for non-GHG outcomes (e.g. increase in renewable energy or energy efficiency) or outcomes from mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions or economic diversification plans, Parties must provide a detailed description of their own methodology.

As applicable and available, Parties need to provide information on:

- Methodologies used for tracking progress arising from the implementation of policies and measures, as appropriate;
- Methodologies used for estimating mitigation co-benefits of adaptation actions and/or economic diversification plans;
- Any cooperative approaches used that involve ITMOs for achieving the NDC;
- Any other methodologies related to the NDC, consistent with IPCC guidance, and taking into account any relevant decisions of the COP or the CMA.

## 5.2. Accounting approaches

As noted above, the Paris Agreement and decision 18/CMA.1 do not explicitly define accounting approaches. Instead, Parties are required to clearly indicate and report their accounting approaches, including how the approaches are consistent with annex II to decision 4/CMA.1.

- For the first NDCs, each Party shall report how its accounting approach is consistent with Article 4, paragraphs 13–14, of the Paris Agreement (see box 3).
- For the second and subsequent NDCs, each Party shall report how its accounting approach is consistent with decision 4/CMA.1, particularly with requirements specified in its annex II on accounting for Parties' NDCs.

Paragraphs 71–76 of the MPGs stipulate how methodologies and accounting approaches must be reported.

### *Box 3. Article 4, paragraphs 13–14, of the Paris Agreement*

13. Parties shall account for their nationally determined contributions. In accounting for anthropogenic emissions and removals corresponding to their nationally determined contributions, Parties shall promote environmental integrity, transparency, accuracy, completeness, comparability and consistency, and ensure the avoidance of double counting, in accordance with guidance adopted by the Conference of the Parties serving as the meeting of the Parties to this Agreement.

14. In the context of their nationally determined contributions, when recognizing and implementing mitigation actions with respect to anthropogenic emissions and removals, Parties should take into account, as appropriate, existing methods and guidance under the Convention, in the light of the provisions of paragraph 13 of this Article.

## 6. Contribution from the LULUCF sector

The Paris Agreement does not define specific accounting rules for the LULUCF sector. The principles set out in Article 4, paragraph 13 (see box 3 above), also apply to the LULUCF contribution. The provisions in decision 4/CMA.1 apply to all actions in the NDC communicated under Article 4. The guidance contained in annex II to that decision identifies requirements related to the accounting of natural disturbances, HWP and the effects of age-class structure, as appropriate.

Given that the ETF builds on the transparency-related arrangements under the Convention, some accounting concepts under the current MRV system of the Convention and its Kyoto Protocol may be relevant and applied by Parties in their NDCs, as set out below.

### 6.1. Land-based versus activity-based accounting

The **land-based approach** to accounting takes as its starting point the total carbon stock changes in applicable carbon pools on the applicable land areas included in the NDC. GHG inventory reporting under the Convention and the ETF is based on a land-based approach.

The **activity-based approach** estimates the impact of carbon stock changes of determined activities and only considers the land areas attributable to these activities. Annex I Parties reporting under the Kyoto Protocol use an activity-based approach. Parties reporting on REDD+ activities also report using an activity-based approach. A hierarchy of activities needs to be established to avoid double counting of some activities.

The difference between the land-based and activity-based approaches lies in how covered areas are identified and the associated land- or activity-specific accounting rules.

### 6.2. Natural disturbances

Natural disturbances in the context of the LULUCF sector are non-anthropogenic events or non-anthropogenic circumstances that cause significant emissions and are beyond the control of and not materially influenced by a country.

These include wildfires, insect and disease infestations, extreme weather events and geological disturbances, beyond the control of a country.

Under the ETF, Parties that decide to address emissions and subsequent removals from natural disturbances on managed lands shall provide detailed information on the approach used and how it is consistent with relevant IPCC guidance, as appropriate, or indicate the relevant section of the national greenhouse gas inventory report containing that information.

To do so, Parties can, for instance, build on methods presented in the Kyoto Protocol Supplement or in the 2019 Refinement to the 2006 IPCC Guidelines.

Under the second commitment period of the Kyoto Protocol, Parties could exclude emissions from natural disturbances for forest management or for afforestation and reforestation (or both) above the background level in years for which the emissions resulting from natural disturbances exceed a background level plus a margin. Conditions to use that provision and methods for addressing natural disturbances on managed land are presented in detail in section 2.3.9 of the Kyoto Protocol Supplement.

The 2019 Refinement to the 2006 IPCC Guidelines also presents an optional approach for reporting emissions and removals from natural disturbances (vol. 4, section 2.6.4). It provides guidance on how emissions and subsequent removals from natural disturbances on managed lands can be reported separately, and thus be excluded from accounting.

### 6.3. Harvested wood products

Much of the wood that is harvested from forest land, cropland and other land-use types remains in products for differing lengths of time. The IPCC provides guidance on how to estimate and report the contribution of these HWP to annual CO<sub>2</sub> emissions/removals from countries.

The 2006 IPCC Guidelines consider four approaches – ‘stock-change’, ‘production’, ‘atmospheric flow’ and ‘simple-decay’ approaches – to report emissions and removals from HWP. These approaches differ in terms of their conceptual frameworks. The essential differences between the HWP approaches are related to the system boundaries applied when making calculations. Illustrations of the system boundaries of the four approaches are included in the 2019 Refinement to the 2006 IPCC Guidelines (annex 12.A).

Under the ETF, Parties that account for emissions and removals from HWP shall provide detailed information on which IPCC approach has been used to estimate emissions and removals. In addition, in applying decision 18/CMA.1, annex, paragraph 56 (i.e. the MPGs), Parties using an approach to reporting emissions and removals from HWP in accordance with IPCC guidance other than the production approach shall also provide supplementary information on emissions and removals from HWP estimated using the production approach. The production approach involves estimating changes in carbon stocks in the HWP pool, which consists of products made from wood harvested in a country. The HWP pool thus consists of all products made from wood that is harvested domestically, that is, those products that are consumed domestically and also those products that are exported and used in other countries.

### 6.4. Effects of age-class structure

Forest management practices and disturbances can have an impact on emissions and removals from forests over several decades. In other words, past practices and disturbances over several decades have a significant influence over today’s emissions and removals from forests. This is mediated by the slowly evolving age-class structure of a forest landscape. Under the ETF, Parties that address the effects of age-class structure in forests shall provide detailed information on the approach used and how this is consistent with relevant IPCC guidance, as appropriate.

One option to do so is to use a projected forest management reference level. This concept, which was introduced in the second commitment period of the Kyoto Protocol for forest management, could also be used in the context of REDD+ forest reference (emission) levels.

Projected forest management reference levels were to be estimated by Parties in a way that took into account forest age-class structure, which allowed factoring out the dynamic effects of age-class structure resulting from activities prior to 1 January 1990 in the accounting for forest management, in application of annex II to decision 2/CMP.8.



## 7. Cooperative approaches that involve the use of internationally transferred mitigation outcomes

In accordance with the Paris Agreement, Parties can pursue voluntary cooperation that involves the use of ITMOs in the implementation of their NDCs to allow for higher ambition in their mitigation and adaptation actions and to promote sustainable development and environmental integrity (see box 4).

*Box 4. Article 6, paragraphs 2, of the Paris Agreement*

Parties shall, where engaging on a voluntary basis in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards nationally determined contributions, promote sustainable development and ensure environmental integrity and transparency, including in governance, and shall apply robust accounting to ensure, inter alia, the avoidance of double counting, consistent with guidance adopted by the Conference of the Parties serving as the meeting of the Parties to this Agreement.

The paragraph 77(d) of the MPGs outlines the information required to be reported by a Party that participates in cooperative approaches that involve the use of ITMOs, namely:

- The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC on an annual basis reported biennially;
- An emissions balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by the NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for ITMOs first-transferred/transferred and a subtraction for ITMOs used/acquired, consistent with decisions adopted by the CMA on Article 6 of the Paris Agreement;
- Any other information consistent with decisions adopted by the CMA on reporting under Article 6;
- Information on how each cooperative approach promotes sustainable development; ensures environmental integrity and transparency, including in governance; and applies robust accounting to ensure, inter alia, the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6.

After adoption of decision 2/CMA.3 on guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement, the detailed information on accounting for cooperative approaches that involve the use of ITMOs was included in CTF table 4 (“Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement”) (see annex 2 below).

#### *Box 5. Types of ITMOs*

According to decision 2/CMA.3 (annex, para. 1(c)), ITMOs are measured in metric t CO<sub>2</sub> eq in accordance with the methodologies and metrics assessed by the IPCC and adopted by the CMA or in other non-GHG metrics determined by the participating Parties that are consistent with NDCs of the participating Parties.

According to paragraphs 21 and 22 of the annex to decision 2/CMA.3, each participating Party shall include comprehensive qualitative information related to the use of ITMOs, known as **regular information**, in an annex to its BTR.

The TERT is not responsible for reviewing this qualitative information – this is the responsibility of the **Article 6 technical expert review team**, who will conduct the review before the BTR technical review takes place and will forward its report for consideration by the TERT. Same applies to the Initial report if submitted in conjunction with the BTR.

Note that in tracking progress in implementing and achieving NDCs, Parties will account for their ITMOs, either transferred to or acquired from other Parties. According to paragraph 23 of the annex to decision 2/CMA.3, each participating Party shall provide a detailed **quantitative information** necessary for accounting of ITMOs in the structured summary (see annex 4 below.).

With regard to this quantitative information, the Article 6 technical expert review team will consider the results of the **consistency check** as per paragraph 33(a) as provided by the secretariat as per paragraph 33(c) of annex to decision 2/CMA.3.

Expert for cooperative approaches and ITMOs under Article 6 in your review team or expert designated for the reviewing information necessary for tracking progress will check the calculation steps provided in the structured summary (CTF table 4), taking into account information on indicators, contribution from the LULUCF and use of ITMOs.

## **8. Structured summary**

The structured summary is central to a Party's reporting of the information necessary to track progress in implementing and achieving its NDC. It synthesizes the Party's reported information in a uniform and consistent manner, which assists external stakeholders, including other Parties and the international community, in viewing each Party's progress towards meeting its NDC targets.

The MPGs define the content of the structured summary. Note that in addition to the specific reporting requirements for the structured summary set out in paragraph 77(a)-(d), the structured summary must also provide the information stipulated by paragraphs 65–76, such as indicators, definitions, methodologies and accounting approaches.

Most of the reporting elements related to the structured summary is described in sections above on indicators, methodologies and accounting approaches, contribution from the LULUCF sector and use of ITMOs. This part of the lesson provides a synthesis of all information to be reported.

**Important to remember:** Parties are required to report information that pertains to the structured summary in narrative and tabular (CTF) format, as applicable.

Figure 3 presents information included in the structured summary, with reference to relevant paragraphs of the MPGs and relevant CTF tables.

Figure 3. Information to be reported in the structured summary

Indicators for tracking progress	<ul style="list-style-type: none"> <li>• <b>MPGs:</b> paragraphs 65-70</li> <li>• <b>Scope:</b> identification of indicators selected to track progress; information for the reference point(s); updates in the case of recalculations; relationship to the NDC</li> <li>• <b>CTF:</b> 1. Structured summary: description of selected indicators</li> </ul>
Definitions needed to understand the NDC	<ul style="list-style-type: none"> <li>• <b>MPGs:</b> paragraph 73</li> <li>• <b>Scope:</b> definitions needed to understand the NDC and mitigation co-benefits of adaptation actions and economic diversification plans; any sectors or categories defined differently than in the national inventory report</li> <li>• <b>CTF:</b> 2. Structured summary: definitions needed to understand NDC</li> </ul>
Methodologies and accounting approaches	<ul style="list-style-type: none"> <li>• <b>MPGs:</b> paragraphs 71-76</li> <li>• <b>Scope:</b> comprehensive information related to methodologies and accounting approaches applied for the first and subsequent NDCs; methodologies used for cooperative approaches</li> <li>• <b>CTF:</b> 3. Structured summary: methodologies and accounting approaches</li> </ul>
Tracking progress in implementing and achieving the NDC	<ul style="list-style-type: none"> <li>• <b>MPGs:</b> paragraphs 77(a-d)</li> <li>• <b>Scope:</b> information for each indicator; total GHG emissions and removals consistent with the NDC; contribution from the LULUCF sector, use of ITMOs, assessment of progress made and achievement of the NDC</li> <li>• <b>CTF:</b> 4. Structured summary: tracking progress made in implementing and achieving NDC</li> </ul>

The mandatory reporting elements required for the structured summary are as follows:

- **Information on each indicator used to track progress**, including reference information, any updated data from previous years and the latest available value for the indicator. Relevant information must be provided for each indicator, and the importance of consistency between the data sources and assumptions used in the NDC and the information presented in the BTR should be considered.
- **Information on GHG emissions and removals for those categories covered by the NDC**, as applicable. For the vast majority of NDCs, the targets are likely to be related to one or more sectors of the GHG inventory and this provision will therefore be applicable. Where the goal is an absolute economy-wide emission reduction target, data taken directly from the national GHG inventory may be used to assess progress. Where the goal covers a subset of the economy, GHG information reported in the BTR will be a subset of the national GHG inventory data.
- **Contribution from LULUCF**, as applicable. The structured summary includes information on GHG emissions and removals in each year of the target year or period if not included in the inventory time series of total net GHG emissions and removals. Depending on the accounting

approach selected by the Party, these data may be taken directly from the GHG inventory or additional accounting may be needed to obtain them. As with the reporting of information on GHG emissions and removals, this provision may not be applicable to all NDC target types if the NDC does not cover the LULUCF sector.

- **Use of ITMOs**, as applicable. Each Party that participates in cooperative approaches that involve the use of ITMOs shall provide the comprehensive information specified in CTF table 4 consistent with decision 2/CMA.3.
- **Progress towards NDC implementation and achievement**, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference points, levels, baselines, base years or starting points.
- **Assessment of achievement of the NDC**. For the first BTR that contains information on the end year or end of the period of its NDC, each Party shall provide an assessment of whether it has achieved the targets for its NDC.

Figure 4 shows CTF table 4, which captures the information described above. The red box emphasizes the column of the table that addresses progress in implementing and achieving the NDC. Note that the table does not show the full scope of information related to cooperative approaches that involve the use of ITMOs (see annex 2, table 4).

Although Parties can use narrative format to provide information on the mandatory reporting elements, it is expected that most Parties will use CTF table 4 to report on their progress towards NDC targets.

Figure 4. CTF table 4 for the structured summary

4. Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement\*

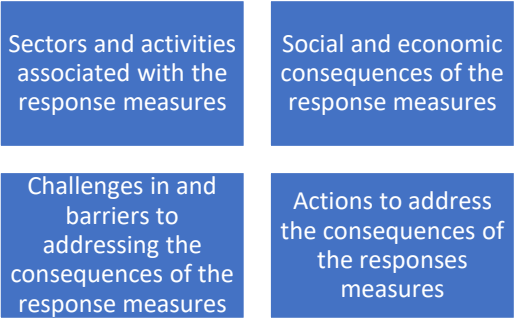
Indicator(s) selected to track progress of the NDC or portion of NDC under Article 4 of the Paris Agreement (paras. 65 and 77(a) of the MPGs):	Unit, as applicable 77(a)(i) of the MPGs	Reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate (paras. 67 and 77(a)(i) of the MPGs)	Implementation period of the NDC covering information for previous reporting years, as applicable, and the most recent year, including the end year or end of period (paras. 68 and 77(a)(ii–iv) of the MPGs)						Target level <sup>b</sup>	Target year or period	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (paras. 69–70 of the MPGs)
			Year 1	Year 2	...	...	...	End year			
{Indicator}											
{Parties can add rows for each additional indicator and supporting information for each indicator, e.g. baseline values, baseline for the portion of NDC, target values, mitigation effects of policies and measures, etc.}											
Where applicable, total GHG emissions and removals consistent with the coverage of the NDC (para. 77(b) of the MPGs)											
Contribution from the LULUCF sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals, as applicable (para. 77(c) of the MPGs)											
Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 of the Paris Agreement, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of the NDC, shall provide (para. 77(d) of the MPGs):											
Assessment of the achievement of the Party's NDC under Article 4 of the Paris Agreement (para. 70 of the MPGs):											
Restate the target of the Party's NDC:											
Information for reference point(s), level(s), baseline(s), base year(s), or starting point(s):											
Final information for the indicator for the target year/period, including the application of the necessary corresponding adjustments consistent with chapter III, annex, decision 2/CMA.3 (Corresponding adjustments) and consistent with future decisions from the CMA (para. 23(i), annex to decision 2/CMA.3):											
Comparison:											
Achievement of NDC: <i>(yes/no, explanation)</i>											

9. Mitigation co-benefits of adaptation actions and economic diversification plans

Paragraph 78 of the MPGs stipulates that each Party with an NDC that includes adaptation actions and/or economic diversification plans resulting in mitigation co-benefits consistent with Article 4, paragraph 7, of the Paris Agreement shall provide the information necessary to track progress in implementing and achieving domestic policies and measures addressing the social and economic consequences of response measures. The information required to be reported is presented in figure 5.

Parties report this information in narrative and tabular (CTF table 12) format, as applicable.

Figure 5. Information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures



Learn more: What is economic diversification?

Under the Convention, economic diversification has been discussed within the framework of adaptation action aimed at increasing economic resilience and reducing the vulnerability of certain economic sectors, and in the context of response measures aimed at reducing the adverse impacts of the implementation of climate change mitigation policies that have cross-border effects, mainly on developing countries.

Economic diversification is considered one of the many tools for addressing the economic impacts of mitigation actions. Traditionally, economic diversification has been used to transform an economy from one that depends on a single source of income to one that has multiple sources of income spread over primary, secondary and tertiary sectors, involving large sections of the population. Such diversification contributes positively to economic performance and helps reduce the risks associated with a high dependency on single or narrow commodity production.

Economic diversification is particularly relevant to countries that have a narrow export profile and to sectors that are highly vulnerable to the impact of response measures owing to the demands and standards imposed by importers.

Source: Technical paper on the impact of the implementation of response measures, executive summary, UNFCCC.

## 10. Practice activity

1. A Party can select any quantitative or qualitative indicator it considers relevant for tracking progress in implementing and achieving its NDC.

True

False

2. A Party does not need to provide an assessment of whether it has achieved the targets for its NDC in its first BTR that contains information on the end year or end of the period of its NDC.

True

False

3. Each Party shall report the structured summary in narrative and tabular (CTF) format, as applicable.

True

False

4. When reporting on methodologies and accounting approaches used, a Party (choose one correct answer):

- a) Should provide information, as applicable, for targets, the construction of baselines and each indicator.
- b) Shall provide information, as applicable, for targets, the construction of baselines and each indicator.
- c) Does not need to provide information for targets, the construction of baselines and each indicator.

5. Assign an indicator to each NDC target type by moving it from the indicator bucket column to the relevant indicator column. Note that more than one indicator may apply to a target type.

NDC target type	Relevant indicator	Indicator bucket
Base-year emission reduction target		Net GHG emissions and removals GHG emissions per unit of GDP
Baseline scenario target		Hectares of reforestation in each selected year
Intensity target		Annual percentage of renewable energy use or production Carbon neutrality
Trajectory target, including peaking target		Share of non-fossil fuels in primary energy consumption in 2030 Status of implementation of policies and measures (planned or implemented)
Policies and measures		Description of adaptation actions with mitigation co-benefits

Fixed-level target		Percentage GHG reduction below baseline scenario
Mitigation co-benefits of adaptation actions		Percentage reduction of GHGs per GWh Phase-out of fossil fuel subsidies

## 11. Lesson summary

- In their BTRs, Parties are required to report the information necessary to track progress in implementing their NDCs during the implementation period and, ultimately, to demonstrate whether they have achieved their NDCs, including any associated mitigation targets.
- Parties need to select quantitative or qualitative indicators, which are the principal means of tracking progress in implementing and achieving NDCs. These indicators must be relevant to the NDC.
- In their BTRs, Parties must describe the methodologies and accounting approaches used for the targets, the construction of baselines and each indicator.
- During the review, the TERT shall not make any political judgments nor review the adequacy or appropriateness of a Party's NDC, indicators or domestic actions.
- The MPGs do not contain specific flexibility provisions for reporting the information necessary to track progress in implementing and achieving NDCs under Article 4 of the Paris Agreement.
- The structured summary is central to a Party's reporting of the information necessary to track progress in implementing and achieving its NDC.



# LESSON 2: ASSESS

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## 1. Introduction

The next step in the review process is to review the information reported by the Party in its BTR (and CTF tables, where applicable). Apply your knowledge and expertise to assess whether the information submitted by the Party is consistent with the MPGs, considering relevant flexibility provisions and the Party's progress in implementing and achieving its NDC.

For this step of the review:

- Compare the information provided in the BTR and CTF tables with the relevant mandatory and non-mandatory reporting requirements of the MPGs, and assess its completeness and transparency;
- Assess, on the basis of the information reported in the structured summary, how the Party is progressing with implementing and achieving its NDC. Note that achievement of the NDC is considered for BTRs that contain information on the end year or end of period of the NDC.

Note that achievement of the NDC is considered for BTRs that contain information on the end year or end period of the NDC. Further guidance on how to conduct the assessment is given below.

## 2. Consistency with the reporting requirements

There are two key reporting principles that will guide you in assessing the consistency of the information provided in the BTR with the reporting requirements of the MPGs. These are **completeness** and **transparency**.

### 2.1. Assessment of completeness

Completeness means that no reporting requirement is excluded in the BTR.

Assessing the completeness of the reported information can, therefore, be done in a straightforward manner by comparing the information provided in the BTR with the reporting requirements stipulated by the MPGs and annex II to decision 5/CMA.3.

There are two possible results for the **assessment of completeness**:

- If the information reported by the Party corresponds fully to the particular reporting requirement of the MPGs or annex II to decision 5/CMA.3, then this information should be considered complete, and no recommendation or encouragement is to be given to the Party;
- If the information reported by the Party does not correspond fully to the particular reporting requirement of the MPGs or annex II to decision 5/CMA.3, then this information should be considered not complete. In this case, you should formulate and submit a question(s) for clarification to the Party and formulate a recommendation or an encouragement to the Party to improve the completeness of its reporting. However, be careful: gaps identified in the BTR

or CTF tables might not necessarily constitute incomplete reporting, provided that they are adequately explained by the Party as being attributable to national circumstances.

## 2.2. Assessment of transparency

In their BTRs, Parties are expected to provide sufficient information to give the reader a basic understanding of the indicators, methodologies and accounting approaches used in tracking progress in implementing and achieving their NDCs.

This requires Parties to clearly and sufficiently explain and describe the information sources, parameters, assumptions, methodologies and accounting approaches used, thus ensuring transparency and enabling the TERT to consider the Party's implementation and achievement of its NDC.

The use of CTF tables for tracking progress contributes greatly to the transparency of the information and facilitates its review.

Examples of types of issues that can lead to a recommendation or an encouragement on transparency include failure to explain the use of notation keys, inconsistencies within the BTR and/or between the text of the BTR and the CTF tables, and errors in the data presented in the BTR or accompanying CTF tables.

As with the assessment of completeness, you will use the thematic checklist described above to document your initial assessment.

**Important to remember:** Treat completeness issues independently from transparency issues. Always provide separate recommendations (or encouragements, in the case of non-mandatory reporting requirements) for completeness and transparency in relation to each reporting requirement.

Guiding questions to assess transparency:

The following guiding questions may help you in reviewing the transparency of information on a Party's tracking of progress in implementing and achieving its NDC:

- Has the Party clearly described its NDC targets?
- Is the relationship between indicators selected to track progress and the Party's NDC adequately explained?
- Are the definitions provided for each indicator understandable?
- Has the Party described all methodologies and accounting approaches it applied in a way that allows you to understand how the achievement of the target will be assessed?
- Is it clear how the Party will avoid double counting of ITMOs or how environmental integrity will be ensured?

**Important to remember:** You should direct questions to a Party only if you cannot determine the answers by reading the reported information in the BTR. Feel free to raise questions to the Party but note that asking questions that are not related to the reporting obligations usually wastes time and can lead to difficulties in communication with the Party.

For both completeness and transparency, document your initial assessment in the dedicated review report tool called the **thematic checklist**. Here, you will provide the following information:

- Whether the reporting requirement was met (yes/no);
- Classification of any issues (completeness/transparency);
- Whether you submitted a question(s) for clarification to the Party;
- Your notes and questions on each issue, which will help you in formulating findings in the review report;
- Recommendations or encouragements from the previous BTR review (for the review of second and subsequent BTRs).

### 3. Consideration of progress in implementing and achieving nationally determined contributions

Consideration of progress in implementing and achieving NDCs is a part of the TER that provides reviewers an opportunity to better understand how a Party is progressing towards its NDC targets and to inform, through the review report, other Parties and a broader audience of this important element of the ETF.

Note that the MPGs do not specify how the TERT should conduct the consideration of a Party's progress. However, it is clear that this assessment is to be based mainly on the information provided in the structured summary, taking into account, in particular, the indicators selected to track progress. In some cases, relevant information for tracking progress could be found in the CTF table 5 on mitigation policies and measures, actions and plans, and in the CTF table 7 on projections if a Party has indicated projection as its baseline.

The approach for consideration of progress described below draws on the experience and lessons learned from the current reporting and review system under the Convention.

According to the MPGs, to track progress in **implementing its NDC**, each Party shall in its BTR compare the most recent information for each selected indicator with the information for the reference points, levels, baselines, base years or starting points.

For the first biennial transparency report that contains information on the end year or end of the period of the NDC, each Party shall provide an assessment of whether it has **achieved the targets for its NDC**.

To better understand the distinction between implementation and achievement, imagine the case of a Party that has decided to implement its NDC in the period 2021–2030, with the end year as 2030. Assuming that the first BTR will be submitted in 2024 and cover the biennial period 2021–2022, subsequent BTRs will be submitted in 2026 for 2023–2024 (BTR2), 2028 for 2025–2026 (BTR3), 2030 for 2027–2028 (BTR4) and finally 2032 for 2029–2030 (BTR5). BTR5 will contain the information on the end year of the Party's NDC, that is, 2030.

In reviewing BTR1 to BTR4, you would consider how the Party is progressing with implementation of its NDC. Only in the review of BTR5 would you consider whether the Party has achieved its NDC because at that point, information for the end year (or the end of period) will be available.

Remember that the comparison method used for tracking progress in implementing (in the example above, BTR1 to BTR4) and achieving (i.e. BTR5) the NDC is the same – the most recent value of an indicator is compared with the information for the reference points, levels, baselines, base years or starting points.

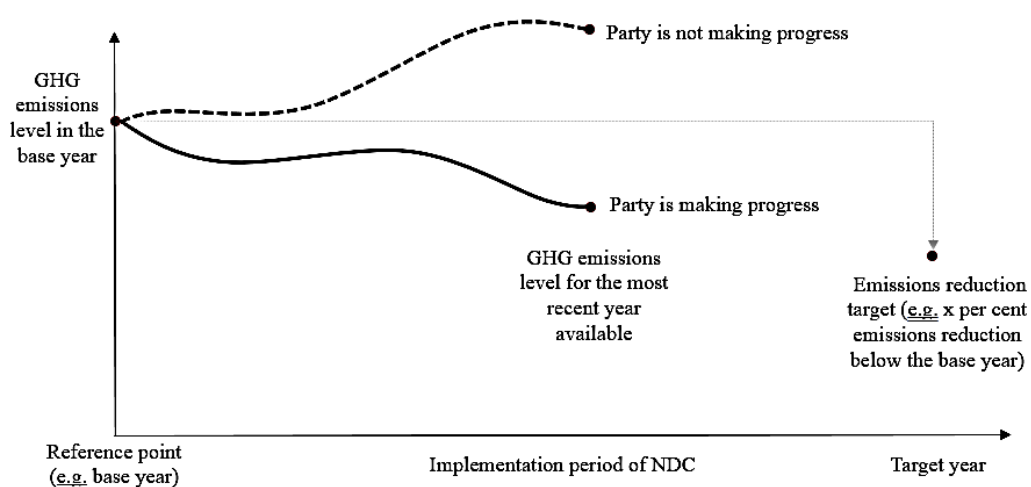
### 3.1. Progress in implementation

Figure 6 shows a simplified example of the trend of a quantitative indicator used in tracking progress of an NDC, that is, total GHG emissions, and three key points (marked as red dots) necessary to assess the progress: reference point (GHG emissions in the base year), GHG emissions for the most recent year available and the level of emissions that corresponds to the emission reduction target (calculated as a per cent reduction of base-year emissions because the NDC target in this hypothetical case is a base-year emission reduction target). For simplicity, it is assumed that the Party will not account for the contribution from the LULUCF sector and will not use ITMOs.

In considering the progress you will compare the value of the indicator for the most recent year available with the reference point and note in your findings the relative (percentage) and absolute (in kt CO<sub>2</sub> eq) difference. If the value of the indicator for the most recent year is constantly below the reference point (base-year emissions) and the trend is more or less consistent with this relative position, it means that Party is progressing towards the NDC target.

Conversely, if the value of the indicator for the most recent year is constantly above the reference point (dashed line) and the trend is more or less consistent with this relative position, it means that the Party is diverging from the NDC target and could face challenges in achieving it.

Figure 6. Example of tracking progress in the implementation period of an NDC



Use of qualitative indicators for tracking progress could be expected in cases where Parties have their NDCs in the form of mitigation actions or adaptation actions, or other policies and measures or projects. In such cases the focus will be on tracking progress how and when planning, adoption, and implementation phases were carried out without specific quantification of the outcomes of such actions, policies and measures or projects.

Your consideration of a Party's progress in implementing its NDC should follow these steps:

- a) State the NDC target(s) described by the Party in the BTR and/or the CTF tables;
- b) Provide a summary of quantitative or qualitative information on the reference points, trends of indicators, contribution of LULUCF and use of ITMOs, as applicable, and value of the indicators that correspond to the target year or period. For NDCs expressed as mitigation policies and measures, actions or plans, provide a summary of their status based on the selected qualitative (e.g. status (planned, adopted, implemented)) or quantitative (e.g. X per cent share of renewables owing to the implementation of the selected policy or measure) indicators;
- c) Compare the value of the indicators for the most recent year available with the reference point and note the relative (percentage) and absolute (in kt CO<sub>2</sub> eq) difference (e.g. X.X per cent or X,XXXX.XX kt CO<sub>2</sub> eq below the base year); in case of the qualitative indicator compare its status to the reference point if available (e.g. Policy A is still in the adoption phase while it was supposed to be implemented);
- d) Assess, on the basis of (a) to (c) above, whether the Party is making progress or not making sufficient progress towards its NDC targets;

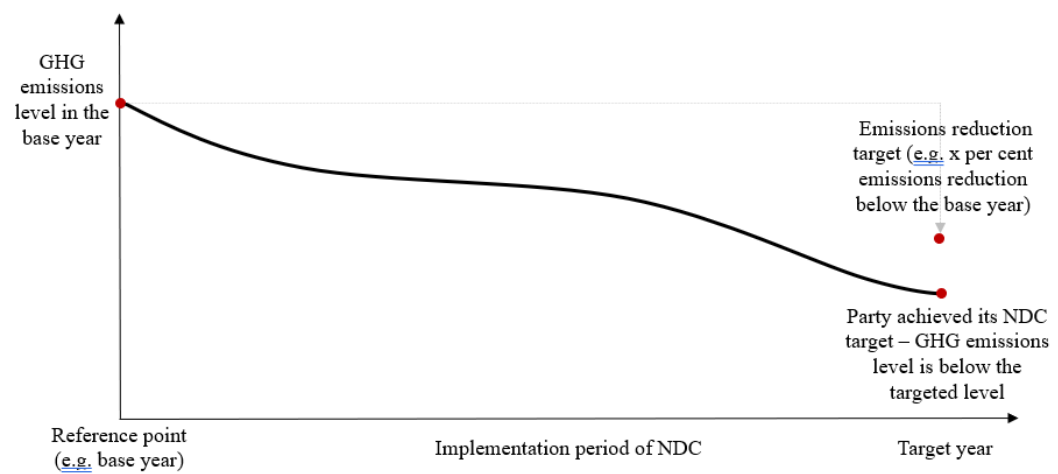
Only when the Party has identified a reported GHG projection as its baseline scenario target should you use the information on projections to assess progress, because the reference point for comparison is a future year(s) (e.g. 2030). In all other cases, projections shall not be used to assess progress.

### 3.2. Consideration of achievement

Figure 7 shows a simplified example of assessing the achievement of an NDC. Similar to the example in figure 6, the assessment of achievement is done by comparing the indicator in the target year with the reference point. If the achieved emission reduction between the target year and base year is equal to or greater than the NDC target, or alternatively, if the achieved GHG emission level in the target year is below the level that corresponds to the NDC target, the NDC is considered to be achieved.

Consideration of the achievement of the NDC should follow the same steps as those described above, except in step (d), instead of assessing progress, provide your assessment of whether the NDC target was achieved.

Figure 7. Example of assessing the achievement of an NDC



## 4. Practice activity

1. A Party provided CTF table 1 (“Structured summary: Description of selected indicators”) in its BTR submission.

<i>Indicator(s) selected to track progress</i>	<i>Description</i>
Indicator	Total GHG emissions without LULUCF
Information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate	1,000.00 kt CO <sub>2</sub> eq in 2005 (base year)
Updates in accordance with any recalculation of the GHG inventory, as appropriate	No updates
Relation to NDC	

How would you assess the completeness of the information provided in this CTF table? Is there anything specifically missing? Select one of the answers below the table.

- a) Information is fully complete; all reporting elements were reported.
- b) Information is not complete. The TERT should ask the Party for clarification on why \_\_\_\_\_ was not reported.
- c) It is not possible to assess completeness.

2. A Party provided an assessment of progress in implementing its NDC in CTF table 4 (“Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement”) (reproduced in part below) in its BTR3 submission, reporting for the period 2025–2026. The Party’s NDC target is a 30 per cent reduction in emissions below the base year (2005) level by 2030 (target year). The implementation period is from 2021 to 2030. The Party will not account for the contribution from the LULUCF sector and is not participating in cooperative approaches.

	Unit	Reference point (base year)	Implementation period of the NDC			Target level	Target year or period	Progress made by comparing the information for indicator with the base year
			....	2025	2026			
Indicator(s) selected to track progress and supporting information:								
Total GHG emissions without LULUCF	kt CO <sub>2</sub> eq	1,000	....	1,100	1,150	700	2030	In 2026, total GHG emissions without LULUCF is 15 per cent <span style="border: 1px solid black; padding: 0 2px;">above</span> <span style="border: 1px solid black; padding: 0 2px;">below</span> base year emissions
Where applicable, total GHG emissions and removals consistent with the NDC	kt CO <sub>2</sub> eq	NA	....	1,100	1,150			
Contribution from the LULUCF sector, as applicable	NA	NA	NA	NA	NA			
Information on ITMOs, if applicable	NA	NA	NA	NA	NA			
NA = not applicable								

How would you consider the Party’s progress towards its NDC target? Please take into consideration only information for the most recent years reported. Select one of the answers below the table.

- a) The Party has demonstrated progress in implementing its NDC target in the period 2025–2026 because the indicator it has selected to track progress is below the base-year emissions.
- b) The TERT should not consider progress in implementation because it is still too early in the implementation period to make this assessment.
- c) The Party has not demonstrated progress in implementing its NDC target in the period 2025–2026 because the indicator it has selected to track progress is above the base-year emissions.



3. A Party provided an assessment of progress in implementing its NDC in CTF table 4 (“Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement”) (reproduced in part below) in its BTR4 submission, reporting for the period 2027–2028. The Party’s NDC target is a 20 per cent reduction in emissions from the baseline scenario by 2030 (target year). The Implementation period is from 2021 to 2030. The Party will not account for the contribution from the LULUCF sector and is not participating in cooperative approaches.

Indicator(s) selected to track progress and supporting information:	Unit	Reference point (baseline)	Implementation period of the NDC			Target level	Target year or period	Progress made by comparing the information for indicator with the base year
			....	2027	2028			
Total GHG emissions without LULUCF	kt CO <sub>2</sub> eq	Baseline	....	1,150	1,120	1,080	2021–2030	In 2028, total GHG emissions without LULUCF is <input type="text"/> per cent <input type="text"/> [above][below] the baseline scenario value for 2028
Baseline scenario	kt CO <sub>2</sub> eq	NA	....	1,200	1,250			
Where applicable, total GHG emissions and removals consistent with the NDC	kt CO <sub>2</sub> eq	NA	....	1,150	1,000			
Contribution from the LULUCF sector, as applicable	NA	NA	NA	NA	NA			
Information on ITMOs, if applicable	NA	NA	NA	NA	NA			
NA = not applicable								

NA = not applicable

**Fill in the missing parts of this statement:**

The most recent information for the indicator selected to track progress, that is , is  per cent  the baseline scenario emissions in 2028. The TERT considers that the Party is  progress in implementing its NDC target, which is a  per cent reduction in emissions below the baseline scenario emissions in .

4. A Party provided an assessment of the achievement of its NDC in CTF table 4 (“Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement”) (reproduced in part below) in its BTR5 submission, reporting for the period 2029–2030. The Party’s NDC targets are implementation of mitigation actions to increase the share of renewable energy and implementation of an energy efficiency programme for industry. The implementation period is from 2021 to 2030.

	Unit	Reference point (baseline)	....	Implementation period of the NDC		Target level	Target year or period	Progress made by comparing the information for indicator with the base year
				2029	2030			
Indicator(s) selected to track progress and supporting information:								
Share of renewable energy in the final energy consumption	%	See renewable energy trajectory	....	28.0	31.5	30.0	2030	Share of renewable energy is 5% above the targeted level
Accomplishment of all three phases in adoption and implementation of regulation on energy efficiency programme in industry	NA	NA	....	Phase 2 implemented	Phase 3 implemented	Full implementation by 2030	2021–2030	Phase 3 is fully implemented
Adopted renewable energy trajectory (2021–2030)	%	NA	....	29.0	30.0			
Where applicable, total GHG emissions and removals consistent with the NDC	kt CO <sub>2</sub> eq	NA	....	1,000	950			
Contribution from the LULUCF sector, as applicable	NA	NA	NA	NA	NA			
Information on ITMOs, if applicable	NA	NA	NA	NA	NA			
Assessment of the achievement of the Party's NDC:								
Restate the target(s):	(1) 30% share of renewable energy in the final energy consumption in 2030; (2) full implementation of regulation on energy efficiency for industry in the period 2021–2030							
Information for reference point(s):	(1) 30% renewable energy in 2030; (2) full implementation by 2030							
Final information for the indicator(s):	(1) Share of renewable energy in 2030 = 31.5%; (2) phase 3 (final) is fully implemented							

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Comparison: (1) Share of renewable energy is above the targeted level in 2030; (2) phase 3 (final) is implemented as set out in the NDC target

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Achievement of NDC: ☐Yes☐No

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NA = not applicable

Do you consider the Party has achieved its NDC targets? In your elaboration, use the following steps:

- a) State the NDC target(s) described by the Party in the BTR and/or the CTF table;
- b) Compare the value of the indicator(s) for the most recent year available with the reference point;
- c) Assess, on the basis of (a) and (b) above, the achievement of the NDC.

Write your consideration of the achievement of the NDC below:

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## 5. Lesson summary

- Your main task as a member of the TERT is to review the consistency of the information submitted in the BTR with the provisions set out in the annex to decision 18/CMA.1 and annex II to decision 5/CMA.3, and to consider the Party's implementation and achievement of its NDC.
- Completeness and transparency are the two key reporting principles to consider when reviewing the consistency of the information provided by Parties in their BTRs. They are assessed independently.
- Information should be considered complete if no reporting requirement is excluded.
- Information should be considered transparent if the elements necessary for its understanding are all provided in an open, clear and factual manner.
- To assess completeness and transparency, you should first carefully check all reported information in the BTR before you start to formulate questions to ask the Party.
- The thematic checklist is used as a review tool by the TERT to assess the completeness and transparency of the information reported in the BTRs.
- To track progress in implementing and achieving their NDCs, Parties shall in their BTRs compare the most recent information for each selected indicator with the information for the reference points, levels, baselines, base years or starting points.

## LESSON 3: DRAFT

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### 1. Guiding principles

Once you have completed your assessment of the completeness and transparency of the reported information and considered the Party's progress in implementing and achieving its NDC, you must write up your findings in the review report and formulate recommendations or encouragements, depending on the nature of the reporting requirements and your findings.

In drafting your findings, apply following guiding principles:

- Describe the issue clearly (what is the problem and why?) and categorize it as relating to completeness or transparency;
- Describe any clarification or additional information provided by the Party during the review;
- Note whether the Party resolved the issue during the review, and if the issue was resolved, describe how;
- Provide recommendations to the Party where you have identified issues related to mandatory reporting elements and encouragements for non-mandatory elements;
- Write clear, specific and precise descriptions – avoid general statements;
- Make recommendations and encouragements time-bound – they should be addressed in the next BTR;
- Be constructive and suggest ways to improve the reporting in the future in any areas where issues have been identified;
- Even if the Party provided information that resolved the issue during the review, you should still provide a recommendation or an encouragement to improve the reporting in relation to the issue in the next BTR – the only exception to this rule is when the Party resubmits its BTR with all issues resolved.

### 2. Practical approach

In the BTR review, you must provide a comprehensive assessment of whether the information submitted by the Party is consistent with the MPGs and consider the Party's progress in implementing and achieving its NDC.

For the consideration of progress, it is important that you present your findings in a coherent narrative that weaves together the technical assessment of the various reporting elements and provides a clear understanding of the Party's progress in implementing and achieving its NDC, following the structure presented in section 2 ("Assess").

Based on experience of the current MRV system under the Convention, reviewing the information necessary to track progress in implementing and achieving different types of targets is considered a

technically demanding task. To ensure consistency across BTR reviews and to reduce the burden on technical experts to the extent possible, the secretariat is responsible for preparing a review report template that contains all necessary chapters and provides text common to all review reports, tables for inputting information and figures that accommodate different types of NDCs.

In drafting your findings, focus on the completeness and transparency of reporting and follow the well-established three-step approach:

- Explain the identified completeness or transparency issue;
- Document any clarification received from the Party during the review on why the information was not reported or was not transparent, as well as any additional information that was provided;
- Formulate a recommendation or an encouragement depending on whether the issue relates to a mandatory or a non-mandatory reporting requirement, respectively. If possible, include guidance to the Party on how to resolve such issues in the future.

*Example of how to draft your findings*

Table 2 below shows a hypothetical example of the findings of the review of the reporting of the information necessary to track progress (bold text emphasizes key words and phrases). Note that in the case of completeness, it is evident that the information was not provided, thus the mandatory reporting requirement was not met. In the case of transparency, information was provided but it was internally inconsistent between different CTF tables. Even though the Party provided the information and an explanation for why the issue occurred during the review, the TERT must still make a recommendation regarding this issue.

**Table 2.** Hypothetical example of the findings of the review of information reported in a BTR

No.	MPGs reporting requirement, issue type and assessment	Description of the finding with recommendation or encouragement
1	Reporting requirement specified in: <b>Paragraph 74</b>  Issue type: <b>Completeness</b>  Assessment: <b>Recommendation</b>	<b>The Party did not provide</b> a description of the methodology used for constructing its baseline scenario that pertains to its NDC target in the CTF table 3 or in the textual part of the BTR.  <b>During the review</b> , the Party provided a detailed description of the methodology used for constructing its baseline scenario.  <b>The TERT recommends</b> that the Party include a description of the methodology used for constructing its baseline scenario that pertains to its NDC target, including any updates, in its next BTR.
2	Reporting requirement specified in: <b>Paragraph 77</b>  Issue type: <b>Transparency</b>  Assessment: <b>Recommendation</b>	<b>The Party provided</b> in CTF table 4 information on the indicators it has selected to track progress. <b>However</b> , one of these indicators is different from those described in CTF table 1.  <b>During the review</b> , the Party explained that the correct information on this indicator is provided in CTF table 1.  <b>The TERT recommends</b> the Party provide consistent information on the selected indicators in the CTF tables of its next BTR.

For the consideration of progress, it is important that you present your findings in a coherent narrative that weaves together the technical assessment of the various reporting elements and provides a clear understanding of the Party's progress in implementing and achieving its NDC, following the structure presented in section 2 ("Assess").

### 3. Practice activity

1. In drafting your findings, you must formulate recommendations and encouragements to the Party in cases where information in the BTR and/or CTF tables is not complete or transparent.

True

False

2. In drafting your findings, the following guiding principles should be applied (*select all answers that apply*):

- a) Describe the reporting issue in a clear and specific manner.
- b) Include clarifications provided by the Party during the review.
- c) Do not provide suggestions on how the reporting issues could be resolved.
- d) Be specific in your recommendations or encouragements with regard to when the reporting issue should be resolved.

3. Read the following scenario from a hypothetical TER of a BTR and write your findings in the table below, following the example presented in table 2.

The TERT's expert for tracking progress of the NDC has identified an issue related to the definitions needed to understand each indicator. In the textual part of the BTR, the Party has provided definitions for all indicators used for tracking progress, that is, total GHG emissions and share of renewable energy, while in CTF table 2, only one definition has been provided (for the share of renewable energy), although not entirely consistently with the definition in the BTR. In response to a question raised by the expert, the Party clarified that the correct definition for the share of renewable energy is provided in CTF table 2.

No.	MPGs reporting requirement, issue type and assessment	Description of the finding with recommendation or encouragement
1	Reporting requirement specified in: <b>Paragraph</b> <input type="text"/>  Issue type: <b>[Completeness]</b> <b>[Transparency]</b>  Assessment: <b>[Recommendation]</b> <b>[Encouragement]</b>	<input type="text"/>



## 4. Lesson summary

- In drafting your findings, be as specific as possible, try to avoid general statements and structure your findings following the BTR review report template.
- Follow the well-established three-step approach when drafting your findings on consistency with the MPGs: (1) explain the identified completeness or transparency issue, (2) document any clarification received from the Party during the review on why the information was not reported or was not transparent, and (3) formulate a recommendation or an encouragement depending on whether the issue relates to a mandatory or a non-mandatory reporting requirement, respectively. If possible, include guidance to the Party on how to resolve such issues in the future.
- For the consideration of progress, it is important that you present your findings in a clear and coherent narrative that weaves together the technical assessment of the various reporting elements and provides a clear understanding of the Party's progress in implementing and achieving its NDC.

## SELF-CHECK QUIZ

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**Congratulations!** You have reached the end of this sub-course on tracking progress in implementing and achieving NDCs. Let's check what have you learned. This is a short quiz that covers all three stages – prepare, assess and draft – that you will cover during the review.

1. To prepare for the TER, you should first:

- a) Start writing findings in the review report.
- b) Carefully read and understand the relevant reporting and review provisions.
- c) Assess the Party's progress in implementing its NDC.

2. Your tasks as a reviewer are to:

- a) Assess the appropriateness of the indicators selected to track progress and whether the Party's NDC is fair and ambitious.
- b) Explain to the Party the reporting requirements for the BTR.
- c) Review the consistency of the information submitted in the BTR with the MPGs and consider the Party's implementation and achievement of its NDC.

3. Parties are required to report information in the structured summary:

- a) In narrative and tabular (CTF) format, as applicable.
- b) Only in CTF tables.
- c) Only in the textual part of the BTR.

4. In reviewing the consistency of information on tracking progress submitted in the BTR with the MPGs, you need to check:

- a) Whether the NDC target was achieved.
- b) Whether the BTR was submitted on time.
- c) The completeness and transparency of the information.

5. Information is considered to be transparent if:

- a) It is provided in the BTR.
- b) All the elements necessary for its understanding are provided in an open, clear and factual manner.
- c) Most of the elements necessary for its understanding are provided in an open, clear and factual manner.

6. Consideration of a Party's progress in implementing and achieving its NDC is based on the information provided in:

- a) The description of the NDC.
- b) The description of national circumstances and institutional arrangements.
- c) The structured summary.

7. Parties track progress in implementing their NDCs by:

- a) Comparing the most recent information for each selected indicator with the information on the reference points, levels, baselines, base years or starting points.
- b) Comparing the targeted level for each selected indicator with the information on the reference points, levels, baselines, base years or starting points.
- c) Comparing the total GHG emissions and removals consistent with the NDC with the selected indicators.

8. In drafting your consideration of progress in implementing and achieving an NDC, it is important to:

- a) Provide a simple yes-or-no assessment of whether you believe the Party is making progress.
- b) Present your assessment in a clear, factual and coherent narrative that provides a clear understanding of the Party's progress in implementing and achieving its NDC.
- c) Avoid being specific in your assessment of progress because it is up to the Party to provide all the specific information and only its completeness and transparency should be assessed by the TERT.

9. For each reporting issue identified, you should:

- a) Formulate questions for clarification and send them to the Party.
- b) Provide your assumptions as to why the Party has not provided the required information.
- c) Leave it as it is – no clarifications are needed.

# Annex 1

## **Decision 18/CMA.1, annex, chapter III.C (“Information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4 of the Paris Agreement”), paragraphs 65–79**

65. Each Party shall identify the indicator(s) that it has selected to track progress towards the implementation and achievement of its NDC under Article 4. Indicators shall be relevant to a Party's NDC under Article 4, and may be either qualitative or quantitative.

66. These indicators could include, as appropriate, for example: net GHG emissions and removals, percentage reduction of GHG intensity, relevant qualitative indicators for a specific policy or measure, mitigation co-benefits of adaptation actions and/or economic diversification plans or other (e.g. hectares of reforestation, percentage of renewable energy use or production, carbon neutrality, share of non-fossil fuel in primary energy consumption and non-GHG related indicators).

67. Each Party shall provide the information for each selected indicator for the reference point(s), level(s), baseline(s), base year(s) or starting point(s), and shall update the information in accordance with any recalculation of the GHG inventory, as appropriate.

68. Each Party shall provide the most recent information for each selected indicator identified in paragraph 65 above for each reporting year during the implementation period of its NDC under Article 4.

69. Each Party shall compare the most recent information for each selected indicator with the information provided pursuant to paragraph 67 above to track progress made in implementing its NDC under Article 4.

70. For the first biennial transparency report that contains information on the end year or end of the period of its NDC under Article 4, each Party shall provide an assessment of whether it has achieved the target(s) for its NDC under Article 4 based on the relevant information described in paragraphs 59–69 above and paragraph 78 below, as applicable, and the most recent information for each selected indicator relevant to tracking progress towards the implementation and achievement of its NDC under Article 4.

71. For the first NDC under Article 4, each Party shall clearly indicate and report its accounting approach, including how it is consistent with Article 4, paragraphs 13 and 14, of the Paris Agreement. Each Party may choose to provide information on accounting of its first NDC consistent with decision 4/CMA.1.

72. For the second and subsequent NDC under Article 4, each Party shall provide information referred to in chapter III.B and C above consistent with decision 4/CMA.1. Each Party shall clearly indicate how its reporting is consistent with decision 4/CMA.1.

73. Each Party shall provide any definitions needed to understand its NDC under Article 4, including those related to each indicator identified in paragraph 65 above, those related to any sectors or

categories defined differently than in the national inventory report, or the mitigation co-benefits of adaptation actions and/or economic diversification plans.

74. Each Party shall provide a description of each methodology and/or accounting approach used, as applicable for:

- (a) Target(s), as described in paragraph 64 above;
- (b) The construction of baselines, as described in paragraph 64 above, to the extent possible;
- (c) Each indicator identified in paragraph 65 above.

75. The information referred to in paragraph 74 above shall include, as applicable and available to the Party's NDC under Article 4:

- (a) Key parameters, assumptions, definitions, data sources and models used;
- (b) IPCC guidelines used;
- (c) Metrics used;
- (d) Where applicable to its NDC, any sector-, category- or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, taking into account any relevant decision under the Convention, including as applicable:
  - (i) The approach used to address emissions and subsequent removals from natural disturbances on managed lands;
  - (ii) The approach used to account for emissions and removals from harvested wood products;
  - (iii) The approach used to address the effects of age-class structure in forests;
- (e) Methodologies used to estimate mitigation co-benefits of adaptation actions and/or economic diversification plans;
- (f) Methodologies associated with any cooperative approaches that involve the use of internationally transferred mitigation outcomes towards its NDC under Article 4, consistent with CMA guidance on cooperative approaches under Article 6;
- (g) Methodologies used to track progress arising from the implementation of policies and measures;
- (h) Any other methodologies related to its NDC under Article 4;
- (i) Any conditions and assumptions relevant to the achievement of its NDC under Article 4.

76. Each Party shall also:

- (a) Describe, for each indicator identified in paragraph 65 above, how it is related to its NDC under Article 4;

- (b) Explain how the methodology in each reporting year is consistent with the methodology or methodologies used when communicating the NDC;
- (c) Explain methodological inconsistencies with its most recent national inventory report, if applicable;
- (d) Describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed in relation to Article 6, if relevant.

77. Each Party shall provide the information referred to in paragraphs 65–76 above in a structured summary to track progress made in implementing and achieving its NDC under Article 4, including:

- (a) For each selected indicator:
  - (i) Information for the reference point(s), level(s), baseline(s), base year(s), or starting point(s) referred to in paragraph 67 above;
  - (ii) Information for previous reporting years during the implementation period of its NDC under Article 4, identified in paragraph 68 above, as applicable;
  - (iii) The most recent information identified in paragraph 68 above;
- (b) Where applicable, information on GHG emissions and removals consistent with the coverage of its NDC under Article 4;
- (c) Contribution from the LULUCF sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals, as applicable;
- (d) Each Party that participates in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC, shall also provide the following information in the structured summary consistently with relevant decisions adopted by the CMA on Article 6:
  - (i) The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC on an annual basis reported biennially;
  - (ii) An emissions balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for internationally transferred mitigation outcomes first-transferred/transferred and a subtraction for internationally transferred mitigation outcomes used/acquired, consistent with decisions adopted by the CMA on Article 6;
  - (iii) Any other information consistent with decisions adopted by the CMA on reporting under Article 6;
  - (iv) Information on how each cooperative approach promotes sustainable development; and ensures environmental integrity and transparency, including in governance; and applies robust accounting to ensure inter alia the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6.

78. Each Party with an NDC under Article 4 that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits consistent with Article 4, paragraph 7, of the

Paris Agreement shall provide the information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures, including:

- (a) Sectors and activities associated with the response measures;
- (b) Social and economic consequences of the response measures;
- (c) Challenges in and barriers to addressing the consequences;
- (d) Actions to address the consequences.

79. Each Party shall report the information referred to in paragraphs 65–78 above in a narrative and common tabular format, as applicable. Such common tabular formats should accommodate all types of NDC under Article 4, as appropriate.

## Annex 2

### Decision 5/CMA.3, annex II (“Common tabular formats for the electronic reporting of the information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement”): structured summary tables

#### 1. Structured summary: Description of selected indicators

<i>Indicator(s) selected to track progress<sup>a</sup></i>	<i>Description</i>
{Indicator}	
	Information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate <sup>b</sup>
	Updates in accordance with any recalculation of the GHG inventory, as appropriate <sup>b</sup>
	Relation to NDC <sup>c</sup>

*Notes:* (1) Pursuant to para. 79 of the MPGs, each Party shall report the information referred to in paras. 65–78 of the MPGs in a narrative and common tabular format, as applicable. (2) A Party may amend the reporting format (e.g. Excel file) to remove specific rows in this table if the information to be provided in those rows is not applicable to the Party’s NDC under Article 4 of the Paris Agreement, in accordance with the MPGs. (3) The Party could add rows for each additional selected indicator and related information.

<sup>a</sup> Each Party shall identify the indicator(s) that it has selected to track progress of its NDC (para. 65 of the MPGs).

<sup>b</sup> Each Party shall provide the information for each selected indicator for the reference point(s), level(s), baseline(s), base year(s) or starting point(s), and shall update the information in accordance with any recalculation of the GHG inventory, as appropriate (para. 67 of the MPGs).

<sup>c</sup> Each Party shall describe for each indicator identified how it is related to its NDC (para. 76(a) of the MPGs).

*Custom footnotes:*

<i>Documentation box:</i>
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## 2. Structured summary: Definitions needed to understand NDC

Definitions <sup>a</sup>
<i>Definition needed to understand each indicator:</i>
{Indicator}
<i>Any sector or category defined differently than in the national inventory report:</i>
{Sector}
{Category}
<i>Definition needed to understand mitigation co-benefits of adaptation actions and/or economic diversification plans:</i>
{Mitigation co-benefit(s)}
<i>Any other relevant definitions:</i>
{...}

*Notes:* (1) Pursuant to para. 79 of the MPGs, each Party shall report the information referred to in paras. 65–78 of the MPGs in a narrative and common tabular format, as applicable. (2) A Party may amend the reporting format (e.g. Excel file) to remove specific rows in this table if the information to be provided in those rows is not applicable to the Party's NDC under Article 4 of the Paris Agreement, in accordance with the MPGs. (3) The Party could add rows for each additional sector, category, mitigation co-benefits of adaptation actions and/or economic diversification plans, indicator and any other relevant definitions.

<sup>a</sup> Each Party shall provide any definitions needed to understand its NDC under Article 4, including those related to each indicator identified in para. 65 of the MPGs, those related to any sectors or categories defined differently than in the national inventory report, or the mitigation co-benefits of adaptation actions and/or economic diversification plans (para. 73 of the MPGs).

*Custom footnotes:*

<i>Documentation box:</i>
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**3. Structured summary: Methodologies and accounting approaches – consistency with Article 4, paragraphs 13 and 14, of the Paris Agreement and with decision 4/CMA.1**

<i>Reporting requirement</i>	<i>Description or reference to the relevant section of the BTR</i>
<i>For the first NDC under Article 4:<sup>a</sup></i>	Accounting approach, including how it is consistent with Article 4, paragraphs 13–14, of the Paris Agreement (para. 71 of the MPGs)
<i>For the second and subsequent NDC under Article 4, and optionally for the first NDC under Article 4:<sup>b</sup></i>	<p>Information on the accounting approach used is consistent with paragraphs 13–17 and annex II of decision 4/CMA.1 (para. 72 of the MPGs)</p> <p>Explain how the accounting for anthropogenic emissions and removals is in accordance with methodologies and common metrics assessed by the IPCC and in accordance with decision 18/CMA.1 (para. 1(a) of annex II to decision 4/CMA.1)</p> <p>Explain how consistency has been maintained between any GHG data and estimation methodologies used for accounting and the Party's GHG inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (para. 2(b) of annex II to decision 4/CMA.1)</p> <p>Explain how overestimation or underestimation has been avoided for any projected emissions and removals used for accounting (para. 2(c) of annex II to decision 4/CMA.1)</p>
<i>For each NDC under Article 4:<sup>c</sup></i>	<p><i>Accounting for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the IPCC and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement:</i></p> <p>Each methodology and/or accounting approach used to assess the implementation and achievement of the target(s), as applicable (para. 74(a) of the MPGs)</p> <p>Each methodology and/or accounting approach used for the construction of any baseline, to the extent possible (para. 74(b) of the MPGs)</p> <p>If the methodology or accounting approach used for the indicator(s) in table 1 differ from those used to assess the implementation and achievement the target, describe each methodology or accounting approach used to generate the information generated for each indicator in the tables 4 and 5 (para. 74(c) of the MPGs)</p> <p>Any conditions and assumptions relevant to the achievement of the NDC under Article 4, as applicable and available (para. 75(i) of the MPGs)</p> <p>Key parameters, assumptions, definitions, data sources and models used, as applicable and available (para. 75(a) of the MPGs)</p> <p>IPCC Guidelines used, as applicable and available (para. 75(b) of the MPGs)</p>

<i>Reporting requirements</i>	<i>Description or reference to the relevant section of the BTR</i>
Report the metrics used, as applicable and available (para. 75(c) of the MPGs)	
For Parties whose NDC cannot be accounted for using methodologies covered by IPCC guidelines, provide information on their own methodology used, including for NDCs, pursuant to Article 4, paragraph 6, of the Paris Agreement, if applicable (para. 1(b) of annex II to decision 4/CMA.1)	
Provide information on methodologies used to track progress arising from the implementation of policies and measures, as appropriate (para. 1(d) of annex II to decision 4/CMA.1)	
Where applicable to its NDC, any sector-, category- or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, taking into account any relevant decision under the Convention, as applicable (para. 75(d) of the MPGs)	
For Parties that address emissions and subsequent removals from natural disturbances on managed lands, provide detailed information on the approach used and how it is consistent with relevant IPCC guidance, as appropriate, or indicate the relevant section of the national GHG inventory report containing that information (para. 1(e) of annex II to decision 4/CMA.1, para. 75(d)(i) of the MPGs)	
For Parties that account for emissions and removals from harvested wood products, provide detailed information on which IPCC approach has been used to estimate emissions and removals (para. 1(f) of annex II to decision 4/CMA.1, para. 75(d)(ii) of the MPGs)	
For Parties that address the effects of age-class structure in forests, provide detailed information on the approach used and how this is consistent with relevant IPCC guidance, as appropriate (para. 1(g) of annex II to decision 4/CMA.1, para. 75(d)(iii) of the MPGs)	
How the Party has drawn on existing methods and guidance established under the Convention and its related legal instruments, as appropriate, if applicable (para. 1(c) of annex II to decision 4/CMA.1)	
Any methodologies used to account for mitigation co-benefits of adaptation actions and/or economic diversification plans (para. 75(e) of the MPGs)	
Describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed related to Article 6 if relevant (para. 76(d) of the MPGs)	
Any other methodologies related to the NDC under Article 4 (para. 75(h) of the MPGs)	
<i>Ensuring methodological consistency, including on baselines, between the communication and implementation of NDCs (para. 12(b) of the decision 4/CMA.1):</i>	
Explain how consistency has been maintained in scope and coverage, definitions, data sources, metrics,	

<i>Reporting requirement</i>	<i>Description or reference to the relevant section of the BTR</i>
assumptions and methodological approaches including on baselines, between the communication and implementation of NDCs (para. 2(a) of annex II to decision 4/CMA.1)	
Explain how consistency has been maintained between any GHG data and estimation methodologies used for accounting and the Party's GHG inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (para. 2(b) of annex II to decision 4/CMA.1) and explain methodological inconsistencies with the Party's most recent national inventory report, if applicable (para. 76(c) of the MPGs)	
<i>For Parties that apply technical changes to update reference points, reference levels or projections, the changes should reflect either of the following (para. 2(d) of annex II to decision 4/CMA.1):</i>	
Technical changes related to technical corrections to the Party's inventory (para. 2(d)(i) of annex II to decision 4/CMA.1)	
Technical changes related to improvements in accuracy that maintain methodological consistency (para. 2(d)(ii) of annex II to decision 4/CMA.1)	
Explain how any methodological changes and technical updates made during the implementation of their NDC were transparently reported (para. 2(e) of annex II to decision 4/CMA.1)	
<i>Striving to include all categories of anthropogenic emissions or removals in the NDC and, once a source, sink or activity is included, continuing to include it (para. 3 of annex II to decision 4/CMA.1):</i>	
Explain how all categories of anthropogenic emissions and removals corresponding to their NDC were accounted for (para. 3(a) of annex II to decision 4/CMA.1)	
Explain how Party is striving to include all categories of anthropogenic emissions and removals in its NDC, and, once a source, sink or activity is included, continue to include it (para. 3(b) of annex II to decision 4/CMA.1)	
Provide an explanation of why any categories of anthropogenic emissions or removals are excluded (para. 4 of annex II to decision 4/CMA.1)	
<i>Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC</i>	
Provide information on any methodologies associated with any cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 (para. 75(f) of the MPGs)	
Provide information on how each cooperative approach promotes sustainable development, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	

<i>Reporting requirement</i>	<i>Description or reference to the relevant section of the BTR</i>
Provide information on how each cooperative approach ensures environmental integrity consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	
Provide information on how each cooperative approach ensures transparency, including in governance, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	
Provide information on how each cooperative approach applies robust accounting to ensure, inter alia, the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	
Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) of the MPGs)	
<p><i>Notes:</i> (1) Pursuant to para. 79 of the MPGs, each Party shall report the information referred to in paras. 65–78 of the MPGs in a narrative and common tabular format, as applicable. (2) A Party may amend the reporting format (e.g. Excel file) to remove specific rows in this table if the information to be provided in those rows is not applicable to the Party's NDC under Article 4 of the Paris Agreement, in accordance with the MPGs.</p> <p><sup>a</sup> For the first NDC under Article 4, each Party shall clearly indicate and report its accounting approach, including how it is consistent with Article 4, paras. 13–14, of the Paris Agreement (para. 71 of the MPGs)</p> <p><sup>b</sup> For the second and subsequent NDC under Article 4, each Party shall provide information referred to in chapter III.B and C of the MPGs consistent with decision 4/CMA.1. Each Party shall clearly indicate how its reporting is consistent with decision 4/CMA.1 (para. 72 of the MPGs). Each Party may choose to provide information on accounting of its first NDC consistent with decision 4/CMA.1 (para. 71 of the MPGs).</p>	
<i>Custom footnotes:</i>	
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#### 4. Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement<sup>a</sup>

Indicator(s) selected to track progress of the NDC or portion of NDC under Article 4 of the Paris Agreement (paras. 65 and 77(a) of the MPGs)	Unit, as applicable	Reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate (paras. 67 and 77(a)(i) of the MPGs)	Implementation period of the NDC covering information for previous reporting years, as applicable, and the most recent year, including the end year or end of period (paras. 68 and 77(a)(ii–iii) of the MPGs)						Target level <sup>b</sup>	Target year or period	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (paras. 69–70 of the MPGs)
			Year 1	Year 2	...	...	...	End year			
Indicator(s) selected to track progress of the NDC or portion of NDC under Article 4 of the Paris Agreement (paras. 65 and 77(a) of the MPGs):											
{Indicator}											
{Parties can add rows for each additional indicator and supporting information for each indicator, e.g. baseline values, baseline for the portion of NDC, target values, mitigation effects of policies and measures, etc.}											
Where applicable, total GHG emissions and removals consistent with the coverage of the NDC (para. 77(b) of the MPGs)											
Contribution from the LULUCF sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals, as applicable (para. 77(c) of the MPGs)											
Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 of the Paris Agreement, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of the NDC, shall provide (para. 77(d) of the MPGs):											
If applicable, an indicative multi-year emissions trajectory, trajectories or budget for its NDC implementation period (para. 7(a)(i), annex to decision 2/CMA.3)											
If applicable, multi-year emissions trajectory, trajectories or budget for its NDC implementation period that is consistent with the NDC (para. 7(b), annex to decision 2/CMA.3)											
Annual anthropogenic emissions by sources and removals by sinks covered by its NDC or, where applicable, from the emission or sink categories as identified by the host Party pursuant to paragraph 10 of annex to decision 2/CMA.3 (para. 23(a), annex to decision 2/CMA.3) (as part of para. 77 (d)(i) of the MPGs)											
Annual anthropogenic emissions by sources and removals by sinks covered by its NDC or, where applicable, from the											

	Unit, as applicable	Reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate (para. 67 and 77(a)(i) of the MPGs)	Implementation period of the NDC covering information for previous reporting years, as applicable, and the most recent year, including the end year or end of period (paras. 68 and 77(a)(i)-(ii) of the MPGs)					Target level <sup>a</sup>	Target year or period	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (paras. 69–70 of the MPGs)
			Year 1	Year 2	...	...	...			
portion of its NDC in accordance with paragraph 10, annex to decision 2/CMA.3 (para. 23(b), annex to decision 2/CMA.3)										
If applicable, 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, annex to decision 18/CMA.1 (para. 23(i), annex, decision 2/CMA.3)										
Annual quantity of ITMOs first transferred (para. 23(c), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)										
Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes, as appropriate (para. 23(d), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)										
Annual quantity of ITMOs used towards achievement of the NDC (para. 23(e), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)										
Net annual quantity of ITMOs resulting from paras. 23(c)-(e), annex to decision 2/CMA.3 (para. 23(f), annex to decision 2/CMA.3)										
If applicable, the cumulative amount of ITMOs, divided by the number of elapsed years in the NDC implementation period (para. 7(a)(ii), annex to decision 2/CMA.3)										
Total quantitative corresponding adjustments used to calculate the emissions balance referred to in para. 23(k)(d), annex to decision 2/CMA.3, in accordance with the Party's method for applying corresponding adjustments consistent with section III E, annex to decision 2/CMA.3 (Application of corresponding adjustments) (para. 23(g), annex to decision 2/CMA.3)										
The cumulative information in respect of the annual information in para. 23(f), annex to decision 2/CMA.3, as applicable (para. 23(h), annex to decision 2/CMA.3)										
For metrics in tonnes of CO <sub>2</sub> eq. or non-GHG, an annual emissions balance consistent with chapter III E (Application of corresponding adjustment), annex, decision 2/CMA.3 (para.										



23(k)(i), annex to decision 2/CMA.3) (as part of para. 77 (d)(ii) of the MPGs)	Unit, as applicable	Reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate (paras. 67 and 77(a)(i) of the MPGs)	Implementation period of the NDC covering information for previous reporting years, as applicable, and the most recent year, including the end year or end of period (paras. 68 and 77(a)(ii-iii) of the MPGs)						Target level <sup>a</sup>	Target year or period	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (paras. 69–70 of the MPGs)
			Year 1	Year 2	...	...	...	End year			
For metrics in non-GHG, for each non-GHG metric determined by participating Parties, annual adjustments resulting in an annual adjusted indicator, consistent with para. 9 of chapter III E (Corresponding adjustments), annex to decision 2/CMA.3, and future guidance to be adopted by the CMA (para. 23(k)(ii), annex to decision 2/CMA.3)											
Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) of the MPGs)											
<b>Assessment of the achievement of the Party's NDC under Article 4 of the Paris Agreement (para. 70 of the MPGs):</b>											
Restate the target of the Party's NDC:											
Information for reference point(s), level(s), baseline(s), base year(s), or starting point(s):											
Final information for the indicator for the target year/period, including the application of the necessary corresponding adjustments consistent with chapter III, annex, decision 2/CMA.3 (Corresponding adjustments) and consistent with future decisions from the CMA (para. 23(i), annex to decision 2/CMA.3):											
Comparison:											
Achievement of NDC: <i>(yes/no, explanation)</i>											

Notes: (1) Pursuant to para. 79 of the MPGs, each Party shall report the information referred to in paras. 65–78 of the MPGs in a narrative and common tabular format, as applicable. (2) A Party may amend the reporting format (e.g. Excel file) to remove specific rows in this table if the information to be provided in those rows is not applicable to the Party's NDC under Article 4 of the Paris Agreement, in accordance with the MPGs. (3) The Party could add rows for each additional selected indicator.

<sup>a</sup> This table could be used for each NDC target in case Party's NDC has multiple targets.

<sup>b</sup> Parties may provide information on conditional targets in a documentation box with references to the relevant page in their biennial transparency report.

Custom footnotes:

Documentation box:

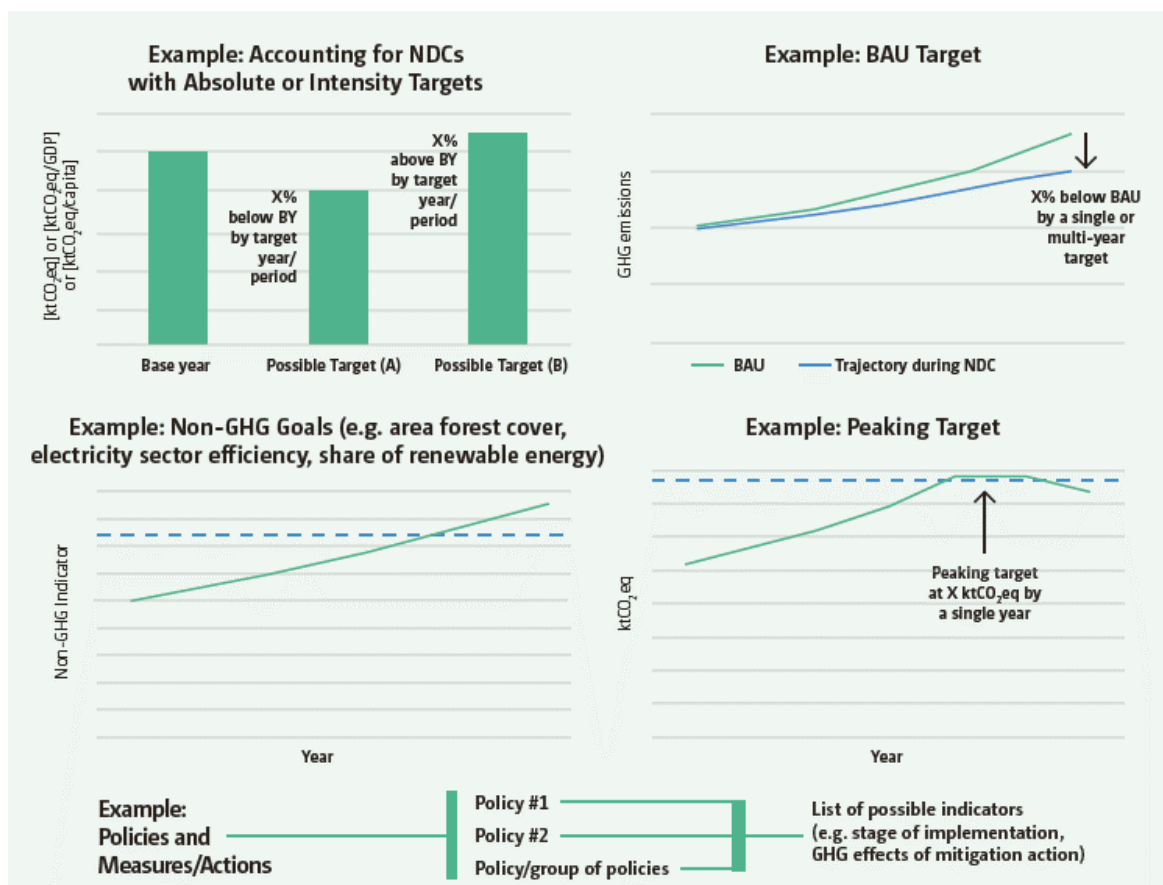


## Annex 3

### Common types of nationally determined contribution targets

Because they are defined at the national level, NDCs can come in many forms. Common classifications for the goals set out in NDCs are as follows (see also the figure below).

- **Absolute emission reduction or limitation target relative to a base year.** These targets may be economy-wide or sector-specific. They can reflect a decrease in emissions compared with a base year or reflect a limitation or an increase from base-year emissions. They can also take the form of a target for carbon neutrality. The Paris Agreement specifies that developed country Parties should undertake economy-wide emission reduction targets, while developing countries are encouraged to move over time towards economy-wide emission reduction or limitation targets.
- **Emission reduction target below a ‘business as usual’ level.** This type of target involves a Party developing the ‘business as usual’ scenario – across the entire economy or for a sector – and committing to limiting emissions to a level below that projected under the ‘business as usual’ trajectory. The target may reflect a single year or a budget over multiple years.
- **Intensity target.** These targets are typically framed as limiting emissions to a predefined amount of GHG emissions (or carbon or energy) per unit of output (e.g. per GDP unit or per capita).
- **Peaking target.** A peaking target allows a Party to emit increasing amounts of GHG emissions for a specified period and then peak either at a certain level of emissions or in a certain year. In this context, the country may define what a ‘peak’ is and how it differs from inter-annual variation.
- **Policies and actions.** In this case, a Party does not necessarily commit to GHG-based action, but rather to implementing one or a series of policies and actions designed to address climate change given the national circumstances (e.g. a low-carbon development strategy for urban planning or renewable energy legislation).
- **Other.** Other targets in NDCs communicated by Parties to date, which in some cases overlap with the ones identified above, include tracking the mitigation co-benefits of adaptation actions and non-GHG targets (e.g. the share of renewables in the energy sector, an increase in forest land area or a specified measure of energy efficiency).



Abbreviations: BAU = 'business as usual', BY = base year.

## Annex 4

### Decision 2/CMA.3, annex, Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement, C. Regular information, paragraph 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):

- (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);
- (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;
- (c) 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;
- (e) Annual quantity of ITMOs used towards achievement of its NDC;
- (f) Net 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);
- (h) The cumulative information in respect of the annual information in paragraph 23 (f) above, as applicable;
- (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;
- (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);
- (k) For metrics in:

(i) Tonnes of CO<sub>2</sub> 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);

(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);

(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 decision 18/CMA.1, paragraphs 70 and 77, the application of the necessary corresponding adjustments consistently with chapter III above (Corresponding adjustments) and consistently with future decisions of the CMA.

## REFERENCES

Reference Manual for the Enhanced Transparency Framework under the Paris Agreement, UNFCCC, 2021, available at: <https://unfccc.int/sites/default/files/resource/ETFReferenceManual.pdf>

Background paper “Approaches to the technical assessment of the achievement of the quantified economy-wide emission reduction targets in 2002”, UNFCCC, 2021, available at: [https://unfccc.int/sites/default/files/resource/2022\\_LR\\_BP\\_Assessment\\_of\\_2020\\_Target.pdf](https://unfccc.int/sites/default/files/resource/2022_LR_BP_Assessment_of_2020_Target.pdf)

Decision 4/CMA.1, available at: [https://unfccc.int/sites/default/files/resource/4-CMA.1\\_English.pdf](https://unfccc.int/sites/default/files/resource/4-CMA.1_English.pdf)

Decision 18/CMA.1, available at: [https://unfccc.int/sites/default/files/resource/cma2018\\_3\\_add2\\_new\\_advance.pdf](https://unfccc.int/sites/default/files/resource/cma2018_3_add2_new_advance.pdf)

Decision 2/CMA.3, available at: [https://unfccc.int/sites/default/files/resource/cma3\\_auv\\_12a\\_PA\\_6.2.pdf](https://unfccc.int/sites/default/files/resource/cma3_auv_12a_PA_6.2.pdf)

Decision 5/CMA.3, available at: [https://unfccc.int/sites/default/files/resource/cma3\\_auv\\_5\\_transparency\\_0.pdf](https://unfccc.int/sites/default/files/resource/cma3_auv_5_transparency_0.pdf)

NDC Registry, available at: <https://www4.unfccc.int/sites/NDCStaging/Pages/All.aspx>

## Practice activities: answers

1. True. According to paragraph 65 of the MPGs, each Party shall identify the indicator(s) that it has selected to track progress towards the implementation and achievement of its NDC under Article 4. Indicators shall be relevant to a Party's NDC, and may be either qualitative or quantitative.
2. False. According to paragraph 70 of the MPGs, for the first BTR that contains information on the end year or end of the period of its NDC under Article 4, each Party shall provide an assessment of whether it has achieved the target(s) for its NDC.
3. True. According to paragraph 79 of the MPGs, each Party shall report the information referred to in paragraphs 65–78 of the MPGs in narrative and tabular (CTF) format, as applicable.
4. (b). According to paragraph 74 of the MPGs, each Party shall provide information, as applicable, for target(s), the construction of baselines and each indicator.
- 5.

NDC target type	Relevant indicator	Indicator bucket
Base-year emission reduction target	Net GHG emissions and removals	
Baseline scenario target	Percentage GHG reduction below baseline scenario	
Intensity target	GHG emissions per unit of GDP Percentage reduction of GHGs per GWh	
Trajectory target, including peaking target	Hectares of reforestation in each selected year Annual percentage of renewable energy use or production	
Policies and measures	Status of implementation of policies and measures (planned or implemented) Phase-out of fossil fuel subsidies	
Fixed-level target	Carbon neutrality Share of non-fossil fuels in primary energy consumption in 2030	
Mitigation co-benefits of adaptation actions	Description of adaptation actions with mitigation co-benefits	

6. (b). The missing information is on the relationship of the indicators with the NDC.
7. (c). The Party did not progress in implementing its NDC target in the period 2025–2026 because the indicator it has selected is above the base-year emissions.

8. The most recent information for the indicator selected to track progress, that is, **total GHG emissions without LULUCF**, is **10.4** per cent **below** the baseline scenario emissions in 2028. The TERT considers that the Party is **making** progress in implementing its NDC target, which is a **20** per cent reduction in emissions below the baseline scenario emissions in **2030**.

9.

- a) *State the NDC target(s) described by the Party in the BTR and/or the CTF table:* The Party has chosen the following NDC targets: (1) 30 per cent share of renewable energy in the final energy consumption in 2030 and (2) full implementation of the regulation on energy efficiency for industry in the period 2021–2030.
- b) *Compare the value of the indicator(s) for the most recent year available with the reference point:* Indicator 1: Share of renewable energy in the final energy consumption in 2030, that is, 31.5 per cent, is above the reference point of 30.0 per cent in 2030. Indicator 2: Phase 3 (final phase) of implementing the regulation on the energy efficiency programme for industry is fully complete, as set out in the NDC target.
- c) *Assess, on the basis of (a) and (b) above, the achievement of the NDC:* The TERT concluded that the indicators selected by the Party have achieved their targeted levels, that is, share of renewable energy in the final energy consumption is 31.5 per cent, and the regulation on the energy efficiency programme for industry is fully implemented. Therefore, the NDC is considered to be achieved.

10. True. In drafting your findings, you must formulate recommendations and encouragements to the Party in cases where information in the BTR and/or CTF tables is not complete or transparent.

11. (a), (b) and (d). In drafting your findings, following guiding principles should be applied: describe the reporting issue in a clear and specific manner, include clarifications provided by the Party during the review, and be specific in your recommendations or encouragements with regard to when the reporting issue should be resolved. Check chapter 17. Guiding principles in drafting.

12.

No.	MPGs reporting requirement, issue type and assessment	Description of the finding with recommendation or encouragement
1	Reporting requirement specified in: Paragraph 73  Issue type: Transparency  Assessment: Recommendation	The Party reported, in its BTR, definitions for all indicators used for tracking progress (i.e. total GHG emissions and share of renewable energy), but in CTF table 2, only one definition was provided (for the share of renewable energy), and this definition was not entirely consistent with that in the BTR.  During the review, the Party clarified that the correct definition for the share of renewable is the one in CTF table 2.  The TERT recommends that the Party report definitions for the indicators it has selected for tracking progress of its NDC consistently between the CTF tables and the textual part of the BTR in its next submission.

## Quiz: answers

1. (b). To prepare for the TER, you should first carefully read and understand the relevant reporting and review provisions.
2. (c). Your tasks as a reviewer are to review the consistency of the information submitted in the BTR with the MPGs and consider the Party's implementation and achievement of its NDC
3. (a). Parties are required to report information in the structured summary in narrative and tabular (CTF) format, as applicable.
4. (c). In reviewing the consistency of information on tracking progress submitted in the BTR with the MPGs, you need to check the completeness and transparency of the information.
5. (b). Information is considered to be transparent if all the elements necessary for its understanding are provided in an open, clear and factual manner.
6. (c). Consideration of Party's progress in implementing and achieving its NDC is based on the information provided in the structured summary.
7. (a). Parties track progress in implementing their NDCs by comparing the most recent information for each selected indicator with the information on the reference points, levels, baselines, base years or starting points.
8. (b). In drafting your consideration of progress in implementing and achieving an NDC, it is important to present your assessment in a clear, factual and coherent narrative that provides a clear understanding of the Party's progress in implementing and achieving its NDC.
9. (a). For each reporting issue identified, you should formulate questions for clarification and send them to the Party.

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