

**DRAFT TEXT**

**on**

**CMA 3 agenda item 5**  
**Methodological issues relating to the enhanced transparency framework for action and support referred to in Article 13 of the Paris Agreement**

**Version 11/11/2021 02:28**

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**[Draft CMA decision on methodological issues under the Paris Agreement]**

*The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,*

*Recalling* Article 13 of the Paris Agreement and decision 18/CMA.1 and its annex,

*Also recalling* decision 20/CMA.1 and its annex,

*Further recalling* the annexes to decisions 17/CP.8, 2/CP.17, 24/CP.19, 13/CP.20, 9/CP.21 and 6/CP.25, and decision 1/CP.24, paragraphs 39–46,

*Recalling* Article 13, paragraph 2, of the Paris Agreement and decision 1/CP.21, paragraph 89,

*Also recalling* the guiding principles referred to in decision 18/CMA.1, annex, paragraph 3,

*Further recalling* Article 13, paragraphs 14–15, of the Paris Agreement, according to which support shall be provided to developing country Parties for the implementation of Article 13 of the Paris Agreement and for the building of transparency-related capacity of developing country Parties on a continuous basis,

*Recalling* decision 1/CP.24, paragraph 43(a), according to which Parties may submit their national communication and biennial transparency report as a single report in accordance with the modalities, procedures and guidelines included in the annex to decision 18/CMA.1 for information also covered by the national communication reporting guidelines contained in, as applicable, decisions 4/CP.5 and 17/CP.8,

1. *Adopts:*

(a) The common reporting tables referred to in chapter II of the annex to decision 18/CMA.1 for the electronic reporting of the information in the national inventory reports of anthropogenic emissions by sources and removals by sinks of greenhouse gases, as contained in annex I, [[noting][acknowledging] that the annex to decision 18/CMA.1 does not specify the use of sectoral background tables as mandatory, while respecting the principle of ‘no backsliding’ for developed country Parties];

(b) The common tabular formats referred to in chapter III of the annex to decision 18/CMA.1 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, as contained in annex II, [noting that the structured summary may instead be reported in other formats, including in narrative format, as applicable];

(c) The common tabular formats referred to in chapters V–VI of the annex to decision 18/CMA.1 for the electronic reporting of the information on financial, technology development and transfer and capacity-building support provided and mobilized, as well as

support needed and received, under Articles 9–11 of the Paris Agreement, as contained in annex III;

(d) The outlines for the biennial transparency report, national inventory document and technical expert review report pursuant to the annex to decision 18/CMA.1, as contained in annexes IV, V and VI, respectively;

(e) The training programme for technical experts participating in the technical expert review of biennial transparency reports, as contained in annex VII;

2. *Encourages* Parties to prepare their biennial transparency report and national inventory document in accordance with the outlines contained in annexes IV and V, respectively;

3. *Decides* that technical expert review teams will follow the technical expert review report outline contained in annex VI;

4. **Option 1:** No text

**Option 2:** *Also decides* that those developing country Parties that need flexibility in the light of their capacities may choose one or more of the following options for operationalizing flexibility in reporting using the common reporting tables and common reporting formats:

(a) Including a functionality in the reporting tools referred to in paragraph 5 below that allows Parties not to display in the common reporting tables or common tabular formats rows, columns and tables that will not contain any data or information;

(b) Including a functionality in the reporting tools referred to in paragraph 5 below that allows Parties to collapse certain rows, columns or tables in the common reporting tables or common tabular formats and expand them again for display purposes;

(c) Exercising the option not to display in the common reporting tables or common tabular formats rows, columns and tables that will not contain any data or information;

(d) Using the new notation key “FX” (flexibility) in the common reporting tables or common tabular formats, providing any necessary explanation in the corresponding documentation box;

**Option 3:** *Also decides* that, in addition to the notation keys included in paragraph 31 of the annex to decision 18/CMA.1, those developing country Parties that need flexibility in the light of their capacities with respect to a particular provision in the annex to decision 18/CMA.1 may use the new notation key “FX” (flexibility) in the common reporting tables and common reporting formats, where so indicated in the common reporting table or format, providing any necessary explanation in the corresponding documentation box;

5. *Requests* the secretariat to develop reporting tools for the electronic reporting of the common reporting tables and common tabular formats, taking into account the operationalization of the flexibility provisions referred to in paragraph 4 above, and make available a test version of the reporting tools by June 2023 with a view to the final version of the tools being completed by June 2024, subject to the timely availability of sufficient financial resources;

6. *Also requests* the secretariat, once the test version referred to in paragraph 5 above becomes available, to facilitate an interactive exercise with experts from interested Parties to demonstrate the functions of the reporting tools;

7. *Decides* that, if the final version of the reporting tools is not available within the time frames referred to in paragraph 5 above, Parties may submit the common reporting tables and common tabular formats after 31 December 2024, with a delay not exceeding the delay in the availability of the reporting tools;

8. *Requests* the secretariat to facilitate interoperability between the reporting tools and the Intergovernmental Panel on Climate Change inventory software;<sup>1</sup>
9. *Invites* the Intergovernmental Panel on Climate Change to engage in the work referred to in paragraph 8 above;
10. *Clarifies* that the 100-year time-horizon global warming potential values referred to in decision 18/CMA.1, annex, paragraph 37, shall be those listed in table 8.A.1 of the Fifth Assessment Report of the Intergovernmental Panel on Climate Change, excluding the value for fossil methane;
11. *[Recalls* that, in accordance with decision 18/CMA.1, annex, paragraph 47, a minimum level of aggregation is needed to protect confidential business and military information and that in such cases a Party shall provide to the technical expert review team information on methods used to estimate emissions and removals for relevant subcategories in accordance with good practice elaborated in the Intergovernmental Panel on Climate Change 2006 IPCC Guidelines for National Greenhouse Gas Inventories, as well as the descriptions, assumptions, references and sources of information used;]
12. *Notes* that Parties may use on a voluntary basis the Intergovernmental Panel on Climate Change 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories;
13. *Requests* the secretariat to undertake a mapping exercise of the categories in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories and those in the common reporting tables to identify differences in category names and to make the findings of this mapping exercise available to national greenhouse gas inventory compilers;
14. *Also requests* the secretariat, drawing on technical advice from the Consultative Group of Experts and lead reviewers, to develop the training programme for technical experts participating in the technical expert review of biennial transparency reports, as outlined in annex VII, taking into account experience and lessons learned from developing existing training programmes under the Convention;
15. *Further requests* the secretariat to implement the training programme for technical experts participating in the technical expert review of biennial transparency reports, as outlined in annex VII, taking into account technical advice from the Consultative Group of Experts and the lead reviewers to the secretariat on the implementation of training for technical experts participating in the technical expert review of biennial transparency reports;
16. *Requests* the secretariat to make the courses comprising the training programme, as outlined in paragraph 10 of annex VII available beginning 1 March 2023, prioritizing the development of training courses aimed at providing a general overview of the enhanced transparency framework under the Paris Agreement and making the other courses, relating to information to be reviewed in accordance with decision 18/CMA.1, annex, paragraph 150, available by September 2023, [prior to developing courses on the review of information voluntarily submitted by Parties] and subject to the timely availability of sufficient financial resources;
17. *Also requests* the secretariat to promote geographical and gender balance among the technical review experts participating in the training programme referred to in paragraph 14 above, to the extent possible, giving special consideration, including in terms of support for participating in the training programme, to experts from developing countries, particularly the least developed countries and small island developing States;
18. **[Option 1:**
  19. *Decides* that the technical expert review team will undertake, at a Party's request, a review of the information provided by the Party in its biennial transparency report related to climate change impacts and adaptation under Article 7

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<sup>1</sup> Available at <https://www.ipcc-nggip.iges.or.jp/software/index.html>.

of the Paris Agreement<sup>2</sup> concurrently with the technical expert review of its biennial transparency report;]

20. **[Option 2:**

21. *Notes* that the reporting of information related to climate change impacts and adaptation under Article 7 of the Paris Agreement is not within the scope of the technical expert reviews of biennial transparency reports set out in paragraph 150 of the annex to decision 18/CMA.1;]

22. *Also notes* that some Parties have expressed interest in the possibility of requesting this information to be considered or reviewed on a voluntary basis;

23. *Requests* the Subsidiary Body for Scientific and Technological Advice to consider, at its fifty-sixth session (June 2022), options for conducting reviews of information related to climate change impacts and adaptation under Article 7 of the Paris Agreement on a voluntary basis and whether additional training courses will be needed in this regard;]

24. *[Invites* the committee referred to in Article 15, paragraph 2, of the Paris Agreement to liaise with lead reviewers, as needed, when identifying cases of significant and persistent inconsistencies referred to in decision 20/CMA.1, annex, paragraph 22(b);]

25. *Invites* developed country Parties, and other Parties on a voluntary basis, to provide financial resources to enable the secretariat to provide timely and comprehensive training to all Parties on using the common reporting tables and common tabular formats and the corresponding reporting tools;

26. *Decides* to consider at its fourth session and at each session thereafter, an item on “Reporting and review pursuant to Article 13 of the Paris Agreement: provision of financial and technical support to developing country Parties for reporting and capacity-building” in order to consider on an ongoing basis the adequacy and effectiveness of support provided to developing country Parties for reporting and related capacity-building under Article 13 of the Paris Agreement;

27. *[Recognizes* the need for enhanced support from various sources and channels, including the Global Environment Facility, for implementing the enhanced transparency framework;]

28. *[Acknowledges][Welcomes]* the arrangements of the Global Environment Facility for providing financial support to developing country Parties [and other country Parties currently receiving support from the Global Environment Facility] for preparing their first and subsequent biennial transparency reports, as requested in decision 18/CMA.1, paragraph 8;<sup>[3]</sup>

29. **Option 1:** *[include a cross reference to the relevant paragraphs in the GEF Guidance]*

**Option 2 (paras 30-34):**

30. *[Requests* the Global Environment Facility [to consider increasing the proposed support to be provided to developing country Parties for preparing biennial transparency reports under the Paris Agreement and] to provide to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session (November 2022) an estimate of the [full] costs related to the provision of support for reporting,[and] capacity-building [and][, including] system establishment [and development] for reporting in developing countries [and other country Parties that are currently receiving support] and to consider such needs in its replenishment process as [additional] set-asides for reporting, while ensuring that these resources do not impact the allocation of resources to developing countries under the System for Transparent Allocation of Resources;]

31. *[Also requests* the Global Environment Facility to make the Capacity-building Initiative for Transparency a core element of the support provided to developing country Parties for building their capacity and implementing the enhanced transparency framework

<sup>2</sup> In accordance with decision 18/CMA.1, annex, paras. 104–117.

<sup>3</sup> [See Global Environment Facility document GEF/C.59/Inf.19. Available at <https://www.thegef.org/publications>.]

and to undertake an annual review of the adequacy and effectiveness of the support provided to developing country Parties for reporting under the Paris Agreement;]

32. *Recognizes* that the Capacity-building Initiative for Transparency, established pursuant to decision 1/CP.21, paragraph 84, will continue to support developing country Parties [and other country Parties that are currently receiving support], upon request, in building their institutional and technical capacity post-2020;

33. [*Requests* the Global Environment Facility to continue streamlining its provision of support to developing country Parties under the Paris Agreement, including by combining the application processes for requesting support for reporting and requesting support for capacity-building and implementation under the Capacity-building Initiative for Transparency and by developing an expedited process for projects related to preparing biennial transparency reports, so as to avoid placing undue burden on developing country Parties;]

34. [*Encourages*][*Requests*] the Global Environment Facility to continue to identify ways [to improve the efficiency of the procedure for, and] to enhance the adequacy and effectiveness of, the support provided, including through the Capacity-building Initiative for Transparency, and to [undertake an annual review of [the provision of]] [adequacy and effectiveness of]] [consider the provision of] support to developing country Parties [and other country Parties that are currently receiving support from the Global Environment Facility,] for reporting];

35. *Also encourages* developing country Parties [and other country Parties that are currently receiving support from the Global Environment Facility] to prepare and submit project proposals in order to receive financial support from the Global Environment Facility for preparing their biennial transparency reports;

36. [*Decides* that, if support for reporting is not available within the time frames that would facilitate reporting by 31 December 2024, developing country Parties may submit the common reporting tables and common tabular formats after 31 December 2024, but no later than the corresponding delay in the provision of such support;]

37. [*Invites* the Paris Committee on Capacity-building and the Technology Executive Committee to provide guidance on which capacity-building and technology transfer activities Parties could report on in their biennial transparency reports];

38. [*Also invites* the Consultative Group of Experts to take into account paragraph 1 above in its efforts to support implementation of the enhanced transparency framework in accordance with decision 18/CMA.1, paragraph 15;]

39. *Confirms* the due date for submission of the annual greenhouse gas inventories by developed country Parties as contained in decision 3/CP.1;

40. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 5, 6, 8, 13, 14, 15 and 19 above;

41. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

## **Annex I**

### **Common reporting tables for the electronic reporting of the information in the national inventory reports of anthropogenic emissions by sources and removals by sinks of greenhouse gases**

1. The common reporting tables for the electronic reporting of the information in the national inventory reports of anthropogenic emissions by sources and removals by sinks of GHGs are available at <https://unfccc.int/documents/310705>.

## 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

#### II.1 Option 1: Common tabular format for a structured summary in accordance with paragraph 77 of annex to decision 18/CMA.1

##### 1. Structured summary: Description of selected indicators<sup>a</sup>

<i>Indicator(s) selected to track progress<sup>b</sup></i>	<i>Description</i>
{ Indicator A }	
Information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate <sup>c</sup>	
Updates in accordance with any recalculation of the GHG inventory, as appropriate <sup>c</sup>	
Relation to NDC <sup>d</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> Information shall be provided in narrative and common tabular format, as applicable (para. 79 of the MPGs).

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

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

##### *Custom footnotes:*

*Documentation box:*

\* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

**2. Structured summary: Definitions needed to understand NDC<sup>a</sup>***Definitions<sup>b</sup>**Definition needed to understand each indicator:*

{Indicator}

*Any sector or category defined differently than in the national inventory report:*

{Sector}

{Category}

*Definition needed to understand mitigation co-benefits of adaptation actions and/or economic diversification plans:*

{Mitigation co-benefit(s)}

*Any other relevant definitions:*

{...}

*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> Information shall be provided in a narrative and common tabular format, as applicable (para. 79 of the MPGs).

<sup>b</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:**Documentation box:*



**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<sup>a</sup>**

<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>b</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>c</sup></i>	
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)	
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)	
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)	
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)	
<i>For each NDC under Article 4:<sup>c</sup></i>	
<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>	
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)	
Each methodology and/or accounting approach used for the construction of any baseline, to the extent possible (para. 74(b) of the MPGs)	
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)	
Any conditions and assumptions relevant to the achievement of the NDC under Article 4, as applicable and available (para. 75(i) of the MPGs)	
Key parameters, assumptions, definitions, data sources and models used, as applicable and available (para. 75(a) of the MPGs)	
IPCC Guidelines used, as applicable and available (para. 75(b) of the MPGs)	

<i>Reporting requirement</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)	

[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.]

<sup>a</sup> Information shall be provided in a narrative and common tabular format, as applicable (para. 79 of the MPGs).

<sup>b</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)

<sup>c</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).

**Custom footnotes:**

**Documentation box:**

4. Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement<sup>a,[b]</sup>

For Parties that participates in cooperative approaches that involve the use of ITMOs towards an 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	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)					Option 1 - comparison: Progress made in implementing the NDC, as determined by comparing the most recent information for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (para. 69 of the MPGs)	Target level <sup>f</sup>	Target year or period	Option 1 - comparison: Progress made in achieving the NDC, as determined by comparing information on the end year or end of period for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (para. 70 of the MPGs)	Option 2 - comparison: Progress made in implementing and achieving 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 A}													
{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.}													
[If applicable, projected baseline, for a NDC [or a portion of NDC] with a projected baseline; [multi-year emissions trajectory or trajectories, for a NDC using an emissions trajectory approach; multi-year emissions budget, for an NDC using an emissions budget approach (if included in Article 6 decision text)]]													
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)													
Option 1 - ITMOs:  Section of CTF table designated for providing relevant information for 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. This section, including necessary rows and columns and relevant information related to cooperative approaches, will be developed consistently with relevant decisions by the CMA on Article 6 of the Paris Agreement after their adoption.													
Option 2 - ITMOs:  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):													
The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC [or portion of NDC] on an annual basis reported biennially (para. 77(d)(i) of the MPGs)													
An addition for ITMOs first transferred/transferred (para. 77(d)(ii) of the MPGs)													
An addition for mitigation outcomes authorized for international mitigation purposes other than achievement of the NDC (para. 77(d) of the MPGs)													
A subtraction for ITMOs used/acquired (para. 77(d)(ii) of the MPGs)													
Option 1 - title: Net flow of ITMOs {obtained by effecting additions and subtraction of ITMOs reported above}													
Option 2 - title: The total quantity to be correspondingly adjusted, consistent with the Party’s accounting approach													
An emission balance <sup>d</sup> (para. 77(d)(ii) of the MPGs)													
Option 1 – any other information: Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) 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)					Option 1 - comparison: Progress made in implementing the NDC, as determined by comparing the most recent information for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (para. 69 of the MPGs)	Target level <sup>f</sup>	Target year or period	Option 1 - comparison: Progress made in achieving the NDC, as determined by comparing information on the end year or end of period for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (para. 70 of the MPGs)	Option 2 - comparison: Progress made in implementing and achieving 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				
[Identification of Parties involved in each transaction and description of methods each Party within the same transaction used to apply a corresponding adjustment]												
[Vintage of every ITMO transacted and specific Parties with whom it was traded]												
[Specific information on ITMOs transacted/identified (with a serial number for tracking and their vintage year)]												
[How reversals were taken into consideration]												
[How it was ensured that transfers and use of ITMOs did not lead to an increase in emissions]												
[For Parties with non-GHG metrics: the conversion factors or methods used by each Party]												
[Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) of the MPGs)]												
<b>Option 1 – with information on non-market approaches:</b>  <i>This section, including necessary rows and columns and relevant information related to non-market approaches will be developed consistently with relevant decisions by the CMA on Article 6 of the Paris Agreement after their adoption.</i>												
<b>[Option 1 bis – with information on non-market approaches:]</b>  <i>[Information on non-market approaches to be incorporated in accordance with the reports provided by the task force that undertakes the work programme referred to in the framework for non-market approaches to sustainable development in order to follow up the implementation of the components and instruments of non-market approaches and make additional recommendations for implementing and strengthening the institutional arrangements, functions and instruments referred to in non-market approaches]</i>												
<b>Option 2 – without information on non-market approaches</b>												
<b>[Option 3 - ITMOs:]</b>												
[The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC [or portion of NDC] on an annual basis, reported biennially (para. 77(d)(i) of the MPGs)]												
[If applicable, non-GHG NDC Indicator time series (consistent with row x above) (if included in Article 6 decision text)]												
[An addition for ITMOs first transferred/transferred for use towards an NDC under Article 4 (para. 77(d)(ii) of the MPGs)]												
[An addition for mitigation outcomes authorized for international mitigation purposes other than achievement of the NDC (para. 77(d)(ii) of the MPGs)]												
[A subtraction for ITMOs used/acquired for use towards the Party’s NDC under Article 4 (para. 77(d)(ii) of the MPGs)]												
[Net flow of ITMOs (obtained by effecting additions and subtraction of ITMOs reported in rows 14–16 above)]												

	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)						Option 1 - comparison: Progress made in implementing the NDC, as determined by comparing the most recent information for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (para. 69 of the MPGs)	Target level <sup>f</sup>	Target year or period	Option 1 - comparison: Progress made in achieving the NDC, as determined by comparing information on the end year or end of period for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (para. 70 of the MPGs)	Option 2 - comparison: Progress made in implementing and achieving 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						
[The total quantity to be correspondingly adjusted to calculate the emissions balance in row 19, as reflected in row 17 or, if different from row 17, consistent with the Party’s accounting approach described in (methodologies and approaches table) as relates to cooperative approaches]														
[An emission balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC [or portion of NDC] adjusted on the basis of corresponding adjustments reflected in row 18 {para. 77(d)(ii) of the MPGs}]														
[[If applicable, non-GHG NDC Indicator time series adjusted on the basis of corresponding adjustments reflected in row 18 (if included in Article 6 decision text)]]														
[Information on the amount of emissions reductions/removals generated by project/activities (baseline and crediting) that transferred ITMOs under Article 6.2]														
[Information on baselines of each project/activity (baseline and crediting) that transferred ITMOs under Article 6.2 and how it relates to the NDCs of involved Parties]														
[Information on the conservativeness of the underlying assumptions for each project/activities (baseline and crediting) that transferred ITMOs under Article 6.2]														
[The amount of administrative Share of Proceeds collected for each project/activities (baseline and crediting) that transferred ITMOs under Article 6.2 and transferred to assist transferring Parties in implement the cooperative approach]														
[The amount of share of proceeds transferred to the Adaptation Fund for each cooperative approach under Article 6.2: monetary fee to be applied on annually transferred net amounts of ITMOs and charged to the acquiring Party]														
[The total amount of cancellation for Overall Mitigation in Global Emissions (OMGE) for each cooperative approach under Article 6.2]														
[Information on the compliance of Parties that used cooperative approach with the safeguards and limits for Article 6.2, including:]														
[maximum % for use NDC compliance to be achieved through the use of markets (quantitative limit)]														
[maximum % for transfer for NDC compliance by other Parties]														
[minimum holding requirements]														
<b>[Other information:]</b>														
[Identification of Parties involved in each transaction and methods each Party within the same transaction used to apply a corresponding adjustment]														
[Vintage of every ITMO transacted and specific Parties with whom it was traded]														
[Specific information on ITMOs transacted/identification (with a serial number for tracking and their vintage year)]														

	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)						Option 1 - comparison: Progress made in implementing the NDC, as determined by comparing the most recent information for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (para. 69 of the MPGs)		Target level <sup>f</sup>	Target year or period	Option 1 - comparison: Progress made in achieving the NDC, as determined by comparing information on the end year or end of period for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (para. 70 of the MPGs)		Option 2 - comparison: Progress made in implementing and achieving 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								
[How reversals were taken into consideration]																
[How it was ensured that transfers and use of ITMOs did not lead to an increase in emissions]																
[For Parties with non-GHG metrics: the conversion factors or methods used by each Party]																
[Any other information consistent with decisions adopted by the CMA on reporting under Article 6: {para. 77(d)(iii) of the MPGs}]																
Option 1 – assessment of achievement: Assessment of the achievement of the NDC: For the first BTR that contains information on the end year or end of the period of its NDC under Article 4 of the Paris Agreement, each Party should provide an assessment of whether it has achieved the target(s) for its NDC under Article 4 of the Paris Agreement: (para. 70 of the MPGs)																
Option 2 – assessment of achievement: {this could be part of this table or presented as a separate table} 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 [or from the emissions balance for each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC [or portion of an NDC] under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC]:																
Comparison:																
Achievement of NDC: {yes/no, explanation}																

{Note: None of the shaded text will be included in this table unless it is included in the relevant decisions by the CMA on Article 6 of the Paris Agreement adopted by Parties.}

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 the 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> Information shall be provided in a narrative and common tabular format, as applicable (para. 79 of the MPGs).

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

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

<sup>d</sup> An emission balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC [or portion of 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 (para. 77(d)(ii) of the MPGs).

Custom footnotes:

Documentation box:
Option 2 – any other information Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) of the MPGs):
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 (para. 77(d)(iii) of the MPGs):
{Any other, additional or supporting information}



5. Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement<sup>a,[b]</sup>

*For Parties that do not participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 of the Paris Agreement [or in case use of ITMOs are outside of Party's NDC]*

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 (para. 68 and 77(a)(ii–iii) of the MPGs)						Option 1 - comparison: Progress made in implementing the NDC, as determined by comparing the most recent information for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (para. 69 of the MPGs)	Target level <sup>c</sup>	Target year or period	Option 1 - comparison: Progress made in achieving the NDC, as determined by comparing information on the end year or end of period for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (para. 70 of the MPGs)	Option 2 - comparison: Progress made in implementing and achieving 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	(para. 70 of the MPGs)	(paras. 69–70 of the MPGs)				
Indicator(s) selected to track progress of the NDC under Article 4 of the Paris Agreement: {paras. 65 and 77(a) of the MPGs}												
{ Indicator A }												
{ Parties can add rows for each additional indicator and supporting information for each indicator, e.g. baseline values, target values, mitigation effects of policies and measures }												
Option 3 - comparison: { Comparison of the most recent information for each selected indicator with the reference point(s) level(s), baseline(s), base year(s) or starting point(s) }												
Where applicable, total GHG emissions and removals consistent with the coverage of the NDC {MPGs, para. 77(b)}												
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 {MPGs, para. 77(c)}												
Option 1 – assessment of achievement: Assessment of the achievement of the NDC: For the first BTR that contains information on the end year or end of the period of its NDC under Article 4 of the Paris Agreement, each Party should provide an assessment of whether it has achieved the target(s) for its NDC under Article 4 of the Paris Agreement: (para. 70 of the MPGs)												
Option 2 – assessment of achievement: {this could be part of this table or presented as a separate table}												
Assessment of the achievement of the Party’s NDC under Article 4 of the Paris Agreement: (para. 70 of the MPGs)												
Target:												
Information for reference point(s), level(s), baseline(s), base year(s), or starting point(s):												
Final information for the target year/period:												
Comparison:												
Achievement of NDC: {yes/no, explanation}												

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 table 1 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> Information shall be provided in a narrative and common tabular format, as applicable (para. 79 of the MPGs).  
<sup>b</sup> This table could be used for each NDC target in case Party’s NDC has multiple targets.  
<sup>c</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:*

## II.2 Structured summary is reported by using a combination of different formats, such as tabular, graphical and/or textual, as applicable for Parties

### Examples of general template and presentation of information for a structured summary for tracking progress of nationally determined contribution in a narrative format

#### Definitions needed to understand NDC (MPGs para 73)

*This could be done in bullet points or list format for each definition.*

#### Information on methodologies and accounting approaches

- For the first NDC: Party indicates accounting approaches, for second and subsequent NDCs: Party include information referred to in MPGs chapter III.B and C, in addition to indicating how its reporting consistent with decision 4/CMA.1 (MPGs para 71 and 72).
- (MPGs para 74) **Description** of each methodology and/or accounting approach used, as applicable for:
  - Target(s):  
Party can provide a brief description complemented with reference to relevant section of BTR and/or visual tools, as needed
  - Construction of baselines:  
Party can provide a brief description complemented with reference to relevant section of BTR and/or visual tools, as needed
  - Each indicator:  
Party can provide a brief description complemented with reference to relevant section of BTR and/or visual tools, as needed

*As applicable, Party shall include information from (MPGs para 75) for each of the bullets above.*

#### Progress made in implementing and achieving NDCs:

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**. (MPGs para. 65)  
The information in the box below is provided for each of the selected indicators: (MPGs para. 77(a))

*Indicator (A): Party-self determines qualitative or quantitative indicator. Party shall provide definition of the indicators (MPGs para. 73), and description (MPGs para. 76)*

- *MPGs para. 77 (a) (i) and para. 67: Party selects one of the following options suitable to its NDC: reference point(s), level(s), baseline(s), base year(s), or starting point (s), and provides the respective information on the selected option.*
- *MPGs para. 77 (a) (ii) and para. 68: Party provides information for previous reporting years during the implementation period of its NDC under Article 4. Party can provide a brief description and refer to the relevant section in the BTR, and complement it with figures, graphs, charts, tables, or any other self-determined visual tool.*
- *MPGs para. 77 (a) (iii), para. 68: Party provides the most recent information of the selected indicator for each reporting year during the implementation period of its NDC under Article 4. Party can provide a brief description and refer to the relevant section in the BTR, and complement it with figures, graphs, charts, or any other self-determined visual tool. Party could also choose to combine the most recent information with previous reporting years to show progression. In this section, Party can provide comparison of the most recent information with its NDC reference point(s), level(s), baseline(s), base year(s), or starting point (s) in accordance with MPGs para. 69.*
- *MPGs para. 77 (b): Where applicable, Party provides information on GHG emissions and removals consistent with the coverage of its NDC under Article 4. Party provides this information only in the BTR that has information on achievement of the NDC. Party can provide a brief description and refer to the relevant section in the BTR, and complement it with figures, graphs, charts, or any other self-determined visual tool. In this section, Party could provide assessment if it achieved its NDC. (MPGs para. 70)*
- *MPGs para. 77 (c): As applicable, Party provides information on the 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. Party can provide a brief description and refer to the relevant section in the BTR, and complement it with figures, graphs, charts, or any other self-determined visual tool*
- *Place holders for 77 (d)*

**Narrative structured summary – example 1:**Indicator A: percentage reduction of CO<sub>2</sub> intensity (para 65)

Accounting approach (para 74):

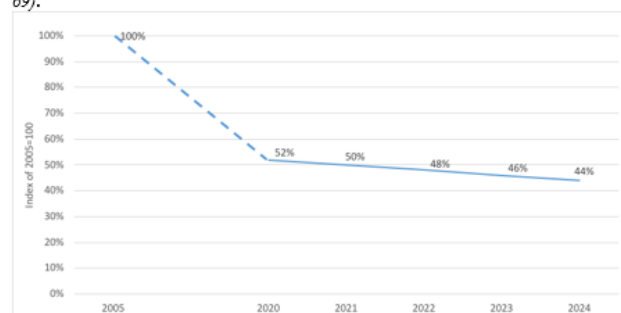
$$\gamma_{CO_2} = [I_{last} - I_{current}] / I_{last} = \left[ \frac{E_{last}}{GDP_{last}} - \frac{E_{current}}{GDP_{current}} \right] / \frac{E_{last}}{GDP_{last}}$$

 $\gamma_{CO_2}$ : percentage reduction of CO<sub>2</sub> intensity (para 75) $I$ : CO<sub>2</sub> intensity (para 75) $E$ : CO<sub>2</sub> emissions (in Gt) (para 75) $GDP$ : Gross domestic product (in 2005 RMB) (para 75)

All parameters are the same as that in NDC description. (para 76)

Reference level (para 67): 2005=100%

Most recent information (para 68): By 2024, the CO<sub>2</sub> emissions per unit of GDP dropped by 56% as against 2005, XX percentage point to be achieved comparing with NDC (para 69).

**Narrative structured summary – example 2:**

Indicator B: percentage of renewable energy use (para 65)

Accounting approach (para 74):

$$\gamma_{RE} = \frac{C_{RE}}{C_{TE}}$$

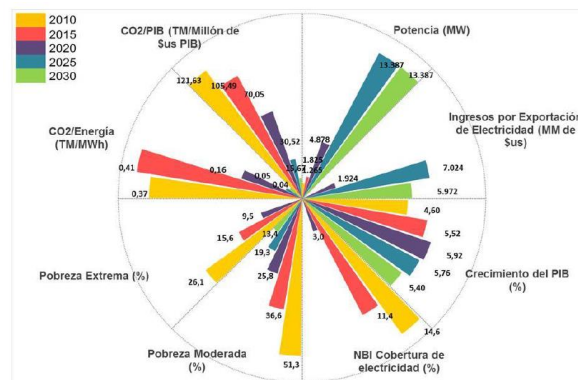
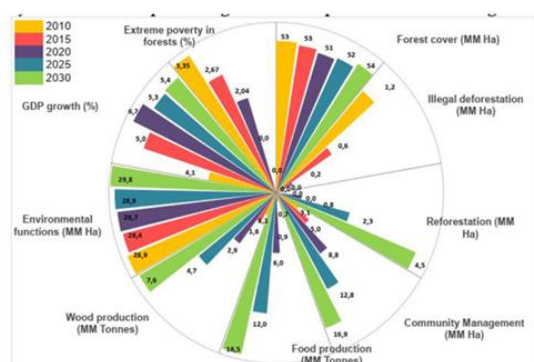
 $\gamma_{RE}$ : percentage of renewable energy use (para 75) $C_{RE}$ : consumption of renewable energy use (in tce) (para 75) $C_{TE}$ : consumption of total energy use (in tce) (para 75)

All parameters are the same as that in NDC description. (para 76)

Reference level (para 67): NA

Most recent information (para 68): By 2024, the percentage of renewable energy use is 16.5%, XX percentage point to be achieved comparing with NDC (para 69).

	Unit	2021	2022	2023	2024
Percentage of renewable energy use					
	%	15.0%	15.5%	16.0%	16.5%
Installed Capacity of renewable energy use					
Hydropower	GW	xx	xx	xx	xx
Wind power	GW	xx	xx	xx	xx
Solar power	GW	xx	xx	xx	xx

**Structured summary reported by using multidimensional graphs and indexes (sustainable life of forest and development of the electricity sector with a climate change approach) – example 3:**

## II.3 Tables for the structured summary that could be used on a voluntary basis given that an alternative narrative option is also possible

The tables below meet the requirements of the Annex to Decision 18/CMA.1, and they meet the mandate given to SBSTA in Para 12. In accordance with paragraph 79 of the annex to decision 18/CMA.1, Parties can use these Common Tabular Format on voluntary basis given that an alternative narrative option is also possible.

Table 1 Track progress made in implementing and achieving its NDC under Article 4

Definitions (para 73)	
Relationship to NDC (para 76a)	
Methodology and/or accounting approach, as applicable (74c)	
Information for the reference point(s), level(s), baseline(s), base year(s), or starting point(s), as appropriate (77-a-i)	
Information for previous reporting years during the implementation period of its NDC under Article 4, as applicable; (77-a-ii)	
The most recent information (77-a-iii)	
compare the most recent information with reference point(s), level(s), baseline(s), base year(s), or starting point(s) to track progress made in implementing its NDC under Article 4. (69)	
<i>Provide an assessment of whether it has achieved the target(s) for its NDC under Article 4, as applicable. (For the first biennial transparency report that contains information on the end year or end of the period of its NDC under Article 4)</i>	
{77d information when Article 6 negotiation is completed}	

(1) Where applicable, information on GHG emissions and removals consistent with the coverage of its NDC under Article 4;

(2) 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;

Table 2 Accounting approach on NDC under Article 4 and consistency with 4/CMA.1

Accounting approach on NDC (para 71 and 72)	
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(1) For the first NDC under Article 4, each Party shall clearly indicate and report its accounting approach on NDC, 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 (para 71)

(2) For the second and subsequent NDC under Article 4, each Party shall provide information in chapter III.B and III.C consistent with decision 4/CMA.1.5 Each Party shall clearly indicate how its reporting is consistent with decision 4/CMA.1. (para 72)

Table 3 Methodologies and/or accounting approach

Methodologies and/or accounting approach used as applicable (para 74)	
(a) Target(s);	
(b) The construction of baselines, to the extent possible;	

Note: Parties shall include information, as applicable and available, in accordance with para 75 and 76 in Annex of Decision 18/CMA.1.

**II.4 Common tabular formats for (a) mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, (b) summary of greenhouse gas emissions and removals; (c) projections of greenhouse gas emissions and removals, and (d) projections of key indicators and key underlying assumptions and parameters used for projections**

**6. Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving a nationally determined contribution under Article 4 of the Paris Agreement<sup>a,b</sup>**

Name <sup>c,l</sup>	Description <sup>d,e,f</sup>	Objectives	Type of instrument <sup>g</sup>	Status <sup>h</sup>	Sector(s) affected <sup>i</sup>	Gases affected	Start year of implementation	Implementing entity or entities	Estimates of GHG emission reductions (kt CO <sub>2</sub> eq) <sup>j,k</sup>	
									Achieved	Expected

<sup>a</sup> Each Party shall provide information on actions, policies and measures that support the implementation and achievement of its NDC under Article 4 of the Paris Agreement, focusing on those that have the most significant impact on GHG emissions or removals and those impacting key categories in the national GHG inventory. This information shall be presented in narrative and tabular format (para. 80 of the MPGs).

<sup>b</sup> For each Party with an NDC under Article 4 of the Paris Agreement that consists of mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans consistent with Article 4, para. 7, information to be reported under paras. 80, 82 and 83 of the MPGs includes relevant information on policies and measures contributing to mitigation co-benefits resulting from adaptation actions or economic diversification plans (para. 84 of the MPGs).

[<sup>c</sup> Parties may indicate whether a measure is included in the 'with measures' projections. *{no relevant provision in the MPGs; noted as request by some Parties}*]

<sup>d</sup> Additional information may also be provided on the cost of the mitigation actions, non-GHG mitigation benefits, and how the mitigation action interacts with other mitigation actions, as appropriate (para. 83(a–c) of the MPGs)

<sup>e</sup> Parties should identify actions, policies and measures that influence GHG emissions from international transport (para. 88 of the MPGs).

<sup>f</sup> Parties should, to the extent possible, provide information about how actions, policies and measures are modifying longer-term trends in GHG emissions and removals (para. 89 of the MPGs).

<sup>g</sup> Parties shall, to the extent possible, provide information on the types of instrument: regulatory, economic instrument or other (para. 82(d) of the MPGs).

<sup>h</sup> Parties shall, to the extent possible, use the following descriptive terms to report on status of implementation: planned, adopted or implemented (para. 82(e) of the MPGs).

<sup>i</sup> Parties shall, to the extent possible, provide information on sector(s) affected: energy, transport, industrial processes and product use, agriculture, LULUCF, waste management or other (paras. 81 and 82(f) of the MPGs).

<sup>j</sup> Each Party shall provide, to the extent possible, estimates of expected and achieved GHG emission reductions for its actions, policies and measures in the tabular format; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to report this information (para. 85 of the MPGs).

<sup>k</sup> To the extent available, each Party shall describe the methodologies and assumptions used to estimate the GHG emission reductions or removals due to each action, policy and measure. This information may be presented in an annex to the biennial transparency report (para. 86 of the MPGs).

**Custom footnotes:**

**Documentation box:**

**x. Summary of greenhouse gas emissions and removals in accordance with the common reporting table 10 emission trends – summary**

According to paragraph 91 of the MPGs, each Party that submits a stand-alone national inventory report shall provide a summary of its GHG emissions and removals. This information shall be provided for those reporting years corresponding to the Party's most recent national inventory report, in a tabular format.
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**7. Information on projections of greenhouse gas emissions and removals under a ‘with measures’ scenario<sup>a,b</sup>**

	Most recent year in the Party's national inventory report (kt CO <sub>2</sub> eq) <sup>c</sup>	Projections of GHG emissions and removals (kt CO <sub>2</sub> eq) <sup>c</sup>		
	20XX	20X(0)(5)	20X(0)(5)	20X(0)(5)
<b>Sector<sup>d</sup></b>				
Energy				
Transport				
Industrial processes and product use				
Agriculture				
LULUCF				
Waste				
Other (specify)				
<b>Gas</b>				
CO <sub>2</sub> emissions including net CO <sub>2</sub> from LULUCF				
CO <sub>2</sub> emissions excluding net CO <sub>2</sub> from LULUCF				
CH <sub>4</sub> emissions including CH <sub>4</sub> from LULUCF				
CH <sub>4</sub> emissions excluding CH <sub>4</sub> from LULUCF				
N <sub>2</sub> O emissions including N <sub>2</sub> O from LULUCF				
N <sub>2</sub> O emissions excluding N <sub>2</sub> O from LULUCF				
HFCs				
PFCs				
SF <sub>6</sub>				
NF <sub>3</sub>				
Other (specify)				
<b>Total with LULUCF</b>				
<b>Total without LULUCF</b>				

<sup>a</sup> Each Party shall report projections pursuant to paras. 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections (para. 92 of the MPGs).

<sup>b</sup> Those developing country Parties that need flexibility in the light of their capacities with respect paras. 93–101 of the MPGs can instead report using a less detailed methodology or coverage (para. 102 of the MPGs).

<sup>c</sup> Projections shall begin from the most recent year in the Party's national report and extend at least 15 years beyond the next year ending in zero or five; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement (para. 95 of the MPGs).

<sup>d</sup> In accordance with para. 82(f) of the MPGs.

**Custom footnotes:**

**Documentation box:**

**8. Information on projections of greenhouse gas emissions and removals under a ‘with additional measures’ scenario<sup>a,b</sup>**

	Most recent year in the Party's national inventory report (kt CO <sub>2</sub> eq) <sup>c</sup>	Projections of GHG emissions and removals (kt CO <sub>2</sub> eq) <sup>c</sup>		
	20XX	20X(0)(5)	20X(0)(5)	20X(0)(5)
<b>Sector<sup>d</sup></b>				
Energy				
Transport				
Industrial processes and product use				
Agriculture				
LULUCF				
Waste				
Other (specify)				
<b>Gas</b>				
CO <sub>2</sub> emissions including net CO <sub>2</sub> from LULUCF				
CO <sub>2</sub> emissions excluding net CO <sub>2</sub> from LULUCF				
CH <sub>4</sub> emissions including CH <sub>4</sub> from LULUCF				
CH <sub>4</sub> emissions excluding CH <sub>4</sub> from LULUCF				
N <sub>2</sub> O emissions including N <sub>2</sub> O from LULUCF				
N <sub>2</sub> O emissions excluding N <sub>2</sub> O from LULUCF				
HFCs				
PFCs				
SF <sub>6</sub>				
NF <sub>3</sub>				
Other (specify)				
<b>Total with LULUCF</b>				
<b>Total without LULUCF</b>				

<sup>a</sup> Each Party shall report projections pursuant to paras. 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections (para. 92 of the MPGs).

<sup>b</sup> Those developing country Parties that need flexibility in the light of their capacities with respect paras. 93–101 of the MPGs can instead report using a less detailed methodology or coverage (para. 102 of the MPGs).

<sup>c</sup> Projections shall begin from the most recent year in the Party's national report and extend at least 15 years beyond the next year ending in zero or five; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement (para. 95 of the MPGs).

<sup>d</sup> In accordance with para. 82(f) of the MPGs.

**Custom footnotes:**

**Documentation box:**

**9. Information on projections of greenhouse gas emissions and removals under a ‘without measures’ scenario<sup>a,b</sup>**

	Most recent year in the Party's national inventory report (kt CO <sub>2</sub> eq) <sup>c</sup>	Projections of GHG emissions and removals (kt CO <sub>2</sub> eq) <sup>c</sup>		
	20XX	20X(0)(5)	20X(0)(5)	20X(0)(5)
<b>Sector<sup>d</sup></b>				
Energy				
Transport				
Industrial processes and product use				
Agriculture				
LULUCF				
Waste				
Other (specify)				
<b>Gas</b>				
CO <sub>2</sub> emissions including net CO <sub>2</sub> from LULUCF				
CO <sub>2</sub> emissions excluding net CO <sub>2</sub> from LULUCF				
CH <sub>4</sub> emissions including CH <sub>4</sub> from LULUCF				
CH <sub>4</sub> emissions excluding CH <sub>4</sub> from LULUCF				
N <sub>2</sub> O emissions including N <sub>2</sub> O from LULUCF				
N <sub>2</sub> O emissions excluding N <sub>2</sub> O from LULUCF				
HFCs				
PFCs				
SF <sub>6</sub>				
NF <sub>3</sub>				
Other (specify)				
<b>Total with LULUCF</b>				
<b>Total without LULUCF</b>				

<sup>a</sup> Each Party shall report projections pursuant to paras. 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections (para. 92 of the MPGs).

<sup>b</sup> Those developing country Parties that need flexibility in the light of their capacities with respect paras. 93–101 of the MPGs can instead report using a less detailed methodology or coverage (para. 102 of the MPGs).

<sup>c</sup> Projections shall begin from the most recent year in the Party's national report and extend at least 15 years beyond the next year ending in zero or five; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement (para. 95 of the MPGs).

<sup>d</sup> In accordance with para. 82(f) of the MPGs.

**Custom footnotes:**

**Documentation box:**

**10. Projections of key indicators<sup>a,b</sup>**

16. Projections of key indicators					
Key indicator(s): <sup>c</sup>	Unit, as applicable	Most recent year in the Party's national inventory report, as relevant	Projections of key indicators <sup>d</sup>		
		20XX	20X(0)(5)	20X(0)(5)	20X(0)(5)
{ Key indicator A }					

*Note:* The Party could add rows for each additional key indicator.

<sup>a</sup> Each Party shall report projections pursuant to paras. 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections (para. 92 of the MPGs).

<sup>b</sup> Those developing country Parties that need flexibility in the light of their capacities with respect paras. 93–101 of the MPGs can instead report using a less detailed methodology or coverage (para. 102 of the MPGs).

<sup>c</sup> Each Party shall also provide projections of key indicators to determine progress towards its NDC under Article 4 of the Paris Agreement (para. 97 of the MPGs).

<sup>d</sup> Future years extended to at least 15 years beyond the next year ending in zero or five; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement (para. 95 of the MPG).

*Custom footnotes:*

**Documentation box:**

**11. Key underlying assumptions and parameters used for projections<sup>a, b</sup>**

Key underlying assumptions and parameters: <sup>c</sup>	Unit, as applicable	Most recent year in the Party's national inventory report, as relevant	Projections of key underlying assumptions and parameters <sup>d</sup>		
		20XX	20X(0)(5)	20X(0)(5)	20X(0)(5)
{ Key underlying assumption/parameter }					

*Note:* The Party could add rows for each additional key underlying assumptions and parameters.

<sup>a</sup> Each Party shall report projections pursuant to paras. 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections (para. 92 of the MPGs).

<sup>b</sup> Those developing country Parties that need flexibility in the light of their capacities with respect to paragraphs 93–101 of the MPGs can instead report using a less detailed methodology or coverage (para. 102 of the MPGs).

<sup>c</sup> Information provided by each Party in describing the methodology used to develop the projections should include key underlying assumptions and parameters used for projections (e.g. gross domestic product growth rate/level, population growth rate/level) (para. 96(a) of the MPGs).

<sup>d</sup> Future years extended to at least 15 years beyond the next year ending in zero or five; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement (para. 95 of the MPGs).

*Custom footnotes:*

**Documentation box:**

**II.5 Common tabular formats for 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 as stipulated by paragraph 78 of the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, relevant only for Parties with a nationally determined contribution that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits**

**12. 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<sup>a</sup>**

<i>Sectors and activities associated with the response measures<sup>b</sup></i>	<i>Social and economic consequences of the response measures<sup>c</sup></i>	<i>Challenges in and barriers to addressing the consequences<sup>d</sup></i>	<i>Actions to address the consequences<sup>e</sup></i>
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<sup>a</sup> 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, para. 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 (para. 78 of the MPGs).

<sup>b</sup> In accordance with para. 78(a) of the MPGs.

<sup>c</sup> In accordance with para. 78(b) of the MPGs.

<sup>d</sup> In accordance with para. 78(c) of the MPGs.

<sup>e</sup> In accordance with para. 78(d) of the MPGs.

*Custom footnotes:*

*Documentation box:*

**II.6 Common tabular formats for the description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates *{if accepted by Parties this table will be renumbered to 1.}***

**[13. Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates<sup>a</sup>]**

<i>[Description]</i>
[Target(s) and description, including target type(s), as applicable <sup>b,c</sup> ]
[Target year(s) or period(s), and whether they are single-year or multi-year target(s), as applicable]
[Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s), as applicable]
[Time frame(s) and/or periods for implementation, as applicable]
[Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases, as applicable]
[Intention to use cooperative approaches that involve the use of ITMOs under Article 6 towards NDCs under Article 4 of the Paris Agreement, as applicable]
[Any updates or clarifications of previously reported information, as applicable <sup>d</sup> ]

[*Note:* This table is to be used by Parties on a voluntary basis.]

[<sup>a</sup> Each Party shall provide a description of its NDC under Article 4, against which progress will be tracked. The information provided shall include required information, as applicable, including any updates to information previously provided (para. 64 of the MPGs).

<sup>b</sup> For example: economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other (para. 64(a) of the MPGs).

<sup>c</sup> Parties with both unconditional and conditional targets in their NDC may add a row to the table to describe conditional targets.

<sup>d</sup> For example: recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches (para. 64(g) of the MPGs).

***Custom footnotes:***

***Documentation box:***

## Annex III\*

### Common tabular formats for the electronic reporting of the information on financial, technology development and transfer and capacity-building support provided and mobilized, as well as support needed and received, under Articles 9–11 of the Paris Agreement

Table III.1

**Information on financial support provided under Article 9 of the Paris Agreement in year 2XXX-3:<sup>a, b, c</sup> bilateral, regional and other channels**

Exchange rate used: \_\_\_\_\_

Recipient country or region <sup>c, i, j</sup>	Title of the project programme, activity or other <sup>c, d</sup>	Options: climate-specific and grant equivalent amounts					
		Option 1: (grant-equivalent amounts to be reported on a voluntary basis in separate column) Amount (climate-specific) <sup>c, e</sup>				Option 2: (grant-equivalent amount to be reported in Additional information column) Amount (climate-specific) <sup>c, e</sup>	
		Face value		Grant equivalent			
		Domestic currency	USD	Domestic currency	USD	Domestic currency	USD

Table continued below

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Country  
Region  
Global

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\* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.



*Continued from above*

				Options: Type of support										
Status <sup>c</sup>	Channel <sup>c</sup>	Funding source <sup>c</sup>	Financial instrument <sup>c, k</sup>	Option 1:	Option 2:					Sector <sup>c</sup>	Subsector <sup>c, f</sup>	Contribution to capacity-building objectives <sup>c, f</sup>	Contribution to technology development and transfer objectives <sup>c, f</sup>	Additional information <sup>c, f, h</sup>
				(one column and report components as one line item)	(columns for each components)									
				Type of support <sup>c</sup>	Adaptation	Mitigation	Cross-cutting <sup>g</sup>	[Loss and damage]	[Other]					
Disbursed	Bilateral	ODA	Grant	Adaptation	[Percentage of amounts]	[Amounts]	supporting	adaptation, mitigation, cross-cutting	Energy		Insert 1 for Yes, 0 for No	Insert 1 for Yes, 0 for No		
Committed	Regional	OOF	Non-concessional loan	Mitigation					Transport					
	Multi-bilateral	Other (specify) <sup>d</sup>	Equity	Cross-cutting <sup>g</sup>					Industry					
	Other (specify) <sup>d</sup>		Guarantee	[Loss and damage]					Agriculture					
			Insurance	[Other (specify) <sup>d</sup> ]					Forestry					
			Other (specify) <sup>d</sup>						Water and sanitation					
									Cross-cutting					
									Other (specify) <sup>d</sup>					

Notation keys: NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).

Note: Where financial support contributes to capacity-building and/or technology development and transfer objectives, information in shaded cells is automatically populated in the relevant CTF table on information on support for technology development and transfer provided under Article 10 of the Paris Agreement (table number) and/or information on capacity-building support provided under Article 11 of the Paris Agreement (table number).

<sup>a</sup> Relevant information, in tabular format, on bilateral and regional financial support provided for the previous two reporting years without overlapping with the previous reporting periods.

<sup>b</sup> Parties report in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If "other", Parties should specify this information.

<sup>e</sup> [The face value and, on a voluntary basis, the grant-equivalent value.]

<sup>f</sup> As available.

<sup>g</sup> This refers to funding for activities that have both mitigation and adaptation components. Parties report, to the extent possible, the different amounts of components, if applicable and as available.

<sup>h</sup> Report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation.

<sup>i</sup> To the extent possible.

<sup>j</sup> The region should be reported if data at the country level are not available.

<sup>k</sup> Parties report, to the extent possible, the different amounts per financial instrument, if applicable and as available.

...

#### Custom footnotes

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR- - -

Table III.2

**Information on financial support provided under Article 9 of the Paris Agreement in year 2XXX-3:<sup>a, b, c</sup> multilateral channels**

Exchange rate used: \_\_\_\_\_

*Table continued below*

Institution <sup>c</sup>	Options: climate-specific and grant equivalent amounts															
	Option 1: (grant-equivalent amounts to be reported on a voluntary basis, in separate column) Amount <sup>c, e</sup>												Option 2: (grant-equivalent amount to be reported on a voluntary basis in an additional information column) Amount <sup>c, e, f</sup>			
	Inflows <sup>c, f</sup>						Outflows <sup>c, f</sup>						Inflows <sup>c, f</sup>			
	Core/general <sup>c, f, j</sup>				Climate-specific <sup>f</sup>		Climate-specific <sup>f</sup>		Climate-specific <sup>f</sup>		Climate-specific <sup>f</sup>		Core/general <sup>e, f, j</sup>		Climate-specific <sup>f</sup>	
	Face value		Grant equivalent		Face value		Grant equivalent		Face value		Grant equivalent		Face value		Grant equivalent	
	Domestic currency	USD	Domestic currency	USD	Domestic currency	USD	Domestic currency	USD	Domestic currency	USD	Domestic currency	USD	Domestic currency	USD	Domestic currency	USD
Adaptation Fund																
African Development Bank																
Asian Development Bank																
Capacity-building Initiative for Transparency																
Climate Technology Centre and Network																
European Bank for Reconstruction and Development																
Global Environment Facility																
Green Climate Fund																
Inter-American Development Bank																
International Finance Corporation																
Least Developed Country Fund																
Special Climate Change Fund																
Trust Fund for Supplementary Activities																
UNFCCC																
United Nations Development Programme																
United Nations Environment Programme																
World Bank																
Other (specify) <sup>d</sup>																

*Continued from above*

Recipient, <i>c, f, g, i</i>	Title of the project, programme , activity or other <i>c, d, f, g</i>	Status <sup>c</sup>	Channel <sup>c</sup>	Funding source <sup>c</sup>	Financial instrument <sup>c, k</sup>	Option 1:  (one column and report components as one line item)	Option 2:  (columns for each components)					Sub- sector <sup>c, g</sup>	Contribution to capacity- building objectives <sup>c, f, g</sup>	Contribution to technology development and transfer objectives <sup>c, f, g</sup>	[Addition al informatio n]
						Type of support <sup>c</sup>	Type of support <sup>c</sup>								
						Adapt -ation	Mitig -ation	Cross- cutting <sup>g</sup>	[Loss and damage]	[Other]					
Country			Multilateral	ODA	Grant	Adaptation	[Percentage of amounts][Amounts] supporting adaptation, mitigation, cross-cutting					Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify) <sup>d</sup>	Insert 1 for Yes, 0 for No		Insert 1 for Yes, 0 for No
Region	Disbursed	Multi-	Non-concessional	Mitigation											
Global	Committed	bilateral	loan	Cross-cutting <sup>h</sup>											
			Equity	[Loss and damage]											
			Other (specify) <sup>d</sup>	Guarantee	[Other (specify) <sup>d</sup> ]										
				Insurance											
				Other (specify) <sup>d</sup>											

Notation keys: NA = not applicable; UA = information not available at the time of reporting. NR = not reported (to indicate the voluntary character of the information)

Note: Where financial support contributes to capacity-building and/or technology development and transfer objectives, information in shaded cells is automatically populated in relevant CTF on information on support for technology development and transfer provided under Article 10 of the Paris Agreement (table number) and/or information on capacity-building support provided under Article 11 of the Paris Agreement (table number).

<sup>a</sup> Relevant information, in a tabular format, for the previous two reporting years without overlapping with the previous reporting periods, on financial support provided through multilateral channels.

<sup>b</sup> Parties fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> [The face value and, on a voluntary basis, the grant-equivalent value.]

<sup>f</sup> As applicable.

<sup>g</sup> As available.

<sup>h</sup> This refers to funding for activities that have both mitigation and adaptation components. Parties report, to the extent possible, the different amounts of components, if applicable and as available.

<sup>i</sup> Region should be reported when data at country level is not available.

<sup>j</sup> This refers to support to multilateral institutions that Parties cannot specify as being climate-specific.

<sup>k</sup> Parties report, to the extent possible, the different amounts per financial instrument, if applicable and as available

## Custom footnotes

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR- -

Table III.3

**Information on financial support mobilized through public interventions under Article 9 of the Paris Agreement in 2XXX-3** <sup>a, b, c</sup>

Exchange rate used: \_\_\_\_\_

Recipient <sup>c, g</sup>	Title of the project, programme, activity or other <sup>c, d</sup>	Channel <sup>c</sup>	Options: climate-specific and grant equivalent amounts								Options: type of support		Sector <sup>c</sup>	Subsector <sup>c</sup>	Additional information <sup>c, [e]</sup>
			Option 1: (grant-equivalent amounts to be reported on a voluntary basis in separate column)_				Option 2: (grant-equivalent amount to be reported on a voluntary basis in an additional information column)				Option 1: (one column and report components as one line item)	Option 2: (as per option 2 in Table III.1)			
			Amount mobilized <sup>c, e</sup>		Amount of resources used to mobilize the support <sup>c, e</sup>		Amount mobilized <sup>c</sup>		Amount of resources used to mobilize the support <sup>c</sup>		Type of public intervention <sup>c, h</sup>	Type of support <sup>c</sup>			
			Face value		Grant equivalent										
			Domestic currency	USD	Domestic currency	USD	Domestic currency	USD	Domestic currency	USD					
Country		Bilateral								Grant					
Region		Regional								Concessional loan					
Global		Multi-lateral								Non-concessional loan			Energy		
										Equity	Adaptation		Transport		
										Guarantee	Mitigation		Industry		
										Insurance	Cross-cutting <sup>f</sup>		Agriculture		
										Policy intervention	[Loss and damage]		Forestry		
										Capacity-building	[Other (specify) <sup>d]</sup>		Water and sanitation		
										Technology development and transfer			Cross-cutting		
										Technical assistance			Other (specify) <sup>d</sup>		

[illegible]

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting. NR = not reported (to indicate the voluntary character of the information)

Note: Where financial support contributes to capacity-building and/or technology development and transfer objectives, information in shaded cells is automatically populated in relevant CTF on information on support for technology development and transfer provided under Article 10 of the Paris Agreement (table number) and/or information on capacity-building support provided under Article 11 of the Paris Agreement (table number).

<sup>a</sup> Relevant information, in textual and/or tabular format, for the previous two reporting years without overlapping with the previous reporting periods, on financial support mobilized through public interventions through bilateral, regional and multilateral channels, including the operating entities of the Financial Mechanism and entities of the Technology Mechanism, as applicable and to the extent possible.

<sup>b</sup> Parties fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> [The face value and, on a voluntary basis, the grant-equivalent value, if applicable.][If applicable.]

<sup>f</sup> This refers to funding for activities that have both mitigation and adaptation components. Parties report, to the extent possible, the different amounts of components, if applicable and as available.

<sup>g</sup> Region should be reported when data at country level is not available.

<sup>h</sup> Parties report, to the extent possible, the different amounts per financial instrument, if applicable and as available.

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### Custom footnotes

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

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Table III.4

**Information on support for technology development and transfer provided under Article 10 of the Paris Agreement<sup>a</sup>**

<i>Title<sup>b</sup></i>	<i>Recipient entity<sup>b</sup></i>	<i>Description and objectives<sup>b</sup></i>	<i>Type of support<sup>b</sup></i>	<i>Sector<sup>b</sup></i>	<i>Subsector<sup>b</sup></i>	<i>Type of technology<sup>b</sup></i>	<i>Status of measure or activity<sup>b</sup></i>	<i>Activity undertaken by<sup>b</sup></i>	<i>[Additional information]</i>
			Mitigation Adaptation Cross-cutting <sup>d</sup> [Loss and damage] [Other (specify) <sup>c</sup> ]	Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify) <sup>c</sup>			Planned Ongoing Completed	Public sector Private sector Public and private sector	

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting. NR = not reported (to indicate the voluntary character of the information)

<sup>a</sup> Quantitative and/or qualitative information in common tabular format on measures or activities related to support for technology development and transfer implemented or planned since their previous BTR, to the extent possible and as relevant.

<sup>b</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>c</sup> If “other”, Parties should specify this information.

<sup>d</sup> This refers to activities that have both mitigation and adaptation components.

...

**Custom footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR

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Table III.5  
Information on capacity-building support provided under Article 11 of the Paris Agreement<sup>a</sup>

<i>Title<sup>b</sup></i>	<i>Recipient entity<sup>b</sup></i>	<i>Description and objectives<sup>b</sup></i>	<i>Type of support<sup>b</sup></i>	<i>Status of measure or activity<sup>b</sup></i>	<i>[Additional information]</i>
			Adaptation Mitigation Cross-cutting <sup>c</sup> [Loss and damage] [Other (specify) <sup>c</sup> ]	Planned Ongoing Completed	

Notation keys: NA = not applicable; UA = information not available at the time of reporting. NR = not reported (to indicate the voluntary character of the information)

<sup>a</sup> Quantitative and/or qualitative information in a common tabular format on measures or activities related to capacity-building support implemented or planned since their previous report, to the extent possible and as relevant.

<sup>b</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>c</sup> This refers to activities that have both mitigation and adaptation components.

...  
**Custom footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR

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Table III.6

**Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement<sup>a, b</sup>**

Exchange rate used: \_\_\_\_\_

Sector <sup>c</sup>	Subject or <sup>c</sup>	Title of activity, programme, project or other <sup>c, d</sup>	Programme/project description <sup>c</sup>	Estimated amount (climate-specific) <sup>c</sup>		Expected time frame <sup>c</sup>	Expected financial instrument <sup>c</sup>	Options: type of support		Contribution to technology development and transfer objectives <sup>c</sup>	Table continued below
				Domestic currency	USD			Option 1: (one column and report components as one line item) Type of support <sup>c</sup>	Option 2: (as per option 2 in Table III.1)		
Energy							Grant				
Transport							Concessional loan				
Industry							Non-concessional loan	Adaptation			
Agriculture							Equity	Mitigation			
Forestry							Guarantee	Cross-cutting <sup>e</sup>			
Water and sanitation							Insurance	[Loss and damage]			
Cross-cutting							Other	[Other (specify) <sup>c</sup> ]			
Other (specify) <sup>d</sup>							(specify) <sup>d</sup>				

*Continued from above*

Contribution to capacity-building objectives <sup>b</sup>	Whether the activity is anchored in a national strategy and/or an NDC <sup>b</sup>	Expected use, impact and estimated results <sup>b</sup>	[Additional information]
Insert 1 for Yes, 0 for No	Insert 1 for Yes, 0 for No		

Notation keys: NA = not applicable; UA = information not available at the time of reporting. NR = not reported (to indicate the voluntary character of the information)

<sup>a</sup> Developing country Parties should provide, in a common tabular format, information on financial support needed, to the extent possible, as available and as applicable.

<sup>b</sup> Parties include information on support needed from the reporting year of the BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> This refers to funding for activities that have both mitigation and adaptation components.

**Custom Footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR- - -



Table III.7

**Information on financial support received by developing country Parties under Article 9 of the Paris Agreement<sup>a, b</sup>**

Exchange rate used: \_\_\_\_\_

Title of activity, programme, project or other <sup>c, d</sup>	Programme /project description <sup>c</sup>	Channel <sup>c</sup>	Recipient entity <sup>c</sup>	Implementing entity <sup>c</sup>	Amount received (climate-specific) <sup>c</sup>		Time frame <sup>c</sup>	Financial instrument <sup>c</sup>	Status <sup>c</sup>	Option 1: (one column and report components as one line item)	Option 2: (as per option 2 in Table III.1)	Type of support <sup>c</sup>
					Domestic currency	USD						
		Multilateral Bilateral Regional Other (specify) <sup>d</sup>						Grant Concessional loan Non-concessional loan Equity Guarantee Insurance Other (specify) <sup>d</sup>	Committed Received			Adaptation Mitigation Cross-cutting <sup>e</sup> [Loss and damage] [Other (specify) <sup>c</sup> ]

*Table continued below**Continued from above*

Sector <sup>c</sup>	Subsector <sup>c</sup>	Contribution to technology development and transfer objectives <sup>c</sup>	Contribution to capacity-building objectives <sup>c</sup>	Status of activity <sup>c</sup>	Use, impact and results <sup>c</sup>	[Additional information]
Energy						
Transport						
Industry						
Agriculture		Insert 1 for Yes, 0 for No	Insert 1 for Yes, 0 for No	Planned Ongoing Completed		
Forestry						
Water and sanitation						
Cross-cutting						

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Other (specify) <sup>d</sup>

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*Notation keys:* NA = not applicable; UA = information not available at the time of reporting. NR = not reported (to indicate the voluntary character of the information)

<sup>a</sup> Developing country Parties should provide, in common tabular format, information on financial support received, to the extent possible, as available and as applicable.

<sup>b</sup> Parties include information on support received, ongoing or planned since the previous BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> This refers to funding for activities that have both mitigation and adaptation components.

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***Custom Footnotes***

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR

Table III.8

**Information on technology development and transfer support needed by developing country Parties under Article 10 of the Paris Agreement<sup>a, b</sup>**

<i>Sector<sup>c</sup></i>	<i>Subsector<sup>c</sup></i>	<i>Title of activity, programme, project or other<sup>c, d</sup></i>	<i>Programme/project description<sup>c</sup></i>	<i>Type of support<sup>c</sup></i>	<i>Type of technology<sup>c</sup></i>	<i>Expected time frame<sup>c</sup></i>	<i>Expected use, impact and estimated results<sup>c</sup></i>	<i>[Additional information]</i>
Energy								
Transport								
Industry				Mitigation				
Agriculture				Adaptation				
Forestry				Cross-cutting <sup>e</sup>				
Water and sanitation				[Loss and damage]				
Cross-cutting				[Other (specify) <sup>e</sup> ]				
Other (specify) <sup>d</sup>								

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting. NR = not reported (to indicate the voluntary character of the information)

<sup>a</sup> Developing country Parties should provide, in common tabular format, information on technology development and transfer support needed, to the extent possible, as available and as applicable.

<sup>b</sup> Parties include information on support needed from the reporting year of the BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> This refers to activities that have both mitigation and adaptation components.

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**Custom Footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR

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Table III.9

**Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement<sup>a, b</sup>**

<i>Title of activity, programme, project or other<sup>c, d</sup></i>	<i>Programme/project description<sup>c</sup></i>	<i>Type of technology<sup>c</sup></i>	<i>Time frame<sup>c</sup></i>	<i>Recipient entity<sup>c</sup></i>	<i>Implementing entity<sup>c</sup></i>	<i>Type of support<sup>c</sup></i>	<i>Sector<sup>c</sup></i>	<i>Subsector<sup>c</sup></i>	<i>Status of activity<sup>c</sup></i>	<i>Use, impact and estimated results<sup>c</sup></i>	<i>[Additional information]</i>
						Mitigation Adaptation Cross-cutting <sup>e</sup> [Loss and damage] [Other (specify) <sup>c</sup> ]	Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify) <sup>d</sup>		Planned Ongoing Completed		

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting. NR = not reported (to indicate the voluntary character of the information)

<sup>a</sup> Developing country Parties should provide, in common tabular format, information on technology development and transfer support received, to the extent possible, as available and as applicable.

<sup>b</sup> Parties include information on support received, ongoing or planned since the previous BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> This refers to activities that have both mitigation and adaptation components.

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**Custom Footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR

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Table III.10

**Information on capacity-building support needed by developing country Parties under Article 11 of the Paris Agreement<sup>a, b</sup>**

<i>Sector<sup>c</sup></i>	<i>Subsector<sup>c</sup></i>	<i>Title of activity, programme, project or other<sup>c, d</sup></i>	<i>Programme/project description<sup>c</sup></i>	<i>Type of support<sup>c</sup></i>	<i>Expected time frame<sup>b</sup></i>	<i>Expected use, impact and estimated results<sup>b</sup></i>	<i>[Additional information]</i>
Energy							
Transport							
Industry							
Agriculture				Mitigation			
Forestry				Adaptation			
Water and sanitation				Cross-cutting <sup>e</sup>			
Cross-cutting				[Loss and damage]			
Other (specify) <sup>d</sup>				[Other (specify) <sup>e</sup> ]			

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting. NR = not reported (to indicate the voluntary character of the information)

<sup>a</sup> Developing country Parties should provide, in common tabular format, information on capacity-building support needed, to the extent possible, as available and as applicable.

<sup>b</sup> Parties include information on support needed from the reporting year of the BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> This refers to activities that have both mitigation and adaptation components.

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**Custom Footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR

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Table III.11

**Information on capacity-building support received by developing country Parties under Article 11 of the Paris Agreement<sup>a, b</sup>**

<i>Title of activity, programme, project or other<sup>c, d</sup></i>	<i>Programme/project description<sup>c</sup></i>	<i>Time frame<sup>c</sup></i>	<i>Recipient entity<sup>c</sup></i>	<i>Implementing entity<sup>c</sup></i>	<i>Type of support<sup>c</sup></i>	<i>Sector<sup>c</sup></i>	<i>Subsector<sup>c</sup></i>	<i>Status of activity<sup>c</sup></i>	<i>Use, impact and estimated results<sup>c</sup></i>	<i>[Additional information]</i>
						Energy				
						Transport				
						Industry				
					Mitigation	Agriculture				
					Adaptation	Forestry		Planned		
					Cross-cutting <sup>e</sup>	Water and sanitation		Ongoing		
					[Loss and damage]	Cross-cutting		Completed		
					[Other (specify) <sup>c</sup> ]	Other (specify) <sup>d</sup>				

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting. NR = not reported (to indicate the voluntary character of the information)

<sup>a</sup> Developing country Parties should provide, in common tabular format, information on capacity-building support received, to the extent possible, as available and as applicable.

<sup>b</sup> Parties include information on support received, ongoing or planned since the previous BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> This refers to activities that have both mitigation and adaptation components.

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**Custom Footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR

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Table III.12

**Information on support needed by developing country Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building<sup>a, b</sup>**

Exchange rate used: \_\_\_\_\_

<i>Title of activity, programme, project or other<sup>c, d</sup></i>	<i>Objectives and description<sup>c</sup></i>	<i>Expected time frame<sup>c</sup></i>	<i>Recipient entity<sup>c</sup></i>	<i>Channel<sup>c</sup></i>	<i>Amount<sup>c</sup></i>		<i>Status of activity<sup>c</sup></i>	<i>Expected use, impact and estimated results<sup>c</sup></i>	<i>[Additional information]</i>
					<i>Domestic currency</i>	<i>USD</i>			
				Multilateral Bilateral Regional Other (specify) <sup>d</sup>			Planned Ongoing Completed		

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting. NR = not reported (to indicate the voluntary character of the information)

<sup>a</sup> Developing country Parties should provide, in common tabular format, summary information on support needed for implementing Article 13 and transparency-related activities, including for transparency-related capacity-building, to the extent possible and as applicable.

<sup>b</sup> Parties include information on support needed from the reporting year of the BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

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**Custom Footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR

Table III.13

**Information on support received by developing country Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building<sup>a, b</sup>**

Exchange rate used: \_\_\_\_\_

<i>Title of activity, programme, project or other<sup>c, d</sup></i>	<i>Objectives and description<sup>c</sup></i>	<i>Time frame<sup>c</sup></i>	<i>Recipient entity<sup>c</sup></i>	<i>Channel<sup>c</sup></i>	<i>Amount<sup>c</sup></i>		<i>Status of activity<sup>c</sup></i>	<i>Use, impact and estimated results<sup>c</sup></i>	<i>[Additional information]</i>
					<i>Domestic currency</i>	<i>USD</i>			
				Multilateral Bilateral Regional Other (specify) <sup>d</sup>			Planned Ongoing Completed		

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting. NR = not reported (to indicate the voluntary character of the information)

- 
- <sup>a</sup> Developing country Parties should provide, in common tabular format, summary information on support received for implementing Article 13 and transparency-related activities, including for transparency-related capacity-building, to the extent possible and as applicable.
- <sup>b</sup> Parties include information on support received, ongoing or planned since the previous BTR.
- <sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.
- <sup>d</sup> If “other”, Parties should specify this information.

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***Custom Footnotes***

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR



## Annex IV\*

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### **Outline of the biennial transparency report, pursuant to the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (annex to decision 18/CMA.1)<sup>1</sup>**

#### **Overview chapter**

- I. National inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases<sup>2</sup> (paras. 17–58 of the MPGs)<sup>3</sup>**
- II. Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement<sup>4</sup> (paras. 59–103 of the MPGs)<sup>5</sup>**
  - A. National circumstances and institutional arrangements (paras. 59–63 of the MPGs)
  - B. Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates (para. 64 of the MPGs)
  - C. Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement<sup>6</sup> (paras. 65–79 of the MPGs)
  - D. Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving a nationally determined contribution under Article 4 of the Paris Agreement (paras. 80–90 of the MPGs)
  - E. Summary of greenhouse gas emissions and removals<sup>7</sup> (para. 91 of the MPGs)
  - F. Projections of greenhouse gas emissions and removals, as applicable (paras. 92–102 of the MPGs)<sup>8</sup>
  - G. Other information (para. 103 of the MPGs)

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\* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

<sup>1</sup> Use of the outline by Parties is as per para. 2 of decision XX/CMA.3.

<sup>2</sup> Including common reporting tables and the national inventory document, pursuant to the annex to decision 18/CMA.1.

<sup>3</sup> The applicable flexibility provisions for those developing country Parties that need them in the light of their capacities are set out in paras. 25, 29, 32, 34, 35, 48, 57 and 58 of the MPGs.

<sup>4</sup> Including common tabular formats [or information in narrative format] and an outline pursuant to the annex to decision 18/CMA.1.

<sup>5</sup> The applicable flexibility provisions for those developing country Parties that need them in the light of their capacities are set out in paras. 85, 92, 95 and 102 of the MPGs.

<sup>6</sup> Pursuant to para. 77(d) of the annex to decision 18/CMA.1, such information is subject to relevant decisions adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement on Article 6 of the Paris Agreement.

<sup>7</sup> This only applies to Parties that submit a stand-alone national inventory report.

<sup>8</sup> Those developing countries that need flexibility in the light of their capacities are encouraged to report these projections.

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### **III. Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement<sup>9</sup>**

- A. National circumstances, institutional arrangements and legal frameworks (para. 106 of the MPGs)
- B. Impacts, risks and vulnerabilities, as appropriate (para. 107 of the MPGs)
- C. Adaptation priorities and barriers (para. 108 of the MPGs)
- D. Adaptation strategies, policies, plans, goals and actions to integrate adaptation into national policies and strategies (para. 109 of the MPGs)
- E. Progress on implementation of adaptation (paras. 110–111 of the MPGs)
- F. Monitoring and evaluation of adaptation actions and processes (paras. 112–114 of the MPGs)
- G. Information related to averting, minimizing and addressing loss and damage associated with climate change impacts (para. 115 of the MPGs)
- H. Cooperation, good practices, experience and lessons learned (para. 116 of the MPGs)
- I. Any other information related to climate change impacts and adaptation under Article 7 of the Paris Agreement (para. 117 of the MPGs)<sup>10</sup>

### **IV. Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement<sup>11</sup>**

- A. National circumstances and institutional arrangements (paras. 119–120 of the MPGs)
- B. Underlying assumptions, definitions and methodologies (paras. 121–122 of the MPGs)
- C. Information on financial support provided and mobilized under Article 9 of the Paris Agreement (paras. 123–125 of the MPGs)
- D. Information on support for technology development and transfer provided under Article 10 of the Paris Agreement (paras. 126–127 of the MPGs)
- E. Information on capacity-building support provided under Article 11 of the Paris Agreement (paras. 128–129 of the MPGs)

### **V. Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement<sup>12</sup>**

- A. National circumstances, institutional arrangements and country-driven strategies (para. 130 of the MPGs)
- B. Underlying assumptions, definitions and methodologies (para. 131 of the MPGs)
- C. Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement (paras. 132–133 of the MPGs)

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<sup>9</sup> Information relevant to this chapter is outlined in paras. 13–14 of the MPGs, as applicable.

<sup>10</sup> This information can also include clarification on the linkages between information related to climate change impacts and adaptation under Article 7 of the Paris Agreement reported in the biennial transparency report and that reported in the (optional) adaptation communication, if submitted.

<sup>11</sup> Including common tabular format [or information in narrative format] and an outline pursuant to the annex to decision 18/CMA.1.

<sup>12</sup> Including common tabular format [or information in narrative format] and an outline pursuant to the annex to decision 18/CMA.1.

- 
- D. Information on financial support received by developing country Parties under Article 9 of the Paris Agreement (para. 134 of the MPGs)
  - E. Information on technology development and transfer support needed by developing country Parties under Article 10 of the Paris Agreement (paras. 135–136 of the MPGs)
  - F. Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement (paras. 137–138 of the MPGs)
  - G. Information on capacity-building support needed by developing country Parties under Article 11 of the Paris Agreement (paras. 139–140 of the MPGs)
  - H. Information on capacity-building support received by developing country Parties under Article 11 of the Paris Agreement (paras. 141–142 of the MPGs)
  - I. Information on support needed and received by developing country Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building (paras. 143–145 of the MPGs)<sup>13</sup>

**VI. Information to be reported when national communications and biennial transparency reports are submitted jointly every four years<sup>14</sup>**

- A. Vulnerability assessment, climate change impacts and adaptation measures<sup>15</sup>
- B. Research and systematic observation
- C. Education, training and public awareness

**VII. Information on flexibility<sup>16</sup>**

- A. Indication of (1) reporting provisions to which self-determined flexibility is applied, (2) capacity constraints in relation to the application of flexibility and (3) self-determined estimated time frames for improvements in relation to those capacity constraints (para. 6 of the MPGs)<sup>17</sup>

**VIII. Improvements in reporting over time<sup>18</sup>**

- A. Areas of improvement identified by the Party and technical expert review team in relation to Party's implementation of Article 13 of the Paris Agreement (para. 7(a) of the MPGs)
- B. How the Party is addressing or intends to address areas of improvement as referred to in paragraph 7(a) of the MPGs (para. 7(b) of the MPGs)

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<sup>13</sup> Parties may wish to report information on support needed for implementing the enhanced transparency framework and for capacity-building in a separate chapter of the biennial transparency report as per para. 2 of decision XX/CMA.3.

<sup>14</sup> As per decision 1/CP.24, para. 43.

<sup>15</sup> This chapter is not necessary if relevant information is reported in section IV of the biennial transparency report.

<sup>16</sup> Applicable only to developing country Parties that need flexibility in the light of their capacities.

<sup>17</sup> Developing country Parties that need flexibility in the light of their national capacities may elect to report information on the specific flexibility provisions applied in the overview chapter of the biennial transparency report and/or integrate this information into the chapters relevant to where specific flexibility provisions have been applied. Parties may also elect to include on a voluntary basis a summary table on the specific flexibility provisions applied.

<sup>18</sup> All Parties may report information on areas of improvement in relation to their reporting, pursuant to chaps. III–VI of the MPGs, in this chapter and/or in chapters relevant to where specific areas of improvement have been identified.

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- C. Areas of improvement that are related to the flexibility provisions used<sup>19</sup> (para. 7(c) of the MPGs)
  - D. Reporting-related capacity-building support needs identified, including those referred to in chapter VI above and any progress made, including those previously identified as part of the technical expert review in chapter VII of the MPGs (para. 7(d) of the MPGs)
  - E. Parties' domestic plans and priorities with regard to improved reporting pursuant to paragraph 7 of the MPGs are not subject to technical expert review, but the information may inform discussions on areas of improvement and identification of capacity-building needs between the technical expert review team and the Party concerned (para. 8 of the MPGs)
- IX. Any other information the Party considers relevant to the achievement of the objective of the Paris Agreement, and suitable for inclusion in its biennial transparency report**

### **Annexes as outlined in the annex to decision 18/CMA.1**

**Annex 1: Technical annexes for REDD+,<sup>20</sup> as applicable**

**Annex 2: Common reporting tables for the electronic reporting of the national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases**

**Annex 3: Common tabular formats for the electronic reporting of:**

- Information necessary to track progress in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement<sup>21</sup>
- Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement
- Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement

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<sup>19</sup> Those developing country Parties that need flexibility in the light of their capacities are encouraged to highlight the areas of improvement that are related to their flexibility provisions.

<sup>20</sup> 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).

<sup>21</sup> To be guided by the outcome of SBSTA 52–55 agenda item 15, “Matters relating to Article 6 of the Paris Agreement”.

## Annex V\*

### **Outline of the national inventory document, pursuant to the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement<sup>1</sup>**

#### **EXECUTIVE SUMMARY**

ES.1. Background information on GHG inventories and climate change (e.g. as it pertains to the national context)

ES.2. Summary of trends related to national emissions and removals

ES.3. Overview of source and sink category emission estimates and trends

ES.4. Other information (e.g. indirect GHGs, precursor gases)

ES.5. Key category analysis (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 25 of the MPGs)

ES.6. Improvements introduced (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

#### **Chapter 1: National circumstances, institutional arrangements and cross-cutting information**

1.1. Background information on GHG inventories and climate change (e.g. as it pertains to the national context, to provide information to the general public)

1.2. A description of national circumstances and institutional arrangements

1.2.1. National entity or national focal point

1.2.2. Inventory preparation process

1.2.3. Archiving of information

1.2.4. Processes for official consideration and approval of inventory

1.3. Brief general description of methodologies (including tiers used) and data sources used

1.4. Brief description of key categories (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 25 of the MPGs)

1.5. Brief general description of QA/QC plan and implementation (related to non-mandatory provisions as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

1.6. General uncertainty assessment, including data pertaining to the overall uncertainty of inventory totals (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

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\* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

<sup>1</sup> Use of the outline by Parties is as per para. 2 of decision XX/CMA.3.

1.7. General assessment of completeness (related to a non-mandatory provision as per para. 30 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 32 of the MPGs)

1.7.1. Information on completeness (including information on non-reported categories or any methodological or data gaps in the inventory) (related to a non-mandatory provision as per para. 30 of the MPGs)

1.7.2. Description of insignificant categories, if applicable (related to a non-mandatory provision as per para. 32 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 32 of the MPGs)

1.7.3. Total aggregate emissions considered insignificant, if applicable (related to a non-mandatory provision as per para. 32 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 32 of the MPGs)

1.8. Metrics (related to a non-mandatory provision as per para. 37 of the MPGs)

1.9. Summary of any flexibility applied (i.e. by developing country Parties that need it in the light of their capacities as per paras. 4–6 of the MPGs)<sup>2</sup>

## **Chapter 2: Trends in greenhouse gas emissions and removals**

2.1. Description of emission and removal trends for aggregated GHG emissions and removals

2.2. Description of emission and removal trends by sector and by gas

## **Chapter 3: Energy (CRT sector 1)<sup>3</sup>**

3.1. Overview of the sector (e.g. quantitative overview and description, including trends and methodological tiers by category) and background information

3.2. Fuel combustion (CRT 1.A), including detailed information on:

3.2.1. Comparison of the sectoral approach with the reference approach (related to a non-mandatory provision as per para. 36 of the MPGs)

3.2.2. International bunker fuels (related to a non-mandatory provision as per para. 53 of the MPGs)

3.2.3. Feedstocks and non-energy use of fuels (related to a non-mandatory provision as per para. 54 of the MPGs)

3.2.4. Category (CRT category number)

3.2.4.1. Category description (e.g. characteristics of sources)

3.2.4.2. Methodological issues (e.g. choice of methods/activity data/emission factors and activity data and emission factors used, assumptions, parameters and conventions underlying the emission

<sup>2</sup> Developing country Parties that need flexibility in the light of their national capacities may elect either to report the information on specific flexibility provisions applied in a separate chapter and/or to integrate this information into sectoral chapters relevant to where specific flexibility provisions have been applied. Parties may also elect to include on a voluntary basis a summary table on the specific flexibility provisions applied.

<sup>3</sup> Parties may elect to use the disaggregated outline presented below or the generic, less detailed sector outline presented for other sectors.

estimates and the rationale for their selection, information on carbon dioxide capture, any specific methodological issues (e.g. description of national methods and models))

3.2.4.3. Description of any flexibility applied (i.e. by those developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>4</sup>

3.2.4.4. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

3.2.4.5. Category-specific QA/QC and verification, if applicable (related to non-mandatory provisions as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

3.2.4.6. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process and impacts on emission trends

3.2.4.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including tracking of those identified in the review process (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

### 3.3. Fugitive emissions from solid fuels and oil and natural gas and other emissions from energy production (CRT 1.B)

#### 3.3.1. Category (CRT category number)

3.3.1.1. Category description (e.g. characteristics of sources)

3.3.1.2. Methodological issues (e.g. choice of methods/activity data/emission factors and activity data and emission factors used, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

3.3.1.3. Description of any flexibility applied (i.e. by those developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>5</sup>

3.3.1.4. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

3.3.1.5. Category-specific QA/QC and verification, if applicable (related to non-mandatory provisions as per para. 35 of the MPGs, with flexibility

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<sup>4</sup> As footnote 2 above.

<sup>5</sup> As footnote 2 above.

provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

3.3.1.6. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process and impacts on emission trends

3.3.1.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including tracking of those identified in the review process (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

#### 3.4. Carbon dioxide transport and storage (CRT 1.C)

##### 3.4.1. Category (CRT category number)

3.4.1.1. Category description (e.g. characteristics of sources)

3.4.1.2. Methodological issues (e.g. choice of methods/activity data/emission factors and activity data and emission factors used, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

3.4.1.3. Description of any flexibility applied (i.e. by those developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>6</sup>

3.4.1.4. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

3.4.1.5. Category-specific QA/QC and verification, if applicable (related to non-mandatory provisions as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

3.4.1.6. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process and impacts on emission trends

3.4.1.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including tracking of those identified in the review process (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

#### **Chapter 4: Industrial processes and product use (CRT sector 2)**

4.1. Overview of the sector (e.g. quantitative overview and description, including trends and methodological tiers by category) and background information

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<sup>6</sup> As footnote 2 above.



#### 4.2. Category (CRT category number)

##### 4.2.1. Category description (e.g. characteristics of sources)

4.2.2. Methodological issues (e.g. choice of methods/activity data/emission factors and activity data and emission factors used, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, information on carbon dioxide capture, any specific methodological issues (e.g. description of national methods and models))

4.2.3. Description of any flexibility applied (i.e. by developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>7</sup>

4.2.4. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

4.2.5. Category-specific QA/QC and verification, if applicable (related to non-mandatory provisions as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

4.2.6. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process and impacts on emission trends

4.2.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including tracking of those identified in the review process (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

### **Chapter 5: Agriculture (CRT sector 3)**

5.1. Overview of the sector (e.g. quantitative overview and description, including trends and methodological tiers by category) and background information

#### 5.2. Category (CRT category number)

##### 5.2.1. Category description (e.g. characteristics of sources)

5.2.2. Methodological issues (e.g. choice of methods/activity data/emission factors and activity data and emission factors used, assumptions, parameters and conventions underlying the emission and removal estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

5.2.3. Description of any flexibility applied (i.e. by those developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>8</sup>

5.2.4. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

5.2.5. Category-specific QA/QC and verification, if applicable (related to a non-mandatory provision as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

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<sup>7</sup> As footnote 2 above.

<sup>8</sup> As footnote 2 above.

5.2.6. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process and impacts on emission trends

5.2.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including tracking of those identified in the review process (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

## **Chapter 6: Land use, land-use change and forestry (CRT sector 4)**

6.1. Overview of the sector (e.g. quantitative overview and description, including trends and methodological tiers by category, and coverage of pools) and background information

6.2. Land-use definitions and the land representation approach(es) used and their correspondence to the land use, land-use change and forestry categories (e.g. land use and land-use change matrix)

6.3. Country-specific approaches

6.3.1. Information on approaches used for representing land areas and on land-use databases used for the inventory preparation

6.3.2. Information on approaches used for natural disturbances, if applicable

6.3.3. Information on approaches used for reporting harvested wood products

6.4. Category (CRT category number)

6.4.1. Description (e.g. characteristics of category)

6.4.2. Methodological issues (e.g. choice of methods/activity data/emission factors and activity data and emission factors used, assumptions, parameters and conventions underlying the emission and removal estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

6.4.3. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

6.4.4. Description of any flexibility applied (i.e. by developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>9</sup>

6.4.5. Category-specific QA/QC and verification, if applicable (related to a non-mandatory provision as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

6.4.6. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process and impacts on emission trends

6.4.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including those in response to the review process (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

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<sup>9</sup> As footnote 2 above.

**Chapter 7: Waste (CRT sector 5)**

7.1. Overview of the sector (e.g. quantitative overview and description, including trends and methodological tiers by category) and background information

7.2. Category (CRT category number)

7.2.1. Category description (e.g. characteristics of sources)

7.2.2. Methodological issues (e.g. choice of methods/activity data/emission factors and activity data and emission factors used, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

7.2.3. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

7.2.4. Description of any flexibility applied (i.e. by developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>10</sup>

7.2.5. Category-specific QA/QC and verification, if applicable (related to a non-mandatory provision as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

7.2.6. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process

7.2.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including those in response to the review process (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

**Chapter 8: Other (CRT sector 6) (if applicable)****Chapter 9: Indirect carbon dioxide and nitrous oxide emissions (related to non-mandatory provisions as per para. 52 of the MPGs)**

9.1. Description of sources of indirect emissions in the GHG inventory

9.2. Methodological issues (e.g. choice of methods/activity data/emission factors and activity data and emission factors used, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

9.3. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

9.4. Category-specific QA/QC and verification, if applicable (related to a non-mandatory provision as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

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<sup>10</sup> As footnote 2 above.

9.5. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process and impacts on emission trends

9.6. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including tracking of those identified in the review process (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

## **Chapter 10: Recalculations and improvements**

10.1. Explanations and justifications for recalculations, including in response to the review process

10.2. Implications for emission and removal levels

10.3. Implications for emission and removal trends, including time-series consistency

10.4. Areas of improvement and/or capacity-building in response to the review process (related to non-mandatory provisions as per para. 7(a) and (d) of the MPGs)

10.5. Areas of improvement and/or capacity-building related to the flexibility provisions applied with self-determined estimated time frames for improvements (related to non-mandatory provisions as per para. 7(c–d) of the MPGs)

## **Annexes to the national inventory document**

### **Annex 1: Key categories (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 25 of the MPGs)**

- Description of the approach used for identifying key categories, if different from the IPCC tier 1 approach
- Information on the level of disaggregation
- Tables 4.2–4.3 of volume 1 of the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*, including and excluding LULUCF

### **Annex 2: Uncertainty assessment (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)**

- Description of methodology used for identifying uncertainties
- Table 3.3 of volume 1 of the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*

### **Annex 3: Detailed description of the reference approach (including inputs to the reference approach such as the national energy balance) and the results of the comparison of national estimates of emissions with those obtained using the reference approach (related to a non-mandatory provision as per para. 36 of the MPGs)**

### **Annex 4: QA/QC plan (related to a non-mandatory provision as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)**

### **Annex 5: Any additional information, as applicable, including detailed methodological descriptions of source or sink categories and the national emission balance**

### **Annex 6: Common reporting tables**

**References**

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## Annex VI\*

### **Outline of the technical expert review report, pursuant to the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement**

#### **Abbreviations and acronyms**

#### **I. Introduction and summary**

- A. Introduction
- B. Scope
- C. Summary

#### **II. Technical review of the information reported (para. 187 of the MPGs)**

A. A review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with the MPGs, taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement (para. 146(a) of the MPGs)

- 1. National inventory of anthropogenic emissions by sources and removals by sinks of greenhouse gases (para. 150(a) of the MPGs)
- 2. Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement (para. 150(b) of the MPGs)
- 3. Information on financial, technology development and transfer and capacity-building support provided under Articles 9–11 of the Paris Agreement (para. 150(c) of the MPGs)<sup>1</sup>

B. Consideration of the Party's implementation and achievement of its nationally determined contribution under Article 4 of the Paris Agreement (para. 146(b) of the MPGs)

C. Consideration of the Party's support provided, as relevant (para. 146(c) of the MPGs)

D. Identification of areas of improvement for the Party related to implementation of Article 13 of the Paris Agreement (para. 146(d) of the MPGs)

E. [A review of information relating to the support needs of a developing country Party to implement Article 13 of the Paris Agreement and for building the transparency-related capacity]

F. For those developing country Parties that need it in the light of their capacities, assistance in identifying capacity-building needs (para. 146(e) of the MPGs)

G. [A review, on a voluntary basis, of the information reported in the biennial transparency report related to climate change impacts and adaptation under Article 7 of the Paris

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\* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

<sup>1</sup> Information submitted by other Parties that provide support, as referred to in Article 9, para. 2, of the Paris Agreement, may undergo a technical expert review at the Party's discretion.

Agreement, including information related to averting, minimizing and addressing loss and damage associated with climate change impacts]

H. A placeholder detailing possible linkages with information relating to Article 6 of the Paris Agreement<sup>2</sup>

### **III. Conclusions and recommendations<sup>3</sup>**

#### **Annex**

Documents and information used during the review

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<sup>2</sup> To be guided by the outcome of SBSTA 52–55 agenda item 15, “Matters relating to Article 6 of the Paris Agreement”.

<sup>3</sup> The chapter of conclusions and recommendations could include information on recommendations identified by the technical expert review teams in the previous reviews that the Party has not addressed.

## Annex VII\*

### **Training programme for technical experts participating in the technical expert review of biennial transparency reports**

#### **A. General**

1. The aim of the courses forming part of the training programme is to train technical experts participating in the technical expert review under the enhanced transparency framework under the Paris Agreement.
2. The courses incorporate the corresponding provisions in the MPGs relating to flexibility.

#### **B. Availability**

3. The training programme will be available to experts included on the UNFCCC roster of experts.
4. All courses will be available online all year round, with an option to download them.

#### **C. Examinations**

5. All courses will have an examination.
6. Examination procedures will be standardized, objective and transparent.
7. Examinations will be offered either online or in person. When participants attend an in-person training seminar, the examination may take place during that seminar. Other arrangements for examinations may also be made, provided that the examinations take place under the supervision of the secretariat.
8. Experts who have already participated in training programmes and related technical reviews under the measurement, reporting and verification arrangements under the Convention do not need to take examinations for courses under the training programme for technical experts participating in the technical expert review of BTRs that cover the same information as courses taken previously, taking into account their knowledge and experience.

#### **D. Instructed courses**

9. Once a year, online training courses facilitated by instructor(s) will be available. In-person training seminars will also be available. Additional regional training seminars targeted at technical experts from developing country Parties, particularly the least developed countries and small island developing States, may be organized.

#### **E. Courses of the training programme**

10. The following courses relating to information specified in paragraph 150 of the MPGs will be developed:

(a) General and cross-cutting aspects for the technical expert review under the enhanced transparency framework under the Paris Agreement (this course should take into account, inter alia, para. 149 of the MPGs);

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\* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.



(b) Technical review of national inventory reports of anthropogenic emissions by sources and removals by sinks of greenhouse gases, reported in accordance with chapter II of the annex to decision 18/CMA.1:

(i) General guidance and cross-cutting issues;

(ii) Courses pertaining to the greenhouse gas inventory sectors referred to in the MPGs:

- a. Energy;
- b. Industrial processes and product use;
- c. Agriculture;
- d. Land use, land-use change and forestry;
- e. Waste;

(c) Technical review of the information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement reported in accordance with chapter III of the annex to decision 18/CMA.1 (including 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 for nationally determined contributions that consist of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits [(placeholder for elements related to Article 6 of the Paris Agreement)][, and also including elements related to Article 6 of the Paris Agreement]);

(d) Technical review of the information on financial, technology development and transfer and capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement reported in accordance with chapter V of the annex to decision 18/CMA.1.

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## II. Abbreviations and acronyms

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BTR	biennial transparency report
CH <sub>4</sub>	methane
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CO <sub>2</sub>	carbon dioxide
CO <sub>2</sub> eq	carbon dioxide equivalent
CTF	common tabular format
GHG	greenhouse gas
HFC	hydrofluorocarbon
IPCC	Intergovernmental Panel on Climate Change
ITMO	internationally transferred mitigation outcome
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
N <sub>2</sub> O	nitrous oxide
NDC	nationally determined contribution
NF <sub>3</sub>	nitrogen trifluoride
ODA	official development assistance
OOF	other official flows
PFC	perfluorocarbon
QA/QC	quality assurance/quality control
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)
SF <sub>6</sub>	sulfur hexafluoride