
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

Informal note by the co-facilitators

09 December 2019, 21:30

Note: The draft elements contained in the annex to this paper have been prepared by the co-facilitators of the negotiations on this agenda sub-item under their own responsibility. The elements have been drawn from views submitted by Parties prior to the session¹ and further discussion among Parties at the 50th and 51st sessions of the Subsidiary Body for Scientific and Technological Advice. The elements are preliminary, are not exhaustive, have no formal status and should not be considered as final in any way. They are intended to assist us in advancing the discussions on this matter and do not prejudice further work or prevent Parties from expressing their views at any time.

Overview of the informal consultations on this agenda sub-item

The informal consultations on the Subsidiary Body for Scientific and Technological Advice (SBSTA) agenda item 11(b) on common tabular formats for the electronic reporting of the information necessary to track progress made in implementing and achieving nationally determined contributions (NDCs) under Article 4 of the Paris Agreement were co-facilitated by Xiang Gao (China) and Helen Plume (New Zealand). At SBSTA 51, held in Madrid from 2 to 9 December 2019, three meetings of the informal consultations were held.

The co-facilitators prepared, under their own responsibility, this informal note, which Parties considered at the last meeting of the informal consultations.

The co-facilitators reiterate that the common tabular formats to be developed under this agenda sub-item need to accommodate different types of NDCs and reflect the country-driven nature of NDCs, as well as to accommodate the reporting of both qualitative and quantitative information, and that these common tabular formats will provide flexibility to those developing country Parties that need it in the light of their capacities as reflected in the MPGs and indicated in co-facilitators' proposals for the common tabular formats provided in annexes I–IV.

The co-facilitators noted that support shall be provided to developing country Parties for reporting of the information necessary to track progress made in implementing and achieving NDCs under Article 4 of the Paris Agreement, using the common tabular formats annexed to this informal note, as well as in building their capacity for reporting this information.

The co-facilitators would also like to reiterate their proposal to cluster information under section III.C of the MPGs as follows, to facilitate further consideration by Parties:

- Indicators (paras. 65–70);
- Methodologies and accounting approaches (paras. 71–76);
- Structured summary (para. 77);
- 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).

Based on the submissions received before the session and views expressed by Parties during the session, the co-facilitators updated their proposals for the draft common tabular formats for:

¹ The submissions from Parties and groups of Parties are available at <http://www4.unfccc.int/sites/submissionportal/Pages/Home.aspx>.

- Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans (see annex I);
- Projections of greenhouse gas emissions and removals (see annex II);
- Key underlying assumptions and parameters used for projections (see annex III).

In addition, based on the submission received and views expressed by Parties during the session, the co-facilitators prepared a proposal for the draft common tabular format 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 MPGs (see annex IV).

The co-facilitators noted that Parties exchanged views on the content of the structured summary as stipulated by paragraph 77 of the MPGs (see annex V). Further, the co-facilitators compiled the proposals on the structure summary included in the submissions received for this session and the previous session (see annex VI), noting that there are different views on how this information should be provided, including in narrative, tabular, graphical or a combination of these formats.

Annex I

Co-facilitators' proposal for the draft common tabular formats for mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans

Option 1:

Common tabular formats table

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^{a, b}

Information shall be provided, to the extent possible (para. 82(a–i) of MPGs)									Information may be provided (para. 83(a–c) of MPGs)		Information shall be provided, to the extent possible. Those developing country Parties that need flexibility in the light of their capacities are encouraged to report such information (para. 85 of MPGs)	
Name	Description ^{c,d,e}	Objectives	Type of instrument ^f	Status ^g	Sector(s) affected ^h	Gases affected	Start year of implementation	Implementing entity or entities	Costs ⁱ	Non-GHG mitigation co-benefits ^j	Information on interactions of mitigation actions ^k	Estimates of expected and achieved GHG emission reductions ^{l,m} [(not cumulative in kt CO ₂ eq)]
Years ⁿ												

^a The least developed country Parties and small island developing States may submit the information in this common tabular format at their discretion. {18/CMA.1, p. 4}²

^b 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, paragraph 7, information to be reported in this common tabular format includes relevant information on policies and measures contributing to mitigation co-benefits resulting from adaptation actions or economic diversification plans. {MPGs, p. 84}

^c Parties should indicate whether a measure is included in the 'with measures' projections. {no relevant provision in the MPGs; noted as request by some Parties}

^d Parties should identify actions, policies and measures that influence GHG emissions from international transport. {MPGs, p. 88}

^e Parties should, to the extent possible, provide information about how actions, policies and measures are modifying longer-term trends in GHG emissions and removals. {MPGs, p. 89}

^f The following types of instrument shall be used, to the extent possible: regulatory, economic instrument or other. {MPGs, p. 82(d)}

^g The following descriptive terms shall be used to report on the status, to the extent possible: planned, adopted or implemented. {MPGs, p. 82(e)}

² Indication of paragraphs in relevant decisions and MPGs and notes (in curly brackets) to footnotes is used to provide easier referencing and will be deleted when the final version of the common tabular format is prepared.

^h The following sector(s) affected shall be used, to the extent possible: energy, transport, industrial processes and product use, agriculture, LULUCF, waste management or other. *{MPGs, p. 82(f)}*

ⁱ Information on costs may also be provided by the Party. *{MPGs, p. 83(a)}*

^j Information on non-GHG mitigation co-benefits may also be provided by the Party. *{MPGs, p. 83(b)}*

^k Information on how the mitigation actions interact with each other, as appropriate, may also be provided by the Party. *{MPGs, p. 83(c)}*

^l Each Party shall provide, to the extent possible, estimates of expected and achieved GHG emission reductions for its actions, policies and measures. Those developing country Parties that need flexibility in the light of their capacities with respect to this provision are encouraged to report this information. *{MPGs, p. 85}*

^m 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. *{MPGs, p. 86}*

ⁿ Years deemed relevant by the Party in relation to implementation and achievement of its nationally determined contribution. *{no relevant provision in the MPGs; this is CFs proposal}*

Option 2:

Common tabular formats table

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^{a, b}

Information shall be provided, to the extent possible (para. 82(a–i) of MPGs)	Name:
	Description: ^{c,d,e}
	Objectives:
	Type of instrument: ^f
	Status: ^g
	Sector(s) affected: ^h
	Gases affected:
	Start year of implementation:
Information may be provided (para. 83(a–c) of MPGs)	Implementing entity or entities:
	Costs: ⁱ
	Non-GHG mitigation co-benefits: ^j
Information shall be provided, to the extent possible. Those developing country Parties that need flexibility in the light of their capacities are encouraged to report such information (para. 85 of MPGs)	Information on interactions of mitigation actions: ^k
	Estimates of expected and achieved GHG emission reductions ^{l,m} [(not cumulative in kt CO ₂ eq)]:
	Years: ⁿ

^a The least developed country Parties and small island developing States may submit the information in this common tabular format at their discretion. {18/CMA.1, p. 4}³

^b 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, paragraph 7, information to be reported in this common tabular format includes relevant information on policies and measures contributing to mitigation co-benefits resulting from adaptation actions or economic diversification plans. {MPGs, p. 84}

^c Parties should indicate whether a measure is included in the 'with measures' projections. {no relevant provision in the MPGs; noted as request by some Parties}

^d Parties should identify actions, policies and measures that influence GHG emissions from international transport. {MPGs, p. 88}

^e Parties should, to the extent possible, provide information about how actions, policies and measures are modifying longer-term trends in GHG emissions and removals. {MPGs, p. 89}

^f The following types of instrument shall be used, to the extent possible: regulatory, economic instrument or other. {MPGs, p. 82(d)}

^g The following descriptive terms shall be used to report on the status, to the extent possible: planned, adopted or implemented. {MPGs, p. 82(e)}

^h The following sector(s) affected shall be used, to the extent possible: energy, transport, industrial processes and product use, agriculture, LULUCF, waste management or other. {MPGs, p. 82(f)}

ⁱ Information on costs may also be provided by the Party. {MPGs, p. 83(a)}

^j Information on non-GHG mitigation co-benefits may also be provided by the Party. {MPGs, p. 83(b)}

^k Information on how the mitigation actions interact with each other, as appropriate, may also be provided by the Party. {MPGs, p. 83(c)}

³ Indication of paragraphs in relevant decisions and MPGs and notes (in curly brackets) to footnotes is used to provide easier referencing and will be deleted when the final version of the common tabular format is prepared.

^l Each Party shall provide, to the extent possible, estimates of expected and achieved GHG emission reductions for its actions, policies and measures. Those developing country Parties that need flexibility in the light of their capacities with respect to this provision are encouraged to report this information. *{MPGs, p. 85}*

^m 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. *{MPGs, p. 86}*

ⁿ Years deemed relevant by the Party in relation to implementation and achievement of its nationally determined contribution. *{no relevant provision in the MPGs; this is CFs proposal}*

Annex II

Co-facilitators' proposal for the draft common tabular formats for projections of greenhouse gas emissions and removals for 'with measures', 'with additional measures' and 'without measures' projections

Common tabular formats table

Projections of greenhouse gas emissions and removals^{a,b,c}

		Historical GHG emissions and removals	Projections of GHG emissions and removals
		Historical years available up to the most recent year in the Party's national inventory report	Future years extended to at least 15 years beyond the year following the most recent year that ends in 0 or 5 ^c
Sector	Unit		
Energy[, including transport]			
[Transport]			
Industrial processes and product use			
Agriculture			
LULUCF			
Waste			
Other (specify)			
Gas	Unit		
CO ₂ emissions including net CO ₂ from LULUCF			
CO ₂ emissions excluding net CO ₂ from LULUCF			
CH ₄ emissions including CH ₄ from LULUCF			
CH ₄ emissions excluding CH ₄ from LULUCF			
N ₂ O emissions including N ₂ O from LULUCF			
N ₂ O emissions excluding N ₂ O from LULUCF			
HFCs			
PFCs			
SF ₆			
NF ₃			
Other (specify)			
Total with LULUCF			
Total without LULUCF			

^a This proposal for the draft common tabular formats for projections of greenhouse gas emissions and removals will be used for development of tables for 'with measures', 'with additional measures' and 'without measures' projections.

^b Each Party shall report projections pursuant to paragraphs 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. Each Party that reports projections pursuant to paragraph 92 of the MPGs shall report 'with measures' projections of all GHG emissions and removals and may report 'with additional measures' projections and 'without measures' projections. 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.

^c 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.

Annex III

Co-facilitators' proposal for the draft common tabular formats for key underlying assumptions and parameters used for projections

Common tabular formats table

Key underlying assumptions and parameters used for projections^{a, b}

<i>Key underlying assumptions and parameters</i>	<i>Unit, as applicable</i>	<i>Historical</i>	<i>Projected</i>
		<i>Historical years available up to the most recent year in the Party's national inventory report</i>	<i>Future years extended to at least 15 years beyond the next year following the most recent year that ends in 0 or 5</i>

^a Each Party shall report projections pursuant to paragraphs 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.

^b 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), as per paragraph 96(a) of the MPGs.

Annex IV

Co-facilitators' proposal for the draft 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 MPGs

Common tabular formats table

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^a

<i>Sectors and activities associated with the response measures</i>	<i>Social and economic consequences of the response measures</i>	<i>Challenges in and barriers to addressing the consequences</i>	<i>Actions to address the consequences</i>
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^a Each Party with an NDC under Article 4 that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits consistent with Article 4, paragraph 7, of the Paris Agreement shall provide the information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures.

Annex V

Information to be included in a structured summary as stipulated by paragraph 77 of the MPGs and in accordance with co-facilitators proposal to cluster information under section III.C of the MPGs

- Indicator(s) (paras. 65, 66, 67, 68, 69, 70 and 77(a)(i-iii))
- GHG emissions and removals consistent with NDC, where applicable (para. 77(b))
- Contribution from the LULUCF sector, as applicable (para. 77(c))
- Cooperative approaches that involve the use of ITMOS, if Party participates (para. 77(d)(i-iv))
- Information on each accounting approach and/or methodology used (para 71-76)⁴

⁴ This inclusion has not been discussed during SBSTA 51.

Annex VI

Compilation of Parties' views on the structured summary as included in their submissions

The co-facilitators noted that there are different views on how the structured summary should be provided, including in narrative, tabular, graphical or a combination of these formats. The compilation represents the best efforts from the co-facilitators in accurately capturing the information related to structured summary included in these submissions. The co-facilitators also noted that complete information on Parties' views on the structured summary is provided in their submissions available at web links included for each Party in the Annex below. The co-facilitators also noted that there is different understanding among Parties of the provision provided in paragraph 79 of the MPGs, e.g. the term "as applicable".

Guatemala on behalf of AILAC Group, link:

https://www4.unfccc.int/sites/submissionsstaging/_layouts/download.aspx?SourceUrl=%2Fsites%2FSubmissionsStaging%2FDocuments%2F201909301807---260919%20Annex%20A%20CTF%20tracking%20progress%20NDCs%20AILAC.xlsx

Table 4. Structured summary

			Tracking progress in implementing Party's NDC (para 77 a.ii, a.iii and 69)					Tracking progress in achieving NDC	
	Units	Initial value: Reference point(s), level(s), baseline(s), base year(s), or starting point(s) (para 77 a.i) ¹	Year 1	Year 2	...	Year X	Comparison between most recent year and reference point, level, base year, baseline or starting point	Target year	Comparison between target year/period and reference point, level, base year, baseline or starting point
Indicator 1 (including a brief description)									
Indicator 2 (including a brief description)									
GHG emissions and removals covered by the NDC (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 (para 77c))									
GHG emissions and removals +/- contribution from the LULUCF sector									
Information on implementation of Article 6 (paragraph 77 d)									
The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC on an annual basis reported biennially;									
ITMOs transferred									
ITMOs acquired									
Emissions balance (annual level of emissions +/- contribution of the LULUCF sector - ITMOs acquired + ITMOs transferred)									
Adjusted emissions (at the end of the period and using methodology for corresponding adjustments)									
Comparison between target year/period and reference point, level, base year, baseline or starting point									
Has the Party achieved its NDC? (para 70)									

¹ For the case of baseline information, please refer to table 1.b

Belize on behalf of Alliance of Small Island States (AOSIS), link:

<https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201912040421---transparencysubmission.zip>

	Type of information	Name and description of Indicator, reference and/or other information	Provision	Unit	Reference point / level / baseline / Base year(s), starting point(s)	Target year or period	Target level		Information on progress made in implementing NDC						Assessment for each indicator of whether target achieved	
							Unconditional	Conditional	Start year	Start year + 1	Start year + 2	Start year + 3...	NDC end year	Target achieved? (yes / no) (unconditional)	Target achieved? (yes / no) (conditional)	
Information on indicator	Indicator 1	Name of the indicator, and further description if necessary (e.g. "net GHG emissions and removals covered by NDC")	65, 68, 70, 77.a.i, 77.a.ii													
	Indicator 2															
	Reference point or level or baseline (indicator 1)	Description of the reference, e.g. BAU projection of emissions intensity per GDP, BAU projection of net emissions and removals covered by the NDC.	67, 77.a.i													
	Reference point or level or baseline (indicator 2)															
	Other information on indicator 1	Description of additional information required to understand the indicator, e.g. "GDP projection for BAU" or "GDP data for each reporting year"	67, 73													
	Other information on indicator 2															
Comparison of most recent information on indicators with reference point / level / baseline / base year or starting point	Indicator 1 / reference		69													
	Indicator 2 / reference															
Overall assessment of NDC target(s) achievement	For the first BTR with information on the end year or end of the period of its NDC, provide an assessment of whether the NDC target(s) have been achieved, based on relevant information in the rows above		70													
Emissions / removals balance	Emissions covered in NDC		77.b, 77.d.i	ktCO ₂												
	Removals covered in NDC		77.b, 77.d.i	ktCO ₂												
	Total net of emissions and removals covered in NDC		77.b, 77.d.i	ktCO ₂												
	Contribution of LULUCF emissions		77.c	ktCO ₂												
	Contribution of LULUCF removals		77.c	ktCO ₂												
	Total net contribution of LULUCF		77.c	ktCO ₂												
	77D:															
	ITMOs first transferred		77.d.ii													
	ITMOs transferred															
	ITMOs used		77.d.ii													
	ITMOs acquired															
	Art 6.2 transfers for OMGE [placeholder]		77.d.iii													
	Art 6.4 transfers for OMGE [placeholder]		77.d.iii													
	Art 6.2 transfers to share of proceeds [placeholder]		77.d.iii													
	Art 6.4 transfers to share of proceeds [placeholder]		77.d.iii													
	Transfers for purposes other than NDCs [placeholder]		77.d.iii													
	Corresponding adjustments - additions and subtractions [placeholder]		77.d.iii													
	Other information consistent with decisions adopted by CMA on reporting under art 6 [placeholder]		77.d.iii													
	Emissions balance adjusted for corresponding adjustments		77.d.iii	ktCO ₂												

Saudi Arabia on behalf of Arab Group, link:

<https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201912031155---Arab%20Group%20Submission%20SBSTA%2011.pdf>

(b) Common tabular format tables for tracking progress in implementing and achieving nationally determined contributions;

For section III.C of the MPGs, careful attention needs to be given to the applicability and availability qualifiers in the guidance.

For the structured summary, this is one of the new areas under which all Parties, with the variety of their NDCs, will be reporting on for the first time. It is therefore of utmost importance that the first and foremost priority is given to ensure that the design of the structured summary takes into account the variety of NDCs and respect their nationally determined nature. The format of the structured summary should not be designed in a way that is suitable or conducive for only certain types of NDCs and excludes others. The design of the structured summary should also not be done in a way that would exclude new types of NDCs that may be communicated in the future. It is also important that qualitative and quantitative information are reported together in the structured summary in order to communicate a coherent and complete structured summary. It should be noted that for several countries in the Arab Group, the NDCs are based on policies and measures, and there this should be taken into account in the structured summary. The approach for the structured summary should be simple, inclusive and conducive for all NDCs. It should also be taken into account that paragraph 77 of the MPGs that references the structured summary also references paragraphs 65-76 of the MPGs, not all elements of paragraphs 65-76 are applicable to all NDCs.

Arab Republic of Egypt on behalf of African Group of Negotiators, link:

[https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201912050959---](https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201912050959---AGN%20submission%20SBSTA%2011%20Nov%202019%20meth%20issues%20uunder%20the%20PA.pdf)

[AGN%20submission%20SBSTA%2011%20Nov%202019%20meth%20issues%20uunder%20the%20PA.pdf](https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201912050959---AGN%20submission%20SBSTA%2011%20Nov%202019%20meth%20issues%20uunder%20the%20PA.pdf)

3.3. Structured summary

The AGN understands the reference to a “structured summary” in paragraph 77 to refer to a single table, designed so as to a) accommodate all types of NDC, b) reflect progress and achievement of Parties’ NDCs during and after a specific NDC’s implementation period, and c) contain relevant information reflecting corresponding adjustments in respect of internationally-transferred mitigation outcomes in terms of Article 6. The table should contain a time series corresponding to the period of implementation for each NDC, and should contain relevant columns to indicate achievement of the NDC.

Argentina, Brazil and Uruguay, link:

https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201906131654---20190613%20ABU_Submission_SBSTA50%20V3.pdf

- Common tabular format for “structured summary” ***shall*** include information on:
 - For each selected indicator (***either qualitative or quantitative***):
 - Information for the reference point(s), level(s), baseline(s), base year(s), or starting point(s);
 - Information for previous reporting years during the implementation period of its NDC under Article 4, as applicable;
 - The most recent information for each reporting year;
 - Where applicable, information on GHG emissions and removals consistent with the coverage of its NDC under Article 4;
 - 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;
 - When participating in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards its NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC:
 - Information as indicated in paragraph 77d and **consistent with guidance developed related to Article 6, including information on how double counting of net GHG emission reductions has been avoided (to be defined by SBSTA in 2019)**

Canada, link: [https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201911191603---Canada%20Transparency%20Submission%20\(EN\).pdf](https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201911191603---Canada%20Transparency%20Submission%20(EN).pdf)

Structured Summary Table

		Reference level, baseline, base year or starting point, Base year/period	Time Series, including most recent year					Target year, period	Achievement
	(Metric/Units)	(year(s))	2020	2021	2022	2023	...	(year(s))	(yes/no)
NDC Target 1									
NDC Indicator 1.1	(e.g. kt CO ₂ eq)								
NDC Indicator 1.2[1]	(X)								
GHG emissions and removals covered by NDC [2]	(kt CO ₂ eq)								
Contribution from LULUCF [3]	(kt CO ₂ eq)								
Corresponding Adjustment [4]	(kt CO ₂ eq)								
Emissions Balance [5]	(kt CO ₂ eq)								

1. If a Party's NDC target includes more than one indicator (e.g. emissions intensity target), the Party should include additional rows for each indicator, consistent with the table for NDC description.
2. If a Party's NDC does not include a GHG-based indicator, the Party shall include GHG emissions and removals for the purpose of reflecting the emissions balance and corresponding adjustment.
3. If a Party excludes LULUCF from their GHG inventory totals and time series, but LULUCF makes a contribution to a target, the Party shall provide the contribution from LULUCF.
4. If a Party engages in market mechanisms and the trading of ITMOs, the Party shall provide information on the corresponding adjustment.
5. The Emissions Balance is the sum of total GHG emissions and removals, contribution from LULUCF, and corresponding adjustment.

China, link: https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201904091458---China%20submission%20on%20transparency_201903.pdf

(2) Common reporting tables for NDC

To track progress of NDC, Parties shall provide information in accordance with paragraph 77 in MPGs. The information should be presented in the most appropriate format, either using tables, chart or textual description. It should not be mandatory for Parties to use the common reporting tables when tracking the progress of NDC, as the presenting of information could be confined by certain formats so that the transparency and completeness of information will be compromised.

Switzerland on the behalf of Environmental Integrity Group (EIG), link:

https://www4.unfccc.int/sites/submissionsstaging/_layouts/download.aspx?SourceUrl=%2Fsites%2FSubmissionsStaging%2FDocuments%2F201911201108---EIG%202019-11-18%20-%20Annex%20II%20Tracking%20progress%20tables.xlsx

Table 2. Structured Summary : Definitions needed to understand its NDC under Article 4									
65	(a) Definitions related to each indicator identified in paragraph 65								
		73				76(a)			
		Definition				How it is related to its NDC under Article 4			
	Indicator 1								
	Indicator 2								
	Indicator 3								
	...								
	(b) Definitions related to any sectors or categories defined differently than in the NIR								
		73							
		Definition							
	[Sectors]								
	Sector 1								
	Sector 2								
	...								
	[Categories]								
	Category 1								
	Category 2								
	...								
	(c) Mitigations co-benefits of adaptation actions and/or economic diversification plans								
		73							
		Definition							
	Mitigation co-benefit 1								
	Mitigation co-benefit 2								
	...								

EIG (cont.)

Table 3. Methodologies and accounting approaches															
(a) Information on methodologies and accounting approaches ^a															
				74(a)				74(b)				74(c)			
				Target(s)				Construction of Baseline(s)				Indicator(s)			
75(a)	Key parameters														
	Assumptions														
	Definitions														
	Data sources														
	Models used														
75(b)	IPCC guidelines used														
75(c)	Metrics used ^b														
75(d)(i)	Any sector-, category- or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance	Approach used to address emissions and subsequent removals from natural disturbances on managed lands ^c													
75(d)(ii)		Approach used to account for emissions and removals from harvested wood products ^d													
75(d)(iii)		Approach used to address the effects of age-class structure in forests ^e													
75(d)	Other sector-, category- or activity-specific approaches														
75(e)	Methodologies used to estimate mitigation co-benefits of adaptation actions and/or economic diversification plans														
75(f)	Methodologies associated with any cooperative approaches that involve the use of internationally transferred mitigation outcomes towards the NDC under Article 4, consistent with guidance developed related to Article 6														
75(g)	Methodologies used to track progress arising from the implementation of policies and measures ^f														
75(h)	Any other methodologies related to the NDC under Article 4 ^g														
75(i)	Any conditions and assumptions relevant to the achievement of the NDC under Article 4														
76(c)	Methodological inconsistencies with its most recent national inventory report														
a Ref. Decision 4/CMA.1 Annex II, paragraphs 3, 4 b Ref. Decision 4/CMA.1 Annex II, paragraph 1(a) c Ref. Decision 4/CMA.1 Annex II, paragraph 1(e) d Ref. Decision 4/CMA.1 Annex II, paragraph 1(f) e Ref. Decision 4/CMA.1 Annex II, paragraph 1(g) f Ref. Decision 4/CMA.1 Annex II, paragraph 1(d) g Ref. Decision 4/CMA.1 Annex II, paragraph 1(b), (c)															
(b) Other information															
				Description											
[Consistency]															
71, 72	Consistency with decision 4/CMA.1 ^a														
76(b)	Consistency between the methodology in each reporting year and the methodology or methodologies used when communicating the NDC ^b														
[Avoidance of double counting]															
76(d)	Avoidance of double counting of net GHG emission reductions														
a For the first NDC under Article 4, each Party shall clearly indicate and report its accounting approach, including how it is consistent with Article 4, paragraphs 13 and 14, of the Paris Agreement. Each Party may choose to provide information on accounting of its first NDC consistent with decision 4/CMA.1. For the second and subsequent NDC under Article 4, each Party shall clearly indicate how its reporting is consistent with decision 4/CMA.1.															
b Ref. Decision 4/CMA.1 Annex II, paragraph 2(a)–(e)															
(a) Parties maintain consistency in scope and coverage, definitions, data sources, metrics, assumptions and methodological approaches															
(b) Any greenhouse gas data and estimation methodologies used for accounting should be consistent with the Party's greenhouse gas inventories, pursuant to Article 13, paragraph 7(a), of the Paris Agreement															
(c) Parties strive to avoid overestimating or underestimating projected emissions and removals used for accounting															
(d) For Parties that apply technical changes to update reference points, reference levels or projections, the changes should reflect either of the following: (i) Changes in the Party's inventory; (ii) Improvements in accuracy that maintain methodological consistency															
(e) Parties transparently report any methodological changes and technical updates made during the implementation of their nationally determined contribution															

EIG (cont.)

Table 4. Structured Summary : Information to track progress made in implementing and achieving its NDC under Article 4														
		Unit	67, 77(a)(i) Information for reference point(s), level(s), baseline(s), base year(s), starting point(s) (ex. 1990, BAU)	68, 77(a)(iii), (iii) Information during the implementation period of the NDC										
				X	X+1	X+2	X+3	X+4	X+5	X+6	X+7	X+8	X+9	...
65, 77(a)	Indicator 1 ^a			Target level (if applicable) Indicator Value										
	Indicator 2													
	Indicator 3													
	...													
77(b)	Total GHG emissions and removals consistent with the coverage of the NDC	kt CO ₂ e												
77(c)	Contribution from the LULUCF sector if not included in NIR	kt CO ₂ e												
77(d) *				Years covered by NDC										
				X	X+1	X+2	X+3	X+4	X+5	X+6	X+7	X+8	X+9	...
	Annual level of emissions and removals covered by the NDC	kt CO ₂ e												
	Emissions balance adjusted on the basis of corresponding adjustments	kt CO ₂ e												
70	Any other information consistent with guidance developed related to Article 6, if relevant	kt CO ₂ e												
	Assessment ^b of the achievement of the NDC	Description :												
a E.g. net GHG emissions and removals, percentage reduction of GHG intensity, relevant qualitative indicators for a specific policy or measure, mitigation co-benefits of adaptation actions and/or economic diversification plans or other (e.g. hectares of reforestation, percentage of renewable energy use or production, carbon neutrality, share of non-fossil fuel in primary energy consumption and non-GHG related indicators).														
b Assessment of the achievement of the target(s) for the NDC under Article 4 should be carried out on the basis of the information on the end year or end of the period of the NDC for each relevant indicator.														

European Union, link:

https://www4.unfccc.int/sites/submissionsstaging/_layouts/download.aspx?SourceUrl=%2Fsites%2FSubmissionsStaging%2FDocuments%2F201906121340---RO-06-12%20EU%20submission%20on%20Transparency%20-%20supplement%20Annex3.xls

Table 3 Structured summary information															
Mandate				77(a)(i)							69		64b	70	70
		Unit	Reference point(s), level(s), baseline(s), base year(s), Starting point(s)	2020	2021	Years covered by NDC			2025 (in this example most recent reporting year) ^b	Comparison of most recent reporting year with reference point(s), level(s), baseline(s), base year(s) or starting point(s)	Target level	Target year or period	Results achieved in the end year/period, compared to the target	NDC achieved yes/no ^c	
65-76															
77(a)	Indicator 1														
	Indicator 2														
	Indicator 3														
	Add additional lines for each indicator selected														
77(b)	Total greenhouse gas emissions and removals consistent with coverage of NDC under Article 4	kt CO2 eq													
77(c)	Contribution from LULUCF sector if not already included in total GHG emissions and removals in the row above.	kt CO2 eq													
77(d)(i)	Annual level of emissions and removals covered by the NDC	kt CO2 eq	can be drawn from row 9 and 10, as appropriate, if this information is inserted above												
77(d)(ii)	For Parties using voluntary cooperation under Art.6: Additions for ITMOs authorised for use towards NDCs	kt CO2 eq													
77(d)(ii)	Placeholder for information to be provided consistent with CMA decision(s) on Subtractions for ITMOs authorised for use towards NDCs	kt CO2 eq													
77(d)(ii)	Additions for Mitigation Outcomes Authorised for other uses ^g	kt CO2 eq													
77(d)(ii)	Emission balance	kt CO2 eq	Calculated from rows above												
77(d)(iii)	Any other information consistent with decision(s) to be developed under Article 6, if relevant														
	Footnotes:														
	^a Include indicators listed and described in Table 2.														
	^b Additional column to be added cover the total NDC period, as appropriate to the timing of the submission														
	^c Please fill this column for the first BTR that contains information on the end year or the end of the NDC period.														
	^d Information from para.77d(iv) ("on how each cooperative approach promotes sustainable development; ensures environmental integrity and transparency, including in governance; and applies to robust accounting to ensure, inter alia, the avoidance of double counting, consistent with guidance developed related to Article 6 "), to be provided in textual form in BTR.														
	^e Depending on the contents of the decision to be adopted under Article 6, changes may need to be made in this table, e.g. in the format of additional rows in the table.														
	Information on methodological approaches to be provided in table 2, a separate table and/or in narrative format BTR, consistent with Article 6 decision														
	^g Subtractions for Mitigation Outcomes authorised for other uses should be reported separately as they do not affect the emissions balance accounted for in the NDC														

Japan, link: <https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201911290927---TABLE3.PDF>

			Para 67 Para 77(a)(i)	Para 68 Para 77(a)(ii)/(iii)					Para 69		
		unit	Information for reference point(s), level(s), baseline(s), base year(s), or starting point(s)	Implementation period					Information used for the assessment of the achievement of NDC	Comparison	
				2021	...	2025	...	2030			
A	Describe the selected indicator A	(kt CO2 eq)									para 77(a)
	...										
B	GHG emissions and removals consistent with the coverage of its NDC under Article 4	(kt CO2 eq)									para 77(b)
C	Total quantity of ITMOs, if applicable	Values coming from "ITMOs" table (kt CO2 eq)									para 77(d)(ii)
D	Emissions balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC correspondingly adjusted	Values coming from "ITMOs" table (kt CO2 eq)									para 77(d)(ii)
E	Total contribution from LULUCF, if applicable	Values coming from "LULUCF" table, if necessary (kt CO2 eq)									para 77(c)
F	Total net emissions covered by its NDC considering corresponding adjustments and contribution from LULUCF	=D+E (kt CO2 eq)									
G	Indicator(s) considering the total net emissions covered by its NDC considering corresponding adjustments and contribution from LULUCF	If the selected indicator is GHG intensity, report the intensity here (kt CO2 eq)									

Table 3-b

Assessment of the achievement of NDC under Article 4

		unit	Information used for the assessment of the achievement of NDC	
H	Target <i>Information coming from Table 1</i>			
I	Information for reference point(s), level(s), baseline(s), base year(s), or starting point(s) <i>Values coming from Table 3-a</i>	(kt CO ₂ eq)		
J	Total net emissions covered by its NDC, considering corresponding adjustments and contribution from LULUCF, if applicable <i>Values coming from Table 3-a</i>	(kt CO ₂ eq)		
K	Comparison <i>= J/I</i>			Para 69
L	Assessment of the achievement of NDC <i>Yes or No</i>			Para 70

India on behalf of the Like-Minded Developing Countries, link:

<https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201912060944---India-LMDC.pdf>

III. Common tabular format tables for tracking progress in implementing and achieving nationally determined contributions

Paragraph 77 of MPGs clearly asks each Party to provide the information in a structured summary to track progress of NDC. The format of structured summary should be decided by the Party, including using graphs, tables, textual description, or referring to some paragraphs or parts in the BTR in a structured manner. The key is to effectively display the progress of self-determined indicators, so the formats of display should be in accordance with the types of indicators.

The table of policies and measures have reached some preliminary consensus during SBSTA 50. Parties could further discuss based on the informal note of co-facilitators. The non-mandatory provisions in MPGs, such as paragraph 83 (a)-(c), or expected and achieved GHG emissions reductions for developing countries under paragraph 85, should be considered differently when developing the tables so that Parties can choose to include or not include those columns when using the table to report.

Regarding the table of projection, since developing countries have flexibility in reporting this information or in reporting years and methodologies, developing countries should be allowed to not report this table or adjust the rows or columns if they wish to report.

Bhutan of behalf of Least Developed Countries (LDCs), link:

<https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201905061650---LDC%20Submission%20Transparency%20.pdf>

2.2 CTFs for the electronic reporting of information referred to in chapter III (Information necessary to track progress made in implementing and achieving NDCs)

Chapter III of the MPGs for the transparency framework for action and support specifies in paragraph 79 that all the information in section C, on information necessary to track progress made in implementing and achieving its NDC under Article 4 of the Paris Agreement, be presented in both a narrative and common tabular format.

The CTF associated with Chapter III section C should capture information that is primarily quantitative in nature, should not be overly prescriptive and should be applicable to all types of NDCs. For qualitative indicators Parties should clearly indicate which information is not applicable. As a such the table should capture information associated with relevant indicators, as applicable, these include at a minimum: type of reference used (reference points, levels, baselines, base years or starting points); value at the reference point/level/baseline/ base year/starting point; value at most recent information; comparison of the most recent information to the reference value; comparison of the most recent value to the NDC target; and assessment of achievement (if it is the first BTR containing data about the end of the NDC period).

The table(s) should also capture the most recent information for each reporting year in the NDC period and should facilitate the reporting of recalculations if the data has been recalculated between the previous submissions and the latest submission. It is likely that a CTF specific to countries choosing to use cooperative approaches will be necessary, however, this should be developed after the outcome of the Article 6 negotiations under SBSTA if needed in order to avoid prejudging their conclusion.

New Zealand, link: https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201911011029---New_Zealand_submission_SBSTA_transparency_FINAL_November_2019.pdf

Chapter III Section C – tracking progress

6. According to paragraph 79 of the annex, each Party is to report the information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4 of the Paris Agreement in a narrative and common tabular format, as applicable. Paragraphs 65 to 78 of the annex specify what that information is, with some aspects being particularly amenable to a tabular presentation e.g. the structured summary (paragraph 77 refers) and the emissions balance described in paragraph 77(d)(ii).

Norway, link: https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201910251124---transparency_submission_NORoct19.pdf

Information necessary to track progress made in implementing and achieving its NDC under Article 4

The specific information requirements are captured in paragraphs 65-78 of the MPGs. What type of information a Party will present, and especially its form (number, description), will depend on a Party's NDC under Article 4. The common tabular formats must therefore accommodate presentation of various types of information, quantitative and qualitative. Some areas that seem especially relevant for presentation in tables are description of the NDC under Article 4, the structured summary required by paragraph 77 as well as the methodologies and assumptions.

In developing tables that are appropriate for the various information elements it can be useful to look at the common tabular formats (CTFs) from decision 19/CP.18. It should be noted that these do not match the requirements from decision 18/CMA.1 fully. Adjustments are therefore needed. To help Parties deliberations we suggest that the secretariat are requested to prepare draft tables based on current materials and suggestions from Parties submissions.

South Africa, link:

<https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201905092156---Submission%20by%20South%20Africa%20on%20Transparency.pdf>

Table 2: Illustrative tabular format of a structured summary

		Units required	Optional: other units	1 (start year)	2	3	4	5 (end year)	End year + 2
				<i>Time-frame and /or period of implementation</i>					
A	Indicator(s) selected								
B1	Base year or other reference point								
B2	and respective value								
C	Most recent level								
D	Compare most recent indicator level to base year / reference level								
E	Emissions and removals in GHG inventory	Gg CO ₂ -eq							
F	Net land sector emissions and removals (if not in inventory)	Gg CO ₂ -eq							
G	ITMOs transferred for achievement of NDCs (+) ITMOs transferred for other int'l mitigation purposes (+) ITMOs received (-) Net ITMOs (+ or -)	Gg CO ₂ -eq							
H	Accountable emissions	Gg CO ₂ -eq		<i>E+F+G</i>	<i>E+F+G</i>	<i>E+F+G</i>	<i>E+F+G</i>	<i>E+F+G</i>	
J	Restate mitigation target(s) in NDC	Gg CO ₂ -eq	<i>Units in NDC</i>						
	On track?				<i>On track / not</i>		<i>On track / not</i>		
	Achieved?								<i>Yes/ No</i>

Text in italics is explanatory, providing an indication as to how cells in the table would be populated.

The values in rows E to G are entered for each year during the time-frame and / or period of implementation. Each of these rows has more detailed calculations underlying them, summarising the results from other worksheets:

- GHG inventory would report emissions, removals and net Gg CO₂-eq.
- The Party may report totals with and without AFOLU.
- It is useful to report the land sector emissions, removals and net result separately, as this is a major source of uncertainty relevant to understanding whether a target is being achieved. For those Parties that do not include the land sector in their inventory, this is essential.

- ITMOs may be reporting as acquired (minus), transferred (plus) and net ITMOs (or possibly only net ITMOs) (depending on the outcome of ongoing negotiations in the SBSTA on Article 6).

The accountable emissions in row H are the sum of rows E, F and G.

That sum total is compared against the benchmark of the mitigation target(s) in the NDC. The targets are merely restated in row J, without changing them. If the target is not expressed in Gg CO₂-eq, then the mitigation outcome is to be reported. This is not a new requirement – guidelines for biennial reports and biennial update reports already include the mitigation outcome of mitigation actions. Accounting is comparing the value of an indicator against a benchmark. Hence the comparison between rows H and J is mitigation accounting, giving effect to paragraph 72 of the MPGs, requiring consistency of information in chapter III.B and III.C with the decision on mitigation.

United States of America, link:

<https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201910211626---US%20Transparency%20Submission%2010.21.19.docx.pdf>

Structured Summary for Tracking Progress (Section III.C) Sample Tables

The following tables illustrate how the structured summary on tracking progress (Section IIIC) might be organized:

Table 1. NDC Target and Indicators	
NDC Target	
1. Description of the target of the Party's NDC under Article 4 (para 64(a))	
2. Provide any definitions needed to understand the NDC under Article 4 (para 76(a))	
3. Confirm if all categories of anthropogenic emissions and removals are included in the NDC, and, once a source, sink or activity is included, continue to include it (Annex II decision 4/CMA.1 para 3(b))	
4. Confirm that all sources, sinks or activities included in previous NDCs continue to be included in the NDC (Annex II decision 4/CMA.1 para 3(b))	
5. Provide an explanation of why any categories of anthropogenic emissions or removals are excluded in the NDC (Annex II decision 4/CMA.1 para 4)	
Indicators	
6. Indicator 1 to track progress towards the implementation and achievement of its NDC under Article 4 (para 65)	
7. Information on Indicator 1 for the reference point(s), level(s), baseline(s), base year(s) or starting point(s). Specify base year(s) or other reference or starting point(s) (para 67)	
8. Indicate if the information on Indicator 1 included in line 3 above has been updated in accordance with any update of the national GHG inventory (para 67)	Yes/No
9. Provide any definitions needed to understand Indicator 1 (para 73)	
10. Describe how Indicator 1 is related to the NDC under Article 4 (para 76(a))	

United States of America (cont.)

Table 2. Accounting approach, methodologies, and definitions	
<i>For the Party's first NDC under Article 4:</i>	
A1. Explain the accounting approach used for the Party's first NDC under Article 4 (para 71)	
A2. Explain how the accounting approach is consistent with Articles 4.13 and 4.14 (para 71)	
<i>For the Party's second and subsequent NDCs under Article 4, and optionally for the first NDC under Article 4 (decision 4/CMA.1 para 14, para 71):</i>	
B1. Explain how reporting on the accounting approach used is consistent with paragraphs 13-17 and Annex II of decision 4/CMA.1 (para 72)	
B2. 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 (Annex II decision 4/CMA.1 para 1 (d))	
B3. Explain how consistency has been maintained between any greenhouse gas data and estimation methodologies used for accounting and the Party's greenhouse gas inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (Annex II decision 4/CMA.1 para 2(b))	
B4. Explain how overestimation or underestimation has been avoided for any projected emissions and removals used for accounting (Annex II decision 4/CMA.1 para 2 (c))	
B.5 For Parties that apply technical changes to update reference points, reference levels or projections confirm which of the following changes were made: either of the following in the changes: (i) Changes in the Party's inventory; (ii) Improvements in accuracy that maintain methodological consistency (Annex II decision 4/CMA.1 para 2(d))	
B6. Report any methodological changes and technical updates made during the implementation of the NDC (Annex II decision 4/CMA.1 para 2 (e))	
<i>For each NDC under Article 4:</i>	
C1. Provide any definitions needed to understand the accounting approach used (para 73);	
C2. Describe each accounting approach or methodology used to assess the implementation and achievement of the target (para 74(a));	
C3. Describe each accounting approach or methodology used to construct any baseline (para 74(b));	

United States of America (cont.)

C4. If the accounting approach or methodology used for the indicator(s) in Table 1 differ from those used to assess the implementation and achievement the target, describe each accounting approach or methodology used to generate the information included for each indicator in Table 3 (para 74(c));	
C6. Provide details on key parameters, assumptions, definitions, data sources and models used (para 75(a))	
C7. Report the IPCC Guidelines used (para 75(b))	
C8. Report the metrics used (para 75(c))	
C9. Provide details on any approach used to address emissions and subsequent removals from natural disturbances on managed lands (para 75(d)(i)), or indicate the relevant section of the national greenhouse gas inventory report containing that information (Annex II decision 4/CMA.1 para 1(e))	
C10. Provide details on which IPCC approach, if any, has been used to account for harvested wood products (para 75(d)(ii)), (Annex II decision 4/CMA.1 para 1(f))	
C11. Provide details on any approach used to address the effects of age-class structure in forests and how this is consistent with relevant IPCC guidance, as appropriate (Annex II decision 4/CMA.1 para 1(g))	
C12. Provide details on any methodologies used to account for mitigation co-benefits of adaptation actions and/or economic diversification plans (para 75(e))	
C13. Provide details on any methodologies used to track progress arising from the implementation of policies and measures (para 75(g))	
C14. Provide details on any other methodologies related to the NDC under Article 4 (para 75(h));	
C15. Provide details on any conditions and assumptions relevant to the achievement of the NDC under Article 4 (para 75(i));	
C16. Explain how the methodology is consistent in scope and coverage, definitions, data sources, metrics, assumptions and methodological approaches, including on baselines, between the communication and implementation of nationally determined contributions (para 76(b)). (Annex II decision 4/CMA.1 para 2(a))	
C17. Explain methodological inconsistencies with the Party's most recent national inventory report, if applicable (para 76(c))	
C18. 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))	

United States of America (cont.)

C.19 Provide information on how the Party has drawn on existing methods and guidance established under the Convention and its related legal instruments, as appropriate, if applicable (Annex II decision 4/CMA.1 para 1 (c));	
<i>For each Party that participates in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC:</i>	
D1. Provide information on any methodologies associated with any cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4 (para 73(f))	
D2. Provide information on how each cooperative approach promotes sustainable development, consistent with decisions adopted by the CMA on Article 6 (para 77(d)(iv))	
D3. Provide information on how each cooperative approach ensures environmental integrity consistent with decisions adopted by the CMA on Article 6 (para 77(d)(iv))	
D4. 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))	
D5. 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))	
D6. Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para 77diii)	

United States of America (cont.)

Table 3. Accounting for the implementation and achievement of the Party's NDC under Article 4							
	Information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (Specify base year(s) or other reference or starting point (s), and relevant units)	The most recent information available in each reporting year (note year to which information corresponds)					Final information for the target year/period
		Reporting year 1 (e.g. 2024)	Reporting year 2 (e.g. 2026)	Reporting year 3 (e.g. 2028)	Reporting year 4 (e.g. 2030)	Reporting year 5 (e.g. 2032)	
1. Indicator 1 (para 65)							
2. Where applicable, information on GHG emissions and removals consistent with the coverage of its NDC under Article 4 (para 77(b))							
3. 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));							

United States of America (cont.)

<i>For each Party that participates in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC¹⁷:</i>							
A1. The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC on an annual basis reported biennially (para 77(d)(i))							
A2.1a Internationally transferred mitigation outcomes first-transferred/transferred for use towards an NDC under Article 4 (para 77(d)(ii))							
A2.1b Internationally transferred mitigation outcomes used/acquired for use towards the Party's NDC under Article 4 (para 77(d)(ii))							
A.2.2 Mitigation outcomes authorized for international mitigation purposes other than achievement of an NDC (para 77(d))							
A3. The net sum obtained by effecting an addition for A2.1a and A2.2 and a subtraction for A2.1b (para 77(d)(ii))							
<i>Emissions balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for internationally transferred mitigation outcomes first-transferred/transferred and a subtraction for internationally transferred mitigation outcomes</i>	A4. The total quantity to be correspondingly adjusted as reflected in A3 or, if different from A3, consistent with the Party's accounting approach described in Table 2, row C2 as relates to cooperative approaches (paras 74(a), 77(d)(ii))						

United States of America (cont.)

<i>used/acquired, consistent with decisions adopted by the CMA on Article 6 (para 77(d)(ii))</i>	A5. An emissions balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC adjusted on the basis of corresponding adjustments reflected in A3 or A4							
A6. Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para 77(d)(iii))								

Table 4. Achievement of the Party's NDC Under Article 4 (para 70)	
<i>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>	
1. Restate the target of the Party's NDC under Article 4, per Table 1 line 1	
2. Final information for Indicator 1 for the target year/period, per Table 3 line 1, or per Table 3 line A5 for each Party that participates in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC	
3. Based on the information provided in rows 1 and 2, did the Party achieve its NDC under Article 4?	Yes/No