

# **Information Note**

on Matters Relating to Methodological Issues under the  
Paris Agreement (Transparency)

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## Abbreviations and acronyms

BTR	biennial transparency report
CGE	Consultative Group of Experts
CMA	Conference of the Parties serving as meeting of the Parties to the Paris Agreement
COP	Conference of the Parties
CRT	common reporting table
CTF	common tabular format
ETF	enhanced transparency framework
FTC	finance, technology development and transfer and capacity-building
GHG	greenhouse gas
MPGs	modalities, procedures and guidelines
NID	national inventory document
SBSTA	Subsidiary Body for Scientific and Technological Advice
TERR	technical expert review report

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## I. Introduction

### A. Background

1. The MPGs adopted through decision 18/CMA.1 as part of the Katowice climate package established the rules for implementation of the ETF under the Paris Agreement. The CMA requested the SBSTA to develop, pursuant to the MPGs, for consideration and adoption at CMA 3:<sup>1</sup>

(a) CRTs for the electronic reporting of the information in the national inventory reports of anthropogenic emissions by sources and removals by sinks of GHGs;

(b) CTFs for the electronic reporting of the information necessary to track progress made in implementing and achieving NDCs under Article 4 of the Paris Agreement;

(c) CTFs for the electronic reporting of the information on FTC support provided and mobilized, as well as support needed and received, under Articles 9–11 of the Paris Agreement;

(d) Outlines of the BTR, NID and TERR pursuant to the MPGs for the transparency framework for action and support;

(e) A training programme for technical experts participating in the technical expert review.

2. Hence, while the MPGs outlined the elements that Parties agreed must or should be reported in the BTR, and subsequently the nature of the technical expert review process, the operational guidance to be developed by the SBSTA referred to how this reporting should be done through the BTR, including the CRTs and CTFs.

3. The SBSTA began its consideration of these methodological issues under the Paris Agreement at SBSTA 50 in June 2019 with a view to completing the work at CMA 3 (originally expected to take place in November 2020) as per decision 18/CMA.1. Following the delay of CMA 3 until November 2021, successful adoption of a decision on transparency is now essential to provide Parties with sufficient time to build and implement efficient systems for the preparation and submission of the first BTRs, which are due no later than by 31 December 2024.

4. At its first sessional period of 2021 in May–June 2021, the SBSTA conducted informal work on the matters referred to in paragraph 1 above in a virtual format. The progress of this informal work has been captured in informal notes by the co-facilitators of the informal consultations on the agenda sub-items on methodological issues under the Paris Agreement.<sup>2, 3</sup>

5. At the closing of the first sessional period of the subsidiary bodies in 2021, many Parties highlighted the importance of engaging in further technical work prior to the second sessional period of 2021, to be held in Glasgow, United Kingdom of Great Britain and Northern Ireland, in November 2021, particularly to finalize the CRTs and CTFs referred to in paragraph 1(a–c) above. This message was reinforced by many Parties during the July Ministerial meeting hosted by the COP 26 Presidency in London from 25 to 26 July 2021 and during the Pre-COP 26 meeting held in Milan, Italy, from 30 September to 2 October

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<sup>1</sup> Decision 18/CMA.1, para. 12.

<sup>2</sup> Available at <https://unfccc.int/documents/279025>, <https://unfccc.int/documents/279026>, <https://unfccc.int/documents/279099>, <https://unfccc.int/documents/279027> and <https://unfccc.int/documents/279028>

<sup>3</sup> The informal notes were prepared by the co-facilitators of the respective agenda sub-items under their own responsibility and were drawn from views submitted by Parties and further discussions among Parties prior to and during the first sessional period of the Subsidiary Body for Scientific and Technological Advice in 2021. The elements are not exhaustive, have no formal status and should not be considered as final in any way. They are intended to assist Parties in advancing discussions and do not prejudice further work or prevent Parties from expressing their views at any time.

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2021, as well as during various bilateral consultations held by the SBSTA Chair and COP 25 and COP 26 Presidencies between June and October 2021. In addition, the SBSTA Chair held a virtual information event on technical matters relating to transparency from 24 to 25 August 2021 to help Parties gain a better understanding of the evolving international transparency regime.

6. Successful adoption of a decision on transparency at CMA 3 is essential to provide Parties and the secretariat with sufficient time to build and implement efficient systems for the preparation, submission and review of the first BTRs, which are due no later than by 31 December 2024.

7. The SBSTA Chair recognizes the challenges that Parties have faced in engaging in this highly technical work in a virtual setting and that the volume of remaining work is significant. In preparation for enhanced and effective engagement in the upcoming negotiations at COP 26, the SBSTA Chair, supported by the COP Presidencies, will convene an informal technical workshop on the development of CRTs and CTFs related to the ETF in Glasgow on 31 October 2021.

## **B. Scope of the note**

8. In order to assist Parties in their preparations for the informal technical workshop and upcoming sessions, the SBSTA Chair has prepared this information note (hereinafter referred to as this note), the purpose of which is twofold.

9. Firstly, this note aims to collect and compile the key elements of the latest technical information contained in the informal notes from the first sessional period held in May–June 2021 in a single document. The body of this note summarizes the status of the discussions on each of the matters referred to in paragraph 1 above and highlights the key remaining issues that require further discussion. In addition, annex I contains the latest BTR, NID and TERR outlines, while the latest examples of CRTs and CTFs are provided in annexes II–IV, as contained in the respective informal notes referred to in paragraph 3, unless otherwise specified.<sup>4</sup>

10. Secondly, this note serves as an input for discussions at the technical workshop on the development of CRTs and CTFs related to the ETF to be convened by the SBSTA Chair, with the support of the COP Presidencies, on 31 October 2021, in particular the key remaining issues identified for the relevant agenda sub-items.

11. It is important to note that the information in annexes I–IV is taken directly from the informal notes prepared by the co-facilitators under their own responsibility during the first sessional period of the subsidiary bodies in May–June 2021. It is acknowledged that further informal work has taken place among Parties either alone or in consultation with others since the closing of the first sessional period. This work is not reflected in the information presented in annexes I–IV although may be considered further in conjunction with the informal technical workshop to be held on 31 October 2021.

12. Lastly, this note focuses on the matters referred to in paragraph 1 above. Some Parties noted that progress and decisions on the ETF must be accompanied by concrete progress and decisions on support at CMA 3.

## **II. Update and outlook for discussions on methodological issues under the Paris Agreement**

13. This section summarizes the latest discussions on each of the matters outlined in paragraph 1 above, as reflected in the informal notes from the first sessional period in May–June 2021. In addition, the key remaining issues for each agenda sub-item on methodological

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<sup>4</sup> The informal note by the co-facilitators for the training programme for technical experts participating in the technical expert review is not included in this note as it did not contain a corresponding annex, as was the case for the other four informal notes by the co-facilitators.

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issues under the Paris Agreement are presented with a view to facilitating consideration by Parties and decision on these matters at CMA 3.

## **A. Outlines of the biennial transparency report, national inventory document and technical expert review report**

### **1. Progress captured in the most recent informal note by the co-facilitators**

14. Parties' views on outlines of the BTR, NID and TERR have remained largely consistent with those shared at COP 25 in Madrid. Based on the views expressed by Parties during the first sessional period in May–June 2021, the co-facilitators prepared an informal note to capture the progress made at the session<sup>5</sup> by making adjustments to the annexes to the informal note to align them with the MPGs, adding square brackets to identify areas of divergence or Parties' suggestions to delete an element, and adding relevant references to the MPGs. In preparing the informal note, the co-facilitators noted that some Parties' suggestions on restructuring the annexes to the informal note will require further elaboration and discussion among the Parties.

### **2. Key remaining issues**

15. Based on the consultations between the SBSTA Chair and Parties, the key remaining issues related to the outlines of the BTR, NID and TERR include issues related to the scope and the structure of the outlines, namely:

(a) In the BTR outline: the presentation of the flexibility provisions, improvements over time, NID and structured summary to track progress; and the inclusion of a chapter on other reporting matters, a chapter on support needed by developing countries for the reporting of the BTR and NID, and a placeholder to clarify the linkages between information related to climate change impacts and adaptation under Article 7 of the Paris Agreement reported in the BTR and that reported in the (optional) adaptation communication, if submitted;

(b) In the NID outline: the presentation of the description of the energy sector, areas of improvement over time and flexibility provisions; and the inclusion of an executive summary;

(c) In the TERR outline: the inclusion of: (1) a chapter on the review, on a voluntary basis, of the information in the BTR related to climate change impacts and adaptation under Article 7 of the Paris Agreement; (2) a chapter on the review of information relating to the support needed by developing country Parties for implementing Article 13 of the Paris Agreement and for building their transparency-related capacity; (3) placeholders detailing possible linkages with information relating to Articles 6 and 15 of the Paris Agreement; and (4) an annex on reviewed information on vulnerability assessment, climate change impacts and adaptation measures, research and systematic observation, and education, training and public awareness reported in the national communications of developed country Parties.

## **B. 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. Progress captured in the most recent informal note by the co-facilitators**

16. Parties considered examples of possible CRTs for a range of summary, cross-cutting, sectoral and sectoral background reporting tables as a basis for advancing the discussions. The tables were drawn up on the basis of views submitted by Parties and experience from the reporting and review processes, striving to represent views from all Parties. The tables were

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<sup>5</sup> <https://unfccc.int/documents/279027>

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presented in annexes to the informal note prepared by the co-facilitators to capture progress in the session.<sup>6</sup> In particular, the following types of tables were discussed:

- (a) Summary reporting tables, including on emission trends;
- (b) Cross-cutting tables, including on key category analysis and completeness;
- (c) A sectoral table example for the energy sector;
- (d) Sectoral background tables, with examples for the energy sector.

17. The examples of tables, as contained in annex II to this note, served as the overall framework and guide for the discussions. Parties provided views on four key topics: (1) structure and content of the tables; (2) application of the flexibility provisions contained in the MPGs; (3) use of reporting software; and (4) capacity-building on transparency.

18. Parties provided views on the structure and content of some of the example tables discussed, as well as on the illustrative examples of the application of the flexibility provisions.

19. Parties considered whether the tables and possible options for applying the flexibility provisions shown in the tables reflected the requirements of the MPGs.

## **2. Key remaining issues**

20. Based on the consultations between the SBSTA Chair and Parties, the key remaining issues related to CRTs for GHG inventory information include the following:

(a) Whether the structure and content of the tables, and the example tables contained in annex II to this note, are aligned with the provisions of the MPGs. Although there was an interactive discussion on the tables during the first sessional period in May–June 2021, owing to the limited time available, the challenges experienced by some Parties with virtual participation and the need to adequately consult with relevant sector experts, Parties were not able to discuss all the tables provided by the co-facilitators and may not have been able to fully review their content;

- (b) How the flexibility provisions in the MPGs could be implemented in CRTs;
- (c) How to use software to facilitate reporting on National Inventory Reports.

## **C. 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**

### **1. Progress captured in the most recent informal note by the co-facilitators**

21. During the first sessional period of the subsidiary bodies in May–June 2021, Parties deliberated on the structured summary used to track progress made in implementing and achieving NDCs with the aim of enhancing their understanding of its content and format. On the basis of the views expressed by Parties during the first sessional period and concrete proposals contained in their submissions, the co-facilitators presented a comprehensive set of options, examples and elements of the structured summary in their informal note.<sup>7</sup>

22. Some Parties were of the view that the structured summary is necessarily in tabular format given that the elements requested in paragraph 77 of the MPGs refer to substantial quantitative information. Other Parties were of the view that the structured summary is not necessarily only a table, and that Parties could use different formats (i.e. tabular, graphical or textual) or a combination of these formats, as applicable, to achieve effective reporting of information in a structured and transparent manner.

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<sup>6</sup> <https://unfccc.int/documents/279025>

<sup>7</sup> <https://unfccc.int/documents/279026>

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23. The informal note also contains examples of CTFs that are considered to be more mature with a higher level of agreement among Parties, namely the CTFs for mitigation policies and measures, actions and plans, such as those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, projections of GHG emissions and removals, and key underlying assumptions and parameters used for projections. In addition, development of the CTF for the summary on GHG emissions and removals, as stipulated in paragraph 91 of the MPGs, should be informed by the outcome of the discussions under the SBSTA agenda sub-item on CRTs for the electronic reporting of the information in the national inventory reports of anthropogenic GHGs by sources and removals by sinks.

24. Lastly, it was noted that some Parties were in favour of developing a CTF for describing Parties' NDCs, as stipulated in decision 18/CMA.1, annex, paragraph 64. The co-facilitators noted that several submissions contained examples of such a CTF.

## **2. Key remaining issues**

25. While there are different views on the format of the structured summary, the mandate for the SBSTA is to develop the CTFs for the electronic reporting of the information necessary to track progress made in implementing and achieving NDCs in accordance with decision 18/CMA.1, paragraph 12(a). Current progress made in this regard is captured in annex III, chapter 1, to this information note. This does not prevent Parties from providing narrative information on the structured summary in the BTR (see annex III, chap. 2).

26. Based on the consultations between the SBSTA Chair and Parties, the key remaining issues related to CTFs for the electronic reporting of the information necessary to track progress made in implementing and achieving NDCs, which could be discussed further at the informal technical workshop to be held on 31 October 2021, include the following:

(a) CTFs for the structured summary need to be tested and fine-tuned with different types of NDC targets and indicators used for tracking progress, including by:

(i) Ensuring that the tables are fit for purpose and can accommodate the reporting and review of quantitative and qualitative information pertaining to all types of NDCs and indicators used for tracking progress;

(ii) Narrowing down the different options that still exist within the structured summary tables with the aim of selecting the most transparent and efficient option possible and by following the provisions of the MPGs.

27. With respect to the linkages with information relating to Article 6 of the Paris Agreement, Parties largely agreed to conduct the work in parallel, while waiting for guidance to finalize information on internationally transferred mitigation outcomes in the structured summary table.

## **D. 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**

### **1. Progress captured in the most recent informal note by the co-facilitators**

28. Parties engaged constructively on and enhanced their understanding of some of the remaining elements for discussion included in the informal note by the co-facilitators on CTFs for the electronic reporting of the information on FTC support provided and mobilized, as well as support needed and received, under Articles 9–11 of the Paris Agreement.<sup>8</sup> In particular, progress was made on the consistency of classifications across tables and in identifying options for specific issues, such as how to accurately reflect inflows and outflows through multilateral channels. The informal note prepared by the co-facilitators contains

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<sup>8</sup> <https://unfccc.int/documents/279099>



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options, examples of tables and elements for discussion based on the views expressed by Parties and their submissions.

29. The informal note by the co-facilitators includes sections on general and cross-cutting elements for discussion that relate to the approach for developing CTFs and options that apply to multiple tables, followed by a section containing 13 examples of tables based on relevant provisions of the MPGs.

## **2. Key remaining issues**

30. Based on the consultations between the SBSTA Chair and Parties, the key remaining issues on the CTFs for the electronic reporting of the information on FTC support include the following:

(a) How to present the information on climate-specificity and grant equivalency in the relevant tables of the CTFs if a Party decides to report on grant equivalent values on a voluntary basis;

(b) The purpose and use of CTF footnotes, documentation boxes and notation keys. Parties noted the need for discussion on the use of footnotes and their role in providing clarity, guidance and/or qualifiers on inputs for parameters in the CTFs. Moreover, Parties expressed divergent views on where the information on underlying assumptions, definitions and methodologies should be reported, specifically whether it should be included in the documentation boxes, in the respective section of the BTR or in both. Lastly, Parties highlighted the issue of notation keys in the context of designing the CTFs so that the non-inclusion of information that is not applicable or available does not appear to be a deficiency in a Party's reporting;

(c) How to present information in tables such as disaggregated information on type of support and on use, impact and estimated results. In addition, Parties highlighted the issue of whether and how to include information in summary tables;

(d) Parties also noted the important issue of consistency of classifications across tables and compatibility of the new UNFCCC reporting software for BTRs with external data sources, including the possibility of uploading data from external data sources, such as the Creditor Reporting System of the Development Assistance Committee of the Organisation for Economic Co-operation and Development, and the International Aid Transparency Initiative.

## **E. Training programme for technical experts participating in the technical expert review**

### **1. Progress captured in the most recent informal note by the co-facilitators**

31. During the first sessional period in May–June 2021, two informal consultations were held during which Parties advanced the discussion on the elements to be included in the draft decision text and annex thereto on the training programme for technical experts participating in the technical expert review (hereinafter referred to as the training programme).

32. The co-facilitators prepared the informal note<sup>9</sup> including those draft elements drawn from the discussion during the session and views submitted by Parties prior to and during the session, noting that remarks and examples in their informal note do not represent agreed views, ideas or text or attempt to draw any conclusions on possible areas of convergence or divergence.

33. The text elements discussed could be used as an example of the structure of the training programme, namely the scope of the training programme, its development and implementation, its evaluation, and the development of the related training courses.

34. During the first sessional period, Parties noted that the training programme must be developed in accordance with the MPGs for the ETF contained in decision 18/CMA.1 and

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<sup>9</sup> <https://unfccc.int/documents/279028>

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annex thereto and incorporate the experience and lessons learned in developing and implementing existing training programmes under the Convention.

35. Parties also noted that the objective of the training programme is to train technical experts for the technical expert review under the ETF and that it should be available for experts included on the UNFCCC roster of experts.

36. Further, Parties highlighted the following:

(a) Special consideration may be given to experts from the least developed countries and small island developing States, as well as other developing country Parties, including support to participate in the training programme;

(b) The examination requirements for the experts who participated in the technical reviews under the existing measurement, reporting and verification arrangements under the Convention and those for new experts could differ to become eligible to be invited to participate in the technical expert reviews;

(c) Taking into account the sufficient time required for technical experts to complete their training courses successfully, priority could be given to the training courses on the general overview of the ETF and those addressing the information specified in decision 18/CMA.1, annex, paragraph 150, in order to develop and implement them before the submission of the first BTRs, including national inventory reports, if submitted as a stand-alone report, at the latest by 31 December 2024;

(d) The training courses and examinations could be the subject to continuous improvements, and the update of the training programme may become necessary in the future

37. Further, Parties expressed views on possible elements of the training programme, including the formats of the training courses and examinations, and training opportunities for the lead reviewers and other experts who may be invited to participate as the lead reviewers in future reviews.

## **2. Key remaining issues**

38. Based on the consultations between the SBSTA Chair and Parties, the key remaining issues for the training programme for technical experts participating in the technical expert review include the following:

(a) The roles of the CGE, lead reviewers and secretariat in developing and implementing the training programme:

(i) All Parties considered that the secretariat and lead reviewers have a role in developing and implementing the training programme, taking into account their experience in the current measurement, reporting and verification arrangements under the Convention;

(ii) In accordance with decision 18/CMA.1, paragraph 15(b), the CGE shall also serve the Paris Agreement, starting from 1 January 2019, to support the implementation of the ETF under Article 13 of the Paris Agreement, including by providing technical advice to the secretariat on the implementation of the training programme. However, Parties have different views on the role of the CGE in the development of the training programme;

(b) Training courses to be developed for the training programme:

(i) Parties generally agreed on the need to develop the courses on the general overview of the ETF and those addressing the information specified in decision 18/CMA.1, annex, paragraph 150. Some Parties highlighted the need to develop additional courses covering other areas of information to be included in the BTRs as specified in decision 18/CMA.1 and annex thereto on the MPGs.

39. Taking into account the progress achieved so far, including the informal note prepared by the co-facilitators during the first sessional period in May–June 2021, the views submitted by Parties prior to and during the sessional period, and the summary presented above of the informal note, the SBSTA Chair requests the co-facilitators of the informal consultations on

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the training programme for technical experts participating in the technical expert review to prepare additional input to their first informal consultations to facilitate Parties' deliberations on this agenda sub-item.

### **III. Conclusions**

40. The SBSTA Chair acknowledges the tremendous amount of work and efforts made by Parties over the past nearly two years to consider, informally, the various transparency-related methodological issues under the Paris Agreement. In consultations with Parties, particularly over the past few months since the final SBSTA plenary of the first sessional period in May–June 2021, two key messages have been relayed.

41. Firstly, Parties highlighted that there is still a large amount of technical work remaining, particularly related to the CRTs and CTFs, but also for the other agenda sub-items on methodological issues under the Paris Agreement. One of the goals in this note was to summarize Parties' views on all related agenda sub-items, highlighting some of the key remaining issues to be discussed.

42. Secondly, many Parties felt that the collective ability to proceed on matters related to methodological issues under the Paris Agreement in a solely virtual format has been exhausted, given the technical nature of the CRTs and CTFs. It is hoped that Parties will find this note a useful input to guide discussions at the upcoming informal technical workshop on the development of CRTs and CTFs related to the ETF, convened by the SBSTA Chair and with the support of the COP Presidencies, to be held in Glasgow on 31 October 2021.

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## Annex I

### **Outlines of the biennial transparency report, national inventory document and technical expert review report**

#### **Annex I. A. Draft elements for the outline of the biennial transparency report, pursuant to the modalities, procedures and guidelines**

*[Annotations consistent with the annex to decision 18/CMA.1]*

*[Different presentation of flexibility in the BTR outline.]*

*[Overview chapter]*

- I. National inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases (paras. 17–58, annex to decision 18/CMA.1 – [including common reporting tables (CRTs)])<sup>10</sup> and an outline consistent with the annex to the modalities, procedures and guidelines (MPGs) for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, and the national inventory document (NID)[; the flexibility provisions for those developing country Parties that need them in the light of capacities of the MPGs are captured in paragraphs 25, 29, 32, 34–35, 48 and 57–58)]<sup>[11]</sup>.**

*[Option 1: Summary NID to be included] [Summary of its greenhouse gas (GHG) emissions and removals, for Parties that submit a stand-alone national inventory report]*

*[Option 2: NID as a complete document to be included][NID submitted as part of the biennial transparency report (BTR)]*

- II. Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement [including common tabular formats (CTFs) and an outline consistent with the annex to the MPGs] consistent with the MPGs, paragraphs 59 to 103[; the flexibility provisions are captured in paras 85, 92, 95 and 102)]<sup>[12]</sup>**

- A. National circumstances and institutional arrangements (paras. 59–63, annex to decision 18/CMA.1)**
- B. Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates (para. 64, annex to decision 18/CMA.1)**

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<sup>10</sup> [CRT/CTF should be included in each respective chapter, with inventory category information at most disaggregated levels, in addition to sectoral and summary information.]

<sup>11</sup> [The flexibility provisions for those developing country Parties that need them in light of their capacities of the MPGs are captured in paragraphs. 25, 29, 32, 34–35, 48 and 57–58 of the annex to decision 18/CMA.1.]

<sup>12</sup> [The flexibility provisions are captured in paras 85, 92, 95 and 102] of the annex to decision 18/CMA.1.]

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- C. Information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4 of the Paris Agreement<sup>13</sup> (paras. 65–79, annex to decision 18/CMA.1), [including the presentation of a structured summary [to track progress made in [tabular] [textual] [tabular and textual] format]]
  - 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, annex to decision 18/CMA.1)
  - E. Summary of greenhouse gas emissions and removals<sup>14</sup> (para. 91, annex to decision 18/CMA.1)
  - F. Projections of greenhouse gas emissions and removals[, as applicable]. [Those developing countries that need flexibility in the light of their capacities are encouraged to report these projections] (paras. 92–102, annex to decision 18/CMA.1).]
  - G. Other information (para. 103, annex to decision 18/CMA.1)

### **III. Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement<sup>15</sup>**

- A. National circumstances, institutional arrangements and legal frameworks (para. 106, annex to decision 18/CMA.1)
- B. Impacts, risk and vulnerabilities (para. 107, annex to decision 18/CMA.1)
- C. Adaptation priorities and barriers (para. 108, annex to decision 18/CMA.1)
- D. Adaptation strategies, policies, plans, goals and actions to integrate adaptation into national policies and strategies (para. 109, annex to decision 18/CMA.1)
- E. Progress on implementation of adaptation (paras. 110–111, annex to decision 18/CMA.1)
- F. Monitoring and evaluation of adaptation actions and processes (paras. 112–114, annex to decision 18/CMA.1)
- G. Information related to averting, minimizing and addressing loss and damage associated with climate change impacts (para. 115, annex to decision 18/CMA.1)
- H. Cooperation, good practices, experience and lessons learned (para. 116, annex to decision 18/CMA.1)
- I. Any other information related to climate change impacts and adaptation under Article 7 of the Paris Agreement (para. 117, annex to decision 18/CMA.1)
- J. [A placeholder to clarify the linkages between information related to climate change impacts and adaptation under Article 7 of the Paris Agreement reported in the BTR and that reported in the (optional) adaptation communication, if submitted]

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<sup>13</sup> Pursuant to decision 18/CMA.1, annex, para. 77(d), to be informed by the outcome of the Article 6 negotiations

<sup>14</sup> Applies only to Parties that submit a standalone national inventory report.

<sup>15</sup> The information outlined in paragraphs 13–14 of the annex to decision 18/CMA.1 is relevant to this section, as applicable.

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

*[(Including CTF tables and an outline consistent with annex to MPGs)]*

- A. National circumstances and institutional arrangements (paras. 119–120, annex to decision 18/CMA.1)
- B. Underlying assumptions, definitions and methodologies (paras. 121–122, annex to decision 18/CMA.1)
- C. Information on financial support provided and mobilized under Article 9 of the Paris Agreement:
  - 1. [Information on financial support provided through bilateral, regional and other channels (para. 123, annex to decision 18/CMA.1)]
  - 2. Information on financial support provided through multilateral channels (para. 124, annex to decision 18/CMA.1)
  - 3. Information on financial support mobilized through public interventions (para. 125, annex to decision 18/CMA.1)]
- D. Information on support for technology development and transfer provided under Article 10 of the Paris Agreement (paras. 126–127, annex to decision 18/CMA.1)
- E. Information on capacity-building support provided under Article 11 of the Paris Agreement (paras. 128–129, annex to decision 18/CMA.1)

**V. Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement) [(including CTF tables and an outline consistent with the annex to the MPGs)]**

- A. National circumstances, institutional arrangements and country-driven strategies (para. 130, annex to decision 18/CMA.1)
- B. Underlying assumptions, definitions and methodologies (para. 131, annex to decision 18/CMA.1)
- C. Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement (paras. 132–133, 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, annex to decision 18/CMA.1)
- E. Information on technology development and transfer support needed by developing country Parties under Article 10 of the Paris Agreement (paras. 135–136, annex to decision 18/CMA.1)
- F. Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement (paras. 137–138, annex to decision 18/CMA.1)
- G. Information on capacity-building support needed by developing country Parties under Article 11 of the Paris Agreement (paras. 139–140, annex to decision 18/CMA.1)
- H. Information on capacity-building support received by developing country Parties under Article 11 of the Paris Agreement (paras. 141–142, annex to decision 18/CMA.1)

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- 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, annex to decision 18/CMA.1)

**VI. Information to be reported when the NC and BTR are submitted jointly every four years<sup>16</sup>**

- A. Vulnerability assessment, climate change impacts and adaptation measures<sup>17</sup>
- B. Research and systematic observation
- C. Education, training and public awareness

**VII. Information on flexibility** *(applicable only to developing country Parties that need flexibility, in the light of their capacities [a separate chapter of the BTR] [integrated into the relevant chapters of the BTR] [a combination of methods] [a table] can be included to summarize the use of flexibility provisions [with further clarity in the BTR])*

- A. Indication of reporting provisions to which self-determined flexibility is applied, the capacity constraints in relation to the application of flexibility, and the self-determined estimated time frames for improvements (para. 6, annex to decision 18/CMA.1)

**VIII. [Improvements in reporting over time [as a separate chapter][as a stand-alone chapter] [integrated][combined] into the chapter on flexibility]]  
[Improvements over time][integrated [combined] into an overview chapter]  
[Flexibility provisions used][integrated][combined] into an overview chapter]**

- 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), annex to decision 18/CMA.1)
- B. How the Party is addressing or intends to address areas of improvement as referred to in para. 7(a) of the MPGs (para. 7(b), annex to decision 18/CMA.1)
- C. [Areas of improvement that are related to the flexibility provisions used.][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] (para. 7(c), annex to decision 18/CMA.1)
- D. Reporting- related capacity-building support needs, including those referred to in section VII 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), annex to decision 18/CMA.1)
- 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, annex to decision 18/CMA.1)

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<sup>16</sup> These chapters may be included in the BTR of Parties in the years only when the submissions of their NCs and BTRs coincide, as per decision 1/CP.24, para. 43.

<sup>17</sup> When the relevant information is reported in chapter IV of the BTR, this chapter is not relevant.

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**IX. [Required support for developing countries<sup>18</sup>]**

- A. [Support for implementation]
- B. [Support for capacity-building]

**X. [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 [placeholder for tabular format as outlined in the annex to decision 18/CMA.1]**

- A. Technical annexes for REDD+, as applicable
- B. CRT for the electronic reporting of [the national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases][national GHG inventories ]
- C. CTF for the electronic reporting of:
  - 1. Information necessary to track progress in implementing and achieving its NDC under Article 4 of the Paris Agreement<sup>19</sup>
  - 2. Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement
  - 3. 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>18</sup> Parties expressed two options: option 1 includes a section on required support for developing countries and option 2 does not include this section, as per the MPGs.

<sup>19</sup> [The development of the respective chapter of the outline is guided by the outcome of SBSTA agenda item 15 (“Matters relating to Article 6 of the Paris Agreement”).].



## **Annex I.B**

### **Draft elements for the outline of the national inventory document, pursuant to the modalities, procedures and guidelines<sup>1</sup>**

*[Annotations consistent with the annex to decision 18/CMA.1]*

*[Different presentation of flexibility in the NID outline.]*

*[Two or three level headings in the NID outline.]*

#### **[EXECUTIVE SUMMARY**

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

ES.2. Summary of national emission and removal-related trends

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

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

ES.5. Key category analysis (para. 25, annex to decision 18/CMA.1)

[ES.6. Improvements introduced (paras. 4–6, annex to decision 18/CMA.1)]

#### **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 the 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 (para. 25, annex to decision 18/CMA.1)

[1.5. Brief general description of quality assurance/quality control plan and implementation]

1.5. General uncertainty assessment, including data on the overall uncertainty for the inventory totals (para. 29, annex to decision 18/CMA.1)

1.6. General assessment of completeness (paras. 30–33, annex to decision 18/CMA.1)

1.6.1. Information on completeness (including information on non-reported categories or any methodological or data gaps in the inventory)

1.6.2. Description of insignificant categories, if applicable, in accordance with paragraph 32 of the annex to decision 18/CMA.1

[1.6.3. Total aggregate emissions considered insignificant, if applicable]

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<sup>1</sup> The references to paragraphs in the MPGs for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (decision 18/CMA.1) are provided only in the case of non-mandatory provisions and ones where flexibility considerations may apply.

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1.7. Metrics (para. 37, decision 18/CMA.1)

[1.8. Summary of application of flexibility (in the case of developing country parties that need it in the light of their capacities) (paras. 4–6, annex to decision 18/CMA.1)]

## **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 XX)]**

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

### **[Option 1**

3.2. Fuel combustion, including detailed information on:

3.2.1. Comparison of the sectoral approach with the reference approach (para. 36, annex to decision 18/CMA.1)

3.2.2. International bunker fuels (para. 53, annex to decision 18/CMA.1)

3.2.3. Feedstocks and non-energy use of fuels (para. 54, annex to decision 18/CMA.1)

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 estimates and the rationale for their selection, information on carbon dioxide (CO<sub>2</sub>) capture, any specific methodological issues (e.g. description of national methods and models))

3.2.4.3. Description of application of flexibility for those developing country Parties that need it in the light of their capacities, if applicable (paras. 4–6, annex to decision 18/CMA.1)

3.2.4.4. Uncertainties and time-series consistency (para. 29, annex to decision 18/CMA.1)

3.2.4.5. Category-specific QA/QC and verification, if applicable (paras. 34–35, annex to decision 18/CMA.1)

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 impact on emission trend

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]

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

[Option 1.1.1

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 application of flexibility for those developing country Parties that need it in the light of their capacities, if applicable (paras. 4–6, annex to decision 18/CMA.1)
- 3.3.1.4. Uncertainties and time-series consistency (para. 29, annex to decision 18/CMA.1)
- 3.3.1.5. Category-specific QA/QC and verification, if applicable (paras. 34–35, annex to decision 18/CMA.1)
- 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 impact on emission trend
- 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]

[Option 1.1.2

- 3.3.1. Category (CRT category number)

Use the subsection headings under subsection 3.2.4 above]

- 3.4. CO<sub>2</sub> transport and storage (CRT XX)

[Option 1.2.1

- 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 application of flexibility for those developing country Parties that need it in the light of their capacities, if applicable (paras. 4–6, annex to decision 18/CMA.1)
- 3.4.1.4. Uncertainties and time-series consistency (para. 29, annex to decision 18/CMA.1)
- 3.4.1.5. Category-specific QA/QC and verification, if applicable (paras. 34–35, annex to decision 18/CMA.1)
- 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 impact on emission trend
- 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]

[Option 1.2.2

- 3.4.1. Category (CRT category number)

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Use the subsection heading under subsection 3.2.4 above]]

## **[Option 2**

### **3.2. Category (CRT category number)**

#### **3.2.1. Category description (e.g. characteristics of sources)**

3.2.2. 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 CO<sub>2</sub> capture, any specific methodological issues (e.g. description of national methods and models))

3.2.3. Description of application of flexibility for those developing country Parties that need it in the light of their capacities, if applicable (paras. 4–6, annex to decision 18/CMA.1)

3.2.4. Uncertainties and time-series consistency (para. 29, annex to decision 18/CMA.1)

3.2.5. Category-specific QA/QC and verification, if applicable (paras. 34–35, annex to decision 18/CMA.1)

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

3.2.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including tracking of those identified in the review process]]

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

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

### **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 CO<sub>2</sub> capture, any specific methodological issues (e.g. description of national methods and models))

4.2.3. Description of application of flexibility for those developing country Parties that need it in the light of their capacities, if applicable (paras. 4–6, annex to decision 18/CMA.1)

4.2.4. Uncertainties and time-series consistency (para. 29, annex to decision 18/CMA.1)

4.2.5. Category-specific QA/QC and verification, if applicable (paras. 34–35, annex to decision 18/CMA.1)

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

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

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

5.1. Overview of 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 application of flexibility for those developing country Parties that need it in the light of their capacities, if applicable (paras. 4–6, annex to decision 18/CMA.1)

5.2.4. Uncertainties and time-series consistency (para. 29, annex to decision 18/CMA.1)

5.2.5. Category-specific QA/QC and verification, if applicable (paras. 34–35, annex to decision 18/CMA.1)

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

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

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

6.1. Overview of 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 HWP

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. Uncertainties and time-series consistency (para. 29, annex to decision 18/CMA.1)

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6.4.4. Description of application of flexibility for those developing country Parties that need it in the light of their capacities, if applicable (paras. 4–6, annex to decision 18/CMA.1)

6.4.5. Category-specific QA/QC and verification, if applicable (paras. 34–35, annex to decision 18/CMA.1)

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

6.4.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including those in response to the review process

## **Chapter 7: Waste (CRT sector XX)**

7.1. Overview of 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. Uncertainties and time-series consistency (para. 29, annex to decision 18/CMA.1)

7.2.4. Description of application of flexibility for those developing country Parties that need it in the light of their capacities, if applicable (paras. 4–6, annex to decision 18/CMA.1)

7.2.5. Category-specific QA/QC and verification, if applicable (paras. 34–35, annex to decision 18/CMA.1)

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

## **Chapter 8: Other (CRT sector XX) (if applicable)**

## **Chapter 9: Indirect CO<sub>2</sub> and nitrous oxide emissions (para. 52 of annex to decision 18/CMA.1)**

9.1. Description of sources of indirect emissions in 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. Uncertainties and time-series consistency (para. 29, annex to decision 18/CMA.1)

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9.4. Category-specific QA/QC and verification, if applicable (paras. 34–35, annex to decision 18/CMA.1)

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

9.6. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including tracking of those identified in the review process

## **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

### **[Option 1]**

10.4. Areas of improvements [and/or capacity building], including in response to the review process and, where applicable, related to the flexibility provisions applied with self-determined estimated time frames for improvements]

### **[Option 2]**

10.4. Areas of improvement [and/or capacity building] in response to the review process

10.5. Areas of improvement [and/or capacity building] related to the flexibility provisions applied with self-determined estimated time frames for improvements]

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

### **Annex 1: Key categories (para. 25, annex to decision 18/CMA.1)**

- Description of the approach used for identifying key categories, if different from the Intergovernmental Panel on Climate Change (IPCC) tier 1 approach
- [Information on the level of disaggregation]
- Tables 4.2 and 4.3 of volume 1 of the 2006 IPCC Guidelines, including and excluding land use, land-use change and forestry

### **Annex 2: Assessment of uncertainty (para. 29, annex to decision 18/CMA.1)**

- Description of methodology used for identifying uncertainties
- Table 3.3 of volume 1 of the 2006 IPCC Guidelines (para. 29, annex to decision 18/CMA.1)

### **Annex 3: Detailed description of reference approach (including inputs to reference approach such as national energy balance) and results of comparison of national estimates of emissions with the reference approach (para. 36, annex to decision 18/CMA.1)**

### **Annex 4: QA/QC plan (paras. 34–35, annex to decision 18/CMA.1)**

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

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

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## References



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## Annex I.C

### **Draft elements for the outline of the technical expert review report, pursuant to the modalities, procedures and guidelines**

*[Annotations consistent with the annex to decision 18/CMA.1]*

#### **I. Abbreviations and acronyms**

#### **II. Introduction and summary**

- I. Introduction
- J. Scope
- K. Summary

#### **III. Technical review of the information reported (para. 187, annex to decision 18/CMA.1)**

- L. A review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with these MPGs, taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement (para. 146(a), annex to decision 18/CMA.1)
  - 1. National inventory of anthropogenic emissions by sources and removals by sinks of greenhouse gases (para. 150(a), annex to decision 18/CMA.1)
  - 2. Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement (para. 150(b), annex to decision 18/CMA.1)
  - 3. Information on financial, technology development and transfer and capacity-building support provided under Articles 9–11 of the Paris Agreement (para. 150(c), annex to decision 18/CMA.1)<sup>21</sup>
- M. Consideration of the Party's implementation and achievement of its NDC under Article 4 of the Paris Agreement (para. 146(b), annex to decision 18/CMA.1)
- N. Consideration of the Party's support provided, as relevant (para. 146(c), annex to decision 18/CMA.1)
- O. Identification of areas of improvement for the Party related to implementation of Article 13 of the Paris Agreement (para. 146(d), annex to decision 18/CMA.1)
- P. [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.]
- Q. For those developing country Parties that need it in the light of their capacities, assistance in identifying capacity-building needs (para. 146(e), annex to decision 18/CMA.1)

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<sup>21</sup> Information submitted by other Parties that provide support, as referred to in Article 9, paragraph 2, of the Paris Agreement, may undergo a technical expert review at the Party's discretion.

- 
- R. [A review, on a voluntary basis, of the information reported in the BTR related to climate change impacts and adaptation under Article 7 of the Paris Agreement, including information related to averting, minimizing and addressing loss and damage associated with climate change impacts.]
  - S. [A placeholder detailing possible linkages with information relating to Article 6 of the Paris Agreement<sup>22</sup>]
  - T. [A placeholder detailing possible linkages with the issue of significant and persistent inconsistencies of the information submitted by a Party in the context of the mechanism to facilitate implementation of and promote compliance relating to Article 15 of the Paris Agreement<sup>23</sup>]

#### **IV. Conclusions and recommendations**

##### **Annex I**

Documents and information used during the review

##### **[Annex II**

Review of information reported every four years, when national communications are due, according to the UNFCCC reporting guidelines on national communications for Parties included in Annex I to the Convention, contained in decision 6/CP.25, as applicable<sup>24</sup>

1. Vulnerability assessment, climate change impacts and adaptation measures
2. Research and systematic observation
3. Education, training and public awareness]

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<sup>22</sup> Guided by the outcome of SBSTA agenda item 15 (“Matters relating to Article 6 of the Paris Agreement”).

<sup>23</sup> As per decision 20/CMA.1, annex, para. 22(b), related to the recommendations made in the final technical expert review reports.

<sup>24</sup> According to decision 1/CP.24 paragraph 43, for those Parties whose National Communications are subject to review under decision 13/CP.20, the review shall be conducted in accordance with the relevant guidelines contained in chapter VII of the annex to decision 18/CMA.1, and shall also include a review of the information submitted on research and systematic observation; on education, training and public awareness; and on adaptation in accordance with relevant guidance in decision 13/CP. 20, as applicable.

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## Annex II

### **Compilation of example common reporting tables, including examples illustrating the application of flexibility**

The latest example CRT for the electronic reporting of the information in the national inventory reports of anthropogenic emissions by sources and removals by sinks are available on the UNFCCC website at:

<https://unfccc.int/documents/278871> (as one workbook);

<https://unfccc.int/documents/278873> (as three workbooks).

## Annex III

### 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

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

##### Examples for the common tabular formats for the structured summary

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

*Example for Parties that use same indicator(s) for tracking progress towards the implementation and achievement of NDC*

##### *Option 1:*

<i>Indicator<sup>b,c</sup></i>	<i>Description and definitions<sup>d</sup></i>	<i>Relation to NDC<sup>e</sup></i>
{ Indicator A }		

*Abbreviations:* NDC = nationally determined contributions under Article 4 of the Paris Agreement

<sup>a</sup> Information shall be provided in a narrative and common tabular format, as applicable. {MPGs, p. 79}<sup>25</sup>

<sup>b</sup> 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. {MPGs, p. 65}

<sup>c</sup> Party can add a row for each additional selected indicator.

<sup>d</sup> Indicators shall be relevant to a Party's NDC under Article 4, and may be either qualitative or quantitative. {MPGs, p. 65} Each Party shall provide any definitions needed to understand its NDC under Article 4, including those related to each indicator identified in paragraph 65. {MPGs, p. 73}

<sup>e</sup> Each Party shall describe for each indicator identified how it is related to its NDC under Article 4. {MPGs, p. 76(a)}

##### *Custom footnotes:*

*Documentation box:*

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

*Example for Parties that use same indicator(s) for tracking progress towards the implementation and achievement of NDC*

##### *Option 2:*

<i>Indicator<sup>b,c</sup></i>	<i>Description</i>
{ Indicator A }	

<sup>25</sup> Examples of CTF tables contain indication of relevant paragraphs from decision 18/CMA.1 Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (referred to as 18/CMA.1) and the Annex to that decision (referred to as MPGs) and explanatory notes, both provided in curly brackets, for easier referencing and understanding, and will be deleted once the final version of the CTF tables are prepared.

Information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s)
Updates in accordance with the GHG inventory, if any
Definitions needed to understand indicator <sup>d</sup>
Relation to NDC <sup>e</sup>

*Abbreviations:* NDC = nationally determined contributions under Article 4 of the Paris Agreement

<sup>a</sup> Information shall be provided in a narrative and common tabular format, as applicable. {MPGs, p. 79}

<sup>b</sup> 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. {MPGs, p. 65}

<sup>c</sup> Party can add rows for each additional selected indicator and related information.

<sup>d</sup> Indicators shall be relevant to a Party's NDC under Article 4, and may be either qualitative or quantitative. {MPGs, p. 65} Each Party shall provide any definitions needed to understand its NDC under Article 4, including those related to each indicator identified in paragraph 65. {MPGs, p. 73}

<sup>e</sup> Each Party shall describe for each indicator identified how it is related to its NDC under Article 4. {MPGs, p. 76(a)}

**Custom footnotes:**

**Documentation box:**

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

**Example for Parties that use different indicators for tracking progress towards the implementation and achievement of NDC (please note that this example is following Option 1 from above, in case Option 2 will be selected as preferable, this example will be adjusted accordingly)**

Indicator <sup>b,c</sup>	Description and definitions <sup>d</sup>	Relation to NDC <sup>e</sup>
Indicator(s) selected to track progress towards the implementation of the NDC:		
{Indicator A}		
Indicator(s) selected to track progress towards the achievement of the NDC:		
{Indicator B}		

*Abbreviations:* NDC = nationally determined contributions under Article 4 of the Paris Agreement

<sup>a</sup> Information shall be provided in a narrative and common tabular format, as applicable. {MPGs, p. 79}

<sup>b</sup> Each Party shall identify the indicator(s) that it has selected to track progress towards the implementation or achievement of its NDC under Article 4. {MPGs, p. 65}

<sup>c</sup> Party can add a row for each additional selected indicator.

<sup>d</sup> Indicators shall be relevant to a Party's NDC under Article 4, and may be either qualitative or quantitative. {MPGs, p. 65} Each Party shall provide any definitions needed to understand its NDC under Article 4, including those related to each indicator identified in paragraph 65. {MPGs, p. 73}

<sup>e</sup> Each Party shall describe for each indicator identified how it is related to its NDC under Article 4. {MPGs, p. 76(a)}

**Custom footnotes:**

**Documentation box:**

#### **4. Structured summary: Definitions needed to understand NDC<sup>a</sup>**

*Definitions needed to understand NDC<sup>b</sup>*

*Sector or category defined differently than in the national inventory report:<sup>c</sup>*

{Sector}

{Category}

*Mitigation co-benefits of adaptation actions and/or economic diversification plans:<sup>c</sup>*

{Mitigation co-benefit(s)}

*Other relevant definitions:*

{...}

*Abbreviations:* NDC = nationally determined contributions under Article 4 of the Paris Agreement

<sup>a</sup> Information shall be provided in a narrative and common tabular format, as applicable. {MPGs, p. 79}

<sup>b</sup> Each Party shall provide any definitions needed to understand its NDC under Article 4, including 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. {MPGs, p. 73}

<sup>c</sup> Party can add a row for each additional sector, category or mitigation co-benefits of adaptation actions and/or economic diversification plans.

**Custom footnotes:**

**Documentation box:**

#### **5. 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>**

*Description*

*For the first NDC under Article 4:<sup>b</sup>*

Accounting approach

Consistency of accounting approach with Article 4, paragraphs 13 and 14, of the Paris Agreement

---

*For the second and subsequent  
NDC under Article 4, and optionally  
for the first NDC under Article 4:<sup>c</sup>*

---

Consistency of reporting information referred  
to in chapter III.B and C of Annex to decision  
18/CMA.1 with decision 4/CMA.1

---

*Accounting for anthropogenic emissions and  
removals in accordance with methodologies  
and common metrics assessed by the  
Intergovernmental Panel on Climate Change  
(IPCC) and adopted by the Conference of the  
Parties serving as the meeting of the Parties  
to the Paris Agreement:*

---

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 (a)}*

---

For Parties whose NDC cannot be accounted  
for using methodologies covered by IPCC  
guidelines, provide information on their own  
methodology used, including for NDC  
pursuant to Article 4, paragraph 6, of the  
Paris Agreement, if applicable *{Annex II  
decision 4/CMA.1 para 1 (b)}*

---

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)}*

---

Provide information on methodologies used  
to track progress arising from the  
implementation of policies and measures, as  
appropriate *{Annex II decision 4/CMA.1  
para 1 (d)}*

---

For Parties that decide to 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 greenhouse  
gas inventory report containing that  
information *{Annex II decision 4/CMA.1  
para 1 (e)}*

---

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 *{Annex II decision 4/CMA.1 para 1 (f)}*

---

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 *{Annex II decision 4/CMA.1 para 1 (g)}*

---

*Ensuring methodological consistency, including on baselines, between the communication and implementation of NDCs:*

---

Explain how consistency has been maintained in in scope and coverage, definitions, data sources, metrics, assumptions and methodological approaches *{Annex II decision 4/CMA.1 para 2(a)}*

---

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)}*

---

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)}*

---

*For Parties that apply technical changes to update reference points, reference levels or projections, the changes should reflect either of the following: {Annex II decision 4/CMA.1 para 2 (d)}*

---

Changes in the Party's inventory *{Annex II decision 4/CMA.1 para 2 (d)(i)}*

---

Improvements in accuracy that maintain methodological consistency *{Annex II decision 4/CMA.1 para 2 (d)(ii)}*

---

Explain how any methodological changes and technical updates made during the implementation of their NDC were transparently reported. *{Annex II decision 4/CMA.1 para 2 (e)}*

---

*Striving to include all categories of anthropogenic emissions or removals in the nationally determined contribution and, once a source, sink or activity is included, continuing to include it:*

---



Explain how all categories of anthropogenic emissions and removals corresponding to their NDC were accounted for {Annex II decision 4/CMA.1 para 3 (a)}

Explain how Party is striving to include all categories of anthropogenic emissions and removals in their NDC, and, once a source, sink or activity is included, continue to include it {Annex II decision 4/CMA.1 para 3 (b)}

Provide an explanation of why any categories of anthropogenic emissions or removals are excluded {Annex II decision 4/CMA.1 para 4}

*Abbreviations:* NDC = nationally determined contributions under Article 4 of the Paris Agreement

<sup>a</sup> Information shall be provided in a narrative and common tabular format, as applicable. {MPGs, p. 79}

<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, paragraphs 13 and 14, of the Paris Agreement. {MPGs, p. 71}

<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 above consistent with decision 4/CMA.1. Each Party shall clearly indicate how its reporting is consistent with decision 4/CMA.1. {MPGs, p. 72} Each Party may choose to provide information on accounting of its first NDC consistent with decision 4/CMA.1. {MPGs, p. 71}

*Custom footnotes:*

**Documentation box:**

## 6. Structured summary: Methodologies and accounting approaches - target(s), construction of baseline(s) and indicator(s)<sup>a</sup>

	Description of used methodologies and/or accounting approaches <sup>b</sup>		
	Target(s)	Construction of baseline	Indicator(s)
Key parameters {MPGs, p. 75(a)}			
Assumptions {MPGs, p. 75(a)}			
Definitions {MPGs, p. 75(a)}			
Data sources {MPGs, p. 75(a)}			
Models used {MPGs, p. 75(a)}			
IPCC guidelines used {MPGs, p. 75(b)}			
Metrics used {MPGs, p. 75(c)}			
Where applicable to its NDC, any sector-, category- or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, taking into account any relevant decision under the Convention, including as applicable: {MPGs, p. 75(d)}			

The approach used to address emissions and subsequent removals from natural disturbances on managed lands {MPGs, p. 75(d)(i)}
The approach used to account for emissions and removals from harvested wood products {MPGs, p. 75(d)(ii)}
The approach used to address the effects of age-class structure in forests {MPGs, p. 75(d)(iii)}
Methodologies used to estimate mitigation co-benefits of adaptation actions and/or economic diversification plans {MPGs, p. 75(e)}
Methodologies associated with any cooperative approaches that involve the use of internationally transferred mitigation outcomes towards its NDC under Article 4, consistent with CMA guidance on cooperative approaches under Article 6 {MPGs, p. 75(f)}
Methodologies used to track progress arising from the implementation of policies and measures {MPGs, p. 75(g)}
Any other methodologies related to the NDC under Article 4 {MPGs, p. 75(h)}
Any conditions and assumptions relevant to the achievement of the NDC under Article 4 {MPGs, p. 75(i)}
Explain how the methodology in each reporting year is consistent with the methodology or methodologies used when communicating the NDC {MPGs, p. 76(b)}
Explain methodological inconsistencies with the most recent national inventory report, if applicable {MPGs, p. 76(c)}
Describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed in relation to Article 6, if relevant {MPGs, p. 76(d)}

*Abbreviations:* GHG = greenhouse gas, IPCC = Intergovernmental panel on climate change, NDC = nationally determined contributions under Article 4 of the Paris Agreement

<sup>a</sup> Information shall be provided in a narrative and common tabular format, as applicable. {MPGs, p. 79}

<sup>b</sup> As applicable and available. {MPGs, p. 75}

**Custom footnotes:**

**Documentation box:**

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

### Example for Parties that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 of the Paris Agreement

Unit	Reference point(s), level(s), baseline(s), base year(s) or starting point(s) {MPGs, paras. 67, 77(a)(i)}	Implementation period of the NDC covering information for previous reporting years and the most recent year, including the end year or end of period {MPGs, paras. 68, 77(a)(ii–iii)}					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) {MPGs, para. 69}		Target level	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) {MPGs, para. 70}		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) {MPGs, paras. 69, 70}		
									Option 1 – with Conditional/Unconditional				Option 2 – without Conditional/Unconditional		
									Unconditional	Conditional			Unconditional	Conditional	
		Year 1	Year 2	...	...	End year									
Indicator(s) selected to track progress towards the implementation and/or achievement of the NDC under Article 4 of the Paris Agreement <sup>c</sup> : {MPGs, paras. 65, 77(a)}															
{Indicator A}															

<p><i>Option 3 - comparison:</i></p> <p>{Comparison with reference point(s) for indicator A}</p>	
<p>{Parties can add rows for each additional indicator and supporting information for each indicator, e.g. baseline values, target values, mitigation effects of PaMs, etc.}</p>	
<p>Where applicable, total GHG emissions and removals consistent with the coverage of the NDC <i>{MPGs, para. 77(b)}</i></p>	
<p>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 <i>{MPGs, para. 77(c)}</i></p>	
<p>Total net GHG emission and removals, taking into account the</p>	

contribution from the  
LULUCF

**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: {MPGs, para. 77(d)}*

The annual level of  
anthropogenic  
emissions by sources  
and removals by sinks  
covered by the NDC  
on an annual basis  
reported biennially  
{MPGs, para.  
77(d)(i)}

An addition for  
ITMOs first  
transferred/transferred  
{MPGs, para.  
77(d)(ii)}

An addition for  
mitigation outcomes  
authorized for

international mitigation purposes other than achievement of the NDC {MPGs, para. 77(d)ii}	
A subtraction for ITMOs used/acquired {MPGs, para. 77(d)(ii)}	
<p><b>Option 1 - title:</b></p> <p>Net flow of ITMOs {obtained by effecting additions and subtraction of ITMOs reported above}</p> <p><b>Option 2 - title:</b></p> <p>The total quantity to be correspondingly adjusted, consistent with the Party's accounting approach</p>	
An emission balance <sup>d</sup> {MPGs, para. 77(d)(ii)}	
<p><b>Option 1 – any other information:</b></p> <p>Any other information consistent with decisions adopted by the CMA on reporting</p>	

---

under Article 6:  
{MPGs, p. 77(d)(iii)}

---

**Option 1 – with  
information on non-  
market approaches:**

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.

**Option 2 – without  
information on non-  
market approaches**

---

**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:

{MPGs, para. 70}

---

**Option 2 – assessment of achievement: {this could be part of  
this table or presented as a separate table}**

---

**Assessment of the achievement of the NDC:**

---

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}

---

*Abbreviations:* NDC = nationally determined contributions under Article 4 of the Paris Agreement

<sup>a</sup> Information shall be provided in a narrative and common tabular format, as applicable. {MPGs, p. 79}

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

<sup>c</sup> Party can add a row for each additional indicator.

<sup>d</sup> An emission balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for internationally transferred mitigation outcomes first-transferred/transferred and a subtraction for internationally transferred mitigation outcomes used/acquired, consistent with decisions adopted by the CMA on Article 6. {MPGs, para. 77(d)(ii)}

**Custom footnotes:**

**Documentation box:**

**Option 2 – any other information**

Any other information consistent with decisions adopted by the CMA on reporting under Article 6: {MPGs, p. 77(d)(iii)}

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: {MPGs, p. 77(d)(iv)}

{Any other, additional or supporting information}

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

**Example for Parties that do not participate 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 towards the implementation and/or achievement of the NDC under Article 4 of the Paris Agreement <sup>c</sup> : {MPGs, paras. 65, 77(a)}	Unit	Reference point(s), level(s), baseline(s), base year(s) or starting point(s) {MPGs, paras. 67, 77(a)(i)}	Implementation period of the NDC covering information for previous reporting years and the most recent year, including the end year or end of period {MPGs, paras. 68, 77(a)(ii–iii)}					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)  {MPGs, para. 69}		Target level	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)  {MPGs, para. 70}		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)  {MPGs, paras. 69, 70}		
			<div>Option 1 – with Unconditional/Conditional</div>													
			Year 1	Year 2	...	...	...	End year	Unconditional			Conditional	Unconditional	Conditional	Unconditional	Conditional
<div>Option 2 – without Unconditional/Conditional</div>																

Indicator(s)  
selected to  
track progress  
towards the  
implementation  
and/or  
achievement of  
the NDC under  
Article 4 of the  
Paris  
Agreement:  
{MPGs, paras.  
65, 77(a)}

{Indicator A}	
<p><b><i>Option 3 - comparison:</i></b></p> <p>{Comparison with reference point(s) for indicator A }</p>	
<p>{Parties can add rows for each additional indicator and supporting information for each indicator, e.g. baseline values, target values, mitigation effects of PaMs, etc. }</p>	
<p>Where applicable, total GHG emissions and removals consistent with the coverage of the NDC</p>	

<p><i>{MPGs, para. 77(b)}</i></p>	
<p>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 <i>{MPGs, para. 77I}</i></p>	
<p>Total net GHG emission and removals, taking into account the contribution from the LULUCF</p>	
<p><b><i>Option 1 – assessment of achievement:</i></b> <b><i>Assessment of the achievement of the NDC:</i></b> <i>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</i></p>	

---

assessment of whether it has achieved the target(s) for  
its NDC under Article 4 of the Paris Agreement:

{MPGs, para. 70}

---

**Option 2 – assessment of achievement: {this could be  
part of this table or presented as a separate table}**

**Assessment of the achievement of the NDC:**

---

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}

---

*Abbreviations:* NDC = nationally determined contributions under Article 4 of the Paris Agreement

<sup>a</sup> Information shall be provided in a narrative and common tabular format, as applicable. {MPGs, p. 79}

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

<sup>c</sup> Party can add a row for each additional indicator.

**Custom footnotes:**

<b>Documentation box:</b> {Any other, additional or supporting information}
---

### III.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 NDC 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)

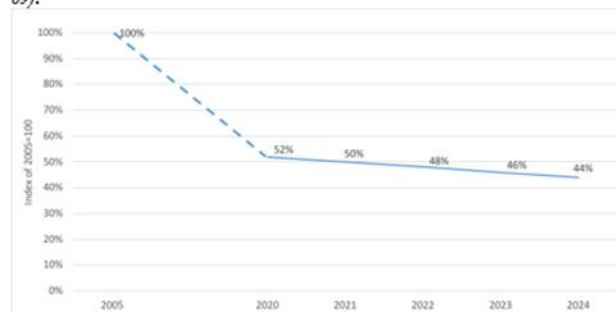
$E$ : CO<sub>2</sub> emissions (in Gt) (para 75)

$GDP$ : 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)

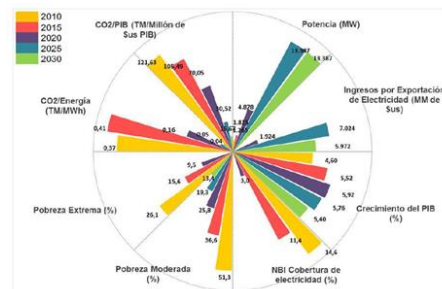
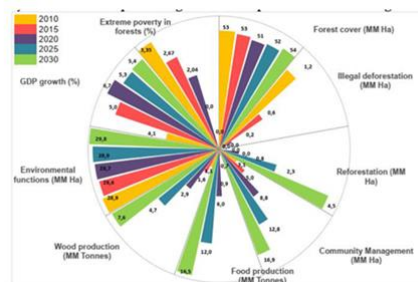
All parameters are the same as that in NDC description. (para 76)

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:



**III.3 Examples for the common tabular formats for: (i) mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, (ii) projections of greenhouse gas emissions and removals, and (iii) projections of key indicators and key underlying assumptions and parameters used for projections**

**9. 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>**

Information shall be provided, to the extent possible (para. 82(a–i) of MPGs)									Option 1: 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 <sup>c,d,e</sup>	Objectives	Type of instrument <sup>f</sup>	Status <sup>g</sup>	Sector(s) affected <sup>h</sup>	Gases affected	Start year of implementation	Implementing entity or entities	Costs <sup>i</sup>	Non-GHG mitigation co-benefits <sup>j</sup>	Information on interactions of mitigation actions <sup>k</sup>	Estimates of expected and achieved GHG emission reductions <sup>l,m</sup> [(not cumulative in kt CO <sub>2</sub> eq)]
Years <sup>n</sup>												

<sup>a</sup> First shaded row is for information purposes and will be deleted when final version of this table is prepared.

<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, 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}

<sup>c</sup> 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}

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

<sup>e</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. {MPGs, p. 89}

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

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

<sup>h</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. {MPGs, p. 82(f)}

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

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

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

<sup>l</sup> 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}*

<sup>m</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. *{MPGs, p. 86}*

<sup>n</sup> Years deemed relevant by the Party in relation to implementation and achievement of its nationally determined contribution, including the end year of the NDC. *{no relevant provision in the MPGs; this is CFs proposal}*

**Custom footnotes:**

**Documentation box:**

**Option 2:**

Costs: <i>{MPGs, p. 83(a)}</i>
Non-GHG mitigation benefits: <i>{MPGs, p. 83(b)}</i>
Information on interactions of mitigation actions: <i>{MPGs, p. 83(c)}</i>
<i>{Any other, additional or supporting information}</i>



# 10. Projections of greenhouse gas emissions and removals<sup>a,b,c</sup>

Unit	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 <sup>c</sup>
<b>Sector</b>		
Energy[, including transport]		
[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> This example 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.

<sup>b</sup> 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.

<sup>c</sup> 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.

**11. Projections of key indicators and key underlying assumptions and parameters used for projections<sup>a, b</sup>**

<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<sup>c</sup></i>
<i>Key indicator(s):<sup>d</sup></i>			
{Key indicator A}			
<i>Key underlying assumptions and parameters:<sup>d</sup></i>			
{Key underlying assumption/parameter}			

<sup>a</sup> 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.

<sup>b</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), as per paragraph 96(a) of the MPGs. Each Party shall also provide projections of key indicators to determine progress towards its NDC under Article 4 of the Paris Agreement, as per paragraph 97 of the MPGs.

<sup>c</sup> 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.

<sup>d</sup> Party can add a row for each additional key indicator and key underlying assumption or parameter.

**III.4 Example for the 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. This example is relevant only for Parties with an NDC 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</i> <i>{MPGs, p. 78(a)}</i>	<i>Social and economic consequences of the response measures</i> <i>{MPGs, p. 78(b)}</i>	<i>Challenges in and barriers to addressing the consequences</i> <i>{MPGs, p. 78(c)}</i>	<i>Actions to address the consequences</i> <i>{MPGs, p. 78(d)}</i>

<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, 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 IV

**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.**

Paragraph 123 of MPGs

### Information on financial support provided under Article 9 of the Paris Agreement in year 2XXX-3: Bilateral, regional and other channels

Recipient country or region	Title of the project programme, activity or other	Amount		Status	Channel	Funding source	Financial instrument	Type of support			Sector	Sub-sector	Contribution to capacity building objectives	Contribution to technology development and transfer objectives	Additional information
		Domestic currency	USD					Adaptation	Mitigation	Cross-cutting					
				Disbursed Committed	Bilateral Regional Multi-bilateral Other (specify)	ODA OOF Other (specify)	Grant Concessional loan Non-concessional loan Equity Guarantee Insurance Other (specify)		Percentage of amounts supporting adaptation, mitigation, cross-cutting		Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify)		Yes No (tick box)	Yes No (tick box)	

*Abbreviations:* ODA = official development assistance, OOF = other official flows; USD = United States dollars.

#### Footnotes

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#### Custom footnotes

## Elements for discussion

### Options or suggestions related to parameters from the MPGs

- **Recipient information:**
  - Split into two parameters – Recipient region, country, global and, Title of the project, programme, activity or other or not.
- **Amount:**
  - Include field for exchange rate.
- **Status:**
  - Individual total amount rows for disbursed and committed figures.
- **Channel:**
  - Clarify what is meant by multi-bilateral option and should it be available only in bilateral or multilateral channels CTF or in both. If available in both CTF tables, double counting should be avoided.
- **Sector:**
  - Use sector classification system, with purpose codes and names, in OECD DAC Common Reporting System.
- **Contribution to capacity building (CB) and technology development and transfer (TT) objectives:**
  - Include separate field for capacity-building support under Article 13.

### Suggestions for inserting parameters

- Insert parameter “Use, impact and estimated results”.
- Insert parameters on “Type of public intervention used”, and “Amount mobilized”, as an alternate option to reporting information under paragraph 125 of the MPGs on amount mobilised through public interventions.
- Insert parameter “Alignment with long-term goals of the Paris Agreement”.
- Insert parameter “Extent to which financial resources are new and additional”.
- Insert parameter on ways in which support provided effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement.

### Suggestions for footnotes

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs]
- *Year:* Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.
- *Year:* Where Parties report support as a fiscal year, they shall elaborate on the start and end date of the fiscal year. Parties cannot report disbursements made within a fiscal year that goes beyond the agreed reporting period scope for the biennial transparency report;
- *Recipient region or country:* Insert footnote that Parties should report to the extent possible, on the recipient region or country. Where Parties report on the recipient as a 'region', they should endeavour to disaggregate which countries within the region are benefitting from the support or report percentage share to each country;
- *Recipient country or region:* Insert footnote clarifying that region should be reported when data at country level is not available;
- *Title of project, programme, activity or other:* Insert footnote that where Parties report the title of support in the form of 'other', they shall specify what 'other' is;

- *Amount*: Insert footnote that if the resources used to mobilize support is channelled regionally, Parties should disaggregate its contribution to the overall resource to avoid double counting in this regard;
- *Amount*: Insert footnote clarifying that the reporting of grant equivalency is voluntary;
- *Status*: Parties should explain, in their biennial transparency reports, the methodologies used to specify the funds as disbursed and committed. Parties will provide the information for as many status categories as appropriate in the following order of priority: disbursed and committed.
- *Type of Support, Cross-cutting*: This refers to funding for activities that are cross-cutting across mitigation and adaptation.
- *Type of Support, Cross-cutting*: Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation;
- *Sub-sector*: Insert footnote, as applicable;
- *Additional information*: Parties shall report, as available, on project/programme details, implementing agency and, to the extent possible, link to relevant project/programme documentation;
- *Additional information*: Insert footnote, as available;
- *Contribution to capacity building and technology development and transfer objectives*: insert footnote, as available.

- - -

Paragraph 124 of MPGs

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

Institution	Amount						Recipient	Title of the project, programme, activity or other	Status	Channel	Funding source	Financial instrument	Type of support			Sector	Sub-sector	Contribution to capacity building objectives	Contribution to technology development and transfer objectives
	Inflows				Outflows								Adapt- tation	Miti- gation	Cross- cutting				
	Core/general		Climate-specific		Climate-specific														
	Domestic currency	USD	Domestic Currency	USD	Domestic currency	USD													
Global Environment Facility																			
Least Developed Country Fund																			
Special Climate Change Fund																			
Adaptation Fund																			
Green Climate Fund																			
UNFCCC Trust Fund for Supplementary Activities											Grant				Energy				
World Bank											Concessional loan	Percentage of amounts supporting adaptation, mitigation, cross-cutting			Transport				
International Finance Corporation							Country				Non-concessional loan				Industry				
African Development Bank							Region				Equity				Agriculture				
Asian Development Bank							Global				Guarantee				Forestry				
European Bank for Reconstruction and Development								Disbursed Commitment		Multilateral Multi-bilateral	Other (specify)			Water and sanitation			Yes No (tick box)	Yes No (tick box)	
Inter-American Development Bank											Insurance			Cross-cutting					
United Nations Development Programme											Other (specify)			Other (specify)					
United Nations Environment Programme																			
Other (specify)																			

Abbreviations: ODA = official development assistance, OOF = other official flows, USD = United States dollars.

Footnotes

...

Custom footnotes

## Elements for discussion

### Options or suggestions related to parameters from the MPGs

- **Institution:**
  - Option 1: Institutions should be pre-populated in the CTF under sub-headings of multilateral climate change funds, multilateral financial institutions, specialized UN bodies, as with current CTF Table 7a;
  - Option 2: Institutions should not be pre-populated in the table, but included as standardized options that Parties may select from to populate the table, along with an option to manually specify additional institutions;
  - Add Entities of the Technology Mechanism such as the Climate Technology Centre and Network and Capacity Building Initiative for Transparency under multilateral climate change funds; add Multilateral Fund for the Implementation of the Montreal Protocol and UNFCCC under Specialized United Nations bodies to either the pre-populated table under option 1 or the standardized list in option 2.
- **Amount:**
  - How to accommodate potential reporting on “core-general” or “climate-specific”, as applicable;
  - Include field for exchange rate.
- **Inflows/outflows:**

Further discussion needed on best way to reflect reporting on inflows/outflows and avoid double reporting:

  - Option 1: Inflows and/or outflows to be selected within parameter in one column;
  - Option 2: Inflows and/or outflows to be selected or ticked in separate columns;
  - Option 3: Amount parameter should reflect inflows and outflows separately;
  - Whether “both” should be listed as an option to reflect the “inflows and outflows” as per MPGs;
  - Design the table in such a way that aggregation of inflows and outflows is avoided;
  - Insert exchange rate sub-fields.
- **Recipient:**
  - Report on country, region, global, title of the project, programme, activity or other under one parameter;
  - Split region, country, global and title of project, programme, activity or other.
- **Channel:**
  - Should multi-bilateral option be available only in bilateral or multilateral channels CTF or in both. If available in both CTFs tables, double counting should be avoided.
- **Contribution to capacity building (CB) and technology development and transfer (TT) objectives:**
  - Include separate field for capacity building support under Article 13.

### Suggestions for inserting parameters

- Insert parameter “Description of climate-specificity” and percentage share of amount.
- Insert parameter “Additional information”.
- Insert parameter “Use, impact and estimated results”.
- Insert parameter “Extent to which financial resources are new and additional”.



- Insert parameter “Progression from previous BTR” and fields for percentage and qualitative information.
- Insert parameter “Alignment with long-term goals of the Paris Agreement”.
- Insert parameter on ways in which support provided effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement.

#### Suggestions for footnotes

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs];
- *Year*: Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year;
- *Year*: Where Parties report support as a fiscal year, they shall elaborate on the start and end date of the fiscal year. Parties cannot report disbursements made within a fiscal year that goes beyond the agreed reporting period scope for the biennial transparency report;
- *Amount, core general*: This refers to support to multilateral institutions that Parties cannot specify as being climate-specific;
- *Amount, climate-specific*: Parties should explain, in their biennial transparency reports, how they define funds as being climate-specific;
- *Amount, climate-specific*: Insert footnote, as applicable;
- *Inflows/Outflows*: Insert footnote, as applicable;
- *Recipient region or country*: insert footnote that Parties should report to the extent possible, on the recipient region or country. Where Parties report on the recipient as a 'region', they should endeavour to disaggregate which countries within the region are benefitting from the support;
- *Recipient country or region*: insert footnote, as applicable, as available;
- *Recipient country or region*: insert footnote explaining categories for country, region or global can be considered but that recipient countries should always be reported;
- *Title of project, programme, activity or other*: Insert footnote that where Parties report the title of support in the form of 'other', they shall specify what 'other' is;
- *Title of project, programme, activity or other*: insert footnote, as applicable, as available;
- *Status*: Parties should explain, in their biennial transparency reports, the methodologies used to specify the funds as disbursed and committed. Parties will provide the information for as many status categories as appropriate in the following order of priority: disbursed and committed;
- *Channel*: Insert footnote that Parties should explain, in their biennial transparency report, how they define multi-bilateral, and outline the process used to avoid double counting in this regard;
- *Type of Support*: Insert footnote, as available;
- *Type of Support, Cross-cutting*: This refers to funding for activities that are cross-cutting across mitigation and adaptation;
- *Type of Support, Cross-cutting*: Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation;
- *Sector*: Parties may select several applicable sectors. Parties may report sectoral distribution, as applicable, under “other”;
- *Sector*: Insert footnote, as available;
- *Sub-sector*: Insert footnote, as available;
- *Additional information*: Parties shall report, as available, on project/programme details, implementing agency and, to the extent possible, link to relevant project/programme documentation;
- *Contribution to capacity building and technology development and transfer objectives*: insert footnote, as applicable, as available.

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Paragraph 125 of MPGs

**Information on financial support mobilized through public interventions under Article 9 of the Paris Agreement in 2XXX-3**

Recipient	Title of the project, programme, activity or other	Channel	Amount mobilized		Amount of resources used to mobilize the support		Type of public intervention	Type of Support			Sector	Sub-sector	Additional information
			Domestic currency	USD	Domestic currency	USD		Adaptation	Mitigation	Cross-cutting			
Country Region Global		Bilateral Regional Multilateral					Grant	Percentage of amounts supporting adaptation, mitigation, cross-cutting			Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify)		
							Concessional loan						
							Non-concessional loan						
							Equity						
							Guarantee						
							Insurance						
							Policy intervention						
							Capacity building						
							Technology development and transfer						
							Technical assistance						
							Other (specify)						

Abbreviations: USD = United States dollars.

**Footnotes**

...

**Custom footnotes****Elements for discussion****Options or suggestions related to parameters from the MPGs**

- **Recipient:**
  - Report on recipient region and/or country, project, programme, activity or other in one parameter or separately region, country and title of project, programme, activity or other;
  - The extraterritorial nature of developed country domestic public interventions extending to a developing country and whether private financial support mobilized should account for the domicile of the private actor.
- **Amount of support mobilized, and Amount of resources used to mobilize the support:**

- Include field for exchange rate;
- Remove parameter on amount of resources used to mobilize support as this is reported in other tables;
- Use of commitment amounts and/or disbursed amounts.
- **Channel:**
  - Design implications for accommodating reporting on bilateral and multilateral mobilization by a Party.
- **Type of public intervention:**
  - Standards and verification for establishing the causal link between financial support mobilized and the public intervention. The CTF can facilitate a convergent classification e.g. direct or indirect mobilisation.

#### Suggestions for inserting parameters

- Insert parameter “Description of climate-specificity” and percentage share of amount;
- Insert parameter “Use, impact and estimated results”.
- Insert parameter “Contribution to capacity building and technology development and transfer” and include separate field “Capacity building support under Article 13”.
- Insert parameter “Extent to which financial resources are new and additional”.
- Insert parameters “Type of public intervention used”, and “Amount mobilized”, in the table on support provided through bilateral, regional and other channels as an alternate option to reporting information under paragraph 125 of the MPGs on amount mobilised through public interventions, or provide an option to integrate information on type of public intervention used and amount mobilized in the CTF on support provided through bilateral, regional and other channels.
- Insert parameter “Alignment with long-term goals of the Paris Agreement”.
- Insert parameter to cross-reference entries to support provided through bilateral, regional, or other, or multilateral channels.
- Insert parameter on ways in which support provided effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement.

#### Suggestions for footnotes

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs];
- *Year*: Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year;
- *Year*: Where Parties report support as a fiscal year, they shall elaborate on the start and end date of the fiscal year. Parties cannot report disbursements made within a fiscal year that goes beyond the agreed reporting period scope for the biennial transparency report;
- *Recipient region or country*: Insert footnote that Parties should report to the extent possible, on the recipient region or country. Where Parties report on the recipient as a 'region', they should endeavour to disaggregate which countries within the region are benefitting from the support or report percentage share to each country;
- *Amount of resources used to mobilize support*: Insert footnote that if the resources used to mobilize support is channelled regionally or multilaterally, Parties should disaggregate its contribution to the overall resource to avoid double counting in this regard;
- *Type of Support, Cross-cutting*: This refers to funding for activities that are cross-cutting across mitigation and adaptation;
- *Type of Support, Cross-cutting*: Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation;
- *Additional information*: Parties should provide any additional information, as available, on how private finance was assessed as mobilized through public intervention.

Paragraph 127 of MPGs

Information on support for technology development and transfer provided under Article 10 of the Paris Agreement								
Title	Recipient Entity	Description and objectives	Type of Support	Sector	Subsector	Type of technology	Status of measures or activity	Activity undertaken by
			Mitigation Adaptation Cross-cutting	Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify)			Planned Ongoing Completed	Public sector Private sector Public and Private sector
<i>Footnotes</i> ... <i>Custom footnotes</i>								
<b>Elements for discussion</b> <u>Options or suggestions related to parameters from the MPGs</u> <ul style="list-style-type: none"> <li>• <b>Type of technology:</b> <ul style="list-style-type: none"> <li>○ Clarify whether to have standardised list of options.</li> </ul> </li> <li>• <b>Status of measure or activity:</b> <ul style="list-style-type: none"> <li>○ Explore a standardized list for reporting on status of measure or activity such as planned, ongoing, completed or implemented, planned.</li> </ul> </li> </ul> <u>Suggestions for inserting parameters</u> <ul style="list-style-type: none"> <li>• Insert parameter “Recipient country/region” or clarify that recipient entity includes country or region information.</li> <li>• Insert parameter “Use, impact and estimated results”.</li> <li>• Insert parameter “Project/programme”.</li> <li>• Insert parameter “Additional information”.</li> <li>• Insert parameter “Description of climate-specificity of support”.</li> <li>• Insert parameter “Alignment with long-term goals of the Paris Agreement”.</li> <li>• Insert parameter on ways in which support provided effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement.</li> </ul>								

Suggestions for footnotes

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs];
- *Year (if added)*: Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year. Where Parties report support as a fiscal year, they shall elaborate on the start and end date of the fiscal year. Parties cannot report disbursements made within a fiscal year that goes beyond the agreed reporting period scope for the biennial transparency report;
- *Type of Support, Cross-cutting*: This refers to funding for activities that are cross-cutting across mitigation and adaptation;
- *Type of technology*: Insert a footnote providing examples on the type of technology which can be reported;
- *Status of measure or activity*: Insert footnote recommending that details on the implementation progress of the measure or activity is provided.

- - -

Paragraph 129 of MPGs

**Information on capacity-building support provided under Article 11 of the Paris Agreement**

<i>Title</i>	<i>Recipient Entity</i>	<i>Description and objectives</i>	<i>Type of Support</i>	<i>Status of measure or activity</i>
			Adaptation Mitigation Cross-cutting	Planned Ongoing Completed
<i>Footnotes</i>				
...				
<i>Custom footnotes</i>				

**Elements for discussion**

Options or suggestions related to parameters from the MPGs

- **Status of measure or activity:**
  - Explore a standardized list for reporting on status of measure or activity such as planned, ongoing, completed or implemented, planned.

Suggestions for inserting parameters

- Insert parameter “Recipient country/region” or clarify that recipient entity include country or region information.
- Insert parameter “Use, impact and estimated results”.
- Insert parameter “Project/programme”.
- Insert parameter “Additional information”.
- Insert parameter “Description of climate-specificity of support”.
- Insert parameter “Alignment with long-term goals of the Paris Agreement”.
- Insert parameter to cross-reference entries to support provided through bilateral, regional, or other, or multilateral channels.
- Insert parameter on ways in which support provided effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement.

Suggestions for footnotes

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs];

- *Year (if added)*: Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year. Where Parties report support as a fiscal year, they shall elaborate on the start and end date of the fiscal year. Parties cannot report disbursements made within a fiscal year that goes beyond the agreed reporting period scope for the biennial transparency report;
- *Type of Support, Cross-cutting*: This refers to funding for activities that are cross-cutting across mitigation and adaptation;
- *Status of measure or activity*: Insert footnote recommending that details on the implementation progress of the measure or activity is provided.

- - -

Paragraph 133 of MPGs

**Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement**

Sector	Sub-sector	Title of activity, programme or project or other	Programme/project description	Estimated amount		Expected timeframe	Expected financial instrument	Type of support			Contribution to technology development and transfer objectives	Contribution on to capacity building objectives	Whether the activity is anchored in a national strategy and/or an NDC	Expected use, impact and estimated results
				Domestic currency	USD			Adaptation	Mitigation	Cross-cutting				
Energy							Grant							
Transport							Concessional loan							
Industry							Non-concessional loan							
Agriculture							Equity	Percentage of amounts supporting adaptation, mitigation, cross-cutting			Yes	Yes	Yes	
Forestry							Guarantee				No	No	No	
Water and sanitation							Other				(tick box)	(tick box)	(tick box)	
Cross-cutting							(specify)							
Other														
(specify)														
<i>Footnotes</i>														
...														
<i>Custom Footnotes</i>														

**Elements for discussion**

Options or suggestions related to parameters from the MPGs

- **Title of activity, programme or project:**
  - Add “or other” to parameter.
- **Activity anchored in the national strategy and/or NDC:**
  - Use yes/no tick box in the table;
  - Use tick box to indicate whether NDC or national strategy or both;
  - Provide open field or insert guideline to specify relationship to NDC / national planning / policy in the table.

Suggestions for inserting parameters

- Insert parameter “Expected provider”.
- Insert parameter “Additional information” or in documentation box.

Suggestions for footnotes



- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].

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Paragraph 134 of MPGs

### Information on financial support received by developing country Parties under Article 9 of the Paris Agreement

Title of activity, programme, project or other	Programme/ project description	Channel	Recipient entity	Implementing entity	Amount received		Time-frame	Financial instrument	Status	Type of support			Sector	Sub-sector	Contribution to technology development and transfer objectives	Contribution to capacity building objectives	Status of activity	Use, impact and estimated results
					Domestic currency	USD				Adaptation	Mitigation	Cross-cutting						
		Multilateral Bilateral Regional Other (specify)						Grant Concessional loan Non-concessional loan Equity Guarantee Other (specify)	Committed Received	Percentage of amounts supporting adaptation, mitigation, cross-cutting			Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify)		Yes No	Yes No	Planned Ongoing Completed	
Footnotes																		
...																		
Custom Footnotes																		

### Elements for discussion

#### Options or suggestions related to parameters from the MPGs

- **Title of activity, programme or project:**
  - Add “or other” to parameter.
- **Channel:**
  - Use the standardized list of options as in support provided and mobilized tables to ensure consistency;
  - If options are to be listed, add private and philanthropic to list of options;
  - Develop separate tables for reporting on finance received through bilateral, regional and other channels, and multilateral channels or use one table.
- **Expected financial instrument:**
  - Add insurance to list of options.

#### Suggestions for inserting parameters

- Insert parameter “Provider”.
- Insert parameter “Additional information” or in documentation box.

- Insert parameter “Whether the activity is anchored in a national strategy and/or an NDC”.

Suggestions for footnotes

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].

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**Information on technology development and transfer support needed by developing country Parties under Article 10 of the Paris Agreement**

<i>Sector</i>	<i>Subsector</i>	<i>Title of activity, programme, project or other</i>	<i>Programme/ project description</i>	<i>Type of support</i>	<i>Type of technology</i>	<i>Expected timeframe</i>	<i>Expected use, impact and estimated results</i>
Energy							
Transport							
Industry							
Agriculture							
Forestry							
Water and sanitation							
Cross-cutting							
Other (specify)							

**Footnotes**

...

**Custom Footnotes**
**Elements for discussion**
Options or suggestions related to parameters from the MPGs

- **Title of activity, programme or project:**
  - Add “or other” to parameter.
- **Type of technology:**
  - Potentially using definitions from the TEC.

Suggestions for inserting parameters

- Insert parameter “Sub-sector”.
- Insert parameter “Expected Provider”.
- Insert parameter “Additional information”.

Suggestions for footnotes

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].

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Paragraph 138 of MPGs

**Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement**

<i>Title of activity, programme, project or other</i>	<i>Programme/project description</i>	<i>Type of technology</i>	<i>Timeframe</i>	<i>Recipient entity</i>	<i>Implementing entity</i>	<i>Type of support</i>	<i>Sector</i>	<i>Subsector</i>	<i>Status of activity</i>	<i>Use, impact and estimated results</i>
						Mitigation Adaptation Cross-cutting	Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify)		Planned Ongoing Completed	

*Footnotes*

...

*Custom Footnotes*

**Elements for discussion**

Options or suggestions related to parameters from the MPGs

- **Title of activity, programme or project:**
  - Add “or other” to parameter;
  - Integrate the standardized options “planned, ongoing or completed” into the parameter “Title of activity, programme or project” and remove parameter for status of activity.
- **Type of technology:**
  - Potentially using definitions from the TEC.

Suggestions for inserting parameters

- Insert parameter “Sub-sector”;
- Insert parameter “Provider”;
- Insert parameter “Additional information”.

Suggestions for footnotes

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].

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Title of activity, programme, project or other	Programme/ project description	Type of support	Expected timeframe	Expected use, impact and estimated results
		Mitigation Adaptation Cross-cutting		
<div>Footnotes</div> <div>...</div> <div>Custom Footnotes</div>				
<div>Elements for discussion</div> <div>Options or suggestions related to parameters from the MPGs</div> <div><ul style="list-style-type: none"><li>Title of activity, programme or project:<ul style="list-style-type: none"><li>Add “or other” to parameter.</li></ul></li></ul></div> <div>Suggestions for inserting parameters</div> <div><ul style="list-style-type: none"><li>Insert parameters “Sector” and “Sub-sector”;</li><li>Insert parameter “Expected provider”;</li><li>Insert parameter “Additional information”;</li><li>Insert parameter “Status” with input options “planned, ongoing, completed”.</li><li>Insert parameter “Type of capacity-building”.</li></ul></div> <div>Suggestions for footnotes</div> <div><ul style="list-style-type: none"><li>Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].</li></ul></div> <div>---</div>				

Paragraph 142 of MPGs

**Information on capacity-building support received by developing country Parties under Article 11 of the Paris Agreement**

<i>Title of activity, programme, project or other</i>	<i>Programme/project description</i>	<i>Timeframe</i>	<i>Recipient entity</i>	<i>Implementing entity</i>	<i>Type of support</i>	<i>Status of activity</i>	<i>Use, impact and estimated results</i>
					Mitigation Adaptation Cross-cutting	Planned Ongoing Completed	

*Footnotes*

...

*Custom Footnotes*

**Elements for discussion**

Options or suggestions related to parameters from the MPGs

- **Title of activity, programme or project:**
  - Add “or other” to parameter;
  - Integrate the standardized options “planned, ongoing or completed” into the parameter “Title of activity, programme or project” and remove parameter for status of activity.

Suggestions for inserting parameters

- Insert parameters “Sector” and “Sub-sector”;
- Insert parameter “Provider”;
- Insert parameter “Additional information”;
- Insert parameter “Type of capacity-building”.

Suggestions for footnotes

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].

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Paragraph 144 of MPGs

**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**

Title of activity, programme, project or other	Objectives and description	Expected Timeframe	Recipient entity	Channel	Amount		Status of activity	Expected use, impact and estimated results
					Domestic currency	USD		
				Multilateral Bilateral Regional Other (specify)			Planned Ongoing Completed	
Footnotes								
...								
Custom Footnotes								

**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**

Title of activity, programme, project or other	Objectives and description	Timeframe	Recipient entity	Channel	Amount		Status of activity	Use, impact and estimated results
					Domestic currency	USD		
				Multilateral Bilateral Regional Other (specify)			Planned Ongoing Completed	
Footnotes								
...								
Custom Footnotes								

**Elements for discussion**

Options or suggestions related to parameters from the MPGs

- Title of activity, programme or project:**
  - Add “or other” to parameter.
- Channel:**
  - Use the standardized list of options as in support provided and mobilized tables to ensure consistency.
- Accommodation of both supports needed and received in the table:**
  - 1 table, including 2 sub-headings for support needed and support received;

- 2 tables: support needed, and support received;
- 5 tables: support received for BTR, support needed and received for future reporting, support needed and received for reporting-related capacity-building/national reporting infrastructure development.

Suggestions for inserting parameters

- Insert parameter “Provider”.

Suggestions for footnotes

- Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121] [other relevant paragraphs].
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