

**Article 6.2 technical workshop**

**Tables and outlines for reporting information required  
pursuant to chapter IV (Reporting) of the annex to decision  
2/CMA.3**

**Virtual event held on 16 and 17 May 2022**

**Informal report  
By the Chair of the Subsidiary Body for Scientific and  
Technical Advice**

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## I. Introduction

### A. Background and mandate

1. The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA, 2/CMA.3, paragraph 5) requested the secretariat to organize a technical workshop, ensuring broad participation of Parties, to develop options for the tables and outlines for the information required pursuant to chapter IV of the annex to decision 2/CMA.3 (Reporting), including the agreed electronic format (AEF) referred to in chapter IV.B of the annex to decision 2/CMA.3 (Annual information), on the basis of the information in those chapters, for consideration by the Subsidiary Body for Scientific and Technological Advice (SBSTA) at its fifty-sixth session ( SBSTA 56, June 2022).<sup>1</sup>
2. The SBSTA Chair, Mr. Tosi Mpanu Mpanu (Democratic Republic of the Congo), at his own discretion, invited Mr. Peer Stiansen (Norway) and Ms. Moekti Handajani Soejachmoen (Indonesia) to co-facilitate the technical workshop. This arrangement does not pre-empt any facilitation arrangements for SBSTA 56.
3. In addition to this technical workshop, the CMA had invited submissions from Parties on options for the tables and outlines for the information required pursuant to chapter IV of the annex to decision 2/CMA.3 (Reporting) by 31 March 2022.<sup>2,3</sup>
4. During the opening of the workshop, the SBSTA Chair confirmed the importance of the submissions and the output from the workshop as significant inputs to the negotiations, irrespective of whether the submission was received by the deadline. However, the SBSTA Chair indicated that the earlier the submissions were made, the greater the opportunities would be for Parties to appreciate and consider their content.
5. As has been the tradition in relation to agenda items on Article 6 of the Paris Agreement, the technical workshop was open to admitted observers to follow the proceedings of the workshop via live broadcast. Regarding submissions made by observers, the SBSTA Chair clarified that such submissions were accepted and published as unsolicited submissions on the submissions' portal for information of Parties but were not part of the formal process.

### B. Informal report

6. The SBSTA Chair, with the assistance of the co-facilitators and the secretariat, has issued this informal report under his own authority. This report is informal in nature, has no status, and does not represent agreed views, ideas or text; nor is it an attempt to draw any conclusions on possible areas of convergence or divergence. It does not attempt to provide a record of all views expressed during the technical workshop or to indicate the weight of support that each of the options appeared to have.

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<sup>1</sup> See decision 2/CMA.3, paragraph 5.

<sup>2</sup> Find the submissions here: <https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement/cooperative-implementation/submissions-guidance-on-cooperative-approaches-referred-to-in-article-6-paragraph-2-of-the-paris#eq-1>

<sup>3</sup> See decision 2/CMA.3, paragraph 4.

7. This report does not attempt to synthesize the information from the submissions. However, views and options included in the submissions received by the end of the workshop and discussed by participants are reflected in the report.

## II. Proceedings

8. The technical workshop was held on 16 and 17 May from 13:00 to 16:00 CEST in a virtual format. The following two topics were discussed:
  - (a) Day one: Outlines of the initial report and of the annex to the biennial transparency report (BTR) for the regular information;
  - (b) Day two: Agreed electronic format for annual information.
9. Prior to the workshop, groups and Parties were invited to prepare a presentation for delivery at the technical workshop. Slide decks shared by presenters are available on the technical workshop page.<sup>4</sup> The following groups and Parties delivered presentations:
  - (a) Day one: European Union, Japan, New Zealand, United States of America;
  - (b) Day two: Japan, Republic of Korea, United States of America.
10. In opening the workshop, the SBSTA Chair outlined the procedural background to the workshop. Furthermore, the SBSTA Chair asked the participants to share new ideas and proposals that would find broad support and move the work of the SBSTA forward, particularly given the limited time available.
11. To steer the discussions, the SBSTA Chair provided guiding questions, while also inviting Parties to bring any other issues into the discussions that they considered relevant. The guiding questions were included in the agenda for the technical workshop.<sup>5</sup>
12. In closing the workshop at the end of day two, the SBSTA Chair thanked the co-facilitators for their dedication and expert facilitation. The Chair also thanked the participants for joining at inconvenient times and for contributing to the open exchange of views. Finally, the Chair reiterated that the discussions of the workshop would be captured in the form of an informal report, which would be published one week before the SBSTA meeting in June.
13. The technical workshop was attended by close to 90 participants and an additional 130 observers via broadcast.

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<sup>4</sup> Slide decks available at: <https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement/cooperative-implementation/technical-workshops-related-to-the-article-62-of-the-paris-agreement#eq-1>. Some presenters did not share slide decks for publishing.

<sup>5</sup> Find the agenda here: [https://unfccc.int/sites/default/files/resource/Agenda\\_Initial\\_Report\\_Annex\\_BTR\\_AEF\\_published\\_13\\_May\\_0.pdf](https://unfccc.int/sites/default/files/resource/Agenda_Initial_Report_Annex_BTR_AEF_published_13_May_0.pdf)

### **III. Summary of discussions**

14. This chapter provides summaries of the presentations and the ensuing discussions resulting from an informal exchange of views among the workshop participants. Possible options and alternative views are outlined, noting that not all are mutually exclusive.

#### **A. Outlines of the initial report and of the annex to the biennial transparency report for the regular information**

15. This section captures the options discussed by the participants at the workshop session held on 16 May 2022, on the tables and outlines of the initial report and of the annex to the BTR<sup>6</sup> for the regular information as referred to in chapter IV.A (Initial reports) and chapter VI.B (Regular reporting) of the annex to decision 2/CMA.3. Views expressed enhancing the understanding of options or highlighting other relevant considerations are also reflected. Illustrative examples of the tables and outlines of the initial report and of the Article 6 annex to the BTR are included in the slide decks for the workshop and submissions of Parties.<sup>7</sup>

16. With regard to guidance for the tables and outlines of the initial report and of the annex to the BTR for the regular information (also referred to as the Article 6 annex to the BTR), participants identified options in relation to the following topics, which are further elaborated below:

- (a) Content;
- (b) Format;
- (c) Structure;
- (d) Alignment of information submitted by Parties to the same cooperative approach;
- (e) Application to participating Parties in the mechanism established in Article 6, paragraph 4 of the Paris Agreement;
- (f) Minimizing the reporting burden on participating Parties;
- (g) Confidentiality;
- (h) Interim submission process for initial reports;
- (i) Other considerations.

#### **1. Content**

17. With regard to the content of the tables and outlines of the initial report and the Article 6 annex to the BTR, there was general consensus that the tables and outlines should address all elements of chapter IV.A (Initial reports) and chapter VI.B (Regular reporting) of decision 2/CMA.3.

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<sup>6</sup> *Annex IV: Information in relation to the Party's participation in cooperative approaches, as applicable, as outlined in decision 18/CMA.1 and referred to in Annex IV of decision 5/CMA.3*

<sup>7</sup> Links included in earlier footnotes 2 and 4.

18. Participants suggested that:
- (a) The initial report include a place for the provision of information on conversion methodologies that is required, paragraph 22 (d)<sup>8</sup>;
  - (b) Information required by paragraph 23 would be provided in the structured summary of the BTR, except for paragraph 23 (j), which would be included in the Article 6 annex to the BTR;
  - (c) Regarding support for filling in the tables and outlines of the initial report and the Article 6 annex to the BTR, the following options were identified:
    - (i) The tables and outlines may include example text or guidance for Parties in drafting information, noting that any examples should not introduce further requirements;
    - (ii) Capacity-building activities should address example text or guidance for Parties in drafting information because it would be difficult to agree on example text for the outlines.

## 2. Format

19. With regard to the format of the initial report and the Article 6 annex to the BTR, many participants indicated flexibility on the issue. Suggestions included the following:
- (a) The information should be submitted in a common tabular format (CTF), noting that tabular formats can include narrative information, with the transparency tables used as an example. This could facilitate semi-automation of the reporting through a user interface that Parties would use to submit and update information. Such semi-automation would enable easy extraction and reuse of previously submitted information for subsequent reporting;
  - (b) Tabular format is not helpful as qualitative information will be a narrative. The Initial report does not need any tables;
  - (c) Each format could be a mixture of both tables for quantitative information and narrative sections.
20. Participants suggested that the agreed formats as per decision 5/CMA.3 can be used for reporting, including:
- (a) Table 4. Structured summary as included in Annex II to decision 5/CMA.3 for the aggregated information as per paragraph 23;
  - (b) Appendix to Annex II of decision 5/CMA.3 for nationally determined contribution (NDC) information.
21. Regarding confidential information, a special annex can be developed for the use of Parties (see point 7 below on confidentiality).

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<sup>8</sup> Paragraphs and sub-paragraphs without reference to a decision are paragraphs and sub-paragraphs of the annex to decision 2/CMA.3.

### **3. Structure**

22. With regard to the structure of the initial report, options discussed included:
- (a) Having four sections as follows: (1) for participation responsibilities; (2) for description of NDC; (3) for metrics, methods and quantification; and (4) for information regarding each cooperative approach;
  - (b) Having three sections as follows: (1) for participation responsibilities; (2) for description of NDC; and (3) for information regarding each cooperative approach;
  - (c) Having no sections.
23. Further suggestions regarding the structure of the initial report included the following:
- (a) Reporting requirements that refer to other provisions that have multiple elements could be broken down by those elements (for example, paragraph 18 (a) refers back to chapter II (Participation), which has multiple elements);
  - (b) Information required regarding each cooperative approach (paragraph 18 (g)-(i) should be replicated for each cooperative approach separately.
24. With regard to the structure of the Article 6 annex to the BTR, options discussed included:
- (a) Having three sections as follows: (1) for participation responsibilities; (2) for information regarding each cooperative approach; and (3) for the information in paragraph 23 of the annex to decision 2/CMA.3, for which the structured summary to the BTR should be used for aggregated information, but disaggregated information for each cooperative approach could be included in the Article 6 annex to the BTR;
  - (b) Having the same structure and sections as the initial report, with additional requirements as necessary;
  - (c) Having structure without sections as the initial report.

### **4. Alignment of information submitted by participating Parties to the same cooperative approach**

25. With regard to the alignment of information submitted by participating Parties to the same cooperative approach, it was generally suggested that:
- (a) Alignment of the narrative description of the cooperative approach could have flexibility to allow for differences in language and style of the Parties;
  - (b) A common name for the cooperative approach should be used at the minimum, with participating Parties' standardized text (description) to be used;
  - (c) Jointly submitted agreed text;
  - (d) Alignment could be achieved by being able to use drop-down menus of previously submitted information or standardized information;
  - (e) Alignment of numbers (quantitative information) was needed between participating Parties.

## **5. Application to participating Parties in the mechanism established in Article 6, paragraph 4 of the Paris Agreement**

26. There were divergent views expressed by participants on whether and to what extent the reporting requirements of decision 2/CMA.3 applied to Parties participating in the mechanism established in Article 6, paragraph 4 of the Paris Agreement, including the following:
- (a) Parties need to provide a full initial report and a full Article 6 annex to the BTR with respect to their participation in the mechanism established in Article 6, paragraph 4 of the Paris Agreement;
  - (b) Parties need to provide an initial report and Article 6 annex to the BTR with respect to their participation that may not require the provision of all reporting requirements due to the centralized nature of the mechanism established in Article 6, paragraph 4 of the Paris Agreement. As a sub-option, it was suggested that:
    - (i) The information on participation by host Parties could be minimized or even automated to reduce the burden on such Parties, with potentially the Supervisory Body of the mechanism established in Article 6, paragraph 4 of the Paris Agreement being requested to develop such processes.

## **6. Minimizing the reporting burden on participating Parties**

27. Many participants spoke to the need for minimizing the reporting burden on participating Parties. To that end, suggestions included the following:
- (a) Information on the Party and its NDC could be provided only once per NDC implementation period and/or that only updated information on these should be provided during regular reporting, without limiting what can be updated;
  - (b) Each report should be complete and should include all information, even if duplicated, but minimizing effort by:
    - (i) A “copy and paste” approach to the duplicated information;
    - (ii) Downloading or “auto-filling” sections for which information was previously submitted;
    - (iii) Cross-references could be used to link previously submitted information or information submitted elsewhere. Examples included:
      - a. Linking to the appendix to Annex II of decision 5/CMA.3 for NDC information;
      - b. The ability to link to information provided in the initial report for overlapping information in the Article 6 annex to the BTR.

## **7. Confidentiality**

28. With regard to confidentiality of the information reported with the initial report and the Article 6 annex to the BTR, the following options were mentioned:
- (a) Nothing to be submitted as part of the initial report and the Article 6 annex to the BTR is confidential;

- (b) Everything submitted as part of the reports is possibly considered confidential but should be made available to the Article 6 technical expert review;
- (c) Use of confidentiality should be restricted and it should be up to the Party to identify this information.

29. Regarding the need for developing guidance on confidentiality, participants suggested that:

- (a) Some guidance may be useful;
- (b) There is no need for guidance as processes for confidential information already exist and can be applied.

#### **8. Interim submission process for initial reports**

30. Regarding the process for submission of initial reports, some participants proposed that initial reports could be submitted to the secretariat via a temporary process or portal until the centralized accounting and reporting platform is available, to ensure compliance with paragraph 18.

#### **9. Other considerations**

31. The need was mentioned to clearly outline the process and sequencing of the submissions of the different reports, of the consistency checks, and of the different review steps.

32. Regarding the initial report, a proposal was made to have the initial reports published swiftly on the centralized accounting and reporting platform (CARP) after their submission.

#### **B. Agreed electronic format for annual information**

33. This section captures the options discussed by participants at the workshop session held on 17 May 2022, on the AEF for annual information as referred to in section IV B of the annex to decision 2/CMA.3.

34. With regard to guidance for the AEF, participants identified options in relation to the following topics, which are further elaborated below:

- a) Unique identifiers;
- b) Common terminology;
- c) Content;
- d) Format;
- e) Structure;
- f) Granularity of information;
- g) Common lists of values;
- h) Confidentiality.

## 1. Unique identifiers<sup>9</sup>

35. Unique identifiers were highlighted as important for traceability, for avoiding double-counting, and for consistency checks as defined in paragraph 33 (a) of the annex to decision 2/CMA.3.
36. The following options were mentioned in relation to unique identifiers for internationally transferred mitigation outcomes (ITMOs):
- (a) A common format for the ITMO identifiers can be elaborated with the infrastructure and is:
    - (i) Desirable;
    - (ii) Required;
    - (iii) ITMOs are accounted amounts and do not require common formats for identifiers.
  - (b) ITMO identifiers could stem from the underlying registries and could be either:
    - (i) Serialized identifiers for ITMOs tracked as units; or
    - (ii) Global for an ITMO transactions between Parties;
    - (iii) ITMO identifiers could be attributed by the Article 6 database for each line in the AEF submitted by a Party. The question was raised as to whether, in this case, the identifier would be generated only at first transfer and remain the same, or if the identifier would change in case of further transfers.
    - (iv) The details of the variables for each ITMO may suffice to uniquely identify a reported amount in the AEF submitted by a Party;
37. The question was raised on how to ensure uniqueness of identifiers throughout the system, given that Parties may use different registries disconnected from one another. Guidance is expected from the secretariat in this area.
38. It was suggested that an ITMO unique identifier would need to follow the ITMO throughout the system. All previous unique identifiers used to track the same mitigation outcome would be recorded in the database for traceability purposes, in particular in case of transfer between registries.
39. A need to ensure consistency in the name and identifiers of cooperative approaches was mentioned. However, this cannot be achieved through a closed list of names but could be based on a selection from what was previously reported in the system.

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<sup>9</sup> See also chapter III.A.1.c. (Unique identifiers) in the informal report by the SBSTA Chair on Options for implementing the infrastructure requirements as per chapter VI (Recording and tracking) of the annex to decision 2/CMA.3 available here: <https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement/cooperative-implementation/technical-workshops-related-to-the-article-62-of-the-paris-agreement#eq-2>

## **2. Common terminology**

40. It would generally be important to agree to a common terminology. The need for a shared definition was mentioned in particular for the following terms: annual (information), acquisition, cancellation, voluntary cancellation, transfer, holdings.

## **3. Content**

41. With regard to the range of information to be reported through the AEF, participants identified the following options:
- (a) The reporting covers the full lifecycle of the ITMOs, from their authorization to their uses, including if the final use takes place in another Party's registry;
  - (b) Information is provided only on what is occurring within the boundaries of the reporting participating Party. This would avoid redundancies and overlaps of reported information between Parties and the need for a feedback mechanism if the use takes place in the registry of another Party.
42. Only Party-level transfers would be reported in the AEF. Transfers would not be tracked at detailed entity level. Transfers internal to a Party would also not be reported.
43. All the amounts relevant to the reported year should be included. In this context, "annual" could be understood as all transactions that were executed between the 1 January and 31 December of the reported year.

## **4. Format**

44. The AEF is to be in tabular format. Some Parties referred to it as a CTF.

## **5. Structure**

45. With regard to the structure of the tables, examples of proposals for the AEF were included in some of the presentations made at the workshop.
- (a) Rows correspond to individual reported items according to the agreed level of disaggregation;
  - (b) Each reported amount is positioned in a column that identifies the type of transactions that the amount was subjected to (e.g. authorization, first transfer, transfer, use, cancellation) and/or its status at the end of the reporting period (as holding, in case the amount has not fully been used or cancelled). These correspond to the elements required by paragraph 20 (a);
  - (c) Each reported amount is displayed in combination with a set of complementary characterizing information, referred to by participants as "descriptors", "descriptive information" and "variables". Examples of such characterizing information include, inter alia: cooperative approach, first transferring Party, sector, activity type, year in which the mitigation occurred also referred to as "vintage", and identifier(s). Those elements correspond to the information required by paragraph 20 (b) and also constitute table columns.
46. The following options were mentioned regarding the list of data fields (columns) required in the electronic table:

- (a) Strictly as specified in the text (paragraphs 20 (a) and 20 (b));
  - (b) Some fields may be combined without losing any detail. For example:
    - (i) Use for NDC/IMP<sup>10</sup>/Other can be three columns or one merged column;
    - (ii) Cancellation and voluntary cancellation can be one column if Parties see no difference between them.
  - (c) Additional fields may be included with a view to increasing transparency and traceability. The fields to be added may depend on the expected usages and design of the Article 6 database and the CARP. The following information that may require additional fields was mentioned:
    - (i) Authorization date or link to the evidence of authorization;
    - (ii) Authorized uses, including the particular schemes in relation to which IMP is authorized, and the specification of Other purposes, if any;
    - (iii) Trigger for first transfer;
    - (iv) The underlying source registry/programme, similar to what is done in the CORSIA requirements;
    - (v) Metrics, as ITMOs can be labelled in tCO<sub>2</sub> and non-GHG metrics;
    - (vi) Contribution to adaptation.
  - (d) With regard to the “using participating Party or authorized entities or entities” as referred in paragraph 20 (b), the following options were identified:
    - (vii) Report, together with the amounts authorized for OIMP<sup>11</sup>, the legal entities authorized to use these amounts;
    - (viii) Report, together with the amounts used, the authorized entities that used these amounts.
47. With regard to the number of the tables in the AEF, the following options were mentioned:
- (a) One single table including all the requested information from paragraphs 20 (a) and 20 (b), i.e. ITMO details, amount, authorization per use, acquisition/transfer/use, holdings;
  - (b) Separating the holdings from the rest of the information, as holdings<sup>12</sup> are a different type of information;

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<sup>10</sup> IMP refers to international mitigation purposes as per paragraph 1 (f) of the annex to decision 2/CMA.3.

<sup>11</sup> OIMP refers to other international mitigation purposes as per paragraph 1 (f) of the annex to decision 2/CMA.

<sup>12</sup> It is noted that the understanding of what constitutes a holding was not identical in the examples provided. Holdings were either understood as a net flow which may be negative or as the residual amount remaining within the reporting Party’s boundaries after all transfers/uses.

- (c) An additional table aggregating the information from all approaches at Party level and per vintage. This would be in addition to the more disaggregated table, and drill-down should be enabled.

## **6. Granularity of information**

- 48. With regard to the expected granularity, or level of disaggregation, of the reported information, the following options were mentioned:
  - (a) Reporting the amounts in the AEF at the level of the underlying transactions in the underlying registries. One line reported in the AEF would correspond to one transaction in the underlying registry. This line would include the identifier of the ITMOs in the underlying registry, be it a single identifier or a serial number block;
  - (b) Reporting semi-aggregated amounts: “roll-up” of all the detailed underlying amounts in the underlying registries into the level of detail required by the AEF, and not providing further breakdown (maximum common denominator approach).

## **7. Common lists of values**

- 49. With regard to common, harmonized lists of values for the different data fields in the AEF, participants viewed them as generally helpful.
- 50. The most obvious candidates for harmonization mentioned by participants include:
  - (a) Participating Parties/countries (based on ISO standards<sup>13</sup>);
  - (b) Possibly for sectors and perhaps also activity types, based on the existing IPCC<sup>14</sup> or CDM<sup>15</sup> lists. Guidance would be expected from the secretariat in this area;
  - (c) Names of cooperative approaches could be harmonized through enabling selection of names previously reported in the system.

## **8. Confidentiality**

- 51. With regard to confidentiality of the information reported in the AEF, the following options were mentioned:
  - (a) There should be no confidential information collected through the AEF;
  - (b) If some data are to be treated as confidential, rules should be agreed about it, and there should be a balance with transparency;
  - (c) The CDM rules could be used;
  - (d) The details of first transfer, acquisition and use should be confidential and only the aggregated level should be made public;
  - (e) Each Party should decide and justify what they deem confidential.

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<sup>13</sup> ISO refers to the International Organization for Standardization.

<sup>14</sup> IPCC refers to the Intergovernmental Panel on Climate Change.

<sup>15</sup> CDM refers to the clean development mechanisms of the Kyoto Protocol.