

## **Outlines of the biennial transparency report, national inventory document and technical expert review report pursuant to the modalities, procedures and guidelines for the transparency framework for action and support**

### **Informal note by the co-facilitators**

*Note: The draft elements contained in this informal note have been prepared by the co-facilitators of the informal consultations on this agenda sub-item under their own responsibility. The draft elements have been drawn from views submitted by Parties and further discussion 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 on this matter and do not prejudice further work or prevent Parties from expressing their views at any time.*

### **Elements discussed at the informal consultations**

1. The informal consultations on agenda sub-item 14(d), “Methodological issues under the Paris Agreement: outlines of the biennial transparency report, national inventory document and technical expert review report pursuant to the modalities, procedures and guidelines for the transparency framework for action and support”, have taken place over the past two years.<sup>1</sup>
2. Despite the absence of formal work since the twenty-fifth session of the Conference of the Parties (COP) owing to the coronavirus disease 2019, Parties have continued to advance work on methodological issues under the Paris Agreement, including through the voluntary submission of views on the outlines of the biennial transparency report (BTR), national inventory document (NID) and technical expert review report (TERR). The Parties’ views have remained largely consistent with those shared in Madrid.
3. On the basis of discussions held at previous SBSTA sessions, the Parties’ submissions and the Parties’ views expressed during the informal consultations on this agenda item, the co-facilitators, Xiang Gao (China) and Helen Plume (New Zealand), have, under their own responsibility, prepared a tool capturing Parties’ views on the outlines of the BTR, NID and TERR to facilitate discussions during the 2021 sessions of the subsidiary bodies. These draft elements are included in the annexes to this informal note and are to be considered as outlines that do not prejudice future decision-making. During the second informal consultation and in a short additional time slot to complete the list of speakers, Parties exchanged substantive comments on the draft informal note.
4. Given the level of detail of the substantive comments and the limited time available for their consideration, in preparing this final version of the informal note the co-facilitators made adjustments to the text by aligning it with the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (MPGs)<sup>2</sup>; adding square brackets to flag areas of disagreement or Parties’ suggestions to delete an element; and adding relevant references to the MPGs. The co-facilitators acknowledged some suggestions to restructure the annexes to this informal note and that Parties had requested clarification of some proposals. The co-facilitators noted their understanding that these matters will require further elaboration and discussion among the Parties.
5. Although the informal note contains a number of bracketed elements that represent the different views of Parties, none of the elements that are presented in the annexes to this informal note, even those that are not bracketed, are agreed among the Parties, and they all need further consideration at an appropriate point in time.

---

<sup>1</sup> As per the mandate set out in decision 18/CMA.1.

<sup>2</sup> Decision 18/CMA.1, annex.

- 
6. The co-facilitators identified the following areas in which Parties share similar views:
    - a. The outlines being developed for the BTR, NID and TERR are to follow the MPGs without adding reporting and review requirements;
    - b. While developing the NID and the BTR, each Party is to report the information in accordance with the MPGs, recognizing the associated specific flexibilities provided for those developing country Parties that need them in the light of their capacities.
  7. During the informal consultations, all Parties highlighted the importance of providing support to developing country Parties for implementing the enhanced transparency framework, including for reporting information in the BTR and NID. At the same time, some Parties reiterated the need for discussions among Parties on the financial and capacity-building support to be provided to developing countries in this regard.
  8. The co-facilitators endeavoured to identify and capture all the views expressed by Parties in their submissions and during the discussions and recognized the following areas as requiring further discussion:
    - a. The nature of the requirements for the Parties to use the outlines of the BTR and NID. Specifically, if these outlines “shall”, “should”, “may” or “be encouraged to” be used by all Parties;
    - b. Whether to include annotations consistent with the MPGs in the outlines of the BTR, NID and TERR;
    - c. Regarding the outline of the BTR:
      - i. Whether to include an overview chapter;
      - ii. Whether to include a summary NID or an NID as a complete document in the BTR;
      - iii. Whether to present a description of flexibility in a separate dedicated overview chapter, or in each chapter where flexibility is applied;
      - iv. Whether to present the flexibility provisions that were applied in a single table or in an overview chapter, or integrate them into relevant chapters or through a footnote;
      - v. Whether to include a description of improvements in reporting over time in an overview chapter, or in a chapter separate from that on flexibility reporting;
      - vi. How to present the structured summary to track progress;<sup>3</sup>
      - vii. Whether to include a chapter on other reporting matters where Parties can report any other information they consider relevant to achieving the objective of the Paris Agreement and suitable for inclusion in their BTR;
      - viii. Whether to include a new chapter on support needed by developing countries for the reporting of the BTR and the NIR;
      - ix. Whether to include 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;
    - d. Regarding the outline of the NID:
      - i. Whether to include an executive summary;
      - ii. Whether to include a summary of flexibility applied in the chapter on inventory arrangements, national circumstances and cross-cutting information;

---

<sup>3</sup> While some Parties suggested presenting the structured summary to track progress towards achieving Parties’ NDCs in common tabular format, textual format or a combination of both formats, other Parties noted that the format of the structured summary is being addressed under SBSTA agenda sub-item 14(b).

- 
- iii. The structure of the description of the energy sector;
  - iv. The presentation of the information on areas of improvement;
  - v. Whether to use the same outline of the NID, regardless of whether the NID is submitted separately or as a part of the BTR;
  - vi. Whether to combine the description of improvements in reporting over time with flexibility reporting;
- e. Regarding the outline of the TERR:
- i. Whether to include an annex on reviewed information on vulnerability assessment, climate change impacts and adaptation measures; research and systematic observation; and education, training and public awareness, when this information is reported in national communications and reviewed in conjunction with BTRs, as per the mandate<sup>4</sup>;
  - ii. Whether to review on a voluntary basis the information in the BTR relating to climate change impacts and adaptation under Article 7 of the Paris Agreement;
  - iii. Whether to include a placeholder detailing possible linkages with information relating to Article 6 of the Paris Agreement;
  - iv. Whether to include a placeholder detailing possible linkages with information relating to Article 15 of the Paris Agreement;<sup>5</sup>
  - v. Whether to include a section 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.
9. As proposed by the Parties in their submissions and during the discussions at the sessions, the outline of the BTR includes two heading levels, and the outline of the TERR includes two or three heading levels. With regard to the outline of the NID, some Parties expressed the view that it should include two heading levels, while others indicated that it is to be presented at a more disaggregated level to reflect the technical nature of its subject matter as well as existing practice and reporting experience.

---

<sup>4</sup> Review of information reported every four years, when national communications of developed country Parties 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.

<sup>5</sup> As per decision 20/CMA.1, annex, para. 22(b), related to the recommendations made in the final technical expert review reports.

## Annex I

### **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>1</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>2</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>3</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)
- C. Information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4 of the Paris Agreement<sup>4</sup> (paras. 65–79, annex to

---

<sup>1</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>2</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>3</sup> [The flexibility provisions are captured in paras 85, 92, 95 and 102] of the annex to decision 18/CMA.1.]

<sup>4</sup> Pursuant to decision 18/CMA.1, annex, para. 77(d), to be informed by the outcome of the Article 6 negotiations

---

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>5</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>6</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]

### **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)

---

<sup>5</sup> Applies only to Parties that submit a standalone national inventory report.

<sup>6</sup> The information outlined in paragraphs 13–14 of the annex to decision 18/CMA.1 is relevant to this section, as applicable.

- 
- 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)
    - 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>7</sup>**

- A. Vulnerability assessment, climate change impacts and adaptation measures<sup>8</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)

---

<sup>7</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>8</sup> When the relevant information is reported in chapter IV of the BTR, this chapter is not relevant.

---

**IX. [Required support for developing countries<sup>9</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>10</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

---

<sup>9</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>10</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 II**

### **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

---

<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.

---

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

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)

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

## **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)

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)
- 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**

**References**



## **Annex III**

### **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**
  - A. Introduction
  - B. Scope
  - C. Summary
- III. Technical review of the information reported (para. 187, annex to decision 18/CMA.1)**
  - A. A review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with 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>1</sup>
  - B. 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)
  - C. Consideration of the Party's support provided, as relevant (para. 146(c), annex to decision 18/CMA.1)
  - D. 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)
  - E. [A review of information relating to the support needs of a developing country Party to implement Article 13 of the Paris Agreement and for building the transparency-related capacity.]
  - F. For those developing country Parties that need it in the light of their capacities, assistance in identifying capacity-building needs (para. 146(e), annex to decision 18/CMA.1)
  - G. [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

---

<sup>1</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.

---

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

- H. [A placeholder detailing possible linkages with information relating to Article 6 of the Paris Agreement<sup>2</sup>]
- I. [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>3</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>4</sup>

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

---

<sup>2</sup> Guided by the outcome of SBSTA agenda item 15 (“Matters relating to Article 6 of the Paris Agreement”).

<sup>3</sup> As per decision 20/CMA.1, annex, para. 22(b), related to the recommendations made in the final technical expert review reports.

<sup>4</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.