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**Report on the technical expert review under Article 6,  
paragraph 2, of the Paris Agreement of the initial report  
referred to in chapter IV.A (Initial report) of the annex to  
decision 2/CMA.3 of Ghana**

**Addendum**

*Summary*

This addendum to the report on the technical expert review under Article 6, paragraph 2, of the Paris Agreement of the initial report referred to in chapter IV.A (Initial report) of the annex to decision 2/CMA.3 of Ghana, conducted by an Article 6 technical expert review team in accordance with chapter V (Review) of the annex to decision 2/CMA.3 and the guidelines for the Article 6 technical expert review contained in annex II to decision 6/CMA.4, contains the results of the review of the consistency of the information submitted by the Party with the reporting requirements in paragraph 18 of the annex to decision 2/CMA.3. It presents the recommendations of the Article 6 technical expert review team relating to the areas it has identified for improvement of consistency with the reporting requirements as well as any capacity-building needs identified by the Article 6 technical expert review team in consultation with Ghana during the review, which took place from 21 to 25 October 2024 in Bonn.



**Abbreviations and acronyms**

CAIT	Climate Action Impact Tool of the United Nations Development Programme
CHF	Swiss franc(s)
CMO	Ghana Carbon Market Office
CO <sub>2</sub> eq	carbon dioxide equivalent
GCR	Ghana Carbon Registry
GHG	greenhouse gas
IPCC	Intergovernmental Panel on Climate Change
ITMO	internationally transferred mitigation outcome
MADD	mitigation activity design document
MESTI	Ministry of Environment, Science, Technology, and Innovation of Ghana
NDC	nationally determined contribution
SDG	Sustainable Development Goal
TERT	technical expert review team

## I. Recommendations<sup>1</sup> relating to the areas for improvement identified during the technical expert review of the Party's initial report

1. Tables 1–2 present the recommendations of the Article<sup>2</sup> 6 TERT relating to the areas for improvement,<sup>3</sup> identified during the technical expert review under Article 6, paragraph 2, of the initial report<sup>4</sup> of Ghana, of the consistency of the information submitted by the Party with the requirements in paragraph 18 of the annex to decision 2/CMA.3.
2. The recommendations are to be implemented for the Party's next relevant submission of information as per chapter IV (Reporting) of the annex to decision 2/CMA.3, unless otherwise specified. Recommendations for future reporting assume the submission of relevant and up-to-date information at the time of that reporting.
3. The recommendations may also be considered by the Party in the context of reporting the information referred to in paragraph 18(g–i) of the annex to decision 2/CMA.3 for any further Article 6, paragraph 2, cooperative approaches in which it is a participating Party as per paragraph 19 of the annex to the same decision, as relevant.

Table 1

**Recommendations relating to identified areas for improvement of the consistency of the general information included in Vanuatu's initial report with the requirements in paragraph 18(a–f) of the annex to decision 2/CMA.3**

<i>ID#</i>	<i>Element of information to be reported</i>	<i>Description of area for improvement with recommendation</i>
18.A/4.C	The Party has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (decision 2/CMA.3, annex, para. 4(c))	<p>Ghana reported that MESTI is its mandated national entity for authorizing the use of ITMOs. MESTI acts via CMO at the Environmental Protection Agency.</p> <p>However, the information reported by Ghana was not found to be sufficiently transparent or complete in relation to the arrangements in place for authorizing the use of ITMOs towards achievement of NDCs.</p> <p>During the review, Ghana provided additional information on the procedural aspects of authorization, specifying that the procedural aspects are captured in the document “Ghana's framework on international carbon markets and non-market approaches”, part of which (incorporated in part 5 of the environmental protection bill) is undergoing legislation in Ghana's Parliament. The authorization process works as follows: (1) the application of an eligible mitigation activity must be submitted to CMO by an authorized entity in order to evaluate if the application meets authorization criteria; (2) the carbon market committee considers and decides on authorization and approval requests on the basis of the recommendation by a technical advisory body; (3) based on the recommendation of the carbon market committee, the competent authority (MESTI), headed by a Minister of State, signs the letter of authorization and authorization statement; (4) CMO prepares the Article 6 initial report, letter of authorization and authorization statement for publication; (5) CMO submits the initial report and authorization statement to the UNFCCC and serves as the contact point for the Article 6 expert review; and (6) CMO uploads authorization documents to the portal on the CMO website.</p> <p>The Article 6 TERT acknowledges the additional information provided by Ghana and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Ghana include the information in its future reporting.</p>
18.A/4.D	The Party has arrangements in place that are consistent with the guidance in the annex to decision 2/CMA.3 and relevant	Ghana reported that it has established the GCR as the primary digital platform for tracking ITMOs. The GCR can perform onboarding of mitigation activities, holding of issuances, international transfers, recording of information on use cases and cancellations. The GCR will be the central database system for the ITMO authorization process for Ghana and its cooperating partners. The Party also reported that it recognizes the use of registries managed under international carbon

<sup>1</sup> As referred to in decision 6/CMA.4, annex II, para. 5(a).

<sup>2</sup> “Article” in this report refers to an Article of the Paris Agreement.

<sup>3</sup> Referenced in document FCCC/A6/IRTERR.1/2024/GHA, tables 1–2.

<sup>4</sup> Referred to in decision 2/CMA.3, annex, chap. IV.A.

ID#	<i>Element of information to be reported</i>	<i>Description of area for improvement with recommendation</i>
	decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement for tracking ITMOs (decision 2/CMA.3, annex, para. 4(d))	<p>standards for the additional tracking of ITMOs to complement the functionality of the GCR and, as such, that it may explore technical options for connecting the GCR with other registries. Ghana further reported that ITMOs can be issued in the GCR or registries managed under international carbon standards, but that all first transfers of ITMOs shall emanate from the GCR.</p> <p>However, the information reported by Ghana was not found to be sufficiently transparent or complete in relation to how the GCR fulfils the requirements related to registry form, functions, processes and interoperability as per chapter I.A–B of annex I to decision 6/CMA.4, including those requirements related to unique identifiers of ITMOs, recording authorization and other actions relating to ITMOs, and non-repudiation of inter-registry transfers. Furthermore, Ghana did not report sufficiently transparent information on how it envisages using other registries for additional tracking of ITMOs and how it intends to connect the GCR to such registries.</p> <p>During the review, Ghana provided additional information on the arrangements in place for tracking ITMOs. According to article 9 of the Ghana–Switzerland Article 6 cooperation agreement, the GCR fulfils the functions of recording and tracking of ITMOs, including making the transaction public and using unique identifiers. The information provided also clarified that since the GCR is still not digitally interoperable with the Swiss national registry, the GCR will use a manual bookkeeping method to ensure data consistency in the transfer of ITMOs. The steps that will be followed for the transfer of ITMOs are as follows: (1) the GCR receives a request to transfer the amount of ITMOs to the acquiring entity via the receiving Party, (2) the GCR sends notification of the impending transfer (volume, use cases and owner) to the receiving Party via email, (3) the receiving Party acknowledges the notification of transfer and states its readiness to receive the transfer in the national registry, (4) the GCR publicly cancels the corresponding amount of ITMOs for the impending transfer and communicates the same via email to the receiving Party, (5) the receiving Party reissues the amount of ITMOs that the GCR has publicly cancelled into the account of the relevant acquiring entity and (6) the GCR receives the notification of reissued ITMOs in the receiving Party's registry as confirmation to end the transfer process. Furthermore, the additional information clarified that Ghana does not envisage using any of the existing international carbon standards and associated registry systems for CA0002 and that all ITMO transactions (e.g. issuances, transfer, cancellation) will occur in the GCR.</p> <p>The Article 6 TERT acknowledges the additional information provided by Ghana and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Ghana include the information in its future reporting.</p> <p>The Article 6 TERT also recommends that Ghana include in its future reporting further information on how to access the documentation that demonstrates it has arrangements in place that are consistent with chapter I.A–B of annex I to decision 6/CMA.4.</p>
18.A/4.E	The Party has provided the most recent national inventory report required in accordance with decision 18/CMA.1 (decision 2/CMA.3, annex, para. 4(e))	<p>Ghana reported that it submitted its most recent (2019) national inventory report in May 2022 to the UNFCCC in accordance with decision 18/CMA.1.</p> <p>However, the Article 6 TERT found that the Party did not submit its most recent national inventory report required in accordance with decision 18/CMA.1, at the end of the Article 6 technical expert review week.</p> <p>During the review, no additional information relating to this requirement was provided by the Party.</p> <p>The Article 6 TERT recommends that Ghana include in its future reporting information on its most recent national inventory report in accordance with decision 18/CMA.1, noting that the Party submitted its most recent national inventory report required in accordance with decision 18/CMA.1 prior to the publication of this report.</p>
18.A/4.F	The Party's participation in any cooperative approach contributes to the	<p>Ghana reported that its engagement in Article 6 voluntary cooperation is aimed at achieving a minimum 24 Mt CO<sub>2</sub> eq of the conditional mitigation target of its NDC. The Party also reported that, beyond its conditional NDC target, it will aim to increase its NDC ambition by transferring ITMOs covering mitigation activities</p>

ID#	<i>Element of information to be reported</i>	<i>Description of area for improvement with recommendation</i>
	implementation of its NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement (decision 2/CMA.3, annex, para. 4(f))	<p>outside the NDC. The emissions from these activities amount to 12 per cent of total national emissions. The Party further reported that its Article 6 cooperation will aim to increase its mitigation ambition beyond its unconditional commitment by implementing activities that would not have taken place without international financial support.</p> <p>However, the information reported by Ghana was not found to be sufficiently transparent or complete in relation to how its participation contributes to the long-term goals of the Paris Agreement.</p> <p>During the review, Ghana provided additional information on how its participation contributes to implementation of its NDC. Ghana's participation in cooperative approaches is expected to achieve additional emission reductions in the conditional 39 Mt CO<sub>2</sub> eq NDC target. The Party clarified that the programmes under the NDC target have relatively high investment requirements and mainly involve leapfrogging technologies requiring USD 4.9 billion, which has not been secured. Ghana underscored that these programmes are expected to contribute to increasing ambition and laying a sustainable foundation for just transition towards the long-term low-emission development pathway the country may adopt.</p> <p>The Article 6 TERT acknowledges the additional information provided by Ghana and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Ghana include the information in its future reporting.</p> <p>The Article 6 TERT also recommends that Ghana include in its future reporting further information on how its participation contributes to the long-term goals of the Paris Agreement.</p>
18.C.2	Method for applying corresponding adjustments as per chapter III.B (Application of corresponding adjustments) of the annex to decision 2/CMA.3 (decision 2/CMA.3, annex, para. 18(c))	<p>Ghana reported that for its single-year NDC target it will calculate the average annual ITMO amount first transferred over the mitigation activity crediting period by taking the cumulative amount of ITMOs and dividing by the number of elapsed years in the crediting period and annually applying corresponding indicative adjustments equal to this average amount for each year in the crediting period, and then applying a corresponding adjustment equal to this average amount in a given year, resulting in an emissions balance, as referred to in paragraph 77(d)(ii) of the annex to decision 18/CMA.1.</p> <p>However, Ghana reported information that was not consistent with paragraph 7(a)(ii) of the annex to decision 2/CMA.3, which refers to "the number of elapsed years in the NDC implementation period" and the application of indicative corresponding adjustments for each year of the "NDC implementation period".</p> <p>During the review, Ghana provided additional information on the method for applying corresponding adjustments. This information indicated that the methodology it uses for applying corresponding adjustments to the amount of ITMOs first transferred is consistent with the method for subtracting ITMOs from the latest on average basis from the national GHG inventory covered in the NDC. Furthermore, this information specified that, insofar as the receiving Party receives the ITMOs and applies them to the use case upon retirement, the approach Ghana has described aligns with the method described in paragraph 7(a)(ii) of the annex to decision 2/CMA.3.</p> <p>The Article 6 TERT acknowledges the additional information provided by Ghana, but recommends that the Party include in its future reporting information on how corresponding adjustments are applied in relation to each year in the NDC implementation period consistently with the method described in paragraph 7(a)(ii) of the annex to decision 2/CMA.3.</p>

Table 2

**Recommendations relating to identified areas for improvement of the consistency of the information included in Ghana's initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 for cooperative approach CA0002, “Promotion of climate-smart agriculture practices for sustainable rice cultivation in Ghana”**

ID#	<i>Element of information to be reported</i>	<i>Description of area for improvement with recommendation</i>
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	<p>Ghana reported that the duration of its cooperative approach is from 1 October 2022 to 31 December 2030.</p> <p>However, the authorization statement issued by MESTI authorizes the crediting period for this cooperative approach from 1 June 2022 to 31 December 2030.</p> <p>During the review, Ghana clarified that, according to the final version of the MADD, the crediting period started on 1 October 2022 rather than on 1 June 2022, as stated in the authorization statement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Ghana but recommends that the Party report the duration of the cooperative approach and the authorized crediting period consistently in its future reporting.</p> <p>The Article 6 TERT also recommends that Ghana report information for this requirement consistently with Switzerland as the other Party participating in the cooperative approach.</p>
18.H.1	Description of how the cooperative approach ensures environmental integrity that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	<p>Ghana reported that the cooperative approach builds on the established clean development mechanism methodology AMS-III.AU (“Methane emission reduction by adjusted water management practice in rice cultivation”). Default values from the <i>2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>, with a conservativeness factor applied, are being used for calculating emission reductions from the start of 2022 until the end of 2025. From the first cropping season of 2026 onward, methane emissions will be measured using the reference field approach. Only emission reductions verified following the monitoring procedure outlined in the methodology will lead to recognized ITMOs. ITMOs can only be used towards the NDC implementation period ending in 2030.</p> <p>However, the information reported by Ghana was not found to be sufficiently transparent or complete in relation to how this cooperative approach ensures there is no net increase in global emissions within NDC implementation periods.</p> <p>During the review, Ghana explained that, according to its framework for international carbon markets and non-market approaches, only ITMOs generated from activities under the conditional NDC target and those outside it but included in the latest national GHG inventory are eligible for authorization. This ensures that only ITMOs surplus to the unconditional NDC target are internationally transferred. Furthermore, before authorization can be obtained, it must be demonstrated for all eligible mitigation activities that they will lead to verifiable and quantifiable mitigation outcomes that would not have occurred otherwise. Only mitigation outcomes based on the authorized methodological approach will be recognized for international transfer. In addition, Ghana explained that it has adopted three strategies to minimize the risk of overcrediting: (1) whitelisting for red-list measures identified for meeting the unconditional NDC target, (2) a limited one-time crediting period of up to 10 years by 2030 and (3) an adjustment fee to support generation of additional mitigation outcomes and filling the gap from transferable low-hanging mitigation units.</p> <p>The Article 6 TERT acknowledges the additional information provided by Ghana and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Ghana include the information in its future reporting, including a description of the strategies it has implemented to minimize the risk of overcrediting and an explanation of what its red-list measures are.</p> <p>The Article 6 TERT also recommends that Ghana include in its future reporting further information on how this cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods.</p>

ID#	<i>Element of information to be reported</i>	<i>Description of area for improvement with recommendation</i>
18.H.2	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (decision 2/CMA.3, annex, para. 18(h)(ii))	<p>The Article 6 TERT further recommends that Ghana report information for this requirement consistently with Switzerland as the other Party participating in the cooperative approach.</p> <p>Ghana reported that the cooperative approach follows the monitoring approach of clean development mechanism methodology AMS-III.AU and applies the IPCC default values for the baseline and programme emission factors, with application of an uncertainty factor of 0.89, meaning that 11 per cent of calculated emission reductions will be further discounted, thereby ensuring the conservativeness of estimations. The Party also reported that transparent governance of the cooperative approach is ensured through close coordination of the United Nations Development Programme (the project coordinator) with relevant government agencies of Ghana and Switzerland. The modalities for monitoring and verification are defined in relevant national legislation of both countries.</p> <p>However, the information reported by Ghana was not found to be sufficiently transparent or complete in relation to how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of the mitigation outcomes, including through baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage).</p> <p>During the review, Ghana clarified that all information about CA0002 is treated at two levels. At the first level, information regarding the implementation of CA0002 at the programme level will be published under the CA0002 account in the GCR. At the second level, all publicly available information on CA0002 implementation relevant to Ghana and Switzerland will be published on a dedicated web portal on the CMO website.</p> <p>The Article 6 TERT acknowledges the additional information provided by Ghana and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Ghana include this information in its future reporting.</p> <p>The Article 6 TERT, noting that the MADD addresses the ‘business as usual’ scenario, also recommends that Ghana include in its future reporting information on how the cooperative approach ensures environmental integrity through baselines set in a conservative way and below ‘business as usual’ emission projections.</p> <p>The Article 6 TERT further recommends that Ghana include in its future reporting information on how, under the cooperative approach, all existing policies are considered and how potential leakage is addressed.</p> <p>The Article 6 TERT recommends that Ghana report information for this requirement consistently with Switzerland as the other Party participating in the cooperative approach.</p>
18.I.1	Description of how the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	<p>Ghana reported that the cooperative approach was carefully designed to avoid negative environmental, economic and social impacts. Further, design and implementation of the cooperative approach are consistent with the regulatory requirements of Ghana’s environmental assessment regulations (LI 1652). The Party also reported that, as part of the cooperation agreement with Switzerland, Ghana shall evaluate all sustainable development criteria of the programme under the approach and a positive examination outcome will be achieved only when the sustainable development criteria are met. Ghana further reported that any stakeholder of the cooperative approach can report and seek redress for any social and environmental concerns arising from its implementation.</p> <p>However, the information reported by Ghana was not found to be sufficiently transparent or complete in relation to how Ghana’s environmental assessment regulations apply in the context of the cooperative approach, how mitigation activities under the approach will be evaluated against the sustainable development criteria and the process CMO will follow regarding addressing complaints from stakeholders.</p> <p>During the review, Ghana provided additional information clarifying that an environmental permit must be obtained for the cooperative approach if the total</p>

ID#	<i>Element of information to be reported</i>	<i>Description of area for improvement with recommendation</i>
18.I.2	Description of how the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	<p>area associated with it exceeds 40 ha, as per regulation 3 of LI 1652. The Party will assess compliance of a programme under the cooperative approach with the national criteria for sustainable development through the environmental impact assessment process, in addition to conducting the United Nations Development Programme SDG Impact Assessment using CAIT, which includes a thorough screening for potential negative impacts, identification of risks and definition of appropriate management strategies. Furthermore, the additional information provided indicated that the grievance mechanism stipulated under Ghana's framework for international carbon markets and non-market approaches will be activated if the nature of the complaint cannot be resolved at the programme level.</p> <p>The Article 6 TERT acknowledges the additional information provided by Ghana and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Ghana include the information in its future reporting.</p> <p>The Article 6 TERT also recommends that Ghana include in its future reporting information on the relevant management approaches in place to ensure that the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts, including details on how environmental impact assessments and CAIT assessments will be implemented.</p> <p>The Article 6 TERT further recommends that Ghana report information for this requirement consistently with Switzerland as the other Party participating in the cooperative approach.</p> <p>Ghana reported that, as per the cooperation agreement between Ghana and Switzerland, ITMOs will not be recognized in case of evidence of violation of human rights during implementation of an activity under the cooperative approach. The Party also reported that the activity under the cooperative approach does not carry any risk in relation to the elements listed in the eleventh preambular paragraph of the Paris Agreement and that the activities under the cooperative approach will undergo the United Nations Development Programme SDG Impact Assessment using CAIT, which includes a thorough screening for the programme's potential negative impacts before assessing its positive impacts.</p> <p>However, the information reported by Ghana was not found to be sufficiently transparent or complete in relation to how CAIT considers the elements listed in the preambular paragraph.</p> <p>During the review, Ghana provided additional information on how the cooperative approach contributes to sustainable development. Two SDG targets will be quantified in implementing the programme and contributions to inclusive and equitable education will be achieved by providing targeted training to farmers participating in the programme. In the context of the training, a target for the minimum number of female farmers participating has been set and women will be explicitly encouraged to participate.</p> <p>The Article 6 TERT acknowledges the additional information provided by Ghana and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Ghana include the information in its future reporting.</p> <p>The Article 6 TERT also recommends that Ghana include in its future reporting information on how CAIT is used for assessing the impact of mitigation activities on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity.</p> <p>The Article 6 TERT further recommends that Ghana report information for this requirement consistently with Switzerland as the other Party participating in the cooperative approach.</p>
18.I.5	Description of how the cooperative approach will contribute resources for adaptation pursuant to	Ghana reported that it is not receiving any direct financial adaptation contributions as a transferring participating Party in the cooperative approach. Ghana also reported that Switzerland announced voluntary contributions to the Adaptation Fund of CHF 15 million in 2019 and CHF 10 million in 2021.



<i>ID#</i>	<i>Element of information to be reported</i>	<i>Description of area for improvement with recommendation</i>
	chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	<p>However, the information reported by Ghana was not found to be sufficiently transparent or complete in relation to how the cooperative approach contributes resources for adaptation pursuant to paragraph 37 of the annex to decision 2/CMA.3.</p> <p>During the review, no additional information relating to this requirement was provided by Ghana.</p> <p>The Article 6 TERT recommends that Ghana include in its future reporting information on how the cooperative approach contributes resources for adaptation, if applicable.</p> <p>The Article 6 TERT also recommends that Ghana report information for this requirement consistently with Switzerland as the other Party participating in the cooperative approach.</p>
18.I.6	Description of how the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	<p>Ghana reported that it shall use 1 per cent of issued ITMOs in the national buffer account to shore up the risk of overselling against the NDC target or to contribute to overall mitigation of global emissions.</p> <p>However, the information reported by Ghana was not found to be sufficiently transparent or complete in relation to how the cooperative approach delivers overall mitigation in global emissions pursuant to paragraph 39 of the annex to decision 2/CMA.3.</p> <p>During the review, Ghana provided additional information indicating that it does not currently intend to use any of the ITMOs from the cooperative approach to contribute to overall mitigation in global emissions. Under this cooperative approach, 1 per cent of the ITMOs will be set aside in Ghana's buffer account to address any future unforeseen risk of overcrediting at the end of the NDC target period.</p> <p>The Article 6 TERT acknowledges the additional information provided by Ghana, but recommends that the Party include in its future reporting information regarding this requirement consistently with Switzerland as the other Party participating in the cooperative approach, including if only Switzerland delivers overall mitigation in global emissions.</p>

## II. Capacity-building needs<sup>5</sup> identified by the Article 6 technical expert review team in consultation with the Party during the review of its initial report

4. Table 3 presents capacity-building needs identified by the Article 6 TERT in consultation with Ghana during the Article 6 technical expert review of its initial report.

Table 3

### Capacity-building needs identified in consultation with the Party

<i>ID#</i>	<i>Element of information to be reported</i>	<i>Area in which capacity-building is needed</i>
1	Method for applying corresponding adjustments as per chapter III.B (Application of corresponding adjustments) of the annex to decision 2/CMA.3 (decision 2/CMA.3, annex, para. 18(c))	Reporting and using the method for applying corresponding adjustments
2	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections (including by	Reporting information on how a cooperative approach ensures environmental integrity, including on how conservative reference levels and baselines set in a conservative way may be established

<sup>5</sup> As referred to in decision 6/CMA.4, annex II, para. 7.

<i>ID#</i>	<i>Element of information to be reported</i>	<i>Area in which capacity-building is needed</i>
	taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (decision 2/CMA.3, annex, para. 18(h)(ii))	
3	Description of how the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	Reflecting the eleventh preambular paragraph of the Paris Agreement in a cooperative approach
4	Description of how the cooperative approach is consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	Determining the sustainable development benefits of mitigation activities and establishing a national system for monitoring their achievement
5	Description of how the cooperative approach contributes resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	Linking cooperative approaches with resources for adaptation
6	Cross-cutting	Improving understanding of the relationship between a country's authorization of ITMOs and the registry system for tracking ITMOs
7	Cross-cutting	Mitigating the risk of inconsistent reporting across the participating Parties in a cooperative approach

## Annex

### Documents and information used during the review

#### I. Reference documents

“Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement”. Annex to decision 2/CMA.3. FCCC/PA/CMA/2021/10/Add.1. Available at <https://unfccc.int/documents/460950>.

“Guidelines for the Article 6 technical expert review referred to in decision 2/CMA.3, annex, chapter V (Review)”. Annex II to decision 6/CMA.4. FCCC/PA/CMA/2022/10/Add.2. Available at <https://unfccc.int/documents/626570>.

Initial report of Ghana. Available at <https://unfccc.int/documents/631984>.

IPCC. 2019. *2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*. E Calvo Buendia, K Tanabe, A Kranjc, et al. (eds.). Geneva: IPCC. Available at <https://www.ipcc-nggip.iges.or.jp/public/2019rf/index.html>.

“Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement”. Annex to decision 18/CMA.1. FCCC/PA/CMA/2018/3/Add.2. Available at <https://unfccc.int/documents/193408>.

#### II. Additional information provided by the Party

Responses to questions during the review were received from Daniel Tutu Benefoh (CMO, Environmental Protection Agency), including additional material. The following references were provided by Ghana and may not conform to UNFCCC editorial style as some have been reproduced as received:

Ghana Carbon Market Office “Ghana-Swiss Cooperative Approach under Article 6.2 of the Paris Agreement”. Available at <https://cmo.epa.gov.gh/index.php/ghana-swiss-cooperative-approach-under-article-6-2-of-the-paris-agreement/>.

Ghana Carbon Market Office “Ghana’s framework on international carbon markets and non-market approaches”. Available at [Ghana-Carbon-Market-Framework-For-Public-Release\\_15122022.pdf](#).