



United Nations



Framework Convention on  
Climate Change

Distr.: General  
8 March 2022

Original: English

**Conference of the Parties serving as the meeting  
of the Parties to the Paris Agreement**

**Report of the Conference of the Parties serving as the  
meeting of the Parties to the Paris Agreement on its  
third session, held in Glasgow from 31 October to  
13 November 2021**

**Addendum**

**Part two: Action taken by the Conference of the Parties serving as the  
meeting of the Parties to the Paris Agreement at its third session**

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## Decision 5/CMA.3

### **Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement**

*The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,*

*Recalling* Article 13 of the Paris Agreement and decision 18/CMA.1 and its annex,

*Also recalling* decision 20/CMA.1 and its annex,

*Further recalling* the annexes to decisions 17/CP.8, 2/CP.17, 24/CP.19, 13/CP.20, 9/CP.21 and 6/CP.25, and decision 1/CP.24, paragraphs 39–46,

*Recalling* Article 13, paragraph 2, of the Paris Agreement and decision 1/CP.21, paragraph 89,

*Also recalling* the guiding principles referred to in decision 18/CMA.1, annex, paragraph 3,

*Further recalling* Article 13, paragraphs 14–15, of the Paris Agreement, according to which support shall be provided to developing country Parties for the implementation of Article 13 of the Paris Agreement and for the building of transparency-related capacity of developing country Parties on a continuous basis,

*Recalling* decision 1/CP.24, paragraph 43(a), according to which Parties may submit their national communication and biennial transparency report as a single report in accordance with the modalities, procedures and guidelines included in the annex to decision 18/CMA.1 for information also covered by the national communication reporting guidelines contained in, as applicable, decisions 4/CP.5 and 17/CP.8,

1. *Adopts:*

(a) The common reporting tables referred to in chapter II of the annex to decision 18/CMA.1 for the electronic reporting of the information in the national inventory reports of anthropogenic emissions by sources and removals by sinks of greenhouse gases, as contained in annex I;

(b) The common tabular formats referred to in chapter III of the annex to decision 18/CMA.1 for the electronic reporting of the information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement, as contained in annex II;

(c) The common tabular formats referred to in chapters V–VI of the annex to decision 18/CMA.1 for the electronic reporting of the information on financial, technology development and transfer and capacity-building support provided and mobilized, as well as support needed and received, under Articles 9–11 of the Paris Agreement, as contained in annex III;

(d) The outlines for the biennial transparency report, national inventory document and technical expert review report pursuant to the annex to decision 18/CMA.1, as contained in annexes IV, V and VI, respectively;

(e) The training programme for technical experts participating in the technical expert review of biennial transparency reports, as contained in annex VII;

2. *Encourages* Parties to prepare their biennial transparency report and national inventory document in accordance with the outlines contained in annexes IV and V, respectively;

3. *Decides* that technical expert review teams will follow the technical expert review report outline contained in annex VI;

4. *Reaffirms* decision 18/CMA.1, annex, paragraph 79, which states that each Party shall report the information referred to in paragraphs 65–78 of that annex in a narrative and common tabular format, as applicable, noting that the information provided in the common tabular format may be further complemented by other formats in a Party’s biennial transparency report, as applicable;
5. *Decides* that those developing country Parties that need flexibility in the light of their capacities may, when reporting on a provision for which they have a capacity constraint, choose one or more of the following options, as applicable, to reflect the application of the specific flexibility provisions included in the annex to decision 18/CMA.1 in the common reporting tables and common tabular formats, as contained in annexes I and II, respectively:
  - (a) Use the new notation key “FX” (flexibility) in the relevant common reporting tables or common tabular formats, providing an explanation of how the specific flexibility provision has been applied in the corresponding documentation box;
  - (b) Collapse relevant row(s) or column(s) where “FX” is reported in each cell in the row or column and expand them again for display purposes, providing an explanation of how the specific flexibility provision has been applied in the corresponding documentation box;
  - (c) Collapse tables related to the four additional gases included in decision 18/CMA.1, annex, paragraph 48, where “FX” is reported in each cell in the row or column and expand it again for display purposes, providing an explanation of how the specific flexibility provision has been applied in the corresponding documentation box; indicate the first year and last year of the inventory time series, consistent with decision 18/CMA.1, annex, paragraphs 57–58, and generate columns and tables consistent with this selection, providing an explanation of how the specific flexibility provision has been applied in the corresponding documentation boxes; and indicate the thresholds selected, consistent with decision 18/CMA.1, annex, paragraphs 25 and 32, providing an explanation of how the specific flexibility provision has been applied in the corresponding documentation box;
6. *Requests* the secretariat to incorporate the formats and approaches referred to in paragraph 5 above into the reporting tools referred to in paragraph 8 below;
7. *Also requests* the secretariat to incorporate the confidentiality approach referred to in paragraph 26 below into the reporting tools referred to in paragraph 8 below;
8. *Further requests* the secretariat to develop reporting tools for the electronic reporting of the common reporting tables and common tabular formats (hereinafter referred to as the reporting tools), taking into account the operationalization of the flexibility provisions referred to in paragraph 5 above, and make available a test version of the reporting tools by June 2023 with a view to the final version of the tools being completed by June 2024, subject to the timely availability of sufficient financial resources;
9. *Requests* the secretariat to inform the Subsidiary Body for Scientific and Technological Advice on progress in the development of the reporting tools at its fifty-seventh session (November 2022) and at each subsequent session until the tools have been finalized;
10. *Invites* Parties to submit their views on their experience with the test version of the reporting tools, including experience with integrating the tools into their national inventory arrangements, and inputs on improving the tools at the latest six months after the release of the test version via the submission portal by December 2023;<sup>1</sup>
11. *Requests* the secretariat to produce a technical paper on these submissions, including an assessment of the experience of Parties with using the test version of the reporting tools and challenges faced by developing country Parties in integrating the tools into their national inventory arrangements for consideration by the Subsidiary Body for Scientific and Technological Advice at its sixtieth session (June 2024);
12. *Also requests* the secretariat, once the test version of the reporting tools becomes available, to organize regular technical training workshops (online and/or in person) to

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<sup>1</sup> <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

facilitate an interactive exercise with experts from Parties that demonstrates the functions of the reporting tools;

13. *Further requests* the secretariat to prepare a report on how the inputs of Parties on the test version of the reporting tools have been considered in the final version of the tools to present this to the Subsidiary Body for Scientific and Technological Advice at the next session following finalization of the reporting tools;

14. *Requests* the secretariat, once the final version of the reporting tools is released, to organize regular technical training workshops (online and/or in person) to facilitate an interactive exercise with experts from Parties that demonstrates the functions of the reporting tools and to facilitate peer learning and the sharing of experience among Party experts in using the reporting tools and integrating them into their national inventory arrangements;

15. *Also requests* the secretariat to develop user manuals for the reporting tools;

16. *Further requests* the secretariat to provide training and advice to developing country Parties on the use of the reporting tools and to provide technical support to these countries, including those that use the Intergovernmental Panel on Climate Change inventory software, to the extent possible, on integrating the reporting tools into their national greenhouse gas inventory arrangements;

17. *Decides* that, if the final version of the reporting tool for common reporting tables for inventory information is not available within the time frame referred to in paragraph 8 above, Parties can submit the national inventory report after 31 December 2024, with a delay not exceeding the delay in the availability of the reporting tool;

18. *Also decides* that, if the reporting tools for common tabular formats for the information reported pursuant to decision 18/CMA.1, annex, chapters III, V and VI, are not available within the time frame referred to in paragraph 8 above, Parties shall submit the information in the biennial transparency report (excluding common tabular formats) in line with the agreed deadlines but can submit the common tabular formats after 31 December 2024, with a delay not exceeding the delay in the availability of the reporting tools;

19. *Requests* the secretariat to facilitate interoperability between the reporting tools and the Intergovernmental Panel on Climate Change inventory software;

20. *Invites* the Intergovernmental Panel on Climate Change to engage in the work referred to in paragraph 19 above;

21. *Also invites* the Intergovernmental Panel on Climate Change to organize a technical training workshop in the second half of 2024 on its inventory software and the linkages of the software with the reporting tool for the electronic reporting of common reporting tables referred to in paragraph 8 above;

22. *Requests* the secretariat to establish an interactive web portal to facilitate the availability of information, by parameter and by year, reported by Parties in their biennial transparency reports in accordance with decision 18/CMA.1, annex, paragraphs 118–145;

23. *Also requests* the secretariat to make the web portal referred to in paragraph 22 above available from December 2025;

24. *Emphasizes* that each interested Party may provide, as appropriate, information related to enhancing understanding, action and support, on a cooperative and facilitative basis, to avert, minimize and address loss and damage associated with climate change impacts in chapter IV of its biennial transparency report, pursuant to decision 18/CMA.1, annex, paragraph 115;

25. *Clarifies* that the 100-year time-horizon global warming potential values referred to in decision 18/CMA.1, annex, paragraph 37, shall be those listed in table 8.A.1 of the Fifth Assessment Report of the Intergovernmental Panel on Climate Change, excluding the value for fossil methane;

26. *Recalls* that, in accordance with decision 18/CMA.1, annex, paragraph 47, a minimum level of aggregation is needed to protect confidential business and military information and that in such cases a Party shall provide to the technical expert review team information on methods used to estimate emissions and removals for relevant subcategories in accordance

with good practice elaborated in the Intergovernmental Panel on Climate Change 2006 *IPCC Guidelines for National Greenhouse Gas Inventories*, as well as the descriptions, assumptions, references and sources of information used;

27. *Also recalls* decision 18/CMA.1, annex, paragraph 31, and *notes* that when information on emission factors, activity data and/or emissions by sources and removals by sinks of greenhouse gases are not available at the most disaggregated level, the notation key “IE” may be used to indicate the data are included elsewhere in the inventory instead of under the expected source or sink category;

28. *Notes* that Parties may use on a voluntary basis the Intergovernmental Panel on Climate Change 2019 *Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*;

29. *Requests* the secretariat to undertake a mapping exercise of the categories in the 2006 *IPCC Guidelines for National Greenhouse Gas Inventories* and those in the common reporting tables to identify differences in category names and to make the findings of this mapping exercise available to national greenhouse gas inventory compilers;

30. *Also requests* the secretariat, incorporating, as appropriate, technical advice from the Consultative Group of Experts and lead reviewers, to develop the training programme for technical experts participating in the technical expert review of biennial transparency reports, as outlined in annex VII, taking into account experience and lessons learned from developing existing training programmes under the Convention;

31. *Further requests* the secretariat to implement the training programme for technical experts participating in the technical expert review of biennial transparency reports, as outlined in annex VII, taking into account technical advice from the Consultative Group of Experts and the lead reviewers to the secretariat on the implementation of training for technical experts participating in the technical expert review of biennial transparency reports;

32. *Requests* the secretariat to report to the Subsidiary Body for Scientific and Technological Advice on progress in the development of the training programme at its fifty-seventh session and at each subsequent session until the development of the training programme has been completed;

33. *Also requests* the secretariat to make the courses comprising the training programme, as outlined in paragraph 10 of annex VII, available beginning 1 March 2023, prioritizing the development of training courses aimed at providing a general overview of the enhanced transparency framework under the Paris Agreement and making the other courses, relating to information to be reviewed in accordance with decision 18/CMA.1, annex, paragraph 150, available by September 2023, and subject to the timely availability of sufficient financial resources;

34. *Further requests* the secretariat to promote geographical and gender balance among the technical review experts participating in the training programme referred to in paragraph 30 above, to the extent possible, giving special consideration, including in terms of support for participating in the training programme, to experts from developing countries, particularly the least developed countries and small island developing States;

35. *Notes* that the information reported pursuant to decision 18/CMA.1, annex, chapter IV, is not covered by the scope of the technical expert review pursuant to decision 18/CMA, annex, paragraph 150, and that voluntary review of such reported information is not prohibited under the same decision;

36. *Also notes* that Parties have expressed interest in the possibility of requesting that the information referred to in paragraph 35 above be reviewed on a voluntary basis;

37. *Recognizes* the important role that review of the information could play in improving the reporting of the information referred to in paragraph 35 above;

38. *Requests* the Subsidiary Body for Scientific and Technological Advice to consider at its fifty-sixth session (June 2022) the options for conducting reviews on a voluntary basis of the information reported pursuant to decision 18/CMA.1, annex, chapter IV, and respective training courses needed to facilitate these voluntary reviews, including the associated

budgetary considerations, with a view to recommending a draft decision on this matter for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session (November 2022);

39. *Invites* Parties to submit their views on the matters identified in paragraph 38 above via the submission portal<sup>2</sup> by 30 April 2022;

40. *Also invites* the committee to facilitate implementation and promote compliance referred to in Article 15, paragraph 2, of the Paris Agreement to liaise with lead reviewers, as needed, when identifying cases of significant and persistent inconsistencies referred to in decision 20/CMA.1, annex, paragraph 22(b);

41. *Further invites* developed country Parties, and other Parties on a voluntary basis, to provide financial resources to enable the secretariat to provide timely and comprehensive training to all Parties on using the common reporting tables and common tabular formats and the corresponding reporting tools;

42. *Decides* to consider at its fourth session and at each session thereafter an item on “Reporting and review pursuant to Article 13 of the Paris Agreement: provision of financial and technical support to developing country Parties for reporting and capacity-building”, which will include consideration of the support provided to developing country Parties for reporting and related capacity-building under Article 13 of the Paris Agreement;

43. *Recognizes* the need for enhanced support from various sources and channels, including the Global Environment Facility, for implementing the enhanced transparency framework;

44. *Welcomes* the arrangements of the Global Environment Facility for providing financial support to developing country Parties for preparing their first and subsequent biennial transparency reports, as requested in decision 18/CMA.1, paragraph 8;

45. *Takes note* of decision 12/CMA.3 on matters related to guidance to the Global Environment Facility;

46. *Encourages* developing country Parties to prepare and submit project proposals in order to receive financial support from the Global Environment Facility for preparing their biennial transparency reports;

47. *Invites* the Consultative Group of Experts to take into account paragraph 1 above in its efforts to support implementation of the enhanced transparency framework in accordance with decision 18/CMA.1, paragraph 15;

48. *Confirms* the due date for submission of the annual greenhouse gas inventories by developed country Parties as contained in decision 3/CP.1;

49. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 8, 11–16, 19, 21–22 and 29–31 above;

50. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

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<sup>2</sup> <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

## Annex I

### **Common reporting tables for the electronic reporting of the information in the national inventory reports of anthropogenic emissions by sources and removals by sinks of greenhouse gases**

[English only]

The common reporting tables for the electronic reporting of the information in the national inventory reports of anthropogenic emissions by sources and removals by sinks of greenhouse gases are available at <https://unfccc.int/documents/311076>.

## Annex II\*

### Common tabular formats for the electronic reporting of the information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement

[English only]

#### 1. Structured summary: Description of selected indicators

<i>Indicator(s) selected to track progress<sup>a</sup></i>	<i>Description</i>
{Indicator}	<p>Information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate<sup>b</sup></p> <p>Updates in accordance with any recalculation of the GHG inventory, as appropriate<sup>b</sup></p> <p>Relation to NDC<sup>c</sup></p>

*Notes:* (1) Pursuant to para. 79 of the MPGs, each Party shall report the information referred to in paras. 65–78 of the MPGs in a narrative and common tabular format, as applicable. (2) A Party may amend the reporting format (e.g. Excel file) to remove specific rows in this table if the information to be provided in those rows is not applicable to the Party's NDC under Article 4 of the Paris Agreement, in accordance with the MPGs. (3) The Party could add rows for each additional selected indicator and related information.

<sup>a</sup> Each Party shall identify the indicator(s) that it has selected to track progress of its NDC (para. 65 of the MPGs).

<sup>b</sup> Each Party shall provide the information for each selected indicator for the reference point(s), level(s), baseline(s), base year(s) or starting point(s), and shall update the information in accordance with any recalculation of the GHG inventory, as appropriate (para. 67 of the MPGs).

<sup>c</sup> Each Party shall describe for each indicator identified how it is related to its NDC (para. 76(a) of the MPGs).

#### *Custom footnotes:*

*Documentation box:*

\* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.



**2. Structured summary: Definitions needed to understand NDC**

*Definitions<sup>a</sup>*

*Definition needed to understand each indicator:*

{Indicator}

*Any sector or category defined differently than in the national inventory report:*

{Sector}

{Category}

*Definition needed to understand mitigation co-benefits of adaptation actions and/or economic diversification plans:*

{Mitigation co-benefit(s)}

*Any other relevant definitions:*

{...}

*Notes:* (1) Pursuant to para. 79 of the MPGs, each Party shall report the information referred to in paras. 65–78 of the MPGs in a narrative and common tabular format, as applicable. (2) A Party may amend the reporting format (e.g. Excel file) to remove specific rows in this table if the information to be provided in those rows is not applicable to the Party’s NDC under Article 4 of the Paris Agreement, in accordance with the MPGs. (3) The Party could add rows for each additional sector, category, mitigation co-benefits of adaptation actions and/or economic diversification plans, indicator and any other relevant definitions.

<sup>a</sup> Each Party shall provide any definitions needed to understand its NDC under Article 4, including those related to each indicator identified in para. 65 of the MPGs, those related to any sectors or categories defined differently than in the national inventory report, or the mitigation co-benefits of adaptation actions and/or economic diversification plans (para. 73 of the MPGs).

*Custom footnotes:*

**Documentation box:**

**3. Structured summary: Methodologies and accounting approaches – consistency with Article 4, paragraphs 13 and 14, of the Paris Agreement and with decision 4/CMA.1**

<i>Reporting requirement</i>	<i>Description or reference to the relevant section of the BTR</i>
<i>For the first NDC under Article 4:<sup>a</sup></i>	
Accounting approach, including how it is consistent with Article 4, paragraphs 13–14, of the Paris Agreement (para. 71 of the MPGs)	
<i>For the second and subsequent NDC under Article 4, and optionally for the first NDC under Article 4:<sup>b</sup></i>	
Information on the accounting approach used is consistent with paragraphs 13–17 and annex II of decision 4/CMA.1 (para. 72 of the MPGs)	
Explain how the accounting for anthropogenic emissions and removals is in accordance with methodologies and common metrics assessed by the IPCC and in accordance with decision 18/CMA.1 (para. 1(a) of annex II to decision 4/CMA.1)	
Explain how consistency has been maintained between any GHG data and estimation methodologies used for accounting and the Party’s GHG inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (para. 2(b) of annex II to decision 4/CMA.1)	
Explain how overestimation or underestimation has been avoided for any projected emissions and removals used for accounting (para. 2(c) of annex II to decision 4/CMA.1)	
<i>For each NDC under Article 4:<sup>b</sup></i>	
<i>Accounting for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the IPCC and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement:</i>	
Each methodology and/or accounting approach used to assess the implementation and achievement of the target(s), as applicable (para. 74(a) of the MPGs)	
Each methodology and/or accounting approach used for the construction of any baseline, to the extent possible (para. 74(b) of the MPGs)	
If the methodology or accounting approach used for the indicator(s) in table 1 differ from those used to assess the implementation and achievement the target, describe each methodology or accounting approach used to generate the information generated for each indicator in table 4 (para. 74(c) of the MPGs)	
Any conditions and assumptions relevant to the achievement of the NDC under Article 4, as applicable and available (para. 75(i) of the MPGs)	
Key parameters, assumptions, definitions, data sources and models used, as applicable and available (para. 75(a) of the MPGs)	
IPCC Guidelines used, as applicable and available (para. 75(b) of the MPGs)	
Report the metrics used, as applicable and available (para. 75(c) of the MPGs)	

<i>Reporting requirement</i>	<i>Description or reference to the relevant section of the BTR</i>
For Parties whose NDC cannot be accounted for using methodologies covered by IPCC guidelines, provide information on their own methodology used, including for NDCs, pursuant to Article 4, paragraph 6, of the Paris Agreement, if applicable (para. 1(b) of annex II to decision 4/CMA.1)	
Provide information on methodologies used to track progress arising from the implementation of policies and measures, as appropriate (para. 1(d) of annex II to decision 4/CMA.1)	
Where applicable to its NDC, any sector-, category- or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, taking into account any relevant decision under the Convention, as applicable (para. 75(d) of the MPGs)	
For Parties that address emissions and subsequent removals from natural disturbances on managed lands, provide detailed information on the approach used and how it is consistent with relevant IPCC guidance, as appropriate, or indicate the relevant section of the national GHG inventory report containing that information (para. 1(e) of annex II to decision 4/CMA.1, para. 75(d)(i) of the MPGs)	
For Parties that account for emissions and removals from harvested wood products, provide detailed information on which IPCC approach has been used to estimate emissions and removals (para. 1(f) of annex II to decision 4/CMA.1, para. 75(d)(ii) of the MPGs)	
For Parties that address the effects of age-class structure in forests, provide detailed information on the approach used and how this is consistent with relevant IPCC guidance, as appropriate (para. 1(g) of annex II to decision 4/CMA.1, para. 75(d)(iii) of the MPGs)	
How the Party has drawn on existing methods and guidance established under the Convention and its related legal instruments, as appropriate, if applicable (para. 1(c) of annex II to decision 4/CMA.1)	
Any methodologies used to account for mitigation co-benefits of adaptation actions and/or economic diversification plans (para. 75(e) of the MPGs)	
Describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed related to Article 6 if relevant (para. 76(d) of the MPGs)	
Any other methodologies related to the NDC under Article 4 (para. 75(h) of the MPGs)	
<i>Ensuring methodological consistency, including on baselines, between the communication and implementation of NDCs (para. 12(b) of the decision 4/CMA.1):</i>	
Explain how consistency has been maintained in scope and coverage, definitions, data sources, metrics, assumptions and methodological approaches including on baselines, between the communication	

<i>Reporting requirement</i>	<i>Description or reference to the relevant section of the BTR</i>
and implementation of NDCs (para. 2(a) of annex II to decision 4/CMA.1)	
	<p>Explain how consistency has been maintained between any GHG data and estimation methodologies used for accounting and the Party's GHG inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (para. 2(b) of annex II to decision 4/CMA.1) and explain methodological inconsistencies with the Party's most recent national inventory report, if applicable (para. 76(c) of the MPGs)</p>
	<p><i>For Parties that apply technical changes to update reference points, reference levels or projections, the changes should reflect either of the following (para. 2(d) of annex II to decision 4/CMA.1):</i></p>
	<p>Technical changes related to technical corrections to the Party's inventory (para. 2(d)(i) of annex II to decision 4/CMA.1)</p>
	<p>Technical changes related to improvements in accuracy that maintain methodological consistency (para. 2(d)(ii) of annex II to decision 4/CMA.1)</p>
	<p>Explain how any methodological changes and technical updates made during the implementation of their NDC were transparently reported (para. 2(e) of annex II to decision 4/CMA.1)</p>
	<p><i>Striving to include all categories of anthropogenic emissions or removals in the NDC and, once a source, sink or activity is included, continuing to include it (para. 3 of annex II to decision 4/CMA.1):</i></p>
	<p>Explain how all categories of anthropogenic emissions and removals corresponding to their NDC were accounted for (para. 3(a) of annex II to decision 4/CMA.1)</p>
	<p>Explain how Party is striving to include all categories of anthropogenic emissions and removals in its NDC, and, once a source, sink or activity is included, continue to include it (para. 3(b) of annex II to decision 4/CMA.1)</p>
	<p>Provide an explanation of why any categories of anthropogenic emissions or removals are excluded (para. 4 of annex II to decision 4/CMA.1)</p>
	<p><i>Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC</i></p>
	<p>Provide information on any methodologies associated with any cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 (para. 75(f) of the MPGs)</p>
	<p>Provide information on how each cooperative approach promotes sustainable development, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)</p>

<i>Reporting requirement</i>	<i>Description or reference to the relevant section of the BTR</i>
Provide information on how each cooperative approach ensures environmental integrity consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	
Provide information on how each cooperative approach ensures transparency, including in governance, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	
Provide information on how each cooperative approach applies robust accounting to ensure, inter alia, the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	
Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) of the MPGs)	

*Notes:* (1) Pursuant to para. 79 of the MPGs, each Party shall report the information referred to in paras. 65–78 of the MPGs in a narrative and common tabular format, as applicable. (2) A Party may amend the reporting format (e.g. Excel file) to remove specific rows in this table if the information to be provided in those rows is not applicable to the Party's NDC under Article 4 of the Paris Agreement, in accordance with the MPGs.

<sup>a</sup> For the first NDC under Article 4, each Party shall clearly indicate and report its accounting approach, including how it is consistent with Article 4, paras. 13–14, of the Paris Agreement (para. 71 of the MPGs)

<sup>b</sup> For the second and subsequent NDC under Article 4, each Party shall provide information referred to in chapter III.B and C of the MPGs consistent with decision 4/CMA.1. Each Party shall clearly indicate how its reporting is consistent with decision 4/CMA.1 (para. 72 of the MPGs). Each Party may choose to provide information on accounting of its first NDC consistent with decision 4/CMA.1 (para. 71 of the MPGs).

***Custom footnotes:***

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

Indicator(s) selected to track progress of the NDC or portion of NDC under Article 4 of the Paris Agreement (paras. 65 and 77(a) of the MPGs):	Unit, as applicable	Reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate (paras. 67 and 77(a)(i) of the MPGs)	Implementation period of the NDC covering information for previous reporting years, as applicable, and the most recent year, including the end year or end of period (paras. 68 and 77(a)(ii–iii) of the MPGs)					Target level <sup>b</sup>	Target year or period	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (paras. 69–70 of the MPGs)
			Year 1	Year 2	...	...	...			
{Indicator}										
{Parties can add rows for each additional indicator and supporting information for each indicator, e.g. baseline values, baseline for the portion of NDC, target values, mitigation effects of policies and measures, etc.}										
Where applicable, total GHG emissions and removals consistent with the coverage of the NDC (para. 77(b) of the MPGs)										
Contribution from the LULUCF sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals, as applicable (para. 77(c) of the MPGs)										
Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 of the Paris Agreement, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of the NDC, shall provide (para. 77(d) of the MPGs):										
If applicable, an indicative multi-year emissions trajectory, trajectories or budget for its NDC implementation period (para. 7(a)(i), annex to decision 2/CMA.3)										
If applicable, multi-year emissions trajectory, trajectories or budget for its NDC implementation period that is consistent with the NDC (para. 7(b), annex to decision 2/CMA.3)										
Annual anthropogenic emissions by sources and removals by sinks covered by its NDC or, where applicable, from the emission or sink categories as identified by the host Party pursuant to paragraph 10 of annex to decision 2/CMA.3 (para. 23(a), annex to decision 2/CMA.3) (as part of para. 77 (d)(i) of the MPGs)										
Annual anthropogenic emissions by sources and removals by sinks covered by its NDC or, where applicable, from the										

	Reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate (paras. 67 and 77(a)(i) of the MPGs)	Implementation period of the NDC covering information for previous reporting years, as applicable, and the most recent year, including the end year or end of period (paras. 68 and 77(a)(ii–iii) of the MPGs)						Target level <sup>b</sup>	Target year or period	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (paras. 69–70 of the MPGs)
		Year 1	Year 2	...	...	...	End year			
portion of its NDC in accordance with paragraph 10, annex to decision 2/CMA.3 (para. 23(b), annex to decision 2/CMA.3)										
If applicable, annual level of the relevant non-GHG indicator that is being used by the Party to track progress towards the implementation and achievement of its NDC and was selected pursuant to paragraph 65, annex to decision 18/CMA.1 (para. 23(i), annex, decision 2/CMA.3)										
Annual quantity of ITMOs first transferred (para. 23(c), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)										
Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes, as appropriate (para. 23(d), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)										
Annual quantity of ITMOs used towards achievement of the NDC (para. 23(e), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)										
Net annual quantity of ITMOs resulting from paras. 23(c)-(e), annex to decision 2/CMA.3 (para. 23(f), annex to decision 2/CMA.3)										
If applicable, the cumulative amount of ITMOs, divided by the number of elapsed years in the NDC implementation period (para. 7(a)(ii), annex to decision 2/CMA.3)										
Total quantitative corresponding adjustments used to calculate the emissions balance referred to in para. 23(k)(i), annex to decision 2/CMA.3, in accordance with the Party's method for applying corresponding adjustments consistent with section III.B, annex to decision 2/CMA.3 (Application of corresponding adjustments) (para. 23(g), annex to decision 2/CMA.3)										
The cumulative information in respect of the annual information in para. 23(f), annex to decision 2/CMA.3, as applicable (para. 23(h), annex to decision 2/CMA.3)										
For metrics in tonnes of CO <sub>2</sub> eq. or non-GHG, an annual emissions balance consistent with chapter III.B (Application of corresponding adjustment), annex, decision 2/CMA.3 (para.										

	Unit, as applicable	Reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate (paras. 67 and 77(a)(i) of the MPGs)	Implementation period of the NDC covering information for previous reporting years, as applicable, and the most recent year, including the end year or end of period (paras. 68 and 77(a)(ii–iii) of the MPGs)					Target level <sup>b</sup>	Target year or period	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (paras. 69–70 of the MPGs)
			Year 1	Year 2	...	...	...			
23(k)(i), annex to decision 2/CMA.3 (as part of para. 77 (d)(ii) of the MPGs)										
For metrics in non-GHG, for each non-GHG metric determined by participating Parties, annual adjustments resulting in an annual adjusted indicator, consistent with para. 9 of chapter III.B (Corresponding adjustments), annex to decision 2/CMA.3, and future guidance to be adopted by the CMA (para. 23(k)(ii), annex to decision 2/CMA.3)										
Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) of the MPGs)										
<b>Assessment of the achievement of the Party's NDC under Article 4 of the Paris Agreement (para. 70 of the MPGs):</b>										
Restate the target of the Party's NDC:										
Information for reference point(s), level(s), baseline(s), base year(s), or starting point(s):										
Final information for the indicator for the target year/period, including the application of the necessary corresponding adjustments consistent with chapter III, annex, decision 2/CMA.3 (Corresponding adjustments) and consistent with future decisions from the CMA (para. 23(l), annex to decision 2/CMA.3):										
Comparison:										
Achievement of NDC: {yes/no, explanation}										

Notes: (1) Pursuant to para. 79 of the MPGs, each Party shall report the information referred to in paras. 65–78 of the MPGs in a narrative and common tabular format, as applicable. (2) A Party may amend the reporting format (e.g. Excel file) to remove specific rows in this table if the information to be provided in those rows is not applicable to the Party's NDC under Article 4 of the Paris Agreement, in accordance with the MPGs. (3) The Party could add rows for each additional selected indicator.

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

<sup>b</sup> Parties may provide information on conditional targets in a documentation box with references to the relevant page in their biennial transparency report.

**Custom footnotes:**

**Documentation box:**



**5. Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving a nationally determined contribution under Article 4 of the Paris Agreement<sup>a, b</sup>**

Name <sup>c</sup>	Description <sup>d, e, f</sup>	Objectives	Type of instrument <sup>g</sup>	Status <sup>h</sup>	Sector(s) affected <sup>i</sup>	Gases affected	Start year of implementation	Implementing entity or entities	Estimates of GHG emission reductions (kt CO <sub>2</sub> eq) <sup>j, k</sup>	
									Achieved	Expected

<sup>a</sup> Each Party shall provide information on actions, policies and measures that support the implementation and achievement of its NDC under Article 4 of the Paris Agreement, focusing on those that have the most significant impact on GHG emissions or removals and those impacting key categories in the national GHG inventory. This information shall be presented in narrative and tabular format (para. 80 of the MPGs).

<sup>b</sup> For each Party with an NDC under Article 4 of the Paris Agreement that consists of mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans consistent with Article 4, para. 7, information to be reported under paras. 80, 82 and 83 of the MPGs includes relevant information on policies and measures contributing to mitigation co-benefits resulting from adaptation actions or economic diversification plans (para. 84 of the MPGs).

<sup>c</sup> Parties may indicate whether a measure is included in the 'with measures' projections.

<sup>d</sup> Additional information may also be provided on the cost of the mitigation actions, non-GHG mitigation benefits, and how the mitigation action interacts with other mitigation actions, as appropriate (para. 83(a-c) of the MPGs).

<sup>e</sup> Parties should identify actions, policies and measures that influence GHG emissions from international transport (para. 88 of the MPGs).

<sup>f</sup> Parties should, to the extent possible, provide information about how actions, policies and measures are modifying longer-term trends in GHG emissions and removals (para. 89 of the MPGs).

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

<sup>h</sup> Parties shall, to the extent possible, use the following descriptive terms to report on status of implementation: planned, adopted or implemented (para. 82(e) of the MPGs).

<sup>i</sup> Parties shall, to the extent possible, provide information on sector(s) affected: energy, transport, industrial processes and product use, agriculture, LULUCF, waste management or other (paras. 81 and 82(f) of the MPGs).

<sup>j</sup> Each Party shall provide, to the extent possible, estimates of expected and achieved GHG emission reductions for its actions, policies and measures in the tabular format; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to report this information (para. 85 of the MPGs).

<sup>k</sup> To the extent available, each Party shall describe the methodologies and assumptions used to estimate the GHG emission reductions or removals due to each action, policy and measure. This information may be presented in an annex to the biennial transparency report (para. 86 of the MPGs).

**Custom footnotes:**

**Documentation box:**

**6. Summary of greenhouse gas emissions and removals in accordance with the common reporting table 10 emission trends – summary**

According to paragraph 91 of the MPGs, each Party that submits a stand-alone national inventory report shall provide a summary of its GHG emissions and removals. This information shall be provided for those reporting years corresponding to the Party’s most recent national inventory report, in a tabular format.

**7. Information on projections of greenhouse gas emissions and removals under a ‘with measures’ scenario<sup>a, b</sup>**

	<i>Most recent year in the Party’s national inventory report (kt CO<sub>2</sub> eq)<sup>c</sup></i>	<i>Projections of GHG emissions and removals (kt CO<sub>2</sub> eq)<sup>c</sup></i>		
	20XX	20X(0)(5)	20X(0)(5)	20X(0)(5)
<b>Sector<sup>d</sup></b>				
Energy				
Transport				
Industrial processes and product use				
Agriculture				
LULUCF				
Waste				
Other (specify)				
<b>Gas</b>				
CO <sub>2</sub> emissions including net CO <sub>2</sub> from LULUCF				
CO <sub>2</sub> emissions excluding net CO <sub>2</sub> from LULUCF				
CH <sub>4</sub> emissions including CH <sub>4</sub> from LULUCF				
CH <sub>4</sub> emissions excluding CH <sub>4</sub> from LULUCF				
N <sub>2</sub> O emissions including N <sub>2</sub> O from LULUCF				
N <sub>2</sub> O emissions excluding N <sub>2</sub> O from LULUCF				
HFCs				
PFCs				
SF <sub>6</sub>				
NF <sub>3</sub>				
Other (specify)				
<b>Total with LULUCF</b>				
<b>Total without LULUCF</b>				

<sup>a</sup> Each Party shall report projections pursuant to paras. 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections (para. 92 of the MPGs).

<sup>b</sup> Those developing country Parties that need flexibility in the light of their capacities with respect paras. 93–101 of the MPGs can instead report using a less detailed methodology or coverage (para. 102 of the MPGs).

<sup>c</sup> Projections shall begin from the most recent year in the Party’s national report and extend at least 15 years beyond the next year ending in zero or five; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement (para. 95 of the MPGs).

<sup>d</sup> In accordance with para. 82(f) of the MPGs.

**Custom footnotes:**

**Documentation box:**

**8. Information on projections of greenhouse gas emissions and removals under a ‘with additional measures’ scenario<sup>a, b</sup>**

	<i>Most recent year in the Party's national inventory report (kt CO<sub>2</sub> eq)<sup>c</sup></i>	<i>Projections of GHG emissions and removals (kt CO<sub>2</sub> eq)<sup>c</sup></i>		
	<i>20XX</i>	<i>20X(0)(5)</i>	<i>20X(0)(5)</i>	<i>20X(0)(5)</i>
<b>Sector<sup>d</sup></b>				
Energy				
Transport				
Industrial processes and product use				
Agriculture				
LULUCF				
Waste				
Other (specify)				
<b>Gas</b>				
CO <sub>2</sub> emissions including net CO <sub>2</sub> from LULUCF				
CO <sub>2</sub> emissions excluding net CO <sub>2</sub> from LULUCF				
CH <sub>4</sub> emissions including CH <sub>4</sub> from LULUCF				
CH <sub>4</sub> emissions excluding CH <sub>4</sub> from LULUCF				
N <sub>2</sub> O emissions including N <sub>2</sub> O from LULUCF				
N <sub>2</sub> O emissions excluding N <sub>2</sub> O from LULUCF				
HFCs				
PFCs				
SF <sub>6</sub>				
NF <sub>3</sub>				
Other (specify)				
<b>Total with LULUCF</b>				
<b>Total without LULUCF</b>				

<sup>a</sup> Each Party shall report projections pursuant to paras. 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections (para. 92 of the MPGs).

<sup>b</sup> Those developing country Parties that need flexibility in the light of their capacities with respect paras. 93–101 of the MPGs can instead report using a less detailed methodology or coverage (para. 102 of the MPGs).

<sup>c</sup> Projections shall begin from the most recent year in the Party's national report and extend at least 15 years beyond the next year ending in zero or five; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement (para. 95 of the MPGs).

<sup>d</sup> In accordance with para. 82(f) of the MPGs.

**Custom footnotes:**

<b>Documentation box:</b>
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**9. Information on projections of greenhouse gas emissions and removals under a ‘without measures’ scenario<sup>a, b</sup>**

	<i>Most recent year in the Party’s national inventory report (kt CO<sub>2</sub> eq)<sup>c</sup></i>	<i>Projections of GHG emissions and removals (kt CO<sub>2</sub> eq)<sup>c</sup></i>		
	<i>20XX</i>	<i>20X(0)(5)</i>	<i>20X(0)(5)</i>	<i>20X(0)(5)</i>
<b>Sector<sup>d</sup></b>				
Energy				
Transport				
Industrial processes and product use				
Agriculture				
LULUCF				
Waste				
Other (specify)				
<b>Gas</b>				
CO <sub>2</sub> emissions including net CO <sub>2</sub> from LULUCF				
CO <sub>2</sub> emissions excluding net CO <sub>2</sub> from LULUCF				
CH <sub>4</sub> emissions including CH <sub>4</sub> from LULUCF				
CH <sub>4</sub> emissions excluding CH <sub>4</sub> from LULUCF				
N <sub>2</sub> O emissions including N <sub>2</sub> O from LULUCF				
N <sub>2</sub> O emissions excluding N <sub>2</sub> O from LULUCF				
HFCs				
PFCs				
SF <sub>6</sub>				
NF <sub>3</sub>				
Other (specify)				
<b>Total with LULUCF</b>				
<b>Total without LULUCF</b>				

<sup>a</sup> Each Party shall report projections pursuant to paras. 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections (para. 92 of the MPGs).

<sup>b</sup> Those developing country Parties that need flexibility in the light of their capacities with respect paras. 93–101 of the MPGs can instead report using a less detailed methodology or coverage (para. 102 of the MPGs).

<sup>c</sup> Projections shall begin from the most recent year in the Party’s national report and extend at least 15 years beyond the next year ending in zero or five; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement (para. 95 of the MPGs).

<sup>d</sup> In accordance with para. 82(f) of the MPGs.

**Custom footnotes:**

**Documentation box:**

**10. Projections of key indicators<sup>a, b</sup>**

Key indicator(s) <sup>c</sup>	Unit, as applicable	Most recent year in the Party's national inventory report, or the most recent year for which data are available	Projections of key indicators <sup>d</sup>		
		20XX	20X(0)(5)	20X(0)(5)	20X(0)(5)
{Key indicator}					

*Note:* The Party could add rows for each additional key indicator.

<sup>a</sup> Each Party shall report projections pursuant to paras. 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections (para. 92 of the MPGs).

<sup>b</sup> Those developing country Parties that need flexibility in the light of their capacities with respect paras. 93–101 of the MPGs can instead report using a less detailed methodology or coverage (para. 102 of the MPGs).

<sup>c</sup> Each Party shall also provide projections of key indicators to determine progress towards its NDC under Article 4 of the Paris Agreement (para. 97 of the MPGs).

<sup>d</sup> Future years extended to at least 15 years beyond the next year ending in zero or five; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement (para. 95 of the MPGs).

**Custom footnotes:**

**Documentation box:**

**11. Key underlying assumptions and parameters used for projections<sup>a, b</sup>**

Key underlying assumptions and parameters <sup>c</sup>	Unit, as applicable	Most recent year in the Party's national inventory report, or the most recent year for which data are available	Projections of key underlying assumptions and parameters <sup>d</sup>		
		20XX	20X(0)(5)	20X(0)(5)	20X(0)(5)

{Key underlying assumption/parameter}

*Note:* The Party could add rows for each additional key underlying assumptions and parameters.

<sup>a</sup> Each Party shall report projections pursuant to paras. 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections (para. 92 of the MPGs).

<sup>b</sup> Those developing country Parties that need flexibility in the light of their capacities with respect to paragraphs 93–101 of the MPGs can instead report using a less detailed methodology or coverage (para. 102 of the MPGs).

<sup>c</sup> Information provided by each Party in describing the methodology used to develop the projections should include key underlying assumptions and parameters used for projections (e.g. gross domestic product growth rate/level, population growth rate/level) (para. 96(a) of the MPGs).

<sup>d</sup> Future years extended to at least 15 years beyond the next year ending in zero or five; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement (para. 95 of the MPGs).

**Custom footnotes:**

**Documentation box:**

**12. Information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures<sup>a</sup>**

<i>Sectors and activities associated with the response measures<sup>b</sup></i>	<i>Social and economic consequences of the response measures<sup>c</sup></i>	<i>Challenges in and barriers to addressing the consequences<sup>d</sup></i>	<i>Actions to address the consequences<sup>e</sup></i>
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<sup>a</sup> Each Party with an NDC under Article 4 that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits consistent with Article 4, para. 7, of the Paris Agreement shall provide the information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures (para. 78 of the MPGs).

<sup>b</sup> In accordance with para. 78(a) of the MPGs.

<sup>c</sup> In accordance with para. 78(b) of the MPGs.

<sup>d</sup> In accordance with para. 78(c) of the MPGs.

<sup>e</sup> In accordance with para. 78(d) of the MPGs.

**Custom footnotes:**

**Documentation box:**

## Appendix

### Reporting format for the description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates

#### Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates<sup>a</sup>

<i>Description</i>
Target(s) and description, including target type(s), as applicable <sup>b c</sup>
Target year(s) or period(s), and whether they are single-year or multi-year target(s), as applicable
Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s), as applicable
Time frame(s) and/or periods for implementation, as applicable
Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases, as applicable
Intention to use cooperative approaches that involve the use of ITMOs under Article 6 towards NDCs under Article 4 of the Paris Agreement, as applicable
Any updates or clarifications of previously reported information, as applicable <sup>d</sup>

*Note:* This table is to be used by Parties on a voluntary basis.

<sup>a</sup> Each Party shall provide a description of its NDC under Article 4, against which progress will be tracked. The information provided shall include required information, as applicable, including any updates to information previously provided (para. 64 of the MPGs).

<sup>b</sup> For example: economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other (para. 64(a) of the MPGs).

<sup>c</sup> Parties with both unconditional and conditional targets in their NDC may add a row to the table to describe conditional targets.

<sup>d</sup> For example: recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches (para. 64(g) of the MPGs).

#### Custom footnotes:

<b>Documentation box:</b>
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## Annex III

[English only]

### Common tabular formats for the electronic reporting of the information on financial, technology development and transfer and capacity-building support provided and mobilized, as well as support needed and received, under Articles 9–11 of the Paris Agreement

Table III.1

**Information on financial support provided under Article 9 of the Paris Agreement in year 20XX-3:<sup>a, b, c</sup> bilateral, regional and other channels**

Exchange rate used: \_\_\_\_\_

Recipient country or region <sup>c, d</sup>	Title of the project programme, activity or other <sup>c, e</sup>	Amount (climate-specific) <sup>c, f</sup>		Status <sup>c</sup>	Channel <sup>f</sup>	Funding source <sup>c</sup>	Financial instrument <sup>c, g</sup>	Type of support <sup>c</sup>	Sector <sup>c</sup>	Subsector <sup>c, h</sup>	Contribution to capacity-building objectives <sup>c, h</sup>	Contribution to technology development and transfer objectives <sup>c, h</sup>	Additional information <sup>c, h, i</sup>		
		Face value												Grant equivalent	
		Domestic currency	USD											Domestic currency	USD
Country				Disbursed	Bilateral	ODA	Grant	Adaptation	Energy			Insert 1 for Yes, 0 for No	Insert 1 for Yes, 0 for No		
Region <sup>l</sup>				Committed	Regional	OOF	Concessional loan	Mitigation	Transport			0 for No	0 for No		
Global					Multi-bilateral Other (specify) <sup>c</sup>	Other (specify) <sup>c</sup>	Non-concessional loan Equity Guarantee Insurance Other (specify) <sup>c</sup>	Cross-cutting <sup>g</sup>	Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify) <sup>c</sup>						

<sup>a</sup> Abbreviations: ODA = official development assistance, OOF = other official flows.  
<sup>b</sup> Notation keys: NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).  
<sup>c</sup> Note: Where financial support contributes to capacity-building and/or technology development and transfer objectives, information in shaded cells is automatically populated in the relevant CTF table on information on support for technology development and transfer provided under Article 10 of the Paris Agreement (table III.4) and/or information on capacity-building support provided under Article 11 of the Paris Agreement (table III.5).

<sup>a</sup> Relevant information, in tabular format, on bilateral and regional financial support provided for the previous two reporting years without overlapping with the previous reporting periods.

<sup>b</sup> Parties report in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

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<sup>d</sup> To the extent possible.

<sup>e</sup> If “other”, Parties should specify this information.

<sup>f</sup> The face value and, on a voluntary basis, the grant-equivalent value.

<sup>g</sup> Parties report, to the extent possible, the different amounts per financial instrument, if applicable and as available.

<sup>h</sup> As available.

<sup>i</sup> Report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation and as appropriate, support to activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

<sup>j</sup> The region should be reported if data at the country level are not available.

<sup>k</sup> This refers to funding for activities that have both mitigation and adaptation components. Parties report, to the extent possible, the different amounts of components, if applicable and as available.

...

***Custom footnotes***

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

Table III.2

**Information on financial support provided under Article 9 of the Paris Agreement in year 20XX-3:<sup>a, b, c</sup> multilateral channels**

Exchange rate used: \_\_\_\_\_

Institution <sup>f</sup>	Amount <sup>d</sup>												Recipient <sup>g, e</sup>	Title of the project, programme, activity or other <sup>c, e, g, h</sup>	Status	Channel <sup>i</sup>	Funding source <sup>e</sup>	Financial instrument <sup>i</sup>	Type of support <sup>e</sup>	Sector <sup>e</sup>	Subsector <sup>e</sup>	Contribution to capacity-building objectives <sup>e, g</sup>	Contribution to technology development and transfer objectives <sup>e, g</sup>	Additional information
	Inflows <sup>e</sup>						Outflows <sup>e</sup>																	
	Core/general <sup>e, f</sup>				Climate-specific				Climate-specific															
	Face value		Grant equivalent		Face value		Grant equivalent		Face value		Grant equivalent													
Domestic currency	USD	Domestic currency	USD	Domestic currency	USD	Domestic currency	USD	Domestic currency	USD	Domestic currency	USD													
Adaptation Fund													Country		Disbursed	Multilateral	ODA	Grant	Adaptation	Energy				
African Development Bank													Region/		Committed	Multi-	OOF	Concessional	Mitigation	Transport				
Asian Development Bank													Global		bilateral	Other	Non-concessional	Cross-cutting <sup>k</sup>	Industry					
Capacity-building Initiative for Transparency																(specify) <sup>k</sup>	Equity	Agriculture						
Climate Technology Centre and Network																Guarantee	Forestry							
European Bank for Reconstruction and Development																Insurance	Water and sanitation							
Global Environment Facility																Other	Cross-cutting							
Green Climate Fund																(specify) <sup>k</sup>	Other	(specify) <sup>k</sup>						
Inter-American Development Bank																								
International Finance Corporation																								
Least Developed Country Fund																								
Special Climate Change Fund																								
Trust Fund for Supplementary Activities																								
UNFCCC																								
United Nations Development Programme																								
United Nations Environment Programme																								
World Bank																								
Other (specify) <sup>k</sup>																								

Abbreviations: ODA = official development assistance, OOF = other official flows.

Notation keys: NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).

Note: Where financial support contributes to capacity-building and/or technology development and transfer objectives, information in shaded cells is automatically populated in relevant CTF on information on support for technology development and transfer provided under Article 10 of the Paris Agreement (table III.4) and/or information on capacity-building support provided under Article 11 of the Paris Agreement (table III.5).

<sup>a</sup> Relevant information, in a tabular format, for the previous two reporting years without overlapping with the previous reporting periods, on financial support provided through multilateral channels.

<sup>b</sup> Parties fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> The face value and, on a voluntary basis, the grant-equivalent value.

<sup>e</sup> As applicable.

<sup>f</sup> This refers to support to multilateral institutions that Parties cannot specify as being climate-specific.

<sup>g</sup> As available.

<sup>h</sup> If "other", Parties should specify this information.

<sup>i</sup> Parties report, to the extent possible, the different amounts per financial instrument, if applicable and as available.

<sup>j</sup> Region should be reported when data at country level are not available.

<sup>k</sup> This refers to funding for activities that have both mitigation and adaptation components. Parties report, to the extent possible, the different amounts of components, if applicable and as available.

<sup>1</sup> Report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation and as appropriate, support to activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

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***Custom footnotes***

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

Table III.3

**Information on financial support mobilized through public interventions under Article 9 of the Paris Agreement in 20XX-3<sup>a, b, c</sup>**

Exchange rate used: \_\_\_\_\_

Recipient <sup>c</sup>	Title of the project, programme, activity or other <sup>e, d</sup>	Channel	Amount mobilized <sup>e</sup>				Amount of resources used to mobilize the support <sup>c</sup>		Type of public intervention <sup>c, f</sup>	Type of support	Sector <sup>e</sup>	Subsector <sup>c</sup>	Additional information <sup>c, i</sup>
			Face value		Grant equivalent		Domestic currency	USD					
			Domestic currency	USD	Domestic currency	USD							
Country		Bilateral						Grant	Adaptation	Energy			
Region <sup>g</sup>		Regional						Concessional loan	Mitigation	Transport			
Global		Multilateral						Non-concessional loan	Cross-cutting <sup>h</sup>	Industry			
							Equity	Agriculture					
							Guarantee	Forestry					
							Insurance	Water and sanitation					
							Policy intervention	Cross-cutting					
							Capacity-building	Other					
							Technology development and transfer	(specify) <sup>d</sup>					
							Technical assistance						
							Other (specify) <sup>d</sup>						

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).

*Note:* Where financial support contributes to capacity-building and/or technology development and transfer objectives, information in shaded cells is automatically populated in relevant CTF on information on support for technology development and transfer provided under Article 10 of the Paris Agreement (table III.4) and/or information on capacity-building support provided under Article 11 of the Paris Agreement (table III.5).

<sup>a</sup> Relevant information, in textual and/or tabular format, for the previous two reporting years without overlapping with the previous reporting periods, on financial support mobilized through public interventions through bilateral, regional and multilateral channels, including the operating entities of the Financial Mechanism and entities of the Technology Mechanism, as applicable and to the extent possible.

<sup>b</sup> Parties fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> The face value and, on a voluntary basis, the grant-equivalent value, if applicable.

<sup>f</sup> Parties report, to the extent possible, the different amounts per financial instrument, if applicable and as available.

<sup>g</sup> Region should be reported when data at country level are not available.

<sup>h</sup> This refers to funding for activities that have both mitigation and adaptation components. Parties report, to the extent possible, the different amounts of components, if applicable and as available.

<sup>i</sup> Report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation and as appropriate, support to activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

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**Custom footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

Table III.4

**Information on support for technology development and transfer provided under Article 10 of the Paris Agreement<sup>a</sup>**

<i>Title<sup>b</sup></i>	<i>Recipient entity<sup>b</sup></i>	<i>Description and objectives<sup>b</sup></i>	<i>Type of support<sup>b</sup></i>	<i>Sector<sup>b</sup></i>	<i>Subsector<sup>b</sup></i>	<i>Type of technology<sup>b</sup></i>	<i>Status of measure or activity<sup>b</sup></i>	<i>Activity undertaken by<sup>b</sup></i>	<i>Additional information<sup>e</sup></i>
			Mitigation	Energy			Planned	Public sector	
			Adaptation	Transport			Ongoing	Private sector	
			Cross-cutting <sup>d</sup>	Industry			Completed	Public and private sector	
				Agriculture					
				Forestry					
				Water and sanitation					
				Cross-cutting					
				Other (specify) <sup>c</sup>					

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).

<sup>a</sup> Quantitative and/or qualitative information in common tabular format on measures or activities related to support for technology development and transfer implemented or planned since their previous BTR, to the extent possible and as relevant.

<sup>b</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>c</sup> If “other”, Parties should specify this information.

<sup>d</sup> This refers to activities that have both mitigation and adaptation components.

<sup>e</sup> Report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation and as appropriate, support to activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

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**Custom footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

Table III.5

**Information on capacity-building support provided under Article 11 of the Paris Agreement<sup>a</sup>**

<i>Title<sup>b</sup></i>	<i>Recipient entity<sup>b</sup></i>	<i>Description and objectives<sup>b</sup></i>	<i>Type of support<sup>b</sup></i>	<i>Status of measure or activity<sup>b</sup></i>	<i>Additional information<sup>d</sup></i>
			Adaptation	Planned	
			Mitigation	Ongoing	
			Cross-cutting <sup>c</sup>	Completed	

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).

<sup>a</sup> Quantitative and/or qualitative information in common tabular format on measures or activities related to capacity-building support implemented or planned since their previous report, to the extent possible and as relevant.

<sup>b</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>c</sup> This refers to activities that have both mitigation and adaptation components.

<sup>d</sup> Report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation and as appropriate, support to activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

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**Custom footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

Table III.6

**Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement<sup>a, b</sup>**

Exchange rate used: \_\_\_\_\_

Sector <sup>c</sup>	Subsector <sup>c</sup>	Title of activity, programme, project or other <sup>c, d</sup>	Estimated amount (climate-specific) <sup>c</sup>		Expected time frame <sup>c</sup>	Expected financial instrument <sup>c</sup>	Type of support <sup>c</sup>	Contribution to technology development and transfer objectives <sup>c</sup>	Contribution to capacity-building objectives <sup>c</sup>	Whether the activity is anchored in a national strategy and/or an NDC <sup>c</sup>	Expected use, impact and estimated results <sup>c</sup>	Additional information <sup>f</sup>
			Domestic currency	USD								
Energy						Grant	Adaptation	Insert 1 for Yes, 0 for No	Insert 1 for Yes, 0 for No	Insert 1 for Yes, 0 for No		
Transport						Concessional loan	Mitigation					
Industry						Non-concessional loan	Cross-cutting <sup>e</sup>					
Agriculture												
Forestry												
Water and sanitation						Equity						
Cross-cutting						Guarantee						
Other (specify) <sup>d</sup>						Insurance						
						Other (specify) <sup>d</sup>						

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).

<sup>a</sup> Developing country Parties should provide, in a common tabular format, information on financial support needed, to the extent possible, as available and as applicable.

<sup>b</sup> Parties include information on support needed from the reporting year of the BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> This refers to funding for activities that have both mitigation and adaptation components.

<sup>f</sup> Report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation and as appropriate, support to activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

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**Custom footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.



Table III.7

**Information on financial support received by developing country Parties under Article 9 of the Paris Agreement<sup>a, b</sup>**

Exchange rate used: \_\_\_\_\_

Title of activity, programme, project or other <sup>c, d</sup>	Programme/ project description <sup>c</sup>	Channel <sup>c</sup>	Recipient entity <sup>c</sup>	Implementing entity <sup>c</sup>	Amount received (climate-specific) <sup>c</sup>		Time frame <sup>c</sup>	Financial instrument <sup>c</sup>	Status <sup>c</sup>	Type of support <sup>c</sup>	Sector <sup>c</sup>	Subsector <sup>c</sup>	Contribution to technology development and transfer objectives <sup>c</sup>	Contribution to capacity-building objectives <sup>c</sup>	Status of activity <sup>c</sup>	Use, impact and results <sup>c</sup>	Additional information <sup>f</sup>
					Domestic currency	USD							Insert 1 for Yes, 0 for No	Insert 1 for Yes, 0 for No	Planned	Ongoing	Completed
		Multilateral						Grant	Committed	Adaptation	Energy		Insert 1 for Yes, 0 for No	Insert 1 for Yes, 0 for No	Planned		
		Bilateral						Concessional loan	Received	Mitigation	Transport				Ongoing		
		Regional						Non-concessional loan		Cross-cutting <sup>e</sup>	Industry				Completed		
		Other (specify) <sup>d</sup>						Equity			Agriculture						
								Guarantee			Forestry						
								Insurance			Water and sanitation						
								Other (specify) <sup>d</sup>			Cross-cutting						
											Other (specify) <sup>d</sup>						

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).

<sup>a</sup> Developing country Parties should provide, in common tabular format, information on financial support received, to the extent possible, as available and as applicable.

<sup>b</sup> Parties include information on support received, ongoing or planned since the previous BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If "other", Parties should specify this information.

<sup>e</sup> This refers to funding for activities that have both mitigation and adaptation components.

<sup>f</sup> Report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation and as appropriate, support to activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

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**Custom footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

Table III.8

**Information on technology development and transfer support needed by developing country Parties under Article 10 of the Paris Agreement<sup>a, b</sup>**

<i>Sector<sup>c</sup></i>	<i>Subsector<sup>c</sup></i>	<i>Title of activity, programme, project or other<sup>c, d</sup></i>	<i>Programme/project description<sup>c</sup></i>	<i>Type of support<sup>c</sup></i>	<i>Type of technology<sup>c</sup></i>	<i>Expected time frame<sup>c</sup></i>	<i>Expected use, impact and estimated results<sup>c</sup></i>	<i>Additional information<sup>f</sup></i>
Energy				Mitigation				
Transport				Adaptation				
Industry				Cross-cutting <sup>e</sup>				
Agriculture								
Forestry								
Water and sanitation								
Cross-cutting								
Other (specify) <sup>d</sup>								

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).

<sup>a</sup> Developing country Parties should provide, in a common tabular format, information on technology development and transfer support needed, to the extent possible, as available and as applicable.

<sup>b</sup> Parties include information on support needed from the reporting year of the BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> This refers to activities that have both mitigation and adaptation components.

<sup>f</sup> Report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation and as appropriate, support to activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

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**Custom footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

Table III.9

**Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement<sup>a, b</sup>**

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

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).

<sup>a</sup> Developing country Parties should provide, in common tabular format, information on technology development and transfer support received, to the extent possible, as available and as applicable.

<sup>b</sup> Parties include information on support received, ongoing or planned since the previous BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> This refers to activities that have both mitigation and adaptation components.

<sup>f</sup> Report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation and as appropriate, support to activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

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**Custom footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

Table III.10

**Information on capacity-building support needed by developing country Parties under Article 11 of the Paris Agreement<sup>a, b</sup>**

<i>Sector<sup>c, d</sup></i>	<i>Subsector<sup>c</sup></i>	<i>Title of activity, programme, project or other<sup>c, d</sup></i>	<i>Programme/project description<sup>c</sup></i>	<i>Type of support<sup>c</sup></i>	<i>Expected time frame<sup>b</sup></i>	<i>Expected use, impact and estimated results<sup>b</sup></i>	<i>Additional information<sup>f</sup></i>
Energy				Mitigation			
Transport				Adaptation			
Industry				Cross-cutting <sup>e</sup>			
Agriculture							
Forestry							
Water and sanitation							
Cross-cutting							
Other (specify) <sup>d</sup>							

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).

<sup>a</sup> Developing country Parties should provide, in common tabular format, information on capacity-building support needed, to the extent possible, as available and as applicable.

<sup>b</sup> Parties include information on support needed from the reporting year of the BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> This refers to activities that have both mitigation and adaptation components.

<sup>f</sup> Report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation and as appropriate, support to activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

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**Custom footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

Table III.11

**Information on capacity-building support received by developing country Parties under Article 11 of the Paris Agreement<sup>a, b</sup>**

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

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).

<sup>a</sup> Developing country Parties should provide, in common tabular format, information on capacity-building support received, to the extent possible, as available and as applicable.

<sup>b</sup> Parties include information on support received, ongoing or planned since the previous BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

<sup>e</sup> This refers to activities that have both mitigation and adaptation components

<sup>f</sup> Report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation and as appropriate, support to activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change.

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**Custom footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

Table III.12

**Information on support needed by developing country Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building<sup>a, b</sup>**

Exchange rate used: \_\_\_\_\_

<i>Title of activity, programme, project or other<sup>c, d</sup></i>	<i>Objectives and description<sup>c</sup></i>	<i>Expected time frame<sup>c</sup></i>	<i>Recipient entity<sup>c</sup></i>	<i>Channel<sup>c</sup></i>	<i>Amount<sup>c</sup></i>		<i>Status of activity<sup>c</sup></i>	<i>Expected use, impact and estimated results<sup>c</sup></i>	<i>Additional information</i>
					<i>Domestic currency</i>	<i>USD</i>			
				Multilateral			Planned		
				Bilateral			Ongoing		
				Regional			Completed		
				Other (specify) <sup>d</sup>					

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).

<sup>a</sup> Developing country Parties should provide, in common tabular format, summary information on support needed for implementing Article 13 and transparency-related activities, including for transparency-related capacity-building, to the extent possible and as applicable.

<sup>b</sup> Parties include information on support needed from the reporting year of the BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR.

<sup>d</sup> If “other”, Parties should specify this information.

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**Custom footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

Table III.13

**Information on support received by developing country Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building<sup>a, b</sup>**

Exchange rate used: \_\_\_\_\_

Title of activity, programme, project or other <sup>c, d</sup>	Objectives and description <sup>c</sup>	Time frame <sup>c</sup>	Recipient entity <sup>c</sup>	Channel <sup>c</sup>	Amount <sup>c</sup>		Status of activity <sup>c</sup>	Use, impact and estimated results <sup>c</sup>	Additional information
					Domestic currency	USD			
				Multilateral			Planned		
				Bilateral			Ongoing		
				Regional			Completed		
				Other (specify) <sup>d</sup>					

*Notation keys:* NA = not applicable; UA = information not available at the time of reporting; NR = not reported (to indicate the voluntary character of the information).

<sup>a</sup> Developing country Parties should provide, in common tabular format, summary information on support received for implementing Article 13 and transparency-related activities, including for transparency-related capacity-building, to the extent possible and as applicable.

<sup>b</sup> Parties include information on support received, ongoing or planned since the previous BTR.

<sup>c</sup> Parties provide the underlying assumptions, definitions and methodologies, as applicable, used to identify and/or report this reporting parameter in the respective section of the BTR

<sup>d</sup> If “other”, Parties should specify this information.

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**Custom footnotes**

The underlying assumptions, definitions and methodologies of the information in this CTF is available at link/page number of the BTR.

## Annex IV\*

**Outline of the biennial transparency report, pursuant to the 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)<sup>1</sup>**

[English only]

## Overview chapter

**I. National inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases<sup>2</sup> (paras. 17–58 of the MPGs)<sup>3</sup>**

**II. Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement (paras. 59–103 of the MPGs)<sup>4</sup>**

A. National circumstances and institutional arrangements (paras. 59–63 of the MPGs)

B. Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates (para. 64 of the MPGs)

C. Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement (paras. 65–79 of the MPGs)<sup>5</sup>

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 of the MPGs)

E. Summary of greenhouse gas emissions and removals (para. 91 of the MPGs)<sup>6</sup>

F. Projections of greenhouse gas emissions and removals, as applicable (paras. 92–102 of the MPGs)<sup>7</sup>

G. Other information (para. 103 of the MPGs)

**III. Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement<sup>8</sup>**

A. National circumstances, institutional arrangements and legal frameworks (para. 106 of the MPGs)

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\* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

<sup>1</sup> Use of the outline by Parties is as per para. 2 of decision 5/CMA.3.

<sup>2</sup> Including common reporting tables and the national inventory document, pursuant to the annex to decision 18/CMA.1.

<sup>3</sup> The applicable flexibility provisions for those developing country Parties that need them in the light of their capacities are set out in paras. 25, 29, 32, 34, 35, 48, 57 and 58 of the MPGs.

<sup>4</sup> The applicable flexibility provisions for those developing country Parties that need them in the light of their capacities are set out in paras. 85, 92, 95 and 102 of the MPGs.

<sup>5</sup> Pursuant to para. 77(d) of the annex to decision 18/CMA.1, such information is subject to relevant decisions adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement on Article 6 of the Paris Agreement.

<sup>6</sup> This only applies to Parties that submit a stand-alone national inventory report.

<sup>7</sup> Those developing countries that need flexibility in the light of their capacities are encouraged to report these projections.

<sup>8</sup> Information relevant to this chapter is outlined in paras. 13–14 of the MPGs, as applicable.



- B. Impacts, risks and vulnerabilities, as appropriate (para. 107 of the MPGs)
- C. Adaptation priorities and barriers (para. 108 of the MPGs)
- D. Adaptation strategies, policies, plans, goals and actions to integrate adaptation into national policies and strategies (para. 109 of the MPGs)
- E. Progress on implementation of adaptation (paras. 110–111 of the MPGs)
- F. Monitoring and evaluation of adaptation actions and processes (paras. 112–114 of the MPGs)
- G. Information related to averting, minimizing and addressing loss and damage associated with climate change impacts (para. 115 of the MPGs)
- H. Cooperation, good practices, experience and lessons learned (para. 116 of the MPGs)
- I. Any other information related to climate change impacts and adaptation under Article 7 of the Paris Agreement (para. 117 of the MPGs)<sup>9</sup>

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

- A. National circumstances and institutional arrangements (paras. 119–120 of the MPGs)
- B. Underlying assumptions, definitions and methodologies (paras. 121–122 of the MPGs)
- C. Information on financial support provided and mobilized under Article 9 of the Paris Agreement (paras. 123–125 of the MPGs)
- D. Information on support for technology development and transfer provided under Article 10 of the Paris Agreement (paras. 126–127 of the MPGs)
- E. Information on capacity-building support provided under Article 11 of the Paris Agreement (paras. 128–129 of the MPGs)

**V. Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement**

- A. National circumstances, institutional arrangements and country-driven strategies (para. 130 of the MPGs)
- B. Underlying assumptions, definitions and methodologies (para. 131 of the MPGs)
- C. Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement (paras. 132–133 of the MPGs)
- D. Information on financial support received by developing country Parties under Article 9 of the Paris Agreement (para. 134 of the MPGs)
- E. Information on technology development and transfer support needed by developing country Parties under Article 10 of the Paris Agreement (paras. 135–136 of the MPGs)
- F. Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement (paras. 137–138 of the MPGs)
- G. Information on capacity-building support needed by developing country Parties under Article 11 of the Paris Agreement (paras. 139–140 of the MPGs)

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<sup>9</sup> This information can also include clarification on the linkages between information related to climate change impacts and adaptation under Article 7 of the Paris Agreement reported in the biennial transparency report and that reported in the (optional) adaptation communication, if submitted.

H. Information on capacity-building support received by developing country Parties under Article 11 of the Paris Agreement (paras. 141–142 of the MPGs)

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 of the MPGs)<sup>10</sup>

**VI. Information to be reported when national communications and biennial transparency reports are submitted jointly every four years<sup>11</sup>**

- A. Vulnerability assessment, climate change impacts and adaptation measures<sup>12</sup>
- B. Research and systematic observation
- C. Education, training and public awareness

**VII. Information on flexibility<sup>13</sup>**

Indication of (1) reporting provisions to which self-determined flexibility is applied, (2) capacity constraints in relation to the application of flexibility and (3) self-determined estimated time frames for improvements in relation to those capacity constraints (para. 6 of the MPGs)<sup>14</sup>

**VIII. Improvements in reporting over time<sup>15</sup>**

- 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) of the MPGs)
- B. How the Party is addressing or intends to address areas of improvement as referred to in paragraph 7(a) of the MPGs (para. 7(b) of the MPGs)
- C. Areas of improvement that are related to the flexibility provisions used<sup>16</sup> (para. 7(c) of the MPGs)
- D. Reporting-related capacity-building support needs identified, including those referred to in chapter VI 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) of the MPGs)
- 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 of the MPGs)

<sup>10</sup> Parties may wish to report information on support needed for implementing the enhanced transparency framework and for capacity-building in a separate chapter of the biennial transparency report as per para. 2 of decision 5/CMA.3.

<sup>11</sup> As per decision 1/CP.24, para. 43.

<sup>12</sup> This chapter is not necessary if relevant information is reported in section IV of the biennial transparency report.

<sup>13</sup> Applicable only to developing country Parties that need flexibility in the light of their capacities.

<sup>14</sup> Developing country Parties that need flexibility in the light of their national capacities may elect to report information on the specific flexibility provisions applied in the overview chapter of the biennial transparency report and/or integrate this information into the chapters relevant to where specific flexibility provisions have been applied. Parties may also elect to include on a voluntary basis a summary table on the specific flexibility provisions applied.

<sup>15</sup> All Parties may report information on areas of improvement in relation to their reporting, pursuant to chaps. III–VI of the MPGs, in this chapter and/or in chapters relevant to where specific areas of improvement have been identified.

<sup>16</sup> 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.

**IX. 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 as outlined in the annex to decision 18/CMA.1**

**Annex I: Technical annexes for REDD+,<sup>17</sup> as applicable**

**Annex II: Common reporting tables for the electronic reporting of the national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases**

**Annex III: Common tabular formats for the electronic reporting of:**

- Information necessary to track progress in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement
- Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement
- Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement

**Annex IV: Information in relation to the Party's participation in cooperative approaches, as applicable<sup>18</sup>**

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<sup>17</sup> Reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks (decision 1/CP.16, para. 70).

<sup>18</sup> Guided by the outcome of decision 2/CMA.3.

**Annex V\*****Outline of the national inventory document, pursuant to the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement<sup>1</sup>**

[English only]

**EXECUTIVE SUMMARY**

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

ES.2. Summary of trends related to national emissions and removals

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

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

ES.5. Key category analysis (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 25 of the MPGs)

ES.6. Improvements introduced (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

**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 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 (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 25 of the MPGs)

1.5. Brief general description of QA/QC plan and implementation (related to non-mandatory provisions as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

1.6. General uncertainty assessment, including data pertaining to the overall uncertainty of inventory totals (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

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\* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

<sup>1</sup> Use of the outline by Parties is as per para. 2 of decision 5/CMA.3.

1.7. General assessment of completeness (related to a non-mandatory provision as per para. 30 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 32 of the MPGs)

1.7.1. Information on completeness (including information on non-reported categories or any methodological or data gaps in the inventory) (related to a non-mandatory provision as per para. 30 of the MPGs)

1.7.2. Description of insignificant categories, if applicable (related to a non-mandatory provision as per para. 32 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 32 of the MPGs)

1.7.3. Total aggregate emissions considered insignificant, if applicable (related to a non-mandatory provision as per para. 32 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 32 of the MPGs)

1.8. Metrics (related to a non-mandatory provision as per para. 37 of the MPGs)

1.9. Summary of any flexibility applied (i.e. by developing country Parties that need it in the light of their capacities as per paras. 4–6 of the MPGs)<sup>2</sup>

## **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 1)<sup>3</sup>**

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

3.2. Fuel combustion (CRT 1.A), including detailed information on:

3.2.1. Comparison of the sectoral approach with the reference approach (related to a non-mandatory provision as per para. 36 of the MPGs)

3.2.2. International bunker fuels (related to a non-mandatory provision as per para. 53 of the MPGs)

3.2.3. Feedstocks and non-energy use of fuels (related to a non-mandatory provision as per para. 54 of the MPGs)

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

<sup>2</sup> Developing country Parties that need flexibility in the light of their national capacities may elect either to report the information on specific flexibility provisions applied in a separate chapter and/or to integrate this information into sectoral chapters relevant to where specific flexibility provisions have been applied. Parties may also elect to include on a voluntary basis a summary table on the specific flexibility provisions applied.

<sup>3</sup> Parties may elect to use the disaggregated outline presented below or the generic, less detailed sector outline presented for other sectors.

selection, information on carbon dioxide capture, any specific methodological issues (e.g. description of national methods and models))

3.2.4.3. Description of any flexibility applied (i.e. by those developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>4</sup>

3.2.4.4. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

3.2.4.5. Category-specific QA/QC and verification, if applicable (related to non-mandatory provisions as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

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 impacts on emission trends

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 (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

3.3. Fugitive emissions from solid fuels and oil and natural gas and other emissions from energy production (CRT 1.B)

3.4. Category (CRT category number)

3.4.1. Category description (e.g. characteristics of sources)

3.4.2. 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, any specific methodological issues (e.g. description of national methods and models))

3.4.3. Description of any flexibility applied (i.e. by those developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>5</sup>

3.4.4. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

3.4.5. Category-specific QA/QC and verification, if applicable (related to non-mandatory provisions as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

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

3.4.7. Category-specific planned improvements, if applicable (e.g. methodologies,

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<sup>4</sup> As footnote 2 above.

<sup>5</sup> As footnote 2 above.

activity data, emission factors), including tracking of those identified in the review process (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

3.5. Carbon dioxide transport and storage (CRT 1.C)

3.6. Category (CRT category number)

3.6.1. Category description (e.g. characteristics of sources)

3.6.2. 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))

3.6.3. Description of any flexibility applied (i.e. by those developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>6</sup>

3.6.4. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

3.6.5. Category-specific QA/QC and verification, if applicable (related to non-mandatory provisions as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

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

3.6.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including tracking of those identified in the review process (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

#### **Chapter 4: Industrial processes and product use (CRT sector 2)**

4.1. Overview of the 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 carbon dioxide capture, any specific methodological issues (e.g. description of national methods and models))

4.2.3. Description of any flexibility applied (i.e. by developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>7</sup>

4.2.4. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of

<sup>6</sup> As footnote 2 above.

<sup>7</sup> As footnote 2 above.

the MPGs)

4.2.5. Category-specific QA/QC and verification, if applicable (related to non-mandatory provisions as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

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

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 (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

### **Chapter 5: Agriculture (CRT sector 3)**

5.1. Overview of the 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 any flexibility applied (i.e. by those developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>8</sup>

5.2.4. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

5.2.5. Category-specific QA/QC and verification, if applicable (related to a non-mandatory provision as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

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

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 (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

### **Chapter 6: Land use, land-use change and forestry (CRT sector 4)**

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

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<sup>8</sup> As footnote 2 above.



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 harvested wood products

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. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

6.4.4. Description of any flexibility applied (i.e. by developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>9</sup>

6.4.5. Category-specific QA/QC and verification, if applicable (related to a non-mandatory provision as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

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

6.4.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including those in response to the review process (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

## **Chapter 7: Waste (CRT sector 5)**

7.1. Overview of the 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. Uncertainty assessment and time-series consistency (flexibility provided to

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<sup>9</sup> As footnote 2 above.

those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

7.2.4. Description of any flexibility applied (i.e. by developing country Parties that need flexibility in the light of their capacities as per paras. 4–6 of the MPGs)<sup>10</sup>

7.2.5. Category-specific QA/QC and verification, if applicable (related to a non-mandatory provision as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

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 (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

#### **Chapter 8: Other (CRT sector 6) (if applicable)**

#### **Chapter 9: Indirect carbon dioxide and nitrous oxide emissions (related to non-mandatory provisions as per para. 52 of the MPGs)**

9.1. Description of sources of indirect emissions in the 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. Uncertainty assessment and time-series consistency (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)

9.4. Category-specific QA/QC and verification, if applicable (related to a non-mandatory provision as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)

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

9.6. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including tracking of those identified in the review process (related to a non-mandatory provision as per para. 7 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c) of the MPGs)

#### **Chapter 10: Recalculations and improvements**

10.1. Explanations and justifications for recalculations, including in response to the review process

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<sup>10</sup> As footnote 2 above.

10.2. Implications for emission and removal levels

10.3. Implications for emission and removal trends, including time-series consistency

10.4. Areas of improvement and/or capacity-building in response to the review process (related to non-mandatory provisions as per para. 7(a) and (d) of the MPGs)

10.5. Areas of improvement and/or capacity-building related to the flexibility provisions applied with self-determined estimated time frames for improvements (related to non-mandatory provisions as per para. 7(c–d) of the MPGs)

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

##### **Annex I: Key categories (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 25 of the MPGs)**

- Description of the approach used for identifying key categories, if different from the IPCC tier 1 approach
- Information on the level of disaggregation
- Tables 4.2–4.3 of volume 1 of the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*, including and excluding LULUCF

##### **Annex II: Uncertainty assessment (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29 of the MPGs)**

- Description of methodology used for identifying uncertainties
- Table 3.3 of volume 1 of the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*

##### **Annex III: Detailed description of the reference approach (including inputs to the reference approach such as the national energy balance) and the results of the comparison of national estimates of emissions with those obtained using the reference approach (related to a non-mandatory provision as per para. 36 of the MPGs)**

##### **Annex IV: QA/QC plan (related to a non-mandatory provision as per para. 35 of the MPGs, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35 of the MPGs)**

##### **Annex V: Any additional information, as applicable, including detailed methodological descriptions of source or sink categories and the national emission balance**

##### **Annex VI: Common reporting tables**

#### **References**

**Annex VI\*****Outline of the technical expert review report, pursuant to the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement**

[English only]

**Abbreviations and acronyms****I. Introduction and summary**

- A. Introduction
- B. Scope
- C. Summary
- D. Information provided by the Party in regard to decision 18/CMA.1, annex, paragraphs 143–145

**II. Technical review of the information reported (para. 187 of the MPGs)**

- 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 the MPGs, taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement (para. 146(a) of the MPGs)
  - 1. National inventory of anthropogenic emissions by sources and removals by sinks of greenhouse gases (para. 150(a) of the MPGs)
  - 2. Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement (para. 150(b) of the MPGs)
  - 3. Information on financial, technology development and transfer and capacity-building support provided under Articles 9–11 of the Paris Agreement (para. 150(c) of the MPGs)<sup>1</sup>
- B. Consideration of the Party's implementation and achievement of its nationally determined contribution under Article 4 of the Paris Agreement (para. 146(b) of the MPGs)
- C. Consideration of the Party's support provided, as relevant (para. 146(c) of the MPGs)
- D. Identification of areas of improvement for the Party related to implementation of Article 13 of the Paris Agreement (para. 146(d) of the MPGs)
- E. For those developing country Parties that need it in the light of their capacities, assistance in identifying capacity-building needs (para. 146(e) of the MPGs)
- F. Possible linkages with information relating to Article 6 of the Paris Agreement<sup>2</sup>

**III. Conclusions and recommendations<sup>3</sup>****Annex**

Documents and information used during the review

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\* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

<sup>1</sup> Information submitted by other Parties that provide support, as referred to in Article 9, para. 2, of the Paris Agreement, may undergo a technical expert review at the Party's discretion.

<sup>2</sup> Guided by the outcome of decision 2/CMA.3.

<sup>3</sup> The chapter of conclusions and recommendations could include information on recommendations identified by the technical expert review teams in the previous reviews that the Party has not addressed.

## Annex VII\*

### Training programme for technical experts participating in the technical expert review of biennial transparency reports

[English only]

#### A. General

1. The aim of the courses forming part of the training programme is to train technical experts participating in the technical expert review under the enhanced transparency framework under the Paris Agreement.
2. The courses incorporate the corresponding provisions in the MPGs relating to flexibility.

#### B. Availability

3. The training programme will be available to experts included on the UNFCCC roster of experts.
4. All courses will be available online all year round, with an option to download them.

#### C. Examinations

5. All courses will have an examination.
6. Examination procedures will be standardized, objective and transparent.
7. Examinations will be offered either online or in person. When participants attend an in-person training seminar, the examination may take place during that seminar. Other arrangements for examinations may also be made, provided that the examinations take place under the supervision of the secretariat.
8. Experts who have already participated in training programmes and related technical reviews under the measurement, reporting and verification arrangements under the Convention do not need to take examinations for courses under the training programme for technical experts participating in the technical expert review of BTRs that cover the same information as courses taken previously, taking into account their knowledge and experience.

#### D. Instructed courses

9. Once a year, online training courses facilitated by instructor(s) will be available. In-person training seminars will also be available. Additional regional training seminars targeted at technical experts from developing country Parties, particularly the least developed countries and small island developing States, may be organized.

#### E. Courses of the training programme

10. The following courses relating to information specified in paragraph 150 of the MPGs will be developed:
  - (a) General and cross-cutting aspects for the technical expert review under the enhanced transparency framework under the Paris Agreement (this course should take into account, inter alia, para. 149 of the MPGs);

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\* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

(b) Technical review of national inventory reports of anthropogenic emissions by sources and removals by sinks of greenhouse gases, reported in accordance with chapter II of the annex to decision 18/CMA.1:

- (i) General guidance and cross-cutting issues;
- (ii) Courses pertaining to the greenhouse gas inventory sectors referred to in the MPGs:
  - a. Energy;
  - b. Industrial processes and product use;
  - c. Agriculture;
  - d. Land use, land-use change and forestry;
  - e. Waste;

(c) Technical review of the information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement reported in accordance with chapter III of the annex to decision 18/CMA.1 (including the information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures for nationally determined contributions that consist of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits, and also including information in relation to a Party's participation in cooperative approaches, as applicable);

(d) Technical review of the information on financial, technology development and transfer and capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement reported in accordance with chapter V of the annex to decision 18/CMA.1.

## Abbreviations and acronyms

BTR	biennial transparency report
CH <sub>4</sub>	methane
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CO <sub>2</sub>	carbon dioxide
CO <sub>2</sub> eq	carbon dioxide equivalent
CRT	common reporting table
CTF	common tabular format
GHG	greenhouse gas
HFC	hydrofluorocarbon
IPCC	Intergovernmental Panel on Climate Change
ITMO	internationally transferred mitigation outcome
LULUCF	land use, land-use change and forestry
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement
N <sub>2</sub> O	nitrous oxide
NDC	nationally determined contribution
NF <sub>3</sub>	nitrogen trifluoride
ODA	official development assistance
OOF	other official flows
PFC	perfluorocarbon
QA/QC	quality assurance/quality control
REDD+	reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks (decision 1/CP.16, para. 70)
SF <sub>6</sub>	sulfur hexafluoride

*12<sup>th</sup> plenary meeting  
13 November 2021*