

## DRAFT TEXT

on

### SBSTA 52–55 agenda item 14 Methodological issues under the Paris Agreement

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#### **[Draft CMA decision on methodological issues under 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 decisions 18/CMA.1 and 20/CMA.1 and their annexes,

*Also 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,

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

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

*Also 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 also for the building of transparency-related capacity of developing country Parties on a continuous basis,

*Further recalling* decision 1/CP.24, paragraph 43(a), which states that Parties may submit their national communication and biennial transparency report as a single report in accordance with 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, [[noting][acknowledging] that annex to decision 18/CMA.1 does not specify the use of sectoral background tables as mandatory, while respecting the principle of ‘no backsliding’ for developed country Parties];
  - 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, [noting that the structured summary may instead be reported in other formats, including in narrative format, as applicable];
  - c) The common tabular formats referred to 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. *Decides* that Parties should prepare their national inventory document and biennial transparency report 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. **Option 1:** No text  
**Option 2:** *Decides* that those developing country Parties that need flexibility in the light of their capacities may choose one or more of the following options for operationalizing flexibility in reporting using the common reporting tables and common reporting formats:
  - a. Include a functionality in the reporting tools referred to in paragraph 5 below that allows Parties not to display in the common reporting tables or common tabular formats rows, columns and tables that will not contain any data or information;
  - b. Include a functionality in the reporting tools referred to in paragraph 5 below that allows Parties to collapse certain rows, columns or tables in the common reporting tables or common tabular formats and show them again for display purposes;
  - c. Exercise the option not to display in the common reporting tables or common tabular formats rows, columns and tables that will not contain any data or information;
  - d. Use the new notation key “FX” (flexibility) in the common reporting tables or common tabular formats, providing any necessary explanation in the corresponding documentation box;

**Option 3:** *Decides* that, in addition to the notation keys included in paragraph 31 of the annex to decision 18/CMA.1, those developing country Parties that need flexibility in the light of their capacities with respect to a particular provision in the annex to decision 18/CMA.1, and where so indicated in the common report table or format, may use the new notation key “FX” (flexibility) in the common reporting tables and common reporting formats, providing any necessary explanation in the corresponding documentation box;
5. *Requests* the secretariat to develop reporting tools for the electronic reporting of the common reporting tables and common tabular formats, taking into account the operationalization of the flexibility provisions referred to in paragraph 4 above;
6. *Also requests* the secretariat to develop 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;
7. *Further requests* the secretariat, once the test version referred to in paragraph 6 above becomes available, to facilitate an interactive exercise with experts from interested Parties to demonstrate the functions of the reporting tools;
8. *Decides* that, if the final version of the reporting tools is not available within the time frames referred to in paragraph 6 above, Parties may submit the common reporting tables and common tabular formats after 31 December 2024, but no longer than the corresponding delay in the availability of the reporting tools;

9. *Requests* the secretariat to facilitate interoperability between the reporting tools and the Intergovernmental Panel on Climate Change inventory software;<sup>1</sup>
10. *Invites* the Intergovernmental Panel on Climate Change to engage in the work referred to in paragraph 9 above;
11. *Clarifies* that the 100-year time-horizon global warming potential values referred to in paragraph 37 of the annex to decision 18/CMA.1 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;
12. *[Notes that Parties may use the Intergovernmental Panel on Climate Change 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories;]*
13. *Requests* [[the secretariat, drawing on technical advice from the [Consultative Group of Experts] [lead reviewers] [Consultative Group of Experts and lead reviewers]] [the secretariat, the Consultative Group of Experts and the lead reviewers] [the Consultative Group of Experts, with the assistance of the secretariat], to develop the training programme for technical experts participating in the technical expert review of biennial transparency reports, taking into account experience and lessons learned from developing existing training programmes under the Convention;
14. *Also requests* the secretariat to implement the training programme for technical experts participating in the technical expert review of biennial transparency reports, taking into account technical advice from the Consultative Group of Experts [and the lead reviewers] to the secretariat on the implementation of training on technical expert reviews;
15. *Further requests* the secretariat to make the courses of the training programme available [beginning 1 March 2023] [by][September 2023][1 March 2024 at the latest];
16. *[Requests* the secretariat to prioritize the development of training courses aimed at providing a general overview of the enhanced transparency framework [and addressing the information to be reviewed in accordance with decision 18/CMA.1, annex, paragraph 150] [prior to developing courses on the review of information voluntarily submitted by Parties]];
17. *Also requests* the secretariat to ensure geographical and gender balance among the technical review experts participating in the training programme, to the extent possible, giving special consideration, including in terms of support for participating in the training programme, to experts from the least developed countries and small island developing States;
18. *Further requests* that developed country Parties, and other countries on a voluntary basis, 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;
19. *[Acknowledges][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;<sup>2</sup>
20. *[Requests* the Global Environment Facility to provide to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session

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<sup>1</sup> Available at <https://www.ipcc-nggip.iges.or.jp/software/index.html>.

<sup>2</sup> See Global Environment Facility document GEF/C.59/Inf.19. Available at <https://www.thegef.org/council-meeting-documents/information-note-financing-biennial-transparency-reports-developing>.

(November 2022) an estimate of the costs related to support for reporting, capacity-building and system establishment for reporting in developing countries and to consider such needs in its replenishment process as set aside for reporting, while ensuring that these resources do not impact the allocation of resources to developing countries under the System for Transparent Allocation of Resources;]

21. *Recognizes* that the Capacity-building Initiative for Transparency, established pursuant to decision 1/CP.21, paragraph 84, will continue to support developing country Parties, upon request, in building their institutional and technical capacity post-2020;
22. *[Encourages]/[Requests]* the Global Environment Facility to continue to identify ways [to improve the efficiency of the procedure for, and] to enhance the adequacy and effectiveness of, the support provided, including through the Capacity-building Initiative for Transparency, and to [undertake an annual review of [the provision of]]adequacy and effectiveness of]]consider the provision of] support to developing country Parties for reporting];
23. *Also 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;
24. *[Invites* the Paris Committee on Capacity-building and the Technology Executive Committee to provide guidance on which capacity-building and technology transfer activities Parties could report on in their biennial transparency reports on support provided, mobilized, needed and received];
25. *[Invites* the Consultative Group of Experts to take into account paragraphs 19–24 above in its efforts to support implementation of the enhanced transparency framework in accordance with decision 18/CMA.1, paragraph 15;]
26. *[Affirms* the deadline for submission of the annual greenhouse gas inventories by developed country Parties as contained in decision 3/CP.1;]
27. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 57, 9, 13 and 14 above;
28. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

## **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**

*Note: Agreement on the use of all tables by all Parties is still under consideration.*

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/309894>.

## 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

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

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

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

{Based on streamlining of table 2, Option 2 and table 3, from the first iteration}

<i>Indicator(s) selected to track progress<sup>b, [c]</sup></i>	<i>Description</i>
{Indicator A}	
Information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s)	
Updates in accordance with the GHG inventory, if any	
Definitions needed to understand indicator <sup>d</sup>	
Relation to NDC <sup>e</sup>	

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

[*Note:* The Party could add rows for each additional selected indicator and related information.]

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

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

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

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

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

##### *Custom footnotes:*

*Documentation box:*

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

{Based on Table 4. Option 2 from the first iteration}

<i>Definitions<sup>b</sup></i>
<i>[Any] sector or category defined differently than in the national inventory report: <sup>[c]</sup></i>
{Sector}
{Category}
<i>[Any] definition needed to understand mitigation co-benefits of adaptation actions and/or economic diversification plans: <sup>[c]</sup></i>
{Mitigation co-benefit(s)}
<i>[Any] definition needed to understand indicator: <sup>[c]</sup></i>
{Indicator}
<i>[Any] other relevant definitions: <sup>[c]</sup></i>
{...}

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

*[Note: 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> Information shall be provided in a narrative and common tabular format, as applicable. {MPGs, p. 79}

<sup>b</sup> Each Party shall provide any definitions needed to understand its NDC under Article 4, including those related to any sectors or categories defined differently than in the national inventory report, or the mitigation co-benefits of adaptation actions and/or economic diversification plans. {MPGs, p. 73}

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

**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<sup>a</sup>**

{Based on streamlining of Table 5. Option 2 and Table 6 from the first iteration}

<i>Description</i>
<i>For the first NDC under Article 4:<sup>b</sup></i>
Accounting approach
Consistency of accounting approach with Article 4, paragraphs 13 and 14, of the Paris Agreement
<i>For the second and subsequent NDC under Article 4, and optionally for the first NDC under Article 4:<sup>c</sup></i>
Consistency of reporting information on the accounting approach used is consistent with paragraphs 13-17 and Annex II of decision 4/CMA.1 {MPGs, p. 72}
Explain how the accounting for anthropogenic emissions and removals is in accordance with methodologies and common metrics assessed by the IPCC and in accordance with decision 18/CMA.1 {Annex II decision 4/CMA.1 p. 1(a)}
Explain how overestimation or underestimation has been avoided for any projected emissions and removals used for accounting {Annex II decision 4/CMA.1 p. 2(c)}
Explain how consistency has been maintained between any greenhouse gas data and estimation methodologies used for accounting and the Party's greenhouse gas inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable {Annex II decision 4/CMA.1 p. 2(b)}
<i>For each NDC under Article 4:<sup>c</sup></i>
<i>Accounting for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the Intergovernmental Panel on Climate Change (IPCC) and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement:</i>



Each accounting approach or methodology used to assess the implementation and achievement of the target <i>{MPGs, p. 74(a)}</i>
Each accounting approach or methodology used to construct any baseline <i>{MPGs, p. 74(b)}</i>
If the accounting approach or methodology used for the indicator(s) in Table 1 differ from those used to assess the implementation and achievement the target, describe each accounting approach or methodology used to generate the information generated for each indicator in Table (implementation and achievement) <i>{MPGs, p. 74(c)}</i>
Any conditions and assumptions relevant to the achievement of the NDC under Article 4 <i>{MPGs, p. 75(i)}</i>
Key parameters, assumptions, definitions, data sources and models used <i>{MPGs, p. 75(a)}</i>
IPCC Guidelines used <i>{MPGs, p. 75(b)}</i>
Report the metrics used <i>{MPGs, p. 75(c)}</i>
For Parties whose NDC cannot be accounted for using methodologies covered by IPCC guidelines, provide information on their own methodology used, including for NDC pursuant to Article 4, paragraph 6, of the Paris Agreement, if applicable <i>{Annex II decision 4/CMA.1 p. 1(b)}</i>
Provide information on methodologies used to track progress arising from the implementation of policies and measures, as appropriate <i>{Annex II decision 4/CMA.1 p. 1(d)}</i>
For Parties that addresses emissions and subsequent removals from natural disturbances on managed lands, provide detailed information on the approach used and how it is consistent with relevant IPCC guidance, as appropriate, or indicate the relevant section of the national greenhouse gas inventory report containing that information <i>{Annex II decision 4/CMA.1 p. 1(e)}</i>
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 <i>{Annex II decision 4/CMA.1 p. 1(f)}</i>

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For Parties that address the effects of age-class structure in forests, provide detailed information on the approach used and how this is consistent with relevant IPCC guidance, as appropriate {*Annex II decision 4/CMA.1 p. 1(g)*}

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How the Party has drawn on existing methods and guidance established under the Convention and its related legal instruments, as appropriate, if applicable {*Annex II decision 4/CMA.1 p. 1(c)*}

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Any methodologies used to account for mitigation co-benefits of adaptation actions and/or economic diversification plans {*MPGs, p. 75(e)*}

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Describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed related to Article 6 if relevant {*MPGs, p. 76(d)*}

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Any other methodologies related to the NDC under Article 4 {*MPGs, p. 75(h)*}

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*Ensuring methodological consistency, including on baselines, between the communication and implementation of NDCs: {Decision 4/CMA.1 p. 12(b)}*

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Explain how consistency has been maintained in in scope and coverage, definitions, data sources, metrics, assumptions and methodological approaches including on baselines, between the communication and implementation of nationally determined contributions {*Annex II decision 4/CMA.1 p. 2(a)*}

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Explain how consistency has been maintained between any greenhouse gas data and estimation methodologies used for accounting and the Party's greenhouse gas inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable {*Annex II decision 4/CMA.1 p. 2(b)*} and explain methodological inconsistencies with the Party's most recent national inventory report, if applicable (p. 76(c))

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

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Technical changes related to technical corrections to the Party's inventory {*Annex II decision 4/CMA.1 p. 2(d)(i)*}

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Technical changes related to improvements in accuracy that maintain methodological

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consistency {Annex II decision 4/CMA.1 p. 2(d)(ii)}

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

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

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

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

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

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*Each Party that participates in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC*

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Provide information on any methodologies associated with any cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4 {MPGs, p. 75(f)}

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Provide information on how each cooperative approach promotes sustainable development, consistent with decisions adopted by the CMA on Article 6 {MPGs, p. 77(d)(iv)}

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Provide information on how each cooperative approach ensures environmental integrity consistent with decisions adopted by the CMA on Article 6 {MPGs, p. 77(d)(iv)}

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Provide information on how each cooperative approach ensures transparency, including in governance, consistent with decisions adopted by the CMA on Article 6 {MPGs, p. 77(d)(iv)}

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Provide information on how each cooperative approach applies robust accounting to ensure

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inter alia the avoidance of double counting,  
consistent with decisions adopted by the  
CMA on Article 6 {MPGs, p. 77(d)(iv)}

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

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

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

<sup>b</sup> For the first NDC under Article 4, each Party shall clearly indicate and report its accounting approach,  
including how it is consistent with Article 4, paragraphs 13 and 14, of the Paris Agreement. {MPGs, p. 71}

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

**Custom footnotes:**

<p><b>Documentation box:</b></p>
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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,[b]</sup>

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

Unit	Reference point(s), level(s), baseline(s), base year(s) or starting point(s) {MPGs, p. 67, 77(a)(i)}	Implementation period of the NDC covering information for previous reporting years and the most recent year, including the end year or end of period {MPGs, p. 68, 77(a)(ii–iii)}					Option 1 - comparison: Progress made in implementing the NDC, as determined by comparing the most recent information for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) {MPGs, p. 69}		Target level	Target year or period	Option 1 - comparison: Progress made in achieving the NDC, as determined by comparing information on the end year or end of period for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) {MPGs, p. 70}		Option 2 - comparison: Progress made in implementing and achieving the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) {MPGs, p. 69, 70}	

values, mitigation  
effects of PaMs, etc.}

**Option 3 - comparison:**

{Comparison of the  
most recent information  
for each selected  
indicator with the  
reference point(s)  
*level(s)*, baseline(s),  
base year(s) or starting  
point(s)}

[If applicable, projected  
baseline, for a NDC [or  
a portion of NDC] with  
a projected baseline;  
[multi-year emissions  
trajectory or  
trajectories, for a NDC  
using an emissions  
trajectory approach;  
multi-year emissions  
budget, for a NDC using  
an emissions budget  
approach; (If included  
in A6 text)]]

Where applicable, total  
GHG emissions and  
removals consistent with  
the coverage of the NDC  
{*MPGs, p. 77(b)*}

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 {MPGs, p.  
77(c)}

Total net GHG emission  
and removals, taking into  
account the contribution  
from the LULUCF

**Option 1 - ITMOs:**

*Section of CTF table designated for providing relevant information for each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 of the Paris Agreement, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of the NDC. This section, including necessary rows and columns and relevant information related to cooperative approaches will be developed consistently with relevant decisions by the CMA on Article 6 of the Paris Agreement after their adoption.*

**Option 2 - ITMOs:**

*Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 of the Paris Agreement, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of the NDC, shall provide: {MPGs, p. 77(d)}*

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

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

An addition for  
mitigation outcomes

authorized for international mitigation purposes other than achievement of the NDC {MPGs, p. 77(d)}
A subtraction for ITMOs used/acquired {MPGs, p. 77(d)(ii)}
<p><b>Option 1 - title:</b></p> <p>Net flow of ITMOs  <i>{obtained by effecting additions and subtraction of ITMOs reported above}</i></p> <p><b>Option 2 - title:</b></p> <p>The total quantity to be correspondingly adjusted, consistent with the Party's accounting approach</p>
An emission balance <sup>d</sup> {MPGs, p. 77(d)(ii)}
<p><b>Option 1 – any other information:</b></p> <p><i>Any other information consistent with decisions adopted by the CMA on reporting under Article 6: {MPGs, p. 77(d)(iii)}</i></p>
[Identification of Parties involved in each transaction and description of methods each Party within the



same transaction used to apply a corresponding adjustment]	
[Vintage of every ITMO transacted and specific Parties with whom it was traded]	
[Specific info on ITMOs transacted/identification (with a serial number for tracking and their vintage year)]	
[How reversals were taken into consideration]	
[How it was ensured that transfers and use of ITMOs did not lead to an increase in emissions]	
[For Parties with non- GHG metrics: the conversion factors or methods used by each Party]	
[Any other information consistent with decisions adopted by the CMA on reporting under Article 6 {MPGs, p. 77(d)(iii)}]	

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

*This section, including necessary rows and columns and relevant information related to non-market approaches will be developed consistently with relevant decisions by the CMA on Article 6 of the Paris Agreement after their adoption.*

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

*[Information on non-market approaches to be incorporated according to the reports provided by the Task Force that undertakes the work programme referred to the FNMA to sustainable development in order to follow up the implementation of the components and instruments of non-market approaches and making additional recommendations for the implementation and strengthening of the institutional*

<p>arrangements, functions and instruments referred to NMA]</p> <p><b>Option 2 – without information on non- market approaches</b></p>	
<p><b>[Option 3 - ITMOs:]</b></p>	
<p>[The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC [or portion of NDC] on an annual basis reported biennially {MPGs, p. 77(d)(i)}]</p>	
<p>[If applicable, non- GHG NDC Indicator time series (consistent with row 10 above) (if included in A6 text)]</p>	
<p>[An addition for ITMOs first transferred/transferred for use towards an NDC under Article 4 {MPGs, p. 77(d)(ii)}]</p>	
<p>[An addition for mitigation outcomes authorized for international mitigation purposes other than achievement of the NDC {MPGs, p. 77(d)ii)}]</p>	

[A subtraction for ITMOs used/acquired for use towards the Party's NDC under Article 4 {MPGs, p. 77(d)(ii)}]

[Net flow of ITMOs {obtained by effecting additions and subtraction of ITMOs reported in rows 14-16 above}]

[The total quantity to be correspondingly adjusted to calculate the emissions balance in row 19, as reflected in row 17 or, if different from row 17, consistent with the Party's accounting approach described in (methodologies and approaches table) as relates to cooperative approaches]

[An emission balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC [or portion of NDC] adjusted on the basis of corresponding adjustments reflected in

row 18 {MPGs, p. 77(d)(ii)}	
[[If applicable, non-GHG NDC Indicator time series adjusted on the basis of corresponding adjustments reflected in row 18 (if included in A6 text)]]	
[Information on the amount of emissions reductions/removals generated by project/activities (baseline and crediting) that transferred ITMOs under Art.6.2.]	
[Information on baselines of each project/activities (baseline and crediting) that transferred ITMOs under Art.6.2 and how it relates to the NDCs of involved Parties]	
[Information on the conservativeness of the underlying assumptions for each project/activities (baseline and crediting) that transferred ITMOs under Art.6.2]	
[The amount of administrative Share of	

<p>Proceeds collected for each project/activities (baseline and crediting) that transferred ITMOs under Art.6.2 and transferred to assist transferring Parties in implement the cooperative approach]</p>	
<p>[The amount of share of proceeds transferred to the Adaptation Fund for each cooperative approach under Article 6.2: monetary fee to be applied on annually transferred net amounts of ITMOs and charged to the acquiring Party]</p>	
<p>[The total amount of cancellation for OMGE for each cooperative approach under Art.6.2]</p>	
<p>[Information on the compliance of Parties that used cooperative approach with the safeguards and limits for Article 6.2, including:]</p>	
<p>[maximum % for use NDC compliance to be achieved through the use of markets</p>	

(quantitative limit)]
[maximum % for transfer for NDC compliance by other Parties]
[minimum holding requirements]
<b>[Other information:]</b>
[Identification of Parties involved in each transaction and methods each Party within the same transaction used to apply a corresponding adjustment]
[Vintage of every ITMO transacted and specific Parties with whom it was traded]
[Specific info on ITMOs transacted/identification (with a serial number for tracking and their vintage year)]
[How reversals were taken into consideration]
[How it was ensured that transfers and use of ITMOs did not lead to

an increase in emissions]	
[For Parties with non- GHG metrics: the conversion factors or methods used by each Party]	
[Any other information consistent with decisions adopted by the CMA on reporting under Article 6: {MPGs, p. 77(d)(iii)}]	

**Option 1 – assessment of achievement:**

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

*For the first BTR that contains information on the end year or end of the period of its NDC under Article 4 of the Paris Agreement, each Party should provide an assessment of whether it has achieved the target(s) for its NDC under Article 4 of the Paris Agreement:*

*{MPGs, p. 70}*

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

**Assessment of the achievement of the Party's NDC under Article 4 of the Paris Agreement: {MPGs, p. 70}**

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 [or from the emissions balance for each Party that participates in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC [or portion of NDC] under Article 4, or authorizes the use of mitigation	



outcomes for international mitigation purposes other than achievement of its NDC]:

Comparison:

Achievement of NDC: {yes/no, explanation}

*{Note: None of the shaded text will be included in this table unless they are included in the relevant decisions by the CMA on Article 6 of the Paris Agreement adopted by Parties.}*

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

*[Note: The Party could add rows for each additional selected indicator.]*

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

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

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

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

**Custom footnotes:**

**Documentation box:**

**Option 2 – any other information**

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

Information on how each cooperative approach promotes sustainable development; and ensures environmental integrity and transparency, including in governance; and applies robust accounting to ensure inter alia the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6: {MPGs, p. 77(d)(iv)}

{Any other, additional or supporting information}

Unit	Reference point(s), level(s), baseline(s), base year(s) or starting point(s)	Implementation period of the NDC covering information for previous reporting years and the most recent year, including the end year or end of period	Option 1 - comparison:		Target level	Target year or period	Option 1 - comparison:		Option 2 - comparison:	
		{MPGs, p. 68, 77(a)(ii–iii)}	Progress made in implementing the NDC, as determined by comparing the most recent information for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s)				Progress made in achieving the NDC, as determined by comparing information on the end year or end of period for each selected indicator with the reference point(s), level(s), baseline(s), base year(s) or starting point(s)		Progress made in implementing and achieving the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s)	
			{MPGs, p. 69}				{MPGs, p. 70}		{MPGs, p. 69, 70}	
<b>Option 1 – with Unconditional/Conditional</b>										
	Year 1	Year 2	...	...	End year	Unconditional	Conditional	Unconditional	Conditional	
<b>Option 2 – without Unconditional/Conditional</b>										

{Parties can  
add rows for  
each additional

<p>indicator and supporting information for each indicator, e.g. baseline values, target values, mitigation effects of PaMs, etc.}</p>	
<p><b>Option 3 - comparison:</b> {Comparison of the most recent information for each selected indicator with the reference point(s) <i>level(s)</i>, baseline(s), base year(s) or starting point(s)}</p>	
<p>Where applicable, total GHG emissions and removals consistent with the coverage of the NDC {<i>MPGs</i>, <i>para. 77(b)</i>}</p>	
<p>Contribution from the LULUCF sector for each year of</p>	

the target period  
or target year, if  
not included in  
the inventory  
time series of  
total net GHG  
emissions and  
removals, as  
applicable  
{MPGs, p. 77(c)}

Total net GHG  
emission and  
removals, taking  
into account the  
contribution from  
the LULUCF

***Option 1 – assessment of achievement:***

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

*For the first BTR that contains information on the end year or end of the period of its NDC under Article 4 of the Paris Agreement, each Party should provide an assessment of whether it has achieved the target(s) for its NDC under Article 4 of the Paris Agreement:*

{MPGs, p. 70}

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

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

Target:

Information for reference point(s), level(s),  
baseline(s), base year(s), or starting point(s):

Final information for the target year/period:

Comparison:

---

Achievement of NDC: {yes/no, explanation}

---

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

[*Note:* The Party could add rows for each additional selected indicator.]

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

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

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

**Custom footnotes:**

<b>Documentation box:</b>
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## II.2 Structured summary is reported by using a combination of different formats, such as tabular, graphical and/or textual, as applicable for Parties

### Examples of general template and presentation of information for a structured summary for tracking progress of NDC in a narrative format

#### Definitions needed to understand NDC (MPGs para 73)

*This could be done in bullet points or list format for each definition.*

#### Information on methodologies and accounting approaches

- For the first NDC: Party indicates accounting approaches, for second and subsequent NDCs: Party include information referred to in MPGs chapter III.B and C, in addition to indicating how its reporting consistent with decision 4/CMA.1 (MPGs para 71 and 72).
- (MPGs para 74) **Description** of each methodology and/or accounting approach used, as applicable for:
  - Target(s):  
Party can provide a brief description complemented with reference to relevant section of BTR and/or visual tools, as needed
  - Construction of baselines:  
Party can provide a brief description complemented with reference to relevant section of BTR and/or visual tools, as needed
  - Each indicator:  
Party can provide a brief description complemented with reference to relevant section of BTR and/or visual tools, as needed

*As applicable, Party shall include information from (MPGs para 75) for each of the bullets above.*

#### Progress made in implementing and achieving NDCs:

Each Party shall identify the indicator(s) that it has selected to track progress towards the implementation and achievement of its NDC under Article 4. Indicators shall be relevant to a Party's NDC under Article 4, and may be either **qualitative or quantitative**. (MPGs para. 65)  
The information in the box below is provided for each of the selected indicators: (MPGs para. 77(a))

- Indicator (A): Party-self determines qualitative or quantitative indicator. Party shall provide definition of the indicators (MPGs para. 73), and description (MPGs para. 76)*
- *MPGs para. 77 (a) (i) and para. 67: Party selects one of the following options suitable to its NDC: reference point(s), level(s), baseline(s), base year(s), or starting point (s), and provides the respective information on the selected option.*
  - *MPGs para. 77 (a) (ii) and para. 68: Party provides information for previous reporting years during the implementation period of its NDC under Article 4. Party can provide a brief description and refer to the relevant section in the BTR, and complement it with figures, graphs, charts, tables, or any other self-determined visual tool.*
  - *MPGs para. 77 (a) (iii), para. 68: Party provides the most recent information of the selected indicator for each reporting year during the implementation period of its NDC under Article 4. Party can provide a brief description and refer to the relevant section in the BTR, and complement it with figures, graphs, charts, or any other self-determined visual tool. Party could also choose to combine the most recent information with previous reporting years to show progression. In this section, Party can provide comparison of the most recent information with its NDC reference point(s), level(s), baseline(s), base year(s), or starting point (s) in accordance with MPGs para. 69.*
  - *MPGs para. 77 (b): Where applicable, Party provides information on GHG emissions and removals consistent with the coverage of its NDC under Article 4. Party provides this information only in the BTR that has information on achievement of the NDC. Party can provide a brief description and refer to the relevant section in the BTR, and complement it with figures, graphs, charts, or any other self-determined visual tool. In this section, Party could provide assessment if it achieved its NDC (MPGs para. 70)*
  - *MPGs para. 77 (c): As applicable, Party provides information on the contribution from the LULUCF sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals. Party can provide a brief description and refer to the relevant section in the BTR, and complement it with figures, graphs, charts, or any other self-determined visual tool*
  - *Place holders for 77 (d)*

Narrative structured summary – example 1:

Indicator A: percentage reduction of CO<sub>2</sub> intensity (para 65)

Accounting approach (para 74):

$$Y_{CO_2} = [I_{last} - I_{current}] / I_{last} = \left[ \frac{E_{last}}{GDP_{last}} - \frac{E_{current}}{GDP_{current}} \right] / \frac{E_{last}}{GDP_{last}}$$

$Y_{CO_2}$ : percentage reduction of CO<sub>2</sub> intensity (para 75)

$I$ : CO<sub>2</sub> intensity (para 75)

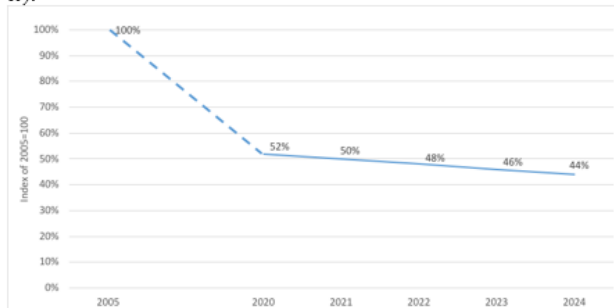
$E$ : CO<sub>2</sub> emissions (in Gt) (para 75)

$GDP$ : Gross domestic product (in 2005 RMB) (para 75)

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

Reference level (para 67): 2005=100%

Most recent information (para 68): By 2024, the CO<sub>2</sub> emissions per unit of GDP dropped by 56% as against 2005, XX percentage point to be achieved comparing with NDC (para 69).



Narrative structured summary – example 2:

Indicator B: percentage of renewable energy use (para 65)

Accounting approach(para 74):

$$Y_{RE} = \frac{C_{RE}}{C_{TE}}$$

$Y_{RE}$ : percentage of renewable energy use (para 75)

$C_{RE}$ : consumption of renewable energy use (in tce) (para 75)

$C_{TE}$ : consumption of total energy use (in tce) (para 75)

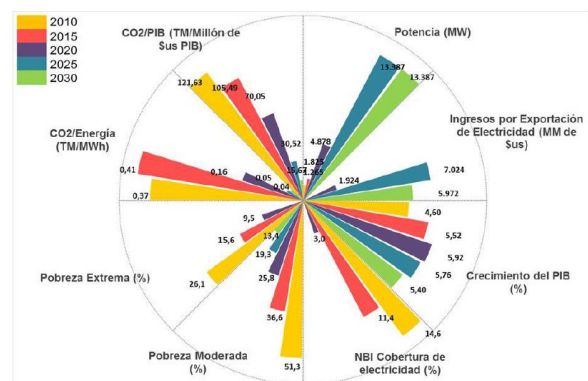
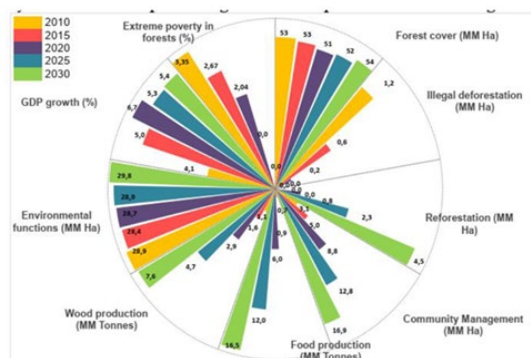
All parameters are the same as that in NDC description. (para 76)

Reference level(para 67): NA

Most recent information (para 68): By 2024, the percentage of renewable energy use is 16.5%, XX percentage point to be achieved comparing with NDC (para 69).

	Unit	2021	2022	2023	2024
Percentage of renewable energy use					
	%	15.0%	15.5%	16.0%	16.5%
Installed Capacity of renewable energy use					
Hydropower	GW	XX	XX	XX	XX
Wind power	GW	XX	XX	XX	XX
Solar power	GW	XX	XX	XX	XX

Structured summary reported by using multidimensional graphs and indexes (sustainable life of forest and development of the electricity sector with a climate change approach) – example 3:



### II.3 Examples for the structured summary that could be used on a voluntary basis given that an alternative narrative option is also possible

The tables below meet the requirements of the Annex to Decision 18/CMA.1, and they meet the mandate given to SBSTA in Para 12. In accordance with paragraph 79 of the annex to decision 18/CMA.1, Parties can use these Common Tabular Format on voluntary basis given that an alternative narrative option is also possible.

Table 1 Track progress made in implementing and achieving its NDC under Article 4

Definitions (para 73)	
Relationship to NDC (para 76a)	
Methodology and/or accounting approach, as applicable (74c)	
Information for the reference point(s), level(s), baseline(s), base year(s), or starting point(s), as appropriate (77-a-i)	
Information for previous reporting years during the implementation period of its NDC under Article 4, as applicable; (77-a-ii)	
The most recent information (77-a-iii)	
compare the most recent information with reference point(s), level(s), baseline(s), base year(s), or starting point(s) to track progress made in implementing its NDC under Article 4. (69)	
<i>Provide an assessment of whether it has achieved the target(s) for its NDC under Article 4, as applicable. (For the first biennial transparency report that contains information on the end year or end of the period of its NDC under Article 4)</i>	
{77d information when Article 6 negotiation is completed}	

(1) Where applicable, information on GHG emissions and removals consistent with the coverage of its NDC under Article 4;

(2) 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;



Table 2 Accounting approach on NDC under Article 4 and consistency with 4/CMA.1

Accounting approach on NDC (para 71 and 72)	
---	--

(1) For the first NDC under Article 4, each Party shall clearly indicate and report its accounting approach on NDC, including how it is consistent with Article 4, paragraphs 13 and 14 of the Paris Agreement. Each Party may choose to provide information on accounting of its first NDC consistent with decision 4/CMA.1 (para 71)

(2) For the second and subsequent NDC under Article 4, each Party shall provide information in chapter III.B and III.C consistent with decision 4/CMA.1.5 Each Party shall clearly indicate how its reporting is consistent with decision 4/CMA.1. (para 72)

Table 3 Methodologies and/or accounting approach

Methodologies and/or accounting approach used as applicable (para 74)	
(a) Target(s);	
(b) The construction of baselines, to the extent possible;	

Note: Parties shall include information, as applicable and available, in accordance with para 75 and 76 in Annex of Decision 18/CMA.1.

**II.4 Examples for the common tabular formats for: (i) mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, (ii) summary of greenhouse gas emissions and removals; (iii) projections of greenhouse gas emissions and removals, and (iv) projections of key indicators and key underlying assumptions and parameters used for projections**

**6. 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>**

{Based on Table 9. Option 2 from the first iteration}

Information shall be provided, to the extent possible (para. 82(a–i) of MPGs) {This cell is for information purposes and will be deleted when final version of this table is prepared}									Information shall be provided, to the extent possible. Those developing country Parties that need flexibility in the light of their capacities are encouraged to report such information (para. 85 of MPGs) {This cell is for information purposes and will be deleted when final version of this table is prepared}
Name	Description <sup>[c], 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 expected and achieved GHG emission reductions <sup>j, k</sup> [(not cumulative in kt CO <sub>2</sub> eq)]
									Option 1: Years <sup>l</sup>
									Option 2:
									Reporting year      End year/period of NDC

<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. {MPGs, p. 80}

<sup>b</sup> For each Party with an NDC under Article 4 of the Paris Agreement that consists of mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans consistent with Article 4, paragraph 7, information to be reported under paragraphs 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. {MPGs, p. 84}

<sup>[c]</sup> Parties should indicate whether a measure is included in the 'with measures' projections. {no relevant provision in the MPGs; noted as request by some Parties}

<sup>f</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. {MPGs, p. 83(a)-(c)}

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

<sup>e</sup> Parties should, to the extent possible, provide information about how actions, policies and measures are modifying longer-term trends in GHG emissions and removals. {MPGs, p. 89}

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

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

<sup>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. *{MPGs, p. 81, 82(f)}*

<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. *{MPGs, p. 85}*

<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. *{MPGs, p. 86}*

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

**Custom footnotes:**

<b>Documentation box:</b>
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**x. Summary of greenhouse gas emissions and removals**

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.

In their Informal note from June session, the co-facilitators noted that development of the common tabular format for the summary on greenhouse gas emissions and removals should be informed by the outcome of the discussion under the SBSTA agenda sub-item on common reporting tables for the electronic reporting of the information in the national inventory reports of anthropogenic greenhouse gas emissions by sources and removals by sinks.

In this regard, the Co-facilitators are of the view that the CRT **Table 10 Emission trends – Summary** could be used as table that could accommodate the provision of paragraph 91 of the MPGs.

Once agreed upon, this table will follow the order of numbering of the entire set of CTFs presented in this Annex.

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

{Based on Table 10. Option 2 from the first iteration}

	The most recent year in the Party's national inventory report <sup>c</sup>		Projections of GHG emissions and removals <sup>c</sup>		
	(kt CO <sub>2</sub> eq)		(kt CO <sub>2</sub> eq)		
	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 paragraphs 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections. {MPGs, p. 92}

<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. {MPGs, p. 102}

<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 {MPGs, p. 95}

<sup>d</sup> In accordance with paragraph 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</sup>**

{Based on Table 10. Option 2 from the first iteration}

	<i>The most recent year in the Party’s national inventory report<sup>f</sup></i>		<i>Projections of GHG emissions and removals<sup>c</sup></i>	
	<i>(kt CO<sub>2</sub> eq)</i>		<i>(kt CO<sub>2</sub> eq)</i>	
	<i>20XX</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 paragraphs 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections. {MPGs, p. 92}

<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. {MPGs, p. 102}

<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 {MPGs, p. 95}

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

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

{Based on Table 10. Option 2 from the first iteration}

	<i>The most recent year in the Party's national inventory report<sup>c</sup></i>		<i>Projections of GHG emissions and removals<sup>c</sup></i>	
	<i>(kt CO<sub>2</sub> eq)</i>		<i>(kt CO<sub>2</sub> eq)</i>	
	20XX		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 paragraphs 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections. {MPGs, p. 92}

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

<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 {MPGs, p. 95}

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

**Custom footnotes:**

**Documentation box:**

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

{Based on Table 11. Option 2 from the first iteration}

Key indicator(s): <sup>c,[d]</sup>	Unit, as applicable	Projections of key indicators <sup>e</sup>		
		20X(0)(5)	20X(0)(5)	20X(0)(5)
{Key indicator A}				

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

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

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

<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. {MPGs, p. 97}

[<sup>d</sup> Party can add a row for each additional key indicator.]

<sup>e</sup> Future years extended to at least 15 years beyond the next year ending in zero or five. {MPGs, p. 95}

**Custom footnotes:**

**Documentation box:**



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

{Based on Table 11. Option 2 from the first iteration}

Key underlying assumptions and parameters, <sup>c,[d]</sup>	Unit, as applicable	Projections of key underlying assumptions and parameters <sup>e</sup>		
		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 paragraphs 93–101 of the MPGs; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections. {MPGs, p. 92}

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

<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). {MPGs, p. 96(a)}

[<sup>d</sup> Party can add a row for each additional key underlying assumption and parameters.]

<sup>e</sup> Future years extended to at least 15 years beyond the next year ending in zero or five. {MPGs, p. 95}

**Custom footnotes:**

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**II.5 Example for the common tabular formats for the information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures as stipulated by paragraph 78 of the MPGs. This example is relevant only for Parties with an NDC that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits.**

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

<i>Sectors and activities associated with the response measures</i>	<i>Social and economic consequences of the response measures</i>	<i>Challenges in and barriers to addressing the consequences</i>	<i>Actions to address the consequences</i>
<i>{MPGs, p. 78(a)}</i>	<i>{MPGs, p. 78(b)}</i>	<i>{MPGs, p. 78(c)}</i>	<i>{MPGs, p. 78(d)}</i>

<sup>a</sup> Each Party with an NDC under Article 4 that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits consistent with Article 4, paragraph 7, of the Paris Agreement shall provide the information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures.  
*{MPGs, p. 78}*

**Custom footnotes:**

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## II.6 Example for the common tabular formats for the description of a Party's NDC under Article 4 of the Paris Agreement, including updates *{if accepted by Parties this table will be renumbered to 1.}*

### 13. Description of a Party's NDC under Article 4 of the Paris Agreement, including updates<sup>a</sup>

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

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

<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. *{MPGs, p. 64}*

<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. *{MPGs, p. 64(a)}*

<sup>c</sup> For example: recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches. *{MPGs, p. 64(g)}*

#### **Custom footnotes:**

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## Annex III

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

Paragraph 123 of MPGs

Information on financial support provided under Article 9 of the Paris Agreement in year 2XXX-3:<sup>a,b,c</sup> **Bilateral, regional and other channels**

Recipient country or region <sup>c,i,j</sup>	Title of the project programme, activity or other <sup>c,d</sup>	Options: climate-specific and grant equivalent amounts												Table continue below
		Option 1:				Option 2:		Option 3:		Option 4:				
		Amount (climate-specific) <sup>c,e</sup>				(grant-equivalent amount in Additional information column)		(Option 1 disaggregated by financial instrument with exchange rate value)		Total amount				
		Face value		Grant equivalent		Amount (climate-specific) <sup>c,e</sup>				Climate-specific amount face value [or percentage]		Climate-specific amount grant equivalent		
		Domestic currency	USD	Domestic currency	USD	Domestic currency	USD			Domestic currency	USD	Domestic currency	USD	
Country														
Region														
Global														

*Continued from above*

Continued from above											
Status <sup>c</sup>	Channel <sup>c</sup>	Funding source <sup>c</sup>	Financial instrument <sup>c</sup>	Options: Type of support			Sector <sup>c</sup>	Subsector <sup>c,f</sup>	Contribution to capacity-building objectives <sup>c,f</sup>	Contribution to technology development and transfer objectives <sup>c,f</sup>	Additional information <sup>c,f,h</sup>
				Option 1:	Option 2:						
				Type of support <sup>c</sup>	Type of support <sup>c</sup>						
				Adaptation	Mitigation	Cross-cutting <sup>g</sup>					
Disbursed	Bilateral	ODA	Grant	Adaptation Mitigation Cross-cutting <sup>g</sup>	Percentage of amounts supporting adaptation, mitigation, cross-cutting		Energy	Insert 1 for Yes, 0 for No	Insert 1 for Yes, 0 for No		
Committed	Regional	OOF	Concessional loan				Transport				
	Multi-bilateral	Other (specify) <sup>d</sup>	Non-concessional loan				Industry				
	Other (specify) <sup>d</sup>		Equity				Agriculture				
			Guarantee				Forestry				
			Insurance	Water and sanitation			Cross-cutting				
			Other (specify) <sup>d</sup>				Other (specify) <sup>d</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 number) and/or information on capacity-building support provided under Article 11 of the Paris Agreement (Table number).

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

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

<sup>c</sup> Please 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.]

<sup>f</sup> As available.

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

<sup>h</sup> Parties should report, to the extent possible, information on the project/programme and implementing agency and provide a link to any relevant documentation.

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

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

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Custom footnotes

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Paragraph 124 of MPGs

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

*Table continued below*

Institution <sup>c</sup>	Options: climate-specific and grant equivalent amounts																Option 3: (As for option 2 but disaggregated by financial instrument and inflow/outflow amounts in separate column)	Option 4 (As for option 1 but with inflows/outflows in separate column)
	Option 1: (grant equivalent to be reported on a voluntary basis in an additional information column)								Option 2:									
	Amount <sup>c,e</sup>				Core/general amount <sup>c,e,f,j</sup>				Climate-specific amount <sup>c,e,f</sup>									
	Inflows <sup>c,f</sup>		Outflows <sup>c,f</sup>						Inflows <sup>c,f</sup>				Outflows <sup>c,f</sup>					
	Core/general <sup>c,f,j</sup>		Climate-specific <sub>f</sub>		Climate-specific <sub>f</sub>		Face value	Grant equivalent	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	Domestic currency	USD	Domestic currency	USD	Domestic currency	USD	
Global Environment Facility																		
Least Developed Country Fund																		
Special Climate Change Fund																		
Adaptation Fund																		
Green Climate Fund																		
UNFCCC Trust Fund for Supplementary Activities																		
Climate Technology Centre and Network																		
Capacity-building Initiative for Transparency																		
World Bank																		
International Finance Corporation																		
African Development Bank																		
Asian Development Bank																		
European Bank for Reconstruction and Development																		
Inter-American Development Bank																		
United Nations Development Programme																		
United Nations Environment Programme																		
UNFCCC																		
Other (specify) <sup>d</sup>																		

Continued from above

						Options: Type of support						
Recipient <sup>c,f,g,i</sup>	Title of the project, programme, activity or other <sup>c,d,f,g</sup>	Status <sup>c</sup>	Channel <sup>c</sup>	Funding source <sup>c</sup>	Financial instrument <sup>c</sup>	Option 1:	Option 2:		Sector <sup>c,g</sup>	Subsector <sup>c,g</sup>	Contribution to capacity-building objectives <sup>c,f,g</sup>	Contribution to technology development and transfer objectives <sup>c,f,g</sup>
						Type of support <sup>c</sup>	Type of support <sup>c</sup>					
							Adaptation	Mitigation				
Country			Multilateral	ODA	Grant	Adaptation Mitigation Cross-cutting <sup>h</sup>	Percentage of amounts supporting adaptation, mitigation, cross-cutting		Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify) <sup>d</sup>		Insert 1 for Yes, 0 for No	Insert 1 for Yes, 0 for No
Region		Disbursed	Multi-	OOF	Non-concessional loan							
Global		Committed	bilateral	Other (specify) <sup>d</sup>	Equity							
				Guarantee	Insurance							
				Other (specify) <sup>d</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 number) and/or information on capacity-building support provided under Article 11 of the Paris Agreement (Table number).

<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 shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.<sup>c</sup> Please 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.][If applicable.]<sup>f</sup> As applicable.<sup>g</sup> As available.<sup>h</sup> This refers to funding for activities that have both mitigation and adaptation components.<sup>i</sup> Region should be reported when data at country level is not available.

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

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Custom footnotes

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Paragraph 125 of MPGs

### Information on financial support mobilized through public interventions under Article 9 of the Paris Agreement in 2XXX-3 <sup>a,b,c</sup>

Options: climate-specific and grant equivalent amounts															Options: Type of support					Subsector <sup>c</sup>	Additional information <sup>c,[e]</sup>
Recipient <sup>c,g</sup>	Title of the project, programme, activity or other <sup>c,d</sup>	Channel <sup>c</sup>	Option 1:				Option 2:				Type of public intervention <sup>c</sup>	Type of support <sup>c</sup>	Option 2:								
			Amount mobilized <sup>c</sup>		Amount of resources used to mobilize the support <sup>c,e</sup>		Amount mobilized <sup>c,e</sup>		Amount of resources used to mobilize the support <sup>c</sup>				Type of support <sup>c</sup>								
							Face value		Grant equivalent												
			Domestic currency	USD	Domestic currency	USD	Domestic currency	USD	Domestic currency	USD			Domestic currency	USD	Adaptation	Mitigation	Cross-cutting				
Country		Bilateral									Grant	Adaptation									
Region		Regional									Concessional loan	Mitigation									
Global		Multi-lateral									Non-concessional loan	Cross-cutting <sup>f</sup>									
											Equity				Energy						
											Guarantee				Transport						
											Insurance				Industry						
											Policy intervention		Percentage of amounts supporting adaptation, mitigation, cross-cutting <sup>f</sup>		Agriculture						
											Capacity-building				Forestry						
											Technology development and transfer				Water and sanitation						
											Technical assistance				Cross-cutting						
											Other (specify) <sup>d</sup>				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 number) and/or information on capacity-building support provided under Article 11 of the Paris Agreement (Table number).*

- <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 shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.
- <sup>c</sup> Please 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.][If applicable.]
- <sup>f</sup> This refers to funding for activities that have both mitigation and adaptation components.
- <sup>g</sup> Region should be reported when data at country level is not available.

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**Custom footnotes**

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Paragraph 127 of MPGs

**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>
			Mitigation Adaptation Cross-cutting <sup>d</sup>	Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify) <sup>c</sup>			Planned Ongoing Completed	Public sector Private sector Public and private sector

*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 a common tabular format on measures or activities related to support for technology development and transfer implemented or planned since their previous report, to the extent possible and as relevant.

<sup>b</sup> Please 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.

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**Custom footnotes**

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Paragraph 129 of MPGs

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>
			Adaptation Mitigation Cross-cutting <sup>c</sup>	Planned Ongoing 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 a 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> Please 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.

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Custom footnotes

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Paragraph 133 of MPGs

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

Options: Type of support													
Sector <sup>c</sup>	Subject or <sup>c</sup>	Title of activity, programme, project or other <sup>c,d</sup>	Programme/project description <sup>c</sup>	Estimated amount (climate-specific) <sup>c</sup>		Expected time frame <sup>c</sup>	Expected financial instrument <sup>c</sup>	Option 1: Type of support <sup>c</sup>	Option 2: Type of support <sup>c</sup>			Contribution to technology development and transfer objectives <sup>c</sup>	Table continued below
				Domestic currency	USD				Adaptation	Mitigation	Cross-cutting		
Energy							Grant						
Transport							Concessional loan						
Industry							Non-concessional loan						
Agriculture							Equity	Adaptation	Percentage of amounts supporting adaptation, mitigation, cross-cutting <sup>e</sup>			Insert 1 for Yes, 0 for No	
Forestry							Guarantee	Mitigation					
Water and sanitation							Insurance	Cross-cutting <sup>e</sup>					
Cross-cutting							Other (specify) <sup>d</sup>						
Other (specify) <sup>d</sup>													

*Continued from above*

Contribution to capacity-building objectives <sup>b</sup>	Whether the activity is anchored in a national strategy and/or an NDC <sup>b</sup>	Expected use, impact and estimated results <sup>b</sup>
Insert 1 for Yes, 0 for No	Insert 1 for Yes, 0 for No	

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, including the following, to the extent possible, and as available and as applicable.

<sup>b</sup> Parties should include information on support needed from the reporting year of the biennial transparency report.

<sup>c</sup> Please 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.

**Custom Footnotes**

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Paragraph 134 of MPGs

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

												Options: Type of support				
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>	Option 1:		Option 2:		Time frame <sup>c</sup>	Financial instrument <sup>c</sup>	Status <sup>c</sup>	Option 2:			Table continued below	
					Amount received (climate-specific) <sup>c</sup>		Total amount received					Amount received (climate-specific) <sup>c</sup>		Type of support <sup>c</sup>		
					Domestic currency	USD	Domestic currency	USD				Domestic currency	USD	Adaptation		Mitigation
		Multilateral Bilateral Regional Other (specify) <sup>d</sup>								Grant Concessional loan Non-concessional loan Equity Guarantee Insurance Other (specify) <sup>d</sup>	Committed Received	Adaptation Mitigation Cross-cutting <sup>e</sup>	Percentage of amounts supporting adaptation, mitigation, cross-cutting <sup>e</sup>			

*Table continued below**Continued from above*

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>
Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify) <sup>d</sup>		Insert 1 for Yes, 0 for No	Insert 1 for Yes, 0 for No	Planned Ongoing Completed	

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*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 received, to the extent possible, and as available and as applicable.

<sup>b</sup> Parties should include information on support received, ongoing or planned since the previous biennial transparency report.

<sup>c</sup> Please 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.

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***Custom Footnotes***

Paragraph 136 of MPGs

**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>
Energy							
Transport							
Industry							
Agriculture				Mitigation			
Forestry				Adaptation			
Water and sanitation				Cross-cutting <sup>e</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 a common tabular format, information on technology development and transfer support needed, to the extent possible, and as available and as applicable.

<sup>b</sup> Parties should include information on support needed from the reporting year of the biennial transparency report.

<sup>c</sup> Please 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.

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**Custom Footnotes**

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Paragraph 138 of MPGs

**Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement<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>
						Mitigation Adaptation Cross-cutting <sup>e</sup>	Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify) <sup>d</sup>		Planned Ongoing 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> Developing country Parties should provide, in a common tabular format, information on technology development and transfer support received, including on, to the extent possible, and as available and as applicable.

<sup>b</sup> Parties should include information on support received, ongoing or planned since the previous biennial transparency report.

<sup>c</sup> Please 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.

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**Custom Footnotes**

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Paragraph 140 of MPGs

**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</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>
Energy						
Transport						
Industry						
Agriculture						
Forestry				Mitigation		
Water and sanitation				Adaptation		
Cross-cutting				Cross-cutting <sup>e</sup>		
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 capacity-building support needed, including the following, to the extent possible, and as available and as applicable.

<sup>b</sup> Parties should include information on support needed from the reporting year of the biennial transparency report.

<sup>c</sup> Please 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.

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**Custom Footnotes**

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Paragraph 142 of MPGs

**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>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>
					Mitigation Adaptation Cross-cutting <sup>e</sup>	Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other (specify) <sup>d</sup>		Planned Ongoing 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> Developing country Parties should provide, in a common tabular format, information on capacity-building support received, including the following, to the extent possible and as available and as applicable.

<sup>b</sup> Parties should include information on support received, ongoing or planned since the previous biennial transparency report.

<sup>c</sup> Please 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.

...

**Custom Footnotes**

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Paragraph 144 of MPGs

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

Title of activity, programme, project or other <sup>c,d</sup>	Objectives and description <sup>c</sup>	Expected time frame <sup>c</sup>	Recipient entity <sup>c</sup>	Channel <sup>c</sup>	Amount <sup>c</sup>		Status of activity <sup>c</sup>	Expected use, impact and estimated results <sup>c</sup>
					Domestic currency	USD		
				Multilateral Bilateral Regional Other (specify) <sup>d</sup>			Planned Ongoing 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> Developing country Parties should provide, in a 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 should include information on support needed from the reporting year of the biennial transparency report.

<sup>c</sup> Please 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.

...

**Custom Footnotes**

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

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>
					Domestic currency	USD		
				Multilateral Bilateral Regional Other (specify) <sup>d</sup>			Planned Ongoing 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> Developing country Parties should provide, in a 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 should include information on support received, ongoing or planned since the previous biennial transparency report.

<sup>c</sup> Please 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.

...

***Custom Footnotes***

Parties were unable to agree on the following elements listed below:

Type of support

- Whether to include “other” as a category under type of support;
- Whether to include loss and damage as a category under type of support across all tables or only in tables on needs.

Use of documentation boxes

- Use of documentation box for the provision of information on underlying assumptions, definitions and methodologies used for reporting information related to parameters
- Reflect information on the provision of information on underlying assumptions, definitions and methodologies used for reporting information related to parameters in the narrative reporting of the biennial transparency report.
- Provide the [link to][page number of] the section in the BTR report with the relevant information on underlying assumptions, definitions and methodologies.
- For the software tool to provide a pop-up window of relevant information on underlying assumptions, definitions and methodologies linked to relevant parameters

Summary tables

- A software interface allows custom aggregation of information contained in the tables, without need of summary table;
- Summary tables for financial information on support provided, mobilized, needed and received automatically populated with summary information on amounts, type of support, [financial instruments], [sectors]. [progression from previous levels on the provision and mobilization of finance]
- Total amount rows for information on amounts [by status] [by financial instruments]

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## Annex IV

### **Draft 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)**

#### **Overview chapter**

- I. National inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases<sup>1</sup> (paras. 17–58, annex to decision 18/CMA.1)<sup>2</sup>**
- II. Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement<sup>3</sup> (paras. 59–103, annex to decision 18/CMA.1)<sup>4</sup>**
  - A. National circumstances and institutional arrangements (paras. 59–63, annex to decision 18/CMA.1)
  - B. Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates (para. 64, annex to decision 18/CMA.1)
  - C. Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement<sup>5</sup> (paras. 65–79, annex to decision 18/CMA.1)
  - D. Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving a nationally determined contribution under Article 4 of the Paris Agreement (paras. 80–90, annex to decision 18/CMA.1)
  - E. Summary of greenhouse gas emissions and removals<sup>6</sup> (para. 91, annex to decision 18/CMA.1)
  - F. Projections of greenhouse gas emissions and removals, as applicable (paras. 92–102, annex to decision 18/CMA.1)<sup>7</sup>
  - G. Other information (para. 103, annex to decision 18/CMA.1)

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<sup>1</sup> Including common reporting tables [or information in narrative format] and an outline pursuant to the annex to decision 18/CMA.1, and the national inventory document.

<sup>2</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 and 57–58 of the annex to decision 18/CMA.1.

<sup>3</sup> Including common tabular formats [or information in narrative format] and an outline pursuant to the annex to decision 18/CMA.1.

<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 annex to decision 18/CMA.1.

<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.

### **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, annex to decision 18/CMA.1)
- B. Impacts, risks and vulnerabilities, as appropriate (para. 107, annex to decision 18/CMA.1)
- C. Adaptation priorities and barriers (para. 108, annex to decision 18/CMA.1)
- D. Adaptation strategies, policies, plans, goals and actions to integrate adaptation into national policies and strategies (para. 109, annex to decision 18/CMA.1)
- E. Progress on implementation of adaptation (paras. 110–111, annex to decision 18/CMA.1)
- F. Monitoring and evaluation of adaptation actions and processes (paras. 112–114, annex to decision 18/CMA.1)
- G. Information related to averting, minimizing and addressing loss and damage associated with climate change impacts (para. 115, annex to decision 18/CMA.1)
- H. Cooperation, good practices, experience and lessons learned (para. 116, annex to decision 18/CMA.1)
- I. Any other information related to climate change impacts and adaptation under Article 7 of the Paris Agreement (para. 117, annex to decision 18/CMA.1)<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<sup>10</sup>**

- A. National circumstances and institutional arrangements (paras. 119–120, annex to decision 18/CMA.1)
- B. Underlying assumptions, definitions and methodologies (paras. 121–122, annex to decision 18/CMA.1)
- C. Information on financial support provided and mobilized under Article 9 of the Paris Agreement (paras. 123–125, annex to decision 18/CMA.1)
- D. Information on support for technology development and transfer provided under Article 10 of the Paris Agreement (paras. 126–127, annex to decision 18/CMA.1)
- E. Information on capacity-building support provided under Article 11 of the Paris Agreement (paras. 128–129, annex to decision 18/CMA.1)

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<sup>8</sup> Information relevant to this section is outlined in paras. 13–14 of the annex to decision 18/CMA.1, as applicable.

<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.

<sup>10</sup> Including CTF tables [or information in narrative format] and an outline pursuant to the annex to decision 18/CMA.1.

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- V. Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement<sup>11</sup>**
- A. National circumstances, institutional arrangements and country-driven strategies (para. 130, annex to decision 18/CMA.1)
  - B. Underlying assumptions, definitions and methodologies (para. 131, annex to decision 18/CMA.1)
  - C. Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement (paras. 132–133, annex to decision 18/CMA.1)
  - D. Information on financial support received by developing country Parties under Article 9 of the Paris Agreement (para. 134, annex to decision 18/CMA.1)
  - E. Information on technology development and transfer support needed by developing country Parties under Article 10 of the Paris Agreement (paras. 135–136, annex to decision 18/CMA.1)
  - F. Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement (paras. 137–138, annex to decision 18/CMA.1)
  - G. Information on capacity-building support needed by developing country Parties under Article 11 of the Paris Agreement (paras. 139–140, annex to decision 18/CMA.1)
  - H. Information on capacity-building support received by developing country Parties under Article 11 of the Paris Agreement (paras. 141–142, annex to decision 18/CMA.1)
  - I. Information on support needed and received by developing country Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building (paras. 143–145, annex to decision 18/CMA.1)
- VI. [Required support for developing country Parties]**
- A. [Support for implementation]
  - B. [Support for capacity-building]
- VII. Information to be reported when national communications and biennial transparency reports are submitted jointly every four years<sup>12</sup>**
- A. Vulnerability assessment, climate change impacts and adaptation measures<sup>13</sup>
  - B. Research and systematic observation
  - C. Education, training and public awareness

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<sup>11</sup> Including CTF tables [or information in narrative format] and an outline pursuant to the annex to decision 18/CMA.1.

<sup>12</sup> As per decision 1/CP.24, para. 43.

<sup>13</sup> This section is not necessary if relevant information is reported in section IV of the BTR.



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**VIII. [Information on flexibility<sup>14</sup> [a separate chapter of the biennial transparency report] [integrated into the relevant chapters of the biennial transparency report] [a combination of methods] [a table] can be included to summarize the use of flexibility provisions [with further clarity in the biennial transparency report]]**

- A. 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, annex to decision 18/CMA.1)

**IX. Improvements in reporting over time [as a separate chapter] [integrated][combined] into the chapter on flexibility][overview chapter]]**

- A. Areas of improvement identified by the Party and technical expert review team in relation to Party's implementation of Article 13 of the Paris Agreement (para. 7(a), annex to decision 18/CMA.1)
- B. How the Party is addressing or intends to address areas of improvement as referred to in paragraph 7(a) of the annex to decision 18/CMA.1 (para. 7(b), annex to decision 18/CMA.1)
- C. Areas of improvement that are related to the flexibility provisions used<sup>15</sup> (para. 7(c), annex to decision 18/CMA.1)
- 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 annex to decision 18/CMA.1 (para. 7(d), annex to decision 18/CMA.1)
- E. Parties' domestic plans and priorities with regard to improved reporting pursuant to paragraph 7 of the annex to decision 18/CMA.1 are not subject to technical expert review, but the information may inform discussions on areas of improvement and identification of capacity-building needs between the technical expert review team and the Party concerned (para. 8, annex to decision 18/CMA.1)

**X. Any other information the Party considers relevant to the achievement of the objective of the Paris Agreement, and suitable for inclusion in its biennial transparency report**

**Annexes for tabular format as outlined in the annex to decision 18/CMA.1**

- A. Technical annexes for REDD+,<sup>16</sup> as applicable
- B. Common reporting tables for the electronic reporting of the national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases
- C. Common tabular formats for the electronic reporting of:

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<sup>14</sup> Applicable only to developing country Parties that need flexibility in the light of their capacities.

<sup>15</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.

<sup>16</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).

1. Information necessary to track progress in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement<sup>17</sup>
2. Information on financial, technology development and transfer, and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement
3. Information on financial, technology development and transfer, and capacity-building support needed and received under Articles 9–11 of the Paris Agreement

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<sup>17</sup> To be guided by the outcome of SBSTA 52–55 agenda item 15, “Matters relating to Article 6 of the Paris Agreement”.

## Annex V

### **Draft 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**

#### **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, annex to decision 18/CMA.1)

ES.6. Improvements introduced (related to a non-mandatory provision as per para. 7, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c), annex to decision 18/CMA.1)

#### **Chapter 1: National circumstances, institutional arrangements and cross-cutting information**

1.1. Background information on GHG inventories and climate change (e.g. as it pertains to the national context, to provide information to the general public)

1.2. A description of 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, annex to decision 18/CMA.1)

1.5. Brief general description of QA/QC plan and implementation (related to non-mandatory provisions as per para. 35, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35, annex to decision 18/CMA.1)

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, annex to decision 18/CMA.1)

1.7. General assessment of completeness (related to a non-mandatory provision as per para. 30, annex to decision 18/CMA.1, with flexibility provided to those developing

country Parties that need it in the light of their capacities as per para. 32, annex to decision 18/CMA.1)

[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, annex to decision 18/CMA.1)

1.7.2. Description of insignificant categories, if applicable (related to a non-mandatory provision as per para. 32, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 32, annex to decision 18/CMA.1)

1.7.3. Total aggregate emissions considered insignificant, if applicable (related to a non-mandatory provision as per para. 32, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 32, annex to decision 18/CMA.1)]

1.8. Metrics (related to a non-mandatory provision as per para. 37, annex to decision 18/CMA.1)

[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, annex to decision 18/CMA.1)]

## **Chapter 2: Trends in greenhouse gas emissions and removals**

2.1. Description of emission and removal trends for aggregated GHG emissions and removals

2.2. Description of emission and removal trends by sector and by gas

## **[Chapter 3: Energy (CRT sector [1])<sup>1</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, annex to decision 18/CMA.1)]

3.2.2. International bunker fuels (related to a non-mandatory provision as per para. 53, annex to decision 18/CMA.1)

3.2.3. Feedstocks and non-energy use of fuels (related to a non-mandatory provision as per para. 54, annex to decision 18/CMA.1)

3.2.4. Category (CRT category number)

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

3.2.4.2. Methodological issues (e.g. choice of methods/activity data/emission factors and activity data and emission factors used, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, information on carbon dioxide capture, any specific methodological issues (e.g. description of national methods and models))

<sup>1</sup> Parties may elect to use the disaggregated outline presented below or the generic, less detailed sector outline presented for other sectors.

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, annex to decision 18/CMA.1)

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, annex to decision 18/CMA.1)

3.2.4.5. Category-specific QA/QC and verification, if applicable (related to non-mandatory provisions as per para. 35, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35, annex to decision 18/CMA.1)

3.2.4.6. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process and 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, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c), annex to decision 18/CMA.1)

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

3.3.1. Category (CRT category number)

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

3.3.1.2. Methodological issues (e.g. choice of methods/activity data/emission factors and activity data and emission factors used, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

3.3.1.3. Description of any flexibility applied (i.e. by those developing country Parties that need flexibility in the light of their capacities as per paras. 4–6, annex to decision 18/CMA.1)

3.3.1.4. 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, annex to decision 18/CMA.1)

3.3.1.5. Category-specific QA/QC and verification, if applicable (related to non-mandatory provisions as per para. 35, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35, annex to decision 18/CMA.1)

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

3.3.1.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including tracking of those identified in the review process (related to a non-mandatory provision as per para. 7, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c), annex to decision 18/CMA.1)

#### 3.4. Carbon dioxide transport and storage (CRT [1.C])

##### 3.4.1. Category (CRT category number)

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

3.4.1.2. Methodological issues (e.g. choice of methods/activity data/emission factors and activity data and emission factors used, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

3.4.1.3. Description of any flexibility applied (i.e. by those developing country Parties that need flexibility in the light of their capacities as per paras. 4–6, annex to decision 18/CMA.1)

3.4.1.4. 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, annex to decision 18/CMA.1)

3.4.1.5. Category-specific QA/QC and verification, if applicable (related to non-mandatory provisions as per para. 35, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35, annex to decision 18/CMA.1)

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

3.4.1.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including tracking of those identified in the review process (related to a non-mandatory provision as per para. 7, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c), annex to decision 18/CMA.1)]

#### **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, annex to decision 18/CMA.1)

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, annex to decision 18/CMA.1)

4.2.5. Category-specific QA/QC and verification, if applicable (related to non-mandatory provisions as per para. 35, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35, annex to decision 18/CMA.1)

4.2.6. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process and 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, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c), annex to decision 18/CMA.1)

## **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, annex to decision 18/CMA.1)

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, annex to decision 18/CMA.1)

5.2.5. Category-specific QA/QC and verification, if applicable (related to a non-mandatory provision as per para. 35, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35, annex to decision 18/CMA.1)

5.2.6. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process and 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, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in

the light of their capacities as per para. 7(c), annex to decision 18/CMA.1)

#### **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

[6.2. Land-use definitions and the land representation approach(es) used and their correspondence to the land use, land-use change and forestry categories (e.g. land use and land-use change matrix)]

[6.3. Country-specific approaches

6.3.1. Information on approaches used for representing land areas and on land-use databases used for the inventory preparation

6.3.2. Information on approaches used for natural disturbances, if applicable

6.3.3. Information on approaches used for reporting HWP]

6.4. Category (CRT category number)

6.4.1. Description (e.g. characteristics of category)

6.4.2. Methodological issues (e.g. choice of methods/activity data/emission factors and activity data and emission factors used, assumptions, parameters and conventions underlying the emission and removal estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

6.4.3. 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, annex to decision 18/CMA.1)

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, annex to decision 18/CMA.1)

6.4.5. Category-specific QA/QC and verification, if applicable (related to a non-mandatory provision as per para. 35, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35, annex to decision 18/CMA.1)

6.4.6. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process and 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, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c), annex to decision 18/CMA.1)

#### **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 those developing country Parties that need it in the light of their capacities as per para. 29, annex to decision 18/CMA.1)

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, annex to decision 18/CMA.1)

7.2.5. Category-specific QA/QC and verification, if applicable (related to a non-mandatory provision as per para. 35, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35, annex to decision 18/CMA.1)

7.2.6. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process

7.2.7. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors), including those in response to the review process (related to a non-mandatory provision as per para. 7, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c), annex to decision 18/CMA.1)

## **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, annex to decision 18/CMA.1)**

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, annex to decision 18/CMA.1)

9.4. Category-specific QA/QC and verification, if applicable (related to a non-mandatory provision as per para. 35, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35, annex to decision 18/CMA.1)

9.5. Category-specific recalculations, if applicable, including explanatory information and justifications for recalculations, changes made in response to the review process and 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, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 7(c), annex to decision 18/CMA.1)

**Chapter 10: Recalculations and improvements**

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

10.2. Implications for emission and removal levels

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

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), annex to decision 18/CMA.1)

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), annex to decision 18/CMA.1)

**Annexes to the national inventory document**

**[Annex 1: Key categories (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 25, annex to decision 18/CMA.1)**

- [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, including and excluding land use, land-use change and forestry]]

**Annex 2: Uncertainty assessment (flexibility provided to those developing country Parties that need it in the light of their capacities as per para. 29, annex to decision 18/CMA.1)**

- Description of methodology used for identifying uncertainties
- Table 3.3 of volume 1 of the 2006 IPCC Guidelines

**[Annex 3: 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, annex to decision 18/CMA.1)]**

**Annex 4: QA/QC plan (related to a non-mandatory provision as per para. 35, annex to decision 18/CMA.1, with flexibility provided to those developing country Parties that need it in the light of their capacities as per paras. 34–35, annex to decision 18/CMA.1)**

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

**Annex 6: Common reporting tables**

**References**

## Annex VI

### **Draft 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**

- I. Abbreviations and acronyms**
- II. Introduction and summary**
  - A. Introduction
  - B. Scope
  - C. Summary
- III. Technical review of the information reported (para. 187, annex to decision 18/CMA.1)**
  - A. A review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with the annex to decision 18/CMA.1, taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement (para. 146(a), annex to decision 18/CMA.1)
    - 1. National inventory of anthropogenic emissions by sources and removals by sinks of greenhouse gases (para. 150(a), annex to decision 18/CMA.1)
    - 2. Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement (para. 150(b), annex to decision 18/CMA.1)
    - 3. Information on financial, technology development and transfer and capacity-building support provided under Articles 9–11 of the Paris Agreement (para. 150(c), annex to decision 18/CMA.1)<sup>1</sup>
  - B. Consideration of the Party's implementation and achievement of its nationally determined contribution under Article 4 of the Paris Agreement (para. 146(b), annex to decision 18/CMA.1)
  - C. Consideration of the Party's support provided, as relevant (para. 146(c), annex to decision 18/CMA.1)
  - D. Identification of areas of improvement for the Party related to implementation of Article 13 of the Paris Agreement (para. 146(d), annex to decision 18/CMA.1)
  - E. [A review of information relating to the support needs of a developing country Party to implement Article 13 of the Paris Agreement and for building the transparency-related capacity]
  - F. For those developing country Parties that need it in the light of their capacities, assistance in identifying capacity-building needs (para. 146(e), annex to decision 18/CMA.1)

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<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.

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- G. [A review, on a voluntary basis, of the information reported in the biennial transparency report related to climate change impacts and adaptation under Article 7 of the Paris Agreement, including information related to averting, minimizing and addressing loss and damage associated with climate change impacts]
  - H. A placeholder detailing possible linkages with information relating to Article 6 of the Paris Agreement<sup>2</sup>

#### IV. Conclusions and recommendations<sup>3</sup>

##### Annex I

Documents and information used during the review

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<sup>2</sup> To be guided by the outcome of SBSTA 52–55 agenda item 15, “Matters relating to Article 6 of the Paris Agreement”.

<sup>3</sup> As per para. 22(b) of the annex to decision 20/CMA.1, the committee referred to in Article 15 of the Paris Agreement may, with the consent of the Party concerned, engage in a facilitative consideration of issues in cases of significant and persistent inconsistencies of the information submitted by a Party pursuant to Article 13, paragraphs 7 and 9, of the Paris Agreement with the modalities, procedures and guidelines referred to in Article 13, paragraph 13, of the Paris Agreement. This consideration will be based on the recommendations made in the final technical expert review reports, prepared under Article 13, paragraphs 11 and 12, of the Agreement, together with any written comments provided by the Party during the review. [The definition of the cases of significant and persistent inconsistencies of the information submitted by a Party would be decided by the Committee and therefore the technical expert review team and the secretariat shall be guided on future decisions by the Committee in this regard and not preclude this definition.]

## Annex VII

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

#### 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 of the Paris Agreement.
2. The courses incorporate the corresponding provisions in the annex to decision 18/CMA.1 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 take place online or in person during in-person seminars. In all other circumstances, other arrangements for examinations will be made, provided that the examinations take place under the supervision of the secretariat.
8. Technical experts who have already participated in the training programme(s) and related technical reviews under the measurement, reporting and verification arrangements under the Convention will only be required to pass [an] examination[s] for:

Option 1: The course on general and cross-cutting aspects for the technical expert review under the enhanced transparency framework of the Paris Agreement;

Option 2:

(a) The course on general and cross-cutting aspects for the technical expert review under the enhanced transparency framework of the Paris Agreement;

(b) XXX...

9. Technical experts who fail an examination for a course on their first attempt will be allowed [two] [XX] further attempts to pass the examination, provided that all course-related tasks have been fulfilled.

#### D. Instructed courses

10. 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][will] be organized.

#### E. Courses of the training programme

11. The following courses relating to the following information specified in paragraph 150 of the annex to decision 18/CMA.1 will be developed:

(a) General and cross-cutting aspects for the technical expert review under the enhanced transparency framework of the Paris Agreement (this course should take into account, inter alia, para. 149 of the annex to decision 18/CMA.1);

(b) Technical review of national inventory reports of anthropogenic emissions by sources and removals by sinks of greenhouse gases:

(i) General guidance and cross-cutting issues;

(ii) Courses pertaining to the greenhouse gas inventory sectors referred to in the annex to decision 18/CMA.1:

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;

Option 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 (placeholder for elements related to Article 6 of the Paris Agreement);

Option 2: 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 elements related to Article 6 of the Paris Agreement;

(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.

12. Option 1: The following courses on thematic topics covering other areas of information included in biennial transparency reports [that may be voluntarily reviewed] will be developed:

(a) [Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement, including information related to averting, minimizing and addressing loss and damage associated with climate change impacts;]

(b) [Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement;]

(c) [Information on financial, technology development and transfer and capacity-building support mobilized under Articles 9–11 of the Paris Agreement;]

(d) [REDD+.<sup>1</sup>]

Option 2: *No paragraph 12.*

<sup>1</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).

13. Option 1: Training for lead reviewers on the functions specified in paragraphs 183–185 of the annex to decision 18/CMA.1 will be offered.

Option 2: *No paragraph. 13.* ]

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