

Submission by the United States of America
Views on the Article 13 Work Program
April 2019

The United States welcomes the invitation to present its views on the Article 13 work program outlined in paragraph 12 of decision 18/CMA.1.

The outcome on the Enhanced Transparency Framework in Katowice, including the adoption of the common modalities, procedures and guidelines (MPGs) for the transparency of action and support, was a major advancement. These MPGs provide a robust, pragmatic set of guidance for Parties that will report under the Paris Agreement. They serve as a common basis for reporting by all Parties on both action and support, yet reflect different national circumstances, priorities, and interests, and define the flexibilities for those developing country Parties that need it in the light of their capacities in specific provisions of the MPGs.

While much of the difficult work was completed with the adoption of the MPGs by the CMA, some important technical work remains. Paragraph 12 of decision 18/CMA.1 requests the SBSTA to develop the following, pursuant to the MPGs, for consideration and adoption by CMA 3:

- “(a) Common reporting tables for the electronic reporting of the information referred to in chapter II, and common tabular formats for the electronic reporting of the information referred to in chapters III, V and VI of the annex, taking into account the existing common tabular formats and common reporting formats;
- (b) Outlines of the biennial transparency report, national inventory document and technical expert review report, pursuant to the modalities, procedures and guidelines contained in the annex;
- (c) A training programme for technical experts participating in the technical expert review;”

In completing this work program over the next two years, we suggest that Parties keep in mind four basic considerations:

- **Consistency with the MPGs.** The exercise is to complete technical work required to facilitate reporting and review under Article 13. The outcomes should be fully consistent with the MPGs, as well as Article 13 itself and the related elements of decision 18/CMA.1.
- **Design common tables to accommodate every Party.** Decision 18/CMA.1 makes it clear that the mandate to SBSTA is to develop common reporting tables and common reporting formats. Parties will need to take care to ensure that these tables accommodate the circumstances of each Party. This will perhaps require the most thinking in developing the tables for tracking progress made in implementing and achieving of nationally determined contributions (NDCs) under Article 4. While developing one set of common tables that permit reporting of each unique NDC may seem challenging,

carefully following the MPGs set out in Chapter 3C points to an elegant way forward on this mandate.

- **Seek efficiency.** With just two years before CMA3, Parties should focus on a process that is as efficient as possible. This means moving into substantive discussions as early as possible; ensuring the right experts are involved in the discussion of each topic, without duplication of work done elsewhere; and not “reinventing the wheel” when existing materials can be made use of (see below).
- **Build on existing best practice.** While the MPGs represent a major step forward, they were not developed in a vacuum. There are reporting tables, outlines for reports, and training programs for review currently in use that might be improved and adapted to serve the requirements of Article 13 and the MPGs. Beginning with existing materials, rather than starting from scratch, is extremely important given the limited time available before CMA3. We have provided indications of potential starting points for each topic in the relevant sections below.

Common reporting tables/ common tabular formats

The MPGs provide the substantive guidance necessary for the development of the common reporting tables and common tabular formats referred to in Paragraph 12(a).

Common reporting tables for the electronic reporting of the information referred to in chapter II (National Inventory Report)

Mandate

Paragraph 38 of the MPGs specifies that the national inventory report consists of a national inventory document and the common reporting tables. It further provides that each Party shall report the information referred to in paragraphs 39–46 of the Annex to decision 18/CMA.1, recognizing the associated flexibilities provided for those developing country Parties that need them in the light of their capacities.

Starting point

Paragraph 20 of the MPGs specifies that each Party shall use the 2006 IPCC Guidelines¹, until such time as the CMA may agree upon any subsequent version of these guidelines. As such, a logical starting place for the development of common reporting tables would be the reporting tables that are included in Chapter 8 of the 2006 IPCC Guidelines. These tables are described beginning on page 8.8 of Chapter 8, with Annex 8A.2 containing the tables themselves. Should Parties prefer, we would also be willing to start discussions using the current Annex 1 common

¹ Full title: *2006 IPCC Guidelines for National Greenhouse Gas Inventories*

reporting format tables referenced in Annex II to decision 24/CP.19², which are substantially similar to the reporting tables contained in the 2006 IPCC Guidelines, incorporate useful updates consistent with the MPGs, and which contain additional information designed to facilitate review and increase comparability.

Additional considerations

If they were used as a starting place, modifications to the tables contained in Annex 8A.2 of the 2006 IPCC Guidelines would be needed to ensure they are fully consistent with the MPGs.

- Modifications would be needed to reflect the flexibilities for those developing country Parties that need it in the light of their capacities that are provided for in specific provisions of the MPGs.
- Parties may also wish to design additional summary tables to fully reflect the reporting requirements outlined in Chapter II of the MPGs. These summary tables would also be used by each Party submitting stand-alone national inventory report to fulfill the requirement included in Chapter III.E, paragraph 91 of the MPGs to provide a summary of its GHG emissions and removals for the reporting years corresponding to the most recent national inventory report, in a tabular format.
- Paragraph 20 of the MPGs also encourages each Party to use the 2013 Wetlands Supplement³. To facilitate this, the common reporting tables should incorporate the reporting tables included in Annex 7A.2 of the 2013 Wetlands Supplement, noting that the use of these tables is encouraged though not mandatory at this time.
- Parties may also wish to incorporate updates or clarifications included in the 2019 Refinement to the 2006 Guidelines⁴ to facilitate reporting using this updated guidance, again noting that the use of these updates or clarifications is not mandatory until such time as the CMA may agree upon the use of the Refinement.

Regardless of the starting point selected, the final common reporting tables will need to be reflected in reporting tools such as the common reporting format reporting software in order to facilitate reporting by Parties and the generation of electronic reporting tables. The particular updates any reporting tool would require will be based on the final design of the common reporting tables, and thus would need to be implemented after COP26.

Common tabular formats for the electronic reporting of the information referred to in chapter III (Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement)

² The CRF tables themselves can be found at:

http://unfccc.int/national_reports/annex_i_ghg_inventories/reporting_requirements/items/5333.php.

³ Full title: *2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands*

⁴ Full title: *2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*

Section III.C

Mandate

Paragraph 77 of the MPGs specifies the information that each Party shall provide in a structured summary to track progress made in implementing and achieving its NDC under Article 4. Unlike the common reporting tables for the national inventory report, there are not corresponding tables in current reporting guidance to draw from. However, the MPGs themselves provide a clear starting point for developing the common tabular formats associated with the structured summary.

Paragraph 77 indicates that the information each Party provides in its structured summary shall include the information referred to in the preceding paragraphs 65 to 76, as well as the information listed in subparagraphs 77 (a)-(d). Annex 1 to this submission includes a list of the reporting requirements specified in paragraphs 65 to 77.

Subparagraph 77(a) further clarifies that for each indicator, the most recent information and information for previous reporting years during the implementation of the NDC must be provided, as well as information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s).

In addition, paragraph 17 of decision 4/CMA.1 decides that Parties shall account for their nationally determined contributions in their biennial transparency reports, including through a structured summary, consistently with the guidance provided pursuant to Article 13, paragraph 7(b), of the Paris Agreement and any relevant guidance adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement. Annex II to this decision provides the accounting guidance to be followed for the second and subsequent NDCs (and voluntarily in accounting for the first NDCs).

Starting point

Using the MPG paragraphs as a starting point, it will be relatively simple to identify the columns and rows for the common tabular format that will comprise the structured summary. Similarly, as accounting is to be done through the structured summary, the accounting elements specified in Annex II to decision 4/CMA.1 provide an indication of additional rows to be included.⁵ For example, Parties might wish to design the following tables:

- **NDC target and indicators**
 - Rows to include the information specified in the MPGs, paragraphs 64(a), 65, 67, 73, 76(a), and Annex II decision to 4/CMA.1, paragraphs 3(b) and 4.
- **Accounting approach, methodologies, and definitions**
 - Rows to include the information specified in the MPGs, paragraphs 71, 72, 73, 74 (a)-(c), 75 (a)-(i), 76 (b)-(d), 77 (d)(iv), and Annex II to decision 4/CMA.1, paragraphs 1(c), 1(e)-(g), and 2 (a).

⁵ For simplicity, accounting elements from Annex II of decision 4/CMA.1 are not listed as rows if they overlap significantly with provisions of the MPGs that are also specified.

- **Tracking progress towards the implementation and achievement of the NDC under Article 4**
 - Rows to include the information specified in the MPGs, paragraphs 65, 77 (b)-(d);
 - Columns to reflect the periodicity specified in paragraph 77(a) and 77(d)(i);
- **Achievement of the NDC under Article 4**
 - Rows to include the information specified in the MPGs, paragraph 70.

Where the MPGs or decision 4/CMA.1 specify that information applies only to the 2nd and subsequent NDCs, or to specific Parties (e.g., 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), this should be made clear in the tables.

In addition to reporting the above-described information, Parties 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 Agreement will also report information in accordance with paragraph 78 of the MPGs. Parties may also want to design an additional table corresponding to paragraph 78 to facilitate this reporting.

Additional considerations

As accounting for each Party's NDC under Article 4 is to be done through the structured summary, Parties will need to take care that the common tabular formats also reflect the information required in paragraphs 13-17 and Annex II of decision 4/CMA.1. This is reflected in the suggested structure provided above.

Paragraph 77(d) of the MPGs clearly outlines the minimum information that shall be provided in the structured summary by Parties participating in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, or authorizing the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC. This minimum information will be required regardless of the outcome on the Article 6 negotiations, and thus should be built into the design of the tables from the start. Parties should strive to make as much progress as possible before COP25 on the information already specified in paragraphs 65 to 78 of decision 18/CMA.1 in order to allow sufficient time to incorporate any additional guidance related to Article 6 before COP26. .

Parties may wish to also include narrative information corresponding to Section III.C in the BTRs, as well as the information reported through the structured summary, in order to enhance clarity and transparency. Narrative information corresponding to Section III.C could be reflected in the outline for BTR Chapter III (below).

Section III.D

Mandate

Paragraph 80 of the MPGs specifies that 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 in both a narrative and tabular format. Paragraph 81 indicates that this information should be organized by sector to the extent possible.

Paragraph 82 outlines the information that each Party shall provide, to the extent possible, in a tabular format. This includes:

- Name;
- Description;
- Objectives;
- Type of instrument (regulatory, economic instrument or other);
- Status (planned, adopted or implemented);
- Sector(s) affected (energy, transport, industrial processes and product use, agriculture, LULUCF, waste management or other);
- Gases affected;
- Start year of implementation;
- Implementing entity or entities.

Paragraph 83 indicates additional information each Party may provide, including costs, non-GHG mitigation benefits, and how the mitigation actions identified interact. Paragraph 85 further specifies that each Party shall provide, to the extent possible, estimates of expected and achieved GHG emissions reductions for its actions, policies, and measures in the tabular format, though 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.

Starting point

The information specified in paragraphs 80-83 is very similar to the information contained in Table 3 of decision 19/CP18. This table might serve as the starting point for discussions on the common tabular format for actions, policies and measures specified in the MPGs.

Additional considerations

While Table 3 of decision 19/CP18 contains most of the information called for in paragraphs 80-83, Parties will need to ensure that the final common tabular format fully reflects all the information requested in these paragraphs. These tables will also need to allow those developing country Parties that need flexibility in the light of their capacities to clearly indicate where they have used a specific flexibility provided for in the MPGs.

Section III.E

See the discussion on common summary tables above under the section on Chapter II tables.

Section III.F

Mandate

Paragraphs 92-100 of decision 18/CMA.1 outline guidance for reporting on projections of greenhouse gas emissions and removals. Paragraph 101 specifies that these projections shall be provided in graphical and tabular formats.

Starting point

Table 5 of decision 19/CP.18 provides a concise summary for reporting key variables and assumptions used in projections, and would serve as an ideal starting point for the design of a similar table for the BTR. Table 6(a) would also serve as a sound basis for a similar table for inclusion in the BTR.

Additional considerations

Parties should consider whether Tables 5 and 6(a) should be further modified, or additional tables developed, to reflect the information requirements included in Chapter III Section F of the MPGs, and particularly those outlined in paragraph 96. These tables will also need to allow those developing country Parties that need it in the light of their capacities to clearly indicate where they have used a specific flexibility provided for in the MPGs.

Common tabular formats for the electronic reporting of the information referred to in chapter V (Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement)

Mandate

The MPGs call for common tabular formats to be developed for the following information:

- Information on financial support provided under Article 9 of the Paris Agreement - Bilateral, regional and other channels (Paragraph 123)
- Information on financial support provided under Article 9 of the Paris Agreement - Multilateral channels (Paragraph 124)
- Information on finance mobilized through public interventions (Paragraph 125)
- 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 (Paragraph 127)
- 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 (Paragraph 129)

Starting Point

While the MPGs included in Chapter V represent an enhancement on current reporting practices, some of the information requested is the same as that under the current reporting guidelines for Annex 1 Parties. Thus, the common reporting formats for support contained in decision 4/CP.5 would be practical starting point for discussions.

Additional considerations

While the current common reporting formats for support would serve as a logical starting point for discussions, enhancements will be needed to ensure that the common reporting formats for the biennial transparency report (BTR) are fully reflective of the MPGs. Significant enhancements would be required to fully reflect the MPGs on support mobilized; however,

improvements would be needed throughout to fully capture the information included in the five paragraphs listed above.

Common tabular formats for the electronic reporting of the information referred to in chapter VI (Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement)

Mandate

The MPGs specify that the information referred to in the following paragraphs is to be provided in common tabular formats:

- Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement (Paragraph 133)
- Information on financial support received by developing country Parties under Article 9 of the Paris Agreement (Paragraph 134)
- Information on technology development and transfer support needed (Paragraph 136)
- Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement (Paragraph 138)
- Information on capacity-building support needed by developing country Parties under Article 11 of the Paris Agreement (Paragraph 140)
- Information on capacity-building support received by developing country Parties (Paragraph 142)

Starting point

Though the information requested in Chapter VI of the MPGs is a step beyond what is requested in current guidance, there is some overlap with the information currently requested in Biennial Update Reports. Thus, the tables included in the CGE training material for the preparation of Biennial Update Reports⁶ may serve as a useful starting point for discussions.

Additional considerations

As with other chapters, enhancements would be necessary in the common reporting formats for Chapter VI to fully capture the information requested in the MPGs. This will include an additional level of detail beyond that included in some of the GCE tables, in order to fully reflect the information included in the paragraphs above.

Outlines of the biennial transparency report, national inventory document and technical expert review report, pursuant to the modalities, procedures and guidelines

⁶ Full title: *Training material for the preparation of biennial update reports from non-Annex I Parties: Finance, technology and capacity-building needs and support received*, http://unfccc.int/files/national_reports/non-annex_i_natcom/cge/application/pdf/bur_training_material_support.pdf

Mandate

Decision 18/CMA.1 mandates SBSTA to develop outlines for the BTR, national inventory document, and technical expert review report, consistent with the MPGs.

Starting Point

The MPGs clearly outline the information that is expected to be provided in each report. Organizing this information under a coherent common outline should be a simple exercise, and would both enhance clarity on reporting structure for Parties, and help ensure consistency of technical expert reviews.

Additional Considerations

In our view, the majority of negotiating time before COP26 should not be spent developing these outlines, but rather in developing the common reporting tables and common reporting formats described above.

Biennial Transparency Report Outline

Starting point

The MPGs outlined in Chapters I to VI of the MPGs clearly set out not only the information that is expected to be reported by each Party under each chapter of the BTR, but also provide a logical structure for the BTR with a cohesive flow of information. Little additional work is needed to organize the headings and subheadings under each chapter into a BTR outline. For example, headings under Chapter I would include use of flexibility for those developing country Parties that need it in the light of their capacities, and areas of improvement in relation to reporting. The chapters of the BTR would parallel those contained in the MPGs, with the corresponding headings and subheadings organized under each:

Chapter I: Introduction

Chapter II: National inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases (*If a stand-alone national inventory report is not selected. Should be the same as the national inventory document outline described below*)

Chapter III: Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement

Chapter IV: Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement

Chapter V: Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement

Chapter VI: Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement

Additional considerations

Not every subheading in the MPGs requires a corresponding subheading in a BTR outline. For example, Section A of Chapter II specifies that the definitions of the GHG inventory principles shall be those provided in the 2006 IPCC Guidelines. This likely does not require a separate

section in the national inventory report; rather it is guidance that will be reflected throughout reporting.

National Inventory Document Outline

Starting point

The MPGs in Chapter 2 provide a clear specification of the information to be reported by each Party in its national inventory document (NID). Though the MPGs again represent a step forward, there is a significant degree of overlap with the National Inventory Reports currently reported by Annex 1 Parties, as well as to Volume and Chapter headings of the 2006 IPCC Guidelines. The general structure of headings and subheadings for these reports might thus serve as an appropriate starting point for a discussion on the NID. Chapter headings could include:

Summary/Overview and Trends

Introduction

Sectoral Chapters:

- Energy
- Transport
- Industrial processes and product use
- Agriculture
- Land use, land-use change and forestry
- Waste
- Other (if applicable)

Indirect CO₂ and nitrous oxide emissions

Recalculations and improvements

Annexes

- Key categories
- Assessment of uncertainty
- Detailed methodological descriptions
- Detailed description of Reference Approach (including inputs to reference approach such as national energy balance) and comparison of reference and sectoral approaches
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- QA/QC Plan
- Additional information, as applicable
- References

Additional considerations

Careful consideration will need to be given to the subheadings included in each chapter, to ensure that the information requested in Chapter II of the MPGs is fully reflected in the structure of the national inventory document. This same structure would also be applied by any Party that chose to report its national inventory document as part of the BTR (see above).

Technical Expert Review Report Outline

Starting Point

Consistent with current practice, and the recommended approach for the BTR and NID, in our view there is no need to negotiate an overly-detailed outline for the technical expert review (TER) report. The outline for this TER report could draw on the current outline for the reviews of biennial reports and the outline for the review of national inventory reports included in paragraph 55 and 56 of decision 13/CP.20, adjusting the reported information to reflect scope of the TER as defined in paragraph 146:

Introduction and summary

Technical review of the reported information

- (a) A review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with these MPGs, taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement;
- (b) Consideration of the Party's implementation and achievement of its NDC under Article 4 of the Paris Agreement;
- (c) Consideration of the Party's support provided, as relevant;
- (d) Identification of areas of improvement for the Party related to implementation of Article 13 of the Paris Agreement;
- (e) For those developing country Parties that need it in the light of their capacities, assistance in identifying capacity-building needs.

Conclusions and recommendations

Annex

Additional considerations

Based on the outline developed by SBSTA, the secretariat and lead reviewers should be tasked with developing additional review materials to further support the TER. Consistent with current practice, the secretariat and lead reviewers should also be requested to adjust the outline as needed over time, based on best practice and lessons learned from the TERs. These materials should be fully consistent with Chapter VII of the MPGs.

Training programme for technical experts participating in the technical expert review

Mandate

Paragraph 12(c) of decision 18/CMA.1 mandates SBSTA to develop a training program for technical experts participating in the TER. There is no other reference to this training program in decision 18/CMA.1.

Starting point

A reasonable starting point for a training program for TER reviewers would be the current training programs for reviewers of national inventory reports, national communications, biennial reports, and biennial update reports. These training programs have been developed by the secretariat with input from lead reviewers and the Consultative Group of Experts.

Additional considerations

We do not view SBSTA negotiations as an efficient or effective venue to design a technical training program for reviewers. Such training programs have never been negotiated under the UNFCCC. It is unlikely that negotiations in contact groups and informals would expeditiously design review materials, reference books, online training programs, and tests for potential reviewers. Rather, we believe SBSTA should task the secretariat, with input from the lead reviewers, to develop the training program for technical experts participating in the TER. This training program should then be brought back to the CMA for consideration and adoption by COP27 (2021). In our view this would be a much more effective process, and would ensure that the training program was fully functional with sufficient time to fully train reviewers before the first round of TER in 2025.

Annex 1: Tracking Progress
List of the reporting requirements specified in paragraphs 65 to 77 of the MPGs,
and accounting elements specified in Annex II to decision 4/CMA.1

Reporting requirements specified in paragraphs 65 to 77 of the MPGs

- The indicator(s) that each Party has selected to track progress towards the implementation and achievement of its NDC under Article 4 (para 65);
- The information for each selected indicator for the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (para 67, para 77(a)(i));
- Updates to the information in accordance with any recalculation of the GHG inventory, as appropriate (para 67);
- The most recent information for each selected indicator identified for each reporting year during the implementation period of the NDC under Article 4 (Para 68, para 77(a)(ii))
- A comparison of the most recent information for each selected indicator with the information for each selected indicator for the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (para 69, para 77(a)(iii));
- For the first biennial transparency report that contains information on the end year or end of the period of its NDC under Article 4, an assessment of whether the Party has achieved the target(s) for its NDC under Article 4, based on the information described above and below (para 70);
- For the first NDC under Article 4, a description of the accounting approach, including how it is consistent with Article 4, paragraphs 13 and 14 of the Paris Agreement. Each Party may also choose to provide information on accounting of its first NDC consistent with decision 18/CMA1 (para 71);
- For the second and subsequent NDC under Article 4, information on the NDC and accounting approach consistent with decision 18/CMA1, including an indication of how its reporting is consistent with decision 18/CMA1 (para 72);
- Any definitions needed to understand the NDCs under Article 4, including those related to each indicator identified, those related to any sectors or categories defined differently from in the national inventory report, or the mitigation co-benefits of adaptation actions and/or economic diversification plans (para 73);
- A description of each methodology and/or accounting approach used, as applicable for the NDC target(s), the construction of baselines, and each indicator identified in paragraph 65 above (para 74). This shall include, as applicable and available to the Party's NDC under Article 4 (para 75):
 - Key parameters, assumptions, definitions, data sources and models used;
 - IPCC guidelines used;
 - Metrics used;
 - Where applicable to its NDC, any sector, category or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, taking into account any relevant decision under the Convention, including as applicable: (i) The approach used to address emissions and subsequent removals from natural disturbances on managed lands;
 - The approach used to account for the emissions and removals from harvested wood products;
 - The approach used to address the effects of age-class structure in forests;

- Methodologies used to estimate mitigation co-benefits of adaptation actions and/or economic diversification plans;
- Methodologies associated with any cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, consistent with CMA guidance on cooperative approaches under Article 6;
- Methodologies used to track progress arising from the implementation of policies and measures;
- Any other methodologies related to the NDC under Article 4;
- Any conditions and assumptions relevant to the achievement of its NDCs under Article 4.
- A description of how each indicator identified is related to the NDC under Article 4 (para 76(a));
- An explanation of how the methodology in each reporting year is consistent with the methodology or methodologies used when communicating the NDC (para 76(b));
- An explanation of any methodological inconsistencies with the Party's most recent national inventory report (para 76(c));
- A description of how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed related to Article 6, if relevant (para 76(d));
- Where applicable, information on GHG emissions and removals consistent with the coverage of its NDC under Article 4 (para 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 (para 77(c));
- For 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, information (consistent with decisions adopted by the CMA on Article 6) on (para 77(d)):
 - The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC on an annual basis, reported biennially;
 - An emissions balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its 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;
 - Any other information consistent with decisions adopted by the CMA on reporting under Article 6;
 - 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.

Accounting elements specified in Annex II to decision 4/CMA.1

- Account for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the IPCC and in accordance with decision 18/CMA.1 (Paragraph 1(a))
- For Parties whose nationally determined contribution cannot be accounted for using methodologies covered by IPCC guidelines, provide information on their own methodology used, including for nationally determined contributions pursuant to Article 4, paragraph 6, of the Paris Agreement, if applicable (Paragraph 1(b))
- For Parties that draw on existing methods and guidance established under the Convention and its related legal instruments, as appropriate, provide information on how the Party has done so Paragraph 1(c));
- Provide information on methodologies used to track progress arising from the implementation of policies and measures, as appropriate (Paragraph 1(d))
- For Parties that decide to address emissions and subsequent removals from natural disturbances on managed lands, provide detailed information on the approach used and how it is consistent with relevant IPCC guidance, as appropriate, or indicate the relevant section of the national greenhouse gas inventory report containing that information (Paragraph 1(e))
- 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 (Paragraph 1(f))
- 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 (Paragraph 1(g))
- Maintain consistency in scope and coverage, definitions, data sources, metrics, assumptions and methodological approaches, including on baselines, between the communication and implementation of nationally determined contributions (Paragraph 2(a))
- Maintain consistency between any greenhouse gas data and estimation methodologies used for accounting and the Party's greenhouse gas inventories, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (Paragraph 2(b))
- Strive to avoid overestimating or underestimating projected emissions and removals used for accounting (Paragraph 2(c))
- For Parties that apply technical changes to update reference points, reference levels or projections, reflect either of the following in the changes: (i) Changes in the Party's inventory; (ii) Improvements in accuracy that maintain methodological consistency (Paragraph 2(d))
- Report any methodological changes and technical updates made during the implementation of their nationally determined contribution (Paragraph 2(e))

- Account for all categories of anthropogenic emissions and removals corresponding to their nationally determined contribution (Paragraph 3(a))
- Strive to include all categories of anthropogenic emissions and removals in their nationally determined contribution, and, once a source, sink or activity is included, continue to include it (Paragraph 3(b))
- Providing an explanation of why any categories of anthropogenic emissions or removals are excluded (Paragraph 4)